Auditors' Reports on Compliance of Expenditures with the Councillors' Ward Allowance Fund Policy 2017

CITY OF WINNIPEG

For the year ended December 31, 2017

COUNCILLORS' WARD ALLOWANCE & CHAIRMANSHIP EXPENDITURES IN 2017

INDEX

INDEPENDENT PRACTITIONERS' REPORTS

Summary of Councillors' Ward Allowance & Chairmanship Expenditures in 2017 1

Councillor Jenny Gerbasi 4

Councillor John Orlikow 7

Councillor Cindy Gilroy 10

Councillor Scott Gillingham 13

Councillor Marty Morantz 16

Councillor Shawn Dobson 19

Councillor Mike Pagtakhan 21

Councillor Devi Sharma 24

Councillor Ross Eadie 28

Councillor Jeff Browaty 31

Councillor Jason Schreyer 33

Councillor Russ Wyatt 35

Councillor Matt Allard 40

Councillor Brian Mayes 44

Councillor Janice Lukes 47

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

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

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2017

We have audited the compliance of the fund and, where applicable, the chairperson expenditures of each City Councillor for the year ended December 31, 2017 with the provisions of the Councillors' Ward Allowance (CWA) Fund Policy ("the Policy"). The councillors are responsible for ensuring their expenditures comply with the provisions of the Policy. The City Clerk's 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 and chairperson expenditures that are 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 each Councillor's expenditures with the provisions of the Policy, based on our audits.

We conducted our audits 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 councillors 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 and, where applicable, the chairperson expenditures of each of the fourteen City Councillors for the year ended December 31, 2017 are in compliance, in all significant respects, with the provisions of the Policy.

In the case of the other City Councillor, we found instances of non-compliance with the Councillor's Assistants section 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.

(continued…)

NOTICE TO READER
On the basis of information provided by the Corporate Finance Department, we compiled and grouped the fund and 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.

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 internal part of performing an audit in accordance with generally accepted government auditing standards.

KPMG LLP

Chartered Professional Accountants

May 10, 2018
Winnipeg, Canada

SUMMARY OF COUNCILLORS' WARD ALLOWANCE & CHAIRMANSHIP EXPENDITURES IN 2017

Total 2017 Allocation	$1,298,960
Total Unexpended Funds Carried Forward to 2017	88,402
Total 2017 Expenditures	(1,237,831)
Total Unexpended Funds Carried Forward to 2018	(87,950)
Total Funds Retained in the General Reserve	(1,082)
Total Funds Returned to General Revenue	$60,499

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2017

We have audited the compliance of the fund and chairperson expenditures of Councillor Jenny Gerbasi for the year ended December 31, 2017 with the provisions of the Councillors' Ward Allowance (CWA) Fund Policy ("the Policy"). The councillors are responsible for ensuring their expenditures comply with the provisions of the Policy. The City Clerk's 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 and chairperson expenditures that are 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 each Councillor's expenditures with the provisions of the Policy, based on our audits.

We conducted our audits 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 councillors 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 and chairperson expenditures of Councillor Jenny Gerbasi 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 fund and 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

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2017

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

Allocated Budget for the Year		$ 81,924.00
Add: Unexpended Funds Carried Forward to 2017		8,092.40
Total Available Funds for the Year		90,016.40
Ward Expenses:		
Advertising and Promotions		
Advertising	4,482.00	4,482.00
Business Meetings and Hospitality		
Business Meetings	21.74	21.74
Community Expenses		
Luncheons, Receptions & Events	2,162.58	
Membership Fees	20.00	
Other Operating Supplies	351.55	
Contrib-Donations	3,583.40	
Contrib-Sponsorships-Cash	250.00	
Ward Activities	171.31	
Miscellaneous Expense	129.53	6,668.37
Councillor's Assistants		
Non-Professional Services	66.25	
Casual Services	49,307.74	49,373.99
Office Equipment		
Office Equipment	1,799.63	1,799.63
Office Supplies		
Stationery and Office Supplies	1,121.66	1,121.66
Periodicals and Subscriptions		
Periodicals and Subscriptions	1,422.25	1,422.25
Telephone and Communications		
Telephone	2,607.14	2,607.14
Postage and Courier Services		
Freight and Messenger Services	63.50	
Postage	71.72	135.22
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	327.88	327.88
Transportation		
Parking Meter/Voucher	38.56	38.56
Travel		
Conferences Involving Travel	216.35	216.35
Total Expenditures		68,214.79
Total Unexpended Funds		21,801.61
Less: Unexpended Funds Carried Over to 2018		(8,192.40)
Unexpended Funds Returned to General Revenue		$ 13,609.21

Councillor's Chairmanship Expenditure Report
for the year ended December 31, 2017

