Winnipeg

Audit Department • Service de verification

To: His Worship Mayor Brian Bowman
City Council

Date: May 21, 2015

From: Bryan Mansky
Acting City Auditor

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

Pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"), we have audited the fund expenditures of each City Councillor for the year ended December 31, 2014. Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable disclosure of fund expenditures free of material misstatement on the City's website. The Corporate Finance Department is responsible for disclosing fund expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of expenditures in this report, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that fund expenditures complied with the Policy, and that the allowance reports are free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the allowance reports. The procedures selected depend on the auditor's judgment, and include risk assessments of non-compliance and material misstatement. Accordingly, we considered the internal controls relevant to the expenditure processes, and the preparation of allowance reports, in order to design procedures that were appropriate under the circumstances. We believe the evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, fund expenditures of all City Councillors were found to be in compliance, in all significant respects, and the allowance reports for all periods in the year ended December 31, 2014 have fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy. The individual reports are attached for your information and include summaries of each Councillor's expenditures.

We have also provided our *Councillors' Representation Allowance Fund Report to Governance Committee of Council* discussing our findings and recommendations on the internal controls for the fund. This additional report is an integral part of performing an audit in accordance with generally accepted government auditing standards.

Sincerely,

Bryan R. Mansky, MBA, CMA, CIA
Acting City Auditor

COUNCILLORS' REPRESENTATION ALLOWANCE FUND

2014 SUMMARY OF EXPENDITURES

Total 2014 Allocation	$1,183,860
Total Expenditures of all Councillors	(1,126,630)
Returned to General Revenue	$57,230

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AUDIT REPORT ON
THE COUNCILLORS' REPRESENTATION
ALLOWANCE FUND
REPORT - 2014

To: His Worship Mayor Brian Bowman
City Council

We have audited the fund expenditures of Councillor Jenny Gerbasi for the year ended December 31, 2014 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable disclosure of fund expenditures free of material misstatement on the City's website. The Corporate Finance Department is responsible for disclosing CRA expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the expenditures, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

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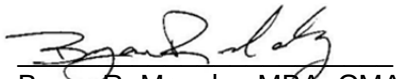
In our opinion, fund expenditures incurred by Councillor Jenny Gerbasi were found to be in compliance, in all significant respects, and the Councillor's allowance report for the year ended December 31, 2014 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



Bryan R. Mansky, MBA, CMA, CIA
Acting City Auditor

Winnipeg, Manitoba
May 21, 2015

Councillors' Representation Allowance Report
for the year ended December 31, 2014

Ward: ***Fort Rouge - East Fort Garry***
Councillor: ***Jenny Gerbasi***

Allocated Budget for the Year		$ 78,924.00
Ward Expenses:		
Advertising and Promotions		
Advertising	2,661.20	2,661.20
Business Meetings and Hospitality		
Business Meetings	140.01	140.01
Community Expenses		
Luncheons, Receptions & Events	1,104.98	
Membership Fees	30.00	
Other Operating Supplies	50.00	
Contrib-Donations	1,305.05	
Contrib-Sponsorships-Cash	800.00	
Ward Activities	770.63	4,060.66
Councillor's Assistants		
Non-Professional Services	50,992.42	50,992.42
Office Equipment		
Office Equipment	955.94	955.94
Office Supplies		
Stationery and Office Supplies	309.86	309.86
Periodicals and Subscriptions		
Periodicals and Subscriptions	493.29	493.29
Telephone and Communications		
Internet Access	638.28	
Telephone	3,435.30	
Website/Domain Licenses	137.50	4,211.08
Postage and Courier Services		
Freight and Messenger Services	84.00	
Postage	1,030.49	1,114.49
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	987.10	987.10
Professional and Consulting Services		
Consultant Services	400.00	400.00
Training		
Training, Workshops and Tuition	984.00	984.00
Transportation		
Unicity Taxi	8.48	
Parking Meter/Voucher	91.44	99.92
Travel		
Conferences	106.49	
Travel-City Business	632.92	739.41
Total Expenditures		68,149.38
Unexpended Funds Returned to General Revenue		$ 10,774.62

AUDIT REPORT ON
THE COUNCILLORS' REPRESENTATION
ALLOWANCE FUND
REPORT - 2014

To: His Worship Mayor Brian Bowman
City Council

We have audited the fund expenditures of Councillor John Orlikow for the year ended December 31, 2014 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable disclosure of fund expenditures free of material misstatement on the City's website. The Corporate Finance Department is responsible for disclosing CRA expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the expenditures, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

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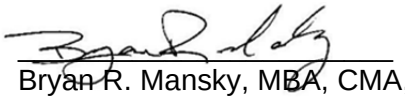
In our opinion, fund expenditures incurred by Councillor John Orlikow were found to be in compliance, in all significant respects, and the Councillor's allowance report for the year ended December 31, 2014 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



Bryan R. Mansky, MBA, CMA, CIA
Acting City Auditor

Winnipeg, Manitoba
May 21, 2015

Councillors' Representation Allowance Report
for the year ended December 31, 2014

Ward: ***River Heights - Fort Garry***
Councillor: ***John Orlikow***

Allocated Budget for the Year		$ 78,924.00
Ward Expenses:		
Advertising and Promotions		
Advertising	10,675.05	10,675.05
Community Expenses		
Luncheons, Receptions & Events	2,008.07	
Other Operating Supplies	80.00	
Contrib-Donations	72.93	2,161.00
Councillor's Assistants		
Non-Professional Services	57,657.72	57,657.72
Office Supplies		
Stationery and Office Supplies	673.37	673.37
Periodicals and Subscriptions		
Periodicals and Subscriptions	16.50	16.50
Telephone and Communications		
Telephone	2,438.38	
Website/Domain Licenses	1,555.00	3,993.38
Postage and Courier Services		
Freight and Messenger Services	4.50	
Postage	858.20	862.70
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	101.22	101.22
Professional and Consulting Services		
Consultant Services	1,750.00	
Casual Services	1,020.00	2,770.00
Total Expenditures		78,910.94
Unexpended Funds Returned to General Revenue		$ 13.06

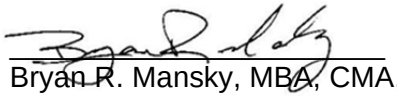
AUDIT REPORT ON
THE COUNCILLORS' REPRESENTATION
ALLOWANCE FUND
REPORT - 2014

To: His Worship Mayor Brian Bowman
City Council

We have audited the fund expenditures of Councillor Harvey Smith for the period of January 1, 2014 to November 4, 2014 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable disclosure of fund expenditures free of material misstatement on the City's website. The Corporate Finance Department is responsible for disclosing CRA expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the expenditures, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that fund expenditures complied with the Policy, and that the allowance report is free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the allowance report. The procedures selected depend on the auditor's judgment, and include risk assessments of non-compliance and material misstatement. Accordingly, we considered the internal controls relevant to the expenditure processes, and the preparation of the allowance report, in order to design procedures that were appropriate under the circumstances. We believe the evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, fund expenditures incurred by Councillor Harvey Smith were found to be in compliance, in all significant respects, and the Councillor's allowance report for the period of January 1, 2014 to November 4, 2014 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



