

Toronto Parking Authority – 2026 Follow-up – Status of Previous Auditor General’s Recommendations

Date: May 15, 2026
To: Board of Directors, Toronto Parking Authority
From: Auditor General
Wards: All

SUMMARY

The Auditor General follows up on the implementation status of outstanding recommendations made through her audit and investigation reports. The purpose is to verify that Auditor General recommendations are fully implemented and that intended benefits are achieved.

In this follow-up cycle, we reviewed the status of seven recommendations reported by management as fully implemented from the following three reports:

- Toronto Parking Authority Phase 2: Audit of the Revenue Operations of Off-Street Controlled Facilities, 2016
- Auditor General's Observations of a Land Acquisition at Finch Avenue West and Arrow Road by the Toronto Parking Authority - Part 2, 2017
- Results of Agreed-Upon Procedures to Assess Controls over Pay and Display Credit Card Revenues, 2021

Of the seven recommendations we reviewed, we determined that four recommendations are fully implemented, two recommendations are no longer applicable, and one recommendation is not fully implemented.

The detailed results from this follow-up review are discussed in Attachment 1.

This report also includes identification of cost savings from the Toronto Parking Authority (TPA) implementing Recommendation #5 from our report: [Improvement Needed in Managing the City’s Wireless Telecommunications Contracts, 2018](#).

The results of this follow-up review will be included in our consolidated report on the status of outstanding recommendations to be presented at the City’s Audit Committee meeting on July 10, 2026.

RECOMMENDATIONS

The Auditor General recommends that:

1. The Board forward this report to City Council for information through the City's Audit Committee.

FINANCIAL IMPACT

Please refer to the section "Noteworthy Results" in Attachment 1 for details about savings identified during the current follow-up review.

The Auditor General reports on the financial and non-financial impacts the City realized by implementing the Auditor General's recommendations through her annual reports. The Auditor General's 2025 annual report is available at:

[Auditor General's 2025 Annual Report – Demonstrating the Value of the Auditor General's Office](#)

Any new savings identified during this follow-up cycle that were not included in the Auditor General's 2025 annual report will be reflected in the Auditor General's 2026 annual report.

DECISION HISTORY

The follow-up process provides accountability and transparency for City Council and the public. Reporting on the status of the implementation of the Auditor General's recommendations and the intended benefits is important to ensure management has taken appropriate actions to address the intent of the recommendations in a timely manner.

The follow-up review is part of the Auditor General's audit work plans. The 2026 Audit Work Plan is available at:

[Auditor General's Office 2026 Work Plan and Budget Highlights](#)

