Common Themes and Issues from Auditor General's Previous Reports (2020-2025)

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AUDITOR GENERAL

TORONTO

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Common Themes and Issues Highlights

Over the years, the Auditor General has issued a significant number of reports and recommendations to provide independent assessments on the quality of stewardship over public funds and whether value for money is achieved in operating City divisions, and certain City agencies and corporations.

Common and recurring themes are relevant across City divisions, agencies and corporations

While most Auditor General recommendations are specific to the program or service area reviewed, some also address common, recurring themes and issues that are relevant across City divisions, agencies and corporations. Management across the City should consider these recommendations and how they apply to their respective division or work area. The City Manager and senior leaders of the City and its agencies and corporations should consider the Auditor General's recommendations on a corporate-wide basis.

Management should review the Auditor General's reports for relevance to their work

To drive lasting change and continuous improvement, management should reflect on the following questions when the Auditor General publishes a new report:

- Is our division/agency/corporation experiencing similar issues?

- Are there opportunities or lessons learned that we can leverage to improve our own operations?

- Are we doing what others are doing, and how can we collaborate more effectively?

- Are we empowered to make the necessary changes, or do we need to escalate to overcome barriers?

The Auditor General periodically issues a report to highlight common themes and summarize findings from our previous reports. Where similar findings emerge in several reports, they likely represent systemic issues found across multiple divisions, agencies and corporations requiring ongoing management attention. Our previous Common Themes and Issues reports from 2011 and 2020 are available at:

2011 Previous Audit Reports - Common Themes and Issues

2020 Previous Audit Reports - Common Themes and Issues

Three key common themes

This report covers common themes and issues from Auditor General audit and subject matter reports published from 2020 to 2025. It highlights three common themes that, if addressed organization-wide, will help the City improve its effectiveness and efficiency in achieving its objectives. Two of these themes (B and C below) were identified in our 2020 report and are worth reiterating, as they continue to be identified in more recent Auditor General reports. The three common themes are:

A. **Demonstrating Accountability** for Achieving Program Objectives Consistently and Cost-Effectively

B. **Strengthening Contractor Oversight** and Accountability through Effective Procurement and Contract Management

C. **Modernizing** Processes, **Leveraging Data**, and Enhancing **IT Governance** and Collaboration to Deliver Efficient and Effective Service

By consolidating findings and recommendations into key themes, the Auditor General is providing this report as a helpful tool for management, staff, the Audit Committee, and City Council.

The City's Corporate Strategic Plan focuses on achieving outcomes, ensuring accountability, and using data to guide strategic actions and decisions. The common themes in this report are aligned with the strategic direction provided by the City Manager.

Critical insights should be discussed and prioritized by City management

We encourage the City Manager and senior leaders of the City and its agencies and corporations to discuss and prioritize these critical insights for City-wide continuous improvement.

This report is structured with a brief description of each key common theme, followed by examples from past reports to illustrate the issues. Our public reports are available at:

Previous Auditor General Reports

Management has made progress – specific examples are provided to illustrate common themes

It is important to note that for many of the examples provided from past reports, management has made progress, and in some cases fully implemented the related recommendations. These examples were kept in this report to help illustrate the common themes. Our most recent consolidated follow-up report summarizing the status of recommendations from previous reports is available at:

Auditor General's 2025 Consolidated Follow-up Report - Status of Outstanding Recommendations for City Divisions, Agencies and Corporations

This Common Themes and Issues report, together with previous Auditor General findings and recommendations, should be taken as an opportunity to learn from past reports on various divisions, agencies, and corporations.

Detailed Common Themes and Issues

A. Demonstrating Accountability for Achieving Program Objectives Consistently and Cost-Effectively

A. 1. Measuring Performance to Achieve Objectives and Ensure Transparency and Accountability

Establishing key targets and measuring performance is crucial to know whether an organization is successful at achieving its goals. Performance monitoring helps to identify areas where improvement may be needed. Tracking performance against appropriate targets and reporting on them also helps to inform decision-making, ensure transparency and accountability, and demonstrate value.

The City set out a Results Based Accountability[1] framework in its 2019 Corporate Strategic Plan to track program performance and ensure goals are met. This framework was envisioned as a data-driven process using collaboration and transparency to make decisions. This framework required the City to move from output to outcome-based reporting to identify gaps and demonstrate value. As stated in our 2020 Common Themes report, the Auditor General supports the City's move to Results Based Accountability as a performance management and accountability framework.

Performance measures should focus on outcomes

Although the City identified outcome-based reporting as part of its framework, our reports from 2020 to 2025 frequently identified the need for divisions and program areas to establish key performance indicators (KPIs) and formal processes to track, monitor, and report on program outcomes. Common findings include:
- Formal service-level targets do not exist and there is no benchmark to assess program efficiency
- Divisions focus on outputs rather than outcomes
- Inconsistent tracking and monitoring, and a lack of transparent reporting of established key performance indicators

Strengthening these oversight mechanisms ensures that resources are well spent and are effectively directed toward achieving the specific results that residents expect.

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[1] Results Based Accountability is a data-driven, decision-making process to help take action to solve problems. It gets from talk to action quickly. It helps identify barriers to innovation, builds collaboration and consensus, and uses data and transparency to ensure accountability for both the wellbeing of people and the performance of programs. (Toronto Public Service's Corporate Strategic Plan, p.24)

Table 1 below provides examples from reports that include issues related to measuring performance to achieve objectives and ensure transparency and accountability.

Table 1: Report examples of issues related to measuring performance to achieve objectives and ensure transparency and accountability.

Report	Report Date	Examples
Audit of Winter Road Maintenance Program - Phase One: Leveraging Technology and Improving Design and Management of Contracts to Achieve Service Level Outcomes	2020	Winter maintenance **service is not measured against KPIs** to achieve service outcomes approved by City Council. For example, the Division only measured the level of activity (i.e., outputs) during a winter storm, but **did not track performance data to confirm if it met Council-approved service levels or safety standards. Without clearly defining meaningful performance measures and targets,** it is difficult to track and evaluate the **effectiveness of the program, measure Council-approved service levels, ensure public safety, and improve the reliability of the transportation network.**
Strengthening Accountability and Outcomes for Affordable Housing: Understanding the Impact of the Affordable Home Ownership Program	2020	The Housing Secretariat relied on the number of affordable home ownership opportunities created as the primary measure of success. This measure, on its own, does not confirm whether the assistance provided had the desired positive impact and outcomes. Our audit identified indicators that the Affordable Home Ownership Program may not always be achieving desired outcomes and that the **City should better measure the broader effectiveness and impact of its Affordable Home Ownership Program** on households in need. This, in turn, will help the City identify changes or improvements to make the Program more effective.
Getting to the Root of the Issues: A Follow-Up to the 2019 Tree Maintenance Services Audit	2021	The Tree Maintenance Services follow-up report highlighted that the City should **embed expected outcomes and how it will measure those outcomes directly into call documents** and contracts. For example, the City should consider defining: • **criteria or benchmark** for Parks, Forestry and Recreation-Urban Forestry Branch (Urban Forestry Branch is now restructured into the Environment, Climate & Forestry Division) to assess that hourly rate or unit rate **work is completed efficiently** (e.g., expected volume of trees serviced based on complexity, timeliness of completion of the expected volume of work)

