INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2018

We have audited the compliance of the fund and, where applicable, the chairperson expenditures of each City Councillor for the year ended December 31, 2018 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, 2018 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 current City Councillors and five prior City Councillors for the year ended December 31, 2018 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.

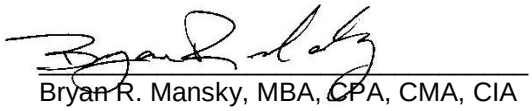
NOTICE TO READER

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, 2018.

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 Audit 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.



Bryan R. Mansky, MBA, CPA, CMA, CIA
City Auditor
May 23, 2019

SUMMARY OF COUNCILLORS' WARD ALLOWANCE & CHAIRMANSHIP EXPENDITURES IN 2018

Total 2018 Allocation	$1,316,660
Total Unexpended Funds Carried Forward to 2018	87,950
Total 2018 Expenditures	(1,243,890)
Total Unexpended Funds Carried Forward to 2019	(109,967)
Total Funds Retained in the General Reserve	(445)
Total Funds Returned to General Revenue	$50,308

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2018

We have audited the compliance of the fund and chairperson expenditures of Councillor Jenny Gerbasi for the period from January 1, 2018 to November 5, 2018 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 period from January 1, 2018 to November 5, 2018 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 period from January 1, 2018 to November 5, 2018 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 transferred to the new elected Councillor on November 6, 2018.

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.



Bryan R. Mansky, MBA, CPA, CMA, CIA
City Auditor
May 23, 2019

Councillors' Ward Allowance Expenditure Report
for the period from January 1, 2018 to November 5, 2018

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

Allocated Budget for the Year		$ 82,924.00
Allocated Budget for the Period in Office		70,201.41
Add: Unexpended Funds Carried Forward to 2018		8,192.40
Total Available Funds for the Period in Office		78,393.81
Ward Expenses:		
Advertising and Promotions		
Advertising	3,108.00	3,108.00
Community Expenses		
Luncheons, Receptions & Events	1,910.00	
Other Operating Supplies	143.88	
Contrib-Donations	745.01	
Ward Activities	221.33	
Miscellaneous Expense	463.08	3,483.30
Councillor's Assistants		
Casual Services	41,561.65	41,561.65
Office Equipment		
Office Equipment Maintenance	409.32	
Office Equipment	149.10	558.42
Office Supplies		
Stationery and Office Supplies	937.03	937.03
Periodicals and Subscriptions		
Periodicals and Subscriptions	671.97	671.97
Telephone and Communications		
Telephone	1,918.34	
Website/Domain Licenses	(3.36)	1,914.98
Postage and Courier Services		
Freight and Messenger Services	16.00	
Postage	28.48	44.48
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	316.15	316.15
Transportation		
Transportation	34.57	34.57
Total Expenditures		52,630.55
Unexpended Funds at End of Period		$ 25,763.26

Councillor's Chairmanship Expenditure Report
for the period January 1, 2018 to November 5, 2018

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

Allocated Budget for the Year	$ 4,450.00
Allocated Budget for the Period in Office	3,767.26
Add: Unexpended Funds Carried Forward to 2018	445.00
Total Available Funds for the Period in Office	4,212.26
Total Expenditures	0.00
Unexpended Funds at End of Period	$ 4,212.26

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2018

We have audited the compliance of the fund and chairperson expenditures of Councillor Sherri Rollins for the period from November 6, 2018 to December 31, 2018 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 period from November 6, 2018 to December 31, 2018, 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 Sherri Rollins for the period from November 6, 2018 to December 31, 2018 are in compliance, in all significant respects, with the provisions of the Policy.

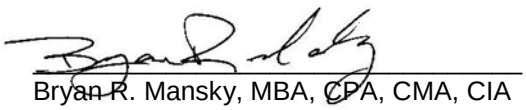
Our audit was conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

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, 2018.

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.



Bryan R. Mansky, MBA, CPA, CMA, CIA
City Auditor
May 23, 2019

Councillors' Ward Allowance Expenditure Report
for the period from November 6, 2018 to December 31, 2018

Ward: ***Fort Rouge - East Fort Garry***
Councillor: ***Sherri Rollins***

Allocated Budget for the Year		$ 82,924.00
Add: Unexpended Funds Carried Forward to 2018		8,192.40
Less: Funds Expended Prior to Councillor's Inauguration		(52,630.55)
Total Available Funds for the Period in Office		38,485.85
Ward Expenses:		
Community Expenses		
Luncheons, Receptions & Events	200.00	
Contrib-Donations	15,030.00	15,230.00
Councillor's Assistants		
Casual Services	5,578.50	5,578.50
Office Equipment		
Office Equipment	1,745.28	1,745.28
Office Supplies		
Stationery and Office Supplies	115.49	115.49
Telephone and Communications		
Telephone	346.37	346.37
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	18.00	18.00
Total Expenditures		23,033.64
Total Unexpended Funds		15,452.21
Less: Unexpended Funds Carried Over to 2019		(8,292.40)
Unexpended Funds Returned to General Revenue		$ 7,159.81

Councillor's Chairmanship Expenditure Report
for the period November 6, 2018 to December 31, 2018

Committee	***Standing Policy Committee on Protection, Community Services and Parks***
Chairperson:	***Sherri Rollins***

Allocated Budget for the Year	$ 6,200.00
Add: Unexpended Funds Carried Forward to 2018	620.00
Less: Funds Expended Prior to Chairperson's Appointment	(4,420.80)
Total Available Funds for the Period	2,399.20
Chairmanship Expenses:	
Total Expenditures	0.00
Total Unexpended Funds	2,399.20
Less: Unexpended Funds Carried Over to 2019	(620.00)
Unexpended Funds Returned to General Revenue	$ 1,779.20

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2018

We have audited the compliance of the fund and chairperson expenditures of Councillor John Orlikow for the year ended December 31, 2018 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, 2018 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, 2018 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, 2018.

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.



