



**STAFF REPORT  
INFORMATION ONLY**

**External Audit of the City's Auditor General's Office**

<b>Date:</b>	May 31, 2007
<b>To:</b>	Audit Committee
<b>From:</b>	Director, Internal Audit
<b>Wards:</b>	
<b>Reference Number:</b>	

**SUMMARY**

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To advise the Audit Committee of the results of the external audit of the Auditor General's Office.

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**Financial Impact**

There are no financial implications associated with this report.

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**DECISION HISTORY**

Section 169-30.5 of the Municipal Code requires that an annual external audit of the Auditor General's Office be performed.

In accordance with this requirement, City Council at its April 2005 meeting approved the awarding of a contract to Hilborn, Ellis Grant LLP for the external audit of the Auditor General's Office.

**ISSUE BACKGROUND**

Conducting an audit of the Auditor General's Office, became a requirement with the adoption of the new audit framework for the City in November 2002. The objective of this annual audit is to provide Audit Committee and Council assurance that the Auditor General's Office is carrying out its operations in compliance with City policies and procedures.

## COMMENTS

The external auditor's report pertaining to their review of the Auditor General's Office operations for the year ended December 31, 2006 is attached.

The external auditors found no exceptions except in the case of adherence to the City's long distance policy where the periodic review of long distance charges was not performed by the Auditor General's Office.

## CONTACT

Ruvani Shaubel  
Director, Internal Audit  
Tel: (416) 392-8034, Fax: (416) 338-2167  
E-mail: [rshaubel@toronto.ca](mailto:rshaubel@toronto.ca)

Carmen Li  
Manager, Internal Audit  
Tel: (416) 392-8353, Fax: (416) 338-2167  
E-mail: [cli4@toronto.ca](mailto:cli4@toronto.ca)



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Ruvani Shaubel  
Director, Internal Audit

## ATTACHMENT

Hilborn Ellis Grant LLP report