		• **expected productivity levels** for hourly rate work (e.g., proportion of hours actively working on trees vs. supporting activities vs. unproductive time which should not be paid)
Toronto Community Housing Corporation – Embedding Accountability into Service Delivery: Lessons Learned from the Audit of Contracted Property Management Services	2021	**Performance measures can be improved** to ensure Toronto Community Housing Corporation has clearly defined KPIs to monitor and assess tenant satisfaction, building condition, cleanliness, and quality of work at contract-managed buildings. For example, • KPIs focused mainly on timeliness not quality • KPIs did not directly address tenant satisfaction concerns • **KPIs were not tracked or monitored** **Measuring performance outcomes is key for improving service** to tenants, monitoring the value of spending, and having the data to be able to make reasonable decisions.
Part 1 of the Audit of Emergency Shelters: A Focus on Case Management	2022	Shelter, Support and Housing Administration (SSHA, now restructured as Toronto Shelter and Support Services) **did not define what it means by "best possible outcomes for each client"** in the Toronto Shelter Standards and **did not set service performance targets** for case management. **Collecting and analyzing program- and system-level data is key to improving** the effectiveness of case management and developing target approaches to support better outcomes for shelter clients. Having key data can also help better inform decision-making about prioritization, funding and infrastructure requirements.
Review of Toronto Police Service – Opportunities to Support More Effective Responses to Calls for Service	2022	Toronto Police Service (TPS) has used response times as a metric in assessing service performance for many years. While **response time objectives** were approved by the Board in 1995, based on our discussions with TPS management they are **not regularly used or measured against as formal organizational performance metrics, nor were they evaluated or revised** in the intervening time. Our review noted that both response and clearance times experienced increases over the last several years. It is important for TPS to better understand the root causes of increasing response and clearance times, including differences between TPS divisions and event types, in order to ensure calls for service are efficiently handled so that officers **can respond to high priority, emergency calls for service as quickly as possible.**

Toronto Transit Commission's Streetcar Overhead Assets: Strengthening the Maintenance and Repair Program to Minimize Asset Failure and Service Delays	2023	This audit of the Toronto Transit Commission (TTC) identified the opportunity to **enhance data collection and performance reporting to improve streetcar overhead operations.** We noted that the TTC **can benefit from more clearly defined and outcome-focused KPIs and targets** to measure time taken to complete streetcar overhead repairs and maintenance, the number of repeat emergency repairs, and overdue preventative inspections.
Audit of Short-Term Rental Program and Municipal Accommodation Tax: Strengthening By-law Enforcement and Enhancing Municipal Accommodation Tax Collection Processes	2024	Our audit of the Short-Term Rental Program found that management reporting **focused on the outputs, not the results and outcomes of program activities,** and there were **no established targets for comparison,** other than the initial response time for service requests. Implementing KPIs with meaningful targets is essential for guiding the City's efforts to regulate the short-term rental market, as well as providing accountability for the program.
Audit of Parks Branch Operations - Phase 1: Improving Oversight of Day-to-Day Maintenance Helps to Ensure City Parks are Beautiful, Clean and Safe	2024	The Parks Branch **has not established KPIs to measure the achievement of the existing service level standards.** Our audit found that the Parks Branch did **not consistently achieve its service level standards.** Measuring performance will enable management **to identify opportunities to improve operational efficiency and effectiveness** and areas where service improvements are needed.
Toronto Paramedic Services: Rising Response Times Caused by Staffing Challenges and Pressures in the Healthcare System	2024	While Toronto Paramedic Services is monitoring and reporting on its response times against targets, it is **not monitoring response time by geographic area,** which is important to understand further as the average response time was slower for high priority calls outside of the downtown area. **Improving monitoring, tracking and reporting practices** would help Toronto Paramedic Services **to serve Toronto's diverse population better by understanding unique demographics of different geographic areas.**
Audit of Parks Branch Operations - Phase 2: Supporting Vibrant Parks by Improving Park Asset Management and Repair Processes	2025	The Parks Branch **did not establish service level standards and performance measures** (e.g., completion and close out timeframes) for maintenance repairs. Setting appropriate service level standards for work within their mandate provides benchmarks for how quickly repair needs should be addressed, based on the priority and complexity of work. **Measuring performance against these standards can then help management to better evaluate** whether jobs are being completed and closed out in a timely and efficient manner, and **whether public expectations are being met.**

Audit of the Toronto Transit Commission's Non-Union Workforce Planning and Management	2025	While the TTC tracks certain KPIs on a regular, corporate-wide basis, such as vacancy, absenteeism, and overtime, there is **no formalized process to define, measure, monitor, or track human resources-related KPIs** at the department level. In the absence of a formalized KPI tracking and monitoring process and system, the turnover rate is only calculated on an ad hoc, corporate-wide basis, when requested by senior management. Regularly monitoring the turnover rate is important as it helps management understand the stability of its workforce and is an indicator of employee satisfaction.

A. 2. Strengthening Policies, Procedures, and Processes to Ensure Program Objectives are Consistently Met

Policies and procedures are a guidebook for daily operations, ensuring that high-level strategic goals turn into consistent, practical results on the ground. Having clear policies and procedures that are communicated to and adhered to by staff, are necessary to achieve the objectives of a program or work area. Without this strong framework in place, critical tasks can be missed, data can be unreliable, management may not be able to track progress, and required service levels and quality may not be achieved.

Need to strengthen, update and clarify policies and procedures

A common finding in our previous reports is the need to strengthen, update, and clarify policies and procedures, and to ensure staff receive training to understand and adhere to them. Examples include:

- Policies and frameworks are unclear, outdated, or did not align with program objectives
- Non-compliance with established policies and procedures
- A lack of clear guidance or training to staff on standard operating procedures

Whether the goal is maintaining infrastructure, managing finances, or delivering social programs, a robust framework with clear policies and procedures helps to ensure that critical tasks and key internal control activities are performed and program objectives are consistently met.

Table 2 provides examples from reports that include issues related to strengthening policies, procedures, and processes to ensure program objectives are consistently met.

Table 2: Report examples that include issues related to strengthening policies, procedures, and processes to ensure program objectives are consistently met.

Report	Report Date	Examples
Strengthening Accountability and Outcomes for Affordable Housing: Understanding the Impact of the Affordable Home Ownership Program	2020	The objective of the City's Affordable Home Ownership Program was to help low and moderate-income households achieve home ownership. Our audit found some approved applicants met the City's eligibility requirements, but certain factors suggest these **files were not aligned with the spirit of the Program**. We **recommended strengthening Program guidelines** to help the City prioritize funding for those households in most need of assistance.
Challenges in Contract Management – Auditor General's Review of the Corporate Real Estate Management Division	2021	This review found that the Corporate Real Estate Management Division **lacked internal policies and processes requiring supervisors to obtain estimates or pre-authorization** prior to work commencement by vendors and **no guidance on subsequent invoice review and approval**. There were also no policies or procedures requiring supervisors to pre-approve overtime work. Furthermore, **dispute resolution process needs improvement** to promptly resolve billing disputes with vendors.
Part 1 of the Audit of Emergency Shelters: A Focus on Case Management	2022	The audit recommended Shelter, Support and Housing Administration **expedite operational, policy, and technical enhancements** to enable all City-funded shelter providers to more effectively provide collaborative case management and seamless support to their clients. In particular, there are opportunities to strengthen support for shelter providers by **enhancing case management tools and clarifying expectations** for case management activities, housing plans, and financial plans.
Toronto Police Service - Audit of 9-1-1 Public Safety Answering Point Operations - Better Support for Staff, Improved Information Management and Outcomes	2022	This report found **opportunities to update and improve the call taker manual** by reviewing priority ratings for certain low priority event types to provide better clarity, ensure consistent use among call takers, and reflect current practices. **Updating policies and clarifying procedures** for operators will help better describe the event circumstances and better assist the officer responding to that call for service.
Building Better Outcomes - Audit of Toronto Building's Inspection Function	2023	There are opportunities for the Chief Building Official to **strengthen Toronto Building's policies and processes for enforcing the *Building Code Act*.** In the audit, we identified examples where: • deficiencies identified during inspections were not consistently documented, communicated and followed up by inspectors

