



Forensic examination of
the Expenses of the
Mayor and Councillors
The Corporation of the
City of Brampton



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Private and confidential

City Council
The Corporation of the City of Brampton
2 Wellington Street West
Brampton ON L6Y 4R2

Dear Members of Council:

Subject: Forensic examination of the expenses of the Mayor and the Councillors

Attached is our report setting out the findings from our forensic examination of the expenses of the Mayor and the Councillors.

Our findings are based on procedures completed as described in Section 3 and Appendix A and are subject to the scope, limitations in scope and restrictions as set out therein.

We appreciate the opportunity to be of service to City Council.

Yours very truly,

A handwritten signature in black ink that reads "Deloitte LLP".

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Enclosure

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Schedule 7 – Elaine Moore

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Schedule 9 – John Sanderson

Schedule 10 – John Sprovieri

Schedule 11 to Schedule 13, Mayor’s Office Expense Transactions that do not comply, may not comply or did not have sufficient information to determine compliance with Policy and Procedures

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1 Introduction and Background

1.1 Background

1. The City of Brampton's Council is composed of the Mayor and ten Councillors. Council is the decision-making body for the City of Brampton (the "**City**", "**City of Brampton**" or "**Brampton**"). It considers recommendations from its committees and makes decisions about matters that are local government responsibilities. The Mayor and the Councillors incur various City-related expenses in carrying out their duties and responsibilities.
2. Following media reports with respect to expenses incurred by the Mayor and Councillors of Brampton, City Council directed staff, at a Council meeting on November 20, 2013, to develop terms of reference for a forensic examination of expenses of the Mayor and Councillors to be undertaken by a third party forensic accountant.
3. The forensic examination would seek to validate expenses claimed for reimbursement by the Mayor and the Councillors, and assess compliance with relevant expense policies, relevant procedures and the Code of Conduct for Members of Council. The examination would cover expenses incurred by the Mayor and Councillors during the current Term of Council (December 1, 2010 to January 31, 2014) or earlier as required.

1.2 Retainer

4. After a competitive process was undertaken by the City of Brampton, Deloitte LLP ("**Deloitte**") was retained in April 2014 to undertake the requested services.
5. Specifically, Deloitte was asked by City Council to complete an independent third party examination of the following:
 - a) Expenses of the Mayor and all Members of Council incurred during the current Term of Council (December 1, 2010 up to January 31, 2014), or earlier as required, for expenses specific to the City of Brampton and reported as part of the City's financial statements, including all Mayor and Member of Council expenses charged to:
 - i) Councillors' Term of Council Expense accounts;
 - ii) Mayor's Business Expense Accounts;
 - iii) Corporate Accounts; and
 - iv) Car allowances, city provided vehicle expenses and travel expenses.
 - b) Potential concerns related to the use of City resources for non-City business during the current Term of Council only (December 1, 2010 up to January 31, 2014) to the extent possible based on documentation available.

1.3 Mayor and Councillors' Expense Policy and Other Applicable Policies

6. There were three main policy documents relied upon for the examination of transactions over the period December 1, 2010 up to January 31, 2014 (or earlier as required). These policies were as follows:
7. Expenses – Business Policy dated May 28, 2001 (the "**2001 Expense Policy**") and standard operating procedures is applicable to transactions incurred by the Mayor and the Mayor's Office (and all City staff, excluding Councillors) up to February 8, 2011.
8. Councillors' Expense Account Policy dated May 16, 2007 (the "**2007 Expense Policy**") is applicable to transactions incurred by Councillors up to February 8, 2011.

