Councillors' Ward Allowance and Chairperson Expenditures Reports of

COUNCILLORS OF THE CITY OF WINNIPEG

Year ended December 31, 2020

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Councillor's Ward Allowance and Chairperson Expenditures Reports of

OLD KILDONAN
COUNCILLOR DEVI SHARMA

Year ended December 31, 2020

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INDEPENDENT AUDITORS' REPORT

To The Mayor and Members of City Council of The City of Winnipeg

Opinion

We have audited the Councillor's Ward Allowance and Chairperson Expenditures Reports of The City of Winnipeg Councillor Devi Sharma (the "Councillor") for the year ended December 31, 2020 and notes to financial information (hereinafter referred to as the "financial information").

In our opinion, the accompanying financial information for the year ended December 31, 2020 is prepared, in all material respects, in accordance with the provisions of the Councillors' Ward Allowance (CWA) Fund Policy (the "Policy").

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 Financial Information*" section of our auditors' report.

We are independent of the Councillor and The City of Winnipeg in accordance with the ethical requirements that are relevant to our audit of the financial information in Canada and we have fulfilled our other ethical 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 to the financial information, which describes the applicable financial reporting framework. The financial information is prepared to assist the Councillor and The City of Winnipeg to comply with financial reporting provisions of the Policy as described in Note 1. As a result, the financial information may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Councillor and Management for the Financial Information

The Councillor and Management of The City of Winnipeg are responsible for the preparation of the financial information in accordance with the financial reporting provisions of Policy and for such internal control as management determines is necessary to enable the preparation of financial information that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Financial Information

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

KPMG LLP, an Ontario limited liability partnership and member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.
KPMG Canada provides services to KPMG LLP.

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 financial information.

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 financial information, 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 of Winnipeg'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 15, 2021

Councillor's Ward Allowance Expenditure Report
for the year ended December 31, 2020

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

Allocated Budget for the Year		$ 84,924.00
Add: Unexpended Funds Carried Forward to 2020		8,392.40
Total Available Funds for the Year		93,316.40
Ward Expenses:		
Advertising and Promotions		
Advertising	651.00	651.00
Business Meetings and Hospitality		
Business Meetings	87.73	87.73
Community Offices		
Heat-Gas, Oil, Steam & Electric	1,977.75	
Water	483.88	
Rentals	23,318.46	25,780.09
Community Expenses		
Luncheons, Receptions & Events	650.00	
Other Operating Supplies	68.92	
Ward Activities	349.48	1,068.40
Councillor's Assistants		
Casual Services	45,746.84	45,746.84
Office Equipment		
Office Equipment	2,447.90	2,447.90
Office Supplies		
Stationery and Office Supplies	1,233.62	1,233.62
Periodicals and Subscriptions		
Periodicals and Subscriptions	618.29	
Books	137.27	755.56
Telephone and Communications		
Internet Access	1,663.55	
Telephone	2,958.29	
Telephone-Cellular	1,746.93	6,368.77
Postage and Courier Services		
Freight and Messenger Services	114.50	
Postage	679.76	794.26
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	1,028.33	1,028.33
Professional and Consulting Services		
Non-Professional Services	1,574.49	1,574.49
Transportation		
Parking Meter/Voucher	13.82	13.82
Total Expenditures		87,550.81
Total Unexpended Funds		5,765.59
Less: Unexpended Funds Carried Over to 2021		(5,765.59)
Unexpended Funds Returned to General Revenue		$ 0.00

Chairperson Expenditure Report
for the year ended December 31, 2020

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

Allocated Budget for the Year		$ 2,970.00
Add: Unexpended Funds Carried Forward to 2020		445.00
Total Available Funds for the Year		3,415.00
Chairperson Expenses:		
Councillor's Assistants		
Casual Services	3,415.00	3,415.00
Total Expenditures		3,415.00
Total Unexpended Funds		-
Less: Unexpended Funds Carried Over to 2021		-
Unexpended Funds Returned to General Revenue		$ 0.00

