Winnipeg

Audit Department • Service de verification

Interoffice Memorandum

To: His Worship Mayor Sam Katz
City Council

Date: June 16, 2006

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 2005. Due to the resignation of one Councillor and the election of one new Councillor, I have provided an opinion for sixteen 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 fifteen 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 sixteenth City Councillor, I was unable to provide an unqualified audit opinion due to the personal expenditures charged to the Councillor's Representation Allowance Fund. 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 - 2005

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, 2005. 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, 2005

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, 2005.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 8, 2006

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2005

Ward: ***Fort Rouge***

Councillor: ***Jenny Gerbasi***

Allocated Budget			$70,000.00
Ward Expenses:			
	Casual Services	$ 0.00	
	Auto Allowance	1,221.37	
	Print/Bind/Photocopy	3,141.97	
	Telephone	5,428.31	
	Advertising	3,243.50	
	Postage	3,011.04	
	City Business/Travel	4,705.20	
	Business Meetings	337.17	
	Stationery/Office Supplies	403.30	
	Periodicals & Subscriptions	73.00	
	Office Equipment	2,473.92	
	Miscellaneous	0.00	
	Ward Activities	3,248.53	
	Councillor Assistant Services	41,483.47	
TOTAL EXPENDITURES			$68,770.78
Unexpended Funds			$1,229.22

AUDIT REPORT ON

THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND REPORT - 2005

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 year ended December 31, 2005. 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, 2005.

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 the course of our audit, we found that, contrary to the policy, the Councillor charged personal expenses totalling over $1,700 to the Fund. These expenses breach the principles of the Councillors' Representation Allowance Fund Policy.

In my opinion, except for the personal expenditures noted above, the expenditures incurred by Councillor Donald Benham complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the year ended December 31, 2005.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 8, 2006

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2005

Ward: ***River Heights - Fort Garry***

Councillor: ***Donald Benham***

Allocated Budget			$70,000.00
Ward Expenses:			
	Casual Services	$ 960.00	
	Auto Allowance	3,862.32	
	Print/Bind/Photocopy	1,030.43	
	Telephone	5,087.76	
	Advertising	1,318.15	
	Postage	499.12	
	City Business/Travel	0.00	
	Business Meetings	2,088.65	
	Stationery/Office Supplies	1,527.86	
	Periodicals & Subscriptions	1,183.02	
	Office Equipment	4,934.83	
	Miscellaneous	0.00	
	Ward Activities	2,809.77	
	Councillor Assistant Services	42,172.98	
	Personal expenditures	1,767.20	
	Personal expenditure reimbursement	-678.59 *	
	Accounts receivable	-1,088.61 **	
TOTAL EXPENDITURES			$67,474.89
Unexpended Funds			$2,525.11

* Reimbursement received by December 31, 2005 for personal expenditures.

** Final reimbursement received on March 14, 2006 for personal expenditures.

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2005

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, 2005. 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, 2005.

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, 2005.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 8, 2006

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2005

Ward: ***Daniel McIntyre***

Councillor: ***Harvey Smith***

Allocated Budget			$70,000.00
Ward Expenses:			
	Casual Services	$ 0.00	
	Auto Allowance	3,355.55	
	Print/Bind/Photocopy	702.70	
	Telephone	2,912.54	
	Advertising	4,769.40	
	Postage	67.36	
	City Business/Travel	0.00	
	Business Meetings	247.77	
	Stationery/Office Supplies	1,164.49	
	Periodicals & Subscriptions	581.47	
	Office Equipment	424.73	
	Miscellaneous	0.00	
	Ward Activities	20,457.58	
	Councillor Assistant Services	35,153.61	
TOTAL EXPENDITURES			$69,837.20
Unexpended Funds			$162.80

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2005

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, 2005. 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, 2005.

