Agenda – Executive Policy Committee – June 16, 2010

REPORTS

Item No. 4 **2009 Communication Representation Allowance Audit Report**
eFile GC-2

COMMITTEE RECOMMENDATION:

On June 8, 2010, the Council Secretariat Committee approved the 2009 Communication Representation Allowance Audit Report as submitted by the City Auditor and submitted the matter to Executive Policy Committee for information.

The Council Secretariat Committee further noted that upon Councillor Smith providing the required documentation to Executive Policy Committee, the report would be amended accordingly.

DECISION MAKING HISTORY:

COMMITTEE RECOMMENDATION:

On June 8, 2010, the Council Secretariat Committee approved the 2009 CRA Audit Report as submitted by the City Auditor and submitted the matter to Executive Policy Committee for information.

The Council Secretariat Committee further noted that upon Councillor Smith providing the required documentation to Executive Policy Committee, the report would be amended accordingly.

Winnipeg

Audit Department • Service de verification

To: His Worship Mayor Sam Katz
City Council

Date: June 4, 2010

From: Brian Whiteside
City Auditor/Chief Performance Officer

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 2009. The City Clerk's Department is responsible for reviewing and processing expenditures in accordance with this Policy. The Secretariat Committee oversees the Policy including making decisions on whether expenditures comply with the Policy. The 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.*

CRA Fund expenditures for the year ended December 31, 2009, for fourteen City Councillors were found to be in compliance with the Policy in all significant respects. In the case of the fifteenth City Councillor, I was unable to conclude that the CRA Fund expenditures for the year ended December 31, 2009, were in compliance with the Policy because of a lack of supporting documentation for some of the expenditures incurred. The individual accounts are attached for your information including a summary of expenditures.

At the next Audit Committee meeting (scheduled for July 5th) I will be tabling a supplementary report to our November 2009 *Review of the Councillors' Representation Allowance Fund* report. This report will contain recommendations for changes to the *Councillors' Representation Allowance Fund Policy Requirements* to ensure that the Policy anticipates all expenditure categories, clearly defines allowable expenditures, and reflects a contemporary view of public expectations and best practices.

Sincerely,

Brian Whiteside, CA·CIA
City Auditor/Chief Performance Officer

ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE

2009 SUMMARY OF EXPENDITURES

Total 2009 Allocation	$1,080,000.00
Total Expenditures for all Councillors	- 1,039,295.51
Unexpended Funds	40,704.49
Returned to General Revenue	$ 40,704.49

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2009

To: His Worship Mayor Sam Katz
City Council

In accordance with the *Councillors' Representation Allowance Fund Policy Requirements*, I have conducted an audit of the Councillors' Representation Allowance expenditures incurred by Councillor Jenny Gerbasi for the year ended December 31, 2009.

The City Clerk's Department is responsible for reviewing and processing expenditures in accordance with this Policy. The Secretariat Committee oversees the Policy including making decisions on whether expenditures comply with the Policy. The audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the *Councillors' Representation Allowance Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2009.

I conducted the 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.*

I found that the expenditures incurred by Councillor Jenny Gerbasi complied with the Councillors' Representation Allowance Fund Policy Requirements, in all significant respects, for the year ended December 31, 2009.

At the next Audit Committee meeting (scheduled for July 5th) I will be tabling a supplementary report to our November 2009 *Review of the Councillors' Representation Allowance Fund* report. This report will contain recommendations for changes to the *Councillors' Representation Allowance Fund Policy Requirements* to ensure that the Policy anticipates all expenditure categories, clearly defines allowable expenditures, and reflects a contemporary view of public expectations and best practices.

Brian Whiteside, CA·CIA
City Auditor/Chief Performance Officer

Winnipeg, Manitoba
June 4, 2010

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2009

Ward: ***Fort Rouge - East Fort Garry***

Councillor: ***Jenny Gerbasi***

Allocated Budget			$ 72,000.00
Ward Expenses:			
	Casual Services	$ 3,105.00	
	Auto Allowance	1,579.54	
	Print/Bind/Photocopy	2,617.26	
	Telephone	3,924.32	
	Advertising	1,872.64	
	Postage	4,790.00	
	City Business/Travel	1,210.28	
	Business Meetings	596.36	
	Stationery/Office Supplies	804.03	
	Periodicals & Subscriptions	1,174.79	
	Office Equipment	2,169.77	
	Miscellaneous	(295.21)	
	Ward Activities	2,926.15	
	Councillor Assistant Services	42,496.14	
TOTAL EXPENDITURES			$ 68,971.07
Unexpended Funds			$ 3,028.93

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2009

To: His Worship Mayor Sam Katz
City Council

In accordance with the *Councillors' Representation Allowance Fund Policy Requirements*, I have conducted an audit of the Councillors' Representation Allowance expenditures incurred by Councillor John Orlikow for the period March 25, 2009 to December 31, 2009.

The City Clerk's Department is responsible for reviewing and processing expenditures in accordance with this Policy. The Secretariat Committee oversees the Policy including making decisions on whether expenditures comply with the Policy. The audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the *Councillors' Representation Allowance Fund Policy Requirements*, in all significant respects, for the period March 25, 2009 to December 31, 2009.

I conducted the 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.*

I found that the expenditures incurred by Councillor John Orlikow complied with the Councillors' Representation Allowance Fund Policy Requirements, in all significant respects, for the period March 25, 2009 to December 31, 2009.

At the next Audit Committee meeting (scheduled for July 5th) I will be tabling a supplementary report to our November 2009 *Review of the Councillors' Representation Allowance Fund* report. This report will contain recommendations for changes to the *Councillors' Representation Allowance Fund Policy Requirements* to ensure that the Policy anticipates all expenditure categories, clearly defines allowable expenditures, and reflects a contemporary view of public expectations and best practices.

Brian Whiteside, CA·CIA
City Auditor/Chief Performance Officer

Winnipeg, Manitoba
June 4, 2010

Annual Councillors' Representation Allowance Report
for the period March 25, 2009 to December 31, 2009

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

Councillor: ***John Orlikow***

Allocated Budget			$ 72,000.00
Ward Expenses:			
	Casual Services	$ 14,825.00	
	Auto Allowance	1,153.90	
	Print/Bind/Photocopy	1,928.82	
	Telephone	2,288.32	
	Advertising	10,246.60	
	Postage	3,163.11	
	City Business/Travel	-	
	Business Meetings	380.89	
	Stationery/Office Supplies	1,081.19	
	Periodicals & Subscriptions	24.07	
	Office Equipment	236.53	
	Miscellaneous	-	
	Ward Activities	10,702.95	
	Councillor Assistant Services	24,303.54	
TOTAL EXPENDITURES			$ 70,334.92
Unexpended Funds			$ 1,665.08

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2009

To: His Worship Mayor Sam Katz
City Council

In accordance with the *Councillors' Representation Allowance Fund Policy Requirements*, I have conducted an audit of the Councillors' Representation Allowance expenditures incurred by Councillor Harvey Smith for the year ended December 31, 2009.

The City Clerk's Department is responsible for reviewing and processing expenditures in accordance with this Policy. The Secretariat Committee oversees the Policy including making decisions on whether expenditures comply with the Policy. The audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the *Councillors' Representation Allowance Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2009.

I conducted the 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.*

In the course of the audit, I found, contrary to policy requirements, no documentation was provided at the time reimbursement was requested and approved to support car allowance expenditures of $2,371. In view of the possible material effect of the unsupported car allowance expenditures, I am unable to conclude that the CRA Fund expenditures for the year ended December 31, 2009, were in compliance with the Policy.

At the next Audit Committee meeting (scheduled for July 5th) I will be tabling a supplementary report to our November 2009 *Review of the Councillors' Representation Allowance Fund* report. This report will contain recommendations for changes to the *Councillors' Representation Allowance Fund Policy Requirements* to ensure that the Policy anticipates all expenditure categories, clearly defines allowable expenditures, and reflects a contemporary view of public expectations and best practices.



Brian Whiteside, CA·CIA
City Auditor/Chief Performance Officer

Winnipeg, Manitoba
June 4, 2010

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2009

Ward: ***Daniel McIntyre***

Councillor: ***Harvey Smith***

Allocated Budget			$ 72,000.00
Ward Expenses:			
	Casual Services	$ 843.00	
	Auto Allowance	3,112.56	
	Print/Bind/Photocopy	27.98	
	Telephone	5,673.81	
	Advertising	6,235.98	
	Postage	5.47	
	City Business/Travel	-	
	Business Meetings	49.07	
	Stationery/Office Supplies	2,652.12	
	Periodicals & Subscriptions	1,758.37	
	Office Equipment	759.66	
	Miscellaneous	(148.40)	
	Ward Activities	21,315.35	
	Councillor Assistant Services	29,601.96	
	Accounts Receivable	(92.80)	
TOTAL EXPENDITURES			$ 71,794.13
Unexpended Funds			$ 205.87

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2009

To: His Worship Mayor Sam Katz
City Council

In accordance with the *Councillors' Representation Allowance Fund Policy Requirements*, I have conducted an audit of the Councillors' Representation Allowance expenditures incurred by Councillor Scott Fielding for the year ended December 31, 2009.