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

Allocated Budget for the Year		$ 4,450.00
Add: Unexpended Funds Carried Forward to 2017		500.00
Total Available Funds for the Period		4,950.00
Chairmanship Expenses:		
Business Meetings and Hospitality		
Business Meetings	18.62	18.62
Community Expenses		
Luncheons, Receptions & Events	400.00	400.00
Councillor's Assistants		
Casual Services	2,207.15	2,207.15
Transportation		
Parking Space Rental	26.94	26.94
Travel		
Conferences		
Conferences Involving Travel	1,411.03	1,411.03
Total Expenditures		4,063.74
Total Unexpended Funds		886.26
Less: Unexpended Funds Carried Over to 2018		(445.00)
Unexpended Funds Returned to General Revenue		$ 441.26

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2017

We have audited the compliance of the fund and chairperson expenditures of Councillor John Orlikow the year ended December 31, 2017 with the provisions of the Councillors' Ward Allowance (CWA) Fund Policy ("the Policy"). The councillors are responsible for ensuring their expenditures comply with the provisions of the Policy. The City Clerk's 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 and chairperson expenditures that are 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 each Councillor's expenditures with the provisions of the Policy, based on our audits.

We conducted our audits 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 councillors 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 and chairperson expenditures of Councillor John Orlikow 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 fund and 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

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2017

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

Allocated Budget for the Year		$ 81,924.00
Add: Unexpended Funds Carried Forward to 2017		6,574.19
Total Available Funds for the Year		88,498.19
Ward Expenses:		
Advertising and Promotions		
Advertising	6,145.00	6,145.00
Business Meetings and Hospitality		
Business Meetings	120.21	120.21
Community Expenses		
Luncheons, Receptions & Events	1,312.04	
Other Operating Supplies	62.95	
Contrib-Donations	484.84	
Ward Activities	284.88	2,144.71
Councillor's Assistants		
Casual Services	52,437.97	52,437.97
Office Equipment		
Office Equipment	156.56	
Office Furniture	840.24	996.80
Office Supplies		
Stationery and Office Supplies	203.64	203.64
Periodicals and Subscriptions		
Periodicals and Subscriptions	65.90	
Books	49.43	115.33
Telephone and Communications		
Telephone	2,351.65	2,351.65
Postage and Courier Services		
Freight and Messenger Services	4.50	
Postage	1,366.92	1,371.42
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	1,627.35	1,627.35
Professional and Consulting Services		
Non-Professional services	7,901.75	7,901.75
Training		
Training,Workshops and Tuition	250.00	250.00
Transportation		
Parking Meter/Voucher	18.09	18.09
Total Expenditures		75,683.92
Total Unexpended Funds		12,814.27
Less: Unexpended Funds Carried Over to 2018		(8,192.40)
Unexpended Funds Returned to General Revenue		$ 4,621.87

Councillor's Chairmanship Expenditure Report
for the year ended December 31, 2017

Committee: ***Standing Policy Committee on Property and Development, Heritage and Downtown Development***

Chairperson: ***John Orlikow***

Allocated Budget for the Year		$ 6,200.00
Add: Unexpended Funds Carried Forward to 2017		694.16
Total Available Funds for the Period		6,894.16
Chairmanship Expenses:		
Business Meetings and Hospitality		
Business Meetings	90.18	90.18
Councillor's Assistants		
Casual Services	5,304.94	5,304.94
Telephone and Communications		
Telephone	257.99	257.99
Training		
Training,Workshops and Tuition	300.00	300.00
Total Expenditures		5,953.11
Total Unexpended Funds		941.05
Less: Unexpended Funds Carried Over to 2018		(620.00)
Unexpended Funds Returned to General Revenue		$ 321.05

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2017

We have audited the compliance of the fund and chairperson expenditures of Councillor Cindy Gilroy for the year ended December 31, 2017 with the provisions of the Councillors' Ward Allowance (CWA) Fund Policy ("the Policy"). The councillors are responsible for ensuring their expenditures comply with the provisions of the Policy. The City Clerk's 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 and chairperson expenditures that are 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 each Councillor's expenditures with the provisions of the Policy, based on our audits.

We conducted our audits 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 councillors 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 and chairperson expenditures of Councillor Cindy Gilroy 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 fund and 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

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2017

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

Allocated Budget for the Year		$ 81,924.00
Add: Unexpended Funds Carried Forward to 2017		5,497.77
Total Available Funds for the Year		87,421.77
Ward Expenses:		
Advertising and Promotions		
Advertising	3,329.50	3,329.50
Community Expenses		
Luncheons, Receptions & Events	649.14	
Contrib-Donations	721.49	
Contrib-Sponsorships-Cash	600.00	
Ward Activities	606.92	2,577.55
Councillor's Assistants		
Casual Services	66,950.73	66,950.73
Office Equipment		
Office Equipment	64.84	64.84
Office Supplies		
Stationery and Office Supplies	697.31	697.31
Telephone and Communications		
Telephone	1,425.02	1,425.02
Postage and Courier Services		
Postage	1,738.39	1,738.39
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	2,495.82	2,495.82
Training		
Training, Workshops and Tuition	100.00	100.00
Transportation		
Parking Meter/Voucher	87.30	87.30
Travel		
Conferences	157.37	157.37
Total Expenditures		79,623.83
Total Unexpended Funds		7,797.94
Less: Unexpended Funds Carried Over to 2018		(7,797.94)
Unexpended Funds Returned to General Revenue		$ -