Bryan R. Mansky, MBA, CMA, CIA
Acting City Auditor

Winnipeg, Manitoba
May 21, 2015

Councillors' Representation Allowance Report
for the period January 1, 2014 to November 4, 2014

Ward: ***Daniel McIntyre***
Councillor: ***Harvey Smith***

Allocated Budget for the Period in Office		$ 66,599.00
Ward Expenses:		
Advertising and Promotions		
Advertising	3,559.00	3,559.00
Community Expenses		
Luncheons, Receptions & Events	464.50	
Membership Fees	40.00	
Contrib-Donations	1,291.18	1,795.68
Councillor's Assistants		
Non-Professional Services	51,868.56	51,868.56
Office Supplies		
Stationery and Office Supplies	470.34	470.34
Periodicals and Subscriptions		
Periodicals and Subscriptions	1,002.05	
Books	432.00	1,434.05
Telephone and Communications		
Internet Access	254.68	
Television Cable	809.50	
Telephone	2,374.02	
Telephone-Cellular	1,080.27	
Website/Domain Licenses	25.00	4,543.47
Postage and Courier Services		
Freight and Messenger Services	33.00	
Postage	17.20	50.20
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	155.23	155.23
Total Expenditures		63,876.53
Unexpended Funds at End of Period		$ 2,722.47

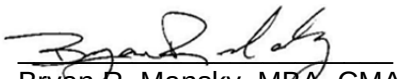
AUDIT REPORT ON
THE COUNCILLORS' REPRESENTATION
ALLOWANCE FUND
REPORT - 2014

To: His Worship Mayor Brian Bowman
City Council

We have audited the fund expenditures of Councillor Cindy Gilroy for the period of November 5, 2014 to December 31, 2014 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable disclosure of fund expenditures free of material misstatement on the City's website. The Corporate Finance Department is responsible for disclosing CRA expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the expenditures, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that fund expenditures complied with the Policy, and that the allowance report is free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the allowance report. The procedures selected depend on the auditor's judgment, and include risk assessments of non-compliance and material misstatement. Accordingly, we considered the internal controls relevant to the expenditure processes, and the preparation of the allowance report, in order to design procedures that were appropriate under the circumstances. We believe the evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, fund expenditures incurred by Councillor Cindy Gilroy were found to be in compliance, in all significant respects, and the Councillor's allowance report for the period of November 5, 2014 to December 31, 2014 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



Bryan R. Mansky, MBA, CMA, CIA
Acting City Auditor

Winnipeg, Manitoba
May 21, 2015

Councillors' Representation Allowance Report
for the period November 5, 2014 to December 31, 2014

Ward: ***Daniel McIntyre***
Councillor: ***Cindy Gilroy***

Allocated Budget for the Year		$ 78,924.00
Less: Funds Expended Prior to Councillor's Inaugeration		(63,876.53)
Allocated Budget for the Period in Office		15,047.47
Ward Expenses:		
Advertising and Promotions		
Advertising	131.40	131.40
Community Expenses		
Contrib-Donations	500.00	
Ward Activities	537.30	1,037.30
Councillor's Assistants		
Non-Professional Services	6,582.23	6,582.23
Office Equipment		
Office Equipment	795.12	795.12
Office Supplies		
Stationery and Office Supplies	335.51	335.51
Telephone and Communications		
Telephone	966.13	
Website/Domain Licenses	1,000.00	1,966.13
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	243.52	243.52
Transportation		
Parking Meter/Voucher	1.90	1.90
Total Expenditures		11,093.11
Unexpended Funds Returned to General Revenue		$ 3,954.36

AUDIT REPORT ON
THE COUNCILLORS' REPRESENTATION
ALLOWANCE FUND
REPORT - 2014

To: His Worship Mayor Brian Bowman
City Council

We have audited the fund expenditures of Councillor Scott Fielding for the period of January 1, 2014 to November 4, 2014 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable disclosure of fund expenditures free of material misstatement on the City's website. The Corporate Finance Department is responsible for disclosing CRA expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the expenditures, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

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In our opinion, fund expenditures incurred by Councillor Scott Fielding were found to be in compliance, in all significant respects, and the Councillor's allowance report for the period of January 1, 2014 to November 4, 2014 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.

Bryan R. Mansky, MBA, CMA, CIA
Acting City Auditor

Winnipeg, Manitoba
May 21, 2015

Councillors' Representation Allowance Report
for the period January 1, 2014 to November 4, 2014

Ward: ***St. James - Brooklands***
Councillor: ***Scott Fielding***

Allocated Budget for the Period in Office		$ 66,599.00
Ward Expenses:		
Advertising and Promotions		
Advertising	6,626.23	6,626.23
Business Meetings and Hospitality		
Business Meetings	569.25	569.25
Community Expenses		
Luncheons, Receptions & Events	385.22	
Membership Fees	175.00	
Ward Activities	1,309.50	1,869.72
Councillor's Assistants		
Non-Professional Services	44,379.98	44,379.98
Office Equipment		
Office Equipment (Recovery*)	(462.50)	(462.50)
Office Supplies		
Stationery and Office Supplies	53.05	53.05
Periodicals and Subscriptions		
Periodicals and Subscriptions	199.35	199.35
Telephone and Communications		
Television Cable	509.36	
Telephone	3,160.76	
Telephone-Cellular	26.87	
Website/Domain Licenses	600.00	4,296.99
Postage and Courier Services		
Freight and Messenger Services	23.50	
Postage	1,789.43	1,812.93
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	1,799.43	1,799.43
Professional and Consulting Services		
Casual Services	100.00	100.00
Transportation		
Parking Space Rental	2,525.00	
Parking Meter/Voucher	23.80	2,548.80
Total Expenditures		63,793.23
Unexpended Funds at End of Period		$ 2,805.77

**Recoveries include equipment purchased from the City by Councillors at the end of their terms in accordance with Minute 618 of the June 19, 2014 Council meeting.*

AUDIT REPORT ON
THE COUNCILLORS' REPRESENTATION
ALLOWANCE FUND
REPORT - 2014

To: His Worship Mayor Brian Bowman
City Council

We have audited the fund expenditures of Councillor Scott Gillingham for the period of November 5, 2014 to December 31, 2014 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable disclosure of fund expenditures free of material misstatement on the City's website. The Corporate Finance Department is responsible for disclosing CRA expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the expenditures, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

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In our opinion, fund expenditures incurred by Councillor Scott Gillingham were found to be in compliance, in all significant respects, and the Councillor's allowance report for the period of November 5, 2014 to December 31, 2014 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.

