



Auditor General's Office

**Metro Hall**

55 John St. 9<sup>th</sup> Floor  
Toronto, Ontario M5V 3C6

Beverly Romeo-Beehler  
CPA, CMA JD BBA  
Auditor General

Tel: 416-392-8461  
Fax: 416-392-3754

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 black ink, appearing to read "B. Romeo-Beehler".

Beverly Romeo-Beehler  
Auditor General

c: Vickery Bowles, City Librarian, Toronto Public Library