



July 15, 2024

Paul Johnson, City Manager
City of Toronto
100 Queen Street West,
Toronto, ON M5H 2N2

**Re: Office of the Integrity Commissioner for the City of Toronto
Report on the Results of Applying Specified Auditing Procedures to Financial Information Other
Than Financial Statements for the Year Ended December 31, 2023**

Agreed-Upon Procedures Report

To Toronto City Council:

Purpose of this Agreed-Upon Procedures Report

Our report is solely for the purpose of assisting Toronto City Council in determining whether expenditures incurred by the Office of the Integrity Commissioner for the City of Toronto are 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 Office of the Integrity Commissioner for 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.

Robert Gore & Associates
Chartered Professional Accountants



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 Clerk's 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.

PO No.	PO Date	Material Group	Material Group Desc.	Vendor Name	Net Price
6054609	6/20/2023	9134	Lawyers	REDACTED	\$40,000.00

Contract No.	Document Date	Contract start date	Contract end date	Target Value	Vendor's Name	Material Group Desc.
47025113	8/1/2023	8/1/2023	12/31/2023	220,000.00	REDACTED	Lawyers

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
July 15, 2024

CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountants