

Status Summary of AG Audit Recommendations

Attachment 3

Status of All AG Recommendations – Per TeamMate as of February 23, 2026

By Current Status

AG Audit	Accountable Chief(s)*	In Progress	Fully Implemented per Mgmt & Pending AG's Verification	Accepted & Closed by the AG	Total (Note A)
(2012-12-06) Review of Wheel-Trans Services				2	2
(2016-05-12) Materials and Procurement Phase One Report				5	5
(2016-09-21) CCM Employee Overtime and Absenteeism				1	1
(2018-09-17) Management of Core Components (Management Letter)				6	6
(2022-03-22) Other – Confidential Review				6	6
(2014-01-28) Bus Maintenance Phase One Report	Rich Wong (CTVO)	1		6	7
(2015-02-06) Bus Maintenance Phase Two Report	Rich Wong (CTVO)	4	1	5	10
(2017-05-15) Procurement Report Materials Mgmt & Purchasing Policies	John Montagnese (CFO)	6		13	19
(2017-09-15) Accounts Payable	John Montagnese (CFO)	3	2	2	7
(2017-10-13) June 29 2016 Briefing Note	Mike Atlas (GC)	1	1		2
(2018-01-31) Procurement Report Wheel-Trans Taxi Services	John Montagnese (CFO)		4		4
(2018-05-18) Telecommunication Report	Dhaksayan Shanmuganayagam (CIO)		1	12	13
(2018-06-26) Employee Expenses and Reward Program Report	Shakira Naraine (CPCO) John Montagnese (CFO) Josh Colle (CSCEO) Mike Atlas (GC)	8	10	2	20
(2019-02-21) Revenue Operation Phase One Fare Evasion	Josh Colle (CSCEO)	11	8	8	27
(2019-10-21) Revenue Operation Phase Two PRESTO Report	Josh Colle (CSCEO)	1	9	24	34
(2023-11-03) Audit of the TTC's Streetcar Overhead Assets	Haroon Nuri (COIO)	20			20
(2023-11-06) Other – Confidential Review	Dhaksayan Shanmuganayagam (CIO)	5	4		9
(2025-03-10) Audit of Non-Union Workforce Planning and Management	Shakira Naraine (CPCO)	7			7
(2025-03-11) Mgmt Letter for Audit of Non-U WF Planning and Mgmt	Shakira Naraine (CPCO)	4			4
		71	40	92	203

* While each accountable Chief would lead the implementation of their group's Maps, input and support from other TTC groups may be necessary.

Status of All AG Recommendations – Per TeamMate as of February 23, 2026 (Cont'd)

By Percentage Completed

AG Audit	25%	50%	75%	100%	Total
(2012-12-06) Review of Wheel-Trans Services				2	2
(2016-05-12) Materials and Procurement Phase One Report				5	5
(2016-09-21) CCM Employee Overtime and Absenteeism				1	1
(2018-09-17) Management of Core Components (Management Letter)				6	6
(2022-03-22) Other – Confidential Review				6	6
(2014-01-28) Bus Maintenance Phase One Report			1	6	7
(2015-02-06) Bus Maintenance Phase Two Report			4	6	10
(2017-05-15) Procurement Report Materials Management and Purchasing Policies		3	3	13	19
(2017-09-15) Accounts Payable			3	4	7
(2017-10-13) June 29 2016 Briefing Note		1		1	2
(2018-01-31) Procurement Report Wheel-Trans Taxi Services				4	4
(2018-05-18) Telecommunication Report				13	13
(2018-06-26) Employee Expenses and Reward Program Report	1	1	6	12	20
(2019-02-21) Revenue Operation Phase One Fare Evasion		3	8	16	27
(2019-10-21) Revenue Operation Phase Two PRESTO Report			1	33	34
(2023-11-03) Audit of the TTC's Streetcar Overhead Assets	20				20
(2023-11-06) Other – Confidential Review	3	1	1	4	9
(2025-03-10) Audit of Non-Union Workforce Planning and Management	6		1		7
(2025-03-11) Management Letter for Audit of Non-Union Workforce Planning and Management	3		1		4
	33	9	29	132*	203

* Total of 132 includes 92 items accepted and closed by the AG and 40 items deemed to be Fully Implemented by Management and pending AG's verification.

AG Recommendations by Priority Classification – Per TeamMate as of February 23, 2026

Fully Implemented per Management Pending AG’s Verification

AG Audit	Savings	Outstanding > 5 yrs	High Priority - Other	Not Deemed High Priority	Total
(2015-02-06) Bus Maintenance Phase Two Report		1			1
(2017-09-15) Accounts Payable	1	1			2
(2017-10-13) June 29 2016 Briefing Note		1			1
(2018-01-31) Procurement Report Wheel-Trans Taxi Services		4			4
(2018-05-18) Telecommunication Report		1			1
(2018-06-26) Employee Expenses and Reward Program	1	9			10
(2019-02-21) Revenue Operation Phase One Fare Evasion	3	5			8
(2019-10-21) Revenue Operation Phase Two PRESTO Report	4			5	9
(2023-11-06) Other – Confidential Review			4		4
	9	22	4	5	40

In Progress

AG Audit	Savings	Outstanding > 5 yrs	High Priority - Other	Not Deemed High Priority	Total
(2014-01-28) Bus Maintenance Phase One Report		1			1
(2015-02-06) Bus Maintenance Phase Two Report		4			4
(2017-05-15) Procurement Report Materials Mgmt & Purchasing Policies	4	2			6
(2017-09-15) Accounts Payable		3			3
(2017-10-13) June 29 2016 Briefing Note		1			1
(2018-06-26) Employee Expenses and Reward Program	1	7			8
(2019-02-21) Revenue Operation Phase One Fare Evasion	6	5			11
(2019-10-21) Revenue Operation Phase Two PRESTO Report				1	1
(2023-11-03) Audit of the TTC’s Streetcar Overhead Assets	2		8	10	20
(2023-11-06) Other – Confidential Review			5		5
(2025-03-10) Audit of Non-Union Workforce Planning and Management				7	7
(2025-03-11) Management Letter for Audit of Non-Union Workforce Planning and Management				4	4
	13	23	13	22	71

In Progress AG Recommendations and Due Dates – Per TeamMate as of February 23, 2026

AG Audit	2026				2027				2028+	Total
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4		
(2014-01-28) Bus Maintenance Phase One Report	1									1
(2015-02-06) Bus Maintenance Phase Two Report	4									4
(2017-05-15) Procurement Report Materials Management and Purchasing Policies			1	5						6
(2017-09-15) Accounts Payable	2	1								3
(2017-10-13) June 29 2016 Briefing Note					1					1
(2018-06-26) Employee Expenses and Reward Program Report		5	3							8
(2019-02-21) Revenue Operation Phase One Fare Evasion		11								11
(2019-10-21) Revenue Operation Phase Two PRESTO Report				1						1
(2023-11-03) Audit of the TTC's Streetcar Overhead Assets		5	2	2		1		2	8	20
(2023-11-06) Other - Confidential Review		2		2	1					5
(2025-03-10) Audit of Non-Union Workforce Planning and Management	2		3		1				1	7
(2025-03-11) Management Letter for Audit of Non-Union Workforce Planning and Mgmt	2		1						1	4
	11	24	10	10	3	1	0	2	10	71

Due in 2026	Due in 2027	Due 2028+	
55	6	10	71

Note: Management is currently reviewing those items due in Q1 2026 and requesting Senior Management’s approval for due date extension, where required.