MAYOR'S OFFICE AND CHAIRPERSON EXPENDITURE REPORTS

Year ended December 31, 2022

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MAYOR'S OFFICE AND CHAIRPERSON EXPENDITURES REPORTS
MAYOR BRIAN BOWMAN

For the Period from January 1, 2022 to October 31, 2022

KPMG LLP
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INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the Mayor's Office and the Chairperson Expenditure Reports of Mayor Brian Bowman of the City of Winnipeg for the period from January 1, 2022 to October 31, 2022 and notes to financial information (hereinafter referred to as the "financial information").

In our opinion, the accompanying financial information for the period from January 1, 2022 to October 31, 2022 is prepared, in all material respects, in accordance with the provisions of the Mayor's Office Expenditure 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 "*Auditor's Responsibilities for the Audit of the Financial Information*" section of our auditor's report.

We are independent of the Mayor 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 Mayor's Office 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 Mayor's Office and Corporate Finance Department for the Financial Information

The Mayor's Office and Corporate Finance Department 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.

Auditor's 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 auditor's 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

May 30, 2023

Mayor's Office Expenditure Report
Mayor Brian Bowman
for the period from January 1, 2022 to October 31, 2022

Allocated Budget for the period in Office		$1,597,972.50
Total Available Funds for the Period in Office		1,597,972.50
Expenses:		
Advertising and Promotions		
Advertising	475.34	475.34
Community Expenses		
Luncheons, Receptions & Events	32,343.42	
Membership Fees	5,058.00	
Other Operating Supplies	18,065.66	
Grants - Cash	230,000.00	
Contrib-Donations	14,873.50	
Miscellaneous Expense	477.21	
Contrib-Sponsorships-Cash	10,500.00	311,317.79
Mayor's Office Salaries		
Non-Professional Services	54,660.65	
Salaries-Permanent	694,804.60	
Salaries-Temporary	4,203.43	
Civic Pension	49,812.34	
Canada Pension	22,035.08	
Mayor's Office Pension	48,377.62	
Group Insurance	919.67	
Employment Insurance	6,874.96	
Fatality Pension Premiums	175.00	
Employer Paid Benefits	8,262.90	890,126.25
Office Equipment		
Office Equipment	304.95	
Computer Software	1,278.64	1,583.59
Office Supplies		
Stationery and Office Supplies	3,227.73	
Custom Candles	1,551.00	4,778.73

Periodicals and Subscriptions		
Periodicals and Subscriptions	2,667.16	2,667.16
Telephone and Communications		
Television Cable	1,983.47	
Telephone	2,957.40	
Telephone-Cellular	2,995.89	7,936.76
Postage and Courier Services		
Freight and Messenger Services	543.75	
Postage	1,943.03	2,486.78
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	2,751.90	2,751.90
Professional and Consulting Services		
Professional Services	12,840.00	12,840.00
Other expense		
Allocated Departmental Costs	3,202.83	
Purchasing Card Rebate	(36.13)	3,166.70
Transportation		
Auto Allowance	5,678.95	
Parking Space Rental	11,039.16	
Parking Meter/Voucher	2,750.00	19,468.11
Conferences and Travel		
Conferences Involving Travel	240.22	
Travel-City Business	11,653.05	11,893.27
Civic Accomodation		
Transfer to Civic Accomodation	63,570.00	63,570.00
Transferred Funds		
Funds Transferred to General Purpose Reserve	100,000.00	100,000.00
Total Expenditures		1,435,062.38
Unexpended Funds at End of Period		$ 162,910.12

Chairperson Expenditure Report
for the period from January 1, 2022 to October 31, 2022

Committee: ***Executive Policy Committee***
Chairperson: ***Brian Bowman***

Allocated Budget for the Period on Executive Committee	$ 3,333.33
Total Available Funds for the Period	3,333.33
Chairperson Expenses:	
Total Expenditures	-
Unexpended Funds at End of Period	3,333.33
Funds Transferred to the New Chairperson	(3,333.33)
Unexpended Funds Returned to General Revenue	$0.00

MAYOR'S OFFICE AND CHAIRPERSON EXPENDITURES REPORTS
MAYOR BRIAN BOWMAN

Notes to the Mayor's Office and the Chairperson Expenditures Report

For the Period from January 1, 2022 to October 31, 2022

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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 Mayor's Office Expenditure Policy.