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, 2005.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 8, 2006

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2005

Ward: ***St. James***

Councillor: ***Jae Eadie***

Allocated Budget			$70,000.00
Ward Expenses:			
	Casual Services	$ 0.00	
	Auto Allowance	2,123.02	
	Print/Bind/Photocopy	10.93	
	Telephone	1,551.98	
	Advertising	295.00	
	Postage	106.81	
	City Business/Travel	518.64	
	Business Meetings	46.73	
	Stationery/Office Supplies	307.77	
	Periodicals & Subscriptions	349.33	
	Office Equipment	0.00	
	Miscellaneous	0.00	
	Ward Activities	526.17	
	Councillor Assistant Services	25,940.77	
TOTAL EXPENDITURES			$31,777.15
Unexpended Funds			$38,222.85

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2005

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, 2005. 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, 2005.

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, 2005.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 8, 2006

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2005

Ward: ***Charleswood - Tuxedo***

Councillor: ***Bill Clement***

Allocated Budget			$70,000.00
Ward Expenses:			
	Casual Services	$ 88.81	
	Auto Allowance	6,953.32	
	Print/Bind/Photocopy	99.19	
	Telephone	7,355.19	
	Advertising	170.00	
	Postage	2.00	
	City Business/Travel	326.46	
	Business Meetings	612.87	
	Stationery/Office Supplies	701.23	
	Periodicals & Subscriptions	0.00	
	Office Equipment	3,042.22	
	Miscellaneous	0.00	
	Ward Activities	10,252.79	
	Councillor Assistant Services	0.00	
TOTAL EXPENDITURES			$29,604.08
Unexpended Funds			$40,395.92

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2005

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, 2005. 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, 2005.

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, 2005.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 8, 2006

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2005

Ward: ***St. Charles***

Councillor: ***Peter DeSmedt***

Allocated Budget			$70,000.00
Ward Expenses:			
	Casual Services	$ 0.00	
	Auto Allowance	2,377.24	
	Print/Bind/Photocopy	11.23	
	Telephone	2,333.64	
	Advertising	1,801.94	
	Postage	3.20	
	City Business/Travel	0.00	
	Business Meetings	77.73	
	Stationery/Office Supplies	633.68	
	Periodicals & Subscriptions	0.00	
	Office Equipment	2,911.05	
	Miscellaneous	0.00	
	Ward Activities	1,290.49	
	Councillor Assistant Services	55,314.64	
TOTAL EXPENDITURES			$66,754.84
Unexpended Funds			$3,245.16

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2005

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, 2005. 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, 2005.

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, 2005.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 8, 2006

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2005

Ward: ***Point Douglas***

Councillor: ***Mike Pagtakhan***

Allocated Budget			$70,000.00
Ward Expenses:			
	Casual Services	$ 2,386.59	
	Auto Allowance	3,677.61	
	Print/Bind/Photocopy	2,638.87	
	Telephone	2,211.71	
	Advertising	1,734.87	
	Postage	130.74	
	City Business/Travel	2,924.52	
	Business Meetings	1,749.69	
	Stationery/Office Supplies	3,413.80	
	Periodicals & Subscriptions	1,006.26	
	Office Equipment	3,419.02	
	Miscellaneous	0.00	
	Ward Activities	7,457.68	
	Councillor Assistant Services	36,917.36	
TOTAL EXPENDITURES			$69,668.72
Unexpended Funds			$331.28

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2005

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, 2005. 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, 2005.

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, 2005.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 8, 2006

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2005

Ward: ***Old Kildonan***

Councillor: ***Mike O'Shaughnessy***

Allocated Budget			$70,000.00
Ward Expenses:			
	Casual Services	$ 101.65	
	Auto Allowance	8,555.55	
	Print/Bind/Photocopy	25.14	
	Telephone	3,200.95	
	Advertising	1,042.93	
	Postage	57.15	
	City Business/Travel	0.00	
	Business Meetings	2,124.69	
	Stationery/Office Supplies	960.02	
	Periodicals & Subscriptions	0.00	
	Office Equipment	5,560.50	
	Miscellaneous	0.00	
	Ward Activities	7,648.66	
	Councillor Assistant Services	37,881.46	
TOTAL EXPENDITURES			$67,158.70
Unexpended Funds			$2,841.30

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2005

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, 2005. 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, 2005.

