

Authority: Executive Committee Item EX23.12, as
adopted by City of Toronto Council on May 21 and 22,
2025

CITY OF TORONTO

Bill 569

BY-LAW -2025

To amend City of Toronto Municipal Code Chapter 3, Accountability Officers.

Whereas the Auditor General manages information and records of the Auditor General's Office in an independent manner;

Whereas the Auditor General has requested that Council establish a records retention schedule for certain records of the Auditor General's Office;

Whereas the establishment of the records retention schedule is in accordance with the requirements of Chapter 3 and section 201 of the City of Toronto Act, 2006;

The Council of the City of Toronto enacts:

1. City of Toronto Municipal Code Chapter 3, Accountability Officers, is amended by adding Schedule 1 to this by-law as Schedule D, Auditor General Records Retention Schedule, to Chapter 3.

Enacted and passed on June , 2025.

Frances Nunziata,
Speaker

John D. Elvidge,
City Clerk

(Seal of the City)

SCHEDULE 1

AUDITOR GENERAL RECORDS RETENTION SCHEDULE

AGO-0001 – Accountability Records – Auditor General's Office – Performance Audits and Non-Audit Projects

Code	Records Title	Originating Office	Retention				Comments/Legislation
			Active	Inactive	Total	Disposition	

Retention amendments							
	<p>Functional Category: Accountability Records</p> <p>Description as per Chapter 3 https://www.toronto.ca/legdocs/municode/1184_003.pdf and By-law 552-2017</p> <p>(1) A record created by the accountability officer, or their delegate, in carrying out the duties and responsibilities of their office as set out in Part V of the Act, Chapter 3, Accountability Officers.</p> <p>(2) A record designated by an accountability officer as an accountability record pursuant to § 3-7.4A.</p>						
AGO-0001	<p>Accountability Records – Auditor General's Office – Performance Audits and Non-Audit Projects</p> <p>Records relating to performance audits and non-audit projects conducted by the Auditor General's Office under the Auditor General's mandate for assisting City Council in holding itself and city administrators accountable for the quality of stewardship over public funds and for achievement of value for money in city operations, as set out in the City of Toronto Act. May include audit or non-audit information obtained as copies from the books, accounts, financial records, electronic data processing records, reports, files and all other papers, things or property belonging to or used by the City, local boards (restricted definition), city-controlled corporations or the grant recipients, as the case may be, that the Auditor General believes to be necessary to perform his or her duties under Part V of the City of Toronto Act. Documents and other records include audit / non-audit reports, correspondence, audit evidence / evidence to provide a reasonable basis for findings and conclusions in non-audit project reports and/or other records to demonstrate compliance with government auditing standards.</p>	AGO	T	10	T + 10	D	<p>Comments:</p> <p>Legislation/Regulation:</p> <p>Toronto Municipal Code, Chapter 3, Accountability Officers</p> <p>Protection of Accountability Officers' Information Directive</p> <p>City of Toronto Act, Part V, Accountability and Transparency</p> <p>Memorandum of Understanding: Four Accountability Offices</p> <p>Toronto Public Service By-Law, Article VI, Disclosure of Wrongdoing and Article VII, Reprisal Protection</p>

*** T = terminated, (Event: When all Auditor General recommendations from the performance audit / non-audit project report have been closed)

AGO-0002 – Accountability Records – Auditor General’s Office – Fraud and Waste Hotline Complaints

Code	Records Title	Originating Office	Retention				Comments/Legislation
			Active	Inactive	Total	Disposition	

Retention amendments							
	<p>Functional Category: Accountability Records</p> <p>Description as per Chapter 3 https://www.toronto.ca/legdocs/municode/1184_003.pdf and By-law 552-2017</p> <p>(1) A record created by the accountability officer, or their delegate, in carrying out the duties and responsibilities of their office as set out in Part V of the Act, Chapter 3, Accountability Officers.</p> <p>(2) A record designated by an accountability officer as an accountability record pursuant to § 3-7.4A.</p>						
AGO-0002	<p>Accountability Records – Auditor General’s Office – Fraud and Waste Hotline Complaints</p> <p>Records relating to the information for complaints and allegations submitted to the Fraud and Waste Hotline, operated by the Auditor General’s Forensic Unit and related investigation files. Complaints can be made by phone, mail, email, or online form. The matter is documented when the complaint is received, and the information is stored electronically in the Fraud and Waste Hotline complaint management system. Each complaint may contain documentation such as evidence, correspondence, background notes, interview notes and/or an investigation report or management letter to support the complaint through its lifecycle from case creation to conclusion and closure.</p> <p>Investigation reports issued by the Auditor General’s Office are considered non-audit reports and are captured under AGO-0001.</p>	AGO	T	10	T + 10	D	<p>Comments:</p> <p>Legislation/Regulation:</p> <p>Toronto Municipal Code, Chapter 3, Accountability Officers</p> <p>Protection of Accountability Officers’ Information Directive</p> <p>City of Toronto Act, Part V, Accountability and Transparency</p> <p>Memorandum of Understanding: Four Accountability Offices</p> <p>Toronto Public Service By-Law, Article VI, Disclosure of Wrongdoing and Article VII, Reprisal Protection</p>

