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Review of the Administrative Report of the Memorandum of Agreement dated September 14, 2017 between the City of Winnipeg and the Winnipeg Police Senior Officers Association, for the term from December 25, 2016 to December 31, 2021

To: The City Council of the City of Winnipeg

At the request of the City of Winnipeg, we have reviewed the Administrative Report dated September 14, 2017 titled "Negotiations between the City of Winnipeg and the Winnipeg Police Senior Officers Association" prepared by the Corporate Support Services (financial information) to analyze the costs of the provisions of the Memorandum of Agreement dated September 13, 2017 between the City of Winnipeg and the Winnipeg Police Senior Officers Association, for the term from December 25, 2016 to December 31, 2021 (Memorandum of Agreement). Our review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of inquiry, analytical procedures and discussion related to information supplied to us by the City of Winnipeg.

A review does not constitute an audit and, consequently, we do not express an audit opinion on this financial information.

Management of the City of Winnipeg has made assumptions regarding the interpretations of the provisions of the Memorandum of Agreement which have been disclosed in the financial information.

Based on our review, nothing has come to our attention that causes us to believe that the financial information prepared by Corporate Support Services does not, in all material respects, reflect the cost of the provisions, and the assumptions regarding the interpretations of these provisions, of the Memorandum of Agreement dated September 13, 2017 between the City of Winnipeg and the Winnipeg Police Senior Officers Association, for the term from December 25, 2016 to December 31, 2021.

KPMG LLP

Chartered Professional Accountants

September 26, 2017

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