The City Clerk's Department is responsible for reviewing and processing expenditures in accordance with this Policy. The Secretariat Committee oversees the Policy including making decisions on whether expenditures comply with the Policy. The audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the *Councillors' Representation Allowance Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2009.

I conducted the 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.*

I found that the expenditures incurred by Councillor Scott Fielding complied with the Councillors' Representation Allowance Fund Policy Requirements, in all significant respects, for the year ended December 31, 2009.

At the next Audit Committee meeting (scheduled for July 5th) I will be tabling a supplementary report to our November 2009 *Review of the Councillors' Representation Allowance Fund* report. This report will contain recommendations for changes to the *Councillors' Representation Allowance Fund Policy Requirements* to ensure that the Policy anticipates all expenditure categories, clearly defines allowable expenditures, and reflects a contemporary view of public expectations and best practices.

Brian Whiteside, CA·CIA
City Auditor/Chief Performance Officer

Winnipeg, Manitoba
June 4, 2010

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2009

Ward: ***St. James - Brooklands***

Councillor: ***Scott Fielding***

Allocated Budget			$ 72,000.00
Ward Expenses:			
	Casual Services	$ 457.70	
	Auto Allowance	1,432.38	
	Print/Bind/Photocopy	2,393.43	
	Telephone	3,189.81	
	Advertising	5,929.64	
	Postage	1,751.77	
	City Business/Travel	-	
	Business Meetings	186.75	
	Stationery/Office Supplies	1,124.41	
	Periodicals & Subscriptions	1,023.95	
	Office Equipment	1,772.39	
	Miscellaneous	(224.39)	
	Ward Activities	3,213.28	
	Councillor Assistant Services	49,480.32	
TOTAL EXPENDITURES			$ 71,731.44
Unexpended Funds			$ 268.56

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2009

To: His Worship Mayor Sam Katz
City Council

In accordance with the *Councillors' Representation Allowance Fund Policy Requirements*, I have conducted an audit of the Councillors' Representation Allowance expenditures incurred by Councillor Bill Clement for the year ended December 31, 2009.

The City Clerk's Department is responsible for reviewing and processing expenditures in accordance with this Policy. The Secretariat Committee oversees the Policy including making decisions on whether expenditures comply with the Policy. The audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the *Councillors' Representation Allowance Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2009.

I conducted the 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.*

I found that the expenditures incurred by Councillor Bill Clement complied with the Councillors' Representation Allowance Fund Policy Requirements, in all significant respects, for the year ended December 31, 2009.

At the next Audit Committee meeting (scheduled for July 5th) I will be tabling a supplementary report to our November 2009 *Review of the Councillors' Representation Allowance Fund* report. This report will contain recommendations for changes to the *Councillors' Representation Allowance Fund Policy Requirements* to ensure that the Policy anticipates all expenditure categories, clearly defines allowable expenditures, and reflects a contemporary view of public expectations and best practices.



Brian Whiteside, CA·CIA
City Auditor/Chief Performance Officer

Winnipeg, Manitoba
June 4, 2010

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2009

Ward: ***Charleswood - Tuxedo***

Councillor: ***Bill Clement***

Allocated Budget			$ 72,000.00
Ward Expenses:			
	Casual Services	$ -	
	Auto Allowance	8,138.17	
	Print/Bind/Photocopy	129.02	
	Telephone	4,335.07	
	Advertising	245.00	
	Postage	2.75	
	City Business/Travel	-	
	Business Meetings	203.99	
	Stationery/Office Supplies	811.21	
	Periodicals & Subscriptions	-	
	Office Equipment	492.17	
	Miscellaneous	-	
	Ward Activities	24,327.09	
	Councillor Assistant Services	-	
TOTAL EXPENDITURES			$ 38,684.47
Unexpended Funds			$ 33,315.53

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2009

To: His Worship Mayor Sam Katz
City Council

In accordance with the *Councillors' Representation Allowance Fund Policy Requirements*, I have conducted an audit of the Councillors' Representation Allowance expenditures incurred by Councillor Grant Nordman for the year ended December 31, 2009.

The City Clerk's Department is responsible for reviewing and processing expenditures in accordance with this Policy. The Secretariat Committee oversees the Policy including making decisions on whether expenditures comply with the Policy. The audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the *Councillors' Representation Allowance Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2009.

I conducted the 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.*

I found that the expenditures incurred by Councillor Grant Nordman complied with the Councillors' Representation Allowance Fund Policy Requirements, in all significant respects, for the year ended December 31, 2009.

At the next Audit Committee meeting (scheduled for July 5th) I will be tabling a supplementary report to our November 2009 *Review of the Councillors' Representation Allowance Fund* report. This report will contain recommendations for changes to the *Councillors' Representation Allowance Fund Policy Requirements* to ensure that the Policy anticipates all expenditure categories, clearly defines allowable expenditures, and reflects a contemporary view of public expectations and best practices.



