INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE MAYOR'S OFFICE EXPENDITURE POLICY 2018

We have audited the compliance of the fund expenditures of the Mayor's Office for the year ended December 31, 2018 with the provisions of the Mayor's Office Expenditure Policy ("the Policy"). The Mayor's Office is responsible for ensuring their expenditures comply with the provisions of the Policy. The Corporate Finance Department ("the Department") is responsible for processing expenditures in accordance with the provisions of the Policy; the Department is also responsible for such internal controls as are determined necessary to enable compliance with the provisions of the Policy, and to enable disclosure of fund expenditures that are free of material misstatement on the City's website. The Department is also responsible for disclosing fund expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of the Mayor's Office expenditures with the provisions of the Policy, based on our audit.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the expenditures of the Mayor's Office for the year ended December 31, 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 the Mayor's Office for the year ended December 31, 2018 are in compliance, in all significant respects, with the provisions of the Policy.

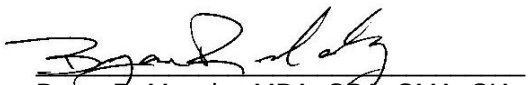
Our audit was conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

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 29, 2019

Mayor's Office Expenditure Report
for the year ended December 31, 2018

Allocated Budget for the Year		$ 1,805,287.00
Total Available Funds for the Year		1,805,287.00
Ward Expenses:		
Advertising and Promotions		
Advertising	13,930.96	13,930.96
Business Meetings and Hospitality		
Rentals	2,488.20	
Business Meetings	2,739.68	5,227.88
Community Expenses		
Luncheons, Receptions & Events	57,831.44	
Membership Fees	5,628.20	
Other Operating Supplies	26,053.33	
Grants - Cash	240,500.00	
Contrib-Donations	25,128.77	
Contrib-Sponsorships-Cash	135,500.00	
Purchasing Card Rebate	(8.69)	490,633.05
Mayor's Office Salaries		
Salaries-Permanent	824,771.26	
Salaries-Temporary	17,290.24	
Civic Pension	64,489.50	
Canada Pension	21,945.80	
Group Insurance	1,126.39	
Employment Insurance	8,729.54	
Fatality Pension Premiums	178.00	
Employer Paid Benefits	7,681.58	946,212.31
Office Equipment		
Office Equipment	13,249.44	
Office Furniture	5,727.93	
Computer Software	322.92	19,300.29
Office Supplies		
Stationery and Office Supplies	6,156.27	
Other Office Supplies	250.00	6,406.27
Periodicals and Subscriptions		
Periodicals and Subscriptions	3,014.02	3,014.02
Telephone and Communications		
Television Cable	1,579.92	
Telephone	3,933.45	
Telephone-Cellular	12,485.89	17,999.26
Postage and Courier Services		
Freight and Messenger Services	596.15	
Postage	2,428.36	3,024.51
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	9,845.27	9,845.27
Professional and Consulting Services		
Consultant Services	6,481.48	
Non-Professional Services	2,721.26	9,202.74

(continued…)

Other expense		
Allocated Departmental Costs	3,659.93	3,659.93
Transportation		
Auto Allowance	6,642.46	
Parking Space Rental	14,650.47	
Parking Meter/Voucher	4,037.14	25,330.07
Travel		
Travel-City Business	3,497.80	3,497.80
Civic Accomodation		
Transfer to Civic Accomodation	76,423.00	76,423.00
Total Expenditures		1,633,707.36
Total Unexpended Funds		171,579.64
Less: Unexpended Funds Transfered to Commitment Reserve - Innovation		(100,000.00)
Unexpended Funds Returned to General Revenue		$ 71,579.64

INDEPENDENT PRACTITIONERS' REPORT

To The Mayor and Members of City Council

AUDITORS' REPORT ON COMPLIANCE OF EXPENDITURES WITH THE MAYOR'S OFFICE EXPENDITURE POLICY 2018

We have audited the compliance of the chairperson expenditures of Mayor Brian Bowman for the year ended December 31, 2018 with the provisions of the Mayor's Office Expenditure Policy ("the Policy"). The Mayor's Office is responsible for ensuring the expenditures comply with the provisions of the Policy. The Corporate Finance Department is responsible for processing expenditures in accordance with the provisions of the Policy; the department is also responsible for such internal controls as are determined necessary to enable compliance with the provisions of the Policy, and to enable disclosure of chairperson expenditures that are free of material misstatement on the City's website. The Corporate Finance Department is also responsible for disclosing chairperson expenditures monthly on the City's website. Our responsibility is to express an opinion on the compliance of the Mayor's chairperson expenditures with the provisions of the Policy, based on our audit.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the chairperson expenditures of the Mayor for the year ended December 31, 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 chairperson expenditures of Mayor Brian Bowman 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 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 29, 2019

Chairmanship Expenditure Report
for the year ended December 31, 2018

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

Allocated Budget for the Year	$ 6,200.00
Total Available Funds for the Year	6,200.00
Chairmanship Expenses:	
Total Expenditures	0.00
Unexpended Funds Returned to General Revenue	$ 6,200.00