Winnipeg

Audit Department • Service de verification

Interoffice Memorandum

To: **His Worship Mayor Sam Katz**
City Council

Date: **June 20, 2005**

From: **Shannon Hunt**
City Auditor

RE: ***Audit of the Councillors' Representation Allowance Fund Expenditures***

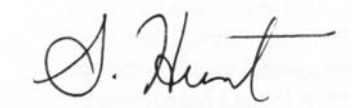
In accordance with the *Councillors' Representation Allowance Fund Policy Requirements*, I have conducted an audit of the Councillors' Representation Allowance expenditures incurred by each City Councillor during 2004. Due to a mid-term by-election, I have provided an opinion for seventeen past and present Councillors.

The City Clerk's department is responsible for reviewing and processing expenditures in accordance with this policy, while the Secretariat Committee oversees the policy including making policy interpretation decisions. My audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the *Councillors' Representation Allowance Fund Policy Requirements* in all significant respects.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance that the Councillors' Representation Allowance expenditures comply with the criteria established by the provisions of the policy referred to above. Such an audit includes examining, on a test basis, evidence supporting the amounts, purpose, approval, recording and reporting of expenditures for compliance with the *Councillors' Representation Allowance Fund Policy Requirements*.

Expenditures for sixteen City Councillors were found to be in compliance with the Policy in all significant respects; therefore, I was able to provide an unqualified audit opinion. In the case of the seventeenth City Councillor, I was unable to provide an unqualified audit opinion because of a lack of supporting documentation for expenditures incurred. The individual audit opinions and accounts are attached for your information.

Sincerely,



Shannon Hunt, CGA, CFE
City Auditor

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2004

To: His Worship Mayor Sam Katz
City Council

In accordance with the Councillors' Representation Allowance Fund Policy Requirements, we have conducted an audit of the Councillors' Representation Allowance expenditures incurred by Councillor Jenny Gerbasi for the year ended December 31, 2004. The City Clerk's department is responsible for reviewing and processing expenditures in accordance with this policy, while the Secretariat Committee oversees the policy including making policy interpretation decisions. Our audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the year ended December 31, 2004.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that the Councillors' Representation Allowance expenditures comply with the criteria established by the provisions of the policy referred to above. Such an audit includes examining, on a test basis, evidence supporting the amounts, purpose, approval, recording and reporting of expenditures for compliance with the Councillors' Representation Allowance Fund Policy Requirements and Principles.

In my opinion, the expenditures incurred by Councillor Jenny Gerbasi complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the year ended December 31, 2004.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 6, 2005

Annual Councillors' Representation Allowance Report
For the year ended December 31, 2004

Ward:	**Fort Rouge**		
Councillor:	**Jenny Gerbasi**		
Allocated Budget			$70,000.00
Ward Expenses:			
	Casual Services	$ -	
	Auto Allowance	973.27	
	Print/Brind/Photocopy	3,324.38	
	Telephone	5,315.47	
	Advertising	4,204.98	
	Postage	2,713.56	
	City Business/Travel	2,722.23	
	Business Meetings	515.69	
	Stationery/Office Supplies	1,045.00	
	Periodicals & Subscriptions	201.36	
	Office Equipment	2,098.16	
	Miscellaneous	70.45	
	Ward Activities	5,008.04	
	Councillor Assistant Services	41,749.10	
TOTAL EXPENDITURES			$69,941.69
Unexpended Funds			$58.31

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION
ALLOWANCE FUND
REPORT - 2004

To: His Worship Mayor Sam Katz
City Council

In accordance with the Councillors' Representation Allowance Fund Policy Requirements, we have conducted an audit of the Councillors' Representation Allowance expenditures incurred by former Councillor Garth Steek for the period January 1, 2004 through to May15, 2004. The City Clerk's department is responsible for reviewing and processing expenditures in accordance with this policy, while the Secretariat Committee oversees the policy including making policy interpretation decisions. Our audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the period ended May 15, 2004.

