Agenda - Council – June 22, 2011

COMMUNICATIONS

From the City Auditor, Chief Performance Officer, Audit Department

Submitting communication dated June 8, 2011 advising that they have conducted an audit of the Councillors' Representation Allowance fund in accordance with the *Councillors' Representation Allowance Fund Policy Requirements* ("the *Policy*") for the expenditures incurred by each Councillor during 2010.

Advising that the City Clerk's Department is responsible for reviewing and processing expenditures in accordance with the *Policy*. The Governance Committee of Council 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 *Policy* in all significant respects.

Also advising that they conducted their audit in accordance with Canadian generally accepted auditing standards. Those standards require that they plan and perform an audit to obtain reasonable assurance that the Councillors' Representation Allowance expenditures comply with the criteria established by the *Policy*. Such an audit includes examining, on a test basis, evidence supporting the amounts, purpose, approval, recording and reporting of expenditures for compliance with the *Policy*.

Further advising that their audit was limited by the fact that the *Policy* does not prescribe the accrual basis of accounting for expenditures. This prevented them from providing an opinion of whether all of the expenditures incurred during the period were reported in the proper period.

Advising that due to the 2010 civic election, nineteen different City Councillors held office for city's fifteen wards over the year. Except for the possible effects of the omission of an accounting basis from the *Policy*, fund expenditures for six of the Councillors were found to be in compliance with the *Policy*, in all significant respects. In the cases of six other City Councillors, they observed that charitable donation receipts had been issued in the names of the Councillors, contrary to the *Policy*. In the cases of another six City Councillors, they were unable to conclude that charitable donation receipts had been issued to the City of Winnipeg, in compliance with the *Policy*, because of a lack of supporting donation receipts. They also observed that one Councillor had a charitable receipt issued in the name of the Councillor, and had another donation that lacked a supporting donation receipt. The individual accounts are submitted for your attention including a summary of expenditures.

Further advising that they have also provided a report to the Governance Committee of Council outlining improvements that they recommend to the control mechanisms for the *Policy*.

Communications (continued):

From the Deputy Chief Administrative Officer/Chief Financial Officer,

Submitting communication dated June 10, 2011 advising that 2010 Annual Financial Report and the 2010 Detailed Financial Statements include the Consolidated Financial Statements of The City of Winnipeg for the year ended December 31, 2010, and related Auditors' Report. These Consolidated Financial Statements were reviewed and approved by Audit Committee at their meeting on May 6, 2011.

Further advising that the 2010 Detailed Financial Statements also include individual financial statements for each of the City's General Tax-Supported Funds, Reserve and Service Funds, Special Operating Agencies, City-Owned Utilities, Wholly-Owned Corporations, the Sinking Fund Trustees of The City of Winnipeg, as well as other financial statements and various financial statistics and debenture debt information.

From the Director of Legal Services and City Solicitor,

Submitting as instructed by Council on April 27, 2011, draft by-law to amend Zoning By-law No. 200/2006 to rezone land located at 478 Agnes Street and 667 Ellice Avenue in the City Centre Community, which by-law may receive all three readings.
File DAZ 200/2011 (By-law No. 72/2011)

From the Director of Legal Services and City Solicitor,

Submitting as instructed by Council on February 23, 2011, draft by-law to approve a plan of subdivision and amend Winnipeg Zoning By-law No. 200/2006 to rezone land located at 674 Knowles Avenue in the East Kildonan - Transcona Community, which by-law may receive all three readings. File DASZ 26/2010 (By-law No. 73/2011)

From the Director of Legal Services and City Solicitor,

Submitting as instructed by Council on March 23, 2011, draft by-law to amend Zoning By-law No. 200/2006 to rezone land located at 262 Gwendoline Street in the Lord Selkirk-West Kildonan Community, which by-law may receive all three readings.
File DAZ 224/2010 (By-law No. 77/2011)

From the Director of Legal Services and City Solicitor,

Submitting as instructed by Council on May 25, 2011, draft by-law to amend Zoning By-law No. 200/2006 to rezone land located at 66 Moore Avenue in the Riel Community, which by-law may receive all three readings.
File DAZ 203/2011 (By-law No. 78/2011)