		• inspectors were not always issuing orders to enforce compliance and/or follow-up action on open orders was not consistently carried out to confirm compliance was achieved In addition, the Chief Building Official should **reinforce quality and consistency of inspections and compliance with policies and procedures.**
Audit of Toronto Transit Commission's Streetcar Overhead Assets: Strengthening the Maintenance and Repair Program to Minimize Asset Failure and Service Delays	2023	The Toronto Transit Commission's (TTC) inspection job checklists were missing assets, resulting in these assets not inspected and/or observations not documented. Additionally, the **lack of formalized maintenance, inspection manuals, and oversight processes** led to considerable variability in how preventable inspections are performed and documented. It also led to corrective maintenance and repairs not always being completed in a timely manner. These gaps highlight the **need to formalize streetcar overhead maintenance and inspection manuals, policies, procedures, and standards to clearly define and outline expectations for staff and crew.** Providing staff with clear criteria and guidance will help to minimize the risk of asset failures and service delays.
Toronto Building Division: Audit of Intake and Plan Review of Applications for Building Permits	2024	The audit identified some key application intake and plan review **activities where there were no policies or guidelines** and some existing **policies were not reviewed or updated** in 10 or more years. For example, there were no policies or guidelines that provide staff with direction on documenting their reviews for Building Code and Zoning by-law compliance; documenting and tracking deficiencies identified during reviews; conducting initial intake reviews of building permit application submissions; and monitoring and tracking resubmissions. **By strengthening its policies and processes, Toronto Building can reinforce quality and consistency** in reviewing building permit applications within legislated timelines.
Audit of Short-Term Rental Program and Municipal Accommodation Tax: Strengthening By-law Enforcement and Enhancing Municipal Accommodation Tax Collection Processes	2024	This audit highlighted the need for the Municipal Licensing and Standards Division to **strengthen the risk-based compliance framework to help achieve the short-term rental bylaw's intended goals and objectives.** In addition, the Revenue Services Division could further strengthen the procedures to ensure that Municipal Accommodation Tax (MAT) remittances were accurate, complete, and processed by Revenue Services in a timely manner for operators who self-remitted. **By strengthening operational procedures, the City can ensure that the bylaw achieves its intended objective** of minimizing negative impacts on housing affordability and effectively collects the MAT revenue.

Software Acquisition & Licence Management - Managing and Optimizing Value From Software Licences	2024	The **off-boarding process needs streamlining and automation to reduce the risk of software licences remaining assigned to users who leave the City or are on long-term leave.** The **guidelines for monitoring IT assets also need to be updated and clarified.** Consequently, we found that 1,554 former employees across multiple divisions still had active software licence subscriptions after leaving the City, resulting in approximately $1 million in costs for unused licences. These observations underscore the need to strengthen the City's administrative framework by automating procedures and enforcing compliance. By **updating these policies to ensure timely deactivation and clear oversight**, the City can achieve improved controls and cost savings.
Audit of Parks Branch Operations - Phase 1: Improving Oversight of Day-to-Day Maintenance Helps to Ensure City Parks are Beautiful, Clean and Safe	2024	On-site supervision and monitoring of day-to-day parks maintenance activities, and related records, varies greatly between the Supervisors and across the districts. There were **no specific operational policies or guidelines that provided directions** to Park Branch Supervisors on matters such as what Supervisors are expected to review, document, communicate and follow-up on when conducting parks visits/inspections.
Audit of Parks Branch Operations - Phase 2: Supporting Vibrant Parks by Improving Park Asset Management and Repair Processes	2025	There are **no policies or procedures to set out how quickly work orders should be created after a deficiency has been identified.** Additionally, the Parks Branch **does not have a formal policy or procedures for creating, prioritizing, tracking, and closing work orders.** There are also **no formal procedures for monitoring and following up on open work orders.** Implementing standardized processes across all districts will help to ensure repairs are being consistently identified, prioritized, and addressed in a timely manner.
Audit of Transportation Services: Improving Utility Cut Permit and Inspection Processes	2025	This audit highlighted the need to improve application processing times and **implement consistent practices for reviewing and documenting** permit applications. There is no end-to-end tracking of application processing times, which often exceeded internal targets. Further, there is a need to improve deficiency inspection and monitoring. Also, there is **no formal process for monitoring** permanent restoration and warranty deficiencies. These **findings underscore the importance of strengthening operational procedures** to help preserve road quality and longevity, and prevent road hazards that increase public safety risks.
Audit of the Toronto Transit Commission's Non-Union Workforce Planning and Management	2025	The Toronto Transit Commission's **process for managing, tracking, and addressing** employee concerns and complaints **needs improvement.** The policies for each of the three investigative units provide a high-level outline of the complaints under their jurisdiction, but could be

		strengthened to provide further detail and examples of the types of allegations each unit is responsible for. We also noted that the **policies do not address situations** where the nature of complaint overlaps between the units. **Lack of guidance in such situations could affect accountability**.
FIFA World Cup 2026 – Toronto, Governance Lessons Learned for Bidding and Planning to Host Future Mega Events	2025	The City **does not have a long-term bidding and hosting strategy** for Mega Events. Given the size, scale and cost of these events, it is important to have a comprehensive assessment of risks and opportunities and develop mitigation strategies. This report also highlighted the **need to develop standards and guidance** for staff on documenting agreed-upon changes to hosting requirements to reduce the risks of misunderstanding between stakeholders.

A. 3. Optimizing Resource Allocation to Maximize Value and Operational Efficiency

Auditor General's mandate includes focus on value for money

The Auditor General's mandate includes helping City Council to achieve value for money in City operations. We also report out annually on the financial benefits of management implementing our report recommendations.

Essential to make every taxpayer's dollar count

With the City's increasing population and growing demand for services, coupled with limited funds, it is essential to make every taxpayer dollar count. One way to do this is by ensuring the City is making the best use of dollars spent, including the efficiency of its processes and staff time. It is important for the City to optimize the way staff are deployed, technology is used, and resources are allocated, to maximize the value for every dollar spent.

When operations are streamlined and inefficiencies are removed, resources become available to improve critical services. This theme highlights the need to scrutinize City operations to find areas where time, effort, or money can be better used.

Optimal resource allocation is necessary to achieve maximum value and operational efficiency

There are opportunities for the City to ensure its resources (e.g., staffing, funds, etc.) are better used to improve efficiency and value. Common resource management improvement areas identified in our previous reports include:
- Choosing the right service delivery model to achieve cost efficiency
- Conducting comprehensive analysis to determine optimal staffing levels
- Exploring opportunities to achieve greater economies of scale

Our 2020 Common Themes and Issues report also noted similar issues. We identified the need to leverage better price plans and

consolidate with other government contracts to strategically source goods and services.

These observations underscore a fundamental principle: resources must align with operational needs and program objectives. By achieving cost efficiency, ensuring financial accountability for resources, exploring greater economies of scale, and building flexibility into contracts, the City can ensure that resources are effectively deployed to deliver maximum value.

Table 3 below provides examples from reports that include issues related to optimizing resource allocation to maximize value and operational efficiency.

