Winnipeg

Audit Department • Service de verification

To: His Worship Mayor Sam Katz
City Council

Date: June 6, 2012

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 2011. 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.

Except for the possible effects of the omission of an accounting basis from the *Policy*, fund expenditures of all the City Councillors were found to be in compliance with the *Policy*, in all significant respects. The individual accounts are attached for your information including a summary of expenditures.

Sincerely,

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

ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE

2011 SUMMARY OF EXPENDITURES

Total 2011 Allocation	$1,109,220
Total Expenditures for all Councillors	- 1,095,136
Unexpended Funds	14,083
Returned to General Revenue	$ 14,083

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AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2011

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, 2011 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 Jenny Gerbasi complied with the *Councillors' Representation Allowance (CRA) Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2011.



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

Winnipeg, Manitoba
June 6, 2012

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2011

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

Councillor: ***Jenny Gerbasi***

Allocated Budget			$ 73,948.00
Ward Expenses:			
	Casual Services	$ -	
	Auto Allowance	1,766.18	
	Print/Bind/Photocopy	2,939.54	
	Telephone	5,153.39	
	Advertising	2,117.49	
	Postage	3,256.68	
	City Business/Travel	2,413.97	
	Business Meetings	442.49	
	Stationery/Office Supplies	1,585.34	
	Periodicals & Subscriptions	661.83	
	Office Equipment	465.42	
	Miscellaneous	31.01	
	Ward Activities	2,515.41	
	Councillor Assistant Services	48,737.17	
TOTAL EXPENDITURES			$ 72,085.92
Unexpended Funds			$ 1,862.08

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2011

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, 2011 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 John Orlikow complied with the *Councillors' Representation Allowance (CRA) Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2011.



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

Winnipeg, Manitoba
June 6, 2012

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2011

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

Councillor: ***John Orlikow***

Allocated Budget			$ 73,948.00
Ward Expenses:			
	Casual Services	$ 5,676.00	
	Auto Allowance	1,758.06	
	Print/Bind/Photocopy	361.67	
	Telephone	2,948.94	
	Advertising	8,396.14	
	Postage	163.99	
	City Business/Travel	-	
	Business Meetings	885.74	
	Stationery/Office Supplies	2,680.64	
	Periodicals & Subscriptions	157.75	
	Office Equipment	1,469.71	
	Miscellaneous	-	
	Ward Activities	2,977.94	
	Councillor Assistant Services	46,410.59	
TOTAL EXPENDITURES			$ 73,887.17
Unexpended Funds			$ 60.83

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2011

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, 2011 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 Harvey Smith complied with the *Councillors' Representation Allowance (CRA) Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2011.



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

Winnipeg, Manitoba
June 6, 2012

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2011

Ward: ***Daniel McIntyre***

Councillor: ***Harvey Smith***

Allocated Budget			$ 73,948.00
Ward Expenses:			
	Casual Services	$ -	
	Auto Allowance	1,506.09	
	Print/Bind/Photocopy	1,442.96	
	Telephone	5,052.97	
	Advertising	917.42	
	Postage	85.28	
	City Business/Travel	-	
	Business Meetings	105.13	
	Stationery/Office Supplies	970.71	
	Periodicals & Subscriptions	557.76	
	Office Equipment	1,642.76	
	Miscellaneous	-	
	Ward Activities	2,596.15	
	Councillor Assistant Services	58,892.92	
TOTAL EXPENDITURES			$ 73,770.15
Unexpended Funds			$ 177.85

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2011

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, 2011 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 Scott Fielding complied with the *Councillors' Representation Allowance (CRA) Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2011.



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

Winnipeg, Manitoba
June 6, 2012

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2011

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

Councillor: ***Scott Fielding***

Allocated Budget			$ 73,948.00
Ward Expenses:			
	Casual Services	$ -	
	Auto Allowance	3,465.31	
	Print/Bind/Photocopy	1,743.81	
	Telephone	3,196.99	
	Advertising	6,349.30	
	Postage	2,626.16	
	City Business/Travel	896.23	
	Business Meetings	365.50	
	Stationery/Office Supplies	308.53	
	Periodicals & Subscriptions	856.83	
	Office Equipment	-	
	Miscellaneous	-	
	Ward Activities	2,184.27	
	Councillor Assistant Services	51,776.10	
TOTAL EXPENDITURES			$ 73,769.03
Unexpended Funds			$ 178.97

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2011

To: His Worship Mayor Sam Katz
City Council

We have audited the Councillors' Representation Allowance expenditures incurred by Councillor Paula Havixbeck for the year ended December 31, 2011 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 year ended December 31, 2011.



