Councillors' Ward Allowance and Chairperson Expenditures Reports of

COUNCILLORS OF THE CITY OF WINNIPEG

Year ended December 31, 2023

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Councillor's Ward Allowance Report of

DANIEL MCINTYRE
COUNCILLOR CINDY GILROY

Year ended December 31, 2023

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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 Councillor's Ward Allowance Report and Chairperson Expenditures Reports of The City of Winnipeg Councillor Cindy Gilroy (the "Councillor") 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 Councillors' Ward Allowance 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 "*Auditor's Responsibilities for the Audit of the Financial Information*" section of our auditor's 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.

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

Councillor's Ward Allowance Expenditure Report
for the year ended December 31, 2023

Ward: ***Daniel McIntyre***
Councillor: ***Cindy Gilroy***

Allocated Budget for the Year		$ 136,649.00
Add: Unexpended Funds Carried Forward to 2023		6,801.29
Total Available Funds for the Year		143,450.29
Ward Expenses:		
Advertising and Promotions		
Advertising	7,060.00	7,060.00
Business Meetings and Hospitality		
Business Meetings	177.32	177.32
Community Expenses		
Luncheons, Receptions & Events	1,623.85	
Contrib-Donations	200.00	
Contrib-Sponsorships-Cash	400.00	
Ward Activities	183.18	2,407.03
Councillor's Assistants		
Employee Assistance Program	69.06	
Casual Services	89,514.31	89,583.37
Office Equipment		
Office Equipment	2,356.22	
Other Equipment	403.33	2,759.55
Office Supplies		
Stationery and Office Supplies	3,588.34	3,588.34
Periodicals and Subscriptions		
Periodicals and Subscriptions	259.90	259.90
Telephone and Communications		
Telephone	597.12	
Telephone-Cellular	833.12	
Website/Domain Licenses	432.00	1,862.24
Postage and Courier Services		
Postage	2.76	2.76
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	282.24	282.24
Professional and Consulting Services		
Non-Professional Services	1,800.00	1,800.00
Transportation		
Parking Meter/Voucher	15.23	15.23
Total Expenditures		109,797.98
Total Unexpended Funds		33,652.31
Less: Unexpended Funds Carried Over to 2024		(6,013.00)
Unexpended Funds Transferred to Commitment Reserve		$ 27,639.31

Chairperson Expenditure Report
for the year ended December 31, 2023

Role:	***UN Women Safe Cities Global Initiative***		
Councillor:	***Cindy Gilroy***		
Allocated Budget for the Year			$ 19,770.00
Add: Unexpended Funds Carried Forward to 2023			297.00
Total Available Funds for the Period on Standing Committee			20,067.00
Chairperson Expenses:			
Business Meetings and Hospitality			
Business Meetings		52.00	52.00
Telephone and Communications			
Telephone-Cellular		542.67	542.67
Professional and Consulting Services			
Non-Professional Services		500.00	500.00
Transportation			
Parking Meter/Voucher		2.62	2.62
Total Expenditures			1,097.29
Total Unexpended Funds			18,969.71
Less: Unexpended Funds Carried Over to 2024			(1,977.00)
Unexpended Funds Returned to General Revenue			$ 16,992.71

DANIEL MCINTYRE
COUNCILLOR CINDY GILROY

Notes to the Councillor's Ward Allowance Report

Year ended December 31, 2023

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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 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 transferred to commitment reserve 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

MYNARSKI
COUNCILLOR ROSS EADIE

Year ended December 31, 2023

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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 Councillor's Ward Allowance Report of The City of Winnipeg Councillor Ross Eadie (the "Councillor") 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 Councillors' Ward Allowance 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 "*Auditor's Responsibilities for the Audit of the Financial Information*" section of our auditor's 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.