Chairperson Expenditure Report
for the year ended December 31, 2020

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

Allocated Budget for the Year		$ 2,970.00
Add: Unexpended Funds Carried Forward to 2020		322.39
Total Available Funds for the Year		3,292.39
Chairperson Expenses:		
Business Meetings and Hospitality		
Business Meetings	482.81	482.81
Councillor's Assistants		
Casual Services	2,600.00	2,600.00
Total Expenditures		3,082.81
Total Unexpended Funds		209.58
Less: Unexpended Funds Carried Over to 2021		(209.58)
Unexpended Funds Returned to General Revenue		$ 0.00

OLD KILDONAN
COUNCILLOR DEVI SHARMA

Notes to the Councillor's Ward Allowance and Chairperson Expenditures Reports

Year ended December 31, 2020

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1. Significant accounting policies:

(a) Basis of accounting:

This financial information is a special purpose report prepared using the accrual basis of accounting and in accordance with the provisions of the Councillors' Ward Allowance (CWA) Fund Policy (the "Policy").

(b) Unexpended funds:

Per the Policy, unexpended funds from the allocated ward and chairperson budgets for the year may be carried over and added to the following year allocated ward and chairperson budgets, at the discretion of the Councillor, at a maximum amount equal to 10 percent of the total allocated budget for the current year. Any unexpended fund in excess of the amount carried over is to be returned to The City of Winnipeg General Revenue Fund. Unexpended funds that are carried over to the following year must be expended before the end of the following year, with no further carry over allowed.

Councillor's Ward Allowance and Chairperson Expenditures Reports of

POINT DOUGLAS
COUNCILLOR VIVIAN SANTOS

Year ended December 31, 2020

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INDEPENDENT AUDITORS' REPORT

To The Mayor and Members of City Council of The City of Winnipeg

Opinion

We have audited the Councillor's Ward Allowance and Chairperson Expenditures Reports of The City of Winnipeg Councillor Vivian Santos (the "Councillor") for the year ended December 31, 2020 and notes to financial information (hereinafter referred to as the "financial information").

In our opinion, the accompanying financial information for the year ended December 31, 2020 is prepared, in all material respects, in accordance with the provisions of the Councillors' Ward Allowance (CWA) Fund Policy (the "Policy").

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 Financial Information*" section of our auditors' report.

We are independent of the Councillor and The City of Winnipeg in accordance with the ethical requirements that are relevant to our audit of the financial information in Canada and we have fulfilled our other ethical 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 to the financial information, which describes the applicable financial reporting framework. The financial information is prepared to assist the Councillor and The City of Winnipeg to comply with financial reporting provisions of the Policy as described in Note 1. As a result, the financial information may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Councillor and Management for the Financial Information

The Councillor and Management of The City of Winnipeg are responsible for the preparation of the financial information in accordance with the financial reporting provisions of Policy and for such internal control as management determines is necessary to enable the preparation of financial information that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Financial Information

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

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KPMG Canada provides services to KPMG LLP.

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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 financial information.

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 financial information, 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 of Winnipeg'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 15, 2021

Councillor's Ward Allowance Expenditure Report
for the year ended December 31, 2020

