

Auditor General's 2026 Consolidated Follow-up Report Status of Outstanding Recommendations for City Divisions, Agencies and Corporations

Date: June 29, 2026

To: Audit Committee

From: Auditor General

Wards: All

REASON FOR CONFIDENTIAL INFORMATION

Confidential Attachment 1 to this report involves the security of property of the City of Toronto or its agencies and corporations.

SUMMARY

The Auditor General follows up on her reports to review management actions taken to implement the recommendations adopted by City Council and to ensure that intended benefits are being achieved.

During this follow-up cycle, management reported 186 recommendations as fully implemented or no longer applicable. We selected 164 recommendations (96 for City divisions and 68 for various agencies and corporations¹) to review in this follow-up cycle. These included 117 high priority recommendations.

The assessments for the 96 City division recommendations concluded that 61 are fully implemented, 1 is no longer applicable, and 34 are not fully implemented.

The follow-up results for Toronto Parking Authority (TPA) and Toronto Police Service (TPS) were reported to their respective Boards in May 2026. The results of the follow-up for Toronto Transit Commission (TTC) were reported to their Board on June 3, 2026.

Since 1999, the Auditor General has made 3,755 recommendations and has verified and closed 88 per cent of these recommendations.

¹ Agencies and Corporations included: Toronto Police Service, Toronto Transit Commission and Toronto Parking Authority

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

RECOMMENDATIONS

The Auditor General recommends that:

1. City Council direct that the confidential information contained in **Confidential Attachment 1** remain confidential in its entirety, as it contains information that involves the security of property of the City of Toronto or its agencies and corporations.

FINANCIAL IMPACT

Please refer to the Sections "2026 Follow-up Cycle Results (Table 1)" and "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 realized by implementing the Auditor General's recommendations through her Annual Report to the Audit Committee and City Council. 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, as well as any further savings that are realized, 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 Auditor General reports to the City's Audit Committee on the implementation status of outstanding recommendations. The last follow-up report was tabled at the July 11, 2025 Audit Committee and is available at:

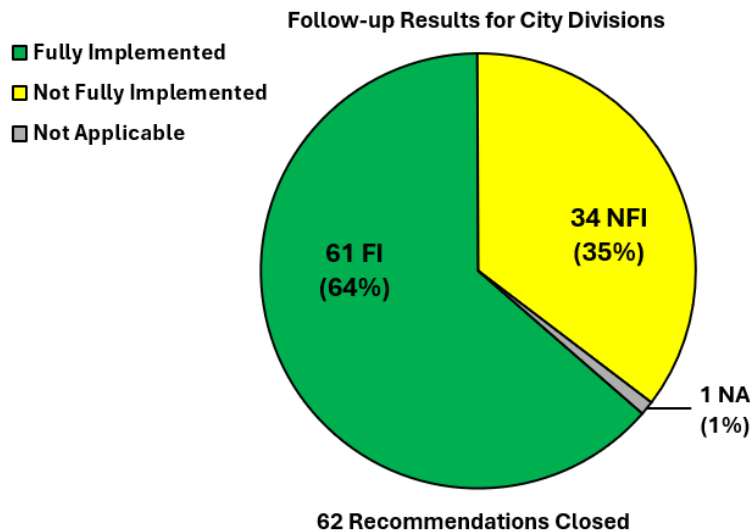
[Auditor General's 2025 Consolidated Follow-up Report](#)

COMMENTS

This report provides a consolidated summary on the status of recommendations issued in Auditor General reports for City divisions, agencies and corporations. The focus of this report is on the results achieved from the management actions taken to implement the Auditor General's recommendations.

This follow-up cycle started in June 2025 and the fieldwork ended in May 2026. In this follow-up cycle, we have reviewed the implementation status of 96 City recommendations reported by management as fully implemented. The assessment results for the City division recommendations reviewed in this follow-up cycle are provided below in **Figure 1**.

Figure 1: Auditor General's Assessment of Recommendations Reviewed



The detailed results of this follow-up review for City Divisions are included in **Attachments 1, 2, 3, 4** and **Confidential Attachment 1**.

In this follow-up cycle, we have also reviewed the implementation status of 68 agency and corporation recommendations reported by management as fully implemented. The follow-up results for agencies and corporations were as follows:

Agencies & Corporations	In Scope Recs	Auditor General's Assessments*			Implementation Rate
		FI	NA	NFI	
Toronto Parking Authority	7	4	2	1	86%
Toronto Police Service	20	15	1	4	80%
Toronto Transit Commission	41	38	2	1	98%
Total	68	57	5	6	91%

* FI – Fully Implemented, NA – No Longer Applicable, NFI – Not Fully Implemented

The follow-up reports that were reported to the Boards of these agencies and corporations are:

Toronto Police Service

[Toronto Police Service – 2026 Follow-up – Status of Previous Auditor General's Recommendations](#)

Toronto Transit Commission

[TTC 2026 Follow-up Status of Previous AGs Recommendations](#)

Toronto Parking Authority

[Toronto Parking Authority 2026 Follow-up](#)

The Auditor General's follow-up of outstanding recommendations does not constitute a performance audit conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS). 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 appreciation for the co-operation and assistance we received from management and staff of the various Divisions, Agencies and Corporations across the City who assisted in completing this follow-up process.

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SIGNATURE

Tara Anderson
Auditor General

ATTACHMENTS

Attachment 1: Auditor General's 2026 Consolidated Follow-up Report - Status of Outstanding Recommendations for City Divisions, Agencies and Corporations

Attachment 2: City Division Recommendations Assessed by the Auditor General in 2026 Follow-Up Review

Attachment 3: Recommendations Reported by Management as Fully Implemented and Not Verified by the Auditor General as of May 31, 2026

Attachment 4: Percentage Completion Status of Outstanding City Division Recommendations as of May 31, 2026

Confidential Attachment 1: Confidential Material from Auditor General's 2026 Consolidated Follow-up Report - Status of Outstanding Recommendations for City Divisions, Agencies and Corporations