

August 24, 2012

Beth Breier
Audit Manager
300 South Adams Street, Box A-22
Tallahassee, FL 32301

Dear Ms. Breier,

Thank you for participating in the External Quality Control Review of the City of Toronto Auditor General's Office. Your review is a valuable part of our continuing efforts to improve the quality of audits, and we are pleased you found that audits performed by the Toronto Auditor General's Office comply with *Government Auditing Standards*.

The Auditor General's Office is committed to continuously improving the quality of our audit work. We appreciate your thoughtful comments regarding the areas where you found our Office excels including your acknowledgement of the Auditor General's Risk Assessment Process, quality of professional and administrative staff and audit working papers among other elements of the audit process.

We appreciate your observation related to the one report we classified as administrative and will consider the classification and handling of audit versus non-audit services and reports in the future.

Our entire office found the peer review to be a valuable and constructive process. We appreciate the professionalism with which you carried out your responsibilities as peer reviewers, as well as the insights gained from your own organizations.

I would like to extend my personal thanks to you and Bill Greene for taking the time to review our operations, and for your participation in the ALGA peer review program.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeff Griffiths".

Jeff Griffiths, CA, CFE
Auditor General
Toronto, ON