Brian Whiteside, CA·CIA
City Auditor/Chief Performance Officer

Winnipeg, Manitoba
June 4, 2010

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2009

Ward: ***St. Charles***

Councillor: ***Grant Nordman***

Allocated Budget			$ 72,000.00
Ward Expenses:			
	Casual Services	$ 124.81	
	Auto Allowance	7,894.58	
	Print/Bind/Photocopy	2,422.29	
	Telephone	2,456.98	
	Advertising	5,984.54	
	Postage	1,845.67	
	City Business/Travel	-	
	Business Meetings	211.26	
	Stationery/Office Supplies	919.73	
	Periodicals & Subscriptions	168.15	
	Office Equipment	208.39	
	Miscellaneous	(191.72)	
	Ward Activities	6,586.18	
	Councillor Assistant Services	42,827.81	
TOTAL EXPENDITURES			$ 71,458.67
Unexpended Funds			$ 541.33

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2009

To: His Worship Mayor Sam Katz
City Council

In accordance with the *Councillors' Representation Allowance Fund Policy Requirements*, I have conducted an audit of the Councillors' Representation Allowance expenditures incurred by Councillor Mike Pagtakhan for the year ended December 31, 2009.

The City Clerk's Department is responsible for reviewing and processing expenditures in accordance with this Policy. The Secretariat Committee oversees the Policy including making decisions on whether expenditures comply with the Policy. The audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the *Councillors' Representation Allowance Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2009.

I conducted the 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.*

I found that the expenditures incurred by Councillor Mike Pagtakhan complied with the Councillors' Representation Allowance Fund Policy Requirements, in all significant respects, for the year ended December 31, 2009.

At the next Audit Committee meeting (scheduled for July 5th) I will be tabling a supplementary report to our November 2009 *Review of the Councillors' Representation Allowance Fund* report. This report will contain recommendations for changes to the *Councillors' Representation Allowance Fund Policy Requirements* to ensure that the Policy anticipates all expenditure categories, clearly defines allowable expenditures, and reflects a contemporary view of public expectations and best practices.

Brian Whiteside, CA·CIA
City Auditor/Chief Performance Officer

Winnipeg, Manitoba
June 4, 2010

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2009

Ward: ***Point Douglas***

Councillor: ***Mike Pagtakhan***

Allocated Budget			$ 72,000.00
Ward Expenses:			
	Casual Services	$ 1,318.71	
	Auto Allowance	4,593.10	
	Print/Bind/Photocopy	1,631.31	
	Telephone	3,005.16	
	Advertising	6,052.75	
	Postage	788.35	
	City Business/Travel	-	
	Business Meetings	2,080.48	
	Stationery/Office Supplies	1,489.49	
	Periodicals & Subscriptions	77.40	
	Office Equipment	879.54	
	Miscellaneous	(180.03)	
	Ward Activities	12,335.64	
	Councillor Assistant Services	37,926.35	
TOTAL EXPENDITURES			$ 71,998.25
Unexpended Funds			$ 1.75

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2009

To: His Worship Mayor Sam Katz
City Council

In accordance with the *Councillors' Representation Allowance Fund Policy Requirements*, I have conducted an audit of the Councillors' Representation Allowance expenditures incurred by Councillor Mike O'Shaughnessy for the year ended December 31, 2009.

The City Clerk's Department is responsible for reviewing and processing expenditures in accordance with this Policy. The Secretariat Committee oversees the Policy including making decisions on whether expenditures comply with the Policy. The audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the *Councillors' Representation Allowance Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2009.

I conducted the 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.*

I found that the expenditures incurred by Councillor Mike O'Shaughnessy complied with the Councillors' Representation Allowance Fund Policy Requirements, in all significant respects, for the year ended December 31, 2009.

At the next Audit Committee meeting (scheduled for July 5th) I will be tabling a supplementary report to our November 2009 *Review of the Councillors' Representation Allowance Fund* report. This report will contain recommendations for changes to the *Councillors' Representation Allowance Fund Policy Requirements* to ensure that the Policy anticipates all expenditure categories, clearly defines allowable expenditures, and reflects a contemporary view of public expectations and best practices.