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

Allocated Budget for the Year		84,924.00
Add: Unexpended Funds Carried Forward to 2020		4,626.20
Total Available Funds for the Year		89,550.20
Ward Expenses:		
Advertising and Promotions		
Advertising	5,744.60	5,744.60
Business Meetings and Hospitality		
Business Meetings	199.63	199.63
Community Expenses		
Luncheons, Receptions & Events	2,783.73	
Membership Fees	20.00	
Contrib-Donations	4,634.73	
Ward Activities	153.96	7,592.42
Councillor's Assistants		
Casual Services	56,787.05	56,787.05
Office Equipment		
Office Equipment	4,761.76	
Office Furniture	445.76	5,207.52
Office Supplies		
Stationery and Office Supplies	1,181.95	1,181.95
Periodicals and Subscriptions		
Periodicals and Subscriptions	1,615.74	
Books	77.45	1,693.19
Telephone and Communications		
Telephone	116.67	
Telephone-Cellular	4,175.88	4,292.55
Postage and Courier Services		
Freight and Messenger Services	110.93	
Postage	2,924.23	3,035.16
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	3,293.04	3,293.04
Professional and Consulting Services		
Non-Professional Services	1,300.76	1,300.76
Transportation		
Parking Meter/Voucher	9.52	9.52
Total Expenditures		90,337.39
Expenditures Refunded by Councillor		787.19
Total Unexpended Funds		-
Less: Unexpended Funds Carried Over to 2021		-
Unexpended Funds Returned to General Revenue		$ 0.00

Chairperson Expenditure Report
for the year ended December 31, 2020

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

Allocated Budget for the Year		$ 2,970.00
Add: Unexpended Funds Carried Forward to 2020		74.41
Total Available Funds for the Year		3,044.41
Chairperson Expenses:		
Councillor's Assistants		
Casual Services	2,904.41	2,904.41
Professional and Consulting Services		
Non-Professional Services	140.00	140.00
Total Expenditures		3,044.41
Total Unexpended Funds		-
Less: Unexpended Funds Carried Over to 2021		-
Unexpended Funds Returned to General Revenue		$ 0.00

POINT DOUGLAS
COUNCILLOR VIVIAN SANTOS

Notes to the Councillor's Ward Allowance and Chairperson Expenditures Reports

Year ended December 31, 2020

---

1. Significant accounting policies:

(a) Basis of accounting:

This financial information is a special purpose report prepared using the accrual basis of accounting and in accordance with the provisions of the Councillors' Ward Allowance (CWA) Fund Policy (the "Policy").

(b) Unexpended funds:

Per the Policy, unexpended funds from the allocated ward and chairperson budgets for the year may be carried over and added to the following year allocated ward and chairperson budgets, at the discretion of the Councillor, at a maximum amount equal to 10 percent of the total allocated budget for the current year. Any unexpended fund in excess of the amount carried over is to be returned to The City of Winnipeg General Revenue Fund. Unexpended funds that are carried over to the following year must be expended before the end of the following year, with no further carry over allowed.

Councillor's Ward Allowance Report of

WAVERLEY WEST
COUNCILLOR JANICE LUKES

Year ended December 31, 2020

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INDEPENDENT AUDITORS' REPORT

To The Mayor and Members of City Council of The City of Winnipeg

Opinion

We have audited the Councillor's Ward Allowance Report of The City of Winnipeg Councillor Janice Lukes (the "Councillor") for the year ended December 31, 2020 and notes to financial information (hereinafter referred to as the "financial information").

In our opinion, the accompanying financial information for the year ended December 31, 2020 is prepared, in all material respects, in accordance with the provisions of the Councillors' Ward Allowance (CWA) Fund Policy (the "Policy").

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 Financial Information*" section of our auditors' report.

We are independent of the Councillor and The City of Winnipeg in accordance with the ethical requirements that are relevant to our audit of the financial information in Canada and we have fulfilled our other ethical 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 to the financial information, which describes the applicable financial reporting framework. The financial information is prepared to assist the Councillor and The City of Winnipeg to comply with financial reporting provisions of the Policy as described in Note 1. As a result, the financial information may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Councillor and Management for the Financial Information

The Councillor and Management of The City of Winnipeg are responsible for the preparation of the financial information in accordance with the financial reporting provisions of Policy and for such internal control as management determines is necessary to enable the preparation of financial information that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Financial Information

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

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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 financial information.

