



Jeffrey Griffiths, C.A., C.F.E.
Auditor General

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March 10, 2009

Alan Gutowski
Audit Manager
Office of Internal Audit
City of Albuquerque
P.O. Box 1293
Albuquerque, New Mexico 87103

Dear Mr. Gutowski,

Thank you for participating in the External Quality Control Review of the City of Toronto Auditor General's Office. Your review is a valuable part of our continuing efforts to improve the quality of audits, and we are pleased you found that audits performed by the Toronto Auditor General's Office comply with *Government Auditing Standards*.

The Auditor General's Office is committed to continuously improving the quality of our audit work. We appreciate your thoughtful comments regarding the areas where you found our Office excels, including the quality of our policies, procedures, working papers, staff qualifications and diversity. We also appreciate your recognition of our audit recommendation follow-up system.

We also appreciate your observation related to the engagement where audit planning documentation should have included our consideration of fraud risk. As indicated in your management letter comment, you agreed with our determination that the risk of fraud was not likely for this particular engagement which was an audit of the City's performance in Achieving Access, Equity and Human Rights Goals. For the record, our assessment of fraud was not included in the documentation because of a timing issue related to the internal release of revised planning templates during our transition from the 2003 *Government Auditing Standards* to the 2007 *Government Auditing Standards* (for audits effective January 1, 2008). The 2008 planning templates were not available to audit staff at the time this engagement was initiated. As a result, the 2004 version was used which did not include the new requirement to document auditor consideration of fraud risk. The revised version was released shortly after the completion of the planning phase of this engagement and is currently in place.

Our entire office found the peer review to be a valuable and constructive process. We appreciate the professionalism with which you carried out your responsibilities as peer reviewers, as well as the insights gained from your own organizations.

I would like to extend my personal thanks to you, Renata Khoshroo and Antonio Bianchi for taking the time to review our operations, and for your participation in the ALGA peer review program.

Sincerely,

A handwritten signature in black ink, appearing to read 'J. Griffiths', with a horizontal line extending from the end.

Jeffrey Griffiths, CA, CFE
Auditor General
Toronto, ON