

February 22, 2017

[REDACTED]

Dear [REDACTED]

**Re: Your request for access to information under Part II of the Access to Information and Protection of Privacy Act**

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On February 22, 2017, the City of St. John's received your request for access to the following records/information:

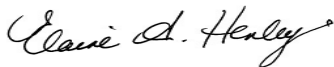
*Provide the name of the City's external Auditor. In Auditing the City's books is the external auditor required to check for compliance with the city's by-laws to conclude that expenditures were legally made? Was the City's external auditors aware or made aware of the COSJ FOI 2005? If not why not.*

The following is the City's response:

1. The City's External Auditors are Grant Thornton LLP.
2. As this is a financial audit - not a by-law compliance audit - the auditors are not required to check for compliance with by-laws to conclude expenditures were legally made. This is not part of any regular annual financial statement audit. Financial statement audits do not assess whether an organization is in compliance with its policies / by-laws.
3. The City is unable to answer if the auditors were aware of the freedom of information by-law - this would be a question for the external auditors.
4. The City would not undertake to make the auditors aware of any by-law given:
  - a) this is not the scope of a financial audit as mentioned in #2 above,
  - b) the auditors would not be informed of any other by-law changes such as related to snow clearing, parking, etc.

As the provision of the information constitutes full disclosure, we now consider this matter completed and will be closing the file. If you have any further questions, please feel free to contact the undersigned by telephone at 576-8202 or by e-mail: [ehenley@stjohns.ca](mailto:ehenley@stjohns.ca)

Yours very truly,



Elaine Henley  
City Clerk

**ST. JOHN'S**