

The Validator was engaged to conduct an independent validation of the City of Vaughan Internal Audit (IA) self-assessment. The primary objective of the validation was to verify the assertions made in the attached quality self-assessment report concerning adequate fulfillment of the organization's basic expectations of the IA activity and its conformance with The Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing (Standards)* and Code of Ethics. Other matters that might have been covered in a full independent assessment, such as an in-depth analysis of successful practices, governance, consulting services, and use of advanced technology, were excluded from the scope of this independent validation by agreement with the Director, Internal Audit.

In acting as Validator, I am fully independent of the organization and have the necessary knowledge and skills to undertake this engagement. The validation conducted virtually October 25-27, 2021, consisted primarily of a review and testing of the procedures and results of the self-assessment. In addition, interviews were conducted with the Audit Committee Chair, the City Manager, and four other senior executives of the city.

I concur fully with the IA activity's conclusions in the self-assessment report attached. Certain of the Successful Internal Audit Practices and Opportunities for Continuous Improvement noted in the report were proposed by the Validator. Implementation of the recommendations contained in the self-assessment report will improve the effectiveness and enhance the value of the IA activity and ensure its general conformance to the *Standards*.



Archie R. Thomas
CIA, FCPA, FCMA, CFE, C.Dir
Independent Validator
IIA Quality Services, LLC



Bill Radish, CISA
Director, IIA Quality Services
IIA Quality Services, LLC

City of Vaughan Internal Audit

We concur with Internal Audit's self-assessment that they generally conform with the *Standards* and the IIA Code of Ethics.

Generally conform is the top rating and demonstrates a clear intent and commitment to achieving the Core Principles for the Professional Practice of Internal Auditing and the Definition of Internal Auditing

Governance	
Standard	Rating
1000	GC
1100	GC
1300	GC
Code of Ethics	GC

Staff	
Standard	Rating
1200	GC

Management	
Standard	Rating
2000	GC
2100	GC
2450	GC
2600	GC

Process	
Standard	Rating
2200	GC
2300	GC
2400	GC
2500	GC

Thank you for the opportunity to be of service to Internal Audit. We will be pleased to respond to further questions concerning this report and furnish any desired information.



Archie R. Thomas

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