MAYOR'S OFFICE AND CHAIRPERSON EXPENDITURES REPORTS
MAYOR SCOTT GILLINGHAM

For the Period from November 1, 2022 to December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the Mayor's Office and the Chairperson Expenditure Reports of Mayor Scott Gillingham of the City of Winnipeg for the period from November 1, 2022 to December 31, 2022 and notes to financial information (hereinafter referred to as the "financial information").

In our opinion, the accompanying financial information for the period from November 1, 2022 to December 31, 2022 is prepared, in all material respects, in accordance with the provisions of the Mayor's Office Expenditure 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 "*Auditor's Responsibilities for the Audit of the Financial Information*" section of our auditor's report.

We are independent of the Mayor 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 Mayor's Office 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 Mayor's Office and Corporate Finance Department for the Financial Information

The Mayor's Office and Corporate Finance Department 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.

Auditor's 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 auditor's 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

May 30, 2023

Mayor's Office Expenditure Report
Mayor Scott Gillingham
for the period from November 1, 2022 to December 31, 2022

Allocated Budget for the Year		$ 1,917,567.00
Less: Funds Expended Prior to Mayor's Inauguration		(1,435,062.38)
Total Available Funds for the Period in Office		482,504.62
Expenses:		
Community Expenses		
Luncheons, Receptions & Events	9,315.77	
Other Operating Supplies	25,208.88	
Grants - Cash	108,000.00	
Contrib-Donations	9,746.27	152,270.92
Mayor's Office Salaries		
Non-Professional Services	612.50	
Salaries-Permanent	206,570.13	
Salaries-Temporary	186.42	
Civic Pension	9,872.66	
Canada Pension	2,965.13	
Mayor's Office Pension	11,432.22	
Group Insurance	180.05	
Employment Insurance	1,243.47	
Employer Paid Benefits	1,415.09	234,477.67
Office Equipment		
Office Equipment	931.22	
Office Furniture	431.38	1,362.60
Office Supplies		
Stationery and Office Supplies	8,645.76	8,645.76
Periodicals and Subscriptions		
Periodicals and Subscriptions	1,300.58	
Books	36.99	1,337.57
Telephone and Communications		
Television Cable	1,134.82	
Telephone	586.33	
Telephone-Cellular	4,430.68	6,151.83

Postage and Courier Services		
Freight and Messenger Services	193.20	
Postage	1,240.66	1,433.86
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	2,773.67	2,773.67
Other expense		
Allocated Departmental Costs	1,079.34	
Purchasing Card Rebate	(706.01)	373.33
Transportation		
Auto Allowance	719.20	
Parking Space Rental	7,051.51	
Parking Meter/Voucher	575.71	8,346.42
Conferences and Travel		
Conferences	200.00	
Travel-City Business	3,248.91	3,448.91
Civic Accomodation		
Transfer to Civic Accomodation	12,713.00	12,713.00
Transferred Funds		
Funds Transferred to General Purpose Fund - 311	5,000.00	
Funds Transferred to General Revenue Fund - Public Work	10,000.00	15,000.00
Total Expenditures		448,335.54
Unexpended Funds Returned to General Revenue		$ 34,169.08

Chairperson Expenditure Report
for the period from November 1, 2022 to December 31, 2022

Committee: ***Executive Policy Committee***
Chairperson: ***Scott Gillingham***

Allocated Budget for the Year	$ 4,000.00
Less: Funds Expended Prior to Chairperson's Appointment	-
Total Available Funds for the Year	4,000.00
Chairperson Expenses:	
Total Expenditures	-
Unexpended Funds Returned to General Revenue	$ 4,000.00

MAYOR'S OFFICE AND CHAIRPERSON EXPENDITURES REPORTS
MAYOR SCOTT GILLINGHAM

Notes to the Mayor's Office and the Chairperson Expenditures Report

For the Period from November 1, 2022 to December 31, 2022

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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 Mayor's Office Expenditure Policy.