Winnipeg

Audit Department • Service de verification

To: His Worship Mayor Brian Bowman
and the members of City Council

Date: May 6, 2016

From: Bryan Mansky
City Auditor

RE: ***Audit of expenditures under the Councillors' Ward Allowance Fund Policy***

Pursuant to the provisions of the *Councillors' Ward Allowance (CWA) Fund Policy* ("the Policy"), we have audited the fund and chairperson expenditures of each City Councillor for the year ended December 31, 2015. 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 and chairperson expenditures free of material misstatement on the City's website. The Corporate Finance Department is responsible for disclosing fund and chairperson expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of fund and chairperson 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 and chairperson expenditures complied with the Policy, and that the expenditure reports are free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the 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 the 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 and chairperson expenditures of all City Councillors were found to be in compliance, in all significant respects, and the expenditure reports for the year ended December 31, 2015 have fairly presented the fund and chairperson 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' Ward Allowance Fund Policy Report to Governance Committee of Council* discussing our findings and recommendations on the internal controls for the ward allowance and chairmanship funds. This additional report is an integral part of performing an audit in accordance with generally accepted government auditing standards.

Sincerely,

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

SUMMARY OF COUNCILLORS' WARD ALLOWANCE & CHAIRMANSHIP EXPENDITURES IN 2015

Total 2015 Allocation	$1,275,860
Total 2015 Expenditures	(1,135,167)
Total Unexpended Funds Carried Forward to 2016	(84,503)
Returned to General Revenue	$56,190

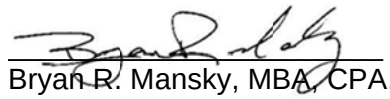
AUDIT REPORT ON EXPENDITURES MADE UNDER THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2015

To: His Worship Mayor Brian Bowman
and the members of City Council

We have audited the fund expenditures of Councillor Jenny Gerbasi for the year ended December 31, 2015 pursuant to the provisions of the *Councillors' Ward Allowance (CWA) 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 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 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 expenditure report is free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the expenditure 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 expenditure 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, the fund expenditures incurred by Councillor Jenny Gerbasi were found to be in compliance, in all significant respects, and the Councillor's expenditure report for the year ended December 31, 2015 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



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

Winnipeg, Manitoba
May 6, 2016

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2015

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

Allocated Budget for the Year		$ 79,924.00
Ward Expenses:		
Advertising and Promotions		
Advertising	6,655.40	6,655.40
Community Expenses		
Luncheons, Receptions & Events	898.50	
Membership Fees	30.00	
Other Operating Supplies	142.10	
Contrib-Donations	2,268.80	
Miscellaneous Expense	141.07	
Ward Activities	642.63	4,123.10
Councillor's Assistants		
Non-Professional Services	49,112.33	49,112.33
Office Equipment		
Office Equipment	1,504.19	1,504.19
Office Supplies		
Stationery and Office Supplies	2,443.29	2,443.29
Periodicals and Subscriptions		
Periodicals and Subscriptions	1,170.89	1,170.89
Telephone and Communications		
Aircraft hire	50.00	
Telephone	3,501.07	
Website/Domain Licenses	402.97	3,954.04
Postage and Courier Services		
Freight and Messenger Services	49.50	
Postage	837.06	886.56
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	654.87	654.87
Training		
Training, Workshops and Tuition	690.00	690.00
Transportation		
Parking Space Rental	209.52	
Parking Meter/Voucher	37.14	246.66
Travel		
Conferences	50.00	
Travel-City Business	142.41	192.41
Total Expenditures		71,633.74
Total Unexpended Funds		8,290.26
Less: Unexpended Funds Carried Over to 2016		(7,992.40)
Unexpended Funds Returned to General Revenue		$ 297.86

AUDIT REPORT ON EXPENDITURES MADE UNDER THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2015

To: His Worship Mayor Brian Bowman
and the members of City Council

We have audited the fund and chairperson expenditures of Councillor John Orlikow for the year ended December 31, 2015 pursuant to the provisions of the *Councillors' Ward Allowance (CWA) 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 and chairperson expenditures free of material misstatement on the City's website. The Corporate Finance Department is responsible for disclosing fund and chairperson expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of fund and chairperson 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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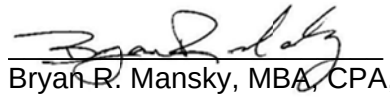
In our opinion, the fund and chairperson expenditures incurred by Councillor John Orlikow were found to be in compliance, in all significant respects, and the Councillor's expenditure reports for the year ended December 31, 2015 have fairly presented the fund and chairperson expenditures, in all material respects, in accordance with the provisions of the Policy.



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

Winnipeg, Manitoba
May 6, 2016

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2015

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

Allocated Budget for the Year		$ 79,924.00
Ward Expenses:		
Advertising and Promotions		
Advertising	11,129.34	11,129.34
Business Meetings and Hospitality		
Business Meetings	113.01	113.01
Community Expenses		
Luncheons, Receptions & Events	1,404.98	
Contrib-Donations	36.32	
Ward Activities	315.00	1,756.30
Councillor's Assistants		
Non-Professional Services	55,276.96	55,276.96
Office Equipment		
Office Equipment	70.00	
Other Equipment	160.92	230.92
Office Supplies		
Stationery and Office Supplies	358.23	358.23
Periodicals and Subscriptions		
Periodicals and Subscriptions	62.45	62.45
Telephone and Communications		
Telephone	3,079.61	
Website/Domain Licenses	4,245.00	7,324.61
Postage and Courier Services		
Postage	1,019.48	1,019.48
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	44.75	44.75
Professional and Consulting Services		
Casual Services	1,903.00	1,903.00
Transportation		
Parking Meter/Voucher	94.97	94.97
Travel		
Conferences	50.00	50.00
Total Expenditures		79,364.02
Total Unexpended Funds		559.98
Less: Unexpended Funds Carried Over to 2016		(559.98)
Unexpended Funds Returned to General Revenue		$ 0.00