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 financial information, 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 of Winnipeg'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 15, 2021

Councillor's Ward Allowance Expenditure Report
for the year ended December 31, 2020

Ward: ***Waverley West***
Councillor: ***Janice Lukes***

Allocated Budget for the Year		$ 84,924.00
Add: Unexpended Funds Carried Forward to 2020		8,367.07
Total Available Funds for the Year		93,291.07
Ward Expenses:		
Advertising and Promotions		
Advertising	2,774.89	2,774.89
Business Meetings and Hospitality		
Rentals	6,354.00	
Business Meetings	726.20	7,080.20
Community Expenses		
Luncheons, Receptions & Events	320.00	
Membership Fees	729.78	
Other Operating Supplies	1,330.05	
Contrib-Donations	540.00	
Contrib-Sponsorships-Cash	1,500.00	
Ward Activities	1,659.43	
Miscellaneous Expense	227.00	6,306.26
Councillor's Assistants		
Casual Services	57,579.55	57,579.55
Office Equipment		
Office Furniture	3,118.92	
Computer Software	280.98	3,399.90
Office Supplies		
Stationery and Office Supplies	282.75	282.75
Periodicals and Subscriptions		
Periodicals and Subscriptions	1,120.28	
Books	49.90	1,170.18
Telephone and Communications		
Telephone	323.49	
Telephone-Cellular	1,302.78	1,626.27
Postage and Courier Services		
Freight and Messenger Services	30.25	
Postage	690.50	720.75
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	346.81	346.81
Professional and Consulting Services		
Non-Professional Services	3,347.50	3,347.50
Training		
Training,Workshops and Tuition	110.00	110.00
Transportation		
Parking Meter/Voucher	7.38	7.38
Total Expenditures		84,752.44
Total Unexpended Funds		8,538.63
Less: Unexpended Funds Carried Over to 2021		(8,492.40)
Unexpended Funds Returned to General Revenue		$ 46.23

WAVERLEY WEST
COUNCILLOR JANICE LUKES

Notes to the Councillor's Ward Allowance Report

Year ended December 31, 2020

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1. Significant accounting policies:

(a) Basis of accounting:

This financial information is a special purpose report prepared using the accrual basis of accounting and in accordance with the provisions of the Councillors' Ward Allowance (CWA) Fund Policy (the "Policy").

(b) Unexpended funds:

Per the Policy, unexpended funds from the allocated ward and chairperson budgets for the year may be carried over and added to the following year allocated ward and chairperson budgets, at the discretion of the Councillor, at a maximum amount equal to 10 percent of the total allocated budget for the current year. Any unexpended fund in excess of the amount carried over is to be returned to The City of Winnipeg General Revenue Fund. Unexpended funds that are carried over to the following year must be expended before the end of the following year, with no further carry over allowed.

Councillor's Ward Allowance Report of

TRANSCONA
COUNCILLOR SHAWN NASON

Year ended December 31, 2020

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INDEPENDENT AUDITORS' REPORT

To The Mayor and Members of City Council of The City of Winnipeg

Opinion

We have audited the Councillor's Ward Allowance Report of The City of Winnipeg Councillor Shawn Nason (the "Councillor") for the year ended December 31, 2020 and notes to financial information (hereinafter referred to as the "financial information").

In our opinion, the accompanying financial information for the year ended December 31, 2020 is prepared, in all material respects, in accordance with the provisions of the Councillors' Ward Allowance (CWA) Fund Policy (the "Policy").

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 Financial Information*" section of our auditors' report.

