KPMG LLP
1900 - 360 Main Street
Winnipeg MB
R3C 3Z3

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

City Council
The City of Winnipeg
Council Building
510 Main Street
Winnipeg, MB R3B 1B9

INDEPENDENT PRACTITIONERS' REVIEW ENGAGEMENT REPORT

To the City Council of the City of Winnipeg

At the request of the City of Winnipeg, we have reviewed the Administrative Report dated October 5, 2021 titled "Negotiations between the City of Winnipeg and the United Fire Fighters of Winnipeg, Union Local 867 of the International Association of Fire Fighters" prepared by the Corporate Finance Department (the "schedule") to analyze the costs of the provisions of the Memorandum of Agreement dated September 3, 2021 between the City of Winnipeg and the United Fire Fighters of Winnipeg, Local 867 for the term from January 1, 2021 to December 31, 2023 (Memorandum of Agreement). The schedule has been prepared by management in accordance with the financial reporting provisions of the Memorandum of Agreement.

Management's Responsibility for the Schedule

Management is responsible for the preparation of the schedule in accordance with the provisions of the Memorandum of Agreement dated September 3, 2021, and for such internal control as management determines is necessary to enable the preparation of the schedule that is free from material misstatement, whether due to fraud or error. Management of the City of Winnipeg has made assumptions regarding the interpretations of the provisions of the Memorandum of Agreement, which have been disclosed in the schedule.

Practitioners' Responsibility

Our responsibility is to express a conclusion on the accompanying schedule based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of the schedule in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedure, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

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.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on this schedule.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the schedule prepared by the Corporate Finance Department does not, in all material respects, reflect the cost of the provisions, and the assumptions regarding the interpretations of these provisions, of the Memorandum of Agreement dated September 3, 2021 between the City of Winnipeg and the United Fire Fighters of Winnipeg Local 867 for the term from January 1, 2021 to December 31, 2023.

KPMG LLP

Chartered Professional Accountants

Winnipeg, Canada

October 13, 2021