Councillor's Chairmanship Expenditure Report
for the year ended December 31, 2015

Committee: ***Standing Policy Committee on Property and Development, Heritage and Downtown Development***

Chairperson: ***John Orlikow***

Allocated Budget for the Year		$ 7,000.00
Chairmanship Expenses:		
Community Expenses		
Other Operating Supplies	800.00	800.00
Councillor's Assistants		
Non-Professional Services	6,200.00	6,200.00
Total Expenditures		7,000.00
Total Unexpended Funds		0.00
Less: Unexpended Funds Carried Over to 2016		0.00
Unexpended Funds Returned to General Revenue		$ 0.00

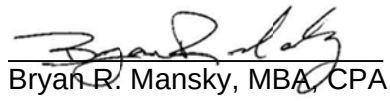
AUDIT REPORT ON EXPENDITURES MADE UNDER THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2015

To: His Worship Mayor Brian Bowman
and the members of City Council

We have audited the fund expenditures of Councillor Cindy Gilroy for the year ended December 31, 2015 pursuant to the provisions of the *Councillors' Ward Allowance (CWA) 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 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 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 expenditure report is free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the expenditure 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 expenditure 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, the fund expenditures incurred by Councillor Cindy Gilroy were found to be in compliance, in all significant respects, and the Councillor's expenditure report for the year ended December 31, 2015 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



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

Winnipeg, Manitoba
May 6, 2016

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2015

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

Allocated Budget for the Year		$ 79,924.00
Ward Expenses:		
Advertising and Promotions		
Advertising	8,924.96	8,924.96
Business Meetings and Hospitality		
Business Meetings	108.00	108.00
Community Expenses		
Luncheons, Receptions & Events	643.50	
Contrib-Donations	10.80	
Contrib-Sponsorships-Cash	250.00	
Ward Activities	2,076.60	2,980.90
Councillor's Assistants		
Non-Professional Services	56,273.05	56,273.05
Office Equipment		
Office Equipment	302.45	302.45
Office Supplies		
Stationery and Office Supplies	144.92	144.92
Telephone and Communications		
Telephone	1,543.01	1,543.01
Postage and Courier Services		
Postage	1,793.89	1,793.89
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	248.57	248.57
Professional and Consulting Services		
Consultant Services	520.00	
Casual Services	4,120.00	4,640.00
Transportation		
Parking Meter/Voucher	19.99	19.99
Travel		
Conferences	315.00	315.00
Total Expenditures		77,294.74
Total Unexpended Funds		2,629.26
Less: Unexpended Funds Carried Over to 2016		(2,629.26)
Unexpended Funds Returned to General Revenue		$ 0.00

AUDIT REPORT ON EXPENDITURES MADE UNDER THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2015

To: His Worship Mayor Brian Bowman
and the members of City Council

We have audited the fund expenditures of Councillor Scott Gillingham for the year ended December 31, 2015 pursuant to the provisions of the *Councillors' Ward Allowance (CWA) 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 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 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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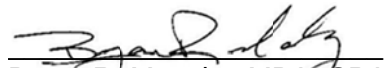
In our opinion, the fund expenditures incurred by Councillor Scott Gillingham were found to be in compliance, in all significant respects, and the Councillor's expenditure report for the year ended December 31, 2015 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



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

Winnipeg, Manitoba
May 6, 2016

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2015

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

Allocated Budget for the Year		$ 79,924.00
Ward Expenses:		
Advertising and Promotions		
Advertising	3,055.65	3,055.65
Business Meetings and Hospitality		
Business Meetings	490.23	490.23
Community Expenses		
Luncheons, Receptions & Events	2,139.69	
Membership Fees	35.00	
Meal Expense	17.11	
Ward Activities	1,595.20	3,787.00
Councillor's Assistants		
Non-Professional Services	50,571.92	50,571.92
Office Supplies		
Stationery and Office Supplies	706.63	706.63
Periodicals and Subscriptions		
Periodicals and Subscriptions	1,172.39	1,172.39
Telephone and Communications		
Telephone-Cellular	3,594.74	
Website/Domain Licenses	1,859.40	5,454.14
Postage and Courier Services		
Freight and Messenger Services	41.00	
Postage	1,732.98	1,773.98
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	2,690.38	2,690.38
Professional and Consulting Services		
Consultant Services	239.43	239.43
Transportation		
Parking Space Rental	2,145.95	
Parking Meter/Voucher	35.47	2,181.42
Travel		
Conferences Involving Travel	106.69	
Travel-City Business	182.80	289.49
Total Expenditures		72,412.66
Total Unexpended Funds		7,511.34
Less: Unexpended Funds Carried Over to 2016		(7,511.34)
Unexpended Funds Returned to General Revenue		$ 0.00

AUDIT REPORT ON EXPENDITURES MADE UNDER THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2015

To: His Worship Mayor Brian Bowman
and the members of City Council

We have audited the fund and chairperson expenditures of Councillor Marty Morantz for the year ended December 31, 2015 pursuant to the provisions of the *Councillors' Ward Allowance (CWA) 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 and chairperson expenditures free of material misstatement on the City's website. The Corporate Finance Department is responsible for disclosing fund and chairperson expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of fund and chairperson 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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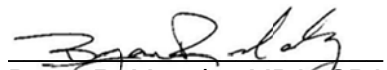
In our opinion, the fund and chairperson expenditures incurred by Councillor Marty Morantz were found to be in compliance, in all significant respects, and the Councillor's expenditure reports for the year ended December 31, 2015 have fairly presented the fund and chairperson expenditures, in all material respects, in accordance with the provisions of the Policy.