Except as explained in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that the Councillors' Representation Allowance expenditures comply with the criteria established by the provisions of the policy referred to above. Such an audit includes examining, on a test basis, evidence supporting the amounts, purpose, approval, recording and reporting of expenditures for compliance with the Councillors' Representation Allowance Fund Policy Requirements and Principles.

Our audit disclosed that, contrary to the policy requirements, no documentation was available to support expenditures of approximately $16,000 made on the Councillor's purchasing card. Therefore, we were unable to satisfy ourselves that all expenditures incurred by former Councillor Garth Steek under the Councillors' Representation Allowance Fund Policy were compliant with the intent of the policy.

In view of the possible material effect of the matter described in the preceding paragraph, I am unable to express an opinion on whether the expenditures incurred by former Councillor Garth Steek complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, for the period January 1, 2004 through to May15, 2004.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 6, 2005

Annual Councillors' Representation Allowance Report for the period January 1, 2004 to May 15, 2004

Ward:	**River Heights - Fort Garry**		
Councillor:	**Garth Steek**		
Allocated Budget			$70,000.00
Ward Expenses:			
	Casual Services	$2,461.00	
	Auto Allowance	3,673.84	
	Print/Brind/Photocopy	882.10	
	Telephone	1,752.44	
	Advertising	1,436.54	
	Postage	38.62	
	City Business/Travel	1,171.39	
	Business Meetings	7,805.84	
	Stationery/Office Supplies	447.95	
	Periodicals & Subscriptions	640.88	
	Office Equipment	1,310.32	
	Miscellaneous	3,879.70	
	Ward Activities	2,194.15	
	Councillor Assistant Services	22,537.22	
TOTAL EXPENDITURES			$50,231.99
Unexpended Funds			$19,768.01

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2004

To: His Worship Mayor Sam Katz
City Council

In accordance with the Councillors' Representation Allowance Fund Policy Requirements, we have conducted an audit of the Councillors' Representation Allowance expenditures incurred by Councillor Donald Benham for the period June 27, 2004 to December 31, 2004. The City Clerk's department is responsible for reviewing and processing expenditures in accordance with this policy, while the Secretariat Committee oversees the policy including making policy interpretation decisions. Our audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the period June 27, 2004 to December 31, 2004.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that the Councillors' Representation Allowance expenditures comply with the criteria established by the provisions of the policy referred to above. Such an audit includes examining, on a test basis, evidence supporting the amounts, purpose, approval, recording and reporting of expenditures for compliance with the Councillors' Representation Allowance Fund Policy Requirements and Principles.

In my opinion, the expenditures incurred by Councillor Donald Benham complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the period June 27, 2004 to December 31, 2004.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 6, 2005

Annual Councillors' Representation Allowance Report
For the period June 27, 2004 to December 31, 2004

Ward: **River Heights - Fort Garry**

Councillor: **Donald Benham**

Allocated Budget			$32,768.01
Ward Expenses:			
	Casual Services	$ -	
	Auto Allowance	53.25	
	Print/Brind/Photocopy	746.82	
	Telephone	1,165.37	
	Advertising	128.75	
	Postage	81.27	
	City Business/Travel	0.00	
	Business Meetings	775.30	
	Stationery/Office Supplies	74.61	
	Periodicals & Subscriptions	107.72	
	Office Equipment	9,621.77	
	Miscellaneous	-1.86	
	Ward Activities	186.68	
	Councillor Assistant Services	20,714.76	
TOTAL EXPENDITURES			$33,654.44
Over expenditure - Reimbursed by Councillor			-$886.43

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2004

To: His Worship Mayor Sam Katz
City Council

In accordance with the Councillors' Representation Allowance Fund Policy Requirements, we have conducted an audit of the Councillors' Representation Allowance expenditures incurred by Councillor Harvey Smith for the year ended December 31, 2004. The City Clerk's department is responsible for reviewing and processing expenditures in accordance with this policy, while the Secretariat Committee oversees the policy including making policy interpretation decisions. Our audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the year ended December 31, 2004.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that the Councillors' Representation Allowance expenditures comply with the criteria established by the provisions of the policy referred to above. Such an audit includes examining, on a test basis, evidence supporting the amounts, purpose, approval, recording and reporting of expenditures for compliance with the Councillors' Representation Allowance Fund Policy Requirements and Principles.