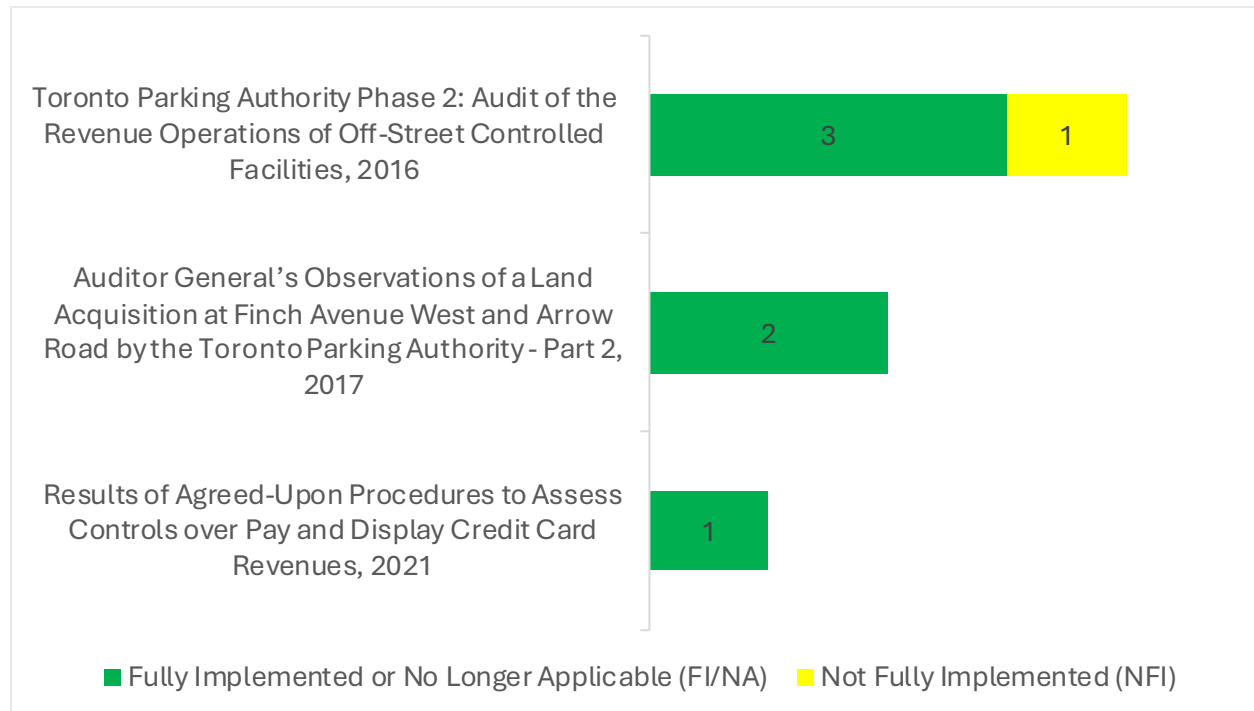
The results of the follow-up review are reported to City Council through the City's Audit Committee. For the Toronto Parking Authority, results are first reported to its Board of Directors. The last TPA follow-up report was tabled at the TPA's Board of Directors meeting in June 2020 and is available at:

[Toronto Parking Authority – 2020 Results of Follow-up of Previous Forensic Unit Recommendations](#)

COMMENTS

In this follow-up cycle, we reviewed the status of seven recommendations reported by management as fully implemented. We determined that four recommendations are fully implemented (FI), two recommendations are no longer applicable (NA), and one recommendation is not fully implemented (NFI). The results of our follow-up review are summarized in **Figure 1**.

Figure 1: Auditor General’s Assessment of Recommendations Reported as Fully Implemented by Management



TPA has made good progress in many areas as detailed in the “Noteworthy results” section of Attachment 1.

As of May 2026, one recommendation remains not fully implemented. This recommendation, together with management’s action plan and estimated timelines for completion, are also provided in Attachment 1. We will continue to monitor and assess this outstanding recommendation and will report our results in a future follow-up review.

This report also includes identification of annual cost savings of approximately \$163,385 from the TPA implementing Recommendation #5 of the [Improvement Needed in Managing the City’s Wireless Telecommunication Contracts, 2018](#) (totalling approximately \$816,923 over the term of the contract).

The results of our 2026 follow-up review will be included in our consolidated report on the status of outstanding recommendations to be presented at the City’s Audit Committee meeting in July 2026.

The Auditor General's follow-up of outstanding recommendations does not constitute a performance audit conducted in accordance with Generally Accepted Government Auditing Standards. However, we perform sufficient work to validate management's assertions that recommendations are either fully implemented or no longer applicable.

We would like to express our gratitude to staff and management of Toronto Parking Authority for their ongoing cooperation, input, and willingness to take action to address the Auditor General's recommendations.

CONTACT

Elaine Au, Assistant Auditor General, Auditor General's Office
Tel: 416-392-8437, E-Mail: Elaine.Au@toronto.ca

Sean MacIntosh, Director Forensic Unit, Auditor General's Office
Tel: 416-392-8460, E-Mail: Sean.MacIntosh@toronto.ca

SIGNATURE

Tara Anderson
Auditor General

ATTACHMENTS

Attachment 1: Toronto Parking Authority – 2026 Follow-up – Status of Previous Auditor General's Recommendations