Bryan R. Mansky, MBA, CPA, CMA, CIA
City Auditor
May 23, 2019

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2018

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

Allocated Budget for the Year		$82,924.00
Add: Unexpended Funds Carried Forward to 2018		8,192.40
Total Available Funds for the Year		91,116.40
Ward Expenses:		
Advertising and Promotions		
Advertising	8,477.24	8,477.24
Community Expenses		
Luncheons, Receptions & Events	1,740.00	
Contrib-Donations	368.04	
Contrib-Sponsorships-Cash	600.00	
Miscellaneous Expense	368.82	3,076.86
Councillor's Assistants		
Casual Services	61,486.86	61,486.86
Office Equipment		
Office Equipment	2,202.98	2,202.98
Office Supplies		
Stationery and Office Supplies	215.18	215.18
Periodicals and Subscriptions		
Periodicals and Subscriptions	44.10	44.10
Telephone and Communications		
Telephone	2,495.30	2,495.30
Postage and Courier Services		
Postage	1,907.85	1,907.85
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	4,349.88	4,349.88
Professional and Consulting Services		
Non-Professional services	4,755.00	4,755.00
Total Expenditures		89,011.25
Total Unexpended Funds		2,105.15
Less: Unexpended Funds Carried Over to 2019		(2,105.15)
Unexpended Funds Returned to General Revenue		$0.00

Councillor's Chairmanship Expenditure Report
for the period January 1, 2018 to November 5, 2018

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

Chairperson: ***John Orlikow***

Allocated Budget for the Year		$ 6,200.00
Allocated Budget for the Period on Standing Committee		5,248.77
Add: Unexpended Funds Carried Forward to 2018		620.00
Total Available Funds for the Period on Standing Committee		5,868.77
Chairmanship Expenses:		
Councillor's Assistants		
Casual Services	4,399.58	4,399.58
Total Expenditures		4,399.58
Unexpended Funds at End of Period		$ 1,469.19

Councillor's Chairmanship Expenditure Report
for the period November 6, 2018 to December 31, 2018

Role: ***Standing Policy Committee on Innovation***
Councillor: ***John Orlikow***

Allocated Budget for the Year		$ 6,200.00
Add: Unexpended Funds Carried Forward to 2018		620.00
Less: Funds Expended Prior to Chairperson's Appointment		(3,769.68)
Total Available Funds for the Period		3,050.32
Chairmanship Expenses:		
Councillor's Assistants		
Casual Services	2,430.32	2,430.32
Total Expenditures		2,430.32
Total Unexpended Funds		620.00
Less: Unexpended Funds Carried Over to 2019		(620.00)
Unexpended Funds Returned to General Revenue		$ 0.00

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2018

We have audited the compliance of the fund and chairperson expenditures of Councillor Cindy Gilroy for the year ended December 31, 2018 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, 2018 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, 2018 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, 2018.

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.



Bryan R. Mansky, MBA, CPA, CMA, CIA
City Auditor
May 23, 2019

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2018

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

Allocated Budget for the Year		$ 82,924.00
Add: Unexpended Funds Carried Forward to 2018		7,797.94
Total Available Funds for the Year		90,721.94
Ward Expenses:		
Advertising and Promotions		
Advertising	3,242.00	3,242.00
Business Meetings and Hospitality		
Business Meetings	125.21	125.21
Community Expenses		
Luncheons, Receptions & Events	600.00	
Contrib-Donations	6,155.24	
Contrib-Sponsorships-Cash	800.00	
Ward Activities	261.95	
Miscellaneous Expense	368.82	8,186.01
Councillor's Assistants		
Casual Services	55,385.62	55,385.62
Office Equipment		
Office Equipment	743.39	743.39
Office Supplies		
Stationery and Office Supplies	602.03	602.03
Telephone and Communications		
Telephone	1,324.33	
Website/Domain Licenses	1,111.06	2,435.39
Postage and Courier Services		
Postage	1,883.58	1,883.58
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	2,544.22	2,544.22
Professional and Consulting Services		
Non-Professional Services	5,000.01	5,000.01
Transportation		
Parking Meter/Voucher	57.60	57.60
Total Expenditures		80,205.06
Total Unexpended Funds		10,516.88
Less: Unexpended Funds Carried Over to 2019		(8,292.40)
Unexpended Funds Returned to General Revenue		$ 2,224.48

Councillor's Chairmanship Expenditure Report
for the period January 1, 2018 to November 5, 2018

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

Allocated Budget for the Year		$ 6,200.00
Allocated Budget for the Period on Standing Committee		5,248.77
Add: Unexpended Funds Carried Forward to 2018		620.00
Total Available Funds for the Period on Standing Committee		5,868.77
Chairmanship Expenses:		
Councillor's Assistants		
Casual Services	3,769.68	3,769.68
Total Expenditures		3,769.68
Unexpended Funds at End of Period		$ 2,099.09

Councillor's Chairmanship Expenditure Report
for the period January 1, 2018 to December 31, 2018

Committee: ***UN Women Safe Cities Global Initiative Steering Committee***
Chairperson: ***Cindy Gilroy***

Allocated Budget for the Year		$ 4,450.00
Total Available Funds for the Year		$4,450.00
Chairmanship Expenses:		
Business Meetings and Hospitality		
Business Meetings	190.09	190.09
Community Expenses		
Luncheons, Receptions & Events	400.00	400.00
Travel		
Conferences Involving Travel	1,355.50	1,355.50
Total Expenditures		1,945.59
Total Unexpended Funds		2,504.41
Less: Unexpended Funds Carried Over to 2019		(445.00)
Unexpended Funds Returned to General Revenue		$2,059.41

Councillor's Chairmanship Expenditure Report
for the period from November 6, 2018 to December 31, 2018

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

Chairperson: ***Cindy Gilroy***

Allocated Budget for the Year	$ 6,200.00
Add: Unexpended Funds Carried Forward to 2018	321.72
Less: Funds Expended Prior to Chairperson's Appointment	(4,056.66)
Total Available Funds for the Period	2,465.06
Chairmanship Expenses:	
Total Expenditures	0.00
Total Unexpended Funds	2,465.06
Less: Unexpended Funds Carried Over to 2019	(620.00)
Unexpended Funds Returned to General Revenue	$ 1,845.06

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2018

We have audited the compliance of the fund and chairperson expenditures of Councillor Scott Gillingham for the year ended December 31, 2018 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, 2018 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, 2018 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, 2018.

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.



