Winnipeg

Audit Department • Service de verification

To: His Worship Mayor Sam Katz
City Council

Date: June 8, 2011

From: Brian Whiteside
City Auditor/Chief Performance Officer

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

We have conducted our audit of the Councillors' Representation Allowance fund in accordance with the *Councillors' Representation Allowance (CRA) Fund Policy Requirements* ("the *Policy*") for the expenditures incurred by each City Councillor during 2010. 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*. Our audit is limited to determining whether the Councillors' Representation Allowance expenditures complied with the *Policy* in all significant respects.

We conducted our audit in accordance with Canadian 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 *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.*

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

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 City Councillors were found to be in compliance with the *Policy*, in all significant respects. In the cases of six other City Councillors, we 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, we 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. We 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 attached for your information including a summary of expenditures.

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

Sincerely,



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

ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE

2010 SUMMARY OF EXPENDITURES

Total 2010 Allocation	$1,094,400
Total Expenditures for all Councillors	- 1,085,423
Unexpended Funds	8,977
Returned to General Revenue	$ 8,977

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AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2010

To: His Worship Mayor Sam Katz
City Council

We have audited the Councillors' Representation Allowance expenditures incurred by Councillor Jenny Gerbasi for the year ended December 31, 2010 for compliance with provisions of the *Councillors' Representation Allowance (CRA) Fund Policy Requirements* ("the *Policy*"). 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*. Our responsibility is to provide an opinion on the compliance of expenditures, in all significant respects, with the *Policy* based on our audit.

We conducted the audit in accordance with Canadian 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*. Such an audit includes examining, on a test basis, evidence supporting the amounts recorded and evaluating the overall compliance with these provisions, except where we have noted below.

The *Policy* does not prescribe that all Councillors' Representation Allowance expenditures be accounted for using the accrual basis of accounting. Therefore, we are unable to offer an opinion on whether all of the expenditures incurred during the period are reported in the proper period.

The *Policy* requires that charitable donation receipts made through the fund be issued to the City of Winnipeg. We observed one charitable donation receipt was issued in the name of the Councillor for $1,000, contrary to the *Policy*.

In our opinion, except for the possible effects of the matters described above, the expenditures incurred by Councillor Jenny Gerbasi complied with the *Councillors' Representation Allowance (CRA) Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2010.



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

Winnipeg, Manitoba
June 8, 2011

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2010

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

Councillor: ***Jenny Gerbasi***

Allocated Budget			$ 72,960
Ward Expenses:			
	Casual Services	$ -	
	Auto Allowance	1,704	
	Print/Bind/Photocopy	3,583	
	Telephone	4,673	
	Advertising	4,055	
	Postage	3,085	
	City Business/Travel	748	
	Business Meetings	342	
	Stationery/Office Supplies	18	
	Periodicals & Subscriptions	693	
	Office Equipment	1,861	
	Miscellaneous	-	
	Ward Activities	3,411	
	Councillor Assistant Services	46,784	
TOTAL EXPENDITURES			$ 70,957
Unexpended Funds			$ 2,003

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2010

To: His Worship Mayor Sam Katz
City Council

We have audited the Councillors' Representation Allowance expenditures incurred by Councillor John Orlikow for the year ended December 31, 2010 for compliance with provisions of the *Councillors' Representation Allowance (CRA) Fund Policy Requirements* ("the *Policy*"). 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*. Our responsibility is to provide an opinion on the compliance of expenditures, in all significant respects, with the *Policy* based on our audit.

We conducted the audit in accordance with Canadian 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*. Such an audit includes examining, on a test basis, evidence supporting the amounts recorded and evaluating the overall compliance with these provisions, except where we have noted below.

The *Policy* does not prescribe that all Councillors' Representation Allowance expenditures be accounted for using the accrual basis of accounting. Therefore, we are unable to offer an opinion on whether all of the expenditures incurred during the period are reported in the proper period.

The *Policy* requires that charitable donation receipts made through the fund be issued to the City of Winnipeg. We found a donation to one charitable organization for $1,000 that was not supported by an official donation receipt.

In our opinion, except for the possible effects of the matters described above, the expenditures incurred by Councillor John Orlikow complied with the *Councillors' Representation Allowance (CRA) Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2010.



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

Winnipeg, Manitoba
June 8, 2011

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2010

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

Councillor: ***John Orlikow***

Allocated Budget			$ 72,960
Ward Expenses:			
	Casual Services	$ 13,466	
	Auto Allowance	1,643	
	Print/Bind/Photocopy	10,234	
	Telephone	2,176	
	Advertising	2,378	
	Postage	2,974	
	City Business/Travel	-	
	Business Meetings	557	
	Stationery/Office Supplies	1,158	
	Periodicals & Subscriptions	20	
	Office Equipment	230	
	Miscellaneous	-	
	Ward Activities	2,800	
	Councillor Assistant Services	35,317	
TOTAL EXPENDITURES			$ 72,953
Unexpended Funds			$ 7

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2010

To: His Worship Mayor Sam Katz
City Council

We have audited the Councillors' Representation Allowance expenditures incurred by Councillor Harvey Smith for the year ended December 31, 2010 for compliance with provisions of the *Councillors' Representation Allowance (CRA) Fund Policy Requirements* ("the *Policy*"). 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*. Our responsibility is to provide an opinion on the compliance of expenditures, in all significant respects, with the *Policy* based on our audit.