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

Winnipeg, Manitoba
June 6, 2012

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2011

Ward: ***Charleswood - Tuxedo***

Councillor: ***Paula Havixbeck***

Allocated Budget			$ 73,948.00
Ward Expenses:			
	Casual Services	$ -	
	Auto Allowance	7,773.59	
	Print/Bind/Photocopy	621.75	
	Telephone	2,608.79	
	Advertising	5,115.99	
	Postage	180.86	
	City Business/Travel	236.95	
	Business Meetings	3,194.41	
	Stationery/Office Supplies	726.90	
	Periodicals & Subscriptions	709.20	
	Office Equipment	1,628.64	
	Miscellaneous	-	
	Ward Activities	4,500.69	
	Councillor Assistant Services	41,199.88	
TOTAL EXPENDITURES			$ 68,497.65
Unexpended Funds			$ 5,450.35

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2011

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, 2011 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 Grant Nordman complied with the *Councillors' Representation Allowance (CRA) Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2011.



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

Winnipeg, Manitoba
June 6, 2012

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2011

Ward: ***St. Charles***

Councillor: ***Grant Nordman***

Allocated Budget			$ 73,948.00
Ward Expenses:			
	Casual Services	$ -	
	Auto Allowance	5,985.25	
	Print/Bind/Photocopy	139.25	
	Telephone	2,912.02	
	Advertising	4,571.00	
	Postage	22.04	
	City Business/Travel	-	
	Business Meetings	410.69	
	Stationery/Office Supplies	1,332.47	
	Periodicals & Subscriptions	1,307.80	
	Office Equipment	1,897.38	
	Miscellaneous	-	
	Ward Activities	5,840.32	
	Councillor Assistant Services	49,434.68	
TOTAL EXPENDITURES			$ 73,852.90
Unexpended Funds			$ 95.10

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2011

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, 2011 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 Mike Pagtakhan complied with the *Councillors' Representation Allowance (CRA) Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2011.



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

Winnipeg, Manitoba
June 6, 2012

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2011

Ward: ***Point Douglas***

Councillor: ***Mike Pagtakhan***

Allocated Budget			$ 73,948.00
Ward Expenses:			
	Casual Services	$ -	
	Auto Allowance	2,184.70	
	Print/Bind/Photocopy	2,686.17	
	Telephone	3,781.26	
	Advertising	7,820.67	
	Postage	625.56	
	City Business/Travel	31.73	
	Business Meetings	2,487.28	
	Stationery/Office Supplies	1,674.69	
	Periodicals & Subscriptions	966.05	
	Office Equipment	289.43	
	Miscellaneous	170.00	
	Ward Activities	18,665.51	
	Councillor Assistant Services	31,815.08	
TOTAL EXPENDITURES			$ 73,198.13
Unexpended Funds			$ 749.87

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2011

To: His Worship Mayor Sam Katz
City Council

We have audited the Councillors' Representation Allowance expenditures incurred by Councillor Devi Sharma for the year ended December 31, 2011 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 year ended December 31, 2011.



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

Winnipeg, Manitoba
June 6, 2012

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2011

Ward: ***Old Kildonan***

Councillor: ***Devi Sharma***

Allocated Budget			$ 73,948.00
Ward Expenses:			
	Casual Services	$ 4,197.00	
	Auto Allowance	1,858.97	
	Print/Bind/Photocopy	1,261.28	
	Telephone	3,881.37	
	Advertising	2,068.25	
	Postage	99.77	
	City Business/Travel	-	
	Business Meetings	1,413.49	
	Stationery/Office Supplies	25,767.71	
	Periodicals & Subscriptions	584.91	
	Office Equipment	4,955.06	
	Miscellaneous	3,875.65	
	Ward Activities	3,304.80	
	Councillor Assistant Services	20,562.84	
TOTAL EXPENDITURES			$ 73,831.10
Unexpended Funds			$ 116.90

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2011

To: His Worship Mayor Sam Katz
City Council

We have audited the Councillors' Representation Allowance expenditures incurred by Councillor Ross Eadie for the year ended December 31, 2011 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 year ended December 31, 2011.



