

## **MOTION WITHOUT NOTICE**

---

### **Transmittal of the Accountability Officer's Reports on the Results of Applying Specified Auditing Procedures to Financial Information Other Than Financial Statements for the Year Ended December 31, 2025**

**Moved by:** Mayor Olivia Chow

**Seconded by:** Deputy Mayor Ausma Malik

#### **SUMMARY:**

The Toronto Municipal Code, Chapter 3 ("Accountability Officers"), requires that the City of Toronto's Accountability Officers undergo an annual audit by an external auditor, a practice that began with the Auditor General. As directed by City Council, the City Manager facilitated the procurement process and retained Kwok & Associate to undertake this work for annual audits between January 1, 2025 and December 31, 2029.

The external auditors have completed their review. I am transmitting to City Council the external auditor's reports for the Integrity Commissioner, Lobbyist Registrar and Ombudsman for the year ended December 31, 2025, for information.

Reason for Urgency: The reports should be considered before the end of the regular legislative session to meet the legislated timelines in the Municipal Code.

#### **RECOMMENDATIONS:**

1. City Council receive the letter (July 3, 2026) from Kwok and Associate, Licensed Public Accountant on the 2025 Compliance Audit for the Integrity Commissioner's Office of the City of Toronto for information.
2. City Council receive the letter (July 3, 2026) from Kwok and Associate, Licensed Public Accountant on the 2025 Compliance Audit for the Lobbyist Registrar's Office of the City of Toronto for information.
3. City Council receive the letter (July 3, 2026) from Kwok and Associate, Licensed Public Accountant on the 2025 Compliance Audit for the Ombudsman's Office of the City of Toronto for information.

July 29<sup>th</sup>, 30<sup>th</sup> 2026

#### **Attachments:**

1. Integrity Commissioner's Office of 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, 2025.

2. Lobbyist Registrar's Office of 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, 2025.

3. Ombudsman's Office of 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, 2025.