

THE CITY OF WINNIPEG

BY-LAW NO. 80/2026

A By-law of THE CITY OF WINNIPEG to amend the City Organization By-law and Procedure By-law to establish and define quorum for the Audit Committee.

THE CITY OF WINNIPEG, in Council assembled, enacts as follows:

PART 1 AMENDMENTS TO THE CITY ORGANIZATION BY-LAW

The City Organization By-law amended

1 The City Organization By-law No. 7100/97 is amended by this Part.

Section 4 amended

2 Section 4 is amended to delete “- Audit Matters”.

Subsection 4(11) amended

3 Subsection 4(11) is amended to replace “subsection (19)” with “*section 14.3*”.

Subsection 4(19) deleted

4 Subsection 4(19) is deleted in its entirety.

Section 14.2 added

5 Section 14.2 is added immediately below Section 14.1 as follows:

AUDIT COMMITTEE OF COUNCIL

14.2 Council hereby establishes an Audit Committee of Council which shall be comprised of three (3) members as follows:

- (a) The Mayor, as Chairperson; and*
- (b) Two (2) Council members not on Executive Policy Committee, elected annually at the Organizational Meeting of Council.*

Section 14.3 added

6 Sections 14.3 is added immediately after section 14.2 as follows:

14.3 The Audit Committee shall deal with all audit matters, except the evaluation of the performance of the City Auditor and external Auditor. Without limiting the generality of the foregoing, the Audit Committee shall have the power and duty to oversee the internal and external audit process of the City in general to ensure that the City is provided with an effective audit service that is independent such that the internal and external audit activities are complimentary to each other with a minimum amount of duplication of effort, with specific responsibilities as follows:

- (a) *Regarding the City's Consolidated Financial Statements, the Audit Committee will:*
 - (i) *Review with the Chief Financial Officer and the External Auditors, the Annual Financial Statements and submit them to Council as a communication.*
- (b) *Regarding the External Auditors, the Audit Committee will:*
 - (i) *Approve the scope (as recommended by the External Auditors) of the external audit;*
 - (ii) *Receive and review the External Auditors' reports and management letters, together with any management responses;*
 - (iii) *Review any problems found in performing the audit, such as limitations or restrictions imposed by City Administrators or disagreements with any City Administrator which, if not satisfactorily resolved, would have caused them to issue a non-standard report on the City's financial statements;*
 - (iv) *During an in-camera session, review with the External Auditors the quality of the City's financial and accounting personnel and any recommendations that the External Auditors may have.*
- (c) *Regarding Special Studies, the Audit Committee will:*
 - (i) *Recommend or cause to be conducted special studies, such as departmental or program reviews, as required to fulfill its objectives;*
 - (ii) *Receive and review such special studies and forward corresponding reports, either in full or in summary, through Executive Policy Committee to Council.*
- (d) *Regarding the City Audit Department, the Audit Committee will:*
 - (i) *Assess the scope and objectives of the Audit Department, including the effectiveness of their working relationship with the External Auditors;*
 - (ii) *Review the Audit Department's annual Audit Plan and submit it to Council through Executive Policy Committee for approval;*
 - (iii) *Receive and review the City Auditor's Annual Report (and other reports on areas of major audit efforts);*
 - (iv) *Receive and review audit reports and submit such reports to Council through the Executive Policy Committee, with or without*

recommendations, except for those reports which deal with matters specifically delegated to the Audit Committee;

- (e) Regarding Internal Control, the Audit Committee will:*
 - (i) Review with the Chief Financial Officer, the External Auditor and the City Auditor, the City's overall policies and procedures with respect to controlling City assets;*
 - (ii) Review with the Chief Financial Officer, the External Auditor and the City Auditor the systems of internal control over financial reporting to assess that they are operating effectively;*
 - (iii) Obtain assurance from City Administrators that the City has implemented appropriate policies and procedures to ensure compliance with legal, regulatory, ethical and environmental requirements;*
 - (iv) Review the disaster recovery procedures with respect to the City's computer systems to assess whether they are appropriate.*
- (f) Regarding the City's major accounting policies, the Audit Committee will:*
 - (i) Have familiarity with the major accounting and reporting principles and practices applied by the City in preparing its financial statements;*
 - (ii) Ensure that the Chief Financial Officer and the External Auditors report to the Audit Committee annually on the City's major accounting policies, including the impact of alternative accounting policies, presentation of significant risks and uncertainties, and key administration estimates and judgements that can be material to the annual Financial Statements.*
- (g) the Audit Committee will consider matters referred to it by Council, the Executive Policy Committee, or brought before it by the Chief Administrative Officer.*

Appendix "A" replaced

7 Appendix "A" is replaced with "Appendix "A"" which is attached to and forms part of this By-law.

**PART 2
AMENDMENTS TO THE
PROCEDURE BY-LAW**

The Procedure By-law amended

1 The Procedure By-law No. 50/2007 is amended by this Part.

Subsection 8(2.1) added

2 Subsection 8(2.1) is added immediately after subsection 8(2) as follows:

8(2.1) Notwithstanding any other provisions in this section, two (2) members of Council must be present to constitute a quorum for the Audit Committee of Council.

