KPMG LLP
Suite 2000 - One Lombard Place
Winnipeg MB R3B 0X3
Canada

Telephone (204) 957-1770
Fax (204) 957-0808
Internet www.kpmg.ca

INDEPENDENT AUDITORS' REPORT

To the Corporate Controller of the City of Winnipeg

We have audited the summary of expenditures of The City of Winnipeg - Winnipeg Police Board, ("the schedule") for the year ended December 31, 2015. This schedule has been prepared in accordance with the financial reporting provisions in The City of Winnipeg By-Law No 148/2012 dated November 28, 2012.

Management's Responsibility for the Schedule

Management is responsible for the preparation of the schedule in accordance with The City of Winnipeg By-Law No 148/2012 dated November 28, 2012 referred to above, and for such internal control as management determines is necessary to enable the preparation of the schedule that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the schedule based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the schedule, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of the schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity.
KPMG Canada provides services to KPMG LLP.

Opinion

In our opinion, the financial information in the statement of expenditures of The City of Winnipeg - Winnipeg Police Board is prepared in all material respects, in accordance with the financial reporting provisions in The City of Winnipeg By-Law No 148/2012 dated November 28, 2012.

Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to Note 1 to the schedule, which describes the basis of accounting. The schedule is prepared to provide information to the City of Winnipeg and the Manitoba Police Commission regarding The City of Winnipeg By-Law 148/2012 dated November 28, 2012. As a result, the schedule may not be suitable for another purpose. Our report is intended solely for The City of Winnipeg and the Manitoba Police Commission, and should not be used by parties other than The City of Winnipeg and the Manitoba Police Commission.

KPMG LLP

Chartered Professional Accountants

June 22, 2016

Winnipeg, Canada

THE CITY OF WINNIPEG
WINNIPEG POLICE BOARD

Summary of Expenditures

Year ended December 31, 2015

	2015	2014
Expenditures:		
Staff wages	$274,878	$215,516
Consulting fees	-	123,750
Office rent	56,851	42,638
Honoraria	32,512	26,227
Public consultations and meetings	14,309	19,244
Other administration costs	11,898	9,926
Education and training	11,115	15,286
Professional services	5,894	3,781
WPS professional services	5,400	12,960
Furniture and equipment	1,057	21,590
Board memberships	633	6,003
Total expenses	$414,547	$496,921
Funded by commitment reserve (note 1 c)	-	(150,947)
Expenses charged against Winnipeg Police Board budget	$414,547	$345,974

See accompanying notes to financial information.

THE CITY OF WINNIPEG
WINNIPEG POLICE BOARD

Notes to Financial Information

Year ended December 31, 2015

---

1. Significant accounting policies:

(a) Basis of accounting:
This schedule has been prepared in accordance with the financial reporting provisions as set out in The City of Winnipeg ("the City") By-Law No. 148/2012 dated November 28, 2012. As a result, the schedule may not be suitable for other purposes. Winnipeg Police Board expenses are those charged against the Winnipeg Police Board budget in the General Revenue Fund and the Commitment Reserve Fund.

(b) Expenditures:
(i) Staff wages:
Agreements for employment of Board staff have been authorized and approved by The City of Winnipeg - Winnipeg Police Board ("the Board").

(ii) Honoraria:
The Board shall hold a minimum of nine (9) monthly meetings per year and shall annually hold a minimum of two additional public consultations to solicit community input on public safety issues and priorities.

Citizen members of the Board shall be paid the following remuneration by the City for time spent in attendance at meetings of the Board, including public consultations:
(a) Chair and Vice Chair:
(i) $190.00 for four (4) meeting hours or less;
(ii) $336.00 for more than four (4) meeting hours.
(b) Other Citizen members:
(i) $109.00 for four (4) meeting hours or less;
(ii) $192.00 for more than four (4) meeting hours.

(c) Commitment reserve:
An amount of $150,947 of the expenses reported during 2014 was charged to the City's Commitment Reserve Fund. The Commitment Reserve Fund was established by the City of Winnipeg for the purpose of allowing departments to carry forward committed budget dollars to the succeeding year thereby eliminating the need to re-budget.