



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, 2021 to December 31,
2023**



Association of Local Government Auditors

September 26, 2024

Tara Anderson, Auditor General
City of Toronto Auditor General's Office
Metro Hall
55 John Street, 9th Floor
Toronto, Ontario M5V 3C6

Dear Mrs. Anderson,

We have completed a peer review of the Toronto Auditor General's Office for the period January 1, 2021 through December 31, 2023. 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 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, 2021, through December 31, 2023.

Sincerely,

Lyndon S. Remias, CPA, CIA
City Auditor
City of Virginia Beach, VA

DiMeka Fuqua
Audit Supervisor
City of Detroit, MI

Eduardo Luna, CIA
Assistant City Auditor
City of Oakland, CA

September 26, 2024

Mr. Lyndon S. Remias
City Auditor's Office
City of Virginia Beach
2401 Courthouse Dr.
Virginia Beach, VA 23456, USA

Dear Mr. Remias:

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 seventh 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 your acknowledgement of how our system and working paper files are set up very well to mirror the standards, which supports our staff in performing high quality audits in accordance with Government Auditing Standards. Thank you for also recognizing that we empower our staff through a good mix of both technical and soft skills training and our mentorship program. I am very proud of our office and was pleased to hear your feedback that our staff enjoy their work and making a difference for the City, which you've noted is a testament to the leadership of our office.

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, Ms. Dimeka Fuqua, and Mr. Eduardo Luna 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,



Tara Anderson
Auditor General