Auditors' Reports on Compliance of Expenditures with the Mayor's Office Expenditure Policy 2017

CITY OF WINNIPEG

For the year ended December 31, 2017

MAYOR'S OFFICE & CHAIRMANSHIP EXPENDITURES IN 2017

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INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE MAYOR'S OFFICE EXPENDITURE POLICY 2017

We have audited the compliance of the fund expenditures of the Mayor's Office for the year ended December 31, 2017 with the provisions of the Mayor's Office Expenditure Policy ("the Policy"). The Mayor's Office is responsible for ensuring their expenditures comply with the provisions of the Policy. The Corporate Finance Department is responsible for processing expenditures in accordance with the provisions of the Policy; the department is also responsible for such internal controls as are determined necessary to enable compliance with the provisions of the Policy, and to enable disclosure of fund expenditures that are free of material misstatement on the City's website. The department is also responsible for disclosing fund expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of the Mayor's Office expenditures with the provisions of the Policy, based on our audit.

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 whether the expenditures of the Mayor's Office for the year ended December 31, 2017 are in compliance with the provisions of the Policy referred to above. Such an audit includes examining, on a test basis, evidence supporting compliance, evaluating the overall compliance with these provisions, and where applicable, assessing the accounting principles used and significant estimates made. We considered the internal controls relevant to the expenditure processes in order to design procedures that were appropriate under the circumstances.

In our opinion, the fund expenditures of the Mayor's Office for the year ended December 31, 2017 is in compliance, in all significant respects, with the provisions of the Policy.

Our audit was conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

NOTICE TO READER
On the basis of information provided by the Corporate Finance Department, we compiled and grouped the fund expenditures by expense category and the total amount returned to general revenue at December 31, 2017.

We have not performed an audit or a review engagement in respect of the grouping of the expenditures and, accordingly, we express no assurance thereon.

Readers are cautioned that the grouping may not be appropriate for their purposes.

KPMG LLP

Chartered Professional Accountants

May 10, 2018
Winnipeg, Canada

Mayor's Office Expenditure Report
for the year ended December 31, 2017

Allocated Budget for the Year		$ 1,862,503
Total Available Funds for the Year		1,862,503
Office Expenses:		
Advertising and Promotions		
Advertising	5,783.00	5,783.00
Business Meetings and Hospitality		
Business Meetings	1,657.75	1,657.75
Community Expenses		
Meal Expense	76.42	
Luncheons, Receptions & Events	42,657.61	
Membership Fees	3,326.80	
Other Operating Supplies	59,210.17	
Grants - Cash	340,859.52	
Contrib-Donations	3,730.74	
Contrib-Sponsorships-Cash	11,400.00	
Grants-In-Kind	13,173.30	
Purchasing Card Rebate	(1,067.35)	473,367.21
Mayor's Office Salaries		
Salaries-Permanent	810,216.24	
Salaries-Temporary	2,192.40	
Civic Pension	53,187.47	
Canada Pension	22,881.21	
Group Insurance	1,710.50	
Employment Insurance	9,405.96	
Fatality Pension Premiums	173.00	
Dental Plan	326.26	
Vision Care	206.70	
Employer Paid Benefits	8,479.57	908,779.31
Office Equipment		
Office Equipment Maintenance	195.48	
Office Equipment	14,799.03	
Office Furniture	842.76	
Computer Hardware	1,053.43	16,890.70
Office Supplies		
Stationery and Office Supplies	10,002.07	
Uniforms/Clothing Other	432.00	10,434.07
Periodicals and Subscriptions		
Periodicals and Subscriptions	2,142.85	
Books	39.24	2,182.09

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Telephone and Communications		
Television Cable	1,949.22	
Telephone	4,364.26	
Telephone-Cellular	16,328.81	22,642.29
Postage and Courier Services		
Freight and Messenger Services	179.75	
Postage	2,795.33	2,975.08
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	3,526.83	3,526.83
Professional and Consulting Services		
Non-Professional Services	19,330.84	
Legal Service- External	6,548.92	25,879.76
Other expense		
Allocated Departmental Costs	3,344.07	3,344.07
Transportation		
Auto Allowance	6,600.00	
Parking Space Rental	15,843.81	
Parking Meter/Voucher	2,590.04	25,033.85
Travel		
Conferences	255.73	
Travel-City Business	17,609.88	17,865.61
Civic Accommodation		
Transfer to Civic Accommodation	74,732.00	74,732.00
Total Expenditures		1,595,093.62
Unexpended Funds Returned to General Revenue		$ 267,409.38

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE MAYOR'S OFFICE EXPENDITURE POLICY 2017

We have audited the compliance of the chairperson expenditures of Mayor Brian Bowman for the year ended December 31, 2017 with the provisions of the Mayor's Office Expenditure Policy ("the Policy"). The Mayor's Office is responsible for ensuring the expenditures comply with the provisions of the Policy. The Corporate Finance Department is responsible for processing expenditures in accordance with the provisions of the Policy; the department is also responsible for such internal controls as are determined necessary to enable compliance with the provisions of the Policy, and to enable disclosure of chairperson expenditures that are free of material misstatement on the City's website. The Corporate Finance Department is also responsible for disclosing chairperson expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of the Mayor's chairperson expenditures with the provisions of the Policy, based on our audit.

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 whether the chairperson expenditures of the Mayor for the year ended December 31, 2017 are in compliance with the provisions of the Policy referred to above. Such an audit includes examining, on a test basis, evidence supporting compliance, evaluating the overall compliance with these provisions, and where applicable, assessing the accounting principles used and significant estimates made. We considered the internal controls relevant to the expenditure processes in order to design procedures that were appropriate under the circumstances.

In our opinion, the chairperson expenditures of Mayor Brian Bowman for the year ended December 31, 2017 are in compliance, in all significant respects, with the provisions of the Policy.

Our audit was conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

NOTICE TO READER
On the basis of information provided by the Corporate Finance Department, we compiled and grouped the chairperson expenditures by expense category and the total amount returned to general revenue at December 31, 2017.

We have not performed an audit or a review engagement in respect of the grouping of the expenditures and, accordingly, we express no assurance thereon.

Readers are cautioned that the grouping may not be appropriate for their purposes.

KPMG LLP

Chartered Professional Accountants

May 10, 2018
Winnipeg, Canada

Chairmanship Expenditure Report
for the year ended December 31, 2017

Committee: ***Executive Policy Committee***
Chairperson: ***Brian Bowman***

Allocated Budget for the Year	$ 6,200.00
Total Available Funds for the Year	$ 6,200.00
Chairmanship Expenses:	
Total Expenditures	Nil
Unexpended Funds Returned to General Revenue	$ 6,200.00