We are independent of the Councillor and The City of Winnipeg in accordance with the ethical requirements that are relevant to our audit of the financial information in Canada and we have fulfilled our other ethical 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 to the financial information, which describes the applicable financial reporting framework. The financial information is prepared to assist the Councillor and The City of Winnipeg to comply with financial reporting provisions of the Policy as described in Note 1. As a result, the financial information may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Councillor and Management for the Financial Information

The Councillor and Management of The City of Winnipeg are responsible for the preparation of the financial information in accordance with the financial reporting provisions of Policy and for such internal control as management determines is necessary to enable the preparation of financial information that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Financial Information

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

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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 financial information, 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 of Winnipeg'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 15, 2021

Councillor's Ward Allowance Expenditure Report
for the year ended December 31, 2020

Ward: ***Transcona***
Councillor: ***Shawn Nason***

Allocated Budget for the Year		$ 84,924.00
Add: Unexpended Funds Carried Forward to 2020		8,392.40
Total Available Funds for the Year		93,316.40
Ward Expenses:		
Advertising and Promotions		
Advertising	11,021.66	11,021.66
Business Meetings and Hospitality		
Business Meetings	85.13	85.13
Community Expenses		
Luncheons, Receptions & Events	4,185.00	
Other Operating Supplies	1,983.32	
Contrib-Donations	2,025.86	
Contrib-Sponsorships-Cash	3,300.00	
Ward Activities	2,198.62	
Miscellaneous Expense	3,310.10	17,002.90
Councillor's Assistants		
Casual Services	50,508.19	50,508.19
Office Equipment		
Office Equipment	2,747.54	
Computer Software	2,462.82	
Office Furniture	588.49	5,798.85
Office Supplies		
Stationery and Office Supplies	1,112.07	1,112.07
Periodicals and Subscriptions		
Periodicals and Subscriptions	928.01	928.01
Telephone and Communications		
Telephone	359.21	
Telephone-Cellular	2,929.95	3,289.16
Postage and Courier Services		
Postage	2,901.73	2,901.73
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	598.94	598.94
Transportation		
Parking Meter/Voucher	29.99	29.99
Travel		
Conferences Involving Travel	34.89	34.89
Travel-City Business		
Total Expenditures		93,311.52
Total Unexpended Funds		4.88
Less: Unexpended Funds Carried Over to 2021		-
Unexpended Funds Returned to General Revenue		$ 4.88

TRANSCONA
COUNCILLOR SHAWN NASON

Notes to the Councillor's Ward Allowance Report

Year ended December 31, 2020

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1. Significant accounting policies:

(a) Basis of accounting:

This financial information is a special purpose report prepared using the accrual basis of accounting and in accordance with the provisions of the Councillors' Ward Allowance (CWA) Fund Policy (the "Policy").

(b) Unexpended funds:

Per the Policy, unexpended funds from the allocated ward and chairperson budgets for the year may be carried over and added to the following year allocated ward and chairperson budgets, at the discretion of the Councillor, at a maximum amount equal to 10 percent of the total allocated budget for the current year. Any unexpended fund in excess of the amount carried over is to be returned to The City of Winnipeg General Revenue Fund. Unexpended funds that are carried over to the following year must be expended before the end of the following year, with no further carry over allowed.

Councillor's Ward Allowance and Chairperson Expenditures Reports of

RIVER HEIGHTS - FORT GARRY
COUNCILLOR JOHN ORLIKOW

Year ended December 31, 2020

KPMG LLP
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INDEPENDENT AUDITORS' REPORT

To The Mayor and Members of City Council of The City of Winnipeg

Opinion

We have audited the Councillor's Ward Allowance and Chairperson Expenditures Reports of The City of Winnipeg Councillor John Orlikow (the "Councillor") for the year ended December 31, 2020 and notes to financial information (hereinafter referred to as the "financial information").

In our opinion, the accompanying financial information for the year ended December 31, 2020 is prepared, in all material respects, in accordance with the provisions of the Councillors' Ward Allowance (CWA) Fund Policy (the "Policy").

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 Financial Information*" section of our auditors' report.

We are independent of the Councillor and The City of Winnipeg in accordance with the ethical requirements that are relevant to our audit of the financial information in Canada and we have fulfilled our other ethical 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 to the financial information, which describes the applicable financial reporting framework. The financial information is prepared to assist the Councillor and The City of Winnipeg to comply with financial reporting provisions of the Policy as described in Note 1. As a result, the financial information may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Councillor and Management for the Financial Information

The Councillor and Management of The City of Winnipeg are responsible for the preparation of the financial information in accordance with the financial reporting provisions of Policy and for such internal control as management determines is necessary to enable the preparation of financial information that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Financial Information

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

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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 financial information.