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

Winnipeg, Manitoba
May 6, 2016

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2015

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

Allocated Budget for the Year		$ 79,924.00
Ward Expenses:		
Advertising and Promotions		
Advertising	5,991.00	5,991.00
Business Meetings and Hospitality		
Business Meetings	436.90	436.90
Community Expenses		
Luncheons, Receptions & Events	938.80	
Membership Fees	55.00	
Other Operating Supplies	34.18	
Contrib-Donations	204.85	
Contrib-Sponsorships-Cash	250.00	
Ward Activities	787.00	2,269.83
Councillor's Assistants		
Non-Professional Services	55,640.58	55,640.58
Office Supplies		
Stationery and Office Supplies	450.84	450.84
Telephone and Communications		
Telephone	1,660.30	
Website/Domain Licenses	809.40	2,469.70
Postage and Courier Services		
Freight and Messenger Services	4.50	
Postage	40.60	45.10
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	435.82	435.82
Transportation		
Unicity Taxi	9.52	
Parking Space Rental	30.48	
Parking Meter/Voucher	78.10	118.10
Travel		
Conferences	50.00	50.00
Total Expenditures		67,907.87
Total Unexpended Funds		12,016.13
Less: Unexpended Funds Carried Over to 2016		(7,992.40)
Unexpended Funds Returned to General Revenue		$ 4,023.73

Councillor's Chairmanship Expenditure Report
for the year ended December 31, 2015

Committee: ***Standing Policy Committee on Finance***
Chairperson: ***Marty Morantz***

Allocated Budget for the Year		$ 7,000.00
Chairmanship Expenses:		
Community Expenses		
Other Operating Supplies	800.00	800.00
Travel		
Travel-City Business	963.89	963.89
Total Expenditures		1,763.89
Total Unexpended Funds		5,236.11
Less: Unexpended Funds Carried Over to 2016		(700.00)
Unexpended Funds Returned to General Revenue		$ 4,536.11

AUDIT REPORT ON EXPENDITURES MADE UNDER THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2015

To: His Worship Mayor Brian Bowman
and the members of City Council

We have audited the fund expenditures of Councillor Shawn Dobson for the year ended December 31, 2015 pursuant to the provisions of the *Councillors' Ward Allowance (CWA) 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 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 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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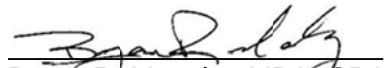
In our opinion, the fund expenditures incurred by Councillor Shawn Dobson were found to be in compliance, in all significant respects, and the Councillor's expenditure report for the year ended December 31, 2015 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



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

Winnipeg, Manitoba
May 6, 2016

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2015

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

Allocated Budget for the Year		$ 79,924.00
Ward Expenses:		
Advertising and Promotions		
Advertising	1,930.60	1,930.60
Business Meetings and Hospitality		
Business Meetings	86.00	86.00
Community Expenses		
Luncheons, Receptions & Events	583.33	
Membership Fees	300.00	
Contrib-Sponsorships-Cash	1,000.00	
Ward Activities	4,477.08	6,360.41
Councillor's Assistants		
Non-Professional Services	51,454.60	51,454.60
Office Supplies		
Stationery and Office Supplies	541.04	541.04
Telephone and Communications		
Telephone	2,510.01	
Telephone-Cellular	86.82	2,596.83
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	516.37	516.37
Travel		
Conferences	630.95	630.95
Total Expenditures		64,116.80
Total Unexpended Funds		15,807.20
Less: Unexpended Funds Carried Over to 2016		(7,992.40)
Unexpended Funds Returned to General Revenue		$ 7,814.80

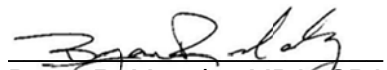
AUDIT REPORT ON EXPENDITURES MADE UNDER THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2015

To: His Worship Mayor Brian Bowman
and the members of City Council

We have audited the fund and chairperson expenditures of Councillor Mike Pagtakhan for the year ended December 31, 2015 pursuant to the provisions of the *Councillors' Ward Allowance (CWA) 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 and chairperson expenditures free of material misstatement on the City's website. The Corporate Finance Department is responsible for disclosing fund and chairperson expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of fund and chairperson 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 and chairperson expenditures complied with the Policy, and that the expenditure reports are free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the expenditure 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 the expenditure 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, the fund and chairperson expenditures incurred by Councillor Mike Pagtakhan were found to be in compliance, in all significant respects, and the Councillor's expenditure reports for the year ended December 31, 2015 have fairly presented the fund and chairperson expenditures, in all material respects, in accordance with the provisions of the Policy.



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

Winnipeg, Manitoba
May 6, 2016

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2015

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

Allocated Budget for the Year		$ 79,924.00
Ward Expenses:		
Advertising and Promotions		
Advertising	11,093.72	11,093.72
Business Meetings and Hospitality		
Heat-Gas, Oil, Steam & Electric		
Water		
Rentals		
Business Meetings	620.25	620.25
Community Expenses		
Luncheons, Receptions & Events	5,550.60	
Membership Fees	726.25	
Other Operating Supplies	327.54	
Contrib-Donations	5,432.11	
Contrib-Sponsorships-Cash	400.00	
Miscellaneous Expense	3.00	
Ward Activities	2,847.43	15,286.93
Councillor's Assistants		
Non-Professional Services	35,746.84	
Internal Professional Fee	385.00	36,131.84
Office Equipment		
Office Equipment	864.46	864.46
Office Supplies		
Stationery and Office Supplies	152.01	152.01
Periodicals and Subscriptions		
Periodicals and Subscriptions	1,139.94	1,139.94
Telephone and Communications		
Telephone	4,629.28	
Website/Domain Licenses	2,730.90	7,360.18
Postage and Courier Services		
Freight and Messenger Services	281.50	
Postage	2,832.08	3,113.58
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	3,732.17	3,732.17
Transportation		
Parking Space Rental	17.14	
Parking Meter/Voucher	143.02	160.16
Travel		
Conferences Involving Travelling	195.00	195.00
Total Expenditures		79,850.24
Total Unexpended Funds		73.76
Less: Unexpended Funds Carried Over to 2016		(73.76)
Unexpended Funds Returned to General Revenue		$ 0.00