In my opinion, the expenditures incurred by Councillor Harvey Smith complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the year ended December 31, 2004.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 6, 2005

Annual Councillors' Representation Allowance Report
For the year ended December 31, 2004

Ward:	**Daniel McIntyre**		
Councillor:	**Harvey Smith**		
Allocated Budget			$70,000.00
Ward Expenses:			
	Casual Services	$ -	
	Auto Allowance	2,750.07	
	Print/Brind/Photocopy	534.87	
	Telephone	3,078.15	
	Advertising	6,297.14	
	Postage	43.57	
	City Business/Travel	0.00	
	Business Meetings	539.49	
	Stationery/Office Supplies	1,683.03	
	Periodicals & Subscriptions	1,475.32	
	Office Equipment	87.95	
	Miscellaneous	142.24	
	Ward Activities	13,695.54	
	Councillor Assistant Services	38,760.11	
TOTAL EXPENDITURES			$69,087.48
Unexpended Funds			$912.52

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2004

To: His Worship Mayor Sam Katz
City Council

In accordance with the Councillors' Representation Allowance Fund Policy Requirements, we have conducted an audit of the Councillors' Representation Allowance expenditures incurred by Councillor Jae Eadie for the year ended December 31, 2004. The City Clerk's department is responsible for reviewing and processing expenditures in accordance with this policy, while the Secretariat Committee oversees the policy including making policy interpretation decisions. Our audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the year ended December 31, 2004.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that the Councillors' Representation Allowance expenditures comply with the criteria established by the provisions of the policy referred to above. Such an audit includes examining, on a test basis, evidence supporting the amounts, purpose, approval, recording and reporting of expenditures for compliance with the Councillors' Representation Allowance Fund Policy Requirements and Principles.

In my opinion, the expenditures incurred by Councillor Jae Eadie complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the year ended December 31, 2004.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 6, 2005

Annual Councillors' Representation Allowance Report
For the year ended December 31, 2004

Ward:	**St. James**		
Councillor:	**Jae Eadie**		
Allocated Budget			$70,000.00
Ward Expenses:			
	Casual Services	$ -	
	Auto Allowance	1,815.24	
	Print/Brind/Photocopy	103.63	
	Telephone	1,644.01	
	Advertising	200.00	
	Postage	114.35	
	City Business/Travel	2,319.40	
	Business Meetings	236.57	
	Stationery/Office Supplies	352.74	
	Periodicals & Subscriptions	99.00	
	Office Equipment	-	
	Miscellaneous	-	
	Ward Activities	1,841.78	
	Councillor Assistant Services	24,822.75	
TOTAL EXPENDITURES			$33,549.47
Unexpended Funds			$36,450.53

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2004

To: His Worship Mayor Sam Katz
City Council

In accordance with the Councillors' Representation Allowance Fund Policy Requirements, we have conducted an audit of the Councillors' Representation Allowance expenditures incurred by Councillor Bill Clement for the year ended December 31, 2004. The City Clerk's department is responsible for reviewing and processing expenditures in accordance with this policy, while the Secretariat Committee oversees the policy including making policy interpretation decisions. Our audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the year ended December 31, 2004.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that the Councillors' Representation Allowance expenditures comply with the criteria established by the provisions of the policy referred to above. Such an audit includes examining, on a test basis, evidence supporting the amounts, purpose, approval, recording and reporting of expenditures for compliance with the Councillors' Representation Allowance Fund Policy Requirements and Principles.