Councillor's Chairmanship Expenditure Report
for the year ended December 31, 2017

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

Allocated Budget for the Year		$ 6,200.00
Add: Unexpended Funds Carried Forward to 2017		700.00
Total Available Funds for the Period		6,900.00
Chairmanship Expenses:		
Councillor's Assistants		
Casual Services	2,269.68	2,269.68
Total Expenditures		2,269.68
Total Unexpended Funds		4,630.32
Less: Unexpended Funds Carried Over to 2018		(620.00)
Unexpended Funds Returned to General Revenue		$ 4,010.32

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2017

We have audited the compliance of the fund and chairperson expenditures of Councillor Scott Gillingham for the year ended December 31, 2017 with the provisions of the Councillors' Ward Allowance (CWA) Fund Policy ("the Policy"). The councillors are responsible for ensuring their expenditures comply with the provisions of the Policy. The City Clerk's 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 and chairperson expenditures that are 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 each Councillor's expenditures with the provisions of the Policy, based on our audits.

We conducted our audits 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 councillors 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 and chairperson expenditures of Councillor Scott Gillingham 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 fund and 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

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2017

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

Allocated Budget for the Year		$ 81,924.00
Add: Unexpended Funds Carried Forward to 2017		8,092.40
Total Available Funds for the Year		90,016.40
Ward Expenses:		
Advertising and Promotions		
Advertising	11,189.71	11,189.71
Business Meetings and Hospitality		
Rentals	143.36	
Business Meetings	602.71	746.07
Community Expenses		
Luncheons, Receptions & Events	4,002.07	
Membership Fees	225.00	
Other Operating Supplies	259.37	
Contrib-Donations	163.94	
Ward Activities	298.72	4,949.10
Councillor's Assistants		
Casual Services	53,513.60	53,513.60
Office Equipment		
Office Equipment	1,421.26	1,421.26
Office Supplies		
Stationery and Office Supplies	110.66	110.66
Periodicals and Subscriptions		
Periodicals and Subscriptions	763.67	763.67
Telephone and Communications		
Telephone	2,277.40	2,277.40
Postage and Courier Services		
Freight and Messenger Services	140.44	
Postage	2,062.98	2,203.42
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	3,678.80	3,678.80
Professional and Consulting Services		
Non-Professional Services	1,062.45	1,062.45
Transportation		
Transportation	23.48	
Parking Meter/Voucher	113.04	136.52
Travel		
Travel-City Business	250.00	250.00
Total Expenditures		82,302.66
Total Unexpended Funds		7,713.74
Less: Unexpended Funds Carried Over to 2018		(7,713.74)
Unexpended Funds Returned to General Revenue		$ -

Councillor's Chairmanship Expenditure Report
for the year ended December 31, 2017

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

Allocated Budget for the Year		$ 6,200.00
Add: Unexpended Funds Carried Forward to 2017		700.00
Total Available Funds for the Period		6,900.00
Chairmanship Expenses:		
Office Supplies		
Stationery and Office Supplies	51.94	51.94
Travel		
Conferences	265.60	265.60
Total Expenditures		317.54
Total Unexpended Funds		6,582.46
Less: Unexpended Funds Carried Over to 2018		(620.00)
Less: 2016 Carry Over Funds Retained in the General Reserve		(382.46)
Unexpended Funds Returned to General Revenue		$5,580.00

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2017

We have audited the compliance of the fund and chairperson expenditures of Councillor Marty Morantz for the year ended December 31, 2017 with the provisions of the Councillors' Ward Allowance (CWA) Fund Policy ("the Policy"). The councillors are responsible for ensuring their expenditures comply with the provisions of the Policy. The City Clerk's 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 and chairperson expenditures that are 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 each Councillor's expenditures with the provisions of the Policy, based on our audits.

We conducted our audits 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 councillors 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 and chairperson expenditures of Councillor Marty Morantz 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 fund and 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

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2017

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

Allocated Budget for the Year		$ 81,924.00
Add: Unexpended Funds Carried Forward to 2017		8,092.40
Total Available Funds for the Year		90,016.40
Ward Expenses:		
Advertising and Promotions		
Advertising	14,986.04	14,986.04
Business Meetings and Hospitality		
Business Meetings	81.22	81.22
Community Expenses		
Luncheons, Receptions & Events	3,306.00	
Contrib-Donations	2,095.14	
Contrib-Sponsorships-Cash	500.00	
Ward Activities	479.95	
Miscellaneous Expense	101.40	6,482.49
Councillor's Assistants		
Casual Services	51,558.78	51,558.78
Office Supplies		
Stationery and Office Supplies	147.64	147.64
Periodicals and Subscriptions		
Periodicals and Subscriptions	434.40	434.40
Telephone and Communications		
Telephone	1,097.11	1,097.11
Postage and Courier Services		
Freight and Messenger Services	56.00	
Postage	2,638.70	2,694.70
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	2,420.07	2,420.07
Professional and Consulting Services		
Non-Professional Services	3,000.00	3,000.00
Transportation		
Parking Meter/Voucher	7.62	7.62
Total Expenditures		82,910.07
Total Unexpended Funds		7,106.33
Less: Unexpended Funds Carried Over to 2018		(7,106.33)
Unexpended Funds Returned to General Revenue		$ -

