



External  
Quality  
Control Review

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Of the  
City of Toronto  
Auditor General's Office

For the Period  
January 1, 2009 through  
December 31, 2011

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# Association of Local Government Auditors

August 24, 2012

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Mr. Jeffrey Griffiths  
Auditor General  
City of Toronto  
9th floor, Metro Hall  
55 John St.  
Toronto, ON M5V 3C6

Dear Mr. Griffiths:

We have completed a peer review of the City of Toronto Auditor General's Office for the period January 1, 2009 through December 31, 2011. 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*. 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's Office 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 January 1, 2009 through December 31, 2011.

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

Sincerely

Beth Breier  
City of Tallahassee, FL

Bill Greene  
City of Phoenix, AZ