9. The Mayor and Councillors' Expense Policy dated February 9, 2011 (the "**2011 Expense Policy**") is applicable to transactions incurred by the Mayor and the Councillors after February 8, 2011.
10. Other relevant Policies, Procedures and By-Laws referenced in this report include but are not limited to the following:
 - a) "Expenses – Travel" effective date June 27, 2007 to February 8, 2011 (the "**2007 Travel Policy**") applicable to the Mayor, Members of Council and all City staff who incur individual travel expenses (and related Standard Operating Procedure);
 - b) "Expenses – Travel" effective date February 9, 2011 (the "**2011 Travel Policy**") applicable to City staff (and related Standard Operating Procedure);
 - c) "Expenses – Business" effective February 9, 2011 applicable to City staff (and related Standard Operating Procedure);
 - d) **The American Express Corporate Card Program Policies and Procedures** applicable to the Councillors, the Mayor and the Mayor's staff that signed the agreement.
 - e) **Purchasing Card Policy** effective October 17, 2007 and June 1, 2012 applicable to City staff.
 - f) **Bank of Montreal Purchasing Card Agreement** applicable to the Councillors, the Mayor and the Mayor's staff that signed the agreement.
 - g) Automobiles for Council & Senior Staff effective January 1, 2001 applicable to the Mayor, the Councillors and identified Senior staff (and related Standard Operating Procedures);
 - h) Expenses – Professional Memberships (January 1, 2001 to February 8, 2011) applicable to Members of Council and all City Staff;
 - i) Expenses – Professional Memberships effective February 9, 2011 applicable to City Staff;
 - j) Statement of Remuneration & Expenses for Elected Officials (effective date January 1, 2004);
 - k) Lunch and Dinner Sponsorship effective January 26, 2005 applicable to the Mayor, Councillors and City staff expenses incurred under the Community Lunch and Dinner Event Sponsorship Program;
 - l) Community Use of Suite at BCSE policy effective October 15, 2001 applicable to the Mayor and Members of Council;
 - m) Minor Charitable Donation Policy effective June 12, 2006;
 - n) City Wide Community Projects Funding policy effective October 1, 2001;
 - o) Purchasing By-Law 193-2007 and 35-2012;
 - p) User Fee By-Law (380-2003); and
 - q) Code of Conduct for Members of Council of the City of Brampton effective since 2011.

2 Summary of Findings

2.1 Introduction

11. After a competitive process was undertaken by the City of Brampton, Deloitte was retained to examine the expenses of the Mayor and the Councillors and to examine the use of City Resources.
12. The forensic examination was conducted in accordance with the Terms of Reference included in the Request for Proposal document issued by the City of Brampton.
13. City staff monitored the progress of the work of Deloitte throughout the engagement but did not review a draft or final version of this report prior to its submission to the City Clerk.

2.2 Councillors' Term of Council Expenses

14. The Terms of Reference for this aspect of the forensic examination required Deloitte to review expenses incurred by the Councillors and recorded in their Term of Council Expense accounts during the current Term of Council (December 1, 2010 to January 31, 2014) or earlier as required.
15. During our examination, we identified transactions in the Councillors' Term of Council Expense accounts that did not comply with City of Brampton policies as summarized below:

| Breach Description | Transaction Count | Amount |
|---|-------------------|------------|
| Expense Policy | 154 | \$ 28,038 |
| Amex/ P Card Agreements | 37 | 9,218 Note |
| Purchasing By-Law | 1 | 8,695 |
| Note: Gross amount before reimbursements of \$8,918 | | |

16. We also identified transactions that may not comply with City of Brampton policies or did not have sufficient information to determine compliance with City of Brampton policies as summarized below :

| Breach Description | Transaction Count | Amount |
|--------------------------------|-------------------|----------|
| Possible Breach Expense Policy | 18 | \$ 1,070 |
| Not Enough Information | 92 | 12,831 |

17. Specific findings with respect to each Councillor can be found in Section 4.2 and Schedules 1 to 10 of this report.
18. A summary of the issues that were identified from the examination of transactions in the Councillors' Term of Council Expense accounts are as detailed below.
19. **Tickets:** Tickets were purchased for events that were used by the Councillors' spouse and/or family members. The events were not approved events under the Lunch and Dinner Policy. As a result, the use of tickets by spouses and family members in these circumstances does not comply with policy as the expense was not incurred in relation to the business of the City. In other cases, Councillors could not provide specific information with respect to who used the tickets and, therefore, we did not have enough information to determine whether the use of the tickets was in compliance with the 2011 Expense Policy.