Bryan R. Mansky, MBA, CPA, CMA, CIA
City Auditor
May 23, 2019

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2018

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

Allocated Budget for the Year		$ 82,924.00
Add: Unexpended Funds Carried Forward to 2018		7,713.74
Total Available Funds for the Year		90,637.74
Ward Expenses:		
Advertising and Promotions		
Advertising	10,857.56	10,857.56
Business Meetings and Hospitality		
Business Meetings	305.94	305.94
Community Expenses		
Luncheons, Receptions & Events	3,661.53	
Membership Fees	225.00	
Other Operating Supplies	28.06	
Contrib-Donations	1,367.52	
Ward Activities	309.29	5,591.40
Councillor's Assistants		
Casual Services	58,182.67	58,182.67
Office Supplies		
Stationery and Office Supplies	60.32	60.32
Periodicals and Subscriptions		
Periodicals and Subscriptions	1,059.06	1,059.06
Telephone and Communications		
Telephone	3,142.14	3,142.14
Postage and Courier Services		
Freight and Messenger Services	22.50	
Postage	1,500.31	1,522.81
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	1,112.78	1,112.78
Professional and Consulting Services		
Non-Professional Services	699.00	699.00
Transportation		
Parking Meter/Voucher	118.10	118.10
Total Expenditures		82,651.78
Total Unexpended Funds		7,985.96
Less: Unexpended Funds Carried Over to 2019		(7,985.96)
Unexpended Funds Returned to General Revenue		$ 0.00

Councillor's Chairmanship Expenditure Report
for the year ended December 31, 2018

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

Allocated Budget for the Year		$ 6,200.00
Add: Unexpended Funds Carried Forward to 2018		620.00
Total Available Funds for the Year		6,820.00
Chairmanship Expenses:		
Business Meetings and Hospitality		
Business Meetings	31.86	31.86
Travel		
Conferences Involving Travel	2,317.10	2,317.10
Total Expenditures		2,348.96
Total Unexpended Funds		4,471.04
Less: Unexpended Funds Carried Over to 2019		(620.00)
Unexpended Funds Returned to General Revenue		$3,851.04

Councillor's Chairmanship Expenditure Report
for the period November 28, 2018 to December 31, 2018

Role: ***North American Strategy For Competitiveness (NASCO)***

Councillor: ***Scott Gillingham***

Allocated Budget for the Year	$ 4,450.00
Less: Funds Expended Prior to Chairperson's Appointment	0.00
Total Available Funds for the Period	4,450.00
Chairmanship Expenses:	
Total Expenditures	0.00
Total Unexpended Funds	4,450.00
Less: Unexpended Funds Carried Over to 2019	(445.00)
Unexpended Funds Returned to General Revenue	$ 4,005.00

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2018

We have audited the compliance of the fund and chairperson expenditures of Councillor Marty Morantz for the period from January 1, 2018 to November 5, 2018 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 period from January 1, 2018 to November 5, 2018 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 period from January 1, 2018 to November 5, 2018 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 transferred to the new elected Councillor on November 6, 2018.

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.



Bryan R. Mansky, MBA, CPA, CMA, CIA
City Auditor
May 23, 2019

Councillors' Ward Allowance Expenditure Report
for the period from January 1, 2018 to November 5, 2018

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

Allocated Budget for the Year		$ 82,924.00
Allocated Budget for the Period in Office		70,201.41
Add: Unexpended Funds Carried Forward to 2018		7,106.33
Total Available Funds for the Period in Office		77,307.74
Ward Expenses:		
Advertising and Promotions		
Advertising	7,608.55	7,608.55
Community Expenses		
Luncheons, Receptions & Events	3,086.22	
Contrib-Donations	1,250.00	
Contrib-Sponsorships-Cash	250.00	4,586.22
Councillor's Assistants		
Casual Services	56,830.95	56,830.95
Office Supplies		
Stationery and Office Supplies	5.59	5.59
Telephone and Communications		
Telephone	1,133.97	
Website/Domain Licenses	434.40	1,568.37
Postage and Courier Services		
Freight and Messenger Services	46.50	
Postage	4.31	50.81
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	139.42	139.42
Professional and Consulting Services		
Non-Professional Services	365	365
Total Expenditures		71,154.91
Unexpended Funds at End of Period		$ 6,152.83

Councillor's Chairmanship Expenditure Report
for the period January 1, 2018 to May 2, 2018

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

Chairperson: ***Marty Morantz***

Allocated Budget for the Year	$ 6,200.00
Allocated Budget for the Period on Standing Committee	2,055.34
Add: Unexpended Funds Carried Forward to 2018	620.00
Total Available Funds for the Period on Standing Committee	$2,675.34
Chairmanship Expenses:	
Total Expenditures	0.00
Unexpended Funds at End of Period	$ 2,675.34

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2018

We have audited the compliance of the fund and chairperson expenditures of Councillor Kevin Klein for the period from November 6, 2018 to December 31, 2018 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 period from November 6, 2018 to December 31, 2018 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 Kevin Klein for the period from November 6, 2018 to December 31, 2018 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, 2018.

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.



Bryan R. Mansky, MBA, CPA, CMA, CIA
City Auditor
May 23, 2019

Councillors' Ward Allowance Expenditure Report
for the period from November 6, 2018 to December 31, 2018

Ward: ***Charleswood - Tuxedo***
Councillor: ***Kevin Klein***

Allocated Budget for the Year		$ 82,924.00
Add: Unexpended Funds Carried Forward to 2018		7,106.33
Less: Funds Expended Prior to Councillor's Inauguration		(71,154.91)
Total Available Funds for the Period in Office		18,875.42
Ward Expenses:		
Advertising and Promotions		
Advertising	1,323.00	1,323.00
Community Expenses		
Contrib-Donations	700.00	
Contrib-Sponsorships-Cash	500.00	
Ward Activities	269.89	1,469.89
Councillor's Assistants		
Casual Services	6,644.15	6,644.15
Office Supplies		
Stationery and Office Supplies	320.69	320.69
Telephone and Communications		
Telephone	51.76	51.76
Postage and Courier Services		
Postage	0.84	0.84
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	170.08	170.08
Professional and Consulting Services		
Non-Professional Services	1,000.00	1,000.00
Total Expenditures		10,980.41
Total Unexpended Funds		7,895.01
Less: Unexpended Funds Carried Over to 2019		(7,895.01)
Unexpended Funds Returned to General Revenue		$ 0.00

Councillor's Chairmanship Expenditure Report
for the period November 6, 2018 to December 31, 2018

Role: ***Winnipeg Police Board***

Councillor: ***Kevin Klein***

Allocated Budget for the Year		$ 4,450.00
Less: Funds Expended Prior to Chairperson's Appointment		(1,179.56)
Total Available Funds for the Period		3,270.44
Chairmanship Expenses:		
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	54.12	54.12
Total Expenditures		54.12
Total Unexpended Funds		3,216.32
Less: Unexpended Funds Carried Over to 2019		(445.00)
Unexpended Funds Returned to General Revenue		$ 2,771.32

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2018

We have audited the compliance of the fund expenditures of Councillor Shawn Dobson for the period from January 1, 2018 to November 5, 2018 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 period from January 1, 2018 to November 5, 2018 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 period from January 1, 2018 to November 5, 2018 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 transferred to the new elected Councillor on November 6, 2018.

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.



