

**Presentation to City Audit Committee
on February 12th, 2026
Agenda Item AU11.4**

**AUDITOR
GENERAL**

TORONTO

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

Tara Anderson, CPA, CA, CFE, CIA, BAcc
Auditor General

Ariane Chan, CPA, CMA, MBA
Assistant Auditor General

Ruchir Patel, CPA, CA, CFE
Senior Audit Manager

Presentation Overview

1

Why a Common Themes and Issues Report?

2

Common Themes:

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

Theme B: Strengthening Contractor Oversight and Accountability through Effective Procurement and Contract Management

Theme C: Modernizing Processes, Leveraging Data, and Enhancing IT Governance and Collaboration

3

Closing Remarks

Why a Common Themes Report?



Common themes likely indicate **systemic issues** across the City



2 of 3 themes previously identified in 2020
Common Themes and Issues report **continue to be identified as findings** in recent Auditor General reports



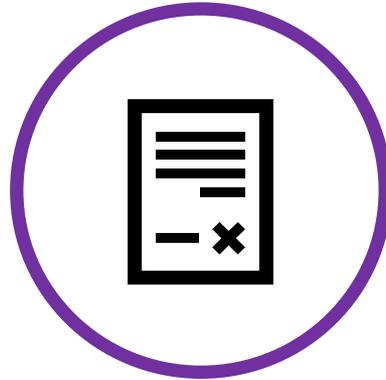
Report serves as a **helpful tool for management** to help the City **improve its effectiveness and efficiency in achieving its objectives**

Key Common Themes



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

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

1 **Measuring Performance** to Achieve Objectives and Ensure Transparency and Accountability

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

3 **Optimizing Resource Allocation** to Maximize Value and Operational Efficiency

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

1

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

2

Improving Contract Outcomes by **Developing Stronger and Well-Defined Requirements** during Procurement and Contracting

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

1 **Modernizing Manual Processes** and Digitalizing Paper-Based Records

2 Improving **Data Quality** and **Leveraging Data** to Better Inform Decisions

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

Closing Remarks



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.

**AUDITOR
GENERAL**

TORONTO