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February 27, 2009

Jeffrey Griffiths  
Auditor General  
City of Toronto  
Auditor General's Office

Dear Mr. Griffiths,

We have completed a peer review of the City of Toronto Auditor General's Office for the period January 2006 through December 2008. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests in order to determine if your internal quality control system operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States. Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case, but does imply adherence in most situations.

Based on the results of our review, it is our opinion that the City of Toronto Auditor General Office's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits and attestation engagements during the period January 2006 through December 2008.

We have prepared a separate management letter offering one suggestion to further strengthen your internal quality control system.

Sincerely,

Alan R. Gutowski  
City of Albuquerque, NM

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