

## **Audit of the Auditor General Results in Highest Rating**

The Auditor General is pleased to announce that in February 2009 the Association of Local Governments (ALGA) conducted an external quality assurance review, also known as peer review on the Office of the Auditor General, and received an “unqualified” opinion.

The rating is the highest available. An “unqualified” opinion indicates that the Auditor General’s policies, procedures and practices conform to government auditing standards.

Prior to attending the Office of the Auditor General, a team of three experienced government auditors spent a significant amount of time reviewing policies, procedures, audit work and reports produced by the Auditor General’s Office. Following a one week site visit, they issued their report. Among the comments included in their February 27, 2009 report to Auditor General Jeff Griffiths the review team stated:

- Policies and Procedures are well written and substantially exceed the requirements under *Government Auditing Standards*;
- Staff is highly qualified and diverse with a broad range of subject area expertise;
- The Auditor General’s approach to the electronic automation of audit recommendation follow-up is an innovative and excellent idea.

The report included one suggestion for strengthening compliance with government auditing standards related to documenting the auditor’s assessment of fraud related to the audit objectives in one particular file.

The Association of Local Government Auditors (ALGA) has more than 1600 members representing over 370 local government audit organizations, with offices ranging in size from just a few auditors to over 80 auditors. Members represent government audit agencies across the US, Canada and abroad.

To view the peer review report and the Auditor General’s Response, click on the following link: [http://www.toronto.ca/audit/reports2009\\_sub4.htm](http://www.toronto.ca/audit/reports2009_sub4.htm)