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

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

City Council
The City of Winnipeg
Council Building
510 Main Street
Winnipeg, MB R3B 1B9

Review of the Administrative Report of the Memorandum of Agreement dated April 20, 2018 between the City of Winnipeg and the Manitoba Government and General Employees' Union, The Paramedics of Winnipeg, Local 911 for the term from February 19, 2017 to February 28, 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 May 22, 2018 titled "Negotiations between the City of Winnipeg and the Manitoba Government & General Employees' Union, The Paramedics of Winnipeg, Local 911" prepared by the Corporate Support Services (financial information) to analyze the costs of the provisions of the Memorandum of Agreement dated April 20, 2018 between the City of Winnipeg and the Manitoba Government and General Employees' Union The Paramedics of Winnipeg, Local 911 for the term from February 19, 2017 to February 28, 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 April 20, 2018 between the City of Winnipeg and the Manitoba Government and General Employees' Union The Paramedics of Winnipeg, Local 911 for the term from February 19, 2017 to February 28, 2021.

KPMG LLP

KPMG LLP
June 6, 2018

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