Councillor's Chairmanship Expenditure Report
for the year ended December 31, 2017

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

Chairperson: ***Marty Morantz***

Allocated Budget for the Year	$ 6,200.00
Add: Unexpended Funds Carried Forward to 2017	700.00
Total Available Funds for the Period	6,900.00
Chairmanship Expenses:	
	Nil
Total Expenditures	-
Total Unexpended Funds	6,900.00
Less: Unexpended Funds Carried Over to 2018	(620.00)
Less: 2016 Carry Over Funds Retained in the General Reserve	(700.00)
Unexpended Funds Returned to General Revenue	$ 5,580.00

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2017

We have audited the compliance of the fund expenditures of Councillor Shawn Dobson for the year ended December 31, 2017 with the provisions of the Councillors' Ward Allowance (CWA) Fund Policy ("the Policy"). The councillors are responsible for ensuring their expenditures comply with the provisions of the Policy. The City Clerk's 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 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 each Councillor's 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 councillors 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 Councillor Shawn Dobson 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 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

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2017

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

Allocated Budget for the Year		$ 81,924.00
Add: Unexpended Funds Carried Forward to 2017		8,092.40
Total Available Funds for the Year		90,016.40
Ward Expenses:		
Advertising and Promotions		
Advertising	11,315.44	11,315.44
Business Meetings and Hospitality		
Rentals	575.00	575.00
Community Expenses		
Luncheons, Receptions & Events	849.20	
Membership Fees	325.00	
Contrib-Donations	4,813.00	
Contrib-Sponsorships-Cash	700.00	
Ward Activities	163.40	6,850.60
Councillor's Assistants		
Casual Services	55,992.71	55,992.71
Office Equipment		
Office Equipment	697.82	
Other Equipment	1,250.00	1,947.82
Office Supplies		
Stationery and Office Supplies	307.50	307.50
Periodicals and Subscriptions		
Periodicals and Subscriptions	92.53	92.53
Telephone and Communications		
Telephone	2,089.76	2,089.76
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	53.01	53.01
Training		
Training, Workshops and Tuition	300.00	300.00
Travel		
Conferences Involving Travel	1,319.34	1,319.34
Total Expenditures		80,843.71
Total Unexpended Funds		9,172.69
Less: Unexpended Funds Carried Over to 2018		(8,192.40)
Unexpended Funds Returned to General Revenue		$ 980.29

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2017

We have audited the compliance of the fund and chairperson expenditures of Councillor Mike Pagtakhan for the year ended December 31, 2017 with the provisions of the Councillors' Ward Allowance (CWA) Fund Policy ("the Policy"). The councillors are responsible for ensuring their expenditures comply with the provisions of the Policy. The City Clerk's 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 and chairperson expenditures that are 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 each Councillor's expenditures with the provisions of the Policy, based on our audits.

We conducted our audits 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 councillors 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 and chairperson expenditures of Councillor Mike Pagtakhan 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 fund and 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

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2017

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

Allocated Budget for the Year		$ 81,924.00
Add: Unexpended Funds Carried Forward to 2017		63.42
Total Available Funds for the Year		81,987.42
Ward Expenses:		
Advertising and Promotions		
Advertising	8,683.65	8,683.65
Business Meetings and Hospitality		
Rentals	252.00	
Business Meetings	44.40	296.40
Community Expenses		
Luncheons, Receptions & Events	2,727.64	
Membership Fees	415.00	
Contrib-Donations	330.91	
Contrib-Sponsorships-Cash	500.00	
Ward Activities	462.44	4,435.99
Councillor's Assistants		
Casual Services	55,432.81	55,432.81
Office Equipment		
Office Equipment Maintenance	34.51	
Office Equipment	105.84	140.35
Office Supplies		
Stationery and Office Supplies	1,259.43	1,259.43
Periodicals and Subscriptions		
Periodicals and Subscriptions	443.82	443.82
Telephone and Communications		
Telephone	3,248.18	
Website/Domain Licenses	50.00	3,298.18
Postage and Courier Services		
Freight and Messenger Services	332.50	
Postage	684.84	1,017.34
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	1,515.18	1,515.18
Professional and Consulting Services		
Non-Professional Services	2,863.00	2,863.00
Training		
Training,Workshops and Tuition	554.00	554.00
Transportation		
Parking Meter/Voucher	26.66	26.66
Total Expenditures		79,966.81
Total Unexpended Funds		2,020.61
Less: Unexpended Funds Carried Over to 2018		(2,020.61)
Unexpended Funds Returned to General Revenue		$ -

Councillor's Chairmanship Expenditure Report
for the year ended December 31, 2017

