



July 2, 2024

Audit Committee Secretariat  
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### **Agreed-Upon Procedures Report**

To the Audit Committee of the City of Toronto:

### **Purpose of this Agreed-Upon Procedures Report**

Our report is solely for the purpose of assisting the Toronto City Council in determining whether expenditures incurred by the Auditor General's Office of the City of Toronto is in compliance with applicable City by-laws, policies and procedures, including appropriate exercise of delegated authorities to meet the requirements of Section 3-1.7 of Toronto's Municipal Code, Chapter 3.

### **Responsibilities of the Engaging Party and the Responsible Party**

The City Manager's Office has acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement.

The Auditor General's Office of the City of Toronto, as identified by The City Manager's Office, is responsible for the subject matter on which the agreed-upon procedures are performed.

### **Practitioner's Responsibilities**

We have conducted the agreed-upon procedures engagement in accordance with the Canadian Standard on Related Services (CSRS) 4400, Agreed-Upon Procedures Engagements. An agreed-upon procedures engagement involves our performing the procedures that have been agreed with the City Manager's Office of the City of Toronto, and reporting the findings, which are the factual results of the agreed-upon procedures performed. We make no representation regarding the appropriateness of the agreed-upon procedures.

This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Had we performed additional procedures, other matters might have come to our attention that would have been reported.



## Professional Ethics and Quality Management

We have complied with the ethical requirements in the rules of professional conduct of the Chartered Professional Accountants of Ontario and the independence requirements in accordance with Rule 204 therein.

Our firm applies Canadian Standard on Quality Management (CSQM) 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

## Procedures and Findings

Procedures	Findings
Examine the audit sample source documents for compliance with applicable City by-laws, policies and procedures, including appropriate exercise of delegated authorities.	No exceptions noted
Obtain a list of Annual Non-Competitive Procurement Activity and Annual Consulting Services Expenditures	The City Clerks' Office of the City of Toronto provided the information noted below.

## List of Annual Non-Competitive Procurement Activity

The City Clerk's office of the City of Toronto provided the following list of Annual Non-Competitive Procurement Activity. Certain details have been redacted to comply with Section 181 of the City of Toronto Act 2006 in which the Duty of Confidentiality is defined.

Cost Element	Vendor Name	PO/DPO	Net of Tax	HST / GST	Gross Total	Description
3420	DILIGENT CANADA INC.	6051979	16,038.72	2,085.03	18,123.75	Data analytics software
4015	REDACTED	3624900	24,614.50	3,199.89	27,814.39	Confidential
4015	MNP DIGITAL INC.	6054601	84,270.01	10,955.10	95,225.11	IT audit services
4310	COMMUNITY SOLUTIONS PLANNING & EVALUATION	3627802	3,500.00	175.00	3,675.00	Professional development training (all staff)
4310	INSIGHTS LEARNING AND DEVELOPMENT	3629092	7,941.90	1,032.45	8,974.35	Professional development training (new staff)
4310	MCLUHAN & DAVIES COMMUNICATION INC	3629093	12,300.00	1,599.00	13,899.00	Professional development training (new staff)
4310	YELLOWBOOK-CPE LLC	6053929	2,542.65	*	2,542.65	Additional service charges related to professional development training (all staff) provided in 2022
4474	REDACTED	3622451	5,796.31	753.52	6,549.84	Investigation Software
4828	REDACTED	6046813	25,960.00	3,374.80	29,334.80	Hotline Complaint Management Software
4828	WOLTERS KLUWER LIMITED	6053382	129,383.67	16,819.88	146,203.54	Audit Software
	*US based company					



### **List of Annual Consulting Services Expenditures**

The City Clerk's office of the City of Toronto provided the following list of Annual Consulting Services Expenditures. Certain details have been redacted to comply with Section 181 of the City of Toronto Act 2006 in which the Duty of Confidentiality is defined.

The City Clerk's Office noted there were no such transactions.

Toronto, Ontario  
June 20, 2024

CHARTERED PROFESSIONAL ACCOUNTANTS  
Licensed Public Accountants