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

Winnipeg, Manitoba
June 6, 2012

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2011

Ward: ***Mynarski***

Councillor: ***Ross Eadie***

Allocated Budget			$ 73,948.00
Ward Expenses:			
	Casual Services	$ -	
	Auto Allowance	344.46	
	Print/Bind/Photocopy	141.73	
	Telephone	2,759.26	
	Advertising	2,814.39	
	Postage	12.38	
	City Business/Travel	-	
	Business Meetings	400.42	
	Stationery/Office Supplies	1,039.86	
	Periodicals & Subscriptions	-	
	Office Equipment	620.59	
	Miscellaneous	4.09	
	Ward Activities	23,212.19	
	Councillor Assistant Services	39,631.02	
TOTAL EXPENDITURES			$ 70,980.39
Unexpended Funds			$ 2,967.61

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2011

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, 2011 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 Jeff Browaty complied with the *Councillors' Representation Allowance (CRA) Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2011.



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

Winnipeg, Manitoba
June 6, 2012

Annual Councillors' Representation Allowance Report for the year ended December 31, 2011

Ward: ***North Kildonan***
Councillor: ***Jeff Browaty***

Allocated Budget			$ 73,948.00
Ward Expenses:			
	Casual Services	$ -	
	Auto Allowance	6,925.88	
	Print/Bind/Photocopy	-	
	Telephone	4,787.88	
	Advertising	7,899.40	
	Postage	20.13	
	City Business/Travel	-	
	Business Meetings	3,125.76	
	Stationery/Office Supplies	675.98	
	Periodicals & Subscriptions	1,533.15	
	Office Equipment	1,482.41	
	Miscellaneous	-	
	Ward Activities	6,887.78	
	Councillor Assistant Services	41,052.04	
TOTAL EXPENDITURES			$ 74,390.41
Audit Adjustment[1]			$ 442.41
Unexpended Funds			$ -

1. During the audit an error was discovered that understated Councillor Browaty's councillor assistant services expenses by $650.60. As Councillor Browaty was unaware of this error, when it was corrected it caused an over expenditure of $442.41. To eliminate this over expenditure an adjustment was made to transfer $442.41 in advertising expense that occurs in 2012 to his 2012 CRA, which can legitimately be expensed in that year under the policy.

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2011

To: His Worship Mayor Sam Katz
City Council

We have audited the Councillors' Representation Allowance expenditures incurred by Councillor Thomas Steen for the year ended December 31, 2011 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 year ended December 31, 2011.



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

Winnipeg, Manitoba
June 6, 2012

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2011

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

Councillor: ***Thomas Steen***

Allocated Budget			$ 73,948.00
Ward Expenses:			
	Casual Services	$ 500.00	
	Auto Allowance	5,123.03	
	Print/Bind/Photocopy	124.40	
	Telephone	3,230.41	
	Advertising	6,434.69	
	Postage	95.16	
	City Business/Travel	-	
	Business Meetings	575.63	
	Stationery/Office Supplies	237.57	
	Periodicals & Subscriptions	229.15	
	Office Equipment	1,181.33	
	Miscellaneous	500.00	
	Ward Activities	6,230.89	
	Councillor Assistant Services	49,172.06	
TOTAL EXPENDITURES			$ 73,634.32
Unexpended Funds			$ 313.68

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2011

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, 2011 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 Russ Wyatt complied with the *Councillors' Representation Allowance (CRA) Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2011.



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

Winnipeg, Manitoba
June 6, 2012

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2011

Ward: ***Transcona***

Councillor: ***Russ Wyatt***

Allocated Budget			$ 73,948.00
Ward Expenses:			
	Casual Services	$ 450.00	
	Auto Allowance	8,679.84	
	Print/Bind/Photocopy	1,668.02	
	Telephone	4,496.95	
	Advertising	14,622.85	
	Postage	2,152.22	
	City Business/Travel	4,380.90	
	Business Meetings	5,010.02	
	Stationery/Office Supplies	1,180.26	
	Periodicals & Subscriptions	556.30	
	Office Equipment	1,331.89	
	Miscellaneous	-	
	Ward Activities	10,595.51	
	Councillor Assistant Services	18,693.33	
TOTAL EXPENDITURES			$ 73,818.09
Unexpended Funds			$ 129.91

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2011

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, 2011 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 Daniel Vandal complied with the *Councillors' Representation Allowance (CRA) Fund Policy Requirements*, in all significant respects, for the year ended December 31, 2011.