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

Chairperson: ***Mike Pagtakhan***

Allocated Budget for the Year		$ 6,200.00
Add: Unexpended Funds Carried Forward to 2017		8.29
Total Available Funds for the Year		6,208.29
Chairmanship Expenses:		
Business Meetings and Hospitality		
Rentals	378.00	
Business Meetings	278.76	656.76
Community Expenses		
Luncheons, Receptions & Events	1,124.65	
Contrib-Donations	669.45	
Ward Activities	157.68	1,951.78
Councillor's Assistants		
Casual Services	2,200.00	2,200.00
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	463.94	463.94
Total Expenditures		5,272.48
Total Unexpended Funds		935.81
Less: Unexpended Funds Carried Over to 2018		(620.00)
Unexpended Funds Returned to General Revenue		$ 315.81

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2017

We have audited the compliance of the fund and chairperson expenditures of Councillor Devi Sharma for the year ended December 31, 2017 with the provisions of the Councillors' Ward Allowance (CWA) Fund Policy ("the Policy"). The councillors are responsible for ensuring their expenditures comply with the provisions of the Policy. The City Clerk's 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 and chairperson expenditures that are 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 each Councillor's expenditures with the provisions of the Policy, based on our audits.

We conducted our audits 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 councillors 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 and chairperson expenditures of Councillor Devi Sharma 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 fund and 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

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2017

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

Allocated Budget for the Year		$ 81,924.00
Add: Unexpended Funds Carried Forward to 2017		8,092.40
Total Available Funds for the Year		90,016.40
Ward Expenses:		
Advertising and Promotions		
Advertising	2,743.50	2,743.50
Community Office		
Heat-Gas, Oil, Steam & Electric	2,224.12	
Water	418.89	
Rentals	15,339.72	17,982.73
Community Expenses		
Luncheons, Receptions & Events	805.60	
Other Operating Supplies	62.28	
Contrib-Donations	304.83	
Ward Activities	768.85	1,941.56
Councillor's Assistants		
Casual Services	38,717.30	38,717.30
Office Equipment		
Office Equipment Maintenance	9,251.23	
Office Equipment	194.94	9,446.17
Office Supplies		
Stationery and Office Supplies	912.02	912.02
Periodicals and Subscriptions		
Periodicals and Subscriptions	547.73	547.73
Telephone and Communications		
Internet Access	1,483.95	
Telephone	5,154.38	6,638.33
Postage and Courier Services		
Freight and Messenger Services	74.50	
Postage	79.96	154.46
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	1,043.34	1,043.34
Professional and Consulting Services		
Non-Professional Services	1,977.35	1,977.35
Transportation		
Parking Meter/Voucher	115.23	115.23
Total Expenditures		82,219.72
Total Unexpended Funds		7,796.68
Less: Unexpended Funds Carried Over to 2018		(7,796.68)
Unexpended Funds Returned to General Revenue		$ -

Councillor's Chairmanship Expenditure Report
for the year ended December 31, 2017

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

Allocated Budget for the Year		$ 4,450.00
Add: Unexpended Funds Carried Forward to 2017		500.00
Total Available Funds for the Year		4,950.00
Chairmanship Expenses:		
Councillor's Assistants		
Casual Services	4,505.00	4,505.00
Total Expenditures		4,505.00
Total Unexpended Funds		445.00
Less: Unexpended Funds Carried Over to 2018		(445.00)
Unexpended Funds Returned to General Revenue		$ -

Councillor's Chairmanship Expenditure Report
for the year ended December 31, 2017

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

Allocated Budget for the Year		$ 4,450.00
Add: Unexpended Funds Carried Forward to 2017		500.00
Total Available Funds for the Year		4,950.00
Chairmanship Expenses:		
Business Meetings and Hospitality		
Business Meetings	826.52	826.52
Councillor's Assistants		
Casual Services	3,678.48	3,678.48
Total Expenditures		4,505.00
Total Unexpended Funds		445.00
Less: Unexpended Funds Carried Over to 2018		(445.00)
Unexpended Funds Returned to General Revenue		$ -

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2017

We have audited the compliance of the fund and chairperson expenditures of Councillor Ross Eadie for the year ended December 31, 2017 with the provisions of the Councillors' Ward Allowance (CWA) Fund Policy ("the Policy"). The councillors are responsible for ensuring their expenditures comply with the provisions of the Policy. The City Clerk's 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 and chairperson expenditures that are 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 each Councillor's expenditures with the provisions of the Policy, based on our audits.