Bryan R. Mansky, MBA, CMA, CIA
Acting City Auditor

Winnipeg, Manitoba
May 21, 2015

Councillors' Representation Allowance Report
for the period November 5, 2014 to December 31, 2014

Ward: ***St. James - Brooklands - Weston***
Councillor: ***Scott Gillingham***

Allocated Budget for the Year		$ 78,924.00
Less: Funds Expended Prior to Councillor's Inaugeration		(63,793.23)
Allocated Budget for the Period in Office		15,130.77
Ward Expenses:		
Advertising and Promotions		
Advertising	530.03	530.03
Business Meetings and Hospitality		
Business Meetings	18.74	18.74
Community Expenses		
Luncheons, Receptions & Events	248.80	
Ward Activities	144.05	392.85
Councillor's Assistants		
Non-Professional Services	8,247.94	8,247.94
Office Equipment		
Office Equipment	1,480.73	1,480.73
Office Supplies		
Stationery and Office Supplies	219.11	219.11
Telephone and Communications		
Telephone	509.94	
Website/Domain Licenses	200.00	709.94
Postage and Courier Services		
Postage	39.75	39.75
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	255.13	255.13
Transportation		
Parking Space Rental	175.00	
Parking Meter/Voucher	11.42	186.42
Total Expenditures		12,080.64
Unexpended Funds Returned to General Revenue		$ 3,050.13

AUDIT REPORT ON
THE COUNCILLORS' REPRESENTATION
ALLOWANCE FUND
REPORT - 2014

To: His Worship Mayor Brian Bowman
City Council

We have audited the fund expenditures of Councillor Paula Havixbeck for the period of January 1, 2014 to November 4, 2014 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable disclosure of fund expenditures free of material misstatement on the City's website. The Corporate Finance Department is responsible for disclosing CRA expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the expenditures, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

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In our opinion, fund expenditures incurred by Councillor Paula Havixbeck were found to be in compliance, in all significant respects, and the Councillor's allowance report for the period of January 1, 2014 to November 4, 2014 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.

Bryan R. Mansky, MBA, CMA, CIA
Acting City Auditor

Winnipeg, Manitoba
May 21, 2015

Councillors' Representation Allowance Report
for the period January 1, 2014 to November 4, 2014

Ward: ***Charleswood - Tuxedo***
Councillor: ***Paula Havixbeck***

Allocated Budget for the Period in Office		$ 66,599.00
Ward Expenses:		
Advertising and Promotions		
Advertising	4,305.11	4,305.11
Business Meetings and Hospitality		
Business Meetings	2,681.80	2,681.80
Community Expenses		
Luncheons, Receptions & Events	6,005.20	
Membership Fees	230.00	
Contrib-Sponsorships-Cash	200.00	
Ward Activities	775.76	7,210.96
Councillor's Assistants		
Non-Professional Services	35,123.54	35,123.54
Office Equipment		
Office Equipment	31.67	31.67
Office Supplies		
Stationery and Office Supplies	252.03	252.03
Periodicals and Subscriptions		
Periodicals and Subscriptions	691.99	691.99
Telephone and Communications		
Internet Access	556.42	
Television Cable	344.74	
Telephone	2,612.34	
Telephone-Cellular	247.21	3,760.71
Postage and Courier Services		
Freight and Messenger Services	13.50	
Postage	18.16	31.66
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	584.80	584.80
Professional and Consulting Services		
Consultant Services	676.40	
Professional Services	499.20	1,175.60
Transportation		
Parking Space Rental	1,705.00	
Parking Meter/Voucher	112.62	1,817.62
Travel		
Travel-City Business	1,907.46	1,907.46
Total Expenditures		59,574.95
Unexpended Funds at End of Period		$ 7,024.05

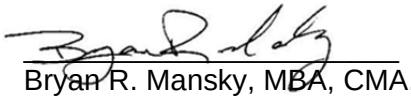
AUDIT REPORT ON
THE COUNCILLORS' REPRESENTATION
ALLOWANCE FUND
REPORT - 2014

To: His Worship Mayor Brian Bowman
City Council

We have audited the fund expenditures of Councillor Marty Morantz for the period of November 5, 2014 to December 31, 2014 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable disclosure of fund expenditures free of material misstatement on the City's website. The Corporate Finance Department is responsible for disclosing CRA expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the expenditures, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that fund expenditures complied with the Policy, and that the allowance report is free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the allowance report. The procedures selected depend on the auditor's judgment, and include risk assessments of non-compliance and material misstatement. Accordingly, we considered the internal controls relevant to the expenditure processes, and the preparation of the allowance report, in order to design procedures that were appropriate under the circumstances. We believe the evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, fund expenditures incurred by Councillor Marty Morantz were found to be in compliance, in all significant respects, and the Councillor's allowance report for the period of November 5, 2014 to December 31, 2014 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



Bryan R. Mansky, MBA, CMA, CIA
Acting City Auditor

Winnipeg, Manitoba
May 21, 2015

Councillors' Representation Allowance Report
for the period November 5, 2014 to December 31, 2014

Ward: ***Charleswood - Tuxedo - Whyte Ridge***
Councillor: ***Marty Morantz***

Allocated Budget for the Year		$ 78,924.00
Less: Funds Expended Prior to Councillor's Inaugeration		(59,574.95)
Allocated Budget for the Period in Office		19,349.05
Ward Expenses:		
Advertising and Promotions		
Advertising	350.00	350.00
Community Expenses		
Contrib-Donations	518.00	
Ward Activities	98.40	616.40
Councillor's Assistants		
Non-Professional Services	8,333.41	8,333.41
Office Supplies		
Stationery and Office Supplies	380.23	380.23
Telephone and Communications		
Telephone	169.80	169.80
Postage and Courier Services		
Postage	4.50	4.50
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	103.14	103.14
Professional and Consulting Services		
Casual Services	175.00	175.00
Total Expenditures		10,132.48
Unexpended Funds Returned to General Revenue		$ 9,216.57

AUDIT REPORT ON
THE COUNCILLORS' REPRESENTATION
ALLOWANCE FUND
REPORT - 2014

To: His Worship Mayor Brian Bowman
City Council

We have audited the fund expenditures of Councillor Grant Nordman for the period of January 1, 2014 to November 4, 2014 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable disclosure of fund expenditures free of material misstatement on the City's website. The Corporate Finance Department is responsible for disclosing CRA expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the expenditures, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that fund expenditures complied with the Policy, and that the allowance report is free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the allowance report. The procedures selected depend on the auditor's judgment, and include risk assessments of non-compliance and material misstatement. Accordingly, we considered the internal controls relevant to the expenditure processes, and the preparation of the allowance report, in order to design procedures that were appropriate under the circumstances. We believe the evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, fund expenditures incurred by Councillor Grant Nordman were found to be in compliance, in all significant respects, and the Councillor's allowance report for the period of January 1, 2014 to November 4, 2014 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.