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 financial information, 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 of Winnipeg'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 15, 2021

Councillor's Ward Allowance Expenditure Report
for the year ended December 31, 2020

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

Allocated Budget for the Year		$84,924.00
Add: Unexpended Funds Carried Forward to 2020		5,212.25
Total Available Funds for the Year		90,136.25
Ward Expenses:		
Advertising and Promotions		
Advertising	5,597.00	5,597.00
Community Expenses		
Luncheons, Receptions & Events	140.00	
Contrib-Donations	333.00	
Contrib-Sponsorships-Cash	300.00	773.00
Councillor's Assistants		
Casual Services	58,191.19	58,191.19
Office Equipment		
Office Equipment	374.49	
Computer Software	279.27	653.76
Office Supplies		
Stationery and Office Supplies	89.40	89.40
Periodicals and Subscriptions		
Periodicals and Subscriptions	73.53	73.53
Telephone and Communications		
Telephone	371.45	
Telephone-Cellular	1,992.01	2,363.46
Postage and Courier Services		
Postage	581.09	581.09
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	698.52	698.52
Professional and Consulting Services		
Non-Professional services	2,110.00	2,110.00
Transportation		
Parking Meter/Voucher	6.67	6.67
Total Expenditures		71,137.62
Total Unexpended Funds		18,998.63
Less: Unexpended Funds Carried Over to 2021		(8,492.40)
Unexpended Funds Returned to General Revenue		$10,506.23

Chairperson Expenditure Report
for the period June 28, 2020 to December 31, 2020

Role:	***Deputy Mayor***	
Councillor:	***John Orlikow***	
Allocated Budget for the Period		$ 2,970.00
Add: Unexpended Funds Carried Forward to 2020		$ 438.33
Less: Funds Expended Prior to Chairperson's Appointment		$ 320.00
Total Available Funds for the Period		3,088.33
Chairperson Expenses:		
Councillor's Assistants		
Casual Services	2,208.00	2,208.00
Total Expenditures		2,208.00
Total Unexpended Funds		880.33
Less: Unexpended Funds Carried Over to 2021		(297.00)
Unexpended Funds Returned to General Revenue		$ 583.33

Chairperson Expenditure Report
for the period from January 1, 2020 to June 27, 2020

Role:	***Standing Policy Committee on Innovation***	
Councillor:	***John Orlikow***	
Allocated Budget for the Period on Standing Committee		$ 4,000.00
Add: Unexpended Funds Carried Forward to 2020		620.00
Total Available Funds for the Period on Standing Committee		4,620.00
Chairperson Expenses:		
Total Expenditures		-
Unexpended Funds at End of Period		$ 4,620.00

RIVER HEIGHTS - FORT GARRY
COUNCILLOR JOHN ORLIKOW

Notes to the Councillor's Ward Allowance and Chairperson Expenditures Reports

Year ended December 31, 2020

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1. Significant accounting policies:

(a) Basis of accounting:

This financial information is a special purpose report prepared using the accrual basis of accounting and in accordance with the provisions of the Councillors' Ward Allowance (CWA) Fund Policy (the "Policy").

(b) Unexpended funds:

Per the Policy, unexpended funds from the allocated ward and chairperson budgets for the year may be carried over and added to the following year allocated ward and chairperson budgets, at the discretion of the Councillor, at a maximum amount equal to 10 percent of the total allocated budget for the current year. Any unexpended fund in excess of the amount carried over is to be returned to The City of Winnipeg General Revenue Fund. Unexpended funds that are carried over to the following year must be expended before the end of the following year, with no further carry over allowed.