Brian Whiteside, CA·CIA
City Auditor/Chief Performance Officer

Winnipeg, Manitoba
June 4, 2010

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2009

Ward: ***Old Kildonan***

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

Allocated Budget			$ 72,000.00
Ward Expenses:			
	Casual Services	$ 2,823.27	
	Auto Allowance	8,573.42	
	Print/Bind/Photocopy	276.54	
	Telephone	3,112.29	
	Advertising	5,725.00	
	Postage	8.74	
	City Business/Travel	-	
	Business Meetings	1,938.31	
	Stationery/Office Supplies	1,149.88	
	Periodicals & Subscriptions	-	
	Office Equipment	62.06	
	Miscellaneous	(157.95)	
	Ward Activities	10,056.24	
	Councillor Assistant Services	38,432.20	
TOTAL EXPENDITURES			$ 72,000.00
Unexpended Funds			$ -

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2009

To: His Worship Mayor Sam Katz
City Council

In accordance with the *Councillors' Representation Allowance Fund Policy Requirements*, I have conducted an audit of the Councillors' Representation Allowance expenditures incurred by Councillor Harry Lazarenko for the year ended December 31, 2009.

The City Clerk's Department is responsible for reviewing and processing expenditures in accordance with this Policy. The Secretariat Committee oversees the Policy including making decisions on whether expenditures comply with the Policy. The audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the *Councillors' Representation Allowance Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2009.

I conducted the 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.*

I found that the expenditures incurred by Councillor Harry Lazarenko complied with the Councillors' Representation Allowance Fund Policy Requirements, in all significant respects, for the year ended December 31, 2009.

At the next Audit Committee meeting (scheduled for July 5th) I will be tabling a supplementary report to our November 2009 *Review of the Councillors' Representation Allowance Fund* report. This report will contain recommendations for changes to the *Councillors' Representation Allowance Fund Policy Requirements* to ensure that the Policy anticipates all expenditure categories, clearly defines allowable expenditures, and reflects a contemporary view of public expectations and best practices.



Brian Whiteside, CA·CIA
City Auditor/Chief Performance Officer

Winnipeg, Manitoba
June 4, 2010

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2009

Ward: ***Mynarski***

Councillor: ***Harry Lazarenko***

Allocated Budget			$ 72,000.00
Ward Expenses:			
	Casual Services	$ 610.10	
	Auto Allowance	1,022.23	
	Print/Bind/Photocopy	-	
	Telephone	6,200.05	
	Advertising	608.00	
	Postage	63.30	
	City Business/Travel	-	
	Business Meetings	-	
	Stationery/Office Supplies	1,961.71	
	Periodicals & Subscriptions	1,051.69	
	Office Equipment	649.94	
	Miscellaneous	(231.92)	
	Ward Activities	907.69	
	Councillor Assistant Services	58,709.90	
TOTAL EXPENDITURES			$ 71,552.69
Unexpended Funds			$ 447.31

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2009

To: His Worship Mayor Sam Katz
City Council

In accordance with the *Councillors' Representation Allowance Fund Policy Requirements*, I have conducted an audit of the Councillors' Representation Allowance expenditures incurred by Councillor Jeff Browaty for the year ended December 31, 2009.

The City Clerk's Department is responsible for reviewing and processing expenditures in accordance with this Policy. The Secretariat Committee oversees the Policy including making decisions on whether expenditures comply with the Policy. The audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the *Councillors' Representation Allowance Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2009.

I conducted the 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.*

I found that the expenditures incurred by Councillor Jeff Browaty complied with the Councillors' Representation Allowance Fund Policy Requirements, in all significant respects, for the year ended December 31, 2009.

At the next Audit Committee meeting (scheduled for July 5th) I will be tabling a supplementary report to our November 2009 *Review of the Councillors' Representation Allowance Fund* report. This report will contain recommendations for changes to the *Councillors' Representation Allowance Fund Policy Requirements* to ensure that the Policy anticipates all expenditure categories, clearly defines allowable expenditures, and reflects a contemporary view of public expectations and best practices.

Brian Whiteside, CA·CIA
City Auditor/Chief Performance Officer

Winnipeg, Manitoba
June 4, 2010

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2009

Ward: ***North Kildonan***

Councillor: ***Jeff Browaty***

Allocated Budget			$ 72,000.00
Ward Expenses:			
	Casual Services	$ 294.33	
	Auto Allowance	8,726.18	
	Print/Bind/Photocopy	-	
	Telephone	4,001.68	
	Advertising	4,781.60	
	Postage	20.62	
	City Business/Travel	-	
	Business Meetings	2,363.56	
	Stationery/Office Supplies	1,123.67	
	Periodicals & Subscriptions	1,043.67	
	Office Equipment	1,783.63	
	Miscellaneous	(178.58)	
	Ward Activities	8,362.36	
	Councillor Assistant Services	39,652.69	
TOTAL EXPENDITURES			$ 71,975.41
Unexpended Funds			$ 24.59

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2009

To: His Worship Mayor Sam Katz
City Council

In accordance with the *Councillors' Representation Allowance Fund Policy Requirements*, I have conducted an audit of the Councillors' Representation Allowance expenditures incurred by Councillor Lillian Thomas for the year ended December 31, 2009.