Councillor's Chairmanship Expenditure Report
for the year ended December 31, 2015

Role: ***Deputy Mayor***
Councillor: ***Mike Pagtakhan***

Allocated Budget for the Year		$ 5,000.00
Chairmanship Expenses:		
Business Meetings	28.60	28.60
Community Expenses		
Luncheons, Receptions & Events		
Other Operating Supplies	1,686.32	
Contrib-Donations	847.18	
Miscellaneous Expense	218.16	
Ward Activities	118.80	2,870.46
Councillor's Assistants		
Non-Professional Services	842.39	842.39
Office Supplies		
Stationery and Office Supplies	91.80	91.80
Transportation		
Parking Meter/Voucher	7.62	7.62
Travel		
Travel-City Business	1,015.31	1,015.31
Total Expenditures		4,856.18
Total Unexpended Funds		143.82
Less: Unexpended Funds Carried Over to 2016		(143.82)
Unexpended Funds Returned to General Revenue		$ 0.00

Councillor's Chairmanship Expenditure Report
for the period November 4, 2015 to December 31, 2015

Committee ***Standing Policy Committee on Protection, Community Services and Parks***

Chairperson: ***Mike Pagtakhan***

Allocated Budget for the Year		$ 7,000.00
Less: Funds Expended Prior to Chairperson's Appointment		(5,746.27)
Allocated Budget for the Period in Committee		1,253.73
Chairmanship Expenses:		
Councillor's Assistants		
Non-Professional Services	1,253.73	1,253.73
Total Expenditures		1,253.73
Total Unexpended Funds		0.00
Less: Unexpended Funds Carried Over to 2016		0.00
Unexpended Funds Returned to General Revenue		$ 0.00

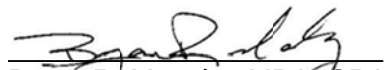
AUDIT REPORT ON EXPENDITURES MADE UNDER THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2015

To: His Worship Mayor Brian Bowman
and the members of City Council

We have audited the fund and chairperson expenditures of Councillor Devi Sharma for the year ended December 31, 2015 pursuant to the provisions of the *Councillors' Ward Allowance (CWA) 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 and chairperson expenditures free of material misstatement on the City's website. The Corporate Finance Department is responsible for disclosing fund and chairperson expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of fund and chairperson 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 and chairperson expenditures complied with the Policy, and that the expenditure reports are free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the expenditure 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 the expenditure 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, the fund and chairperson expenditures incurred by Councillor Devi Sharma were found to be in compliance, in all significant respects, and the Councillor's expenditure reports for the year ended December 31, 2015 have fairly presented the fund and chairperson expenditures, in all material respects, in accordance with the provisions of the Policy.



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

Winnipeg, Manitoba
May 6, 2016

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2015

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

Allocated Budget for the Year		$ 79,924.00
Ward Expenses:		
Business Meetings and Hospitality		
Heat-Gas, Oil, Steam & Electric	2,289.17	
Water	345.50	
Rentals	15,339.72	
Business Meetings	18.79	17,993.18
Community Expenses		
Luncheons, Receptions & Events	737.00	
Other Operating Supplies	19.47	
Miscellaneous Expense	189.00	
Ward Activities	238.58	1,184.05
Councillor's Assistants		
Non-Professional Services	28,721.38	28,721.38
Office Equipment		
Office Equipment Maintenance	259.20	
Office Equipment	134.95	394.15
Office Supplies		
Stationery and Office Supplies	2,521.59	2,521.59
Periodicals and Subscriptions		
Periodicals and Subscriptions	547.75	547.75
Telephone and Communications		
Internet Access	1,682.36	
Telephone	5,154.22	
Telephone-Cellular	669.59	7,506.17
Postage and Courier Services		
Freight and Messenger Services	61.00	
Postage	269.45	330.45
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	1,090.65	1,090.65
Professional and Consulting Services		
Casual Services	7,960.00	7,960.00
Transportation		
Parking Space Rental	10.47	
Parking Meter/Voucher	46.65	57.12
Travel		
Conferences	575.00	575.00
Total Expenditures		68,881.49
Total Unexpended Funds		11,042.51
Less: Unexpended Funds Carried Over to 2016		(7,992.40)
Unexpended Funds Returned to General Revenue		$ 3,050.11

Councillor's Chairmanship Expenditure Report
for the year ended December 31, 2015

Role: ***Speaker***
Councillor: ***Devi Sharma***

Allocated Budget for the Year		$ 5,000.00
Chairmanship Expenses:		
Community Expenses		
Other Operating Supplies	550.00	550.00
Councillor's Assistants		
Non-Professional Services	1,800.00	1,800.00
Total Expenditures		2,350.00
Total Unexpended Funds		2,650.00
Less: Unexpended Funds Carried Over to 2016		(500.00)
Unexpended Funds Returned to General Revenue		$ 2,150.00

Councillor's Chairmanship Expenditure Report
for the year ended December 31, 2015

