



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, 2018 to December 31,
2020**



Association of Local Government Auditors

October 20, 2022

Beverly Romeo-Beehler, Auditor General
City of Toronto Auditor General's Office
Metro Hall
55 John Street, 9th Floor
Toronto, Ontario M5V 3C6

Dear Ms. Romeo-Beehler,

We have completed a peer review of the Toronto Auditor General's Office for the period January 1, 2018 through December 31, 2020. In accordance with generally accepted government auditing standards peer review requirements, 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 was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States and applicable legal and regulatory requirements. Our procedures included:

- Reviewing the audit organization's written policies and procedures;
- Reviewing internal monitoring procedures;
- Reviewing a sample of audit engagements and working papers;
- Reviewing documents related to independence, training, and development of auditing staff;
- Reviewing documents related to staff experience, education, and the hiring process; and,
- Interviewing auditing staff and management 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. Organizations can receive a rating of pass, pass with deficiencies, or fail. The Toronto Auditor General's Office Toronto, Ontario has received a rating of pass.

Further, based on the results of our review, it is our opinion that the City of Toronto Auditor General's control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for audits during the period from January 1, 2018, through December 31, 2020.

Sincerely,

Van Lee, MBA, CRMA, CICA
Office of the Auditor
City and County of Honolulu, HI

Miguel Montiel, CIA, CGAP
Internal Audit Office
City of El Paso, TX

Michael S. Kingery, MPA, CIA,
CFE, CCSA, CRM
Independent Internal Audit Program
Glendale, AZ

AUDITOR GENERAL

TORONTO

Beverly Romeo-Beehler
FCPA, FCMA, B.B.A., JD, ICD.D, CFF
Auditor General

Auditor General's Office
Metro Hall, 55 John St. 9th Floor
Toronto, Ontario M5V 3C6

October 20, 2022

Mr. Van Lee
Office of the City Auditor
City and County of Honolulu
1001 Kamokila Blvd, Ste 216
Kapolei, HI 96707

Dear Mr. Lee:

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 sixth time we have been found to be in overall compliance with the rigorous standards for audit quality set out in the 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 the comprehensive nature of our Audit Manual which supports our staff performing audits in accordance with Government Auditing Standards, as well as your recognition of the successful implementation of our electronic audit working paper system.

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. Miguel Montiel and Mr. Michael Kingery 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
