Winnipeg

Audit Department • Service de verification

To: The members of City Council

Date: June 2, 2017

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, 2016. 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, 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. An audit involves performing procedures to obtain evidence about the amounts expended under the funds. 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 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. We have also compiled and grouped the fund and chairperson expenditures to illustrate the amounts spent in each expense category and the total amount returned to general revenue at the end of the year. No assurance is provided on the preparation of the expense reports.

In our opinion, fund and chairperson expenditures for fourteen of the City Councillors were found to be in compliance, in all significant respects, with the provisions of the Policy for the year ended December 31, 2016. In the case of the fifteenth City Councillor, we found that on four separate occasions, supporting documentation for the Councillor's purchasing card was not submitted within two months of statement issuance for processing as required per the Policy. As a result, the purchasing card was suspended by the City Clerk's Department. The individual reports are attached for your information and include summaries of each Councillor's expenditures.

(continued…)

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 2016

Total 2016 Allocation	$1,292,860
Total Unexpended Funds Carried Forward to 2016	84,503
Total 2016 Expenditures	(1,233,132)
Total Unexpended Funds Carried Forward to 2017	(88,402)
Total Funds Returned to General Revenue	$55,829

AUDIT REPORT ON EXPENDITURES MADE UNDER THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2016

To: The members of City Council

We have audited the compliance of the fund and chairperson expenditures of Councillor Jenny Gerbasi for the year ended December 31, 2016 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, 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. An audit involves performing procedures to obtain evidence about the amounts expended under the fund. 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 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. We have also compiled and grouped the fund and chairperson expenditures to illustrate the amounts spent in each expense category and the total amount returned to general revenue at the end of the year. No assurance is provided on the preparation of the expense reports.

In our opinion, the fund and chairperson expenditures incurred by Councillor Jenny Gerbasi were found to be in compliance, in all significant respects, with the provisions of the Policy for the year ended December 31, 2016.

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

Winnipeg, Manitoba
June 2, 2017

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2016

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

Allocated Budget for the Year		$ 80,924.00
Add: Unexpended Funds Carried Forward to 2016		7,992.40
Total Available Funds for the Year		88,916.40
Ward Expenses:		
Advertising and Promotions		
Advertising	6,957.38	6,957.38
Business Meetings and Hospitality		
Business Meetings	253.26	253.26
Community Expenses		
Luncheons, Receptions & Events	1,644.95	
Membership Fees	30.00	
Other Operating Supplies	237.75	
Contrib-Donations	2,144.40	
Miscellaneous Expense	17.99	4,075.09
Councillor's Assistants		
Casual Services	48,614.74	48,614.74
Office Equipment		
Elec, Light and Comm Equipment	737.73	
Office Equipment	710.63	1,448.36
Office Supplies		
Stationery and Office Supplies	1,533.73	1,533.73
Periodicals and Subscriptions		
Periodicals and Subscriptions	1,263.75	1,263.75
Telephone and Communications		
Telephone	2,888.11	2,888.11
Postage and Courier Services		
Freight and Messenger Services	42.50	
Postage	3,329.03	3,371.53
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	2,978.25	2,978.25
Training		
Training, Workshops and Tuition	466.00	466.00
Transportation		
Transportation	146.76	146.76
Travel		
Conferences Involving Travel	1,500.00	1,500.00
Total Expenditures		75,496.96
Total Unexpended Funds		13,419.44
Less: Unexpended Funds Carried Over to 2017		(8,092.40)
Unexpended Funds Returned to General Revenue		$ 5,327.04

Councillor's Chairmanship Expenditure Report
for the period November 2, 2016 to December 31, 2016

Role: ***Deputy Mayor***
Councillor: ***Jenny Gerbasi***

Allocated Budget for the Year		$ 5,000.00
Add: Unexpended Funds Carried Forward to 2016		143.82
Less: Funds Expended Prior to Chairperson's Appointment		(4,248.70)
Total Available Funds for the Period		895.12
Chairmanship Expenses:		
Postage and Courier Services		
Postage	348.57	348.57
Transportation		
Parking Space Rental	20.95	20.95
Total Expenditures		369.52
Total Unexpended Funds		525.60
Less: Unexpended Funds Carried Over to 2017		(500.00)
Unexpended Funds Returned to General Revenue		$ 25.60

AUDIT REPORT ON EXPENDITURES MADE UNDER THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2016

To: The members of City Council

We have audited the compliance of the fund and chairperson expenditures of Councillor John Orlikow for the year ended December 31, 2016 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, 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. An audit involves performing procedures to obtain evidence about the amounts expended under the fund. 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 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. We have also compiled and grouped the fund and chairperson expenditures to illustrate the amounts spent in each expense category and the total amount returned to general revenue at the end of the year. No assurance is provided on the preparation of the expense reports.

In our opinion, the fund and chairperson expenditures incurred by Councillor John Orlikow were found to be in compliance, in all significant respects, with the provisions of the Policy for the year ended December 31, 2016.

