

**RECOMMENDATIONS REPORTED BY MANAGEMENT AS FULLY
IMPLEMENTED AND NOT VERIFIED BY THE AUDITOR GENERAL AS
OF MAY 31, 2026**

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CITY MANAGER

1) Report Title: Service Efficiency Consultants Studies - Extent of Value for Money From Studies Has Not been Clearly Demonstrated (Including previous Auditor General's Report), 2015

City Manager	
No.	Recommendation
#1	<p>City Council request the City Manager, in consultation with the Director, Purchasing and Materials Management, to expedite the development and implementation of a formal consultant performance evaluation process. The consultant evaluation should include both qualitative and quantitative performance measures that help evaluate the quality and practicality of deliverables, the efficiency of the consultant in managing time and resources, and the cost of work in relation to the benefits received, ensuring that any such measures align with the scope of work.</p> <p>Recommendation Category: High Priority</p>

2) Report Title: Reinforcing the Importance of Openness, Fairness and Transparency in City Procurement: An Audit of the Procurement and Implementation of the Paylt Unsolicited Proposal, 2024

No.	Recommendation
#2	<p>City Council request the City Manager to ensure all Division Heads and applicable staff who are responsible for receiving demonstrations by potential suppliers receive training on the City's Unsolicited Quotations for Proposals Policy and Process for Receiving and Reviewing Unsolicited Quotations and Proposals as well as the procedure for Conducting a Swiss Challenge Request for Proposal.</p>
#3	<p>City Council request the City Manager to direct Division Heads to:</p> <ol style="list-style-type: none"> ensure City Council is presented with business cases for City-wide projects that present outcomes that can realistically be achieved within the timeframes desired, as well as potential risks, drawbacks, and disadvantages; and ensure that any business case that involves a City-wide project implementation has a project charter, implementation plan and timeline agreed by all relevant City Divisions and stakeholders.
#4	<p>City Council request the Chief Financial Officer and Treasurer, to report:</p> <ol style="list-style-type: none"> the annual amounts PayIt is receiving from the City and its customers compared to what the City would have paid if the City processed those transactions directly; and the actual return on investment on the PayIt agreement achieved over the duration of the initial agreement (i.e., three years plus the two one-year renewal options, where applicable).
#5	<p>City Council request the City Manager, in consultation with the Customer Experience (311), Revenue Services, and Technology Services and the Office of the Chief Information Security Officer, to clarify roles and responsibilities and establish a protocol for monitoring PayIt's performance and for receiving and reviewing reports, underlying source data, and other</p>

	<p>deliverables that demonstrate Paylt's ongoing compliance with key contract requirements and key performance indicators for:</p> <ol style="list-style-type: none"> financial reports that support reconciliation of payments and reporting; technical performance and compliance with agreed upon standards, including security and privacy metrics; and operational performance, adoption, and customer satisfaction and efficiency.
#6	<p>City Council request the Executive Director, Customer Experience (311), in collaboration with the Director, Revenue Services, to:</p> <ol style="list-style-type: none"> log all complaints and support calls received related to the Paylt platform (or any future platform adopted by the City in support of its digital government services including electronic billing and payments processing); and leverage data to identify and address trends in questions, concerns, issues, or complaints received, to improve service delivery to residents, businesses, and visitors.
#7	<p>City Council request the City Manager to develop and implement a governance framework and methodology to improve ownership and accountability of the planning, procurement, contracting, and delivery of City-wide technology projects (or projects that span across multiple divisions); this would include creating mandates for each project which would include:</p> <ol style="list-style-type: none"> identifying which Division has overall ownership and accountability of the project, obtaining buy-in from all stakeholders, identifying and addressing risks and opportunities, and measuring and reporting of key performance measures and outcomes achieved; developing a multi-faceted/cross divisional steering committee, that would collaborate to govern and oversee the project and contract compliance; and reporting progress and material changes to the strategy, project scope, budget, and timelines to City Council.
#8	<p>City Council request the City Manager to ensure the Strategic Partnership Office enforces adherence to the City's Unsolicited Quotations or Proposals Policy and Process for Receiving and Reviewing Unsolicited Quotations and Proposals, including retention of appropriate records.</p>