Bryan R. Mansky, MBA, CMA, CIA
Acting City Auditor

Winnipeg, Manitoba
May 21, 2015

Councillors' Representation Allowance Report
for the period January 1, 2014 to November 4, 2014

Ward: ***St. Charles***
Councillor: ***Grant Nordman***

Allocated Budget for the Period in Office		$ 66,599.00
Ward Expenses:		
Advertising and Promotions		
Advertising	9,934.48	9,934.48
Business Meetings and Hospitality		
Business Meetings	91.70	91.70
Community Expenses		
Luncheons, Receptions & Events	1,974.04	
Membership Fees	195.00	
Ward Activities	809.66	2,978.70
Councillor's Assistants		
Non-Professional Services	43,608.09	43,608.09
Office Equipment		
Office Equipment (Recovery*)	(42.50)	(42.50)
Office Supplies		
Stationery and Office Supplies	328.13	328.13
Periodicals and Subscriptions		
Periodicals and Subscriptions	50.00	50.00
Telephone and Communications		
Telephone	2,831.08	
Website/Domain Licenses	1,350.00	4,181.08
Postage and Courier Services		
Freight and Messenger Services	9.50	
Postage	261.00	270.50
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	0.02	0.02
Transportation		
Parking Space Rental	1,890.00	
Parking Meter/Voucher	5.71	1,895.71
Total Expenditures		63,295.91
Unexpended Funds at End of Period		$ 3,303.09

**Recoveries include equipment purchased from the City by Councillors at the end of their terms in accordance with Minute 618 of the June 19, 2014 Council meeting.*

AUDIT REPORT ON
THE COUNCILLORS' REPRESENTATION
ALLOWANCE FUND
REPORT - 2014

To: His Worship Mayor Brian Bowman
City Council

We have audited the fund expenditures of Councillor Shawn Dobson for the period of November 5, 2014 to December 31, 2014 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable disclosure of fund expenditures free of material misstatement on the City's website. The Corporate Finance Department is responsible for disclosing CRA expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the expenditures, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that fund expenditures complied with the Policy, and that the allowance report is free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the allowance report. The procedures selected depend on the auditor's judgment, and include risk assessments of non-compliance and material misstatement. Accordingly, we considered the internal controls relevant to the expenditure processes, and the preparation of the allowance report, in order to design procedures that were appropriate under the circumstances. We believe the evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, fund expenditures incurred by Councillor Shawn Dobson were found to be in compliance, in all significant respects, and the Councillor's allowance report for the period of November 5, 2014 to December 31, 2014 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.

Bryan R. Mansky, MBA, CMA, CIA
Acting City Auditor

Winnipeg, Manitoba
May 21, 2015

Councillors' Representation Allowance Report
for the period November 5, 2014 to December 31, 2014

Ward: ***St. Charles***
Councillor: ***Shawn Dobson***

Allocated Budget for the Year		$ 78,924.00
Less: Funds Expended Prior to Councillor's Inaugeration		(63,295.91)
Allocated Budget for the Period in Office		15,628.09
Ward Expenses:		
Councillor's Assistants		
Non-Professional Services	2,419.56	2,419.56
Office Supplies		
Stationery and Office Supplies	281.17	281.17
Telephone and Communications		
Telephone	340.28	340.28
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	44.90	44.90
Total Expenditures		3,085.91
Unexpended Funds Returned to General Revenue		$ 12,542.18

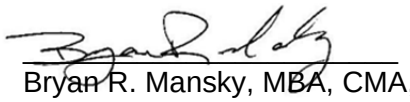
AUDIT REPORT ON
THE COUNCILLORS' REPRESENTATION
ALLOWANCE FUND
REPORT - 2014

To: His Worship Mayor Brian Bowman
City Council

We have audited the fund expenditures of Councillor Mike Pagtakhan for the year ended December 31, 2014 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable disclosure of fund expenditures free of material misstatement on the City's website. The Corporate Finance Department is responsible for disclosing CRA expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the expenditures, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that fund expenditures complied with the Policy, and that the allowance report is free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the allowance report. The procedures selected depend on the auditor's judgment, and include risk assessments of non-compliance and material misstatement. Accordingly, we considered the internal controls relevant to the expenditure processes, and the preparation of the allowance report, in order to design procedures that were appropriate under the circumstances. We believe the evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, fund expenditures incurred by Councillor Mike Pagtakhan were found to be in compliance, in all significant respects, and the Councillor's allowance report for the year ended December 31, 2014 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



Bryan R. Mansky, MBA, CMA, CIA
Acting City Auditor

Winnipeg, Manitoba
May 21, 2015

Councillors' Representation Allowance Report
for the year ended December 31, 2014

Ward: ***Point Douglas***
Councillor: ***Mike Pagtakhan***

Allocated Budget for the Year		$ 78,924.00
Ward Expenses:		
Advertising and Promotions		
Advertising	12,680.98	12,680.98
Business Meetings and Hospitality		
Business Meetings	1,959.27	1,959.27
Community Expenses		
Luncheons, Receptions & Events	2,323.00	
Contrib-Donations	3,909.32	
Contrib-Sponsorships-Cash	100.00	
Ward Activities	931.67	7,263.99
Councillor's Assistants		
Non-Professional Services	46,750.41	46,750.41
Office Supplies		
Stationery and Office Supplies	1,073.31	1,073.31
Periodicals and Subscriptions		
Periodicals and Subscriptions	435.44	
Books	68.63	504.07
Telephone and Communications		
Internet Access	1,323.91	
Telephone	3,259.29	
Website/Domain Licenses	1,552.98	6,136.18
Postage and Courier Services		
Freight and Messenger Services	329.70	
Postage	356.90	686.60
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	26.21	26.21
Professional and Consulting Services		
Consultant Services	872.00	872.00
Transportation		
Auto Allowance	113.00	
Parking Meter/Voucher	141.47	254.47
Total Expenditures		78,207.49
Unexpended Funds Returned to General Revenue		$ 716.51

AUDIT REPORT ON
THE COUNCILLORS' REPRESENTATION
ALLOWANCE FUND
REPORT - 2014

To: His Worship Mayor Brian Bowman
City Council

We have audited the fund expenditures of Councillor Devi Sharma for the year ended December 31, 2014 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable disclosure of fund expenditures free of material misstatement on the City's website. The Corporate Finance Department is responsible for disclosing CRA expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the expenditures, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that fund expenditures complied with the Policy, and that the allowance report is free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the allowance report. The procedures selected depend on the auditor's judgment, and include risk assessments of non-compliance and material misstatement. Accordingly, we considered the internal controls relevant to the expenditure processes, and the preparation of the allowance report, in order to design procedures that were appropriate under the circumstances. We believe the evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, fund expenditures incurred by Councillor Devi Sharma were found to be in compliance, in all significant respects, and the Councillor's allowance report for the year ended December 31, 2014 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.