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, 2005.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 8, 2006

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2005

Ward: ***Mynarski***

Councillor: ***Harry Lazarenko***

Allocated Budget			$70,000.00
Ward Expenses:			
	Casual Services	$ 36.00	
	Auto Allowance	3,044.83	
	Print/Bind/Photocopy	79.36	
	Telephone	6,318.86	
	Advertising	1,587.93	
	Postage	158.71	
	City Business/Travel	0.00	
	Business Meetings	0.00	
	Stationery/Office Supplies	1,324.57	
	Periodicals & Subscriptions	810.95	
	Office Equipment	1,273.06	
	Miscellaneous	0.00	
	Ward Activities	2,894.67	
	Councillor Assistant Services	52,432.97	
TOTAL EXPENDITURES			$69,961.91
Unexpended Funds			$38.09

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2005

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, 2005. 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, 2005.

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, 2005.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 8, 2006

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2005

Ward: ***North Kildonan***

Councillor: ***Mark Lubosch***

Allocated Budget			$70,000.00
Ward Expenses:			
	Casual Services	$ 325.00	
	Auto Allowance	2,051.37	
	Print/Bind/Photocopy	11.93	
	Telephone	5,514.21	
	Advertising	3,540.74	
	Postage	49.45	
	City Business/Travel	0.00	
	Business Meetings	1,084.26	
	Stationery/Office Supplies	592.58	
	Periodicals & Subscriptions	367.73	
	Office Equipment	0.00	
	Miscellaneous	0.00	
	Ward Activities	1,249.68	
	Councillor Assistant Services	54,925.90	
TOTAL EXPENDITURES			$69,712.85
Unexpended Funds			$287.15

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2005

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, 2005. 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, 2005.

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, 2005.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 8, 2006

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2005

Ward: ***Elmwood***

Councillor: ***Lillian Thomas***

Allocated Budget				$70,000.00
Ward Expenses:				
	Casual Services	$	0.00	
	Auto Allowance		1,235.60	
	Print/Bind/Photocopy		2,809.59	
	Telephone		2,657.85	
	Advertising		1,128.32	
	Postage		503.25	
	City Business/Travel		630.64	
	Business Meetings		73.93	
	Stationery/Office Supplies		438.28	
	Periodicals & Subscriptions		200.00	
	Office Equipment		593.84	
	Miscellaneous		0.00	
	Ward Activities		2,711.46	
	Councillor Assistant Services		56,910.44	
TOTAL EXPENDITURES				$69,893.20
Unexpended Funds				$106.80

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2005

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, 2005. 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, 2005.

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, 2005.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 8, 2006

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2005

Ward: ***Transcona***

Councillor: ***Russ Wyatt***

Allocated Budget			$70,000.00
Ward Expenses:			
	Casual Services	$ 883.00	
	Auto Allowance	4,259.14	
	Print/Bind/Photocopy	2,534.74	
	Telephone	10,642.29	
	Advertising	3,905.10	
	Postage	1,474.79	
	City Business/Travel	0.00	
	Business Meetings	6,070.01	
	Stationery/Office Supplies	10,357.63	
	Periodicals & Subscriptions	670.70	
	Office Equipment	1,924.74	
	Miscellaneous	570.93	
	Ward Activities	5,383.07	
	Councillor Assistant Services	21,252.17	
TOTAL EXPENDITURES			$69,928.31
Unexpended Funds			$71.69

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2005

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 year ended December 31, 2005. 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, 2005.