3) Report Title: Toronto Court Services: Collection of Provincial Offence Default Fines, 2018

Court Services	
No.	Recommendation
#9	<p>City Council request the Director, Court Services, to:</p> <ol style="list-style-type: none"> undertake a review of unmatched driver's licence suspensions in ICON and the Ministry of Transportation's ARIS system, as well as other cases that need resolving, to determine whether additional cases with defaulted fines are eligible for suspension and take appropriate action; and

	<p>b. implement a process to periodically review or compare defaulted Provincial Offences Act fines eligible for licence suspensions and plate denials against data from the Ministry of Transportation to identify and resolve data synchronization issues and if necessary, the City Manager request the cooperation of the Ministry of the Attorney General and Ministry of Transportation.</p> <p>Recommendation Category: High Priority</p>
#20	<p>City Council request the Executive Director, Municipal Licensing and Standards, in consultation with the City Solicitor, to evaluate whether requiring payment of all defaulted Provincial Offences Act fines can serve as a condition for issuing or renewing municipal licences.</p> <p>Recommendation Category: High Priority</p>
#30	<p>City Council request the Treasurer, in coordination with the Chief Purchasing Officer and in consultation with the other program areas responsible for receivables management and debt collection including Court Services, to seek private sector expertise in designing transformative solutions for collecting overdue amounts owing to the City.</p> <p>Recommendation Category: High Priority</p>

COMMUNITY AND EMERGENCY SERVICES

4) Report Title: Toronto Paramedic Services: Rising Response Times Caused by Staffing Challenges and Pressures in the Healthcare System, 2024

Toronto Paramedic Services	
No.	Recommendation
#3	<p>City Council request the City Manager, in consultation with the Chief and General Manager, Toronto Paramedic Services, to request the Ontario government to:</p> <ul style="list-style-type: none"> a. consider establishing a provincial mandated target for wait time to offload a patient to encourage hospitals to better manage offload delays; b. invest in a centralized database of integrated healthcare, to facilitate paramedic referrals to alternate healthcare providers and the transport of patients to non-hospital facilities; and c. provide the requested staffing increases to address the resource needs in the Central Ambulance Communications Centre.
#4	<p>City Council request the Chief and General Manager, Toronto Paramedic Services, to conduct a detailed staffing analysis that includes call volume, workload demand throughout the day, inactive staff, and response time targets to determine the optimal staffing level for frontline staff.</p>
#9	<p>City Council request the Chief and General Manager, Toronto Paramedic Services, to improve the analysis of data on frequent 9-1-1 users, to:</p> <ul style="list-style-type: none"> a. identify more patients who can benefit from the community paramedicine programs; and

	b. consider developing targeted public education and awareness campaigns to reduce non-emergency call volume.
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5) Report Title: Part 1 of the Audit of Emergency Shelters: A Focus on Case Management, 2022

Toronto Shelter and Support Services	
No.	Recommendation
#2	<p>City Council request the General Manager, Shelter, Support and Housing Administration to ensure the City's homelessness and housing information system is configured to be able to collect data, with a client's consent, that will then be analyzed at a system- and program-wide level, in order to develop targeted approaches to addressing and improving outcomes for people experiencing homelessness, and to inform decisions about how much space must be added to the shelter system to accommodate clients where staying in shelters is not a short-term, temporary measure; such data could include:</p> <ul style="list-style-type: none"> a. age, nature and degree of supports for mental and physical health conditions, and other factors, which may be determinants of chronicity; b. system trigger, flag, or other means in the information system to identify if shelter clients are unwilling to participate in case management or are not making significant progress in their case management goals, the reason(s), and whether a service restriction has been implemented, to see if there are solutions that can be found; and c. system trigger, flag, or other means in the information system to identify shelter clients that move frequently between programs and/or shelter locations, and the reasons, to help ensure continuity of approach or care.
#9	<p>City Council request the General Manager, Shelter, Support and Housing Administration to continue to define, implement, track, and improve the quality and reliability of key data points within the City's homelessness and housing information system, and analyze such data to improve performance monitoring, evaluate program outcomes at a program- and system-wide level, and publicly report on results; such data to also be used to make informed decisions on how to better support homelessness service delivery including, but not limited to, prioritization of funding, staffing and resourcing, as well as priorities for developing and implementing targeted approaches to improve outcomes.</p>