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

Winnipeg, Manitoba
June 2, 2017

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2016

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

Allocated Budget for the Year		$ 80,924.00
Add: Unexpended Funds Carried Forward to 2016		559.98
Total Available Funds for the Year		81,483.98
Ward Expenses:		
Advertising and Promotions		
Advertising	5,334.00	5,334.00
Business Meetings and Hospitality		
Business Meetings	213.90	213.90
Community Expenses		
Luncheons, Receptions & Events	663.14	
Contrib-Donations	115.06	778.20
Councillor's Assistants		
Casual Services	58,098.65	58,098.65
Office Supplies		
Stationery and Office Supplies	175.45	175.45
Periodicals and Subscriptions		
Periodicals and Subscriptions	51.06	51.06
Telephone and Communications		
Telephone	2,782.19	2,782.19
Postage and Courier Services		
Postage	941.82	941.82
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	1,806.81	1,806.81
Professional and Consulting Services		
Casual Services-Other	1,200.00	
Non-Professional services	3,511.50	4,711.50
Transportation		
Parking Space Rental	7.62	
Parking Meter/Voucher	8.57	16.19
Total Expenditures		74,909.78
Total Unexpended Funds		6,574.19
Less: Unexpended Funds Carried Over to 2017		(6,574.19)
Unexpended Funds Returned to General Revenue		$ 0.00

Councillor's Chairmanship Expenditure Report
for the year ended December 31, 2016

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:		
Business Meetings and Hospitality		
Business Meetings	62.10	62.10
Community Expenses		
Other Operating Supplies	800.00	800.00
Councillor's Assistants		
Casual Services	5,443.74	5,443.74
Total Expenditures		6,305.84
Total Unexpended Funds		694.16
Less: Unexpended Funds Carried Over to 2017		(694.16)
Unexpended Funds Returned to General Revenue		$ 0.00

AUDIT REPORT ON EXPENDITURES MADE UNDER THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2016

To: The members of City Council

We have audited the compliance of the fund and chairperson expenditures of Councillor Cindy Gilroy for the year ended December 31, 2016 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, 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. An audit involves performing procedures to obtain evidence about the amounts expended under the fund. 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 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. We have also compiled and grouped the fund and chairperson expenditures to illustrate the amounts spent in each expense category and the total amount returned to general revenue at the end of the year. No assurance is provided on the preparation of the expense reports.

In our opinion, the fund and chairperson expenditures incurred by Councillor Cindy Gilroy were found to be in compliance, in all significant respects, with the provisions of the Policy for the year ended December 31, 2016.

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

Winnipeg, Manitoba
June 2, 2017

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2016

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

Allocated Budget for the Year		$ 80,924.00
Add: Unexpended Funds Carried Forward to 2016		2,629.26
Total Available Funds for the Year		83,553.26
Ward Expenses:		
Advertising and Promotions		
Advertising	4,080.00	4,080.00
Business Meetings and Hospitality		
Business Meetings	238.87	
Rentals	200.00	438.87
Community Expenses		
Luncheons, Receptions & Events	478.50	
Contrib-Donations	1,750.00	
Contrib-Sponsorships-Cash	250.00	
Ward Activities	263.36	2,741.86
Councillor's Assistants		
Casual Services	59,722.95	59,722.95
Office Supplies		
Stationery and Office Supplies	285.67	285.67
Periodicals and Subscriptions		
Periodicals and Subscriptions	119.40	119.40
Telephone and Communications		
Telephone	2,027.36	2,027.36
Postage and Courier Services		
Freight and Messenger Services	4.50	
Postage	11.97	16.47
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	413.50	413.50
Professional and Consulting Services		
Casual Services-Other	5,900.00	
Non-Professional Services	600.00	6,500.00
Transportation		
Parking Meter/Voucher	9.52	9.52
Travel		
Conferences involving travel	1,699.88	1,699.88
Total Expenditures		78,055.49
Total Unexpended Funds		5,497.77
Less: Unexpended Funds Carried Over to 2017		(5,497.77)
Unexpended Funds Returned to General Revenue		$ 0.00

Councillor's Chairmanship Expenditure Report
for the period November 2, 2016 to December 31, 2016

Committee: ***Standing Policy Committee on Innovation***
Chairperson: ***Cindy Gilroy***

Allocated Budget for the Year		$ 7,000.00
Add: Unexpended Funds Carried Forward to 2016		700.00
Less: Funds Expended Prior to Chairperson's Appointment		(5,051.12)
Total Available Funds for the Period		2,648.88
Chairmanship Expenses:		
Councillor's Assistants		
Casual Services	1,500.00	1,500.00
Total Expenditures		1,500.00
Total Unexpended Funds		1,148.88
Less: Unexpended Funds Carried Over to 2017		(700.00)
Unexpended Funds Returned to General Revenue		$ 448.88

AUDIT REPORT ON EXPENDITURES MADE UNDER THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2016

To: The members of City Council

We have audited the compliance of the fund and chairperson expenditures of Councillor Scott Gillingham for the year ended December 31, 2016 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, 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. An audit involves performing procedures to obtain evidence about the amounts expended under the fund. 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 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. We have also compiled and grouped the fund and chairperson expenditures to illustrate the amounts spent in each expense category and the total amount returned to general revenue at the end of the year. No assurance is provided on the preparation of the expense reports.

In our opinion, the fund and chairperson expenditures incurred by Councillor Scott Gillingham were found to be in compliance, in all significant respects, with the provisions of the Policy for the year ended December 31, 2016.