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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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

May 21, 2024

Councillor's Ward Allowance Expenditure Report
for the year ended December 31, 2023

Ward: ***Mynarski***
Councillor: ***Ross Eadie***

Allocated Budget for the Year		$ 136,649.00
Add: Unexpended Funds Carried Forward to 2023		3,543.27
Total Available Funds for the Period		140,192.27
Ward Expenses:		
Advertising and Promotions		
Advertising	4,413.00	4,413.00
Community Expenses		
Luncheons, Receptions & Events	1,807.48	
Other Operating Supplies	183.00	
Contrib-Donations	18,866.33	
Contrib-Sponsorships-Cash	3,910.00	
Ward Activities	1,667.26	26,434.07
Councillor's Assistants		
Employee Assistance Program	69.06	
Casual Services	56,175.65	56,244.71
Office Supplies		
Stationery and Office Supplies	2,163.52	2,163.52
Telephone and Communications		
Telephone	271.11	
Telephone-Cellular	452.07	723.18
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	199.53	199.53
Professional and Consulting Services		
Non-Professional Services	267.50	267.50
Total Expenditures		90,445.51
Total Unexpended Funds		49,746.76
Less: Unexpended Funds Carried Over to 2024		(13,665.00)
Unexpended Funds Transferred to Commitment Reserve		$ 36,081.76

MYNARSKI
COUNCILLOR ROSS EADIE

Notes to the Councillor's Ward Allowance and 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 Councillors' Ward Allowance 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 transferred to commitment reserve 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

OLD KILDONAN
COUNCILLOR DEVI SHARMA

Year ended December 31, 2023

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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 Councillor's Ward Allowance and Chairperson Expenditures Reports of The City of Winnipeg Councillor Devi Sharma (the "Councillor") 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 Councillors' Ward Allowance 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 "*Auditor's Responsibilities for the Audit of the Financial Information*" section of our auditor's 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.

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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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

Councillor's Ward Allowance Expenditure Report
for the year ended December 31, 2023

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

Allocated Budget for the Year		$136,649.00
Add: Unexpended Funds Carried Forward to 2023		1,752.49
Total Available Funds for the Year		138,401.49
Ward Expenses:		
Advertising and Promotions		
Advertising	1,351.00	1,351.00
Business Meetings and Hospitality		
Business Meetings	185.50	185.50
Community Expenses		
Luncheons, Receptions & Events	786.25	
Other Operating Supplies	128.37	
Contrib-Donations	10,255.28	
Ward Activities	1,687.36	12,857.26
Community Offices		
Heat-Gas, Oil, Steam & Electric	3,076.83	
Water	341.91	
Rentals	19,201.98	22,620.72
Councillor's Assistants		
Employee Assistance Program	412.38	
Casual Services	72,464.82	72,877.20
Office Equipment		
Office Equipment	4,611.25	4,611.25
Office Supplies		
Stationery and Office Supplies	3,108.80	3,108.80
Periodicals and Subscriptions		
Periodicals and Subscriptions	410.37	410.37
Telephone and Communications		
Internet Access	1,587.66	
Telephone	2,068.77	
Telephone-Cellular	1,380.96	
Website/Domain Licenses	290.00	5,327.39
Postage and Courier Services		
Freight and Messenger Services	80.00	
Postage	1.94	81.94
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	469.03	469.03
Professional and Consulting Services		
Non-Professional services	2,737.18	2,737.18
Transportation		
Parking Meter/Voucher	64.28	64.28
Total Expenditures		126,701.92
Total Unexpended Funds		11,699.57
Less: Unexpended Funds Carried Over to 2024		(11,043.00)
Unexpended Funds Transferred to Commitment Reserve		$656.57

Councillor's Chairmanship Expenditure Report
for the year ended December 31, 2023

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

Allocated Budget for the Year		$ 2,970.00
Add: Unexpended Funds Carried Forward to 2023		-
Total Available Funds for the Year		2,970.00
Chairmanship Expenses:		
Community Expenses		
Ward Activities	69.94	69.94
Office Equipment		
Office Equipment	320.99	320.99
Office Supplies		
Stationery and Office Supplies	856.02	856.02
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	11.38	11.38
Transportation		
Parking Meter/Voucher	4.76	4.76
Total Expenditures		1,263.09
Total Unexpended Funds		1,706.91
Less: Unexpended Funds Carried Over to 2024		(297.00)
Unexpended Funds Returned to General Revenue		$ 1,409.91