Bryan R. Mansky, MBA, CPA, CMA, CIA
City Auditor
May 23, 2019

Councillors' Ward Allowance Expenditure Report
for the period from January 1, 2018 to November 5, 2018

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

Allocated Budget for the Year		$ 82,924.00
Allocated Budget for the Period in Office		70,201.41
Add: Unexpended Funds Carried Forward to 2018		8,192.40
Total Available Funds for the Period in Office		78,393.81
Ward Expenses:		
Advertising and Promotions		
Advertising	6,247.65	6,247.65
Community Expenses		
Luncheons, Receptions & Events	750.00	
Membership Fees	325.00	
Contrib-Donations	2,281.62	
Contrib-Sponsorships-Cash	650.00	
Miscellaneous Expense	40.50	4,047.12
Councillor's Assistants		
Casual Services	53,505.84	53,505.84
Office Supplies		
Stationery and Office Supplies	327.10	327.10
Periodicals and Subscriptions		
Periodicals and Subscriptions	291.47	291.47
Telephone and Communications		
Telephone	1,835.95	1,835.95
Postage and Courier Services		
Freight and Messenger Services		
Postage	3,170.81	3,170.81
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	4,433.73	4,433.73
Professional and Consulting Services		
Non-Professional Services	259.20	259.20
Total Expenditures		74,118.87
Unexpended Funds at End of Period		$ 4,274.94

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2018

We have audited the compliance of the fund and chairperson expenditures of Councillor Markus Chambers for the period from November 6, 2018 to December 31, 2018 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 period from November 6, 2018 to December 31, 2018 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 Markus Chambers for the period from November 6, 2018 to December 31, 2018 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, 2018.

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.



Bryan R. Mansky, MBA, CPA, CMA, CIA
City Auditor
May 23, 2019

Councillors' Ward Allowance Expenditure Report
for the period from November 6, 2018 to December 31, 2018

Ward: ***St. Norbert - Seine River***
Councillor: ***Markus Chambers***

Allocated Budget for the Year		$ 82,924.00
Add: St. Charles Ward **-** Unexpended Funds Carried Forward to 2018		8,192.40
Less: St. Charles Ward - Funds Expended Prior to Councillor's Inauguration		(74,118.87)
Total Available Funds for the Period in Office		16,997.53
Ward Expenses:		
Advertising and Promotions		
Advertising	1,327.85	1,327.85
Business Meetings and Hospitality		
Business Meetings	106.09	106.09
Community Expenses		
Luncheons, Receptions & Events	100.00	
Contrib-Donations	21.60	
Contrib-Sponsorships-Cash	250.00	
Ward Activities	148.32	519.92
Councillor's Assistants		
Casual Services	3,884.77	3,884.77
Office Equipment		
Office Equipment	523.69	523.69
Office Supplies		
Stationery and Office Supplies	232.45	232.45
Telephone and Communications		
Telephone	970.82	970.82
Postage and Courier Services		
Freight and Messenger Services	6.00	6.00
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	513.90	513.90
Transportation		
Parking Meter/Voucher	20.94	20.94
Total Expenditures		8,106.43
Total Unexpended Funds		8,891.10
Less: Unexpended Funds Carried Over to 2019		(8,292.40)
Unexpended Funds Returned to General Revenue		$ 598.70

Note: On November 21, 2018, the Governance Committee approved the transfer of the funds in St. Charles Ward to St. Norbert Ward.

Councillor's Chairmanship Expenditure Report
for the period November 6, 2018 to December 31, 2018

Role: ***Deputy Mayor***
Councillor: ***Markus Chambers***

Allocated Budget for the Year		$ 4,450.00
Add: Unexpended Funds Carried Forward to 2018		445.00
Less: Funds Expended Prior to Chairperson's Appointment		0.00
Total Available Funds for the Period		4,895.00
Chairmanship Expenses:		
Councillor's Assistants		
Casual Services	1,941.89	1,941.89
Total Expenditures		1,941.89
Total Unexpended Funds		2,953.11
Less: Unexpended Funds Carried Over to 2019		(445.00)
Less: Funds Retained in the General Reserve (Note)		(445.00)
Unexpended Funds Returned to General Revenue		$ 2,063.11

Note: The funds relate to the 2017 carry over that were not used in 2018. The funds were not returned to General Revenue, and therefore, they were retained in the General Reserve. The funds are not available to the Councillor for use.

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2018

We have audited the compliance of the fund and chairperson expenditures of Councillor Mike Pagtakhan for the period from January 1, 2018 to November 5, 2018 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 period from January 1, 2018 to November 5, 2018 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 period from January 1, 2018 to November 5, 2018 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 transferred to the new elected Councillor on November 6, 2018.

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.



Bryan R. Mansky, MBA, CPA, CMA, CIA
City Auditor
May 23, 2019

Councillors' Ward Allowance Expenditure Report
for the period from January 1, 2018 to November 5, 2018

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

Allocated Budget for the Year		$ 82,924.00
Allocated Budget for the Period in Office		70,201.41
Add: Unexpended Funds Carried Forward to 2018		2,020.61
Total Available Funds for the Period in Office		72,222.02
Ward Expenses:		
Advertising and Promotions		
Advertising	3,391.10	3,391.10
Business Meetings and Hospitality		
Rentals	5,507.20	
Business Meetings	46.65	5,553.85
Community Expenses		
Luncheons, Receptions & Events	1,029.36	
Membership Fees	415.00	
Contrib-Donations	1,499.84	
Contrib-Sponsorships-Cash	450.00	
Ward Activities	53.56	3,447.76
Councillor's Assistants		
Casual Services	45,112.71	45,112.71
Office Equipment		
Office Equipment	2,222.93	
Computer Software	950.79	3,173.72
Office Supplies		
Stationery and Office Supplies	1,422.18	1,422.18
Periodicals and Subscriptions		
Periodicals and Subscriptions	238.33	238.33
Telephone and Communications		
Telephone	3,270.30	
Website/Domain Licenses	625.00	3,895.30
Postage and Courier Services		
Freight and Messenger Services	250.75	250.75
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	1,810.01	1,810.01
Professional and Consulting Services		
Non-Professional Services	425.00	425.00
Transportation		
Parking Meter/Voucher	57.18	57.18
Total Expenditures		68,777.89
Unexpended Funds at End of Period		$ 3,444.13

Councillor's Chairmanship Expenditure Report
for the period January 1, 2018 to November 5, 2018

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

Chairperson: ***Mike Pagtakhan***

Allocated Budget for the Year		$ 6,200.00
Allocated Budget for the Period on Standing Committee		5,248.77
Add: Unexpended Funds Carried Forward to 2018		620.00
Total Available Funds for the Period on Standing Committee		5,868.77
Chairmanship Expenses:		
Business Meetings and Hospitality		
Rentals	50.00	
Business Meetings	188.15	238.15
Community Expenses		
Luncheons, Receptions & Events	736.88	
Ward Activities	429.84	
WSD - Permit Fee	50.00	1,216.72
Councillor's Assistants		
Casual Services	2,185.58	2,185.58
Office Supplies		
Stationery and Office Supplies	245.16	245.16
Postage and Courier Services		
Freight and Messenger Services	24.00	24.00
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	161.19	161.19
Professional and Consulting Services		
Non-Professional Services	350.00	350.00
Total Expenditures		4,420.80
Unexpended Funds at End of Period		$ 1,447.97

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2018

We have audited the compliance of the fund and chairperson expenditures of Councillor Vivian Santos for the period from November 6, 2018 to December 31, 2018 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 period from November 6, 2018 to December 31, 2018 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 Vivian Santos for the period from November 6, 2018 to December 31, 2018 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, 2018.