Committee: ***Governance Committee of Council***
Chairperson: ***Devi Sharma***

Allocated Budget for the Year		$ 5,000.00
Chairmanship Expenses:		
Business Meetings and Hospitality		
Business Meetings	422.57	422.57
Community Expenses		
Other Operating Supplies	550.00	550.00
Councillor's Assistants		
Non-Professional Services	1,800.00	1,800.00
Total Expenditures		2,772.57
Total Unexpended Funds		2,227.43
Less: Unexpended Funds Carried Over to 2016		(500.00)
Unexpended Funds Returned to General Revenue		$ 1,727.43

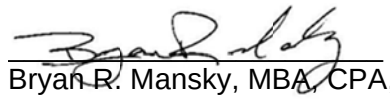
AUDIT REPORT ON EXPENDITURES MADE UNDER THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2015

To: His Worship Mayor Brian Bowman
and the members of City Council

We have audited the fund expenditures of Councillor Ross Eadie for the year ended December 31, 2015 pursuant to the provisions of the *Councillors' Ward Allowance (CWA) 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 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 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 expenditure report is free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the expenditure 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 expenditure 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, the fund expenditures incurred by Councillor Ross Eadie were found to be in compliance, in all significant respects, and the Councillor's expenditure report for the year ended December 31, 2015 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



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

Winnipeg, Manitoba
May 6, 2016

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2015

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

Allocated Budget for the Year		$ 79,924.00
Ward Expenses:		
Advertising and Promotions		
Advertising	5,258.67	5,258.67
Community Expenses		
Luncheons, Receptions & Events	3,187.00	
Contrib-Donations	15,110.69	
Contrib-Sponsorships-Cash	700.00	
Contrib-Sponsorships-In-Kind	500.00	
Ward Activities	163.68	19,661.37
Councillor's Assistants		
Non-Professional Services	49,363.47	49,363.47
Office Supplies		
Stationery and Office Supplies	236.09	236.09
Telephone and Communications		
Telephone	2,503.72	2,503.72
Postage and Courier Services		
Postage	3.85	3.85
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	18.05	18.05
Professional and Consulting Services		
Professional Services	622.15	
Casual Services	624.00	1,246.15
Transportation		
Transportation	178.99	
Unicity Taxi	282.09	461.08
Travel		
Conferences	80.00	80.00
Total Expenditures		78,832.45
Total Unexpended Funds		1,091.55
Less: Unexpended Funds Carried Over to 2016		(1,091.55)
Unexpended Funds Returned to General Revenue		$ 0.00

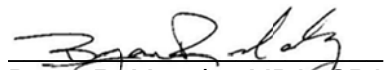
AUDIT REPORT ON EXPENDITURES MADE UNDER THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2015

To: His Worship Mayor Brian Bowman
and the members of City Council

We have audited the fund and chairperson expenditures of Councillor Jeff Browaty for the year ended December 31, 2015 pursuant to the provisions of the *Councillors' Ward Allowance (CWA) 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 and chairperson expenditures free of material misstatement on the City's website. The Corporate Finance Department is responsible for disclosing fund and chairperson expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of fund and chairperson 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 and chairperson expenditures complied with the Policy, and that the expenditure reports are free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the expenditure 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 the expenditure 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, the fund and chairperson expenditures incurred by Councillor Jeff Browaty were found to be in compliance, in all significant respects, and the Councillor's expenditure reports for the year ended December 31, 2015 have fairly presented the fund and chairperson expenditures, in all material respects, in accordance with the provisions of the Policy.



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

Winnipeg, Manitoba
May 6, 2016

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2015

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

Allocated Budget for the Year		$ 79,924.00
Ward Expenses:		
Advertising and Promotions		
Advertising	8,721.46	8,721.46
Business Meetings and Hospitality		
Business Meetings	1,115.32	1,115.32
Community Expenses		
Luncheons, Receptions & Events	1,189.00	
Membership Fees	325.00	
Contrib-Donations	2,489.37	
Contrib-Sponsorships-Cash	1,838.10	
Ward Activities	1,365.88	7,207.35
Councillor's Assistants		
Non-Professional Services	48,885.03	48,885.03
Office Supplies		
Stationery and Office Supplies	1,021.30	1,021.30
Periodicals and Subscriptions		
Periodicals and Subscriptions	267.39	267.39
Telephone and Communications		
Television Cable	386.89	
Telephone	3,158.13	
Telephone-Cellular	200.00	
Website/Domain Licenses	584.40	4,329.42
Postage and Courier Services		
Freight and Messenger Services	14.50	
Postage	27.23	41.73
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	43.60	43.60
Transportation		
Parking Space Rental	7.62	
Parking Meter/Voucher	7.62	15.24
Travel		
Conferences	59.17	
Conferences Involving Travelling	20.95	80.12
Total Expenditures		71,727.96
Total Unexpended Funds		8,196.04
Less: Unexpended Funds Carried Over to 2016		(7,992.40)
Unexpended Funds Returned to General Revenue		$ 203.64

Councillor's Chairmanship Expenditure Report
for the period January 1, 2015 to November 3, 2015

Committee: ***Standing Policy Committee on Protection and Community Services***

Chairperson: ***Jeff Browaty***

Allocated Budget for the Period on Committee		$ 7,000.00
Chairmanship Expenses:		
Business Meetings and Hospitality		
Business Meetings	174.40	174.40
Community Expenses		
Luncheons, Receptions & Events	1,522.00	
Other Operating Supplies	800.00	2,322.00
Office Supplies		
Stationery and Office Supplies	164.21	164.21
Periodicals and Subscriptions		
Periodicals and Subscriptions	87.94	87.94
Telephone and Communications		
Television Cable	56.11	56.11
Travel		
Conferences	380.95	
Travel-City Business	2,560.66	2,941.61
Total Expenditures		5,746.27
Total Unexpended Funds		1,253.73
Less: Unexpended Funds Carried Over to 2016		0.00
Unexpended Funds at End of Period		$ 1,253.73