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

Winnipeg, Manitoba
June 2, 2017

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2016

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

Allocated Budget for the Year		$ 80,924.00
Add: Unexpended Funds Carried Forward to 2016		7,511.34
Total Available Funds for the Year		88,435.34
Ward Expenses:		
Advertising and Promotions		
Advertising	11,289.24	11,289.24
Business Meetings and Hospitality		
Rentals	100.00	
Business Meetings	442.02	542.02
Community Expenses		
Luncheons, Receptions & Events	3,021.45	
Membership Fees	200.00	
Contrib-Donations	238.12	
Ward Activities	1,729.33	5,188.90
Councillor's Assistants		
Casual Services	49,706.70	49,706.70
Office Supplies		
Stationery and Office Supplies	1,245.58	1,245.58
Periodicals and Subscriptions		
Periodicals and Subscriptions	666.99	666.99
Telephone and Communications		
Telephone-Cellular	2,509.00	2,509.00
Postage and Courier Services		
Freight and Messenger Services	4.50	
Postage	3,614.13	3,618.63
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	1,452.14	1,452.14
Professional and Consulting Services		
Non-Professional Services	1,614.30	1,614.30
Transportation		
Parking Space Rental	1,414.10	
Parking Meter/Voucher	65.61	1,479.71
Total Expenditures		79,313.21
Total Unexpended Funds		9,122.13
Less: Unexpended Funds Carried Over to 2017		(8,092.40)
Unexpended Funds Returned to General Revenue		$ 1,029.73

Councillor's Chairmanship Expenditure Report
for the period November 2, 2016 to December 31, 2016

Committee: ***Standing Policy Committee on Finance***
Chairperson: ***Scott Gillingham***

Allocated Budget for the Year		$ 7,000.00
Add: Unexpended Funds Carried Forward to 2016		700.00
Less: Funds Expended Prior to Chairperson's Appointment		(800.00)
Total Available Funds for the Period		$6,900.00
Chairmanship Expenses:		
Business Meetings and Hospitality		
Business Meetings	31.65	31.65
Transportation		
Parking Space Rental	8.57	8.57
Travel		
Conferences	295.00	295.00
Total Expenditures		335.22
Total Unexpended Funds		$6,564.78
Less: Unexpended Funds Carried Over to 2017		(700.00)
Unexpended Funds Returned to General Revenue		$5,864.78

AUDIT REPORT ON EXPENDITURES MADE UNDER THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2016

To: The members of City Council

We have audited the compliance of the fund and chairperson expenditures of Councillor Marty Morantz for the year ended December 31, 2016 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, 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. An audit involves performing procedures to obtain evidence about the amounts expended under the fund. 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 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. We have also compiled and grouped the fund chairperson expenditures to illustrate the amounts spent in each expense category and the total amount returned to general revenue at the end of the year. No assurance is provided on the preparation of the expense reports.

In our opinion, the fund and chairperson expenditures incurred by Councillor Marty Morantz were found to be in compliance, in all significant respects, with the provisions of the Policy for the year ended December 31, 2016.

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

Winnipeg, Manitoba
June 2, 2017

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2016

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

Allocated Budget for the Year		$ 80,924.00
Add: Unexpended Funds Carried Forward to 2016		7,992.40
Total Available Funds for the Year		88,916.40
Ward Expenses:		
Advertising and Promotions		
Advertising	10,902.53	10,902.53
Business Meetings and Hospitality		
Business Meetings	59.62	59.62
Community Expenses		
Luncheons, Receptions & Events	4,488.48	
Contrib-Donations	380.00	
Contrib-Sponsorships-Cash	500.00	
Ward Activities	218.40	5,586.88
Councillor's Assistants		
Casual Services	53,593.83	53,593.83
Office Supplies		
Stationery and Office Supplies	169.97	169.97
Periodicals and Subscriptions		
Periodicals and Subscriptions	809.40	809.40
Telephone and Communications		
Telephone	923.24	923.24
Postage and Courier Services		
Freight and Messenger Services	13.50	
Postage	83.08	96.58
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	1,020.82	1,020.82
Professional and Consulting Services		
Non-Professional Services	175.00	175.00
Transportation		
Transportation	9.52	
Parking Space Rental	19.05	
Parking Meter/Voucher	5.71	34.28
Total Expenditures		73,372.15
Total Unexpended Funds		15,544.25
Less: Unexpended Funds Carried Over to 2017		(8,092.40)
Unexpended Funds Returned to General Revenue		$ 7,451.85

Councillor's Chairmanship Expenditure Report
for the period January 1, 2016 to November 1, 2016

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

Allocated Budget for the Year		$ 7,000.00
Add: Unexpended Funds Carried Forward to 2016		700.00
Total Available Funds for the Year		7,700.00
Chairmanship Expenses:		
Community Expenses		
Other Operating Supplies	800.00	800.00
Total Expenditures		800.00
Unexpended Funds Available for the Remainder of the Year		$ 6,200.00

Councillor's Chairmanship Expenditure Report
for the period November 2, 2016 to December 31, 2016

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

Chairperson: ***Marty Morantz***

Allocated Budget for the Year	$ 7,000.00
Less: Funds Expended Prior to Chairperson's Appointment	(5,835.00)
Total Available Funds for the Period	1,165.00
Chairmanship Expenses:	
	nil
Total Expenditures	0.00
Total Unexpended Funds	1,165.00
Less: Unexpended Funds Carried Over to 2017	(700.00)
Unexpended Funds Returned to General Revenue	$ 465.00

AUDIT REPORT ON EXPENDITURES MADE UNDER THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2016

To: The members of City Council

We have audited the compliance of the fund expenditures of Councillor Shawn Dobson for the year ended December 31, 2016 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, 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. An audit involves performing procedures to obtain evidence about the amounts expended under the fund. 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 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. We have also compiled and grouped the fund expenditures to illustrate the amounts spent in each expense category and the total amount returned to general revenue at the end of the year. No assurance is provided on the preparation of the expense report.

In our opinion, the fund expenditures incurred by Councillor Shawn Dobson were found to be in compliance, in all significant respects, with the provisions of the Policy for the year ended December 31, 2016.