We conducted the audit in accordance with Canadian 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*. Such an audit includes examining, on a test basis, evidence supporting the amounts recorded and evaluating the overall compliance with these provisions, except where we have noted below.

The *Policy* does not prescribe that all Councillors' Representation Allowance expenditures be accounted for using the accrual basis of accounting. Therefore, we are unable to offer an opinion on whether all of the expenditures incurred during the period are reported in the proper period.

The *Policy* requires that charitable donation receipts made through the fund be issued to the City of Winnipeg. We observed a donation to one charitable organization of $1,000 for which we could not gain assurance of whether a charitable receipt was issued to the City of Winnipeg because of a lack of supporting documentation for the donation.

In our opinion, except for the possible effects of the matters described above, the expenditures incurred by Councillor Harvey Smith complied with the *Councillors' Representation Allowance (CRA) Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2010.



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

Winnipeg, Manitoba
June 8, 2011

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2010

Ward: ***Daniel McIntyre***

Councillor: ***Harvey Smith***

Allocated Budget			$ 72,960
Ward Expenses:			
	Casual Services	$ 4,500	
	Auto Allowance	2,001	
	Print/Bind/Photocopy	16	
	Telephone	5,654	
	Advertising	3,125	
	Postage	13	
	City Business/Travel	-	
	Business Meetings	-	
	Stationery/Office Supplies	1,512	
	Periodicals & Subscriptions	837	
	Office Equipment	114	
	Miscellaneous	-	
	Ward Activities	18,123	
	Councillor Assistant Services	36,990	
TOTAL EXPENDITURES			$ 72,885
Unexpended Funds			$ 75

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2010

To: His Worship Mayor Sam Katz
City Council

We have audited the Councillors' Representation Allowance expenditures incurred by Councillor Scott Fielding for the year ended December 31, 2010 for compliance with provisions of the *Councillors' Representation Allowance (CRA) Fund Policy Requirements* ("the *Policy*"). 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*. Our responsibility is to provide an opinion on the compliance of expenditures, in all significant respects, with the *Policy* based on our audit.

We conducted the audit in accordance with Canadian 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*. Such an audit includes examining, on a test basis, evidence supporting the amounts recorded and evaluating the overall compliance with these provisions, except where we have noted below.

The *Policy* does not prescribe that all Councillors' Representation Allowance expenditures be accounted for using the accrual basis of accounting. Therefore, we are unable to offer an opinion on whether all of the expenditures incurred during the period are reported in the proper period.

The *Policy* requires that charitable donation receipts made through the fund be issued to the City of Winnipeg. We observed one charitable donation receipt was issued in the name of the Councillor for $1,000, contrary to the *Policy*.

In our opinion, except for the possible effects of the matters described above, the expenditures incurred by Councillor Scott Fielding complied with the *Councillors' Representation Allowance (CRA) Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2010.



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

Winnipeg, Manitoba
June 8, 2011

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2010

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

Councillor: ***Scott Fielding***

Allocated Budget			$ 72,960
Ward Expenses:			
	Casual Services	$ 970	
	Auto Allowance	2,895	
	Print/Bind/Photocopy	2,448	
	Telephone	2,405	
	Advertising	5,305	
	Postage	2,260	
	City Business/Travel	-	
	Business Meetings	307	
	Stationery/Office Supplies	565	
	Periodicals & Subscriptions	364	
	Office Equipment	30	
	Miscellaneous	8	
	Ward Activities	2,826	
	Councillor Assistant Services	52,256	
TOTAL EXPENDITURES			$ 72,639
Unexpended Funds			$ 321

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2010

To: His Worship Mayor Sam Katz
City Council

We have audited the Councillors' Representation Allowance expenditures incurred by Councillor Bill Clement for the period January 1, 2010 to November 1, 2010 for compliance with provisions of the *Councillors' Representation Allowance (CRA) Fund Policy Requirements* ("the *Policy*"). 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*. Our responsibility is to provide an opinion on the compliance of expenditures, in all significant respects, with the *Policy* based on our audit.

We conducted the audit in accordance with Canadian 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*. Such an audit includes examining, on a test basis, evidence supporting the amounts recorded and evaluating the overall compliance with these provisions, except where we have noted below.

The *Policy* does not prescribe that all Councillors' Representation Allowance expenditures be accounted for using the accrual basis of accounting. Therefore, we are unable to offer an opinion on whether all of the expenditures incurred during the period are reported in the proper period.