We conducted our audits 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 councillors 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 and chairperson expenditures of Councillor Ross Eadie 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 fund and 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

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2017

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

Allocated Budget for the Year		$ 81,924.00
Add: Unexpended Funds Carried Forward to 2017		41.87
Total Available Funds for the Year		81,965.87
Ward Expenses:		
Advertising and Promotions		
Advertising	3,275.00	3,275.00
Community Expenses		
Luncheons, Receptions & Events	2,381.85	
Contrib-Donations	12,560.91	
Ward Activities	306.07	15,248.83
Councillor's Assistants		
Casual Services	58,923.42	58,923.42
Office Supplies		
Stationery and Office Supplies	315.18	315.18
Telephone and Communications		
Telephone	2,963.30	2,963.30
Postage and Courier Services		
Postage	9.84	9.84
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	26.09	26.09
Transportation		
Transportation	370.11	370.11
Total Expenditures		81,131.77
Total Unexpended Funds		834.10
Less: Unexpended Funds Carried Over to 2018		(834.10)
Unexpended Funds Returned to General Revenue		$ -

Councillor's Chairmanship Expenditure Report
for the year ended December 31, 2017

Committee: ***Winnipeg Police Board***
Chairperson: ***Ross Eadie***

Allocated Budget for the Year	$ 4,450.00
Total Available Funds for the Year	4,450.00
Chairmanship Expenses:	
Total Expenditures	Nil
Unexpended Funds Returned to General Revenue	$ 4,450.00

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2017

We have audited the compliance of the fund expenditures of Councillor Jeff Browaty for the year ended December 31, 2017 with the provisions of the Councillors' Ward Allowance (CWA) Fund Policy ("the Policy"). The councillors are responsible for ensuring their expenditures comply with the provisions of the Policy. The City Clerk's 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 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 each Councillor's 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 councillors 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 Councillor Jeff Browaty 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 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

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2017

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

Allocated Budget for the Year		$ 81,924.00
Add: Unexpended Funds Carried Forward to 2017		8,092.40
Total Available Funds for the Year		90,016.40
Ward Expenses:		
Advertising and Promotions		
Advertising	9,347.63	9,347.63
Business Meetings and Hospitality		
Business Meetings	870.99	870.99
Community Expenses		
Luncheons, Receptions & Events	9,039.76	
Other Operating Supplies	97.24	
Contrib-Donations	3,434.52	
Contrib-Sponsorships-Cash	1,250.00	
Ward Activities	97.97	
Miscellaneous Expense	43.20	13,962.69
Councillor's Assistants		
Casual Services	52,452.86	52,452.86
Office Equipment		
Office Equipment Maintenance	60.00	
Office Equipment	1,593.89	
Office Furniture	97.18	1,751.07
Office Supplies		
Stationery and Office Supplies	614.06	614.06
Periodicals and Subscriptions		
Periodicals and Subscriptions	1,030.95	1,030.95
Telephone and Communications		
Telephone	1,699.17	
Website/Domain Licenses	76.98	1,776.15
Postage and Courier Services		
Freight and Messenger Services	32.22	
Postage	8.63	40.85
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	457.85	457.85
Transportation		
Parking Meter/Voucher	5.71	5.71
Travel		
Travel-City Business	273.52	273.52
Total Expenditures		82,584.33
Total Unexpended Funds		7,432.07
Less: Unexpended Funds Carried Over to 2018		(7,432.07)
Unexpended Funds Returned to General Revenue		$ -

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2017

We have audited the compliance of the fund expenditures of Councillor Jason Schreyer for the year ended December 31, 2017 with the provisions of the Councillors' Ward Allowance (CWA) Fund Policy ("the Policy"). The councillors are responsible for ensuring their expenditures comply with the provisions of the Policy. The City Clerk's 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 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 each Councillor's 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 councillors 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 Councillor Jason Schreyer 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 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

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2017

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

Allocated Budget for the Year		$ 81,924.00
Add: Unexpended Funds Carried Forward to 2017		8,092.40
Total Available Funds for the Year		90,016.40
Ward Expenses:		
Advertising and Promotions		
Advertising	2,131.80	2,131.80
Community Expenses		
Luncheons, Receptions & Events	50.00	
Contrib-Donations	257.38	
Contrib-Sponsorships-Cash	120.00	427.38
Councillor's Assistants		
Casual Services	61,915.99	61,915.99
Office Equipment		
Office Equipment	1,812.43	1,812.43
Office Supplies		
Stationery and Office Supplies	717.37	717.37
Telephone and Communications		
Telephone	2,180.51	2,180.51
Postage and Courier Services		
Freight and Messenger Services	37.50	
Postage	16.99	54.49
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	907.76	907.76
Total Expenditures		70,147.73
Total Unexpended Funds		19,868.67
Less: Unexpended Funds Carried Over to 2018		(8,192.40)
Unexpended Funds Returned to General Revenue		$ 11,676.27

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2017

We have audited the compliance of the fund and chairperson expenditures of Councillor Russ Wyatt for the year ended December 31, 2017 with the provisions of the Councillors' Ward Allowance (CWA) Fund Policy ("the Policy"). The councillors are responsible for ensuring their expenditures comply with the provisions of the Policy. The City Clerk's 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 and chairperson expenditures that are 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 each Councillor's expenditures with the provisions of the Policy, based on our audits.

We conducted our audits 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 councillors 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.

We noted the following items were not in accordance with the Policy:

- An amount of $7,575 was charged to professional and consulting services for duties that an executive assistant can perform with no signed contract between Councillor Wyatt and the service provider.
- A City of Winnipeg employee was acting as an executive assistant for Councillor Wyatt and the total amount of the individual's salary allocated to the councillor fund was $4,007.