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.



Bryan R. Mansky, MBA, CPA, CMA, CIA
City Auditor
May 23, 2019

Councillors' Ward Allowance Expenditure Report
for the period from November 6, 2018 to December 31, 2018

Ward: ***Point Douglas***
Councillor: ***Vivian Santos***

Allocated Budget for the Year		$ 82,924.00
Add: Unexpended Funds Carried Forward to 2018		2,020.61
Less: Funds Expended Prior to Councillor's Inauguration		(68,777.89)
Total Available Funds for the Period		16,166.72
Ward Expenses:		
Advertising and Promotions		
Advertising	390.00	390.00
Business Meetings and Hospitality		
Business Meetings	42.08	42.08
Community Expenses		
Luncheons, Receptions & Events	540.52	
Contrib-Donations	1,338.30	
Ward Activities	189.00	
Miscellaneous Expense	16.20	2,084.02
Councillor's Assistants		
Casual Services	1,334.58	1,334.58
Office Equipment		
Office Equipment	2,476.49	2,476.49
Office Supplies		
Stationery and Office Supplies	341.95	341.95
Periodicals and Subscriptions		
Periodicals and Subscriptions	132.94	132.94
Telephone and Communications		
Telephone	425.10	425.10
Postage and Courier Services		
Freight and Messenger Services		
Freight and Messenger Services	20.00	20.00
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	563.88	563.88
Professional and Consulting Services		
Non-Professional Services	210.00	210.00
Transportation		
Parking Meter/Voucher	47.61	47.61
Total Expenditures		8,068.65
Total Unexpended Funds		8,098.07
Less: Unexpended Funds Carried Over to 2019		(8,098.07)
Unexpended Funds Returned to General Revenue		$ 0.00

Councillor's Chairmanship Expenditure Report
for the period November 6, 2018 to December 31, 2018

Role: ***Acting Deputy Mayor***
Chairperson: ***Vivian Santos***

Allocated Budget for the Year		$ 4,450.00
Less: Funds Expended Prior to Chairperson's Appointment		(2,104.30)
Total Available Funds for the Period		2,345.70
Chairmanship Expenses:		
Councillor's Assistants		
Casual Services	1,760.70	1,760.70
Professional and Consulting Services		
Non-Professional Services	140.00	140.00
Total Expenditures		1,900.70
Total Unexpended Funds		445.00
Less: Unexpended Funds Carried Over to 2019		(445.00)
Unexpended Funds Returned to General Revenue		$ 0.00

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2018

We have audited the compliance of the fund and chairperson expenditures of Councillor Devi Sharma for the year ended December 31, 2018 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, 2018 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.

According to the Policy, Section Five - Allowable Expenses: *"Councillors may engage staff to assist them on a full-time or part-time basis"* and *"All assistants shall be employed pursuant to the CWA policy and shall execute the employment contract prior to commencement of employment".* During 2018, contracts were not signed between Councillor Devi Sharma and her two casual councillor's assistants / students. This is not in accordance with the Policy, as it does not satisfy the conditions for an eligible expense. The total compensation paid to the two assistants amounted to $10,065 during 2018. The City Clerk's Department is responsible for creating contracts for new Council staff and acknowledges full responsibility for failure to create the contracts for these two staff members. All other procedures were followed including biweekly submission of hours to the City Clerk's Department and payment through the City's payroll system. Contracts were signed between the Councillor and the assistants during 2019 after becoming aware of this error.

In our opinion, except for the matters described above, the fund and chairperson expenditures of Councillor Devi Sharma for the year ended December 31, 2018 are in compliance, in all significant respects, with the provisions of the Policy.

The above described qualification matter is further discussed in the CWA Fund Policy Report issued to Governance Committee of Council. 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, 2018.

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.



Bryan R. Mansky, MBA, CPA, CMA, CIA
City Auditor
May 23, 2019

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2018

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

Allocated Budget for the Year		$ 82,924.00
Add: Unexpended Funds Carried Forward to 2018		7,796.68
Total Available Funds for the Year		90,720.68
Ward Expenses:		
Advertising and Promotions		
Advertising	996.20	996.20
Community Offices		
Heat-Gas, Oil, Steam & Electric	2,537.64	
Water	469.18	
Rentals	15,339.72	18,346.54
Community Expenses		
Luncheons, Receptions & Events	402.32	
Other Operating Supplies	137.94	
Ward Activities	420.65	960.91
Councillor's Assistants		
Casual Services	51,689.20	51,689.20
Office Supplies		
Stationery and Office Supplies	1,187.15	1,187.15
Periodicals and Subscriptions		
Periodicals and Subscriptions	506.19	506.19
Telephone and Communications		
Internet Access	1,598.34	
Telephone	4,774.70	
Website/Domain Licenses	1,312.50	7,685.54
Postage and Courier Services		
Freight and Messenger Services	78.50	
Postage	341.88	420.38
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	777.92	777.92
Professional and Consulting Services		
Non-Professional Services	1,098.29	1,098.29
Transportation		
Parking Meter/Voucher	94.27	94.27
Total Expenditures		83,762.59
Total Unexpended Funds		6,958.09
Less: Unexpended Funds Carried Over to 2019		(6,958.09)
Unexpended Funds Returned to General Revenue		$ 0.00

Councillor's Chairmanship Expenditure Report
for the year ended December 31, 2018

Role: ***Speaker***

Councillor: ***Devi Sharma***

Allocated Budget for the Year		$ 4,450.00
Add: Unexpended Funds Carried Forward to 2018		445.00
Total Available Funds for the Year		4,895.00
Chairmanship Expenses:		
Councillor's Assistants		
Casual Services	4,450.00	4,450.00
Total Expenditures		4,450.00
Total Unexpended Funds		445.00
Less: Unexpended Funds Carried Over to 2019		(445.00)
Unexpended Funds Returned to General Revenue		$ 0.00

Councillor's Chairmanship Expenditure Report
for the year ended December 31, 2018

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

Allocated Budget for the Year		$ 4,450.00
Add: Unexpended Funds Carried Forward to 2018		445.00
Total Available Funds for the Year		4,895.00
Chairmanship Expenses:		
Business Meetings and Hospitality		
Business Meetings	977.19	977.19
Councillor's Assistants		
Casual Services	3,430.00	3,430.00
Total Expenditures		4,407.19
Total Unexpended Funds		487.81
Less: Unexpended Funds Carried Over to 2019		(445.00)
Unexpended Funds Returned to General Revenue		$ 42.81

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2018

We have audited the compliance of the fund and chairperson expenditures of Councillor Ross Eadie for the year ended December 31, 2018 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, 2018 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, 2018 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, 2018.