Table 3: Report examples with issues related to optimizing resource allocation to maximize value and operational efficiency.

Report	Report Date	Examples
Winter Road Maintenance Program – Phase 2 Analysis: Deploying Resources	2021	Our report noted that the Division did not sufficiently analyze operational winter maintenance data to monitor contract performance and realize efficiencies and savings through better management of fleet capacity. For example, the Division could have saved an estimated $35 to $86 million over the full term of the current seven-year contract cycle **if it had actively managed and adjusted the fleet size and deployment.** Most of the potential efficiencies could occur in the **off-peak season** when ground temperatures are warmer and using salting equipment is preferable to plowing equipment. With proper data collection and analysis, the Division has the opportunity going forward to carefully consider the timing, fleet size and type of equipment deployed to realize savings.
Toronto Police Service – Audit of 9-1-1 Public Safety Answering Point Operations – Better Support for Staff, Improved Information Management and Outcomes	2022	The audit highlighted the opportunity to **improve and effectively manage staffing levels and scheduling to achieve service levels.** Toronto Police Service has a minimum 9-1-1 call taker staffing requirement for different time periods throughout the day to schedule call takers. **Regular analysis should be done by management to manage organizational performance and see if staffing requirements and scheduling needs to be updated** to align with potential changes to the workload by time of day and the types of calls that are being received. However, there was no documentation for workforce planning to determine staffing needs for minimum staffing requirements.

Toronto Paramedic Services: Rising Response Times Caused by Staffing Challenges and Pressures in the Healthcare System	2024	Response times were slower for high-priority calls outside of the downtown area. Management advised this was due in part to a higher number of staffed ambulances allocated to the downtown area, which has a higher call volume. The **Division did not analyze optimal staffing levels to meet demand surges, nor fully determine the ideal number of ambulances required.**
Software Acquisition & Licence Management – Managing and Optimizing Value From Software Licences	2024	The total cost of **software licences and subscriptions not being used** for seven applications was $10.98 million which included Microsoft M365 and SAP S/4 HANA. In general, the unused software licences and subscription were **due to delayed project implementations which resulted in software not being deployed on time.** We found that software acquisition and utilization management needs improvement, to ensure that tracking of software licences, subscriptions, and maintenance is accurate. This includes **careful planning, management, and accurate forecasting to avoid purchasing licences that are not ready** to be deployed. The City and its agencies and corporations also have **opportunities to achieve greater economies of scale** through bulk purchasing of software products that are in common.
Audit of Toronto Shelter and Support Services – Warming Centres and Winter Respite Sites: Understanding and Addressing Demand While Improving Financial Accountability to Stretch Dollars Further	2025	Toronto Shelter and Support Services (TSSS) can **stretch its funding further by thoroughly reviewing budgets and costs, and promptly reconciling and finalizing third-party operator reported costs.** Based on the examples identified during our audit for the 2023/24 winter season, setting guidelines on reasonable rates and budgets for the Warming Centre and Winter Respite programs has the potential to free up an estimated $1.1 to $1.8 million in funding. We found that **additional bed nights potentially could be provided if changes are made to TSSS' practices.** We noted that beds at certain Warming Centres and Winter Respite Sites were not available for portions of the winter season . It is possible that beds at these sites could have been used to ease system capacity pressures during the winter within the existing funding constraints. Additional bed nights would help reduce the risk that an individual experiencing homelessness is unable to find a bed indoors during the winter.
Audit of Transportation Services: Improving Utility Cut Permit and Inspection Processes	2025	This audit highlighted the **need to establish an effective cost recovery fee structure** for utility cut work. Currently, only about 12 per cent of permits are inspected. There is also a backlog of warranty inspections and deficiency follow-up inspections. If inspection volumes increase to a higher level, the current fee structure may be insufficient to cover the

		program costs. **By updating the fee structure, the City can ensure that its cost recovery mechanisms are efficient and effective.** This maximizes the value derived from the utility cut program. In the same audit, we also found that the **City may have foregone approximately $20 million in payment degradation fees for permits issued after 2018, given it no longer had data available (e.g., cut sizes) to inform the charges to be made,** when it transferred responsibility for permanent cut repairs to utility companies.
Audit of the City's Low Dollar Value Purchases: Increasing Efficiency and Cost Savings While Balancing Other Procurement Objectives and Maintaining Compliance	2025	The City should **ensure a centralized city-wide approach to strategically plan and coordinate procurement across all City divisions**, and to provide strategic support to divisions to better understand city-wide procurement needs and improve category management for low and medium dollar value purchases. There are **opportunities for the City to increase operational efficiency and cost savings**, without compromising policy compliance, by considering expanded use of PCards and reviewing thresholds for requiring multiple quotes to allow divisions greater discretion when it comes to lower dollar value purchases. Additionally, **to maximize savings for the City, city-wide analysis and planning** can consider potential opportunities, such as obtaining better pricing by further **consolidating buying power, maximizing contract rebates, discounts, and other benefits, and leveraging corporate programs with member benefits.**
Audit of the Toronto Transit Commission's Non-Union Workforce Planning and Management	2025	A lack of succession planning contributed to the Toronto Transit Commission (TTC) rehiring pensioners to fill vacancies. Although it is not uncommon for organizations to rehire pensioners on a temporary, short-term basis, rehired pensioners were **paid both employment and pension income simultaneously.** Also, pensioners are sometimes rehired under **long-term contracts, paid at a premium** and appointed into new roles without an open job competition. This audit highlighted the need to strengthen the TTC's policy for rehiring pensioners.

B. Strengthening Contractor Oversight and Accountability through Effective Procurement and Contract Management

B. 1. Strengthening Contract Management to Ensure Contracted Deliverables and Program Outcomes are Achieved

Outsourcing is only effective if the City actively monitors that the work is done correctly and in accordance with the contract

As the City relies on external suppliers, contractors, service providers, or agencies to build infrastructure and deliver many of its services, robust contract management is essential. Outsourcing delivery to contractors is only effective if the City actively monitors that the work is done correctly and in accordance with contract terms and conditions. Without effective oversight, the City may pay for work it did not authorize or may not receive the services it paid for.

Taking a structured approach to documenting contract risks, confirming key contract management controls are appropriately designed and implemented, and having a robust compliance review process, can strengthen outsourced contract monitoring and management.

Improvements needed in monitoring and managing contracted services

Our reports identified the need to improve monitoring and management of contracted services. Common findings include:

- Insufficient monitoring to ensure performance and quality, as well as achievement of service levels, specified in the contracts
- Not documenting vendor non-compliance as part of contract performance evaluations
- Not effectively tracking, monitoring or maintaining supporting documentation for change orders
- Not enforcing express contract terms
- Inadequate invoice verification before paying contractors

These are not new issues. Our 2020 Common Themes and Issues report also found contract management was a challenge for the City. Contracting for services does not equate to relinquishing accountability or risk.

Planned initiatives by management to strengthen contract management practices

In our 2019 report, *Audit of Interface Invoice Payments Improving Contract Management and Payment Processes,* **we recommended the Controller evaluate the feasibility of establishing a Centralized Contract Management Unit/Centre of Excellence.** Additionally, in our *2021 Getting to the Root of the Issues: A Follow-Up to the 2019 Tree Maintenance Services Audit*, we **recommended that City implement additional supports and greater City-wide accountability for effective monitoring and management of significant outsourced contracts.** Management responded that the City would create a "Contract Management Centre of Excellence Unit" to help Divisions monitor and manage contracts. At the time of this report, this recommendation is still in progress.