In our opinion, except for the matters described above, the fund and chairperson expenditures of Councillor Russ Wyatt 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.

(continued…)

NOTICE TO READER
On the basis of information provided by the Corporate Finance Department, we compiled and grouped the fund and 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

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2017

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

Allocated Budget for the Year		$ 81,924.00
Total Available Funds for the Year		81,924.00
Ward Expenses:		
Advertising and Promotions		
Advertising	8,077.29	8,077.29
Business Meetings and Hospitality		
Business Meetings	2,613.46	2,613.46
Community Expenses		
Luncheons, Receptions & Events	12,605.98	
Membership Fees	195.00	
Other Operating Supplies	501.50	
Contrib-Donations	9,607.96	
Contrib-Sponsorships-Cash	1,600.00	
Ward Activities	967.82	
Miscellaneous Expense	2,321.75	27,800.01
Councillor's Assistants		
Casual Services	13,347.00	13,347.00
Office Equipment		
Office Equipment	660.79	660.79
Office Supplies		
Stationery and Office Supplies	654.82	654.82
Periodicals and Subscriptions		
Periodicals and Subscriptions	452.89	452.89
Telephone and Communications		
Telephone	2,652.78	
Website/Domain Licenses	930.00	3,582.78
Postage and Courier Services		
Freight and Messenger Services	304.00	
Postage	2,058.56	2,362.56
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	9,080.53	9,080.53
Professional and Consulting Services		
Non-Professional Services	8,291.05	8,291.05

(continued…)

Transportation		
Transportation	76.19	
Parking Space Rental	(50.00)	
Parking Meter/Voucher	34.56	60.75
Travel		
Conferences	265.60	
Conferences Involving Travel	921.21	
Travel-City Business	3,733.48	4,920.29
Total Expenditures		81,904.22
Total Unexpended Funds		19.78
Less: Unexpended Funds Carried Over to 2018		(19.78)
Unexpended Funds Returned to General Revenue		$ -

Councillor's Chairmanship Expenditure Report
for the year ended December 31, 2017

Role: ***Strategic Infrastructure Renewal Process***
Councillor: ***Russ Wyatt***

Allocated Budget for the Year		$ 4,450.00
Total Available Funds for the Year		4,450.00
Chairmanship Expenses:		
Travel		
Travel-City Business	4,404.33	4,404.33
Total Expenditures		4,404.33
Total Unexpended Funds		45.67
Less: Unexpended Funds Carried Over to 2018		-
Unexpended Funds Returned to General Revenue		$ 45.67

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2017

We have audited the compliance of the fund and chairperson expenditures of Councillor Matt Allard for the year ended December 31, 2017 with the provisions of the Councillors' Ward Allowance (CWA) Fund Policy ("the Policy"). The councillors are responsible for ensuring their expenditures comply with the provisions of the Policy. The City Clerk's 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 and chairperson expenditures that are 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 each Councillor's expenditures with the provisions of the Policy, based on our audits.

We conducted our audits 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 councillors 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 and chairperson expenditures of Councillor Matt Allard 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 fund and 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

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2017

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

Allocated Budget for the Year		$ 81,924.00
Add: Unexpended Funds Carried Forward to 2017		7,193.05
Total Available Funds for the Year		89,117.05
Ward Expenses:		
Advertising and Promotions		
Advertising	3,611.75	3,611.75
Business Meetings and Hospitality		
Rentals	89.00	
Business Meetings	1,126.59	1,215.59
Community Expenses		
Luncheons, Receptions & Events	1,235.60	
Membership Fees	235.00	
Other Operating Supplies	93.91	
Contrib-Donations	249.15	
Contrib-Sponsorships-Cash	350.00	
Ward Activities	134.00	
Miscellaneous Expense	50.08	2,347.74
Councillor's Assistants		
Casual Services	55,712.45	55,712.45
Office Equipment		
Office Equipment	2,949.14	2,949.14
Office Supplies		
Stationery and Office Supplies	63.86	63.86
Periodicals and Subscriptions		
Periodicals and Subscriptions	1,146.58	1,146.58
Telephone and Communications		
Telephone	2,596.74	
Utility Clearing MTS Mobile	27.94	
Website/Domain Licenses	224.62	2,849.30
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	548.98	548.98
Professional and Consulting Services		
Non-Professional Services	8,374.65	8,374.65
Transportation		
Transportation	169.58	
Parking Meter/Voucher	18.61	188.19

(continued…)

Travel		
Conferences Involving Travelling	1,740.30	
Travel-City Business	722.49	2,462.79
Total Expenditures		81,471.02
Total Unexpended Funds		7,646.03
Less: Unexpended Funds Carried Over to 2018		(7,646.03)
Unexpended Funds Returned to General Revenue		$ -

Councillor's Chairmanship Expenditure Report
for the year ended December 31, 2017

Role: ***Acting Deputy Mayor***
Chairperson: ***Matt Allard***

Allocated Budget for the Year		$ 4,450.00
Total Available Funds for the Year		4,450.00
Chairmanship Expenses:		
Community Expenses		
Luncheons, Receptions & Events	20.00	
Membership Fees	10.00	30.00
Travel		
Travel-City Business	1,752.80	1,752.80
Total Expenditures		1,782.80
Unexpended Funds Returned to General Revenue		$ 2,667.20

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2017

We have audited the compliance of the fund and chairperson expenditures of Councillor Brian Mayes for the year ended December 31, 2017 with the provisions of the Councillors' Ward Allowance (CWA) Fund Policy ("the Policy"). The councillors are responsible for ensuring their expenditures comply with the provisions of the Policy. The City Clerk's 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 and chairperson expenditures that are 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 each Councillor's expenditures with the provisions of the Policy, based on our audits.