In my opinion, the expenditures incurred by Councillor Bill Clement complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the year ended December 31, 2004.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 6, 2005

Annual Councillors' Representation Allowance Report
For the year ended December 31, 2004

Ward:	**Charleswood - Tuxedo**		
Councillor:	**Bill Clement**		
Allocated Budget			$70,000.00
Ward Expenses:			
	Casual Services	$ -	
	Auto Allowance	5,946.70	
	Print/Brind/Photocopy	5,970.67	
	Telephone	7,478.82	
	Advertising	-	
	Postage	14.41	
	City Business/Travel	0.00	
	Business Meetings	5,063.27	
	Stationery/Office Supplies	370.72	
	Periodicals & Subscriptions	-	
	Office Equipment	50.95	
	Miscellaneous	0.00	
	Ward Activities	5,709.86	
	Councillor Assistant Services	0.00	
TOTAL EXPENDITURES			$30,605.40
Unexpended Funds			$39,394.60

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2004

To: His Worship Mayor Sam Katz
City Council

In accordance with the Councillors' Representation Allowance Fund Policy Requirements, we have conducted an audit of the Councillors' Representation Allowance expenditures incurred by Councillor Peter De Smedt for the year ended December 31, 2004. The City Clerk's department is responsible for reviewing and processing expenditures in accordance with this policy, while the Secretariat Committee oversees the policy including making policy interpretation decisions. Our audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the year ended December 31, 2004.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that the Councillors' Representation Allowance expenditures comply with the criteria established by the provisions of the policy referred to above. Such an audit includes examining, on a test basis, evidence supporting the amounts, purpose, approval, recording and reporting of expenditures for compliance with the Councillors' Representation Allowance Fund Policy Requirements and Principles.

In my opinion, the expenditures incurred by Councillor Peter De Smedt complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the year ended December 31, 2004.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 6, 2005

Annual Councillors' Representation Allowance Report
For the year ended December 31, 2004

Ward:	**St. Charles**		
Councillor:	**Peter DeSmedt**		
Allocated Budget			$70,000.00
Ward Expenses:			
	Casual Services	$ -	
	Auto Allowance	1,829.68	
	Print/Brind/Photocopy	92.36	
	Telephone	2,765.23	
	Advertising	1,959.69	
	Postage	9.20	
	City Business/Travel	0.00	
	Business Meetings	260.24	
	Stationery/Office Supplies	508.61	
	Periodicals & Subscriptions	-	
	Office Equipment	169.35	
	Miscellaneous	0.00	
	Ward Activities	1,703.64	
	Councillor Assistant Services	55,006.24	
TOTAL EXPENDITURES			$64,304.24
Unexpended Funds			$5,695.76

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2004

To: His Worship Mayor Sam Katz
City Council

In accordance with the Councillors' Representation Allowance Fund Policy Requirements, we have conducted an audit of the Councillors' Representation Allowance expenditures incurred by Councillor Michael Pagtakhan for the year ended December 31, 2004. The City Clerk's department is responsible for reviewing and processing expenditures in accordance with this policy, while the Secretariat Committee oversees the policy including making policy interpretation decisions. Our audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the year ended December 31, 2004.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that the Councillors' Representation Allowance expenditures comply with the criteria established by the provisions of the policy referred to above. Such an audit includes examining, on a test basis, evidence supporting the amounts, purpose, approval, recording and reporting of expenditures for compliance with the Councillors' Representation Allowance Fund Policy Requirements and Principles.

In my opinion, the expenditures incurred by Councillor Michael Pagtakhan complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the year ended December 31, 2004.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 6, 2005

Annual Councillors' Representation Allowance Report
For the year ended December 31, 2004

Ward:	**Point Douglas**		
Councillor:	**Mike Pagtakhan**		
Allocated Budget			$70,000.00
Ward Expenses:			
	Casual Services	$455.43	
	Auto Allowance	970.60	
	Print/Brind/Photocopy	1,615.56	
	Telephone	4,639.24	
	Advertising	4,206.10	
	Postage	160.43	
	City Business/Travel	0.00	
	Business Meetings	3,176.19	
	Stationery/Office Supplies	1,919.10	
	Periodicals & Subscriptions	825.49	
	Office Equipment	8,048.65	
	Miscellaneous	148.60	
	Ward Activities	10,042.72	
	Councillor Assistant Services	33,031.28	
TOTAL EXPENDITURES			$69,239.39
Unexpended Funds			$760.61

