



Status Update on Audit Recommendations from Internal Audit Reports as of December 31, 2023

Item 12B

March 18, 2024

Building Investment, Finance and Audit Committee

Report: BIFAC:2024-36

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

From: Director, Internal Audit

Date: March 1, 2024

PURPOSE:

The purpose of this report is to provide the BIFAC with the status of Internal Audit's follow-up on outstanding recommendations set out in Internal Audit reports submitted to the BIFAC during its public sessions as of December 31, 2023.

RECOMMENDATIONS:

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

REASONS FOR RECOMMENDATIONS:

Background

The Internal Audit Department reports to the BIFAC on its follow-up of all open audit recommendations from previously issued Internal Audit reports to ensure management has taken appropriate action to implement those recommendations.

Reports Issued

This report presents the review of the outstanding audit recommendations from the following report presented in BIFAC's public session:

Report Title	Date presented to BIFAC
<i>Tenant Parking Charges Monitoring</i>	April 12, 2018

Status as of December 31, 2023

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

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

Attachment 1 to this report sets out the recommendations that are in progress.

In the above-mentioned attachments, revised target dates provided by management (as of the last update) have been highlighted in green fonts if they are within two years from the date our audit report was presented to the BIFAC and in red fonts if they are beyond two years.

As advised by some action owners, the implementation progress on some of the open recommendations has been slow due to the lack of resources that they face.

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 timely implemented by management. By conducting follow-up procedures, we can assess management's implementation of those recommendations.

SIGNATURE:

“Karim Jessani”

Karim Jessani
Director, Internal Audit

ATTACHMENT:

1. Internal Audit Recommendations – In Progress as of December 31, 2023

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**Attachment 1
 Toronto Community Housing Corporation
 Internal Audit Department
 Internal Audit Recommendations
 In Progress as of December 31, 2023**

**Report: Tenant Parking Charges Monitoring
 Presented to BIFAC on April 12, 2018**

Recommendation:	Status Update:	Target Date:	Staff:
<p>1(a) Management conduct an inventory count of parking spaces in the TCHC portfolio. The results of the inventory count should be reconciled to the parking spreadsheets.</p> <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><i>a) Staff continue to reconcile physical counts of parking spaces with those recorded in the HoMES database.</i></p> <p><i>b) This item remains open. Yardi, the developer of HoMES, has created a Parking Manager Application that will serve as the input and management mechanism for the TCHC Parking Inventory. The application is in its testing stage.</i></p> <p><i>Spreadsheets are still being used but only as a familiar aid to Service Hub staff before entry into HoMES. AIMS database still in use and populated regularly and efficiently by CSU clerk staff.</i></p>	Q4-2024	Allan Britton
<p>2. Management perform a periodic analysis of a sample of tenant parking data to billing information for</p>	<p><i>With current fiscal pressures the expectation is that if OPS Regions were losing monies due to non-billing they would be well aware of it. No active analysis had been</i></p>	Q2-2024	Allan Britton

Recommendation:	Status Update:	Target Date:	Staff:
<p>both DM and CM buildings, as a detective control to ensure tenants are paying for parking.</p>	<p><i>undertaken but Yardi is aware of some accounts that appear in the HoMES Parking Inventory that show \$0.00 as the rate being billed. Moving toward determining/verifying that it is human error in filling out a field in the Inventory as opposed to a lack of billing in HoMES proper.</i></p> <p><i>Billing will be included in the previously mentioned Parking Manager Application.</i></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><i>New QR code permits have been developed and are unique to the 3 OPS Regions, Staff and (currently being produced) TSHC. Parking Manager application is mobile and enforcement staff will have the ability to access information about vehicles in real time by using their TCHC mobile phone camera and capturing either a license plate or QR code permit. Application will retrieve information pertinent to PEO's being able to perform their duties. Old barcode permits are still valid and in use but not being issued (in favour of the new QR code permits).</i></p>	<p>Q4-2024</p>	<p>Allan Britton</p>

Recommendation:	Status Update:	Target Date:	Staff:
<p>4. Management develop a risk-based method of parking enforcement assignments in order to make the best use of limited resources.</p>	<p><i>Work is ongoing. The process of working toward hand held ticket devices has stalled due to City of Toronto fiscal situation. Directed patrols to focus PEO resources are on an as needed basis.</i></p>	<p>Q4-2024</p>	<p>Allan Britton</p>
<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><i>The process of working toward hand held ticket devices has stalled due to City of Toronto fiscal situation. Implementation of hand held ticket technology will provide for exactly what is recommended: Increased automation and improvement of the current documentation system which is manual input.</i></p>	<p>Q4-2024</p>	<p>Allan Britton</p>