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

Winnipeg, Manitoba
June 6, 2012

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2011

Ward: ***St. Boniface***

Councillor: ***Daniel Vandal***

Allocated Budget			$ 73,948.00
Ward Expenses:			
	Casual Services	$ 500.00	
	Auto Allowance	6,169.75	
	Print/Bind/Photocopy	265.89	
	Telephone	3,994.39	
	Advertising	9,240.00	
	Postage	11.49	
	City Business/Travel	-	
	Business Meetings	1,129.57	
	Stationery/Office Supplies	174.59	
	Periodicals & Subscriptions	301.01	
	Office Equipment	139.09	
	Miscellaneous	-	
	Ward Activities	17,546.57	
	Councillor Assistant Services	33,177.98	
TOTAL EXPENDITURES			$ 72,650.33
Unexpended Funds			$ 1,297.67

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2011

To: His Worship Mayor Sam Katz
City Council

We have audited the Councillors' Representation Allowance expenditures incurred by Councillor Gord Steeves for the period of January 1, 2011 to December 4, 2011 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 Gord Steeves complied with the *Councillors' Representation Allowance (CRA) Fund Policy Requirements*, in all significant respects, for the period of January 1, 2011 to December 4, 2011.



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

Winnipeg, Manitoba
June 6, 2012

Annual Councillors' Representation Allowance Report
for the period of January 1, 2011 to December 4, 2011

Ward: ***St. Vital***

Councillor: ***Gord Steeves***

Allocated Budget			$ 73,948.00
Ward Expenses:			
	Casual Services	$ 400.00	
	Auto Allowance	4,133.56	
	Print/Bind/Photocopy	2,058.41	
	Telephone	3,761.21	
	Advertising	4,303.50	
	Postage	822.85	
	City Business/Travel	1,805.98	
	Business Meetings	2,381.57	
	Stationery/Office Supplies	787.43	
	Periodicals & Subscriptions	191.26	
	Office Equipment	-	
	Miscellaneous	(0.70)	
	Ward Activities	1,817.36	
	Councillor Assistant Services	35,369.51	
TOTAL EXPENDITURES			$ 57,831.94
Unexpended Funds			$ 16,116.06

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2011

To: His Worship Mayor Sam Katz
City Council

We have audited the Councillors' Representation Allowance expenditures incurred by Councillor Brian Mayes for the period of December 5, 2011 to December 31, 2011 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 Brian Mayes complied with the *Councillors' Representation Allowance (CRA) Fund Policy Requirements*, in all significant respects, for the period of December 5, 2011 to December 31, 2011.



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

Winnipeg, Manitoba
June 6, 2012

Annual Councillors' Representation Allowance Report
for the period of December 5, 2011 to December 31, 2011

Ward: ***St. Vital***

Councillor: ***Brian Mayes***

Allocated Budget			$ 16,116.06
Ward Expenses:			
	Casual Services	$ -	
	Auto Allowance	114.80	
	Print/Bind/Photocopy	83.35	
	Telephone	54.88	
	Advertising	5,917.72	
	Postage	-	
	City Business/Travel	-	
	Business Meetings	-	
	Stationery/Office Supplies	140.95	
	Periodicals & Subscriptions	(66.22)	
	Office Equipment	2,115.97	
	Miscellaneous	-	
	Ward Activities	1,590.16	
	Councillor Assistant Services	5,956.46	
TOTAL EXPENDITURES			$ 15,908.07
Unexpended Funds			$ 207.99

AUDIT REPORT ON
THE ANNUAL COUNCILLORS' REPRESENTATION ALLOWANCE FUND
REPORT - 2011

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, 2011 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, 2011.



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

Winnipeg, Manitoba
June 6, 2012

Annual Councillors' Representation Allowance Report
for the year ended December 31, 2011

Ward: ***St. Norbert***

Councillor: ***Justin Swandel***

Allocated Budget			$ 73,948.00
Ward Expenses:			
	Casual Services	$ -	
	Auto Allowance	6,665.85	
	Print/Bind/Photocopy	20.79	
	Telephone	5,324.79	
	Advertising	4,193.00	
	Postage	7.81	
	City Business/Travel	-	
	Business Meetings	1,614.26	
	Stationery/Office Supplies	318.66	
	Periodicals & Subscriptions	400.00	
	Office Equipment	2,313.68	
	Miscellaneous	-	
	Ward Activities	7,732.14	
	Councillor Assistant Services	44,882.02	
TOTAL EXPENDITURES			$ 73,473.00
Unexpended Funds			$ 475.00