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2004

To: His Worship Mayor Sam Katz
City Council

In accordance with the Councillors' Representation Allowance Fund Policy Requirements, we have conducted an audit of the Councillors' Representation Allowance expenditures incurred by Councillor Mike O'Shaughnessy for the year ended December 31, 2004. The City Clerk's department is responsible for reviewing and processing expenditures in accordance with this policy, while the Secretariat Committee oversees the policy including making policy interpretation decisions. Our audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the year ended December 31, 2004.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that the Councillors' Representation Allowance expenditures comply with the criteria established by the provisions of the policy referred to above. Such an audit includes examining, on a test basis, evidence supporting the amounts, purpose, approval, recording and reporting of expenditures for compliance with the Councillors' Representation Allowance Fund Policy Requirements and Principles.

In my opinion, the expenditures incurred by Councillor Mike O'Shaughnessy complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the year ended December 31, 2004.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 6, 2005

Annual Councillors' Representation Allowance Report
For the year ended December 31, 2004

Ward:	**Old Kildonan**		
Councillor:	**Mike O'Shaughnessy**		
Allocated Budget			$70,000.00
Ward Expenses:			
	Casual Services	$1,200.00	
	Auto Allowance	6,317.77	
	Print/Brind/Photocopy	53.71	
	Telephone	3,004.11	
	Advertising	672.10	
	Postage	164.13	
	City Business/Travel	4,084.50	
	Business Meetings	2,731.98	
	Stationery/Office Supplies	263.60	
	Periodicals & Subscriptions	-	
	Office Equipment	0.00	
	Miscellaneous	-	
	Ward Activities	6,610.85	
	Councillor Assistant Services	44,887.08	
TOTAL EXPENDITURES			$69,989.83
Unexpended Funds			$10.17

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2004

To: His Worship Mayor Sam Katz
City Council

In accordance with the Councillors' Representation Allowance Fund Policy Requirements, we have conducted an audit of the Councillors' Representation Allowance expenditures incurred by Councillor Harry Lazarenko for the year ended December 31, 2004. The City Clerk's department is responsible for reviewing and processing expenditures in accordance with this policy, while the Secretariat Committee oversees the policy including making policy interpretation decisions. Our audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the year ended December 31, 2004.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that the Councillors' Representation Allowance expenditures comply with the criteria established by the provisions of the policy referred to above. Such an audit includes examining, on a test basis, evidence supporting the amounts, purpose, approval, recording and reporting of expenditures for compliance with the Councillors' Representation Allowance Fund Policy Requirements and Principles.

In my opinion, the expenditures incurred by Councillor Harry Lazarenko complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the year ended December 31, 2004.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 6, 2005

Annual Councillors' Representation Allowance Report
For the year ended December 31, 2004

Ward:	**Mynarski**		
Councillor:	**Harry Lazarenko**		
Allocated Budget			$70,000.00
Ward Expenses:			
	Casual Services	$1,920.00	
	Auto Allowance	3,314.20	
	Print/Brind/Photocopy	189.40	
	Telephone	4,737.64	
	Advertising	1,051.47	
	Postage	114.66	
	City Business/Travel	-	
	Business Meetings	11.33	
	Stationery/Office Supplies	1,520.90	
	Periodicals & Subscriptions	946.09	
	Office Equipment	1,717.55	
	Miscellaneous	95.00	
	Ward Activities	1,672.08	
	Councillor Assistant Services	52,637.19	
TOTAL EXPENDITURES			$69,927.51
Unexpended Funds			$72.49

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2004

To: His Worship Mayor Sam Katz
City Council

In accordance with the Councillors' Representation Allowance Fund Policy Requirements, we have conducted an audit of the Councillors' Representation Allowance expenditures incurred by Councillor Mark Lubosch for the year ended December 31, 2004. The City Clerk's department is responsible for reviewing and processing expenditures in accordance with this policy, while the Secretariat Committee oversees the policy including making policy interpretation decisions. Our audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the year ended December 31, 2004.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that the Councillors' Representation Allowance expenditures comply with the criteria established by the provisions of the policy referred to above. Such an audit includes examining, on a test basis, evidence supporting the amounts, purpose, approval, recording and reporting of expenditures for compliance with the Councillors' Representation Allowance Fund Policy Requirements and Principles.