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

Winnipeg, Manitoba
June 2, 2017

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2016

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

Allocated Budget for the Year		$ 80,924.00
Add: Unexpended Funds Carried Forward to 2016		7,992.40
Total Available Funds for the Year		88,916.40
Ward Expenses:		
Advertising and Promotions		
Advertising	5,283.02	5,283.02
Business Meetings and Hospitality		
Business Meetings	36.75	36.75
Community Expenses		
Luncheons, Receptions & Events	1,439.49	
Membership Fees	200.00	
Contrib-Donations	2,741.42	
Contrib-Sponsorships-Cash	1,600.00	
Ward Activities	4,935.99	10,916.90
Councillor's Assistants		
Casual Services	53,820.47	53,820.47
Office Supplies		
Stationery and Office Supplies	932.68	932.68
Periodicals and Subscriptions		
Periodicals and Subscriptions	317.28	317.28
Telephone and Communications		
Telephone	2,092.89	2,092.89
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	1,357.30	1,357.30
Training		
Training, Workshops and Tuition	135.00	135.00
Total Expenditures		74,892.29
Total Unexpended Funds		14,024.11
Less: Unexpended Funds Carried Over to 2017		(8,092.40)
Unexpended Funds Returned to General Revenue		$ 5,931.71

AUDIT REPORT ON EXPENDITURES MADE UNDER THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2016

To: The members of City Council

We have audited the compliance of the fund and chairperson expenditures of Councillor Mike Pagtakhan for the year ended December 31, 2016 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, 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. An audit involves performing procedures to obtain evidence about the amounts expended under the fund. 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 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. We have also compiled and grouped the fund chairperson expenditures to illustrate the amounts spent in each expense category and the total amount returned to general revenue at the end of the year. No assurance is provided on the preparation of the expense reports.

In our opinion, the fund and chairperson expenditures incurred by Councillor Mike Pagtakhan were found to be in compliance, in all significant respects, with the provisions of the Policy for the year ended December 31, 2016.

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

Winnipeg, Manitoba
June 2, 2017

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2016

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

Allocated Budget for the Year		$ 80,924.00
Add: Unexpended Funds Carried Forward to 2016		73.76
Total Available Funds for the Year		80,997.76
Ward Expenses:		
Advertising and Promotions		
Advertising	7,221.97	7,221.97
Business Meetings and Hospitality		
Business Meetings	668.64	668.64
Community Expenses		
Luncheons, Receptions & Events	1,696.74	
Membership Fees	415.00	
Contrib-Donations	873.20	
Contrib-Sponsorships-Cash	100.00	
Ward Activities	1,865.50	4,950.44
Councillor's Assistants		
Casual Services	49,780.28	49,780.28
Office Equipment		
Office Equipment	205.05	205.05
Office Supplies		
Stationery and Office Supplies	895.79	895.79
Periodicals and Subscriptions		
Periodicals and Subscriptions	3,721.08	3,721.08
Telephone and Communications		
Telephone	4,596.75	
Website/Domain Licenses	50.00	4,646.75
Postage and Courier Services		
Freight and Messenger Services	230.80	
Postage	3,800.70	4,031.50
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	2,893.37	2,893.37
Professional and Consulting Services		
Non-Professional Services	1,830.00	1,830.00
Transportation		
Parking Space Rental	9.52	
Parking Meter/Voucher	79.95	89.47
Total Expenditures		80,934.34
Total Unexpended Funds		63.42
Less: Unexpended Funds Carried Over to 2017		(63.42)
Unexpended Funds Returned to General Revenue		$ 0.00

Councillor's Chairmanship Expenditure Report
for the period January 1, 2016 to November 1, 2016

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

Allocated Budget for the Year		$ 5,000.00
Add: Unexpended Funds Carried Forward to 2016		143.82
Total Available Funds for the Year		5,143.82
Chairmanship Expenses:		
Community Expenses		
Luncheons, Receptions & Events	759.20	
Other Operating Supplies	550.00	
Contrib-Donations	359.64	1,668.84
Councillor's Assistants		
Casual Services	2,046.44	2,046.44
Professional and Consulting Services		
Casual Services- Other	85.00	
Non-Professional Services	52.50	137.50
Transportation		
Parking Meter/Voucher	9.52	9.52
Travel		
Conferences	86.40	
Conferences Involving Travel	300.00	386.40
Total Expenditures		4,248.70
Unexpended Funds Available for the Remainder of the Year		$ 895.12

Councillor's Chairmanship Expenditure Report
for the year ended December 31, 2016

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

Chairperson: ***Mike Pagtakhan***

Allocated Budget for the Year		$ 7,000.00
Chairmanship Expenses:		
Advertising and Promotions		
Advertising	300.00	300.00
Business Meetings and Hospitality		
Business Meetings	273.47	273.47
Community Expenses		
Luncheons, Receptions & Events	1,084.40	
Other Operating Supplies	800.00	
Contrib-Donations	1,392.79	
Ward Activities	216.64	3,493.83
Councillor's Assistants		
Casual Services	2,000.00	2,000.00
Office Supplies		
Stationery and Office Supplies	513.00	513.00
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	218.31	218.31
Professional and Consulting Services		
Non-Professional Services	105.00	105.00
Transportation		
Parking Meter/Voucher	3.81	3.81
Travel		
Conferences Involving Travel	84.29	84.29
Total Expenditures		6,991.71
Total Unexpended Funds		8.29
Less: Unexpended Funds Carried Over to 2017		(8.29)
Unexpended Funds Returned to General Revenue		$ 0.00

AUDIT REPORT ON EXPENDITURES MADE UNDER THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2016

To: The members of City Council

We have audited the compliance of the fund and chairperson expenditures of Councillor Devi Sharma for the year ended December 31, 2016 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, 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. An audit involves performing procedures to obtain evidence about the amounts expended under the fund. 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 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. We have also compiled and grouped the fund chairperson expenditures to illustrate the amounts spent in each expense category and the total amount returned to general revenue at the end of the year. No assurance is provided on the preparation of the expense reports.