The *Policy* requires that charitable donation receipts made through the fund be issued to the City of Winnipeg. We observed one charitable donation receipt was issued in the name of the Councillor for $1,500, contrary to the *Policy*.

In our opinion, except for the possible effects of the matters described above, the expenditures incurred by Councillor Bill Clement complied with the *Councillors' Representation Allowance (CRA) Fund Policy Requirements*, in all significant respects, for the period January 1, 2010 to November 1, 2010.



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

Winnipeg, Manitoba
June 8, 2011

Annual Councillors' Representation Allowance Report
for the period January 1, 2010 to November 1, 2010*

Ward: ***Charleswood - Tuxedo***

Councillor: ***Bill Clement***

Allocated Budget			$ 72,960
Ward Expenses:			
	Casual Services	$ 150	
	Auto Allowance	2,464	
	Print/Bind/Photocopy	35	
	Telephone	1,838	
	Advertising	125	
	Postage	-	
	City Business/Travel	-	
	Business Meetings	-	
	Stationery/Office Supplies	78	
	Periodicals & Subscriptions	-	
	Office Equipment	1,298	
	Miscellaneous	-	
	Ward Activities	2,757	
	Councillor Assistant Services	-	
TOTAL EXPENDITURES			$ 8,745
Unexpended Funds			$ 64,215

* Expenditures for the ward were administered by the City Clerk's Department after the Councillor's passing for the period May 3, 2010 to November 1, 2010. A by-election was not held during this period.

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2010

To: His Worship Mayor Sam Katz
City Council

We have audited the Councillors' Representation Allowance expenditures incurred by Councillor Paula Havixbeck for the period November 2, 2010 to December 31, 2010 for compliance with provisions of the *Councillors' Representation Allowance (CRA) Fund Policy Requirements* ("the *Policy*"). 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*. Our responsibility is to provide an opinion on the compliance of expenditures, in all significant respects, with the *Policy* based on our audit.

We conducted the audit in accordance with Canadian 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*. Such an audit includes examining, on a test basis, evidence supporting the amounts recorded and evaluating the overall compliance with these provisions, except where we have noted below.

The *Policy* does not prescribe that all Councillors' Representation Allowance expenditures be accounted for using the accrual basis of accounting. Therefore, we are unable to offer an opinion on whether all of the expenditures incurred during the period are reported in the proper period.

In our opinion, except for the possible effects of the matter described above, the expenditures incurred by Councillor Paula Havixbeck complied with the *Councillors' Representation Allowance (CRA) Fund Policy Requirements*, in all significant respects, for the period November 2, 2010 to December 31, 2010.



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

Winnipeg, Manitoba
June 8, 2011

Annual Councillors' Representation Allowance Report
for the period November 2, 2010 to December 31, 2010

Ward: ***Charleswood - Tuxedo***

Councillor: ***Paula Havixbeck***

Allocated Budget			$ 64,215
Ward Expenses:			
	Casual Services	$ 975	
	Auto Allowance	1,160	
	Print/Bind/Photocopy	1,041	
	Telephone	1,159	
	Advertising	14,299	
	Postage	-	
	City Business/Travel	246	
	Business Meetings	308	
	Stationery/Office Supplies	2,643	
	Periodicals & Subscriptions	325	
	Office Equipment	2,921	
	Miscellaneous	-	
	Ward Activities	30,625	
	Councillor Assistant Services	7,945	
TOTAL EXPENDITURES			$ 63,647
Unexpended Funds			$ 568

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2010

To: His Worship Mayor Sam Katz
City Council

We have audited the Councillors' Representation Allowance expenditures incurred by Councillor Grant Nordman for the year ended December 31, 2010 for compliance with provisions of the *Councillors' Representation Allowance (CRA) Fund Policy Requirements* ("the *Policy*"). 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*. Our responsibility is to provide an opinion on the compliance of expenditures, in all significant respects, with the *Policy* based on our audit.

We conducted the audit in accordance with Canadian 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*. Such an audit includes examining, on a test basis, evidence supporting the amounts recorded and evaluating the overall compliance with these provisions, except where we have noted below.

The *Policy* does not prescribe that all Councillors' Representation Allowance expenditures be accounted for using the accrual basis of accounting. Therefore, we are unable to offer an opinion on whether all of the expenditures incurred during the period are reported in the proper period.

The *Policy* requires that charitable donation receipts made through the fund be issued to the City of Winnipeg. We observed one charitable donation receipt was issued in the name of the Councillor for $2,000, contrary to the *Policy*. We also observed a donation to one charitable organization of $640 for which we could not gain assurance of whether a charitable receipt was issued to the City of Winnipeg because of a lack of supporting documentation for the donation.

In our opinion, except for the possible effects of the matters described above, the expenditures incurred by Councillor Grant Nordman complied with the *Councillors' Representation Allowance (CRA) Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2010.



