



July 8, 2025

Audit Committee Secretariat
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Toronto Auditor General's Office, Report on the Results of Applying Specified Auditing Procedures to Financial Information Other Than Financial Statements for the Year Ended December 31, 2024

Agreed-Upon Procedures Report

To Toronto City Council's Audit Committee:

Purpose of this Agreed-Upon Procedures Report

Our report is solely for the purpose of assisting Toronto City Council's Audit Committee in determining whether expenditures incurred by Toronto's Auditor General's Office 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.

Toronto's Auditor General's Office, 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

Robert Gore & Associates
Chartered Professional Accountants



Office, 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 Auditor General's Office provided the information noted below.

List of Annual Non-Competitive Procurement Activity

The Auditor General's Office provided the following list of Annual Non-Competitive Procurement Activity. Where applicable, certain details have been redacted to comply with Section 181 of the City of Toronto Act 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	\$17,321.82	\$2,251.84	\$19,573.66	Data Analytics Software
4015	MNP DIGITAL INC.	6054602	\$232,000.00	\$30,160.00	\$262,160.00	IT Audit Services
4199	REDACTED	6056210	\$9,942.50	\$1,292.53	\$11,235.03	Confidential
4310	YELLOWBOOK-CPE LLC	3638794	\$11,340.00	*	\$11,340.00	Specialized Government Performance Audit Training
4424	AFFLECK, JOHN	3633801	\$2,999.99	\$390.00	\$3,389.99	Editorial / Technical Writing Services
4474	REDACTED	3641290	\$2,983.40	*	\$2,983.40	Investigation Software
4828	WOLTERS KLUWER LIMITED	6053382	\$129,295.65	\$16,808.43	\$146,104.08	Audit Software
4828	REDACTED	6046813	\$29,854.00	\$3,881.02	\$33,735.02	Hotline Complaint Management System
	* US-based company					

List of Annual Consulting Services Expenditures

The Auditor General's Office was requested to provide a list of Annual Consulting Services Expenditures. Where applicable, certain details have been redacted to comply with Section 181 of the City of Toronto Act in which the Duty of Confidentiality is defined.

The Auditor General's Office noted there were no such transactions.

Toronto, Ontario
July 8, 2025

CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountants