Winnipeg

Audit Department • Service de vérification

His Worship Mayor Brian Bowman
The City of Winnipeg
Council Building
510 Main Street
Winnipeg, Manitoba R3B 1B9

April 23, 2017

Dear Mayor Bowman:

Re: Review Engagement Report on the Memorandum of Agreement between the City of Winnipeg and the United Fire Fighters of Winnipeg

Pursuant to the motion adopted by Council on March 26, 1997, "The City of Winnipeg Collective Bargaining Agreements and the Involvement of Internal and External Auditors", we have reviewed the attached report entitled "Negotiations between the City of Winnipeg and the United Fire Fighters of Winnipeg, Union Local 867 of the International Association of Fire Fighters", dated April 21, 2017 ("the report"). The report presents the forecasted net incremental costs of ratifying the proposed Memorandum of Agreement between the City of Winnipeg and the United Fire Fighters of Winnipeg, dated April 18, 2017, and covering the period of December 25, 2016 to December 31, 2020. The forecast presented in the report is based on the Public Service's assumptions and interpretations of the proposed Memorandum of Agreement as at the report date. Preparation of the report is the responsibility of the Public Service. Our responsibility is to provide assurance on the appropriateness of the report based on our review. Our review was performed in accordance with generally accepted government assurance standards for review engagements and, accordingly, consisted primarily of inquiry, analytical procedures and discussion related to the information provided to us by the Public Service. More specifically, we assessed the plausibility of the report, including the calculation of the net incremental costs, and the plausibility of the Public Service's underlying assumptions and interpretations of the proposed Memorandum of Agreement.

Since the forecast in the report is based on its disclosed assumptions about future events, actual results for the agreement period will vary from those presented, and the variations may be material. Furthermore, a review does not constitute an audit and, consequently, we do not express any opinion as to whether the forecasted net incremental costs of the Memorandum of Agreement will be realized.

Based on our review, nothing has come to our attention that causes us to believe that the report has not, in all material respects, been prepared in an appropriate manner for the consideration of City Council.

The report was prepared for the purposes of City Council to ratify the proposed Memorandum of Agreement and, though it is a public document, it may not be suitable for use for any other purposes. The Public Service does not intend to update the figures presented in the report subsequent to its issuance. The Public Service has provided contextual information on the Manitoban consumer price index and collective agreement settlements for other Canadian jurisdictions in the report. We have not reviewed the accuracy of these figures and provide no assurance on this contextual information.

Sincerely,

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

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