MAYOR'S OFFICE AND CHAIRPERSON EXPENDITURES REPORTS - MAYOR SCOTT GILLINGHAM

Year ended December 31, 2023

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

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

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 year ended December 31, 2023 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, 2023 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 21, 2024

Mayor's Office Expenditure Report
Mayor Scott Gillingham
for the year ended December 31, 2023

Allocated Budget for the Year		$ 1,872,730.00
Total Available Funds for the Year		1,872,730.00
Expenses:		
Advertising and Promotions		
Advertising	1,586.24	1,586.24
Business Meetings and Hospitality		
Rentals	655.49	
Business Meetings	3,246.84	3,902.33
Community Expenses		
Luncheons, Receptions & Events	81,934.46	
Membership Fees	374.62	
Other Operating Supplies	67,833.69	
Grants - Cash	73,806.86	
Contrib-Donations	109,412.98	
Miscellaneous Expense	593.44	
Contrib-Sponsorships-Cash	25,300.00	359,256.05
Mayor's Office Salaries		
Non-Professional Services	40,983.01	
Salaries-Permanent	859,016.24	
Civic Pension	67,511.00	
Canada Pension	26,253.66	
Mayor's Office Pension	45,721.88	
Group Insurance	1,199.77	
Employment Insurance	8,067.39	
Fatality Pension Premiums	178.00	
Employer Paid Benefits	11,968.88	
Employee Assistance Program	481.44	1,061,381.27
Office Equipment		
Office Equipment	2,914.82	
Office Furniture	8,981.92	
Computer Hardware	2,353.63	14,250.37
Office Supplies		
Stationery and Office Supplies	12,977.72	12,977.72
Periodicals and Subscriptions		
Periodicals and Subscriptions	2,883.45	
Books	883.17	3,766.62

Telephone and Communications		
Television Cable	2,930.63	
Telephone	3,599.13	
Telephone-Cellular	7,103.69	13,633.45
Postage and Courier Services		
Freight and Messenger Services	4,315.52	
Postage	2,685.41	7,000.93
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	13,121.27	13,121.27
Professional and Consulting Services		
Professional Services	13,910.00	
Translation Services	202.50	14,112.50
Other expense		
Allocated Departmental Costs	3,560.43	
Purchasing Card Rebate	(1,329.62)	2,230.81
Transportation		
Transportation	3,332.90	
Auto Allowance	7,255.69	
Parking Space Rental	29,804.84	
Parking Meter/Voucher	164.59	40,558.02
Conferences and Travel		
Conferences	1,050.00	
Travel-City Business	24,079.68	25,129.68
Civic Accomodation		
Transfer to Civic Accomodation	77,018.00	77,018.00
Transferred Funds		
Funds Transferred to Commitment Reserve	185,000.00	185,000.00
Total Expenditures		1,834,925.26
Unexpended Funds Returned to General Revenue		$ 37,804.74

Chairperson Expenditure Report
for the year ended December 31, 2023

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

Allocated Budget for the Year		$ 4,000.00
Add: Unexpended Funds Carried Forward to 2023		400.00
Total Available Funds for the Year		4,400.00
Chairperson Expenses:		
Business Meetings and Hospitality		
Business Meetings	757.94	757.94
Total Expenditures		757.94
Total Unexpended Funds		3,642.06
Less: Unexpended Funds Carried Over to 2024		(400.00)
Unexpended Funds Returned to General Revenue		$ 3,242.06

MAYOR'S OFFICE AND CHAIRPERSON EXPENDITURES REPORTS
MAYOR SCOTT GILLINGHAM

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

Year ended December 31, 2023

---

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.