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

Winnipeg, Manitoba
June 8, 2011

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2010

Ward: ***St. Charles***

Councillor: ***Grant Nordman***

Allocated Budget			$ 72,960
Ward Expenses:			
	Casual Services	$ 1,284	
	Auto Allowance	5,614	
	Print/Bind/Photocopy	2,014	
	Telephone	3,754	
	Advertising	9,341	
	Postage	1,775	
	City Business/Travel	-	
	Business Meetings	-	
	Stationery/Office Supplies	191	
	Periodicals & Subscriptions	343	
	Office Equipment	-	
	Miscellaneous	50	
	Ward Activities	7,135	
	Councillor Assistant Services	41,284	
TOTAL EXPENDITURES			$ 72,785
Unexpended Funds			$ 175

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2010

To: His Worship Mayor Sam Katz
City Council

We have audited the Councillors' Representation Allowance expenditures incurred by Councillor Mike Pagtakhan for the year ended December 31, 2010 for compliance with provisions of the *Councillors' Representation Allowance (CRA) Fund Policy Requirements* ("the *Policy*"). 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*. Our responsibility is to provide an opinion on the compliance of expenditures, in all significant respects, with the *Policy* based on our audit.

We conducted the audit in accordance with Canadian 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*. Such an audit includes examining, on a test basis, evidence supporting the amounts recorded and evaluating the overall compliance with these provisions, except where we have noted below.

The *Policy* does not prescribe that all Councillors' Representation Allowance expenditures be accounted for using the accrual basis of accounting. Therefore, we are unable to offer an opinion on whether all of the expenditures incurred during the period are reported in the proper period.

The *Policy* requires that charitable donation receipts made through the fund be issued to the City of Winnipeg. We observed one charitable donation receipt was issued in the name of the Councillor for $1,000, contrary to the *Policy*.

In our opinion, except for the possible effects of the matters described above, the expenditures incurred by Councillor Pagtakhan complied with the *Councillors' Representation Allowance (CRA) Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2010.



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

Winnipeg, Manitoba
June 8, 2011

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2010

Ward: ***Point Douglas***

Councillor: ***Mike Pagtakhan***

Allocated Budget			$ 72,960
Ward Expenses:			
	Casual Services	$ 1,046	
	Auto Allowance	1,952	
	Print/Bind/Photocopy	1,246	
	Telephone	3,667	
	Advertising	8,786	
	Postage	501	
	City Business/Travel	1,072	
	Business Meetings	2,204	
	Stationery/Office Supplies	475	
	Periodicals & Subscriptions	965	
	Office Equipment	492	
	Miscellaneous	-	
	Ward Activities	9,761	
	Councillor Assistant Services	40,782	
TOTAL EXPENDITURES			$ 72,949
Unexpended Funds			$ 11

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2010

To: His Worship Mayor Sam Katz
City Council

We have audited the Councillors' Representation Allowance expenditures incurred by Councillor Mike O'Shaughnessy for the period January 1, 2010 to November 1, 2010 for compliance with provisions of the *Councillors' Representation Allowance (CRA) Fund Policy Requirements* ("the *Policy*"). 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*. Our responsibility is to provide an opinion on the compliance of expenditures, in all significant respects, with the *Policy* based on our audit.

We conducted the audit in accordance with Canadian 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*. Such an audit includes examining, on a test basis, evidence supporting the amounts recorded and evaluating the overall compliance with these provisions, except where we have noted below.

The *Policy* does not prescribe that all Councillors' Representation Allowance expenditures be accounted for using the accrual basis of accounting. Therefore, we are unable to offer an opinion on whether all of the expenditures incurred during the period are reported in the proper period.

The *Policy* requires that charitable donation receipts made through the fund be issued to the City of Winnipeg. We observed donations to two charitable organizations totalling $4,070 for which we could not gain assurance of whether charitable receipts were issued to the City of Winnipeg because of a lack of supporting documentation for the donation.

In our opinion, except for the possible effects of the matters described above, the expenditures incurred by Councillor Mike O'Shaughnessy complied with the *Councillors' Representation Allowance (CRA) Fund Policy Requirements*, in all significant respects, for the period January 1, 2010 to November 1, 2010.



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

Winnipeg, Manitoba
June 8, 2011

Annual Councillors' Representation Allowance Report
for the period January 1, 2010 to November 1, 2010

Ward: ***Old Kildonan***

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

Allocated Budget			$ 72,960
Ward Expenses:			
	Casual Services	$ 15,748	
	Auto Allowance	9,347	
	Print/Bind/Photocopy	343	
	Telephone	2,290	
	Advertising	4,035	
	Postage	6	
	City Business/Travel	-	
	Business Meetings	2,422	
	Stationery/Office Supplies	371	
	Periodicals & Subscriptions	-	
	Office Equipment	191	
	Miscellaneous	-	
	Ward Activities	12,748	
	Councillor Assistant Services	12,163	
TOTAL EXPENDITURES			$ 59,664
Unexpended Funds			$ 13,296

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2010

To: His Worship Mayor Sam Katz
City Council

We have audited the Councillors' Representation Allowance expenditures incurred by Councillor Devi Sharma for the period November 2, 2010 to December 31, 2010 for compliance with provisions of the *Councillors' Representation Allowance (CRA) Fund Policy Requirements* ("the *Policy*"). 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*. Our responsibility is to provide an opinion on the compliance of expenditures, in all significant respects, with the *Policy* based on our audit.