In our opinion, the fund and chairperson expenditures incurred by Councillor Devi Sharma were found to be in compliance, in all significant respects, with the provisions of the Policy for the year ended December 31, 2016.

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

Winnipeg, Manitoba
June 2, 2017

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2016

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

Allocated Budget for the Year		$ 80,924.00
Add: Unexpended Funds Carried Forward to 2016		7,992.40
Total Available Funds for the Year		88,916.40
Ward Expenses:		
Business Meetings and Hospitality		
Heat-Gas, Oil, Steam & Electric	2,083.76	
Water	265.99	
Rentals	15,339.72	
Business Meetings	5.92	17,695.39
Community Expenses		
Luncheons, Receptions & Events	620.00	
Other Operating Supplies	86.81	
Contrib-Donations	402.98	
Ward Activities	658.13	1,767.92
Councillor's Assistants		
Casual Services	32,556.81	32,556.81
Office Equipment		
Office Equipment Maintenance	285.12	
Office Equipment	918.00	1,203.12
Office Supplies		
Stationery and Office Supplies	2,068.55	2,068.55
Periodicals and Subscriptions		
Periodicals and Subscriptions	416.63	416.63
Telephone and Communications		
Internet Access	1,323.85	
Telephone	5,573.40	
Telephone-Cellular	2,202.00	9,099.25
Postage and Courier Services		
Freight and Messenger Services	90.25	
Postage	77.96	168.21
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	1,430.97	1,430.97
Professional and Consulting Services		
Casual Services-Other	4,800.00	
Non-Professional Services	6,814.64	11,614.64
Transportation		
Parking Space Rental	98.57	
Parking Meter/Voucher	87.60	186.17
Travel		
Conferences Involving Travel	2,604.08	2,604.08
Total Expenditures		80,811.74
Total Unexpended Funds		8,104.66
Less: Unexpended Funds Carried Over to 2017		(8,092.40)
Unexpended Funds Returned to General Revenue		$ 12.26

Councillor's Chairmanship Expenditure Report
for the year ended December 31, 2016

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

Allocated Budget for the Year		$ 5,000.00
Add: Unexpended Funds Carried Forward to 2016		500.00
Total Available Funds for the Year		5,500.00
Chairmanship Expenses:		
Community Expenses		
Luncheons, Receptions & Events	819.00	
Miscellaneous Expense	160.00	
Other Operating Supplies	550.00	1,529.00
Councillor's Assistants		
Casual Services	3,097.22	3,097.22
Office Supplies		
Stationery and Office Supplies	325.35	325.35
Total Expenditures		4,951.57
Total Unexpended Funds		548.43
Less: Unexpended Funds Carried Over to 2017		(500.00)
Unexpended Funds Returned to General Revenue		$ 48.43

Councillor's Chairmanship Expenditure Report
for the year ended December 31, 2016

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

Allocated Budget for the Year		$ 5,000.00
Add: Unexpended Funds Carried Forward to 2016		500.00
Total Available Funds for the Year		5,500.00
Chairmanship Expenses:		
Business Meetings and Hospitality		
Business Meetings	1,694.34	1,694.34
Community Expenses		
Other Operating Supplies	550.00	550.00
Councillor's Assistants		
Casual Services	2,592.09	2,592.09
Total Expenditures		4,836.43
Total Unexpended Funds		663.57
Less: Unexpended Funds Carried Over to 2017		(500.00)
Unexpended Funds Returned to General Revenue		$ 163.57

AUDIT REPORT ON EXPENDITURES MADE UNDER THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2016

To: The members of City Council

We have audited the compliance of the fund expenditures of Councillor Ross Eadie for the year ended December 31, 2016 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, 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. An audit involves performing procedures to obtain evidence about the amounts expended under the fund. 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 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. We have also compiled and grouped the fund expenditures to illustrate the amounts spent in each expense category and the total amount returned to general revenue at the end of the year. No assurance is provided on the preparation of the expense report.

In our opinion, the fund expenditures incurred by Councillor Ross Eadie were found to be in compliance, in all significant respects, with the provisions of the Policy for the year ended December 31, 2016.

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

Winnipeg, Manitoba
June 2, 2017

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2016

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

Allocated Budget for the Year		$ 80,924.00
Add: Unexpended Funds Carried Forward to 2016		1,091.55
Total Available Funds for the Year		82,015.55
Ward Expenses:		
Advertising and Promotions		
Advertising	3,386.50	3,386.50
Community Expenses		
Luncheons, Receptions & Events	800.00	
Contrib-Donations	15,784.13	
Contrib-Sponsorships-In-Kind	33.93	
Ward Activities	997.62	17,615.68
Councillor's Assistants		
Casual Services	57,468.11	57,468.11
Office Supplies		
Stationery and Office Supplies	155.44	155.44
Telephone and Communications		
Telephone	2,528.45	2,528.45
Postage and Courier Services		
Freight and Messenger Services	4.50	
Postage	6.73	11.23
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	457.69	457.69
Transportation		
Transportation	350.58	350.58
Total Expenditures		81,973.68
Total Unexpended Funds		41.87
Less: Unexpended Funds Carried Over to 2017		(41.87)
Unexpended Funds Returned to General Revenue		$ 0.00

AUDIT REPORT ON EXPENDITURES MADE UNDER THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2016

To: The members of City Council

We have audited the compliance of the fund and chairperson expenditures of Councillor Jeff Browaty for the year ended December 31, 2016 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, 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. An audit involves performing procedures to obtain evidence about the amounts expended under the fund. 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 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. We have also compiled and grouped the fund chairperson expenditures to illustrate the amounts spent in each expense category and the total amount returned to general revenue at the end of the year. No assurance is provided on the preparation of the expense reports.

In our opinion, the fund and chairperson expenditures incurred by Councillor Jeff Browaty were found to be in compliance, in all significant respects, with the provisions of the Policy for the year ended December 31, 2016.

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

Winnipeg, Manitoba
June 2, 2017

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2016

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

Allocated Budget for the Year		$ 80,924.00
Add: Unexpended Funds Carried Forward to 2016		7,992.40
Total Available Funds for the Year		88,916.40
Ward Expenses:		
Advertising and Promotions		
Advertising	11,523.83	11,523.83
Business Meetings and Hospitality		
Business Meetings	901.81	901.81
Community Expenses		
Luncheons, Receptions & Events	4,436.48	
Contrib-Donations	2,935.35	
Contrib-Sponsorships-Cash	1,500.00	
Ward Activities	467.04	9,338.87
Councillor's Assistants		
Casual Services	50,441.47	50,441.47
Office Equipment		
Office Equipment	488.31	488.31
Office Supplies		
Stationery and Office Supplies	343.76	343.76
Periodicals and Subscriptions		
Periodicals and Subscriptions	1,319.30	1,319.30
Telephone and Communications		
Telephone	2,084.61	2,084.61
Postage and Courier Services		
Postage	22.56	22.56
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	38.58	38.58
Travel		
Conferences Involving Travelling	2,199.98	2,199.98
Total Expenditures		78,703.08
Total Unexpended Funds		10,213.32
Less: Unexpended Funds Carried Over to 2017		(8,092.40)
Unexpended Funds Returned to General Revenue		$ 2,120.92

Councillor's Chairmanship Expenditure Report
for the period January 1, 2016 to November 1, 2016

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

Allocated Budget for the Year		$ 7,000.00
Add: Unexpended Funds Carried Forward to 2016		700.00
Total Available Funds for the Year		7,700.00
Chairmanship Expenses:		
Business Meetings and Hospitality		
Business Meetings	47.96	47.96
Community Expenses		
Luncheons, Receptions & Events	716.00	
Other Operating Supplies	800.00	1,516.00
Travel		
Conferences Involving Travelling	2,560.26	
Travel City Business	926.90	3,487.16
Total Expenditures		5,051.12
Unexpended Funds Available for the Remainder of the Year		$ 2,648.88

AUDIT REPORT ON EXPENDITURES MADE UNDER

THE COUNCILLORS' WARD ALLOWANCE FUND POLICY
2016

To: The members of City Council

We have audited the compliance of the fund expenditures of Councillor Jason Schreyer for the year ended December 31, 2016 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, 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. An audit involves performing procedures to obtain evidence about the amounts expended under the fund. 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 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 qualified audit opinion. We have also compiled and grouped the fund expenditures to illustrate the amounts spent in each expense category and the total amount returned to general revenue at the end of the year. No assurance is provided on the preparation of the expense report.

Councillors are allowed to use City purchasing cards for CWA fund expenses. The Policy requires that Councillors provide receipts and expense descriptions to the City Clerk's Department within two months of statement issuance for processing. Purchasing card privileges are suspended for non-compliance with the Policy. Records showed that the Councillor did not remit supporting documentation for his purchasing card within two months on four separate occasions over the course of the year. The periods before submission extended up to seven weeks beyond the two month requirement, at which time all supporting documents were submitted. The total value of the four purchasing card statements exceeded $24,000. In line with the Policy, the Councillor's purchasing card was suspended by the City Clerk's Department in October 2016. The Councillor does not intend to have the purchasing card reinstated at this time.

In our opinion, except for the matter described above, the fund expenditures incurred by Councillor Jason Schreyer were found to be in compliance, in all significant respects, with the provisions of the Policy for the year ended December 31, 2016.

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

Winnipeg, Manitoba
June 2, 2017

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2016

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

Allocated Budget for the Year		$ 80,924.00
Add: Unexpended Funds Carried Forward to 2016		7,992.40
Total Available Funds for the Year		88,916.40
Ward Expenses:		
Advertising and Promotions		
Advertising	3,559.50	3,559.50
Community Expenses		
Luncheons, Receptions & Events	262.79	
Other Operating Expenses	27.00	
Contrib-Donations	95.00	
Ward Activities	540.27	925.06
Councillor's Assistants		
Casual Services	63,226.59	63,226.59
Office Equipment		
Computer Software	204.11	
Office Equipment	707.23	911.34
Office Supplies		
Stationery and Office Supplies	1,341.99	1,341.99
Periodicals and Subscriptions		
Periodicals and Subscriptions	475.00	475.00
Telephone and Communications		
Telephone	2,949.19	2,949.19
Postage and Courier Services		
Freight and Messenger Services	28.00	
Postage	12.44	40.44
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	1,695.51	1,695.51
Total Expenditures		75,124.62
Total Unexpended Funds		13,791.78
Less: Unexpended Funds Carried Over to 2017		(8,092.40)
Unexpended Funds Returned to General Revenue		$ 5,699.38

AUDIT REPORT ON EXPENDITURES MADE UNDER THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2016

To: The members of City Council

We have audited the compliance of the fund expenditures of Councillor Russ Wyatt for the year ended December 31, 2016 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, 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. An audit involves performing procedures to obtain evidence about the amounts expended under the fund. 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 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. We have also compiled and grouped the fund expenditures to illustrate the amounts spent in each expense category and the total amount returned to general revenue at the end of the year. No assurance is provided on the preparation of the expense report.