*** T = terminated, (Event: When a complaint file is marked as closed)

AGO-0003 – Accountability Records – Auditor General’s Office – Auditor General Recommendation Follow-Up Process and Reports

Code	Records Title	Originating Office	Retention				Comments/Legislation
			Active	Inactive	Total	Disposition	
Retention amendments							
	<p>Functional Category: Accountability Records</p> <p>Description as per Chapter 3 https://www.toronto.ca/legdocs/municode/1184_003.pdf and By-law 552-2017</p> <p>(1) A record created by the accountability officer, or their delegate, in carrying out the duties and responsibilities of their office as set out in Part V of the Act, Chapter 3, Accountability Officers.</p> <p>(2) A record designated by an accountability officer as an accountability record pursuant to § 3-7.4A.</p>						
AGO-0003	<p>Accountability Records – Auditor General’s Office – Auditor General Recommendation Follow-Up Process and Reports</p> <p>Records relating to Auditor General Office’s process to follow-up on the implementation of recommendations made in Auditor General reports and conducted under the Auditor General’s mandate for assisting City Council in holding itself and city administrators accountable for the quality of stewardship over public funds and for achievement of value for money in city operations, as set out in the City of Toronto Act. May include information obtained as copies from the books, accounts, financial records, electronic data processing records, reports, files and all other papers, things or property belonging to or used by the City, local boards (restricted definition), city-controlled corporations or the grant recipients, as the case may be, that the Auditor General believes to be necessary to perform his or her duties under Part V of the City of Toronto Act. Documents and other records include reports, correspondence, evidence providing a reasonable basis to support findings and conclusions about management assertions about the implementation status of recommendations for Auditor General reports and/or other records to demonstrate compliance with government auditing standards.</p>	AGO	T	10	T + 10	D	<p>Comments:</p> <p>Legislation/Regulation:</p> <p>Toronto Municipal Code, Chapter 3, Accountability Officers</p> <p>Protection of Accountability Officers’ Information Directive</p> <p>City of Toronto Act, Part V, Accountability and Transparency</p> <p>Memorandum of Understanding: Four Accountability Offices</p>

*** T = terminated, (Event: Auditor General Recommendation Follow-Up Report Issuance Date)

AGO-0004 – Accountability Records – Auditor General’s Office – Annual Reports, Work Plan Reports (and City-wide Risk Assessments), Peer Review Reports, Other Auditor General Reports (not covered by AGO-0001, AGO-0002, AGO-0003)

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Retention amendments

<p>Functional Category: Accountability Records</p> <p>Description as per Chapter 3 https://www.toronto.ca/legdocs/municode/1184_003.pdf and By-law 552-2017</p> <p>(1) A record created by the accountability officer, or their delegate, in carrying out the duties and responsibilities of their office as set out in Part V of the Act, Chapter 3, Accountability Officers.</p> <p>(2) A record designated by an accountability officer as an accountability record pursuant to § 3-7.4A.</p>							
AGO-0004	<p>Accountability Records – Auditor General’s Office – Annual Reports, Work Plan Reports (and City-wide Risk Assessments), Peer Review Reports, Other Auditor General Reports (not covered by AGO-0001, AGO-0002, AGO-0003)</p> <p>Records relating to Auditor General Office’s reports submitted to City Council under the Auditor General’s mandate for assisting city council in holding itself and city administrators accountable for the quality of stewardship over public funds and for achievement of value for money in city operations, as set out in the City of Toronto Act. May include information obtained as copies from the books, accounts, financial records, electronic data processing records, reports, files and all other papers, things or property belonging to or used by the City, local boards (restricted definition), city-controlled corporations or the grant recipients, as the case may be, that the Auditor General believes to be necessary to perform his or her duties under Part V of the City of Toronto Act. Documents and other records include reports, correspondence, evidence providing a reasonable basis to support information in reports and/or other records to demonstrate compliance with government auditing standards.</p>	AGO	T	10	T + 10	D	<p>Comments:</p> <p>Legislation/Regulation:</p> <p>Toronto Municipal Code, Chapter 3, Accountability Officers</p> <p>Protection of Accountability Officers’ Information Directive</p> <p>City of Toronto Act, Part V, Accountability and Transparency</p> <p>Memorandum of Understanding: Four Accountability Offices</p>

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