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.



Bryan R. Mansky, MBA, CPA, CMA, CIA
City Auditor
May 23, 2019

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2018

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

Allocated Budget for the Year		$ 82,924.00
Add: Unexpended Funds Carried Forward to 2018		834.10
Total Available Funds for the Year		83,758.10
Ward Expenses:		
Advertising and Promotions		
Advertising	2,170.32	2,170.32
Community Expenses		
Luncheons, Receptions & Events	1,708.88	
Grants - Cash	5,000.00	
Contrib-Donations	7,132.91	
Contrib-Sponsorships-Cash	700.00	
Ward Activities	375.74	14,917.53
Councillor's Assistants		
Casual Services	59,610.03	59,610.03
Office Equipment		
Office Equipment	113.82	113.82
Office Supplies		
Stationery and Office Supplies	65.97	65.97
Periodicals and Subscriptions		
Periodicals and Subscriptions	2,000.00	2,000.00
Telephone and Communications		
Telephone	2,039.96	2,039.96
Postage and Courier Services		
Freight and Messenger Services	15.50	
Postage	26.09	41.59
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	46.15	46.15
Transportation		
Transportation	191.61	191.61
Total Expenditures		81,196.98
Total Unexpended Funds		2,561.12
Less: Unexpended Funds Carried Over to 2019		(2,561.12)
Unexpended Funds Returned to General Revenue		$ 0.00

Councillor's Chairmanship Expenditure Report
for the period January 1, 2018 to November 5, 2018

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

Allocated Budget for the Period		$ 4,450.00
Allocated Budget for the Period		3,767.26
Total Available Funds for the Period		3,767.26
Chairmanship Expenses:		
Councillor's Assistants		
Casual Services	1,133.77	1,133.77
Transportation		
Transportation	45.79	45.79
Total Expenditures		1,179.56
Unexpended Funds at End of Period		$ 2,587.70

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2018

We have audited the compliance of the fund expenditures of Councillor Jeff Browaty for the year ended December 31, 2018 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, 2018 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, 2018 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, 2018.

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.



Bryan R. Mansky, MBA, CPA, CMA, CIA
City Auditor
May 23, 2019

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2018

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

Allocated Budget for the Year		$ 82,924.00
Add: Unexpended Funds Carried Forward to 2018		7,432.07
Total Available Funds for the Year		90,356.07
Ward Expenses:		
Advertising and Promotions		
Advertising	5,577.78	5,577.78
Business Meetings and Hospitality		
Business Meetings	675.29	675.29
Community Expenses		
Luncheons, Receptions & Events	3,716.64	
Other Operating Supplies	242.09	
Grants - Cash	100.00	
Contrib-Donations	3,785.36	
Contrib-Sponsorships-Cash	250.00	
Ward Activities	588.53	8,682.62
Councillor's Assistants		
Casual Services	53,905.98	53,905.98
Office Equipment		
Office Equipment	2,541.18	
Computer Software	140.39	2,681.57
Office Supplies		
Stationery and Office Supplies	784.61	784.61
Periodicals and Subscriptions		
Periodicals and Subscriptions	1,078.99	1,078.99
Telephone and Communications		
Telephone	1,616.27	
Website/Domain Licenses	384.99	2,001.26
Postage and Courier Services		
Freight and Messenger Services	5.00	
Postage	2.52	7.52
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	224.72	224.72
Travel		
Conferences	390.00	
Travel-City Business	87.96	477.96
Total Expenditures		76,098.30
Total Unexpended Funds		14,257.77
Less: Unexpended Funds Carried Over to 2019		(8,292.40)
Unexpended Funds Returned to General Revenue		$ 5,965.37

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2018

We have audited the compliance of the fund expenditures of Councillor Jason Schreyer for the year ended December 31, 2018 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, 2018 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, 2018 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, 2018.

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.



Bryan R. Mansky, MBA, CPA, CMA, CIA
City Auditor
May 23, 2019

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2018

Ward: ***Elmwood - East Kildonan***

Councillor: ***Jason Schreyer***

Allocated Budget for the Year		$ 82,924.00
Add: Unexpended Funds Carried Forward to 2018		8,192.40
Total Available Funds for the Year		91,116.40
Ward Expenses:		
Advertising and Promotions		
Advertising	10,115.00	10,115.00
Community Expenses		
Luncheons, Receptions & Events	90.00	
Contrib-Donations	537.11	
Contrib-Sponsorships-Cash	250.00	
Miscellaneous Expense	34.55	911.66
Councillor's Assistants		
Casual Services	52,668.75	52,668.75
Office Equipment		
Office Equipment	1,372.91	
Computer Software	53.39	1,426.30
Office Supplies		
Stationery and Office Supplies	775.63	775.63
Telephone and Communications		
Telephone	2,372.17	2,372.17
Postage and Courier Services		
Freight and Messenger Services	51.00	
Postage	22.24	73.24
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	470.31	470.31
Total Expenditures		68,813.06
Total Unexpended Funds		22,303.34
Less: Unexpended Funds Carried Over to 2019		(8,292.40)
Unexpended Funds Returned to General Revenue		$ 14,010.94

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2018

We have audited the compliance of the fund and chairperson expenditures of Councillor Russ Wyatt for the period from January 1, 2018 to November 5, 2018 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 period from January 1, 2018 to November 5, 2018 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 Russ Wyatt for the period from January 1, 2018 to November 5, 2018 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 transferred to the new elected Councillor on November 6, 2018.

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.