The City has taken action to improve capital contract management. In 2025, the City started the "Enhancing Capital Construction Delivery" program to modernize how the City delivers capital construction projects by strengthening project management standards, improving contractor performance oversight, and ensuring better coordination and accountability across divisions and with external stakeholders. However, this program only relates to capital construction and is also currently in progress.

City must engage in rigorous performance monitoring

Ultimately, ensuring contracted deliverables and outcomes are achieved requires systemically strengthening contract management practices across the organization. It is not enough to administer an agreement; the City must engage in rigorous performance monitoring to ensure vendors meet their specific obligations. By consistently enforcing contract terms and holding contractors accountable for results, the City protects public resources and ensures that the services delivered truly reflect the value promised to residents.

Table 4 below provides examples from reports with issues related to strengthening contract management. The table is divided into two sections – the first part relates to monitoring and ensuring the contractor is delivering the required performance and deliverables and held accountable, and the second part relates to ensuring staff are paying in compliance with the express terms of the contract.

Table 4: Report examples with issues related to strengthening contract management and compliance to ensure contracted deliverables and program outcomes are achieved.

Report	Report Date	Examples
Enforcing Compliance with Contracted Performance and Deliverables		
Audit of Winter Road Maintenance Program – Phase One: Leveraging Technology and Improving Design and Management of Contracts to Achieve Service Level Outcomes	2020	The City's winter maintenance program has **significant gaps in contractor performance and monitoring.** We noted many discrepancies on the contractors' daily operating logs when compared to GPS records for both salting and plowing operations, across several contracts. For example, that the contractors over claimed the amount of hours worked, documented incorrect shift times, started their shifts late, had excessive stop times, and in some cases did not leave the site when they were directed to. It is **important for the City to implement robust contract management controls to ensure compliance with the contract deliverables** and that the contractors perform the work in accordance with the contract.

Strengthening Accountability and Outcomes for Affordable Housing: Understanding the Impact of the Affordable Home Ownership Program	2020	We identified that **not all proponents were meeting their** Affordable Home Ownership **Program goals** and some instances of proponents **not complying with some delivery and funding agreement terms** and applying inconsistent practices to verify applicant eligibility. Given the **City is accountable for program delivery, it should more actively oversee and monitor proponents** and provide enhanced guidance to reinforce consistent and practical application of delivery agreement requirements.
Toronto Community Housing Corporation – Embedding Accountability into Service Delivery: Lessons Learned from the Audit of Contracted Property Management Services	2021	This audit found the Toronto Community Housing Corporation's (TCHC) oversight and monitoring of contracted property managers was not sufficient. The TCHC **did not sufficiently monitor contractor performance to ensure the work was getting done, and getting done right.** Records were not sufficient to show proper monitoring and inspection of work was occurring. Furthermore, the **contracts did include mechanisms for the TCHC to regularly monitor contract performance, assess compliance** with the TCHC policies, procedures, guidelines and directives, **and take action when performance does not meet expectations.**
Getting to the Root of the Issues: A Follow-Up to the 2019 Tree Maintenance Services Audit	2021	Together, the 2019 audit and the 2021 follow-up flagged the **need to improve City and contracted tree maintenance crew productivity, outputs and outcomes by planning, assigning, and monitoring** work to: maximize the amount of time spent actively working on tree maintenance activities; reduce the time spent on supporting activities; and minimize non-productive time. **The Parks, Forestry and Recreation Division and its vendors have a shared responsibility for planning and assigning sufficient work** to keep crews busy and productive, addressing areas that impact operational efficiency, **and monitoring and signing off on the quantity and quality of work** being completed.
City of Toronto's Modular Housing Initiative: The Need to Balance Fast Delivery with Stronger Management of Contracts and Costs	2023	The Corporate Real Estate Management Division **does not have a contract performance management process to keep track of key performance requirements and deliverables** from the modular housing contracts. The Division also **did not evaluate contractor performance** for the three occupied buildings in 2020, 2021, and 2022. Monitoring contractor performance is an important aspect of project management and can also inform management decisions on future procurement.
Winter Maintenance Program Follow-Up reports	2023	Our 2023 Winter Maintenance Follow-up noted that **GPS reporting and robust verification processes were not yet fully in place to effectively and efficiently monitor** contracted winter maintenance services and ensure Council-approved service levels had been met.

	2025	Our 2025 follow up report noted that although Transportation Services had made progress, **further improvements were needed to assess contractor performance and service level compliance.** Specifically, the GPS dashboard for monitoring route completion was unreliable, and updates to route maps were delayed. In addition, **field audit samples provided minimal coverage** of the overall contract areas and **did not consistently include sufficient detail to verify performance and pavement outcomes.**
Toronto Water – Stormwater and Wastewater Contract Management	2025	**Effective contract management** is necessary to ensure that state-of-good-repair stormwater and wastewater projects are delivered according to expected outcomes, and terms and conditions defined in the contracts. We found that contractor **requests to extend project deadlines were not always supported by adequate documentation**, yet Toronto Water approved the requests based on consultants' recommendations. We also found that consultant **inspection records were incomplete and did not comply with City requirements.** For example, documentation was not always maintained separately for each work site. **Performance evaluations were also missing or delayed for some contracts**, leaving the City with limited performance measures to drive and monitor the consultant and contractor performance, and the overall state of good repair. By enforcing strict documentation standards and ensuring timely performance reviews, Toronto Water can **strengthen contract management, and verify contracted deliverables and program outcomes.**
Ensuring Payments Comply with the Express Terms of the Contract		
Getting to the Root of the Issues: A Follow-Up to the 2019 Tree Maintenance Services Audit	2021	This follow-up review identified that Parks, Forestry and Recreation-Urban Forestry Branch could **do better to monitor and enforce compliance with the express terms of tree maintenance contracts.** For example, the City **followed a practice of paying for 30 minutes of break time even though the contracts did not provide for any paid breaks.** We also noted some crews exhibiting work practices that raised a potential safety concern, even though the contract required vendors to comply with applicable provincial safety legislation at their own expense. We recommended the City **to ensure that payment for services is consistent with the express terms of the contract and verify vendors comply with contract requirements.**
Challenges in Contract Management – Auditor General's Review of the Corporate Real Estate Management Division	2021	There were many issues noted regarding contract compliance relating to **payments being inconsistent with the express terms of the contract including incorrect labour rates and incorrect mark-ups applied.**

Part 2 of the Audit of Emergency Shelters: Lessons Learned from Hotel Operations	2022	The audit flagged that Shelter, Support and Housing Administration's (SSHA) **contract management and enforcement of contract terms needed significant strengthening**. The City paid **more than $13 million over two years for charges not in accordance with the express terms** of the shelter hotel contracts. Some staff processing invoices were not familiar with the contracts or whether a particular charge should apply. Some staff paid what they assumed was appropriate or had paid in the past rather than applying the express terms of the contract. It was also concerning that SSHA Management and staff were **making decisions to potentially change contract terms outside of proper contracting practices.**

B. 2. Improving Contract Outcomes by Developing Stronger and Well-Defined Requirements during Procurement and Contracting

Outsourcing delivery is only effective if the City defines its requirements, including service levels and deliverables, clearly and completely in the contract

Outsourcing delivery to contractors is only effective if the City clearly and completely defines its requirements in the contract, including service levels and deliverables. When requirements are vague or incomplete during the procurement and contracting stages, issues often carry through the entire project.

