

June 25, 2010

To: City Council

From: Mayor David Miller

Subject: External Auditor's Reports for the Integrity Commissioner,  
Lobbyist Registrar and Ombudsman

I am transmitting to City Council the external auditor's reports for the Integrity Commissioner, Lobbyist Registrar and Ombudsman.

The Toronto Municipal Code, Chapter 3 ("Accountability Officers"), requires that the City's Accountability Officers undergo an annual audit by an external auditor, a practice that began with the Auditor General.

As directed by City Council, the City Manager facilitated the request for proposal process and retained Robert Gore & Associates to undertake this work. The external auditors have completed their review and enclosed are their results for your information.

Mr. Kevin Fretz from Robert Gore & Associates will be available at City Council to answer questions about the audit process. The City Manager will be available to answer questions about the request for proposal process.

Mayor David Miller



Joseph P. Pennachetti  
City Manager

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## Memorandum

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June 24, 2010

**TO:** Mayor David Miller

**FROM:** Joseph P. Pennachetti, City Manager

**SUBJECT:** External Auditor's Reports for the Integrity Commissioner, Lobbyist Registrar and Ombudsman

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Please find enclosed the external auditor's reports for the Integrity Commissioner, Lobbyist Registrar and Ombudsman for transmittal to City Council.

The Toronto Municipal Code, Chapter 3 ("Accountability Officers") requires that the City's Accountability Officers undergo an annual audit by an external auditor, and that the results be reported directly to Council. As directed by City Council, the City Manager facilitated the request for proposal process and retained Robert Gore & Associates to undertake this work.

City Council procedures do not provide for a communication from an external entity/person (i.e. auditor) to be transmitted directly to Council. In order to uphold the Officers' independence, reinforce their separation from the administration, and maintain their direct reporting relationship to City Council, I would request that the audit reports be transmitted to City Council by you in your capacity as the head of Council and CEO of the City.

Kevin Fretz from Robert Gore & Associates will be present at the City Council meeting to respond to questions about the audit process. I will be available to answer any questions about the request for proposal process.

Joseph P. Pennachetti  
City Manager

Attachments:

1. Integrity Commissioner's Office of the City of Toronto – Report on the Results of Applying Specified Auditing Procedures to Financial Information Other Than Financial Statements for the Year Ended December 31, 2009
2. Lobbyist Registrar's Office of the City of Toronto – Report on the Results of Applying Specified Auditing Procedures to Financial Information Other Than Financial Statements for the Year Ended December 31, 2009

3. Ombudsman's Office of the City of Toronto - Report on the Results of Applying Specified Auditing Procedures to Financial Information Other Than Financial Statements for the Year Ended December 31, 2009