We conducted the audit in accordance with Canadian 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*. Such an audit includes examining, on a test basis, evidence supporting the amounts recorded and evaluating the overall compliance with these provisions, except where we have noted below.

The *Policy* does not prescribe that all Councillors' Representation Allowance expenditures be accounted for using the accrual basis of accounting. Therefore, we are unable to offer an opinion on whether all of the expenditures incurred during the period are reported in the proper period.

In our opinion, except for the possible effects of the matter described above, the expenditures incurred by Councillor Devi Sharma complied with the *Councillors' Representation Allowance (CRA) Fund Policy Requirements*, in all significant respects, for the period November 2, 2010 to December 31, 2010.



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

Winnipeg, Manitoba
June 8, 2011

Annual Councillors' Representation Allowance Report
for the period November 2, 2010 to December 31, 2010

Ward: ***Old Kildonan***

Councillor: ***Devi Sharma***

Allocated Budget			$ 13,296
Ward Expenses:			
	Casual Services	$ -	
	Auto Allowance	280	
	Print/Bind/Photocopy	-	
	Telephone	482	
	Advertising	-	
	Postage	-	
	City Business/Travel	-	
	Business Meetings	334	
	Stationery/Office Supplies	58	
	Periodicals & Subscriptions	-	
	Office Equipment	9,700	
	Miscellaneous	-	
	Ward Activities	212	
	Councillor Assistant Services	2,220	
TOTAL EXPENDITURES			$ 13,286
Unexpended Funds			$ 10

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2010

To: His Worship Mayor Sam Katz
City Council

We have audited the Councillors' Representation Allowance expenditures incurred by Councillor Harry Lazarenko for the period January 1, 2010 to November 1, 2010 for compliance with provisions of the *Councillors' Representation Allowance (CRA) Fund Policy Requirements* ("the *Policy*"). 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*. Our responsibility is to provide an opinion on the compliance of expenditures, in all significant respects, with the *Policy* based on our audit.

We conducted the audit in accordance with Canadian 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*. Such an audit includes examining, on a test basis, evidence supporting the amounts recorded and evaluating the overall compliance with these provisions, except where we have noted below.

The *Policy* does not prescribe that all Councillors' Representation Allowance expenditures be accounted for using the accrual basis of accounting. Therefore, we are unable to offer an opinion on whether all of the expenditures incurred during the period are reported in the proper period.

In our opinion, except for the possible effects of the matter described above, the expenditures incurred by Councillor Harry Lazarenko complied with the *Councillors' Representation Allowance (CRA) Fund Policy Requirements*, in all significant respects, for the period January 1, 2010 to November 1, 2010.



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

Winnipeg, Manitoba
June 8, 2011

Annual Councillors' Representation Allowance Report
for the period January 1, 2010 to November 1, 2010

Ward: ***Mynarski***

Councillor: ***Harry Lazarenko***

Allocated Budget			$ 72,960
Ward Expenses:			
	Casual Services	$ -	
	Auto Allowance	333	
	Print/Bind/Photocopy	-	
	Telephone	3,103	
	Advertising	958	
	Postage	57	
	City Business/Travel	-	
	Business Meetings	34	
	Stationery/Office Supplies	873	
	Periodicals & Subscriptions	878	
	Office Equipment	456	
	Miscellaneous	-	
	Ward Activities	700	
	Councillor Assistant Services	51,725	
TOTAL EXPENDITURES			$ 59,117
Unexpended Funds			$ 13,843

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2010

To: His Worship Mayor Sam Katz
City Council

We have audited the Councillors' Representation Allowance expenditures incurred by Councillor Ross Eadie for the period November 2, 2010 to December 31, 2010 for compliance with provisions of the *Councillors' Representation Allowance (CRA) Fund Policy Requirements* ("the *Policy*"). 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*. Our responsibility is to provide an opinion on the compliance of expenditures, in all significant respects, with the *Policy* based on our audit.

We conducted the audit in accordance with Canadian 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*. Such an audit includes examining, on a test basis, evidence supporting the amounts recorded and evaluating the overall compliance with these provisions, except where we have noted below.

The *Policy* does not prescribe that all Councillors' Representation Allowance expenditures be accounted for using the accrual basis of accounting. Therefore, we are unable to offer an opinion on whether all of the expenditures incurred during the period are reported in the proper period.

In our opinion, except for the possible effects of the matter described above, the expenditures incurred by Councillor Ross Eadie complied with the *Councillors' Representation Allowance (CRA) Fund Policy Requirements*, in all significant respects, for the period November 2, 2010 to December 31, 2010.