Unclear project requirements can lead vendors to misunderstand expectations, resulting in poor quality bids during procurement, and can lead to cost overruns, schedule delays, unmet outcomes, and poor performance. To achieve the intended outcomes, the City must invest sufficient time clearly defining all requirements in procurement call documents and in contracts to ensure they align with the expected outcomes, delivery timelines and standards, and costs.

The need to improve procurement planning by developing stronger and more appropriate contract requirements was also highlighted in our 2020 Common Themes and Issues report.

Contract specifications need improvement for better contract outcomes

Common improvement areas in procuring and contracting goods and services include the need for:
- Improved quality of designs and specifications (to reduce the need for change orders)
- A fair, open and transparent procurement process, which includes clear instructions on relevant information to be provided and how that information will be evaluated
- Clearly defined and unambiguous contract terms and deliverables to ensure they are fully understood by all parties
- Contract terms that protect City interests

These examples demonstrate that developing clear contract specifications and adherence to City policies during the procurement

and contracting phases are essential to ensuring successful contract outcomes.

Table 5 below provides examples from reports with issues related to improving contract outcomes by developing stronger and well-defined requirements during procurement planning and contracting.

Table 5: Report examples with issues related to improving contract outcomes by developing stronger and well-defined requirements during procurement and contracting.

Report	Report Date	Examples
Audit of Winter Road Maintenance Program – Phase One: Leveraging Technology and Improving Design and Management of Contracts to Achieve Service Level Outcomes	2020	This audit highlighted the **need for clear and unambiguous contract terms** to effectively manage winter maintenance operations and enforce performance standards. For example, the then-existing winter maintenance contracts had **unclear responsibilities and timelines** for reporting and resolving issues related to malfunctioning GPS devices, and they were also **unclear about reasonable stop and break times**. Further, the **contract language on liquidated damage lacked clarity.** These unclear contract terms affected how malfunctioning GPS devices were reported or repaired and how liquidated damages were applied.
Toronto Community Housing Corporation – Embedding Accountability into Service Delivery: Lessons Learned from the Audit of Contracted Property Management Services	2021	This audit found Toronto Community Housing Corporation's (TCHC) **contracts did not always clearly set out technical specifications and service requirements** – service expectations across the portfolio were not always consistent. In addition, **contracts did not include relevant performance measures** for areas where the TCHC wanted to improve service delivery – in particular, quality of work and factors impacting tenant satisfaction. Furthermore, the TCHC did not always track, monitor or act on KPIs in the contracts. To set up successful service delivery, the TCHC **should provide clear, consistent specifications and incorporate better outcome measures.**
Revisiting Legacy Rental Replacement Policies to Align them with the City's Affordable Rental Housing Expectations	2022	This audit found that the **agreements did not make clear the City's expectations** for how affordable rental replacement units would be offered to the general public on a fair and open basis. Additionally, agreements implementing the City's legacy rental replacement **policy did not include income eligibility for affordable units.** Recommendations were aimed at improving how eligible individuals and families in need of assistance are made aware of and can access available affordable rental replacement opportunities.

Report	Report Date	Examples
City of Toronto's Modular Housing Initiative: The Need to Balance Fast Delivery with Stronger Management of Contracts and Costs	2023	We noted **inconsistent markup rates were charged** on the change orders **due to unclear contract terms** with respect to the classification of the top-tier subcontractors and suppliers. In addition, project management and coordination fees were charged and paid by the City. However, project management and coordination fees were not mentioned in the executed contracts, so there were **no clear conditions and terms that set out the nature of these fees**.

C. Modernizing Processes, Leveraging Data, and Enhancing IT Governance and Collaboration to Deliver Efficient and Effective Service

C. 1. Modernizing Manual Processes and Digitalizing Paper-based Records

While the City has made efforts to digitalize its processes, some divisions and areas still rely on paper-based records and spreadsheets instead of using modern and technology enabled solutions. Modernizing processes enables improved efficiency, data accuracy, and integrity. Using digital tools turns data into useful information for monitoring performance and informing decision making.

This area is a recurring issue for the City and was also highlighted in our 2020 Common Themes and Issues report. We strongly encourage City divisions, with the support of the Technology Services Division, to modernize manual processes and decrease the reliance on paper-based records by taking a digital approach to record, track, and store information and data.

Table 6 below provides examples from reports with issues related to modernizing manual processes and digitalizing paper-based records.

Table 6: Report examples with issues related to modernizing manual processes and digitalizing paper-based records.

Report	Report Date	Examples
Audit of Winter Road Maintenance Program – Phase One: Leveraging Technology and Improving Design and Management of Contracts to Achieve Service Level Outcomes	2020	At the time of our audit, we noted that although the Division installed GPS on its winter equipment, it was **highly reliant on manual processes and did not fully utilize its GPS technology or integrate it into billing and managing contractor performance**. This audit highlighted opportunities to reduce manual processes, leverage data and improve documentation to monitor contractor performance issues. For example, the Transportation Services Division could more efficiently and effectively manage the contracts and service levels by fully leveraging GPS technology to ensure vehicles completed designated routes and performed necessary plowing or salting activities.

Review of Toronto Police Service – Opportunities to Support More Effective Responses to Calls for Service A Journey Leveraging Technology and Data	2022	The Toronto Police Service (TPS) procedures require officers to carry memorandum books or unit-approved notebooks while on duty to record notes of arrests, investigations, significant events and the activities that occur during their shifts. **Manual note taking is inefficient and can increase time spent on a call for service** and may delay officers from attending to other pending calls for service. While the TPS is pursuing an electronic memo book solution, we recommended that it consider accelerating the initiative **so that officers can spend more time attending high-priority emergency calls for service and engaging with the community, and less time documenting.**
Building Better Outcomes - Audit of Toronto Building's Inspection Function Toronto Building Division: Audit of Intake and Plan Review of Applications for Building Permits	2023 2024	Our two audits of Toronto Building identified that the **current information system, IBMS, is outdated** and presents many challenges to Toronto Building staff because of its **limited functionalities** and the way it captures data. **Modernizing systems** that support building permits issuance, inspections, and Building Code compliance and enforcement **would provide the Toronto Building with opportunities to improve the efficiency and effectiveness of inspection processes for staff, builders and the industry**, while also strengthening permit application intake and plan review processes.
Audit of Toronto Transit Commission's Streetcar Overhead Assets: Strengthening the Maintenance and Repair Program to Minimize Asset Failure and Service Delays	2023	The Toronto Transit Commission (TTC) **underutilizes its enterprise asset management system, Maximo, resulting in primarily manual and paper-driven operations.** Maximo is only used to print work orders, which is not leveraging its full potential. Using Maximo as an asset management and workflow management system would help the TTC **transition to a digital data environment and reduce inefficient manual processes.** Optimizing Maximo's capabilities and using it as an information database allows the TTC to perform data analytics to support its continuous improvement initiatives to increase service reliability and safety, while optimizing the use of time and resources.
Audit of Parks Branch Operations - Phase 1: Improving Oversight of Day-to-Day Maintenance Helps to Ensure City Parks are Beautiful, Clean and Safe	2024	The Parks Branch used **manual, paper-based processes** to record all job duties assigned and completed. **By digitalizing and modernizing its processes, data collected can be used as a management tool** to assess the achievement of service level standards, identify performance trends, improve efficiency and effectiveness of maintenance activities, and distribute resources based on needs. In addition, the Parks Branch **did not use GPS to regularly monitor crews.** There were also inconsistencies between maintenance activities reported on the daily logs and GPS records. **Implementing processes that leverage GPS and**

		other enabling technologies can help the Parks Branch to improve its scheduling, tracking, and monitoring of maintenance crews.
Audit of Parks Branch Operations - Phase 2: Supporting Vibrant Parks by Improving Park Asset Management and Repair Processes	2025	The audit identified that **the current work order system does not fully meet the Parks Branch's needs.** Consequently, **work order management processes are largely manual and paper based.** The Parks Branch should continue its **work to digitize and modernize its processes** to improve efficiency and effectiveness of maintenance activities and to distribute resources based on needs.
Toronto Water – Stormwater and Wastewater Contract Management	2025	Toronto Water does not have a centralized way to track change orders and relies on consultants to manually maintain a Change Order Summary for each contract. This limits Toronto Water's ability to analyze data and trends**. Tracking and performing timely change order analyses can help the Division better monitor and plan** for the project scope, budget, and schedule for current and future projects. By adopting a new project management information system with enhanced analytics, as currently planned, **Toronto Water can move away from limited legacy tools and modernize its record-keeping, transitioning to digital approaches** that streamline operations and strengthen project oversight.

