



Auditor General's Office

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January 29, 2015

Mr. Michael Foderick  
Chair  
Toronto Public Library Board  
789 Yonge Street  
Toronto, Ontario M4W 2G8

Dear Mr. Foderick:

**Re: Auditor General's Risk Assessment**

Every five years, the Auditor General performs a detailed risk assessment of the operations of the City and those major agencies and corporations included in the Auditor General's mandate. The purpose of the risk assessment is to ensure that all significant areas of the City are evaluated from an audit risk perspective by using uniform criteria and quantitative evaluations to identify areas that may warrant audit attention.

Based on the Auditor General's responsibility to conduct audits as specified in Toronto Municipal Code Chapter 3, Accountability Officers, Toronto Public Library was not included in our 2014 City-wide risk assessment process. However, we would like to offer the service of a risk assessment of the Toronto Public Library providing you are in agreement.

While Toronto Public Library is not within the mandate of the Auditor General, I believe an independent risk assessment process will provide significant value to the Board and Toronto Public Library. Upon completion of the risk assessment, we would discuss the potential risk areas with the Board and Toronto Public Library. Any future audit of Toronto Public Library will be a decision from the Board as specified in the Municipal Code.

I look forward to your reply and further discussion of our proposed risk assessment.

Best Regards,

A handwritten signature in dark ink, appearing to read "B. Beehler", written over a light blue horizontal line.

Beverly Romeo-Beehler  
Auditor General

c: Vickery Bowles, City Librarian, Toronto Public Library