Councillor's Chairmanship Expenditure Report
for the year ended December 31, 2023

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

Allocated Budget for the Year		$ 2,970.00
Add: Unexpended Funds Carried Forward to 2023		162.67
Total Available Funds for the Year		3,132.67
Chairmanship Expenses:		
Business Meetings and Hospitality		
Business Meetings	976.83	976.83
Community Expenses		
Luncheons, Receptions & Events	127.43	127.43
Office Supplies		
Stationery and Office Supplies	467.52	467.52
Total Expenditures		1,571.78
Total Unexpended Funds		1,560.89
Less: Unexpended Funds Carried Over to 2024		(297.00)
Unexpended Funds Returned to General Revenue		$ 1,263.89

OLD KILDONAN
COUNCILLOR DEVI SHARMA

Notes to the Councillor's Ward Allowance and 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 Councillors' Ward Allowance 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 transferred to commitment reserve 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, 2023

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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 Councillor's Ward Allowance and Chairperson Expenditures Reports of The City of Winnipeg Councillor John Orlikow (the "Councillor") 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 Councillors' Ward Allowance 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 "*Auditor's Responsibilities for the Audit of the Financial Information*" section of our auditor's 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.

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 21, 2024

Councillor's Ward Allowance Expenditure Report
for the year ended December 31, 2023

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

Allocated Budget for the Year		$ 136,649.00
Add: Unexpended Funds Carried Forward to 2023		3,468.28
Total Available Funds for the Year		140,117.28
Ward Expenses:		
Advertising and Promotions		
Advertising	3,025.00	3,025.00
Community Offices		
Rentals	12,200.00	12,200.00
Community Expenses		
Luncheons, Receptions & Events	1,310.00	
Other Operating Supplies	80.85	
Contrib-Donations	100.00	
Ward Activities	108.20	1,599.05
Councillor's Assistants		
Employee Assistance Program	137.12	
Casual Services	92,064.58	92,201.70
Office Equipment		
Office Equipment	1,972.57	1,972.57
Office Supplies		
Stationery and Office Supplies	65.27	65.27
Telephone and Communications		
Telephone	328.56	
Telephone-Cellular	2,699.09	
Website/Domain Licenses	-	3,027.65
Postage and Courier Services		
Postage	842.50	842.50
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	719.77	719.77
Professional and Consulting Services		
Professional Services		
Casual Services-Other		
Non-Professional Services	2,205.00	2,205.00
Transportation		
Parking Meter/Voucher	5.24	5.24
Total Expenditures		117,863.75
Total Unexpended Funds		22,253.53
Less: Unexpended Funds Carried Over to 2024		(6,013.00)
Unexpended Funds Transferred to Commitment Reserve		$ 16,240.53

Chairperson Expenditure Report
for the period from November 1, 2023 to December 31, 2023

Committee: ***North American Strategy For Competitiveness (NASCO)***
Chairperson: ***John Orlikow***

Allocated Budget for the Year	$ 2,970.00
Add: Unexpended Funds Carried Forward to 2023	297.00
Less: Funds Expended Prior to Chairperson's Appointment	(3,267.00)
Total Available Funds for the Year	-
Chairperson Expenses:	
Total Expenditures	-
Total Unexpended Funds	-
Less: Unexpended Funds Carried Over to 2024	-
Unexpended Funds Returned to General Revenue	$ 0.00

Chairperson Expenditure Report
for the period January 1, 2023 to July 27, 2023

Committee	***Standing Policy Committee on Protection, Community Services and Parks***
Chairperson:	***John Orlikow***

Allocated Budget for the Period on Standing Committee	$ 2,268.49
Add: Unexpended Funds Carried Forward to 2023	400.00
Total Available Funds for the Period	$ 2,668.49
Chairperson Expenses:	
Total Expenditures	-
Unexpended Funds at End of Period	2,668.49
Funds Transferred to New Chairperson	(2,668.49)
Unexpended Funds Returned to General Revenue	$ 0.00