Bryan R. Mansky, MBA, CMA, CIA
Acting City Auditor

Winnipeg, Manitoba
May 21, 2015

Councillors' Representation Allowance Report
for the year ended December 31, 2014

Ward: ***Old Kildonan***
Councillor: ***Devi Sharma***

Allocated Budget for the Year		$ 78,924.00
Ward Expenses:		
Advertising and Promotions		
Advertising	1,631.00	1,631.00
Business Meetings and Hospitality		
Heat-Gas, Oil, Steam & Electric	2,408.71	
Water	188.48	
Rentals	15,469.09	
Business Meetings	120.59	18,186.87
Community Expenses		
Luncheons, Receptions & Events	1,857.50	
Other Operating Supplies	542.38	
Ward Activities	433.04	2,832.92
Councillor's Assistants		
Non-Professional Services	34,542.68	34,542.68
Office Equipment		
Office Equipment Maintenance	251.64	
Other Equipment Maintenance	113.40	
Office Equipment	466.78	831.82
Office Supplies		
Stationery and Office Supplies	1,717.07	
Cleaning Supplies	35.00	1,752.07
Periodicals and Subscriptions		
Periodicals and Subscriptions	634.20	634.20
Telephone and Communications		
Internet Access	1,014.86	
Telephone	4,478.26	5,493.12
Postage and Courier Services		
Postage	335.70	335.70
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	455.01	455.01
Professional and Consulting Services		
Consultant Services	7,400.00	
Casual Services	2,600.00	10,000.00
Transportation		
Blue Ribbon	7.29	
Unicity Taxi	60.50	
Parking Meter/Voucher	115.93	183.72
Total Expenditures		76,879.11
Unexpended Funds Returned to General Revenue		$ 2,044.89

AUDIT REPORT ON
THE COUNCILLORS' REPRESENTATION
ALLOWANCE FUND
REPORT - 2014

To: His Worship Mayor Brian Bowman
City Council

We have audited the fund expenditures of Councillor Ross Eadie for the year ended December 31, 2014 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable disclosure of fund expenditures free of material misstatement on the City's website. The Corporate Finance Department is responsible for disclosing CRA expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the expenditures, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that fund expenditures complied with the Policy, and that the allowance report is free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the allowance report. The procedures selected depend on the auditor's judgment, and include risk assessments of non-compliance and material misstatement. Accordingly, we considered the internal controls relevant to the expenditure processes, and the preparation of the allowance report, in order to design procedures that were appropriate under the circumstances. We believe the evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, fund expenditures incurred by Councillor Ross Eadie were found to be in compliance, in all significant respects, and the Councillor's allowance report for the year ended December 31, 2014 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.

Bryan R. Mansky, MBA, CMA, CIA
Acting City Auditor

Winnipeg, Manitoba
May 21, 2015

Councillors' Representation Allowance Report
for the year ended December 31, 2014

Ward: ***Mynarski***
Councillor: ***Ross Eadie***

Allocated Budget for the Year		$ 78,924.00
Ward Expenses:		
Advertising and Promotions		
Advertising	4,244.00	4,244.00
Business Meetings and Hospitality		
Business Meetings	38.14	38.14
Community Expenses		
Luncheons, Receptions & Events	1,746.25	
Other Operating Supplies	16.90	
Contrib-Donations	19,761.98	
Ward Activities	175.41	21,700.54
Councillor's Assistants		
Non-Professional Services	49,432.37	49,432.37
Office Supplies		
Stationery and Office Supplies	11.44	11.44
Periodicals and Subscriptions		
Periodicals and Subscriptions	113.74	113.74
Telephone and Communications		
Telephone	2,649.21	2,649.21
Postage and Courier Services		
Postage	6.67	6.67
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	19.05	19.05
Transportation		
Unicity Taxi	231.91	
Parking Meter/Voucher	5.71	237.62
Travel		
Conferences	111.85	111.85
Total Expenditures		78,564.63
Unexpended Funds Returned to General Revenue		$ 359.37

AUDIT REPORT ON
THE COUNCILLORS' REPRESENTATION
ALLOWANCE FUND
REPORT - 2014

To: His Worship Mayor Brian Bowman
City Council

We have audited the fund expenditures of Councillor Jeff Browaty for the year ended December 31, 2014 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable disclosure of fund expenditures free of material misstatement on the City's website. The Corporate Finance Department is responsible for disclosing CRA expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the expenditures, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

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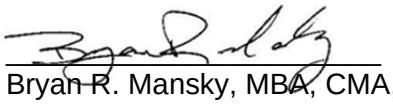
In our opinion, fund expenditures incurred by Councillor Jeff Browaty were found to be in compliance, in all significant respects, and the Councillor's allowance report for the year ended December 31, 2014 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



Bryan R. Mansky, MBA, CMA, CIA
Acting City Auditor

Winnipeg, Manitoba
May 21, 2015

Councillors' Representation Allowance Report
for the year ended December 31, 2014

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

Allocated Budget for the Year		$ 78,924.00
Ward Expenses:		
Advertising and Promotions		
Advertising	7,597.36	7,597.36
Business Meetings and Hospitality		
Business Meetings	1,001.73	1,001.73
Community Expenses		
Luncheons, Receptions & Events	2,800.36	
Membership Fees	182.31	
Contrib-Donations	1,313.45	
Contrib-Sponsorships-Cash	1,375.00	
Ward Activities	887.49	6,558.61
Councillor's Assistants		
Non-Professional Services	47,183.74	47,183.74
Office Equipment		
Office Equipment	805.55	805.55
Office Supplies		
Stationery and Office Supplies	1,598.75	1,598.75
Periodicals and Subscriptions		
Periodicals and Subscriptions	689.39	689.39
Telephone and Communications		
Internet Access	540.00	
Television Cable	711.03	
Telephone	2,901.85	
Telephone-Cellular	61.19	
Website/Domain Licenses	225.00	4,439.07
Postage and Courier Services		
Postage	23.46	23.46
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	30.74	30.74
Transportation		
Parking Meter/Voucher	5.71	5.71
Travel		
Conferences	225.00	
Travel-City Business	2,042.94	2,267.94
Total Expenditures		72,202.05
Unexpended Funds Returned to General Revenue		$ 6,721.95