The City Clerk's Department is responsible for reviewing and processing expenditures in accordance with this Policy. The Secretariat Committee oversees the Policy including making decisions on whether expenditures comply with the Policy. The audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the *Councillors' Representation Allowance Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2009.

I conducted the 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*.

I found that the expenditures incurred by Councillor Lillian Thomas complied with the Councillors' Representation Allowance Fund Policy Requirements, in all significant respects, for the year ended December 31, 2009.

At the next Audit Committee meeting (scheduled for July 5th) I will be tabling a supplementary report to our November 2009 *Review of the Councillors' Representation Allowance Fund* report. This report will contain recommendations for changes to the *Councillors' Representation Allowance Fund Policy Requirements* to ensure that the Policy anticipates all expenditure categories, clearly defines allowable expenditures, and reflects a contemporary view of public expectations and best practices.



Brian Whiteside, CA·CIA
City Auditor/Chief Performance Officer

Winnipeg, Manitoba
June 4, 2010

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2009

Ward: ***Elmwood - East Kildonan***

Councillor: ***Lillian Thomas***

Allocated Budget			$ 72,000.00
Ward Expenses:			
	Casual Services	$ 1,046.61	
	Auto Allowance	2,222.47	
	Print/Bind/Photocopy	1,000.00	
	Telephone	3,438.95	
	Advertising	2,510.40	
	Postage	977.33	
	City Business/Travel	557.62	
	Business Meetings	608.77	
	Stationery/Office Supplies	743.17	
	Periodicals & Subscriptions	490.00	
	Office Equipment	487.00	
	Miscellaneous	(219.14)	
	Ward Activities	7,267.57	
	Councillor Assistant Services	50,778.90	
TOTAL EXPENDITURES			$ 71,909.65
Unexpended Funds			$ 90.35

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2009

To: His Worship Mayor Sam Katz
City Council

In accordance with the *Councillors' Representation Allowance Fund Policy Requirements*, I have conducted an audit of the Councillors' Representation Allowance expenditures incurred by Councillor Russ Wyatt for the year ended December 31, 2009.

The City Clerk's Department is responsible for reviewing and processing expenditures in accordance with this Policy. The Secretariat Committee oversees the Policy including making decisions on whether expenditures comply with the Policy. The audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the *Councillors' Representation Allowance Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2009.

I conducted the 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.*

I found that the expenditures incurred by Councillor Russ Wyatt complied with the Councillors' Representation Allowance Fund Policy Requirements, in all significant respects, for the year ended December 31, 2009.

At the next Audit Committee meeting (scheduled for July 5th) I will be tabling a supplementary report to our November 2009 *Review of the Councillors' Representation Allowance Fund* report. This report will contain recommendations for changes to the *Councillors' Representation Allowance Fund Policy Requirements* to ensure that the Policy anticipates all expenditure categories, clearly defines allowable expenditures, and reflects a contemporary view of public expectations and best practices.



Brian Whiteside, CA·CIA
City Auditor/Chief Performance Officer

Winnipeg, Manitoba
June 4, 2010

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2009

Ward: ***Transcona***

Councillor: ***Russ Wyatt***

Allocated Budget			$ 72,000.00
Ward Expenses:			
	Casual Services	$ 2,690.53	
	Auto Allowance	5,382.68	
	Print/Bind/Photocopy	1,378.16	
	Telephone	3,918.66	
	Advertising	8,034.69	
	Postage	1,757.66	
	City Business/Travel	-	
	Business Meetings	4,421.55	
	Stationery/Office Supplies	3,400.13	
	Periodicals & Subscriptions	1,193.09	
	Office Equipment	-	
	Miscellaneous	(50.24)	
	Ward Activities	33,783.18	
	Councillor Assistant Services	5,737.48	
TOTAL EXPENDITURES			$ 71,647.57
Unexpended Funds			$ 352.43

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2009

To: His Worship Mayor Sam Katz
City Council

In accordance with the *Councillors' Representation Allowance Fund Policy Requirements*, I have conducted an audit of the Councillors' Representation Allowance expenditures incurred by Councillor Daniel Vandal for the year ended December 31, 2009.

The City Clerk's Department is responsible for reviewing and processing expenditures in accordance with this Policy. The Secretariat Committee oversees the Policy including making decisions on whether expenditures comply with the Policy. The audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the *Councillors' Representation Allowance Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2009.

I conducted the 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.*

I found that the expenditures incurred by Councillor Daniel Vandal complied with the Councillors' Representation Allowance Fund Policy Requirements, in all significant respects, for the year ended December 31, 2009.

