# 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.

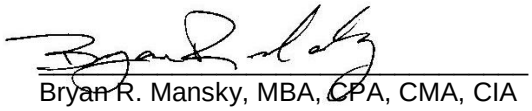
**NOTICE TO READER**

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.

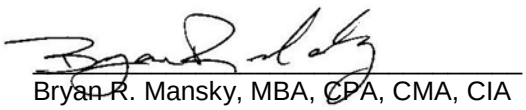
Our audit was conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

**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.

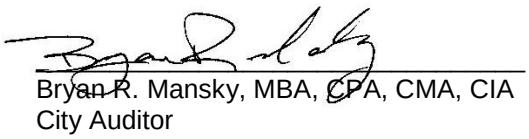
Our audit was conducted to satisfy the provisions of the Policy and, therefore, may not be suitable for use for other purposes.

**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 |