AUDIT REPORT ON
THE COUNCILLORS' REPRESENTATION
ALLOWANCE FUND
REPORT - 2014

To: His Worship Mayor Brian Bowman
City Council

We have audited the fund expenditures of Councillor Thomas Steen for the period of January 1, 2014 to November 4, 2014 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable disclosure of fund expenditures free of material misstatement on the City's website. The Corporate Finance Department is responsible for disclosing CRA expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the expenditures, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

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In our opinion, fund expenditures incurred by Councillor Thomas Steen were found to be in compliance, in all significant respects, and the Councillor's allowance report for the period of January 1, 2014 to November 4, 2014 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.

Bryan R. Mansky, MBA, CMA, CIA
Acting City Auditor

Winnipeg, Manitoba
May 21, 2015

Councillors' Representation Allowance Report
for the period January 1, 2014 to November 4, 2014

Ward: ***Elmwood - East Kildonan***
Councillor: ***Thomas Steen***

Allocated Budget for the Period in Office		$ 66,599.00
Ward Expenses:		
Advertising and Promotions		
Advertising	9,558.55	9,558.55
Business Meetings and Hospitality		
Business Meetings	102.57	102.57
Community Expenses		
Luncheons, Receptions & Events	700.00	
Contrib-Donations	807.52	
Ward Activities	225.00	1,732.52
Councillor's Assistants		
Non-Professional Services	50,706.80	50,706.80
Office Equipment		
Office Equipment (Recovery*)	(608.49)	(608.49)
Office Supplies		
Stationery and Office Supplies	323.46	323.46
Telephone and Communications		
Telephone	2,398.16	2,398.16
Postage and Courier Services		
Postage	10.33	10.33
Transportation		
Parking Space Rental	570.00	570.00
Total Expenditures		64,793.90
Unexpended Funds at End of Period		$ 1,805.10

**Recoveries include equipment purchased from the City by Councillors at the end of their terms in accordance with Minute 618 of the June 19, 2014 Council meeting.*

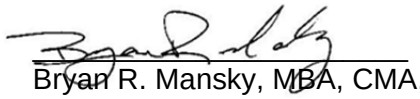
AUDIT REPORT ON
THE COUNCILLORS' REPRESENTATION
ALLOWANCE FUND
REPORT - 2014

To: His Worship Mayor Brian Bowman
City Council

We have audited the fund expenditures of Councillor Jason Schreyer for the period of November 5, 2014 to December 31, 2014 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable disclosure of fund expenditures free of material misstatement on the City's website. The Corporate Finance Department is responsible for disclosing CRA expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the expenditures, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that fund expenditures complied with the Policy, and that the allowance report is free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the allowance report. The procedures selected depend on the auditor's judgment, and include risk assessments of non-compliance and material misstatement. Accordingly, we considered the internal controls relevant to the expenditure processes, and the preparation of the allowance report, in order to design procedures that were appropriate under the circumstances. We believe the evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, fund expenditures incurred by Councillor Jason Schreyer were found to be in compliance, in all significant respects, and the Councillor's allowance report for the period of November 5, 2014 to December 31, 2014 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



Bryan R. Mansky, MBA, CMA, CIA
Acting City Auditor

Winnipeg, Manitoba
May 21, 2015

Councillors' Representation Allowance Report
for the period November 5, 2014 to December 31, 2014

Ward: ***Elmwood - East Kildonan***
Councillor: ***Jason Schreyer***

Allocated Budget for the Year		$ 78,924.00
Less: Funds Expended Prior to Councillor's Inaugeration		(64,793.90)
Allocated Budget for the Period in Office		14,130.10
Ward Expenses:		
Councillor's Assistants		
Non-Professional Services	7,180.81	7,180.81
Office Equipment		
Office Equipment	4,551.47	4,551.47
Telephone and Communications		
Telephone	661.95	661.95
Postage and Courier Services		
Postage	4.50	4.50
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	2.29	2.29
Total Expenditures		12,401.02
Unexpended Funds Returned to General Revenue		$ 1,729.08

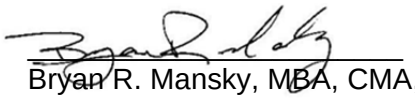
AUDIT REPORT ON
THE COUNCILLORS' REPRESENTATION
ALLOWANCE FUND
REPORT - 2014

To: His Worship Mayor Brian Bowman
City Council

We have audited the fund expenditures of Councillor Russ Wyatt for the year ended December 31, 2014 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable disclosure of fund expenditures free of material misstatement on the City's website. The Corporate Finance Department is responsible for disclosing CRA expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the expenditures, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that fund expenditures complied with the Policy, and that the allowance report is free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the allowance report. The procedures selected depend on the auditor's judgment, and include risk assessments of non-compliance and material misstatement. Accordingly, we considered the internal controls relevant to the expenditure processes, and the preparation of the allowance report, in order to design procedures that were appropriate under the circumstances. We believe the evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, fund expenditures incurred by Councillor Russ Wyatt were found to be in compliance, in all significant respects, and the Councillor's allowance report for the year ended December 31, 2014 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



Bryan R. Mansky, MBA, CMA, CIA
Acting City Auditor

Winnipeg, Manitoba
May 21, 2015

Councillors' Representation Allowance Report
for the year ended December 31, 2014

Ward: ***Transcona***
Councillor: ***Russ Wyatt***

Allocated Budget for the Year		$ 78,924.00
Ward Expenses:		
Advertising and Promotions		
Advertising	9,039.30	9,039.30
Business Meetings and Hospitality		
Business Meetings	357.11	357.11
Community Expenses		
Luncheons, Receptions & Events	1,745.00	
Membership Fees	200.00	
Contrib-Donations	1,644.55	
Contrib-Sponsorships-Cash	200.00	
Ward Activities	3,157.40	6,946.95
Councillor's Assistants		
Non-Professional Services	43,894.58	43,894.58
Office Equipment		
Office Equipment	446.56	446.56
Office Supplies		
Stationery and Office Supplies	606.33	606.33
Periodicals and Subscriptions		
Periodicals and Subscriptions	388.30	388.30
Telephone and Communications		
Telephone	8,047.27	
Telephone-Cellular	1,490.53	
Telephone -Alarm Systems	111.84	
Website/Domain Licenses	165.00	9,814.64
Postage and Courier Services		
Freight and Messenger Services	491.65	
Postage	45.40	537.05
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	1,816.28	1,816.28
Professional and Consulting Services		
Consultant Services	500.00	500.00
Transportation		
Parking Space Rental	2,820.71	
Parking Meter/Voucher	43.81	2,864.52
Total Expenditures		77,211.62
Unexpended Funds Returned to General Revenue		$ 1,712.38