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

Winnipeg, Manitoba
June 8, 2011

Annual Councillors' Representation Allowance Report
for the period November 2, 2010 to December 31, 2010

Ward: ***Mynarski***

Councillor: ***Ross Eadie***

Allocated Budget			$ 13,843
Ward Expenses:			
	Casual Services	$ -	
	Auto Allowance	24	
	Print/Bind/Photocopy	-	
	Telephone	321	
	Advertising	1,238	
	Postage	-	
	City Business/Travel	-	
	Business Meetings	21	
	Stationery/Office Supplies	-	
	Periodicals & Subscriptions	-	
	Office Equipment	2,081	
	Miscellaneous	-	
	Ward Activities	2,400	
	Councillor Assistant Services	6,272	
TOTAL EXPENDITURES			$ 12,357
Unexpended Funds			$ 1,486

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2010

To: His Worship Mayor Sam Katz
City Council

We have audited the Councillors' Representation Allowance expenditures incurred by Councillor Jeff Browaty for the year ended December 31, 2010 for compliance with provisions of the *Councillors' Representation Allowance (CRA) Fund Policy Requirements* ("the *Policy*"). 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*. Our responsibility is to provide an opinion on the compliance of expenditures, in all significant respects, with the *Policy* based on our audit.

We conducted the audit in accordance with Canadian 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*. Such an audit includes examining, on a test basis, evidence supporting the amounts recorded and evaluating the overall compliance with these provisions, except where we have noted below.

The *Policy* does not prescribe that all Councillors' Representation Allowance expenditures be accounted for using the accrual basis of accounting. Therefore, we are unable to offer an opinion on whether all of the expenditures incurred during the period are reported in the proper period.

The *Policy* requires that charitable donation receipts made through the fund be issued to the City of Winnipeg. We observed a donation to one charitable organization of $1,000 for which we could not gain assurance of whether a charitable receipt was issued to the City of Winnipeg because of a lack of supporting documentation for the donation.

In our opinion, except for the possible effects of the matters described above, the expenditures incurred by Councillor Jeff Browaty complied with the *Councillors' Representation Allowance (CRA) Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2010.



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

Winnipeg, Manitoba
June 8, 2011

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2010

Ward: ***North Kildonan***

Councillor: ***Jeff Browaty***

Allocated Budget			$ 72,960
Ward Expenses:			
	Casual Services	$ -	
	Auto Allowance	7,013	
	Print/Bind/Photocopy	300	
	Telephone	4,318	
	Advertising	9,007	
	Postage	4	
	City Business/Travel	-	
	Business Meetings	1,451	
	Stationery/Office Supplies	165	
	Periodicals & Subscriptions	1,870	
	Office Equipment	1,388	
	Miscellaneous	-	
	Ward Activities	5,367	
	Councillor Assistant Services	41,943	
TOTAL EXPENDITURES			$ 72,826
Unexpended Funds			$ 134

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2010

To: His Worship Mayor Sam Katz
City Council

We have audited the Councillors' Representation Allowance expenditures incurred by Councillor Lillian Thomas for the period January 1, 2010 to November 1, 2010 for compliance with provisions of the *Councillors' Representation Allowance (CRA) Fund Policy Requirements* ("the *Policy*"). 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*. Our responsibility is to provide an opinion on the compliance of expenditures, in all significant respects, with the *Policy* based on our audit.

We conducted the audit in accordance with Canadian 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*. Such an audit includes examining, on a test basis, evidence supporting the amounts recorded and evaluating the overall compliance with these provisions, except where we have noted below.

The *Policy* does not prescribe that all Councillors' Representation Allowance expenditures be accounted for using the accrual basis of accounting. Therefore, we are unable to offer an opinion on whether all of the expenditures incurred during the period are reported in the proper period.

The *Policy* requires that charitable donation receipts made through the fund be issued to the City of Winnipeg. We observed one charitable donation receipt was issued in the name of the Councillor for $2,000, contrary to the *Policy*.

In our opinion, except for the possible effects of the matters described above, the expenditures incurred by Councillor Lillian Thomas complied with the *Councillors' Representation Allowance (CRA) Fund Policy Requirements*, in all significant respects, for the period January 1, 2010 to November 1, 2010.



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

Winnipeg, Manitoba
June 8, 2011

Annual Councillors' Representation Allowance Report
for the period January 1, 2010 to November 1, 2010

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

Councillor: ***Lillian Thomas***

Allocated Budget			$ 72,960
Ward Expenses:			
	Casual Services	$ -	
	Auto Allowance	1,406	
	Print/Bind/Photocopy	3,174	
	Telephone	1,730	
	Advertising	961	
	Postage	2,242	
	City Business/Travel	-	
	Business Meetings	386	
	Stationery/Office Supplies	6	
	Periodicals & Subscriptions	-	
	Office Equipment	-	
	Miscellaneous	-	
	Ward Activities	5,458	
	Councillor Assistant Services	45,655	
TOTAL EXPENDITURES			$ 61,018
Unexpended Funds			$ 11,942

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2010

To: His Worship Mayor Sam Katz
City Council

We have audited the Councillors' Representation Allowance expenditures incurred by Councillor Thomas Steen for the period November 2, 2010 to December 31, 2010 for compliance with provisions of the *Councillors' Representation Allowance (CRA) Fund Policy Requirements* ("the *Policy*"). 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*. Our responsibility is to provide an opinion on the compliance of expenditures, in all significant respects, with the *Policy* based on our audit.

