Summary of Expenditures

# THE CITY OF WINNIPEG
# WINNIPEG POLICE BOARD

Year ended December 31, 2019

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

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

# INDEPENDENT AUDITORS' REPORT

To the Corporate Controller of the City of Winnipeg

***Opinion***

We have audited the summary of expenditures of The City of Winnipeg - Winnipeg Police Board, of the City of Winnipeg (the "City") for the year ended December 31, 2019 and the notes to the schedule (hereinafter referred to as the "schedule").

In our opinion, the accompanying schedule of the City for the year ended December 31, 2019 is prepared, in all material respects, in accordance with the financial reporting framework described in the notes to the schedule.

***Basis for Opinion***

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Schedule***" section of our auditors' report.

We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the schedule in Canada and we have fulfilled our other responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

***Emphasis of Matter - Financial Reporting Framework***

We draw attention to note 1(a) in the schedule, which describes the applicable financial reporting framework. The schedule is prepared to assist the City to comply with the financial reporting provisions in The City of Winnipeg By-Law No 148/2012 dated November 28, 2012 and The City of Winnipeg By-Law No 100/2017 dated November 15, 2017. As a result, the schedule may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

***Other Matter - Restriction on Use***

Our report is intended solely for the City and the Manitoba Police Commission and should not be used by other parties.

***Responsibilities of Management for the Schedule***

Management is responsible for the preparation of the financial statements in accordance with the financial reporting framework described in the notes, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the City's financial reporting process.

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***Auditors' Responsibilities for the Audit of the Schedule***

Our objectives are to obtain reasonable assurance about whether the schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the schedule.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the schedule, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

  The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

KPMG LLP

Chartered Professional Accountants

Winnipeg, Canada

June 8, 2020

# THE CITY OF WINNIPEG
# WINNIPEG POLICE BOARD

Summary of Expenditures

Year ended December 31, 2019

| | 2019 | 2018 |
|---|---|---|
| Expenditures: | | |
| Staff wages | $208,766 | $276,085 |
| Office rent | 58,526 | 58,279 |
| Honoraria | 10,413 | 13,043 |
| Public consultations and meetings | 21,014 | 1,129 |
| Other administration costs | 12,727 | 8,429 |
| Education and training | 12,074 | 7,731 |
| Conference grant | - | 15,000 |
| WPS professional services | 5,724 | 5,616 |
| Board memberships | 6,094 | 5,945 |
| Total expenses | $335,338 | $391,257 |
| Expenses charged against Winnipeg Police Board budget | $335,338 | $391,257 |

See accompanying notes to financial information.

# THE CITY OF WINNIPEG
# WINNIPEG POLICE BOARD

Notes to Financial Information

Year ended December 31, 2019

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**1. Significant accounting policies:**

(a) Basis of accounting:

This schedule has been prepared in accordance with the financial reporting provisions as set out in The City of Winnipeg (the "City") By-Law No. 148/2012 dated November 28, 2012. As a result, the schedule may not be suitable for other purposes. Winnipeg Police Board expenses are those charged against the Winnipeg Police Board budget in the General Revenue Fund and the Commitment Reserve Fund.

(b) Expenditures:

(i) Staff wages:

Agreements for employment of Board staff have been authorized and approved by The City of Winnipeg - Winnipeg Police Board (the "Board").

(ii) Honoraria:

The Board shall hold a meeting at least once every three months and shall annually hold a minimum of two additional public consultations to solicit community input on public safety issues and priorities.

Citizen members of the Board shall be paid the following remuneration by the City for time spent in attendance at meetings of the Board, including public consultations:

a) Chair and Vice Chair:
   (i) $190.00 for four (4) meeting hours or less;
   (ii) $336.00 for more than four (4) meeting hours.

(b) Other Citizen members:
   (i) $109.00 for four (4) meeting hours or less;
   (ii) $192.00 for more than four (4) meeting hours.