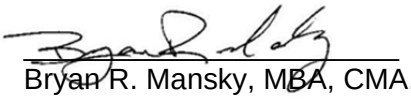
AUDIT REPORT ON
THE COUNCILLORS' REPRESENTATION
ALLOWANCE FUND
REPORT - 2014

To: His Worship Mayor Brian Bowman
City Council

We have audited the fund expenditures of Councillor Daniel Vandal for the period of January 1, 2014 to November 4, 2014 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable disclosure of fund expenditures free of material misstatement on the City's website. The Corporate Finance Department is responsible for disclosing CRA expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the expenditures, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that fund expenditures complied with the Policy, and that the allowance report is free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the allowance report. The procedures selected depend on the auditor's judgment, and include risk assessments of non-compliance and material misstatement. Accordingly, we considered the internal controls relevant to the expenditure processes, and the preparation of the allowance report, in order to design procedures that were appropriate under the circumstances. We believe the evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, fund expenditures incurred by Councillor Daniel Vandal were found to be in compliance, in all significant respects, and the Councillor's allowance report for the period of January 1, 2014 to November 4, 2014 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



Bryan R. Mansky, MBA, CMA, CIA
Acting City Auditor

Winnipeg, Manitoba
May 21, 2015

Councillors' Representation Allowance Report
for the period January 1, 2014 to November 4, 2014

Ward: ***St. Boniface***
Councillor: ***Daniel Vandal***

Allocated Budget for the Period in Office		$ 66,599.00
Ward Expenses:		
Advertising and Promotions		
Advertising	17,010.82	17,010.82
Business Meetings and Hospitality		
Business Meetings	375.90	375.90
Community Expenses		
Luncheons, Receptions & Events	2,622.62	
Membership Fees	281.25	
Contrib-Donations	924.65	
Contrib-Sponsorships-Cash	150.00	
Ward Activities	100.00	4,078.52
Councillor's Assistants		
Non-Professional Services	30,743.89	30,743.89
Office Equipment		
Office Equipment (Recovery*)	(790.00)	(790.00)
Office Supplies		
Stationery and Office Supplies	114.13	114.13
Periodicals and Subscriptions		
Periodicals and Subscriptions	61.65	61.65
Telephone and Communications		
Internet Access	598.32	
Telephone	4,545.26	
Website/Domain Licenses	170.00	5,313.58
Postage and Courier Services		
Freight and Messenger Services	4.50	
Postage	14.78	19.28
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	276.58	276.58
Transportation		
Parking Meter/Voucher	7.62	7.62
Travel		
Travel-City Business	3,485.89	3,485.89
Total Expenditures		60,697.86
Unexpended Funds at End of Period		$ 5,901.14

**Recoveries include equipment purchased from the City by Councillors at the end of their terms in accordance with Minute 618 of the June 19, 2014 Council meeting.*

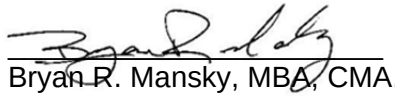
AUDIT REPORT ON
THE COUNCILLORS' REPRESENTATION
ALLOWANCE FUND
REPORT - 2014

To: His Worship Mayor Brian Bowman
City Council

We have audited the fund expenditures of Councillor Matt Allard for the period of November 5, 2014 to December 31, 2014 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable disclosure of fund expenditures free of material misstatement on the City's website. The Corporate Finance Department is responsible for disclosing CRA expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the expenditures, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that fund expenditures complied with the Policy, and that the allowance report is free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the allowance report. The procedures selected depend on the auditor's judgment, and include risk assessments of non-compliance and material misstatement. Accordingly, we considered the internal controls relevant to the expenditure processes, and the preparation of the allowance report, in order to design procedures that were appropriate under the circumstances. We believe the evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, fund expenditures incurred by Councillor Matt Allard were found to be in compliance, in all significant respects, and the Councillor's allowance report for the period of November 5, 2014 to December 31, 2014 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



Bryan R. Mansky, MBA, CMA, CIA
Acting City Auditor

Winnipeg, Manitoba
May 21, 2015

Councillors' Representation Allowance Report
for the period November 5, 2014 to December 31, 2014

Ward: ***St. Boniface***
Councillor: ***Matt Allard***

Allocated Budget for the Year		$ 78,924.00
Less: Funds Expended Prior to Councillor's Inaugeration		(60,697.86)
Allocated Budget for the Period in Office		18,226.14
Ward Expenses:		
Advertising and Promotions		
Advertising	747.61	747.61
Business Meetings and Hospitality		
Business Meetings	125.56	125.56
Community Expenses		
Ward Activities	568.99	568.99
Councillor's Assistants		
Non-Professional Services	6,532.21	6,532.21
Office Equipment		
Office Equipment	4,150.81	4,150.81
Office Supplies		
Stationery and Office Supplies	218.91	218.91
Telephone and Communications		
Telephone	241.24	241.24
Postage and Courier Services		
Freight and Messenger Services	155.00	
Postage	1,809.00	1,964.00
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	2,025.00	2,025.00
Professional and Consulting Services		
Casual Services	437.40	437.40
Total Expenditures		17,011.73
Unexpended Funds Returned to General Revenue		$ 1,214.41

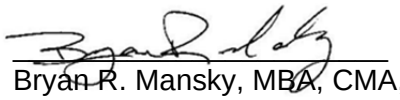
AUDIT REPORT ON
THE COUNCILLORS' REPRESENTATION
ALLOWANCE FUND
REPORT - 2014

To: His Worship Mayor Brian Bowman
City Council

We have audited the fund expenditures of Councillor Brian Mayes for the year ended December 31, 2014 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable disclosure of fund expenditures free of material misstatement on the City's website. The Corporate Finance Department is responsible for disclosing CRA expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the expenditures, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that fund expenditures complied with the Policy, and that the allowance report is free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the allowance report. The procedures selected depend on the auditor's judgment, and include risk assessments of non-compliance and material misstatement. Accordingly, we considered the internal controls relevant to the expenditure processes, and the preparation of the allowance report, in order to design procedures that were appropriate under the circumstances. We believe the evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, fund expenditures incurred by Councillor Brian Mayes were found to be in compliance, in all significant respects, and the Councillor's allowance report for the year ended December 31, 2014 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