C. 2. Improving Data Quality and Leveraging Data to Make Informed Decisions

	There is an opportunity for the City to collect and better leverage high-quality data.
Advanced data analytics can inform management decisions	Data-driven management analytics uses evidence-based data to inform decisions. This can include using data and analytic reports to monitor and continually improve performance, as well as to identify trends and forecast future needs and costs. Advanced data analytics can turn raw data into actionable insights. Using data analytics City-wide could further refine how the City predicts its needs and develops budgets, identify potential areas to reduce waste and improve efficiency, and help ensure that every dollar spent provides maximum value for the people of Toronto.
Available data is not being used, or is not effectively leveraged, to its full extent	As different areas of the City modernize and adopt enabling technologies, the City collects and retains more and more data each day. This data includes GPS locations, maintenance records, shelter occupancy, 311 complaint and service requests, and emergency call data. However, we found many examples where the available data is not being used, or is not effectively leveraged, to its full extent. In other cases, data quality is not always reliable, which impacts the quality of insights that can be gained from analyzing it.

This area is a recurring issue for the City and was also highlighted in our 2020 Common Themes and Issues report. We strongly encourage City management to collect and maintain high-quality data and leverage available data and analytics to better inform decisions.

Table 7 below provides examples from reports with issues related to improving data quality and leveraging data to make informed decisions.

Table 7: Report examples with issues related to improving data quality and leveraging data to make informed decisions.

Report	Report Date	Examples
Getting to the Root of the Issues: A Follow-Up to the 2019 Tree Maintenance Services Audit	2021	The Parks, Forestry and Recreation Division needs a better understanding of what is happening in the field, **better data on the amount of time being spent on trees**, and to be held accountable for improved outcomes resulting from actions taken. **Data captured electronically can be analyzed to identify trends** and **analytics leveraging or integrating GPS data supports better contract management and monitoring.** For example, crews with high frequency or significant downtime related to parked vehicles that should be further reviewed.
Toronto Community Housing Corporation – Embedding Accountability into Service Delivery: Lessons Learned from the Audit of Contracted Property Management Services	2021	The Toronto Community Housing Corporation (TCHC) relied on **work order management system data and records that were not consistently, completely and/or accurately tracked.** The TCHC contract management **staff did not regularly monitor or review the information recorded in the system.** Although the data from the TCHC work order management system was not fully reliable, we noted that the TCHC used this routine maintenance data to report to its Board and to compare performance of buildings. **Collecting high-quality performance data helps provide the information needed to build accountability, drive future decisions and continuously improve.**
Part 1 of the Audit of Emergency Shelters: A Focus on Case Management	2022	The Shelter Management Information System was not designed to store or collect robust case management related information. We found that **inconsistent use of the system** by shelter providers for case management purposes **limited** Shelter, Support and Housing Administration's **ability to monitor and track performance and outcomes.** **Data reliability was also a challenge.** Data and **information collected could not be easily searched, was difficult to extract, and was time-consuming to analyze** to assess client progress.

Part 2 of the Audit of Emergency Shelters: Lessons Learned from Hotel Operations	2022	Our audit identified opportunities for Shelter, Support and Housing Administration (SSHA) to continue improving the quality and use of its Shelter Management Information System data. Going forward, SSHA should **leverage data to develop targeted strategies to help with the management of vacant rooms.** For example, by identifying leased capacity that has not been made available as client rooms and evaluating possible alternatives for rooms used for other purposes (such as office space, storage, or programming) to increase available capacity for clients, particularly in cold weather months, as well as, identifying clusters of available rooms or beds which go unused.
Review of Toronto Police Service – Opportunities to Support More Effective Responses to Calls for Service A Journey Leveraging Technology and Data	2022	We identified **opportunities to improve the collection and use of data, and leverage technology which may help to divert certain calls for service, free up some call taker and officer time, and allow for better monitoring and more informed decision making.** These opportunities include improving time tracking and staffing data to better monitor resourcing; and improving call-for-service data to better monitor how time is spent. In addition, the data fields in the call-for-service system could be enhanced to support analysis of specific event types — such as calls involving mental health or homelessness — across the entire dataset.
Building Better Outcomes - Audit of Toronto Building's Inspection Function Toronto Building Division: Audit of Intake and Plan Review of Applications for Building Permits	2023 2024	We identified opportunities for Toronto Building to **strengthen its capacity for analyzing and presenting data to guide service delivery,** planning and management. Additionally, there is a **need to enhance system functionality to support better data collection** and to **improve quality and reliability of data** to support decision making. For example, because of the way data is captured in IBMS, Toronto Building could not analyze inspections data to better understand which stage of construction or components of construction may be prone to failing inspections more frequently, and why. **Better data can help the Division develop targeted strategies to address common causes, saving both the permit holder and the inspector time and resources.**
Toronto Paramedic Services: Rising Response Times Caused by Staffing Challenges and Pressures in the Healthcare System	2024	This audit highlighted the **opportunity to reduce call volume through data analysis of frequent 9-1-1 users.** The Toronto Paramedic Services does not use all patient information it collects to help identify these users. It analyzes call information monthly, using only addresses, which excludes calls originating from non-residential locations such as public spaces. While paramedics on scene record other data in the ambulance call report—such as patient name, age, gender, and medical intervention performed—these details are not used to help identify repeat users.

		Incorporating additional data on patient care will help the Toronto Paramedic Services identify and track frequent users, and provide insights such as disease patterns, injury trends, and resident access to care to help the Division make more informed decisions.
Audit of Toronto Shelter and Support Services – Warming Centres and Winter Respite Sites: Understanding and Addressing Demand While Improving Financial Accountability to Stretch Dollars Further	2025	**Better data is needed to understand unmet demand for winter services.** The Toronto Shelter and Support Services (TSSS) **did not track the number** of people who were turned away when Winter Respite Sites and Warming Centres were full, entered a site but chose to leave on their own, or stayed in overflow spaces but were unable to access a bed. Counting these individuals would help the TSSS identify additional unmet demand and plan accordingly. **Collecting more data and having a more complete understanding** of unmet demand would help the TSSS make a **more informed decision about the capacity** that needs to be added during the winter (at Winter Respite Sites, Warming Centres, services or other programs) and provide improved information to better support resource requests.
Audit of Transportation Services: Improving Utility Cut Permit and Inspection Processes	2025	This audit highlighted the **need to better track and integrate utility cut data.** A lack of complete, accurate, and end-to-end utility cut permit tracking significantly impacts permit management. We also noted a **lack of system integration between three different systems resulted in inconsistent and fragmented data.** The systems are also not configured to automatically notify relevant units of permit issuance, approvals, or inspections. Transportation Services needs a more effective permit system that is fully integrated with work management systems such as Maximo. This integration would enable end-to-end tracking of utility cut permits throughout their entire life cycle.
Audit of the Toronto Transit Commission's Non-Union Workforce Planning and Management	2025	The Toronto Transit Commission (TTC) used **three separate corporate systems to track** employee complaints and investigations. All three systems have different functionalities, causing inconsistencies in the case management and tracking processes. The TTC's complaint management systems also lacked inter-unit tracking functionality. Therefore, the status of a specific complaint and its investigation cannot be tracked efficiently, increasing the risk of unaddressed cases, which can negatively impact employee engagement and morale. A formal filing and tracking system can help management to **analyze if there are any trends over time and ensure that complaints are addressed in a timely manner.**

