Winnipeg | Audit

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

February 4, 2026

To: The members of City Council

Re: Evaluation of the Memorandum of Agreement between the City of Winnipeg and the Winnipeg Fire Paramedic Senior Officers' Association

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Pursuant to the motion adopted by Council on March 26, 1997, "The City of Winnipeg Collective Bargaining Agreements and the Involvement of Internal and External Auditors", we have reviewed the attached report entitled "Negotiations - City of Winnipeg and the Winnipeg Fire Paramedic Senior Officers' Association," dated January 23, 2026 ("the report"). The report presents the forecasted net incremental costs of ratifying the proposed Memorandum of Agreement between the City of Winnipeg and the Winnipeg Fire Paramedic Senior Officers' Association, covering the period from January 1, 2025 to December 31, 2029.

The forecast presented in the report is based on the Public Service's assumptions and interpretations of the proposed Memorandum of Agreement as at the report date. Preparation of the report in accordance with the provisions of the Memorandum of Agreement dated November 27, 2025, and for such internal control as management determines necessary to enable the preparation of the report that is free from material misstatement, whether due to fraud or error is the responsibility of the Public Service.

Our responsibility is to express a conclusion on the report based on our work performed, which consisted primarily of inquiry, analytical procedures and discussion related to the information provided to us by the Public Service.

The procedures performed in relation to this project does not constitute an audit conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS). The work performed does conform to Audit Department standards for independence, objectivity and quality. We believe we have performed sufficient work in satisfaction that the evidence obtained provides a reasonable basis for our findings and conclusions.

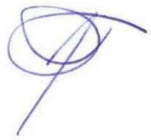
Since the forecast in the report is based on its disclosed assumptions about future events, actual results for the agreement period will vary from those presented, and the variations may be material and, consequently, we do not express any opinion as to whether the forecasted net incremental costs of the Memorandum of Agreement will be realized.

Conclusion

Based on the work performed, nothing has come to our attention that causes us to believe that the report does not, in all material respects, reflect the costs of the provisions and assumptions regarding interpretations of

these provisions of the Memorandum of Agreement between the City of Winnipeg and the Winnipeg Fire Paramedic Senior Officers' Association, covering the period from January 1, 2025 to December 31, 2029.

The report was prepared for the purposes of City Council to ratify the proposed Memorandum of Agreement and, though it is a public document, it may not be suitable for use for any other purposes. The Public Service does not intend to update the figures presented in the report subsequent to its issuance. The Public Service has provided contextual information on the Manitoba consumer price index and prior collective agreement results in the report. This contextual information falls outside of the scope of our work, and we do not provide assurance on the contextual information.



Jason Egert
City Auditor