Bryan R. Mansky, MBA, CMA, CIA
Acting City Auditor

Winnipeg, Manitoba
May 21, 2015

Councillors' Representation Allowance Report
for the year ended December 31, 2014

Ward: ***St. Vital***
Councillor: ***Brian Mayes***

Allocated Budget for the Year		$ 78,924.00
Ward Expenses:		
Advertising and Promotions		
Advertising	7,721.02	7,721.02
Business Meetings and Hospitality		
Rentals	25.00	
Business Meetings	124.78	149.78
Community Expenses		
Luncheons, Receptions & Events	2,138.50	
Contrib-Donations	796.90	
Ward Activities	1,384.79	4,320.19
Councillor's Assistants		
Non-Professional Services	53,589.41	53,589.41
Office Supplies		
Stationery and Office Supplies	247.91	247.91
Periodicals and Subscriptions		
Periodicals and Subscriptions	61.65	61.65
Telephone and Communications		
Telephone	2,649.28	
Website/Domain Licenses	85.00	2,734.28
Postage and Courier Services		
Postage	2,619.25	2,619.25
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	3,820.77	3,820.77
Professional and Consulting Services		
Consultant Services	400.00	400.00
Transportation		
Parking Space Rental	12.38	
Parking Meter/Voucher	78.99	91.37
Total Expenditures		75,755.63
Unexpended Funds Returned to General Revenue		$ 3,168.37

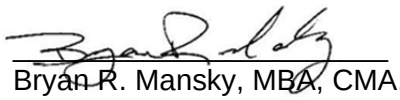
AUDIT REPORT ON
THE COUNCILLORS' REPRESENTATION
ALLOWANCE FUND
REPORT - 2014

To: His Worship Mayor Brian Bowman
City Council

We have audited the fund expenditures of Councillor Justin Swandel for the period of January 1, 2014 to November 4, 2014 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable disclosure of fund expenditures free of material misstatement on the City's website. The Corporate Finance Department is responsible for disclosing CRA expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the expenditures, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that fund expenditures complied with the Policy, and that the allowance report is free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the allowance report. The procedures selected depend on the auditor's judgment, and include risk assessments of non-compliance and material misstatement. Accordingly, we considered the internal controls relevant to the expenditure processes, and the preparation of the allowance report, in order to design procedures that were appropriate under the circumstances. We believe the evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, fund expenditures incurred by Councillor Justin Swandel were found to be in compliance, in all significant respects, and the Councillor's allowance report for the period of January 1, 2014 to November 4, 2014 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



Bryan R. Mansky, MBA, CMA, CIA
Acting City Auditor

Winnipeg, Manitoba
May 21, 2015

Councillors' Representation Allowance Report
for the period January 1, 2014 to November 4, 2014

Ward: ***St. Norbert***
Councillor: ***Justin Swandel***

Allocated Budget for the Period in Office		$ 66,599.00
Ward Expenses:		
Advertising and Promotions		
Advertising	7,463.75	7,463.75
Business Meetings and Hospitality		
Business Meetings	1,254.43	1,254.43
Community Expenses		
Luncheons, Receptions & Events	3,740.00	
Membership Fees	225.00	
Contrib-Donations	1,060.56	
Ward Activities	950.00	5,975.56
Councillor's Assistants		
Non-Professional Services	41,048.38	41,048.38
Office Equipment		
Office Equipment (Recovery*)	(1,147.50)	(1,147.50)
Office Supplies		
Stationery and Office Supplies	822.85	822.85
Telephone and Communications		
Internet Access	431.74	
Television Cable	431.63	
Telephone	3,644.14	
Telephone-Cellular	43.17	
Website/Domain Licenses	890.00	5,440.68
Postage and Courier Services		
Freight and Messenger Services	49.80	
Postage	10.27	60.07
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	665.46	665.46
Transportation		
Auto Allowance	229.18	
Parking Space Rental	1,610.95	
Parking Meter/Voucher	140.95	1,981.08
Travel		
Conferences	1,725.00	1,725.00
Total Expenditures		65,289.76
Unexpended Funds at End of Period		$ 1,309.24

**Recoveries include equipment purchased from the City by Councillors at the end of their terms in accordance with Minute 618 of the June 19, 2014 Council meeting.*

AUDIT REPORT ON
THE COUNCILLORS' REPRESENTATION
ALLOWANCE FUND
REPORT - 2014

To: His Worship Mayor Brian Bowman
City Council

We have audited the fund expenditures of Councillor Janice Lukes for the period of November 5, 2014 to December 31, 2014 pursuant to the provisions of the *Councillors' Representation Allowance (CRA) Fund Policy* ("the Policy"). Councillors are responsible for maintaining compliance with the Policy for expenditures incurred. The City Clerk's Department is responsible for processing expenditures in accordance with the provisions of the Policy; they are also responsible for such internal controls as are determined necessary to maintain compliance with the Policy, and to enable disclosure of fund expenditures free of material misstatement on the City's website. The Corporate Finance Department is responsible for disclosing CRA expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of fund expenditures, and on the fair presentation of the expenditures, based on our audit. Our audit has been conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that fund expenditures complied with the Policy, and that the allowance report is free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the allowance report. The procedures selected depend on the auditor's judgment, and include risk assessments of non-compliance and material misstatement. Accordingly, we considered the internal controls relevant to the expenditure processes, and the preparation of the allowance report, in order to design procedures that were appropriate under the circumstances. We believe the evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, fund expenditures incurred by Councillor Janice Lukes were found to be in compliance, in all significant respects, and the Councillor's allowance report for the period of November 5, 2014 to December 31, 2014 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.

Bryan R. Mansky, MBA, CMA, CIA
Acting City Auditor

Winnipeg, Manitoba
May 21, 2015

Councillors' Representation Allowance Report
for the period November 5, 2014 to December 31, 2014

Ward: ***St. Norbert***
Councillor: ***Janice Lukes***

Allocated Budget for the Year		$ 78,924.00
Less: Funds Expended Prior to Councillor's Inaugeration		(65,289.76)
Allocated Budget for the Period in Office		13,634.24
Ward Expenses:		
Councillor's Assistants		
Non-Professional Services	9,510.87	9,510.87
Office Equipment		
Office Equipment	2,953.70	2,953.70
Office Supplies		
Stationery and Office Supplies	484.20	484.20
Telephone and Communications		
Telephone	663.45	663.45
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	10.13	10.13
Total Expenditures		13,622.35
Unexpended Funds Returned to General Revenue		$ 11.89