RIVER HEIGHTS – FORT GARRY
COUNCILLOR JOHN ORLIKOW

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

Year ended December 31, 2023

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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 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 transferred to commitment reserve 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, 2023

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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 Councillor's Ward Allowance and Chairperson Expenditures Reports of The City of Winnipeg Councillor Janice Lukes (the "Councillor") 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 Councillors' Ward Allowance 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 "*Auditor's Responsibilities for the Audit of the Financial Information*" section of our auditor's 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.

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

Councillor's Ward Allowance Expenditure Report
for the year ended December 31, 2023

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

Allocated Budget for the Year		136,649.00
Add: Unexpended Funds Carried Forward to 2023		3,755.87
Total Available Funds for the Period in Office		140,404.87
Ward Expenses:		
Advertising and Promotions		
Advertising	10,139.00	10,139.00
Business Meetings and Hospitality		
Business Meetings	3,013.87	3,013.87
Community Expenses		
Luncheons, Receptions & Events	2,146.96	
Membership Fees	515.00	
Other Operating Supplies	217.20	
Contrib-Donations	6,640.00	
Ward Activities	2,433.72	11,952.88
Miscellaneous Expense		
Community Offices		
Rentals	15,167.50	15,167.50
Councillor's Assistants		
Employee Assistance Program	69.06	
Casual Services	80,668.74	80,737.80
Office Equipment		
Office Equipment	2,736.26	2,736.26
Office Supplies		
Stationery and Office Supplies	2,176.82	2,176.82
Periodicals and Subscriptions		
Periodicals and Subscriptions	140.50	140.50
Telephone and Communications		
Telephone	298.14	
Telephone-Cellular	3,043.13	3,341.27
Postage and Courier Services		
Freight and Messenger Services	72.20	
Postage	836.23	908.43
Printing, Binding and Photocopying		
Printing, Binding, Photocopying	2,225.03	2,225.03
Professional and Consulting Services		
Non-Professional Services	530.00	530.00
Transportation		
Parking Meter/Voucher	24.94	24.94
Conferences and Travel		
Conferences	850.00	
Conferences Involving Travel	108.35	958.35
Total Expenditures		134,052.65
Total Unexpended Funds		6,352.22
Less: Unexpended Funds Carried Over to 2024		(5,969.00)
Unexpended Funds Transferred to Commitment Reserve		$ 383.22

Chairperson Expenditure Report
for the year ended December 31, 2023

Committee: ***Deputy Mayor***
Chairperson: ***Janice Lukes***

Allocated Budget for the Year		$ 2,970.00
Add: Unexpended Funds Carried Forward to 2023		297.00
Total Available Funds for the Year		3,267.00
Chairperson Expenses:		
Community Expenses		
Luncheons, Receptions & Events	1,868.57	1,868.57
Councillor's Assistants		
Casual Services	1,398.43	1,398.43
Total Expenditures		3,267.00
Total Unexpended Funds		-
Less: Unexpended Funds Carried Over to 2024		-
Unexpended Funds Returned to General Revenue		$ 0.00

Chairperson Expenditure Report
for the year ended December 31, 2023

Committee: ***Standing Policy Committee on Infrastructure Renewal and Public Works***

Chairperson: ***Janice Lukes***

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		
Rentals	638.26	638.26
Community Expenses		
Luncheons, Receptions & Events	699.00	699.00
Councillor's Assistants		
Casual Services	3,046.55	3,046.55
Transportation		
Parking Meter/Voucher	16.19	16.19
Total Expenditures		4,400.00
Total Unexpended Funds		-
Less: Unexpended Funds Carried Over to 2024		-
Unexpended Funds Returned to General Revenue		$0.00

WAVERLEY WEST
COUNCILLOR JANICE LUKES

Notes to the Councillor's Ward Allowance Report

Year ended December 31, 2023

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