Councillor's Chairmanship Expenditure Report
for the year ended December 31, 2015

Committee: ***Standing Policy Committee on Innovation***
Chairperson: ***Jeff Browaty***

Allocated Budget for the Year		$ 5,000.00
Chairmanship Expenses:		
Business Meetings and Hospitality		
Business Meetings	166.76	166.76
Community Expenses		
Luncheons, Receptions & Events	80.00	
Other Operating Supplies	550.00	630.00
Councillor's Assistants		
Non-Professional Services	800.00	800.00
Office Equipment		
Office Equipment Maintenance	162.00	162.00
Office Supplies		
Stationery and Office Supplies	754.86	754.86
Travel		
Conferences Involving Travelling	1,238.25	1,238.25
Total Expenditures		3,751.87
Total Unexpended Funds		1,248.13
Less: Unexpended Funds Carried Over to 2016		(700.00)
Unexpended Funds Returned to General Revenue		$ 548.13

AUDIT REPORT ON EXPENDITURES MADE UNDER THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2015

To: His Worship Mayor Brian Bowman
and the members of City Council

We have audited the fund expenditures of Councillor Jason Schreyer for the year ended December 31, 2015 pursuant to the provisions of the *Councillors' Ward Allowance (CWA) 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 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 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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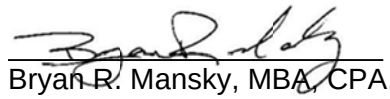
In our opinion, the fund expenditures incurred by Councillor Jason Schreyer were found to be in compliance, in all significant respects, and the Councillor's expenditure report for the year ended December 31, 2015 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



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

Winnipeg, Manitoba
May 6, 2016

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2015

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

Allocated Budget for the Year		$ 79,924.00
Ward Expenses:		
Advertising and Promotions		
Advertising	2,397.37	2,397.37
Community Expenses		
Luncheons, Receptions & Events	135.00	
Contrib-Donations	290.08	
Ward Activities	219.64	644.72
Councillor's Assistants		
Non-Professional Services	59,254.79	59,254.79
Office Equipment		
Office Equipment	973.03	973.03
Office Supplies		
Stationery and Office Supplies	458.87	458.87
Periodicals and Subscriptions		
Periodicals and Subscriptions	430.00	430.00
Telephone and Communications		
Telephone	2,530.85	2,530.85
Postage and Courier Services		
Freight and Messenger Services	19.50	
Postage	11.68	31.18
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	406.00	406.00
Professional and Consulting Services		
Professional Services	278.84	278.84
Travel		
Conferences	50.00	50.00
Total Expenditures		67,455.65
Total Unexpended Funds		12,468.35
Less: Unexpended Funds Carried Over to 2016		(7,992.40)
Unexpended Funds Returned to General Revenue		$ 4,475.95

AUDIT REPORT ON EXPENDITURES MADE UNDER THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2015

To: His Worship Mayor Brian Bowman
and the members of City Council

We have audited the fund expenditures of Councillor Russ Wyatt for the year ended December 31, 2015 pursuant to the provisions of the *Councillors' Ward Allowance (CWA) 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 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 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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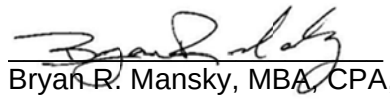
In our opinion, the fund expenditures incurred by Councillor Russ Wyatt were found to be in compliance, in all significant respects, and the Councillor's expenditure report for the year ended December 31, 2015 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



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

Winnipeg, Manitoba
May 6, 2016

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2015

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

Allocated Budget for the Year		$ 79,924.00
Ward Expenses:		
Advertising and Promotions		
Advertising	2,593.13	2,593.13
Business Meetings and Hospitality		
Business Meetings	6,775.94	6,775.94
Community Expenses		
Luncheons, Receptions & Events	2,132.50	
Membership Fees	375.00	
Contrib-Donations	831.32	
Contrib-Sponsorships-Cash	400.00	
Ward Activities	7,501.28	11,240.10
Councillor's Assistants		
Non-Professional Services	35,839.88	35,839.88
Office Supplies		
Stationery and Office Supplies	590.52	590.52
Periodicals and Subscriptions		
Periodicals and Subscriptions	304.56	304.56
Telephone and Communications		
Telephone	4,517.48	
Website/Domain Licenses	100.00	4,617.48
Postage and Courier Services		
Freight and Messenger Services	356.50	
Postage	1,931.68	2,288.18
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	2,922.76	2,922.76
Professional and Consulting Services		
Professional Services	622.15	
Consultant Services	570.83	1,192.98
Transportation		
Parking Space Rental	2,175.00	
Parking Meter/Voucher	26.66	2,201.66
Travel		
Conferences	50.00	
Travel-City Business	4,201.26	4,251.26
Total Expenditures		74,818.45
Total Unexpended Funds		5,105.55
Less: Unexpended Funds Carried Over to 2016		(5,105.55)
Unexpended Funds Returned to General Revenue		$ 0.00

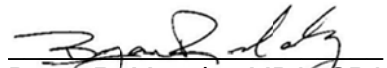
AUDIT REPORT ON EXPENDITURES MADE UNDER THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2015

To: His Worship Mayor Brian Bowman
and the members of City Council

We have audited the fund expenditures of Councillor Matt Allard for the year ended December 31, 2015 pursuant to the provisions of the *Councillors' Ward Allowance (CWA) 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 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 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 expenditure report is free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the expenditure 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 expenditure 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, the fund expenditures incurred by Councillor Matt Allard were found to be in compliance, in all significant respects, and the Councillor's expenditure report for the year ended December 31, 2015 has fairly presented the fund expenditures, in all material respects, in accordance with the provisions of the Policy.