We conducted the audit in accordance with Canadian 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*. Such an audit includes examining, on a test basis, evidence supporting the amounts recorded and evaluating the overall compliance with these provisions, except where we have noted below.

The *Policy* does not prescribe that all Councillors' Representation Allowance expenditures be accounted for using the accrual basis of accounting. Therefore, we are unable to offer an opinion on whether all of the expenditures incurred during the period are reported in the proper period.

In our opinion, except for the possible effects of the matter described above, the expenditures incurred by Councillor Thomas Steen complied with the *Councillors' Representation Allowance (CRA) Fund Policy Requirements*, in all significant respects, for the period November 2, 2010 to December 31, 2010.



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

Winnipeg, Manitoba
June 8, 2011

Annual Councillors' Representation Allowance Report
for the period November 2, 2010 to December 31, 2010

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

Councillor: ***Thomas Steen***

Allocated Budget			$ 11,942
Ward Expenses:			
	Casual Services	$ -	
	Auto Allowance	999	
	Print/Bind/Photocopy	283	
	Telephone	280	
	Advertising	793	
	Postage	4	
	City Business/Travel	-	
	Business Meetings	88	
	Stationery/Office Supplies	1,098	
	Periodicals & Subscriptions	-	
	Office Equipment	859	
	Miscellaneous	-	
	Ward Activities	952	
	Councillor Assistant Services	6,284	
TOTAL EXPENDITURES			$ 11,640
Unexpended Funds			$ 302

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2010

To: His Worship Mayor Sam Katz
City Council

We have audited the Councillors' Representation Allowance expenditures incurred by Councillor Russ Wyatt for the year ended December 31, 2010 for compliance with provisions of the *Councillors' Representation Allowance (CRA) Fund Policy Requirements* ("the *Policy*"). 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*. Our responsibility is to provide an opinion on the compliance of expenditures, in all significant respects, with the *Policy* based on our audit.

We conducted the audit in accordance with Canadian 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*. Such an audit includes examining, on a test basis, evidence supporting the amounts recorded and evaluating the overall compliance with these provisions, except where we have noted below.

The *Policy* does not prescribe that all Councillors' Representation Allowance expenditures be accounted for using the accrual basis of accounting. Therefore, we are unable to offer an opinion on whether all of the expenditures incurred during the period are reported in the proper period.

The *Policy* requires that charitable donation receipts made through the fund be issued to the City of Winnipeg. We observed one charitable donation receipt was issued in the name of the Councillor for $2,000, contrary to the *Policy*.

In our opinion, except for the possible effects of the matters described above, the expenditures incurred by Councillor Russ Wyatt complied with the *Councillors' Representation Allowance (CRA) Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2010.



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

Winnipeg, Manitoba
June 8, 2011

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2010

Ward: ***Transcona***

Councillor: ***Russ Wyatt***

Allocated Budget			$ 72,960
Ward Expenses:			
	Casual Services	$ 2,849	
	Auto Allowance	6,118	
	Print/Bind/Photocopy	7,926	
	Telephone	3,281	
	Advertising	8,056	
	Postage	700	
	City Business/Travel	62	
	Business Meetings	4,321	
	Stationery/Office Supplies	632	
	Periodicals & Subscriptions	1,667	
	Office Equipment	-	
	Miscellaneous	175	
	Ward Activities	19,012	
	Councillor Assistant Services	17,902	
TOTAL EXPENDITURES			$ 72,701
Unexpended Funds			$ 259

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2010

To: His Worship Mayor Sam Katz
City Council

We have audited the Councillors' Representation Allowance expenditures incurred by Councillor Daniel Vandal for the year ended December 31, 2010 for compliance with provisions of the *Councillors' Representation Allowance (CRA) Fund Policy Requirements* ("the *Policy*"). 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*. Our responsibility is to provide an opinion on the compliance of expenditures, in all significant respects, with the *Policy* based on our audit.

We conducted the audit in accordance with Canadian 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*. Such an audit includes examining, on a test basis, evidence supporting the amounts recorded and evaluating the overall compliance with these provisions, except where we have noted below.

The *Policy* does not prescribe that all Councillors' Representation Allowance expenditures be accounted for using the accrual basis of accounting. Therefore, we are unable to offer an opinion on whether all of the expenditures incurred during the period are reported in the proper period.