We conducted our audits 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 councillors 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 and chairperson expenditures of Councillor Brian Mayes 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 fund and 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

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2017

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

Allocated Budget for the Year		$ 81,924.00
Add: Unexpended Funds Carried Forward to 2017		4,541.01
Total Available Funds for the Year		86,465.01
Ward Expenses:		
Advertising and Promotions		
Advertising	8,419.04	8,419.04
Business Meetings and Hospitality		
Rentals	155.00	
Business Meetings	37.38	192.38
Community Expenses		
Luncheons, Receptions & Events	3,595.67	
Other Operating Supplies	100.00	
Contrib-Donations	4,148.25	
Contrib-Sponsorships-Cash	1,531.86	
Ward Activities	983.70	10,359.48
Councillor's Assistants		
Casual Services	52,728.04	52,728.04
Office Equipment		
Office Equipment Maintenance	398.52	398.52
Office Supplies		
Stationery and Office Supplies	828.82	828.82
Periodicals and Subscriptions		
Periodicals and Subscriptions	61.65	61.65
Telephone and Communications		
Telephone	1,551.14	
Website/Domain Licenses	259.99	1,811.13
Postage and Courier Services		
Postage	3,553.72	3,553.72
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	4,825.90	4,825.90
Professional and Consulting Services		
Non-Professional Services	775.70	775.70
Training		
Training,Workshops and Tuition	38.00	38.00
Transportation		
Parking Space Rental	400.00	
Parking Meter/Voucher	217.81	617.81
Total Expenditures		84,610.19
Total Unexpended Funds		1,854.82
Less: Unexpended Funds Carried Over to 2018		(1,854.82)
Unexpended Funds Returned to General Revenue		$ -

Councillor's Chairmanship Expenditure Report
for the year ended December 31, 2017

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

Chairperson: ***Brian Mayes***

Allocated Budget for the Year		$ 6,200.00
Add: Unexpended Funds Carried Forward to 2017		588.56
Total Available Funds for the Year		6,788.56
Chairmanship Expenses:		
Community Expenses		
Luncheons, Receptions & Events	580.00	
Contrib-Sponsorships-Cash	1,000.00	1,580.00
Travel		
Conferences Involving Travel	2,887.43	
Travel-City Business	1,999.41	4,886.84
Total Expenditures		6,466.84
Total Unexpended Funds		321.72
Less: Unexpended Funds Carried Over to 2018		(321.72)
Unexpended Funds Returned to General Revenue		$ -

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2017

We have audited the compliance of the fund expenditures of Councillor Janice Lukes for the year ended December 31, 2017 with the provisions of the Councillors' Ward Allowance (CWA) Fund Policy ("the Policy"). The councillors are responsible for ensuring their expenditures comply with the provisions of the Policy. The City Clerk's 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 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 each Councillor's 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 councillors 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 Councillor Janice Lukes 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 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

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2017

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

Allocated Budget for the Year		$ 81,924.00
Add: Unexpended Funds Carried Forward to 2017		2,953.33
Total Available Funds for the Year		84,877.33
Ward Expenses:		
Advertising and Promotions		
Advertising	2,074.51	2,074.51
Business Meetings and Hospitality		
Rentals	226.25	
Business Meetings	1,246.74	1,472.99
Community Expenses		
Meal Expense	4.57	
Luncheons, Receptions & Events	1,830.32	
Other Operating Supplies	233.74	
Contrib-Donations	266.67	
Ward Activities	698.17	3,033.47
Councillor's Assistants		
Casual Services	70,889.56	70,889.56
Office Supplies		
Stationery and Office Supplies	580.51	580.51
Periodicals and Subscriptions		
Periodicals and Subscriptions	335.00	335.00
Telephone and Communications		
Telephone	2,092.61	2,092.61
Postage and Courier Services		
Freight and Messenger Services	6.00	
Postage	75.52	81.52
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	1,299.28	1,299.28
Professional and Consulting Services		
Non-Professional Services	1,262.78	1,262.78
Training		
Training,Workshops and Tuition	375.00	375.00
Transportation		
Transportation	63.29	
Parking Space Rental	41.66	104.95
Travel		
Conferences Involving Travel	1,073.48	1,073.48
Total Expenditures		84,675.66
Total Unexpended Funds		201.67
Less: Unexpended Funds Carried Over to 2018		(201.67)
Unexpended Funds Returned to General Revenue		$ -