6) Report Title: 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

No.	Recommendation
#1	<p>City Council request the General Manager, Toronto Shelter and Support Services, in collaboration with Winter Respite Site and Warming Centre operators, to review methodologies for collecting data to better understand unmet demand and how many winter program spaces are needed, by taking into consideration:</p> <ul style="list-style-type: none"> a. the number of overflow space users each day (i.e., people who are able stay inside at a site but are not able to access a bed therein); and

	b. the number of individuals who try to access a bed on a drop-in basis but are turned away, directed elsewhere, or leave without accessing a bed or overflow space each day.
#5	<p>City Council request the General Manager, Toronto Shelter and Support Services, to:</p> <p>a. review costs related to the 2023/24 winter season as reported by third-party operators of Warming Centres and Winter Respite Sites, including requesting further information and supporting records, where necessary; and</p> <p>b. expedite the finalization of costs and recover any surplus funds paid to the operators related to the 2023/24 winter season.</p>

CORPORATE SERVICES

7) Report Title: A Mid-Term Review of the Union Station Revitalization: Managing Risks in a Highly Complex Multi-Year, MultiStage, Multi-Million Dollar Project, 2012

Corporate Real Estate Management	
No.	Recommendation
#6	<p>City Council request the City Manager to ensure that the responsible City division develop and implement, for all significant and complex capital projects, an enhanced process for assessing and managing project risks. The risk assessment should be comprehensive prior to the start of the project and be continuously reviewed and updated.</p> <p>Recommendation Category: High Priority</p>

8) Report Title: Facilities Management - Security and Safety Improvements Required, 2015

Corporate Real Estate Management	
No.	Recommendation
#1	City Council request the Chief Corporate Officer to develop a plan to complete a review of physical security at all City facilities using a risk based approach and to address any deficiencies found during the review.
#7	City Council request the Chief Corporate Officer to run reports to identify inactive access cards and upon review, cancel user access as required.
#10	City Council request the Chief Corporate Officer to review the current level of mobile patrolling activity to determine if it adequately meets requirements and propose options for the actions, if any, necessary to satisfy the security needs.

9) Report Title: Real Estate Services Division - Restore Focus on Union Station Leasing, 2017

No.	Recommendation
#18	<p>City Council request the Chief Corporate Officer to review the City's rights under the Head Lease Agreement to enter into rental agreements with the Head Lessee for use of office space in Union Station and take the necessary actions to generate leasing revenue and recover operating costs.</p> <p>Recommendation Category: High Priority</p>

10) Report Title: Enhance Focus on Lease Administration of City-owned Properties, 2018

No.	Recommendation
#10	<p>City Council request the Director, Real Estate Services, in consultation with other City Divisions that administer leases, to establish and implement a process to:</p> <ul style="list-style-type: none"> a. review all properties with occupancy agreements to identify any space that needs to be assessed for property tax purposes and notify the Municipal Property Assessment Corporation accordingly; and b. ensure that when new occupancies are established on City-owned properties that the Municipal Property Assessment Corporation is notified promptly so that they can be assessed for property taxes. <p>Recommendation Category: High Priority</p>

11) Report Title: Challenges in Contract Management - Auditor General's Review of the Corporate Real Estate Management Division, 2021

No.	Recommendation
#14	<p>City Council request the Executive Director, Corporate Real Estate Management to ensure that technology is used to validate service time billed by vendors.</p>

12) Report Title: Information Technology Projects Implementation: Information Privacy and Cybersecurity Review of Human Resource System, 2021

Technology Services	
No.	Recommendation
#8	<p>City Council request the Chief Technology Officer to develop standards and minimum criteria for logging user activity details for information technology systems, with steps including, but not limited, to:</p> <ul style="list-style-type: none"> a. ensuring that user access logs capture account activity for users with elevated access, such as users with Super Administrator or Divisional Administrator roles; and b. implementing a user activity review process for roles with elevated access on a periodic basis to ensure that access is aligned with the roles.