C. 3. Enhancing IT Governance, Collaboration, and Information Sharing for Timely and Effective Implementation of Cross-Divisional Technology Projects

Cross-divisional technology projects require enhanced IT governance, collaboration, and information sharing

The effective and timely implementation of cross-divisional technology projects depends on enhanced information technology (IT) governance, strong collaboration among involved divisions, and consistent information-sharing practices. Without these elements, large projects are more likely to face significant implementation delays and an increased risk that systems will not fully meet user needs, resulting in further inefficiency.

Our 2020 Common Themes and Issues report highlighted the need for a City-wide view and approach to IT systems, as well a need overall to improve information-sharing, communications, and coordination between divisions to achieve City-wide objectives and outcomes. Many of our recent findings continue to point to the need for stronger IT governance and collaboration in implementing and using technologies and systems that support common or similar business needs across divisions.

Our 2023 report *Audit of the Enterprise Work Management Solution (EWMS): Lessons Learned for Future Large Information Technology Projects* highlighted why City-wide IT integration requires close coordination between divisions and that there is an opportunity to improve how the City plans, governs and executes its large technology projects. The EWMS project aimed to replace separate legacy **work order management systems** across four major divisions, Toronto Water, Transportation Services, Solid Waste Management Services, and Parks, Forestry and Recreation, with a single, unified platform. This project faced significant delays spanning over 10 years and our audit highlighted the need to ensure that all program partners are engaged in clearly defining a program's mandate, budget, scope, timelines, and key deliverables. Also, IT governance can be further improved by developing a comprehensive program charter that includes an overall budget, timeline, regular updates, and cost reporting to the respective committees.

More specifically as noted in several of our recent reports, some areas identified to help support technological needs across divisions while taking a City-wide approach include:

- **Leveraging GPS technology for effective monitoring** – Our reports across multiple divisions consistently identify opportunities to use GPS data more effectively. We noted that GPS data was not being effectively used to monitor contractor performance, measure service levels, or to ensure that the contractor payments were as per the contract deliverables (see Table 8 below for details). There is a need for a City-wide approach for procuring and installing GPS on City and vendor equipment, and using it consistently to measure contractor

performance, monitor service levels, and validate contractor payments.

- **Need for integration between 311 complaints/service request system and divisional tracking systems** – The 311 system is not fully integrated with divisional systems to track, log, and manage public complaints effectively. As a result, it is challenging to easily identify the types and frequency of complaints received, the service locations involved, response times, and the actions taken. Without a centralized system, it is difficult to compile and analyze data to identify trends or address the underlying causes of recurring issues. There is a need for a City-wide approach to integrate 311 and divisional work management systems or internal processes for effective complaints/service requests resolution, monitoring, and reporting.

Table 8 below provides examples of opportunities to enhance IT governance, collaboration, and information sharing for timely and effective implementation of cross-divisional technology projects.

Table 8: Examples of opportunities to enhance IT governance, collaboration, and information sharing for timely and effective implementation of cross-divisional technology projects.

Opportunities for Further improvements	Year	Report(s)
Timely implementation of work order management system	2023	Audit of the Enterprise Work Management Solution (EWMS): Lessons Learned for Future Large Information Technology Projects identifies Toronto Water, Transportation Services, Solid Waste Management Services, and Parks, Forestry and Recreation Divisions as needing timely implementation of EWMS. In addition, the need for work order management systems was identified in the following reports:
	2008	Protecting Water Quality and Preventing Pollution – Assessing the Effectiveness of the City's Sewer Use By-law
	2017	Audit of Water Billing and Collections – Phase II: Water Billing and Water Meter Management Controls Require Improvement
	2018	Review of Urban Forestry – Permit Issuance and Tree By-law Enforcement Require Significant Improvement
	2019	Review of Urban Forestry: Ensuring Value for Money for Tree Maintenance Services

	2021	Getting to the Root of the Issues: A Follow-Up to the 2019 Tree Maintenance Services Audit
	2021	Winter Road Maintenance Program – Phase 2 Analysis: Deploying Resources
	2023	Winter Maintenance Program Follow-Up: Status of Previous Auditor General's Recommendations & Processes to Hold Contractors Accountable to New Contract Terms
	2025	Audit of Parks Branch Operations – Phase 2: Supporting Vibrant Parks by Improving Park Asset Management and Repair Processes
	2025	Audit of Transportation Services: Improving Utility Cut Permit and Inspection Processes
Leveraging GPS technology for effective monitoring	2020	Audit of Winter Road Maintenance Program – Phase One: Leveraging Technology and Improving Design and Management of Contracts to Achieve Service Level Outcomes
	2021	Getting to the Root of the Issues: A Follow-Up to the 2019 Tree Maintenance Services Audit
	2023	Winter Maintenance Program Follow-Up: Status of Previous Auditor General's Recommendations & Processes to Hold Contractors Accountable to New Contract Terms
	2024	Audit of Parks Branch Operations - Phase 1: Improving Oversight of Day-to-Day Maintenance Helps to Ensure City Parks are Beautiful, Clean and Safe
	2025	2025 Winter Maintenance Program Follow-Up Status of Auditor General's Previous Recommendations
Need for integration between 311 complaints/service request system and divisional work management systems	2020	Audit of Winter Road Maintenance Program – Phase One: Leveraging Technology and Improving Design and Management of Contracts to Achieve Service Level Outcomes
	2025	Audit of Parks Branch Operations – Phase 2: Supporting Vibrant Parks by Improving Park Asset Management and Repair Processes
	2025	2025 Winter Maintenance Program Follow-Up Status of Auditor General's Previous Recommendations

Conclusion

This report highlights key common themes identified in Auditor General reports issued from 2020 to 2025. Two of the three (B and C below) common themes are consistent with what we previously found in our 2020 Common Themes and Issues report, indicating that these critical areas should remain an ongoing priority for management across the City and its agencies and corporations. The new common theme identified (A below) is also important for the City as it impacts the consistent and cost-effective achievement of the City's objectives.

These three common themes are:

A. **Demonstrating Accountability** for Achieving Program Objectives Consistently and Cost-Effectively

B. **Strengthening Contractor Oversight** and Accountability through Effective Procurement and Contract Management

C. **Modernizing** Processes, **Leveraging Data**, and Enhancing IT **Governance** and Collaboration to Deliver Efficient and Effective Service

We believe this Common Themes and Issues report is a helpful tool for management, staff, the Audit Committee, and City Council. This report reinforces the need to demonstrate accountability for achieving program objectives consistently and cost effectively, strengthening contractor oversight, and leveraging data from modernized processes to guide strategic actions and decisions. We encourage the City Manager and senior leaders of the City and its agencies and corporations to discuss and prioritize these critical insights for City-wide continuous improvement.

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