In my opinion, the expenditures incurred by Councillor Mark Lubosch complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the year ended December 31, 2004.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 6, 2005

Annual Councillors' Representation Allowance Report
For the year ended December 31, 2004

Ward:	**North Kildonan**		
Councillor:	**Mark Lubosch**		
Allocated Budget			$70,000.00
Ward Expenses:			
	Casual Services	$ -	
	Auto Allowance	1,841.14	
	Print/Brind/Photocopy	55.82	
	Telephone	4,717.76	
	Advertising	1,553.35	
	Postage	132.45	
	City Business/Travel	0.00	
	Business Meetings	1,355.06	
	Stationery/Office Supplies	400.01	
	Periodicals & Subscriptions	385.95	
	Office Equipment	6,058.34	
	Miscellaneous	64.49	
	Ward Activities	500.49	
	Councillor Assistant Services	50,972.66	
TOTAL EXPENDITURES			$68,037.52
Underexpended Funds			$1,962.48

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2004

To: His Worship Mayor Sam Katz
City Council

In accordance with the Councillors' Representation Allowance Fund Policy Requirements, we have conducted an audit of the Councillors' Representation Allowance expenditures incurred by Councillor Lillian Thomas for the year ended December 31, 2004. The City Clerk's department is responsible for reviewing and processing expenditures in accordance with this policy, while the Secretariat Committee oversees the policy including making policy interpretation decisions. Our audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the year ended December 31, 2004.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that the Councillors' Representation Allowance expenditures comply with the criteria established by the provisions of the policy referred to above. Such an audit includes examining, on a test basis, evidence supporting the amounts, purpose, approval, recording and reporting of expenditures for compliance with the Councillors' Representation Allowance Fund Policy Requirements and Principles.

In my opinion, the expenditures incurred by Councillor Lillian Thomas complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the year ended December 31, 2004.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 6, 2005

Annual Councillors' Representation Allowance Report
For the year ended December 31, 2004

Ward:	**Elmwood**		
Councillor:	**Lillian Thomas**		
Allocated Budget			$70,000.00
Ward Expenses:			
	Casual Services	$ -	
	Auto Allowance	1,064.42	
	Print/Brind/Photocopy	4,746.83	
	Telephone	3,226.97	
	Advertising	775.15	
	Postage	1,805.02	
	City Business/Travel	-	
	Business Meetings	56.79	
	Stationery/Office Supplies	478.63	
	Periodicals & Subscriptions	250.00	
	Office Equipment	2,774.22	
	Miscellaneous	-	
	Ward Activities	3,067.02	
	Councillor Assistant Services	51,858.54	
TOTAL EXPENDITURES			$70,103.59
Over expenditure - Reimbursed by Councillor			-$103.59

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2004

To: His Worship Mayor Sam Katz
City Council

In accordance with the Councillors' Representation Allowance Fund Policy Requirements, we have conducted an audit of the Councillors' Representation Allowance expenditures incurred by Councillor Russ Wyatt for the year ended December 31, 2004. The City Clerk's department is responsible for reviewing and processing expenditures in accordance with this policy, while the Secretariat Committee oversees the policy including making policy interpretation decisions. Our audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the year ended December 31, 2004.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that the Councillors' Representation Allowance expenditures comply with the criteria established by the provisions of the policy referred to above. Such an audit includes examining, on a test basis, evidence supporting the amounts, purpose, approval, recording and reporting of expenditures for compliance with the Councillors' Representation Allowance Fund Policy Requirements and Principles.