13) Report Title: 311 Toronto - Full Potential For Improving Customer Service Has Yet To Be Realized, 2011

Customer Experience (311)	
No.	Recommendation
#2	<p>City Council request the Deputy City Managers, in consultation with the Director of 311, to conduct a comprehensive review of business processes of the call centers operated by Solid Waste Management, Municipal Licensing and Standards, and Urban Forestry, with a view to streamlining processes to effect a consolidation of operations.</p> <p>Recommendation Category: High Priority</p>

14) Report Title: Getting to the Root of the Issues: A Follow-Up to the 2019 Tree Maintenance Services Audit, 2021

Environment, Climate and Energy	
No.	Recommendation
#5	<p>City Council request the General Manager, Parks, Forestry and Recreation to:</p> <ol style="list-style-type: none"> obtain precise route information (in accordance with contracts), which includes specific geo-location (latitude and longitude) at frequent (minute-by-minute) intervals and not just fixed addresses associated with tree locations; investigate any discrepancy between the reported geo-location and GPS geo-location exceeding an acceptable threshold no greater than 25 metres; any challenge to the GPS accuracy should be supported by GPS service providers' direct confirmation to the City that the data recorded by their GPS device is faulty; and explanations and supporting evidence for discrepancies should be properly documented; request crews to submit geo-tagged photos of each tree, showing the tree before and after work has been completed; and Urban Forestry staff should review these photos when signing off on crews' daily logs; and update Urban Forestry tree maintenance records with current geo-tagged photos of trees submitted by tree maintenance crews. <p>Recommendation Category: High Priority</p>
#6	<p>City Council request the General Manager, Parks, Forestry and Recreation to improve crew management at the operations yards to reduce daily yard time and increase efficiency on tree maintenance work and City Council request Urban Forestry management to monitor whether there is any improvement to operational efficiency when taking this action.</p> <p>Recommendation Category: High Priority</p>
#13	<p>City Council request the General Manager, Parks, Forestry and Recreation to:</p> <ol style="list-style-type: none"> define expected outcomes for tree maintenance service delivery and include related performance measures directly within the contracts; specify actions and remedies for not meeting performance outcomes in the contracts; and

	<p>c. consider contract terms that allow the City to base the assignment of tree maintenance work packages or hourly rate work based on how crews perform relative to other crews.</p> <p>Recommendation Category: High Priority</p>
#14	<p>City Council request the General Manager, Parks, Forestry and Recreation to compare performance measures and outcomes achieved by City and contracted tree maintenance crews and use this information to determine the appropriate type and volume of work to allocate to City crews and outsourced service providers.</p> <p>Recommendation Category: High Priority</p>

DEVELOPMENT AND GROWTH SERVICES

15) Report Title: Revisiting Legacy Rental Replacement Policies to Align them with the City's Affordable Rental Housing Expectations, 2022

City Planning	
No.	Recommendation
#2	<p>City Council request the Chief Planner and Executive Director, City Planning, in consultation with the City Solicitor and other City divisions that oversee affordable housing, to:</p> <ol style="list-style-type: none"> review City of Toronto Municipal Code Chapter 667, Residential Rental Property Demolition and Conversion Control and determine whether affordable housing principles and definitions consistent with amended Official Plan definitions of affordable rent and/or By-law 1756-2019, Municipal Housing Facility can be incorporated into City of Toronto Municipal Code Chapter 667, Residential Rental Property Demolition and Conversion Control and all Section 111 agreements containing affordable rental replacement units going forward; ensure that future Section 111 agreements include terms that support the City of Toronto's ability to require tenant eligibility criteria and verification practices consistent with City of Toronto Municipal Code Chapter 667, Residential Rental Property Demolition and Conversion Control, should affordable housing principles and definitions be adopted; and implement processes to verify compliance with any eligibility requirements incorporated into executed agreements.