At the next Audit Committee meeting (scheduled for July 5th) I will be tabling a supplementary report to our November 2009 *Review of the Councillors' Representation Allowance Fund* report. This report will contain recommendations for changes to the *Councillors' Representation Allowance Fund Policy Requirements* to ensure that the Policy anticipates all expenditure categories, clearly defines allowable expenditures, and reflects a contemporary view of public expectations and best practices.

Brian Whiteside, CA·CIA
City Auditor/Chief Performance Officer

Winnipeg, Manitoba
June 4, 2010

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2009

Ward: ***St. Boniface***

Councillor: ***Daniel Vandal***

Allocated Budget			$ 72,000.00
Ward Expenses:			
	Casual Services	$ 1,787.02	
	Auto Allowance	5,378.57	
	Print/Bind/Photocopy	13.00	
	Telephone	3,437.65	
	Advertising	8,150.00	
	Postage	2.70	
	City Business/Travel	287.00	
	Business Meetings	1,676.76	
	Stationery/Office Supplies	1,601.85	
	Periodicals & Subscriptions	277.00	
	Office Equipment	72.68	
	Miscellaneous	(233.15)	
	Ward Activities	5,523.35	
	Councillor Assistant Services	43,370.94	
TOTAL EXPENDITURES			$ 71,345.37
Unexpended Funds			$ 654.63

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2009

To: His Worship Mayor Sam Katz
City Council

In accordance with the *Councillors' Representation Allowance Fund Policy Requirements*, I have conducted an audit of the Councillors' Representation Allowance expenditures incurred by Councillor Gord Steeves for the year ended December 31, 2009.

The City Clerk's Department is responsible for reviewing and processing expenditures in accordance with this Policy. The Secretariat Committee oversees the Policy including making decisions on whether expenditures comply with the Policy. The audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the *Councillors' Representation Allowance Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2009.

I conducted the 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.

I found that the expenditures incurred by Councillor Gord Steeves complied with the *Councillors' Representation Allowance Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2009.

At the next Audit Committee meeting (scheduled for July 5th) I will be tabling a supplementary report to our November 2009 *Review of the Councillors' Representation Allowance Fund* report. This report will contain recommendations for changes to the *Councillors' Representation Allowance Fund Policy Requirements* to ensure that the Policy anticipates all expenditure categories, clearly defines allowable expenditures, and reflects a contemporary view of public expectations and best practices.

Brian Whiteside, CA·CIA
City Auditor/Chief Performance Officer

Winnipeg, Manitoba
June 4, 2010

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2009

Ward: ***St. Vital***

Councillor: ***Gord Steeves***

Allocated Budget			$ 72,000.00
Ward Expenses:			
	Casual Services	$ 957.50	
	Auto Allowance	3,724.21	
	Print/Bind/Photocopy	335.98	
	Telephone	3,188.83	
	Advertising	8,921.14	
	Postage	1,056.20	
	City Business/Travel	4.34	
	Business Meetings	3,287.56	
	Stationery/Office Supplies	2,231.25	
	Periodicals & Subscriptions	312.62	
	Office Equipment	1,463.70	
	Miscellaneous	(189.50)	
	Ward Activities	4,376.81	
	Councillor Assistant Services	42,320.64	
TOTAL EXPENDITURES			$ 71,991.28
Unexpended Funds			$ 8.72

AUDIT REPORT ON THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND REPORT - 2009

To: His Worship Mayor Sam Katz
City Council

In accordance with the *Councillors' Representation Allowance Fund Policy Requirements*, I have conducted an audit of the Councillors' Representation Allowance expenditures incurred by Councillor Justin Swandel for the year ended December 31, 2009.

The City Clerk's Department is responsible for reviewing and processing expenditures in accordance with this Policy. The Secretariat Committee oversees the Policy including making decisions on whether expenditures comply with the Policy. The audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the *Councillors' Representation Allowance Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2009.

I conducted the 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.*

I found that the expenditures incurred by Councillor Justin Swandel complied with the Councillors' Representation Allowance Fund Policy Requirements, in all significant respects, for the year ended December 31, 2009.

At the next Audit Committee meeting (scheduled for July 5th) I will be tabling a supplementary report to our November 2009 *Review of the Councillors' Representation Allowance Fund* report. This report will contain recommendations for changes to the *Councillors' Representation Allowance Fund Policy Requirements* to ensure that the Policy anticipates all expenditure categories, clearly defines allowable expenditures, and reflects a contemporary view of public expectations and best practices.