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

Winnipeg, Manitoba
May 6, 2016

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2015

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

Allocated Budget for the Year		$ 79,924.00
Ward Expenses:		
Advertising and Promotions		
Advertising	2,495.79	2,495.79
Business Meetings and Hospitality		
Business Meetings	286.86	286.86
Community Expenses		
Luncheons, Receptions & Events	1,813.50	
Contrib-Donations	253.86	
Ward Activities	1,432.41	3,499.77
Councillor's Assistants		
Non-Professional Services	48,902.46	48,902.46
Office Supplies		
Stationery and Office Supplies	1,945.20	1,945.20
Periodicals and Subscriptions		
Periodicals and Subscriptions	144.31	144.31
Telephone and Communications		
Telephone	2,942.55	
Telephone-Cellular	380.79	
Website/Domain Licenses	362.50	3,685.84
Postage and Courier Services		
Postage	22.87	22.87
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	568.34	568.34
Transportation		
Unicity Taxi	114.89	
Parking Space Rental	16.19	
Parking Meter/Voucher	103.50	234.58
Travel		
Conferences	380.95	
Conferences Involving Travelling	1,892.52	
Travel-City Business	687.29	2,960.76
Total Expenditures		64,746.78
Total Unexpended Funds		15,177.22
Less: Unexpended Funds Carried Over to 2016		(7,992.40)
Unexpended Funds Returned to General Revenue		$ 7,184.82

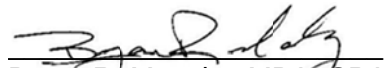
AUDIT REPORT ON EXPENDITURES MADE UNDER THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2015

To: His Worship Mayor Brian Bowman
and the members of City Council

We have audited the fund and chairperson expenditures of Councillor Brian Mayes for the year ended December 31, 2015 pursuant to the provisions of the *Councillors' Ward Allowance (CWA) 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 and chairperson expenditures free of material misstatement on the City's website. The Corporate Finance Department is responsible for disclosing fund and chairperson expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of fund and chairperson 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 and chairperson expenditures complied with the Policy, and that the expenditure reports are free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the expenditure 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 the expenditure 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, the fund and chairperson expenditures incurred by Councillor Brian Mayes were found to be in compliance, in all significant respects, and the Councillor's expenditure reports for the year ended December 31, 2015 have fairly presented the fund and chairperson expenditures, in all material respects, in accordance with the provisions of the Policy.



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

Winnipeg, Manitoba
May 6, 2016

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2015

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

Allocated Budget for the Year		$ 79,924.00
Ward Expenses:		
Advertising and Promotions		
Advertising	9,088.23	9,088.23
Business Meetings and Hospitality		
Business Meetings	15.66	15.66
Community Expenses		
Luncheons, Receptions & Events	2,706.46	
Contrib-Donations	201.11	
Contrib-Sponsorships-Cash	250.00	
Ward Activities	1,312.55	4,470.12
Councillor's Assistants		
Non-Professional Services	53,458.95	53,458.95
Office Equipment		
Office Equipment	108.97	108.97
Office Supplies		
Stationery and Office Supplies	827.36	827.36
Periodicals and Subscriptions		
Periodicals and Subscriptions	61.65	61.65
Telephone and Communications		
Telephone	1,710.24	
Website/Domain Licenses	1,375.30	3,085.54
Postage and Courier Services		
Postage	1,171.09	1,171.09
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	3,130.72	3,130.72
Transportation		
Parking Space Rental	88.09	
Parking Meter/Voucher	107.41	195.50
Travel		
Conferences	50.00	50.00
Total Expenditures		75,663.79
Total Unexpended Funds		4,260.21
Less: Unexpended Funds Carried Over to 2016		(4,260.21)
Unexpended Funds Returned to General Revenue		$ 0.00

Councillor's Chairmanship Expenditure Report
for the year ended December 31, 2015

Committee: ***Standing Policy Committee on Water and Waste, Riverbank Management and the Environment***

Chairperson: ***Brian Mayes***

Allocated Budget for the Year		$ 5,000.00
Chairmanship Expenses:		
Community Expenses		
Other Operating Supplies	550.00	550.00
Total Expenditures		550.00
Total Unexpended Funds		4,450.00
Less: Unexpended Funds Carried Over to 2016		(350.00)
Unexpended Funds Returned to General Revenue		$ 4,100.00

Councillor's Chairmanship Expenditure Report
for the year ended December 31, 2015

Committee: ***Standing Policy Committee on Downtown Development***
Chairperson: ***Brian Mayes***

Allocated Budget for the Year		$ 7,000.00
Chairmanship Expenses:		
Community Expenses		
Luncheons, Receptions & Events	200.00	
Contrib-Donations	1,000.00	
Other Operating Supplies	800.00	2,000.00
Postage and Courier Services		
Postage	1,172.61	1,172.61
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	19.24	19.24
Travel		
Conferences Involving Travelling	876.48	
Travel-City Business	1,604.49	2,480.97
Total Expenditures		5,672.82
Total Unexpended Funds		1,327.18
Less: Unexpended Funds Carried Over to 2016		0.00
Unexpended Funds Returned to General Revenue		$ 1,327.18

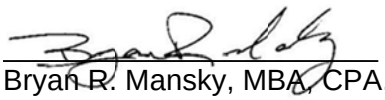
AUDIT REPORT ON EXPENDITURES MADE UNDER THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2015

To: His Worship Mayor Brian Bowman
and the members of City Council

We have audited the fund and chairperson expenditures of Councillor Janice Lukes for the year ended December 31, 2015 pursuant to the provisions of the *Councillors' Ward Allowance (CWA) 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 and chairperson expenditures free of material misstatement on the City's website. The Corporate Finance Department is responsible for disclosing fund and chairperson expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of fund and chairperson 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 and chairperson expenditures complied with the Policy, and that the expenditure reports are free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the expenditure 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 the expenditure 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, the fund and chairperson expenditures incurred by Councillor Janice Lukes were found to be in compliance, in all significant respects, and the Councillor's expenditure reports for the year ended December 31, 2015 have fairly presented the fund and chairperson expenditures, in all material respects, in accordance with the provisions of the Policy.



