



External Quality Control Review

of the
City of Toronto Auditor General's
Office

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period January 1, 2015 to December 31,
2017



Association of Local Government Auditors

November 1, 2018

Ms. Beverly Romeo-Beehler
Auditor General
Metro Hall
55 John Street, 9th Floor
Toronto, Ontario M5V 5C6

Dear Ms. Romeo-Beehler,

We have completed a peer review of the City of Toronto Auditor General's Office for the period January 1, 2015 to December 31, 2017. 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 whether 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. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff, management, and members of the Audit Committee to assess their understanding of, and compliance with, relevant quality control policies and procedures.

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's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits during the period January 1, 2015 to December 31, 2017.

Paul Geib, C.F.E.
Milwaukee Public Schools

Trevor Williams, C.P.A.
Florida International Univ.

Eris Jones, CISA, CFE, CGAP, CIGA
Virginia Office of the State Inspector
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Beverly Romeo-Beehler
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Auditor General

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November 1, 2018

Paul Geib
Performance Audit Manager
Milwaukee Public Schools
5225 W. Vliet Street, Room 206
Milwaukee, WI 53201

Dear Mr. Geib:

Re: Response to the External Quality Assurance Review of the Auditor General's Office

Thank you for leading the Association of Local Government Auditors (ALGA) External Quality Assurance Review (Peer Review) of the City of Toronto Auditor General's Office. We are pleased you found that audits performed by the City of Toronto Auditor General's Office comply with Government Auditing Standards. Our Office takes pride that this is the fifth time we have been found to be in overall compliance with the rigorous standards for audit quality set out in the Government Auditing Standards.

Our entire office found the peer review to be a valuable and constructive process. Your thorough review and thoughtful questions provided us with an opportunity to reflect on our Office's practices and supports our commitment to continuously improving our internal quality control policies and processes and the quality of our audit work. We also appreciate the opportunity the peer review provides to share insights with other organizations and discuss ways to further enhance our operations.

I would like to extend my personal thanks to you, Mr. Trevor Williams and Mr. Eris Jones for taking the time to review our operations, and for your participation in the ALGA peer review program. We appreciate the professionalism with which you carried out your responsibilities as peer reviewers.

Best regards,

Beverly Romeo-Beehler
Auditor General