Brian Whiteside, CA·CIA
City Auditor/Chief Performance Officer

Winnipeg, Manitoba
June 4, 2010

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2009

Ward: ***St. Norbert***

Councillor: ***Justin Swandel***

Allocated Budget			$ 72,000.00
Ward Expenses:			
	Casual Services	$ 125.19	
	Auto Allowance	7,451.49	
	Print/Bind/Photocopy	280.05	
	Telephone	4,338.16	
	Advertising	6,251.99	
	Postage	13.26	
	City Business/Travel	-	
	Business Meetings	1,997.84	
	Stationery/Office Supplies	1,157.41	
	Periodicals & Subscriptions	520.00	
	Office Equipment	1,066.16	
	Miscellaneous	(186.22)	
	Ward Activities	5,873.02	
	Councillor Assistant Services	43,012.24	
TOTAL EXPENDITURES			$ 71,900.59
Unexpended Funds			$ 99.41

COUNCILLORS REPRESENTATION ALLOWANCE EXPENSES

*2009 - FINAL TOTALS ****

WARD	CASUAL SERVICES	AUTO ALLOWANCE	PRINT / BIND / PHOTOCOPY	TELEPHONE	ADVERTISING	POSTAGE	TRAVEL / CITY BUSINESS	BUSINESS MEETINGS	STATIONERY / OFFICE	PERIODICALS & SUBSCRIPTIONS	OFFICE EQUIPMENT	MISC.	WARD ACTIVITIES	CLLR. ASST. SERVICES	TOTAL
Fort Rouge - East Fort Garry	3,105.00	1,579.54	2,817.26	3,924.32	1,872.64	4,790.00	1,210.28	596.36	804.03	1,174.79	2,169.77	-295.21	2,928.15	42,498.14	68,971.07
River Heights - Fort Garry	14,825.00	1,153.90	1,928.82	2,288.32	10,246.60	3,163.11	0.00	380.89	1,081.19	24.07	236.53	0.00	10,702.95	24,303.54	70,334.92
Daniel McIntyre	843.00	3,019.76	27.98	5,673.81	6,235.98	5.47	0.00	49.07	2,652.12	1,758.37	759.66	-148.40	21,315.35	29,601.96	71,794.13
St. James - Brooklands	457.70	1,432.38	2,393.43	3,189.81	5,929.64	1,751.77	0.00	186.75	1,124.41	1,023.95	1,772.39	-224.39	3,213.28	49,480.32	71,731.44
Charleswood - Tuxedo	0.00	8,138.17	129.02	4,335.07	245.00	2.75	0.00	203.99	811.21	0.00	492.17	0.00	24,327.09	0.00	38,684.47
St. Charles	124.81	7,894.58	2,422.29	2,456.98	5,984.54	1,845.67	0.00	211.26	919.73	188.15	208.39	-191.72	8,586.18	42,827.81	71,458.67
Point Douglas	1,318.71	4,593.10	1,831.31	3,005.16	6,052.75	788.35	0.00	2,080.48	1,489.49	77.40	879.54	-180.03	12,335.64	37,926.35	71,998.25
Old Kildonan	2,823.27	8,573.42	276.54	3,112.29	5,725.00	8.74	0.00	1,938.31	1,149.88	0.00	82.06	-157.95	10,056.24	38,432.20	72,000.00
Mynarski	610.10	1,022.23	0.00	6,200.05	608.00	63.30	0.00	0.00	1,961.71	1,051.69	649.94	-231.92	907.69	58,709.90	71,552.69
North Kildonan	294.33	8,726.18	0.00	4,001.68	4,781.60	20.62	0.00	2,383.56	1,123.87	1,043.67	1,783.63	-178.58	8,362.36	39,652.69	71,975.41
Elmwood - East Kildonan	1,046.81	2,222.47	1,000.00	3,438.95	2,510.40	977.33	557.82	608.77	743.17	490.00	487.00	-219.14	7,267.57	50,778.90	71,909.65
Transcona	2,690.53	5,382.68	1,378.16	3,918.66	8,034.69	1,757.66	0.00	4,421.55	3,400.13	1,193.09	0.00	-50.24	33,783.18	5,737.48	71,647.57
St. Boniface	1,787.02	5,378.57	13.00	3,437.85	8,150.00	2.70	287.00	1,676.76	1,601.85	277.00	72.68	-233.15	5,523.35	43,370.94	71,345.37
St. Vital	957.50	3,724.21	335.98	3,188.83	8,921.14	1,056.20	4.34	3,287.56	2,231.25	312.62	1,483.70	-189.50	4,376.81	42,320.84	71,991.28
St. Norbert	125.19	7,451.49	280.05	4,338.16	6,251.99	13.26	0.00	1,997.84	1,157.41	520.00	1,066.16	-186.22	5,873.02	43,012.24	71,900.59