Bryan R. Mansky, MBA, CPA, CMA, CIA
City Auditor
May 23, 2019

Councillors' Ward Allowance Expenditure Report
for the period from January 1, 2018 to November 5, 2018

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

Allocated Budget for the Year		$ 82,924.00
Allocated Budget for the Period in Office		70,201.41
Add: Unexpended Funds Carried Forward to 2018		19.78
Total Available Funds for the Period in Office		70,221.19
Ward Expenses:		
Advertising and Promotions		
Advertising	240.00	240.00
Business Meetings and Hospitality		
Business Meetings	206.17	206.17
Community Expenses		
Luncheons, Receptions & Events	1,200.00	
Membership Fees	45.00	
Contrib-Donations	1,215.19	2,460.19
Councillor's Assistants		
Casual Services	32,263.76	32,263.76
Office Equipment		
Office Equipment	416.88	416.88
Office Supplies		
Stationery and Office Supplies	771.33	771.33
Periodicals and Subscriptions		
Periodicals and Subscriptions	507.46	507.46
Telephone and Communications		
Telephone	1,580.05	
Website/Domain Licenses	110.00	1,690.05
Postage and Courier Services		
Freight and Messenger Services	85.25	
Postage	4,482.09	4,567.34
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	7,588.56	7,588.56
Professional and Consulting Services		
Non-Professional Services	1,732.71	1,732.71
Training		
Training, Workshops and Tuition	399.00	399.00
Transportation		
Parking Space Rental	600.00	
Parking Meter/Voucher	49.52	649.52
Total Expenditures		53,492.97
Unexpended Funds at End of Period		$ 16,728.22

Councillor's Chairmanship Expenditure Report
for the period January 1, 2018 to November 5, 2018

Committee: ***North American Strategy For Competitiveness (NASCO)***
Chairperson: ***Russ Wyatt***

Allocated Budget for the Year	$	4,450.00
Allocated Budget for the Period		3,767.26
Total Available Funds for the Period		3,767.26
Chairmanship Expenses:		
Total Expenditures		0.00
Unexpended Funds at End of Period	$	3,767.26

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2018

We have audited the compliance of the fund expenditures of Councillor Shawn Nason for the period from November 6, 2018 to December 31, 2018 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 period from November 6, 2018 to December 31, 2018 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 Shawn Nason for the period from November 6, 2018 to December 31, 2018 are in compliance, in all significant respects, with the provisions of the Policy.

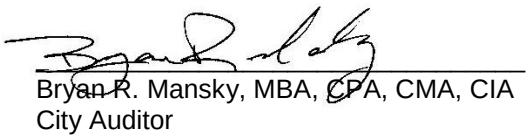
Our audit was conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

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, 2018.

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.



Bryan R. Mansky, MBA, CPA, CMA, CIA
City Auditor
May 23, 2019

Councillors' Ward Allowance Expenditure Report
for the period from November 6, 2018 to December 31, 2018

Ward: ***Transcona***
Councillor: ***Shawna Nason***

Allocated Budget for the Year		$ 82,924.00
Add: Unexpended Funds Carried Forward to 2018		19.78
Less: Funds Expended Prior to Councillor's Inauguration		(53,492.97)
Total Available Funds for the Period		29,450.81
Ward Expenses:		
Advertising and Promotions		
Advertising	222.00	222.00
Business Meetings and Hospitality		
Business Meetings	71.49	71.49
Community Expenses		
Luncheons, Receptions & Events	374.58	
Other Operating Supplies	21.59	
Contrib-Donations	7,742.36	
Contrib-Sponsorships-Cash	750.00	8,888.53
Councillor's Assistants		
Casual Services	5,779.87	5,779.87
Office Equipment		
Office Equipment	5,069.37	5,069.37
Office Supplies		
Stationery and Office Supplies	1,186.90	1,186.90
Periodicals and Subscriptions		
Periodicals and Subscriptions	74.31	74.31
Telephone and Communications		
Telephone	665.35	
Website/Domain Licenses	239.60	904.95
Postage and Courier Services		
Freight and Messenger Services	29.00	
Postage	81.48	110.48
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	194.82	194.82
Professional and Consulting Services		
Non-Professional Services	200	200.00
Transportation		
Parking Meter/Voucher	64.28	64.28
Total Expenditures		22,767.00
Total Unexpended Funds		6,683.81
Less: Unexpended Funds Carried Over to 2019		(6,683.81)
Unexpended Funds Returned to General Revenue		$ 0.00

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2018

We have audited the compliance of the fund and chairperson expenditures of Councillor Matt Allard for the year ended December 31, 2018 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, 2018 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, 2018 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, 2018.

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.



Bryan R. Mansky, MBA, CPA, CMA, CIA
City Auditor
May 23, 2019

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2018

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

Allocated Budget for the Year		$ 82,924.00
Add: Unexpended Funds Carried Forward to 2018		7,646.03
Total Available Funds for the Year		90,570.03
Ward Expenses:		
Advertising and Promotions		
Advertising	6,395.93	6,395.93
Business Meetings and Hospitality		
Business Meetings	1,048.68	1,048.68
Community Expenses		
Luncheons, Receptions & Events	1,035.00	
Membership Fees	270.00	
Contrib-Donations	54.00	
Ward Activities	155.21	
Miscellaneous Expense	915.12	2,429.33
Councillor's Assistants		
Casual Services	64,228.93	64,228.93
Office Equipment		
Office Equipment	410.39	410.39
Office Supplies		
Stationery and Office Supplies	236.80	236.80
Periodicals and Subscriptions		
Periodicals and Subscriptions	100.68	100.68
Telephone and Communications		
Telephone	1,735.66	
Website/Domain Licenses	510.99	2,246.65
Postage and Courier Services		
Postage	215.81	215.81
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	236.98	236.98
Professional and Consulting Services		
Non-Professional Services	5,073.34	5,073.34
Transportation		
Transportation	68.84	
Parking Meter/Voucher	9.15	77.99
Travel		
Conferences Involving Travelling	203.35	203.35
Total Expenditures		82,904.86
Total Unexpended Funds		7,665.17
Less: Unexpended Funds Carried Over to 2019		(7,665.17)
Unexpended Funds Returned to General Revenue		$ 0.00

Councillor's Chairmanship Expenditure Report
for the period January 1, 2018 to November 5, 2018

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

Allocated Budget for the Year		$ 4,450.00
Allocated Budget for the Period		3,767.26
Total Available Funds for the Period		3,767.26
Chairmanship Expenses:		
Travel		
Travel-City Business	2,104.30	2,104.30
Total Expenditures		2,104.30
Unexpended Funds at End of Period		$ 1,662.96

Councillor's Chairmanship Expenditure Report
for the period May 3, 2018 to December 31, 2018

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

Chairperson: ***Matt Allard***

Allocated Budget for the Year		$ 6,200.00
Add: Unexpended Funds Carried Forward to 2018		620.00
Less: Funds Expended Prior to Chairperson's Appointment		0.00
Total Available Funds for the Period		6,820.00
Chairmanship Expenses:		
Councillor's Assistants		
Casual Services	4,268.62	4,268.62
Total Expenditures		4,268.62
Total Unexpended Funds		2,551.38
Less: Unexpended Funds Carried Over to 2019		(620.00)
Unexpended Funds Returned to General Revenue		$ 1,931.38

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2018

We have audited the compliance of the fund and chairperson expenditures of Councillor Brian Mayes for the year ended December 31, 2018 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, 2018 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, 2018 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, 2018.