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 year ended December 31, 2005.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 8, 2006

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2005

Ward: ***St. Boniface***

Councillor: ***Franco Magnifico***

Allocated Budget			$70,000.00
Ward Expenses:			
	Casual Services	$ 3,804.00	
	Auto Allowance	3,596.85	
	Print/Bind/Photocopy	412.02	
	Telephone	6,232.17	
	Advertising	7,725.39	
	Postage	65.31	
	City Business/Travel	0.00	
	Business Meetings	3,102.32	
	Stationery/Office Supplies	893.62	
	Periodicals & Subscriptions	52.87	
	Office Equipment	1,338.22	
	Miscellaneous	0.00	
	Ward Activities	11,851.26	
	Councillor Assistant Services	30,918.42	
TOTAL EXPENDITURES			$69,992.45
Unexpended Funds			$7.55

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2005

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, 2005. 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, 2005.

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, 2005.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 8, 2006

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2005

Ward: ***St. Vital***

Councillor: ***Gord Steeves***

Allocated Budget			$70,000.00
Ward Expenses:			
	Casual Services	$ 740.00	
	Auto Allowance	2,512.24	
	Print/Bind/Photocopy	1,432.06	
	Telephone	5,383.06	
	Advertising	11,664.01	
	Postage	249.77	
	City Business/Travel	416.60	
	Business Meetings	4,160.46	
	Stationery/Office Supplies	567.80	
	Periodicals & Subscriptions	550.80	
	Office Equipment	0.00	
	Miscellaneous	0.00	
	Ward Activities	4,032.96	
	Councillor Assistant Services	38,202.80	
TOTAL EXPENDITURES			$69,912.56
Unexpended Funds			$87.44

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2005

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 period January 1, 2005 to March 4, 2005. 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, 2005 to March 4, 2005.

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 period January 1, 2005 to March 4, 2005.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 8, 2006

Annual Councillors' Representation Allowance Report
for the period January 1, 2005 to March 4, 2005

Ward: ***St. Norbert***

Councillor: ***John Angus***

Allocated Budget			$70,000.00
Ward Expenses:			
	Casual Services	$ 0.00	
	Freight & Messenger	4.35	
	Auto Allowance	1,131.36	
	Print/Bind/Photocopy	43.32	
	Telephone	862.37	
	Advertising	535.00	
	Postage	5.98	
	City Business/Travel	0.00	
	Business Meetings	742.68	
	Stationery/Office Supplies	1,034.66	
	Periodicals & Subscriptions	0.00	
	Office Equipment	(3,913.53)	
	Miscellaneous	0.00	
	Ward Activities	330.58	
	Councillor Assistant Services	15,115.79	
TOTAL EXPENDITURES			$15,892.56
Carried forward to new Councillor			$54,107.44

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2005

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 Justin Swandel for the period April 27, 2005 to December 31, 2005. 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 April 27, 2005 to December 31, 2005.

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 Justin Swandel complied with the Councillors' Representation Allowance Fund Policy Requirements and Principles, in all significant respects, for the period April 27, 2005 to December 31, 2005.



Shannon Hunt, CGA, CFE
City Auditor

Winnipeg, Manitoba
May 8, 2006

Annual Councillors' Representation Allowance Report
for the period April 27, 2005 to December 31, 2005

Ward: ***St. Norbert***

Councillor: ***Justin Swandel***

Allocated Budget			$54,107.44
Ward Expenses:			
	Casual Services	$ 2,250.00	
	Freight & Messenger	(4.35)	
	Auto Allowance	6,076.84	
	Print/Bind/Photocopy	2,964.64	
	Telephone	4,942.92	
	Advertising	3,909.60	
	Postage	30.75	
	City Business/Travel	0.00	
	Business Meetings	4,313.32	
	Stationery/Office Supplies	1,630.61	
	Periodicals & Subscriptions	0.00	
	Office Equipment	4,320.66	
	Miscellaneous	0.00	
	Ward Activities	4,589.39	
	Councillor Assistant Services	13,927.42	
TOTAL EXPENDITURES			$48,951.80
Unexpended Funds			$5,155.64