In my opinion, the expenditures incurred by Councillor Russ Wyatt complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the year ended December 31, 2004.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 6, 2005

Annual Councillors' Representation Allowance Report
For the year ended December 31, 2004

Ward:	**Transcona**		
Councillor:	**Russ Wyatt**		
Allocated Budget			$70,000.00
Ward Expenses:			
	Casual Services	$327.00	
	Auto Allowance	9,672.03	
	Print/Brind/Photocopy	2,819.34	
	Telephone	6,878.15	
	Advertising	2,216.74	
	Postage	76.06	
	City Business/Travel	904.14	
	Business Meetings	6,265.13	
	Stationery/Office Supplies	1,964.71	
	Periodicals & Subscriptions	504.07	
	Office Equipment	1,484.65	
	Miscellaneous	544.73	
	Ward Activities	10,144.17	
	Councillor Assistant Services	25,694.77	
TOTAL EXPENDITURES			$69,495.69
Underexpended Funds			$504.31

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2004

To: His Worship Mayor Sam Katz
City Council

In accordance with the Councillors' Representation Allowance Fund Policy Requirements, we have conducted an audit of the Councillors' Representation Allowance expenditures incurred by former Councillor Daniel Vandal for the period January 1, 2004 to May 15, 2004. The City Clerk's department is responsible for reviewing and processing expenditures in accordance with this policy, while the Secretariat Committee oversees the policy including making policy interpretation decisions. Our audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the period January 1, 2004 to May 15, 2004.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that the Councillors' Representation Allowance expenditures comply with the criteria established by the provisions of the policy referred to above. Such an audit includes examining, on a test basis, evidence supporting the amounts, purpose, approval, recording and reporting of expenditures for compliance with the Councillors' Representation Allowance Fund Policy Requirements and Principles.

In my opinion, the expenditures incurred by former Councillor Daniel Vandal complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the period January 1, 2004 to May 15, 2004.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 6, 2005

Annual Councillors' Representation Allowance Report
For the period January 1, 2004 to May 15, 2004

Ward:	**St. Boniface**		
Councillor:	**Daniel Vandal**		
Allocated Budget			$70,000.00
Ward Expenses:			
	Casual Services	$437.75	
	Auto Allowance	941.12	
	Print/Brind/Photocopy	335.56	
	Telephone	1,757.01	
	Advertising	4,691.99	
	Postage	19.82	
	City Business/Travel	674.96	
	Business Meetings	1,134.89	
	Stationery/Office Supplies	244.38	
	Periodicals & Subscriptions	0.00	
	Office Equipment	-350.00	
	Miscellaneous	492.80	
	Ward Activities	1,549.10	
	Councillor Assistant Services	15,462.33	
TOTAL EXPENDITURES			$27,391.71
Unexpended Funds			$42,608.29

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2004

To: His Worship Mayor Sam Katz
City Council

In accordance with the Councillors' Representation Allowance Fund Policy Requirements, we have conducted an audit of the Councillors' Representation Allowance expenditures incurred by Councillor Franco Magnifico for the period June 27, 2004 to December 31, 2004. The City Clerk's department is responsible for reviewing and processing expenditures in accordance with this policy, while the Secretariat Committee oversees the policy including making policy interpretation decisions. Our audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the period June 27, 2004 to December 31, 2004.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that the Councillors' Representation Allowance expenditures comply with the criteria established by the provisions of the policy referred to above. Such an audit includes examining, on a test basis, evidence supporting the amounts, purpose, approval, recording and reporting of expenditures for compliance with the Councillors' Representation Allowance Fund Policy Requirements and Principles.