In our opinion, the fund expenditures incurred by Councillor Russ Wyatt were found to be in compliance, in all significant respects, with the provisions of the Policy for the year ended December 31, 2016.

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

Winnipeg, Manitoba
June 2, 2017

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2016

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

Allocated Budget for the Year		$ 80,924.00
Add: Unexpended Funds Carried Forward to 2016		5,105.55
Total Available Funds for the Year		86,029.55
Ward Expenses:		
Advertising and Promotions		
Advertising	8,049.56	8,049.56
Business Meetings and Hospitality		
Rentals	263.56	
Business Meetings	5,065.40	5,328.96
Community Expenses		
Meal Expense	80.14	
Luncheons, Receptions & Events	4,570.75	
Membership Fees	50.00	
Contrib-Donations	427.83	
Contrib-Sponsorships-Cash	2,050.00	
Ward Activities	5,153.85	12,332.57
Councillor's Assistants		
Casual Services	44,883.93	44,883.93
Office Supplies		
Stationery and Office Supplies	2,879.03	2,879.03
Periodicals and Subscriptions		
Periodicals and Subscriptions	642.93	642.93
Telephone and Communications		
Telephone	2,759.71	
Website/Domain Licenses	255.00	3,014.71
Postage and Courier Services		
Freight and Messenger Services	646.00	
Postage	36.08	682.08
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	1,308.09	1,308.09
Professional and Consulting Services		
Non-Professional Services	3,398.00	
Legal Service- External	883.05	4,281.05
Transportation		
Parking Space Rental	1,932.67	1,932.67
Travel		
Conferences	395.00	
Conferences Involving Travel	250.00	
Travel-City Business	9.52	654.52
Total Expenditures		85,990.10
Unexpended Funds Returned to General Revenue		$ 39.45

AUDIT REPORT ON EXPENDITURES MADE UNDER THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2016

To: The members of City Council

We have audited the compliance of the fund expenditures of Councillor Matt Allard for the year ended December 31, 2016 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, 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. An audit involves performing procedures to obtain evidence about the amounts expended under the fund. 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 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. We have also compiled and grouped the fund expenditures to illustrate the amounts spent in each expense category and the total amount returned to general revenue at the end of the year. No assurance is provided on the preparation of the expense report.

In our opinion, the fund expenditures incurred by Councillor Matt Allard were found to be in compliance, in all significant respects, with the provisions of the Policy for the year ended December 31, 2016.

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

Winnipeg, Manitoba
June 2, 2017

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2016

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

Allocated Budget for the Year		$ 80,924.00
Add: Unexpended Funds Carried Forward to 2016		7,992.40
Total Available Funds for the Year		88,916.40
Ward Expenses:		
Advertising and Promotions		
Advertising	2,613.83	2,613.83
Business Meetings and Hospitality		
Rentals	111.67	
Business Meetings	432.71	544.38
Community Expenses		
Luncheons, Receptions & Events	1,867.36	
Membership Fees	235.00	
Contrib-Donations	50.00	
Ward Activities	234.18	2,386.54
Councillor's Assistants		
Casual Services	63,006.36	63,006.36
Office Equipment		
Computer Software	80.99	
Office Equipment	1,205.23	1,286.22
Office Supplies		
Stationery and Office Supplies	349.32	349.32
Periodicals and Subscriptions		
Periodicals and Subscriptions	1,602.07	
Books	100.00	1,702.07
Telephone and Communications		
Telephone	3,279.40	3,279.40
Postage and Courier Services		
Freight and Messenger Service	5.61	
Postage	0.80	6.41
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	1,068.41	1,068.41
Professional and Consulting Services		
Non-Professional Services	4,960.68	4,960.68
Transportation		
Transportation	170.69	
Parking Space Rental	125.70	
Parking Meter/Voucher	28.32	324.73
Travel		
Conferences	195.00	195.00
Total Expenditures		81,723.35
Total Unexpended Funds		7,193.05
Less: Unexpended Funds Carried Over to 2017		(7,193.05)
Unexpended Funds Returned to General Revenue		$ 0.00

AUDIT REPORT ON EXPENDITURES MADE UNDER THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2016

To: The members of City Council

We have audited the compliance of the fund and chairperson expenditures of Councillor Brian Mayes for the year ended December 31, 2016 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, 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. An audit involves performing procedures to obtain evidence about the amounts expended under the fund. 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 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. We have also compiled and grouped the fund chairperson expenditures to illustrate the amounts spent in each expense category and the total amount returned to general revenue at the end of the year. No assurance is provided on the preparation of the expense reports.

In our opinion, the fund and chairperson expenditures incurred by Councillor Brian Mayes were found to be in compliance, in all significant respects, with the provisions of the Policy for the year ended December 31, 2016.

