Agenda – Council – April 28, 2022

Report – Executive Policy Committee – April 20, 2022

Item No. 3 Changes to the Campaign Expenses and Contributions By-law as a result of changes to the Chartered Professional Accountants Act of Manitoba

EXECUTIVE POLICY COMMITTEE RECOMMENDATION:

On April 20, 2022, the Executive Policy Committee concurred in the recommendation of the Winnipeg Public Service and submitted the following to Council:

1. That the Campaign Expenses and Contributions By-law No. 10/2010 be amended to reflect language consistent with the Chartered Professional Accountants Act of Manitoba, as per the draft by-law attached as Appendix A.

2. That the Proper Officers of the City be authorized to do all things necessary to implement the intent of the foregoing.

Report – Executive Policy Committee – April 20, 2022

DECISION MAKING HISTORY:

EXECUTIVE POLICY COMMITTEE RECOMMENDATION:

On April 20, 2022, the Executive Policy Committee concurred in the recommendation of the Winnipeg Public Service and submitted the matter to Council.

ADMINISTRATIVE REPORT

Title: Changes to the Campaign Expenses and Contributions By-law as a result of changes to the Chartered Professional Accountants Act of Manitoba

Critical Path: Executive Policy Committee - Council

AUTHORIZATION

Author	Department Head	CFO	CAO
S. Armbruster	M. Lemoine	N/A	M. Jack

EXECUTIVE SUMMARY

This report contains a recommendation to change the Campaign Expenses and Contributions by-law to provide auditors with guidance and to update content and forms related to audited financial statements consistent with the Chartered Professional Accountants Act of Manitoba.

RECOMMENDATIONS

1. That the Campaign Expenses and Contributions By-law No. 10/2010 be amended reflect language consistent with the Chartered Professional Accountants Act of Manitoba, as per the draft by-law attached as Appendix A.

2. That the proper officers of the City be authorized to do all things necessary to implement the intent of the foregoing.

REASON FOR THE REPORT

This report recommends that the Campaign Expenses and Contributions By-law be amended in order to update the audit forms to reflect language consistent with the Chartered Professional Accountants Act of Manitoba.

Mayoralty campaigns for the 2022 Winnipeg Civic Election commence on May 1, 2022; changes need to be incorporated into the by-law and candidate information prior to this date.

IMPLICATIONS OF THE RECOMMENDATIONS

The Campaign Expenses and Contributions By-Law No. 10/2010 must be amended in order to provide CPA Manitoba members with additional guidance and to reflect language consistent with the Chartered Professional Accountants of Manitoba Act.

The primary changes include:

- A new Auditor's Report as part of Form 4 with additional details outlining responsibilities under the legislation as well as Note A highlighting Auditor responsibilities under the By-Law (see pgs. 33-35).

- An updated Form 1 with an amended Auditor's section (see pg. 16, paragraph 5) to highlight the fact that the Auditor must be a chartered professional accountant authorized to provide public accounting services in Manitoba in accordance with The Chartered Professional Accountants Act.

A draft by-law with the changes above is included as Appendix A

HISTORY/DISCUSSION

In accordance with legislative requirements, The City passed By-law 10/2010 the Campaign Expenses and Contributions By-law, at its meeting on April 28, 2010.

The Chartered Professional Accountants Act of Manitoba was proclaimed on September 1, 2015. It replaced the Chartered Accountants Act, The Certified Management Accountants Act, The Certified General Accountants Act and the Certified Public Accountants Act, which previously governed the designated accounting profession in Manitoba. The Chartered Professional Accountants Act of Manitoba regulates its members, including who is authorized to perform audits.

The Department of City Clerk's consulted with the Chartered Professional Accountants of Manitoba regarding changes to provincial legislation and its impact on the Campaign Expenses and Contributions by-law. The updated By-law includes the audit forms reflecting language consistent with the Chartered Professional Accountants Act of Manitoba.

Finally, changes were made to the By-law in consultation with the City's Campaign Expenses and Contributions Officer, the Chief Financial Officer and Legal Services to ensure that they are in keeping with all current By-laws, legislation and regulations.

FINANCIAL IMPACT

Financial Impact Statement **Date:** March 7, 2022

Project Name:
Changes to the Campaign Expenses and Contributions By-law as a result of changes to the Chartered Professional Accountants Act of Manitoba

COMMENTS:
There are no financial implications associated with the recommendations in this report.

"electronically approved by Jocelyn Peters"
Jocelyn Peters, CPA, CGA
Manager of Finance (Campus)
Corporate Finance Department

CONSULTATION

This Report has been prepared in consultation with:

- Legal Services
- Chief Financial Officer
- Campaign Expenses and Contributions Officer
- Chartered Professional Accountants of Manitoba

OURWINNIPEG POLICY ALIGNMENT

The recommendations contained in this report align with OurWinnipeg Direction 1: Provide efficient and focused civic administration and governance.

WINNIPEG CLIMATE ACTION PLAN ALIGNMENT

N/A

WINNIPEG POVERTY REDUCTION STRATEGY ALIGNMENT

N/A

SUBMITTED BY

Department: City Clerk's
Division:
Prepared by: Marc Lemoine
Date: March 4, 2022
File No:

Attachment: