AUDITOR GENERAL TORONTO

AT A GLANCE

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

Why the Follow-Up Process Matters

The follow-up process provides accountability and transparency for City Council and the public by reporting on the status of the implementation of the Auditor General's recommendations.

Benefits from Recommendations

The implementation of Auditor General's recommendations results in financial and non-financial benefits to the City, as reported in the Auditor General's 2025 Annual Report.

The financial benefits identified in this follow-up cycle are estimated at **$14 million**. This includes **$12.9 million** from improvements in protecting revenue from fare evasion at the Toronto Transit Commission (TTC), **$817,000** from better contract management of telecommunication contracts at the Toronto Parking Authority (TPA), **$140,000** from recovering overpayments, and **$124,000** from improved controls on utility payments.

Areas Needing Further Action

Long-outstanding High Priority Recommendations

High priority recommendations have significant potential for savings, mitigate health, safety or other significant risks, or have been outstanding for over five years.

At the end of this follow-up cycle **163** of the **227** high priority recommendations were outstanding for five or more years (**Figure 4**).

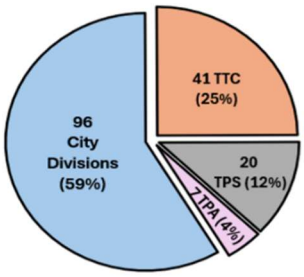
The implementation of these recommendations should be expedited. Promptly addressing the Auditor General's recommendations achieves the greatest value for the City. Implementing recommendations that require City-wide action continues to be a challenge for certain City divisions.

Results of the 2026 Follow-Up Cycle

During this follow-up cycle, management reported **186** out of **587** outstanding recommendations as fully implemented (**FI**) or no longer applicable (**NA**). The remaining **401** recommendations were not fully implemented (**NFI**).

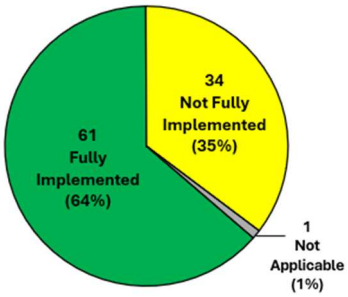
We selected **164** out of **186** (**Figure 1**) recommendations for our review (**96** from City divisions and **68** from agencies & corporations). **Figure 2** provides the results of our follow-up for City divisions and **Table 1** provides the results for agencies and corporations.

Figure 1 – Recommendations Followed Up in this Cycle



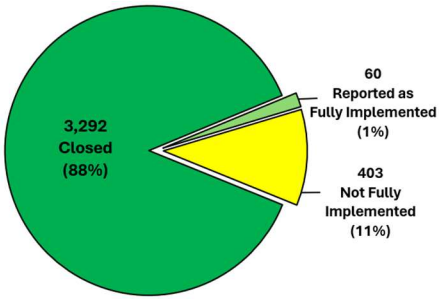
164 Recommendations in Scope

Figure 2 – Follow-up Results for City Divisions



62 Recommendations Closed

Figure 3 – Status of Auditor General Recommendations Since 1999



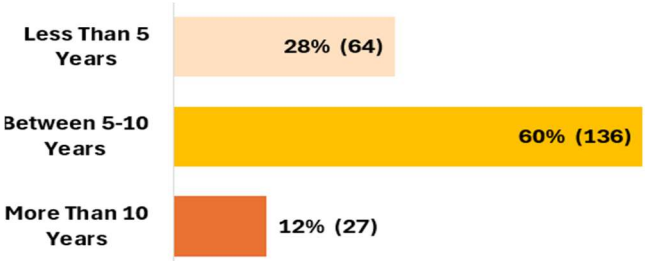
Since 1999, the Auditor General has made **3,755** recommendations in **432** reports, issued up to May 2025 (**Figure 3**). Of these, **3,292** (**88 per cent**) recommendations are closed.

Table 1 – Assessment Results of Agencies and Corporations

Entity	In Scope	FI	NA	NFI	Recs Closed
TPA (3 reports)	7	4	2	1	86%
TPS* (2 reports)	20	15	1	4	80%
TTC (9 reports)	41	38	2	1	98%
Total	**68**	**57**	**5**	**6**	**91%**

* Toronto Police Service

Figure 4 – Aging of High-Priority Recommendations



Conclusion

Management's actions to implement the Auditor General's recommendations contribute to improving internal controls, more effective and efficient operations, and result in savings for the City and its agencies and corporations. The Auditor General will continue to review actions taken by management to implement her audit, investigation, and other report recommendations, particularly those that are considered high priority.