16) Report Title: Safeguarding Rent-Geared-to-Income Assistance: Ensuring Only Eligible People Benefit, 2019

Housing Secretariat	
No.	Recommendation
#1	<p>City Council request the General Manager, Shelter, Support and Housing Administration Division, to ensure all rent-geared-to-income households identified by the Auditor General as having potential eligibility issues are appropriately reviewed.</p> <p>Recommendation Category: High Priority</p>

FINANCE AND TREASURY SERVICES

17) Report Title: Improving Controls Over Property Tax Assessments and Payment in Lieu of Taxes (PILTs), 2015

Revenue Services	
No.	Recommendation
#4	City Council request the Director Revenue Services develop a process and criteria to identify where Payment in Lieu of Tax payments may be deemed unreasonably delayed and request supplementary payments where warranted. Recommendation Category: High Priority

18) Report Title: Management of the City's Long-Term Disability Benefits Phase One: Improving City Management to Address Growing Trends in Long-Term Disability Benefits, 2015

Pension, Payroll & Employee Benefits	
No.	Recommendation
#5	City Council request the Director, Pension, Payroll and Employee Benefits Division, in consultation with the City Solicitor and the Executive Director, Human Resources Division, to review the current process to seek consent from Long-Term Disability claimants to facilitate employee return to work process. Recommendation Category: High Priority

19) Report Title: A Review of the Procurement and Award of the Winter Maintenance Performance-Based Contracts, 2023

Purchasing and Materials Management	
No.	Recommendation
#14	City Council request the City Manager to ensure the review of Toronto Municipal Code Chapter 195, Article 10, as well as the Pre-Award and Post-Award Bid Dispute Procedure, to take into consideration any outcomes or recommendations related to the City Council-directed review of the potential for an Inspector General for the City of Toronto.

INFRASTRUCTURE SERVICES

20) Report Title: Audit of Short-Term Rental Program and Municipal Accommodation Tax: Strengthening Bylaw Enforcement and Enhancing Municipal Accommodation Tax Collection Processes, 2024

Municipal Licensing and Standards	
No.	Recommendation
#12	City Council request the Executive Director, Municipal Licensing and Standards, to develop, implement, and comply with standard procedures for file documentation and retention for the Short-Term Rental Program, aligned with the City's policy on record retention; the procedures

	should specify the documents to be retained and their retention length, especially for any information supporting the calculation of the Municipal Accommodation Tax and nightly fees.
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21) Report Title: Audit of Winter Road Maintenance Program - Phase One: Leveraging Technology and Improving Design and Management of Contracts to Achieve Service Level Outcomes, 2020

Transportation Services	
No.	Recommendation
#22	City Council request the General Manager, Transportation Services Division, to analyze legal claims information and 311 service requests on a regular basis to provide additional indicators of where contractor performance needs closer monitoring.

AGENCIES AND CORPORATIONS

22) Report Title: Review of Toronto Transit Commission Accounts Payable Functions: Improving Invoice Verification and Vendor Account Management, 2017

Toronto Transit Commission	
No.	Recommendation
#2	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to enhance the existing invoice verification processes to provide reasonable assurance that invoices are paid according to the contract terms and prices. Consideration should be given to:</p> <ol style="list-style-type: none"> a. Provide guidelines and training to user department approvers on the importance of invoice verification and the specific information that should be reviewed prior to invoice approval. b. Incorporate monitoring measures to verify, at least on a sample basis, that the approved invoices by user departments have been adequately reviewed to be consistent with contract terms and prices. <p>Recommendation Category: High Priority</p>

23) Report Title: Audit of the Toronto Transit Commission's Streetcar Overhead Assets: Strengthening the Maintenance and Repair Program to Minimize Asset Failures and Service Delays, 2023

No.	Recommendation
#12	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to develop and implement policies and procedures in Streetcar Overhead Operations to:</p> <ol style="list-style-type: none"> a. Provide clear expectations and training as to how crews should communicate and document preventative inspections that are only partially completed; and b. Track and ensure partially completed inspections are appropriately rescheduled to be fully completed.