



Status Update on Audit Recommendations from Internal Audit Reports as of December 31, 2020

Item 2D

March 11, 2021

Building Investment, Finance and Audit Committee

Report: BIFAC:2021-20

To: Building Investment, Finance and Audit Committee
("BIFAC")

From: Manager, Internal Audit

Date: February 23, 2021

PURPOSE:

The purpose of this report is to provide the BIFAC with a report on Internal Audit's follow-up on outstanding recommendations set out in public Internal Audit reports submitted to the BIFAC as of December 31, 2020.

RECOMMENDATIONS:

It is recommended that the BIFAC receive this report for information.

REASONS FOR RECOMMENDATIONS:

Background

The Internal Audit Department annually reports to the BIFAC on our follow-up of all public Internal Audit reports issued to ensure management has taken appropriate action to implement recommendations included in those reports.

Reports Issued

This report presents the review of the outstanding recommendations from the following public Internal Audit report:

Report Name	Covering Report Date	Date of BIFAC Meeting
<i>Tenant Parking Charges Monitoring</i>	April 3, 2018	April 12, 2018

Summary of Findings

The implementation status of the recommendations contained in the above report is summarized in the following table:

Report Name	Total No. of Recs	Implemented	In Progress	Not Started
<i>Tenant Parking Charges Monitoring</i>	6	0	1	5
Total	6	0	1	5

Attachment 1 to this report sets out the recommendations that are in progress. Attachment 2 to this report sets out the recommendations that have not been started.

IMPLICATIONS AND RISKS:

Recommendations from Internal Audit reports are meant to improve the internal controls and processes of TCHC. Such recommendations hold little value if they are not fully and properly implemented by management. By conducting follow-up procedures, we are able to measure management's implementation of previous Internal Audit recommendations.

SIGNATURE:

"Karim Jessani"

Karim Jessani
Manager, Internal Audit

ATTACHMENTS:

1. Toronto Community Housing Corporation Internal Audit Department, Internal Audit Recommendations – In Progress as on December 31, 2020.
2. Toronto Community Housing Corporation Internal Audit Department, Internal Audit Recommendations – Not Started as on December 31, 2020.

STAFF CONTACT:

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Recommendation:	Status Update:	Target Date:	Staff:
	<p>Asset Management conducted an inventory count of all parking spaces by mid- December 2018.</p> <p>Asset Management is in the process of reconciling the results of the inventory count to the parking spreadsheets for the accuracy of data.</p> <p>Staffing turnover and shortages has resulted in a delay in completing this recommendation.</p>	<p>Revised from Q3 2018</p>	

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 BIFAC Public Meeting – March 11, 2021
 Report: BIFAC:2021-20



Attachment 2
Toronto Community Housing Corporation Internal Audit Department
Internal Audit Recommendations – Not Started as at
December 31, 2020

Report: Tenant Parking Charges Monitoring
Presented to BIFAC on: April 3, 2018

Recommendation:	Status Update:	Target Date:	Staff:
<p>1(b) Management take steps necessary to ensure the security and integrity of the data in the parking spreadsheets (e.g. access controls, version control, audit trails).</p>	<p>Integrity of data to be reconciled and cleansed prior to the transfer of data to HoMES.</p> <p>To commence on completion of parking inventory which is in progress. (Recommendation #1(a)).</p> <p>As part of the transition of the Operations Division staff will be transferred to the Regional Offices on March 31, at which point vacancies in the parking team will be filled, and there will be capacity to address the recommendations.</p>	<p>Q2-2021</p> <p>Revised from Q4 2020</p> <p>Revised from Q2 2018</p>	<p>William Anderson</p>
<p>2. Management perform a periodic analysis of a sample of tenant parking data to billing information for both DM and CM buildings, as a detective control to ensure</p>	<p>Process to build into a refresh of the Parking Program and Yardi/Voyageur will be leveraged to run standardized reports.</p>	<p>Q2-2021</p>	<p>William Anderson</p>

Recommendation:	Status Update:	Target Date:	Staff:
tenants are paying for parking.		<p>Revised from Q4 2020</p> <p>Revised from Q2 2018</p>	
<p>3. Management support the PEO enforcement process by (i) replacing the current barcode reader program/process with a simpler, more viable option and (ii) ensuring the PEOs can access up-to-date parking data and information from the field.</p>	<p>Work to replace the current Barcode Parking Permit with a more cost efficient Permit type is ongoing. Yardi / Voyageur to be leveraged to simplify the ability of PEO's to access up to date Parking data.</p>	<p>Q2-2021</p> <p>Revised from Q4 2020</p> <p>Revised from Q1 2019</p>	<p>William Anderson</p>
<p>4. Management develop a risk-based method of parking enforcement assignments in order to make the best use of limited resources.</p>	<p>In 2021 The administration of The Parking Program will transition to the CSU. CSU to leverage parking data to inform effective enforcement strategies.</p>	<p>Q2-2021</p> <p>Revised from Q4 2020</p>	<p>William Anderson</p>

Recommendation:	Status Update:	Target Date:	Staff:
		Revised from Q3 2018	
<p>5. Management review the functionality of all processes and systems used to record parking permits and offence data and, where feasible (i) increase the automation of the data capture and (ii) identify fewer systems to replace the current legacy systems.</p>	<p>This will require investments in handheld and other parking enforcement related technology.</p>	<p>Q2-2021</p> <p>Revised from Q4 2020</p> <p>Revised from Q1 2019</p>	<p>William Anderson</p>
<p>6. Management determine the feasibility, including the cost/benefit, of increasing the use of a third-party service provider to administer all or part of the TCHC Parking Program, including enforcement.</p>	<p>Staff recommendation is to consider eliminating the reliance on 3rd party providers to manage this program. Consideration should be given examining the feasibility of bringing this work In-House in an effort to reduce Overhead and provide real time information that can be leveraged to inform effective enforcement strategies.</p>	<p>Q2-2021</p> <p>Revised from Q4 2020</p> <p>Revised from Q1 2019</p>	<p>William Anderson</p>