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

Winnipeg, Manitoba
June 2, 2017

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2016

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

Allocated Budget for the Year		$ 80,924.00
Add: Unexpended Funds Carried Forward to 2016		4,260.21
Total Available Funds for the Year		85,184.21
Ward Expenses:		
Advertising and Promotions		
Advertising	7,959.55	7,959.55
Business Meetings and Hospitality		
Rentals	25.00	
Business Meetings	40.87	65.87
Community Expenses		
Luncheons, Receptions & Events	3,743.74	
Contrib-Donations	4,297.79	
Contrib-Sponsorships-Cash	600.00	
Ward Activities	938.16	
Miscellaneous Expense	204.12	9,783.81
Councillor's Assistants		
Casual Services	54,770.05	54,770.05
Office Supplies		
Stationery and Office Supplies	121.83	121.83
Periodicals and Subscriptions		
Periodicals and Subscriptions	478.04	478.04
Telephone and Communications		
Telephone	1,229.23	1,229.23
Postage and Courier Services		
Freight and Messenger Services (Recovery)	(18.75)	
Postage	4,140.63	4,121.88
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	1,921.08	1,921.08
Transportation		
Transportation	8.10	
Parking Space Rental	55.94	
Parking Meter/Voucher	127.81	191.86
Total Expenditures		80,643.20
Total Unexpended Funds		4,541.01
Less: Unexpended Funds Carried Over to 2017		(4,541.01)
Unexpended Funds Returned to General Revenue		$ 0.00

Councillor's Chairmanship Expenditure Report
for the year ended December 31, 2016

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

Chairperson: ***Brian Mayes***

Allocated Budget for the Year		$ 7,000.00
Add: Unexpended Funds Carried Forward to 2016		700.00
Total Available Funds for the Year		7,700.00
Chairmanship Expenses:		
Community Expenses		
Luncheons, Receptions & Events	589.50	
Contrib-Donations	1,000.00	
Contrib-Sponsorships-Cash	250.00	
Other Operating Supplies	800.00	2,639.50
Travel		
Conferences	3,543.23	
Travel-City Business	928.71	4,471.94
Total Expenditures		7,111.44
Total Unexpended Funds		588.56
Less: Unexpended Funds Carried Over to 2017		(588.56)
Unexpended Funds Returned to General Revenue		$ 0.00

AUDIT REPORT ON EXPENDITURES MADE UNDER THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2016

To: The members of City Council

We have audited the compliance of the fund and chairperson expenditures of Councillor Janice Lukes for the year ended December 31, 2016 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, 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. An audit involves performing procedures to obtain evidence about the amounts expended under the fund. 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 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. We have also compiled and grouped the fund chairperson expenditures to illustrate the amounts spent in each expense category and the total amount returned to general revenue at the end of the year. No assurance is provided on the preparation of the expense reports.

In our opinion, the fund and chairperson expenditures incurred by Councillor Janice Lukes were found to be in compliance, in all significant respects, with the provisions of the Policy for the year ended December 31, 2016.

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

Winnipeg, Manitoba
June 2, 2017

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2016

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

Allocated Budget for the Year		$ 80,924.00
Add: Unexpended Funds Carried Forward to 2016		4,080.99
Total Available Funds for the Year		85,004.99
Ward Expenses:		
Advertising and Promotions		
Advertising	7,213.96	7,213.96
Business Meetings and Hospitality		
Rentals	218.25	
Business Meetings	893.92	1,112.17
Community Expenses		
Meal Expense	43.01	
Luncheons, Receptions & Events	2,429.40	
Ward Activities	68.95	2,541.36
Councillor's Assistants		
Casual Services	62,755.67	62,755.67
Office Equipment		
Office Equipment	134.97	134.97
Office Supplies		
Stationery and Office Supplies	624.19	624.19
Periodicals and Subscriptions		
Periodicals and Subscriptions	2,682.00	2,682.00
Telephone and Communications		
Telephone	2,318.60	
Website/Domain Licenses	62.35	2,380.95
Postage and Courier Services		
Freight and Messenger Services	17.10	
Postage	17.27	34.37
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	799.28	799.28
Professional and Consulting Services		
Casual Services-Other	1,380.00	
Non-Professional Services	337.50	1,717.50
Transportation		
Transportation	19.05	
Parking Space Rental	36.19	55.24
Total Expenditures		82,051.66
Total Unexpended Funds		2,953.33
Less: Unexpended Funds Carried Over to 2017		(2,953.33)
Unexpended Funds Returned to General Revenue		$ 0.00

Councillor's Chairmanship Expenditure Report
for the period January 1, 2016 to November 1, 2016

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		
Casual Services	5,035.00	5,035.00
Total Expenditures		5,835.00
Unexpended Funds Available for the Remainder of the Year		$ 1,165.00

AUDIT REPORT ON EXPENDITURES MADE UNDER THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2016

To: The members of City Council

We have audited compliance of the chairperson expenditures for the Executive Policy Committee for the year ended December 31, 2016 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 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, 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. An audit involves performing procedures to obtain evidence about the amounts expended under the fund. 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 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. We have also compiled and grouped the chairperson expenditures to illustrate the amounts spent in each expense category and the total amount returned to general revenue at the end of the year. No assurance is provided on the preparation of the expense report.

In our opinion, the chairperson expenditures incurred in the Executive Policy Committee were found to be in compliance, in all significant respects, with the provisions of the Policy for the year ended December 31, 2016.

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

Winnipeg, Manitoba
June 2, 2017

Chairmanship Expenditure Report
for the year ended December 31, 2016

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
Unexpended Funds Returned to General Revenue		$ 6,200.00