In my opinion, the expenditures incurred by Councillor Franco Magnifico complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the period June 27, 2004 to December 31, 2004.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 6, 2005

Annual Councillors' Representation Allowance Report
For the period June 27, 2004 to December 31, 2004

Ward:	**St. Boniface**		
Councillor:	**Franco Magnifico**		
Allocated Budget			$42,608.29
Ward Expenses:			
	Casual Services	$ -	
	Auto Allowance	1,217.57	
	Print/Brind/Photocopy	560.80	
	Telephone	1,986.95	
	Advertising	3,537.52	
	Postage	51.70	
	City Business/Travel	0.00	
	Business Meetings	1,548.70	
	Stationery/Office Supplies	842.04	
	Periodicals & Subscriptions	587.91	
	Office Equipment	10,832.33	
	Miscellaneous	0.00	
	Ward Activities	5,294.49	
	Councillor Assistant Services	16,048.76	
TOTAL EXPENDITURES			$42,508.77
Unexpended Funds			$99.52

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2004

To: His Worship Mayor Sam Katz
City Council

In accordance with the Councillors' Representation Allowance Fund Policy Requirements, we have conducted an audit of the Councillors' Representation Allowance expenditures incurred by Councillor Gord Steeves for the year ended December 31, 2004. The City Clerk's department is responsible for reviewing and processing expenditures in accordance with this policy, while the Secretariat Committee oversees the policy including making policy interpretation decisions. Our audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the year ended December 31, 2004.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that the Councillors' Representation Allowance expenditures comply with the criteria established by the provisions of the policy referred to above. Such an audit includes examining, on a test basis, evidence supporting the amounts, purpose, approval, recording and reporting of expenditures for compliance with the Councillors' Representation Allowance Fund Policy Requirements and Principles.

In my opinion, the expenditures incurred by Councillor Gord Steeves complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the year ended December 31, 2004.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 6, 2005

Annual Councillors' Representation Allowance Report
For the year ended December 31, 2004

Ward:	**St. Vital**		
Councillor:	**Gord Steeves**		
Allocated Budget			$70,000.00
Ward Expenses:			
	Casual Services	$767.60	
	Auto Allowance	1,878.05	
	Print/Brind/Photocopy	1,388.88	
	Telephone	4,414.85	
	Advertising	12,093.62	
	Postage	839.16	
	City Business/Travel	1,998.99	
	Business Meetings	5,828.46	
	Stationery/Office Supplies	611.07	
	Periodicals & Subscriptions	288.75	
	Office Equipment	27.06	
	Miscellaneous	0.00	
	Ward Activities	6,101.71	
	Councillor Assistant Services	33,470.68	
TOTAL EXPENDITURES			$69,708.88
Unexpended Funds			$291.12

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2004

To: His Worship Mayor Sam Katz
City Council

In accordance with the Councillors' Representation Allowance Fund Policy Requirements, we have conducted an audit of the Councillors' Representation Allowance expenditures incurred by former Councillor John Angus for the year ended December 31, 2004. The City Clerk's department is responsible for reviewing and processing expenditures in accordance with this policy, while the Secretariat Committee oversees the policy including making policy interpretation decisions. Our audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the year ended December 31, 2004.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that the Councillors' Representation Allowance expenditures comply with the criteria established by the provisions of the policy referred to above. Such an audit includes examining, on a test basis, evidence supporting the amounts, purpose, approval, recording and reporting of expenditures for compliance with the Councillors' Representation Allowance Fund Policy Requirements and Principles.

In my opinion, the expenditures incurred by former Councillor John Angus complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the year ended December 31, 2004.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 6, 2005

Annual Councillors' Representation Allowance Report
For the year ended December 31, 2004

Ward:	**St. Norbert**		
Councillor:	**John Angus**		
Allocated Budget			$70,000.00
Ward Expenses:			
	Casual Services	$123.60	
	Auto Allowance	1,160.38	
	Print/Brind/Photocopy	2,394.46	
	Telephone	4,477.57	
	Advertising	611.31	
	Postage	1,849.66	
	City Business/Travel	-	
	Business Meetings	1,386.02	
	Stationery/Office Supplies	2,589.91	
	Periodicals & Subscriptions	96.85	
	Office Equipment	6,753.57	
	Miscellaneous	3,196.00	
	Ward Activities	1,389.37	
	Councillor Assistant Services	43,886.03	
TOTAL EXPENDITURES			$69,914.73
Unexpended Funds			$85.27