The *Policy* requires that charitable donation receipts made through the fund be issued to the City of Winnipeg. We observed a donation to one charitable organization of $1,000 for which we could not gain assurance of whether a charitable receipt was issued to the City of Winnipeg because of a lack of supporting documentation for the donation.

In our opinion, except for the possible effects of the matters described above, the expenditures incurred by Councillor Daniel Vandal complied with the *Councillors' Representation Allowance (CRA) Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2010.



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

Winnipeg, Manitoba
June 8, 2011

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2010

Ward: ***St. Boniface***

Councillor: ***Daniel Vandal***

Allocated Budget			$ 72,960
Ward Expenses:			
	Casual Services	$ 750	
	Auto Allowance	5,833	
	Print/Bind/Photocopy	-	
	Telephone	3,386	
	Advertising	11,253	
	Postage	9	
	City Business/Travel	1,618	
	Business Meetings	1,800	
	Stationery/Office Supplies	300	
	Periodicals & Subscriptions	685	
	Office Equipment	2,949	
	Miscellaneous	-	
	Ward Activities	16,122	
	Councillor Assistant Services	24,837	
TOTAL EXPENDITURES			$ 69,542
Unexpended Funds			$ 3,418

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2010

To: His Worship Mayor Sam Katz
City Council

We have audited the Councillors' Representation Allowance expenditures incurred by Councillor Gord Steeves for the year ended December 31, 2010 for compliance with provisions of the *Councillors' Representation Allowance (CRA) Fund Policy Requirements* ("the *Policy*"). 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*. Our responsibility is to provide an opinion on the compliance of expenditures, in all significant respects, with the *Policy* based on our audit.

We conducted the audit in accordance with Canadian 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*. Such an audit includes examining, on a test basis, evidence supporting the amounts recorded and evaluating the overall compliance with these provisions, except where we have noted below.

The *Policy* does not prescribe that all Councillors' Representation Allowance expenditures be accounted for using the accrual basis of accounting. Therefore, we are unable to offer an opinion on whether all of the expenditures incurred during the period are reported in the proper period.

The *Policy* requires that charitable donation receipts made through the fund be issued to the City of Winnipeg. We observed a donation to one charitable organization of $500 for which we could not gain assurance of whether a charitable receipt was issued to the City of Winnipeg because of a lack of supporting documentation for the donation.

In our opinion, except for the possible effects of the matters described above, the expenditures incurred by Councillor Gord Steeves complied with the *Councillors' Representation Allowance (CRA) Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2010.



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

Winnipeg, Manitoba
June 8, 2011

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2010

Ward: ***St. Vital***

Councillor: ***Gord Steeves***

Allocated Budget			$ 72,960
Ward Expenses:			
	Casual Services	$ 2,555	
	Auto Allowance	5,435	
	Print/Bind/Photocopy	534	
	Telephone	3,863	
	Advertising	1,666	
	Postage	1,004	
	City Business/Travel	1,956	
	Business Meetings	4,148	
	Stationery/Office Supplies	1,661	
	Periodicals & Subscriptions	241	
	Office Equipment	502	
	Miscellaneous	5,466	
	Ward Activities	-	
	Councillor Assistant Services	43,913	
TOTAL EXPENDITURES			$ 72,944
Unexpended Funds			$ 16

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2010

To: His Worship Mayor Sam Katz
City Council

We have audited the Councillors' Representation Allowance expenditures incurred by Councillor Justin Swandel for the year ended December 31, 2010 for compliance with provisions of the *Councillors' Representation Allowance (CRA) Fund Policy Requirements* ("the *Policy*"). 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*. Our responsibility is to provide an opinion on the compliance of expenditures, in all significant respects, with the *Policy* based on our audit.

We conducted the audit in accordance with Canadian 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*. Such an audit includes examining, on a test basis, evidence supporting the amounts recorded and evaluating the overall compliance with these provisions, except where we have noted below.

The *Policy* does not prescribe that all Councillors' Representation Allowance expenditures be accounted for using the accrual basis of accounting. Therefore, we are unable to offer an opinion on whether all of the expenditures incurred during the period are reported in the proper period.

In our opinion, except for the possible effects of the matter described above, the expenditures incurred by Councillor Justin Swandel complied with the *Councillors' Representation Allowance (CRA) Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2010.



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

Winnipeg, Manitoba
June 8, 2011

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2010

Ward: ***St. Norbert***

Councillor: ***Justin Swandel***

Allocated Budget			$ 72,960
Ward Expenses:			
	Casual Services	$ 48	
	Auto Allowance	8,126	
	Print/Bind/Photocopy	163	
	Telephone	3,969	
	Advertising	7,438	
	Postage	3	
	City Business/Travel	-	
	Business Meetings	1,768	
	Stationery/Office Supplies	576	
	Periodicals & Subscriptions	1,151	
	Office Equipment	715	
	Miscellaneous	-	
	Ward Activities	2,936	
	Councillor Assistant Services	45,873	
TOTAL EXPENDITURES			$ 72,766
Unexpended Funds			$ 194