**PART 3
COMING INTO FORCE**

Coming into force

1 This By-law comes into force upon enactment by Council.

DONE AND PASSED this 24th day of September, 2026.

Mayor

City Clerk

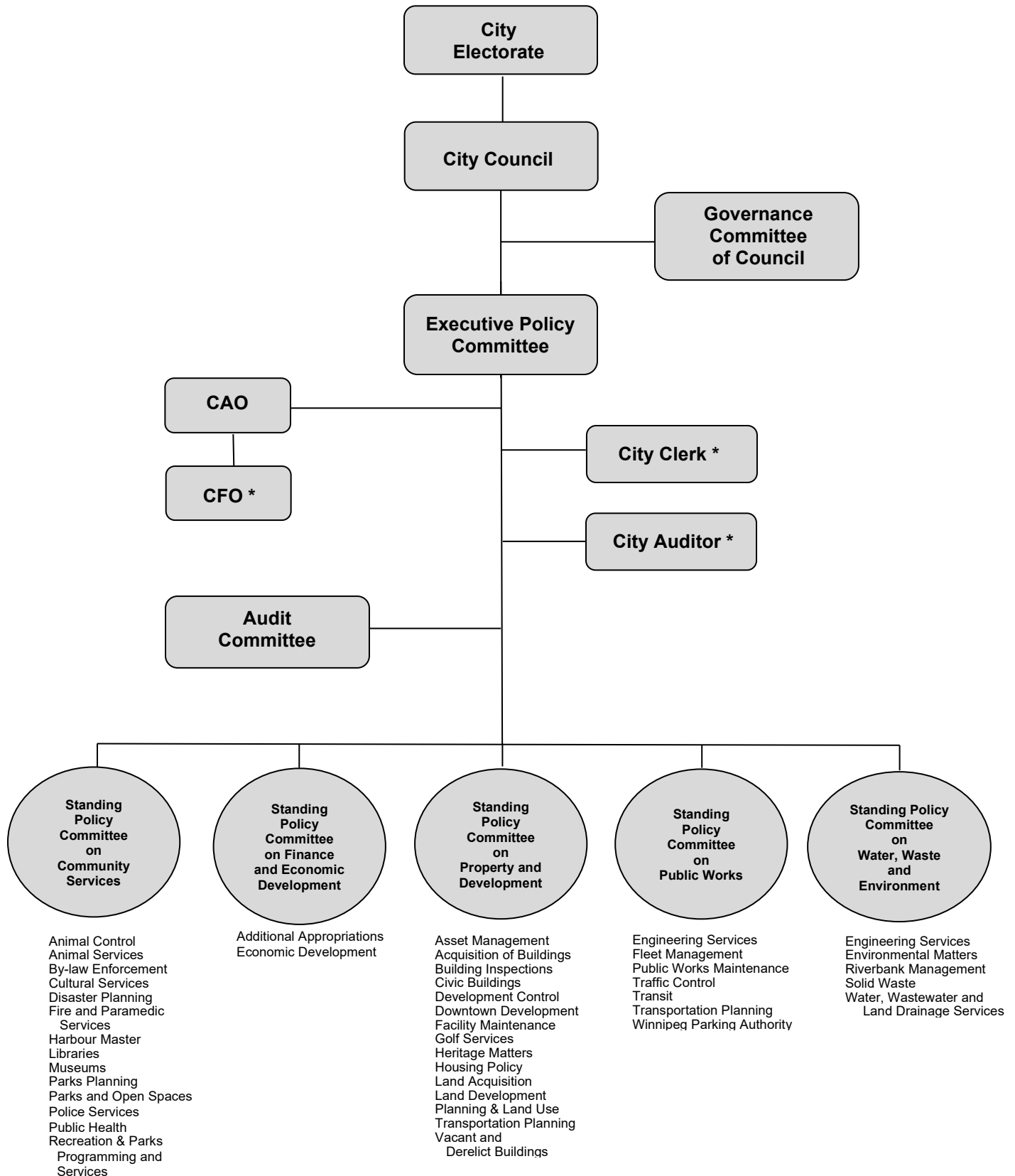
Approved as to content:

Chief Administrative Officer

Legally reviewed and certified as to form:

For Director of Legal Services/ City Solicitor

APPENDIX "A"



** CFO, City Auditor and City Clerk have statutory reporting relationship to City Council*