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

Winnipeg, Manitoba
May 6, 2016

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2015

Ward: ***South Winnipeg - St. Norbert***
Councillor: ***Janice Lukes***

Allocated Budget for the Year		$ 79,924.00
Ward Expenses:		
Advertising and Promotions		
Advertising	452.27	452.27
Business Meetings and Hospitality		
Business Meetings	56.75	56.75
Community Expenses		
Luncheons, Receptions & Events	1,938.50	
Ward Activities	1,803.69	3,742.19
Councillor's Assistants		
Non-Professional Services	62,780.40	62,780.40
Office Supplies		
Stationery and Office Supplies	1,452.68	1,452.68
Periodicals and Subscriptions		
Periodicals and Subscriptions	375.00	
Books	14.99	389.99
Telephone and Communications		
Telephone	2,361.58	
Website/Domain Licenses	3,540.00	5,901.58
Postage and Courier Services		
Freight and Messenger Services	21.00	
Postage	64.65	85.65
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	217.21	217.21
Professional and Consulting Services		
Casual Services	750.00	750.00
Transportation		
Parking Space Rental	14.29	14.29
Total Expenditures		75,843.01
Total Unexpended Funds		4,080.99
Less: Unexpended Funds Carried Over to 2016		(4,080.99)
Unexpended Funds Returned to General Revenue		$ 0.00

Councillor's Chairmanship Expenditure Report
for the year ended December 31, 2015

Committee: ***Standing Policy Committee on Infrastructure Renewal and Public Works***

Chairperson: ***Janice Lukes***

Allocated Budget for the Year		$ 7,000.00
Chairmanship Expenses:		
Community Expenses		
Other Operating Supplies	800.00	800.00
Councillor's Assistants		
Non-Professional Services	5,726.00	5,726.00
Professional and Consulting Services		
Professional Services	474.00	474.00
Total Expenditures		7,000.00
Total Unexpended Funds		0.00
Less: Unexpended Funds Carried Over to 2016		0.00
Unexpended Funds Returned to General Revenue		$ 0.00

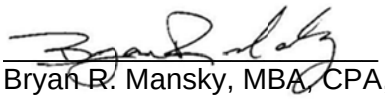
AUDIT REPORT ON EXPENDITURES MADE UNDER THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2015

To: His Worship Mayor Brian Bowman
and the members of City Council

We have audited the chairperson expenditures for the Executive Policy Committee, the Environmental Committee, and the Strategic Infrastructure Renewal Committee for the year ended December 31, 2015 pursuant to the provisions of the *Councillors' Ward Allowance (CWA) Fund Policy* ("the Policy"). The Environmental Committee and the Strategic Infrastructure Renewal Committee accounts were not allocated to any one Councillor during the year. 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 chairperson expenditures free of material misstatement on the City's website. The Corporate Finance Department is responsible for disclosing chairperson expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of chairperson 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 chairperson expenditures complied with the Policy, and that the expenditure reports are free from material misstatement. An audit involves performing procedures to obtain evidence about the amounts presented in the expenditure 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 expenditure 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, the chairperson expenditures incurred in the Executive Policy Committee, Environmental Committee, and the Strategic Infrastructure Renewal Committee were found to be in compliance, in all significant respects, and the expenditure reports for the year ended December 31, 2015 have fairly presented the expenditures, in all material respects, in accordance with the provisions of the Policy.



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

Winnipeg, Manitoba
May 6, 2016

Chairmanship Expenditure Report
for the year ended December 31, 2015

Committee: ***Executive Policy Committee***
Chairperson: ***Brian Bowman***

Allocated Budget for the Year		$ 7,000.00
Chairmanship Expenses:		
Community Expenses		
Other Operating Supplies *	800.00	800.00
Total Expenditures		800.00
Total Unexpended Funds		6,200.00
Less: Unexpended Funds Carried Over to 2016		0.00
Unexpended Funds Returned to General Revenue		$ 6,200.00

***** *The expense includes general supplies purchased for the Council building.*

Chairmanship Expenditure Report
for the year ended December 31, 2015

Committee: ***Environmental***
Chairperson: ***None Appointed***

Allocated Budget for the Year		$ 5,000.00
Chairmanship Expenses:		
Community Expenses		
Other Operating Supplies *	550.00	550.00
Total Expenditures		550.00
Total Unexpended Funds		4,450.00
Less: Unexpended Funds Carried Over to 2016		(350.00)
Unexpended Funds Returned to General Revenue		$ 4,100.00

***** *The expense includes general supplies purchased for the Council building.*

Chairmanship Expenditure Report
for the year ended December 31, 2015

Committee: ***Stategic Infrastructure Renewal***
Chairperson: ***None Appointed***

Allocated Budget for the Year		$ 5,000.00
Chairmanship Expenses:		
Community Expenses		
Other Operating Supplies *	550.00	550.00
Total Expenditures		550.00
Total Unexpended Funds		4,450.00
Less: Unexpended Funds Carried Over to 2016		0.00
Unexpended Funds Returned to General Revenue		$ 4,450.00

***** *The expense includes general supplies purchased for the Council building.*