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.



Bryan R. Mansky, MBA, CPA, CMA, CIA
City Auditor
May 23, 2019

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2018

Ward: ***St. Vital***

Councillor: ***Brian Mayes***

Allocated Budget for the Year		$ 82,924.00
Add: Unexpended Funds Carried Forward to 2018		1,854.82
Total Available Funds for the Year		84,778.82
Ward Expenses:		
Advertising and Promotions		
Advertising	6,433.00	6,433.00
Business Meetings and Hospitality		
Rentals	25.00	
Business Meetings	29.06	54.06
Community Expenses		
Luncheons, Receptions & Events	3,014.12	
Contrib-Donations	3,618.39	
Contrib-Sponsorships-Cash	500.00	
Ward Activities	967.01	
Miscellaneous Expense	164.00	8,263.52
Councillor's Assistants		
Casual Services	51,905.83	51,905.83
Office Supplies		
Stationery and Office Supplies	404.60	404.60
Periodicals and Subscriptions		
Periodicals and Subscriptions	74.50	74.50
Telephone and Communications		
Telephone	1,497.66	
Website/Domain Licenses	3,995.35	5,493.01
Postage and Courier Services		
Postage	4,170.19	4,170.19
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	3,322.66	3,322.66
Transportation		
Transportation	9.52	
Parking Meter/Voucher	172.03	181.55
Travel		
Conferences	300.00	300.00
Total Expenditures		80,602.92
Total Unexpended Funds		4,175.90
Less: Unexpended Funds Carried Over to 2019		(4,175.90)
Unexpended Funds Returned to General Revenue		$ 0.00

Councillor's Chairmanship Expenditure Report
for the period November 6, 2018 to December 31, 2018

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

Chairperson: ***Brian Mayes***

Allocated Budget for the Year		$ 6,200.00
Add: Unexpended Funds Carried Forward to 2018		620.00
Less: Funds Expended Prior to Chairperson's Appointment		(4,399.58)
Total Available Funds for the Period		2,420.42
Chairmanship Expenses:		
Councillor's Assistants		
Casual Services	1,800.00	1,800.00
Total Expenditures		1,800.00
Total Unexpended Funds		620.42
Less: Unexpended Funds Carried Over to 2019		(620.00)
Unexpended Funds Returned to General Revenue		$ 0.42

Councillor's Chairmanship Expenditure Report
for the period January 1, 2018 to November 5, 2018

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

Chairperson: ***Brian Mayes***

Allocated Budget for the Year		$ 6,200.00
Allocated Budget for the Period in Office		5,248.77
Add: Unexpended Funds Carried Forward to 2018		321.72
Total Available Funds for the Year		5,570.49
Chairmanship Expenses:		
Business Meetings and Hospitality		
Water	776.40	776.40
Community Expenses		
Contrib-Donations	2,280.26	2,280.26
Councillor's Assistants		
Casual Services	1,000.00	1,000.00
Total Expenditures		4,056.66
Unexpended Funds at End of Period		$ 1,513.83

Councillor's Chairmanship Expenditure Report
for the year ended December 31, 2018

Committee: ***Winnipeg Food Council***
Chairperson: ***Brian Mayes***

Allocated Budget for the Year		$ 4,450.00
Total Available Funds for the Year		4,450.00
Chairmanship Expenses:		
Business Meetings and Hospitality		
Business Meetings	1,892.89	1,892.89
Community Expenses		
Contrib-Donations	1,000.00	
Contrib-Sponsorships-Cash	1,400.00	2,400.00
Total Expenditures		4,292.89
Total Unexpended Funds		157.11
Less: Unexpended Funds Carried Over to 2019		(157.11)
Unexpended Funds Returned to General Revenue		$ 0.00

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE COUNCILLORS' WARD ALLOWANCE FUND POLICY 2018

We have audited the compliance of the fund expenditures of Councillor Janice Lukes for the year ended December 31, 2018 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, 2018 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, 2018 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, 2018. For the period from January 1, 2018 to November 5, 2018 Councillor Lukes was representing the South Winnipeg – St. Norbert Ward and for the period from November 6, 2018 to December 31, 2018 Councillor Lukes was representing the Waverley West Ward. A fund expenditure report for each period and ward has been separately prepared for the year ended December 31, 2018.

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.



Bryan R. Mansky, MBA, CPA, CMA, CIA
City Auditor
May 23, 2019

Councillors' Ward Allowance Expenditure Report
for the year ended December 31, 2018

Ward: ***Waverley West (previously St. Norbert - Seine River)***
Councillor: ***Janice Lukes***

Allocated Budget for the Year		$ 82,924.00
Add: Unexpended Funds Carried Forward to 2018		201.67
Total Available Funds for the Year		83,125.67
Ward Expenses:		
Advertising and Promotions		
Advertising	2,044.00	2,044.00
Business Meetings and Hospitality		
Rentals	231.25	
Business Meetings	1,227.04	1,458.29
Community Expenses		
Luncheons, Receptions & Events	2,462.66	
Membership Fees	80.84	
Other Operating Supplies	378.09	
Contrib-Donations	9,103.51	
Contrib-Sponsorships-Cash	5,100.00	
Ward Activities	15.22	
Miscellaneous Expense	164.00	17,304.32
Councillor's Assistants		
Casual Services	49,371.03	49,371.03
Office Supplies		
Stationery and Office Supplies	774.06	774.06
Periodicals and Subscriptions		
Periodicals and Subscriptions	375.00	375.00
Telephone and Communications		
Telephone	1,855.22	
Website/Domain Licenses	1,153.75	3,008.97
Postage and Courier Services		
Freight and Messenger Services	25.80	
Postage	119.76	145.56
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	639.99	639.99
Professional and Consulting Services		
Non-Professional Services	555.00	555.00
Training		
Training,Workshops and Tuition	60.00	60.00
Transportation		
Parking Meter/Voucher	4.76	4.76
Total Expenditures		75,740.98
Total Unexpended Funds		7,384.69
Less: Unexpended Funds Carried Over to 2019		(7,384.69)
Unexpended Funds Returned to General Revenue		$ 0.00