20. **Personal Expenses:** Expenses were submitted for payment by certain Councillors that were personal expenses unrelated to the business of the City of Brampton. For these expenses, the Councillors have either reimbursed the City or intend to reimburse the City.
21. **Duplicate Expense Claims:** Expenses were submitted by and reimbursed twice to Councillors for the same expense. When we identified these transactions, the Councillors indicated that they intended to repay the duplicate amount.
22. **Law Society Fees and Liability Insurance:** Annual Law Society Fees and Professional Liability Insurance were reimbursed to a Councillor. In our opinion, the fees and liability insurance are not eligible expenses under the 2011 Expense Policy.
23. **Mileage Claims:** Mileage claims were submitted and reimbursed to Councillors without reducing the mileage claim by 160 kilometres for each round trip to reflect the fact that Councillors receive a monthly car allowance for business use of their vehicles within an 80 kilometre radius of City Hall.
24. **Website Expenses:** Expenses were submitted for a static website with content for the 2010 re-election of a Councillor on the site. In our opinion, the expenses do not comply with the 2011 Expense Policy as the website activity does not relate to the business of the City.
25. **Membership Fees:** Expenses were submitted by and reimbursed to a Councillor for membership fees for an organization that was not based in Brampton and therefore not a community membership as required by the 2011 Expense Policy.
26. **Personal Purchases on American Express Corporate Card:** The American Express Card was used by Councillors for personal purchases in breach of the American Express Corporate Card Program Policies and Procedures. These personal purchases were identified by the Councillors and reimbursed to the City typically within a month after the purchase was made. All but one of these purchases has been reimbursed to the City.
27. **Personal Purchases on City Purchasing Card:** The MasterCard Purchasing Card was used by Councillors for personal purchases in breach of the Purchasing Card Agreement. These personal purchases were identified by the Councillors and reimbursed to the City typically within a month after the purchase was made. All but one of these purchases has been reimbursed to the City.
28. **Breach of Purchasing By-Law 193-2007:** We found a purchase in September 2011 for Garden Appreciation signs totalling \$9,656 including taxes that did not comply with the requirements of Section 8.3 of the Purchasing By-Law 193-2007.
29. **Souvenir Donations:** Councillors could not provide information with respect to the beneficiaries and purpose of some souvenir donations and, as a result, we did not have enough information to determine whether the souvenir expense was in compliance with the 2007 and 2011 Expense Policy.
30. Further details regarding the above noted expenses can be found in Section 4.

2.3 Councillor Expenses in Corporate Accounts

31. The Terms of Reference for this aspect of the forensic examination required Deloitte to review expenses incurred by the Councillors and recorded in the Corporate Accounts during the current Term of Council (December 1, 2010 to January 31, 2014) or earlier as required.
32. Expenses in this category included:
 - a) Costs related to attendance at conferences held by the Association of Municipalities of Ontario ("AMO") and the Federation of Canadian Municipalities ("FCM"),
 - b) The Corporation's sponsorship and participation at community lunch and dinner events,
 - c) The cost of tickets to events in the PowerAde Suite, and
 - d) Expenses related to trade missions and other Economic Development Office sponsored events.

33. During our examination, we identified Councillors transactions in the Corporate Accounts that did not comply with City of Brampton policies as summarized below.

| Breach Description | Transaction Count | Amount |
|-------------------------------------|-------------------|--------|
| Expense Policy | 4 | \$ 452 |
| Amex Policies | 1 | 364 |
| Community Use of Suite Policy | 12 | 4,500 |
| Lunch and Dinner Sponsorship Policy | 4 | 630 |

34. We also identified transactions that may not comply with City of Brampton policies or did not have sufficient information to determine compliance with City of Brampton policies as summarized below.

| Breach Description | Transaction Count | Amount |
|-----------------------------------|-------------------|----------|
| Possible Breach of Expense Policy | 2 | \$ 2,550 |
| Not Enough Information | 20 | 14,589 |

35. Specific findings with respect to each Councillor can be found in Schedule 14 to this report.
36. A summary of the issues that were identified during the examination of transactions in the Corporate Accounts are as detailed below.
37. **Per Diem Claims and Accommodations:** Excess per diem claims, room service charges covered by per diem claims, hotel upgrades and personal hotel charges were submitted by and reimbursed to Councillors contrary to the 2011 Expense Policy.
38. **Tickets:** Tickets were purchased for spouses and expensed to the City for events that were not on the Council approved list of dinner events (which specifically permits tickets to be purchased for spouses to attend as guests of the City) contrary to the Lunch and Dinner Sponsorship Policy.
39. **PowerAde Suite Use:** Some Councillors invited family members to attend events in the PowerAde Suite contrary to the business purpose criteria of the Community Use of Suite Policy. In some cases, the Suite was provided to individuals in the community that did not meet the business purpose criteria of the policy. In other cases, the Councillors and staff in Economic Development did not have a record of the community group and individuals that used the PowerAde Suite for a particular event. On those occasions, we did not have sufficient information to determine whether the Suite was used in accordance with the Community Use of Suite Policy.
40. **India Trade Mission:** Three Councillors claimed daily per diems for a two week trade mission to India despite an itinerary that detailed daily meals in the first week of the trip. Given the itinerary, there was a possible breach of the 2011 Expense Policy related to some of the lunch and dinner meal per diems that were claimed.
41. Further details regarding the above noted expenses can be found in Section 5.

2.4 Use of City Resources Related to Councillors

42. The Terms of Reference for this aspect of the forensic examination required Deloitte to investigate potential concerns related to the use of City Resources for non-City business during the current Term of Council only (December 1, 2010 to January 31, 2014).
43. Deloitte was to review the issues to the extent possible based on available documentation.
44. Based on our examination, the concern regarding the use of City Resources for non-City business relates primarily to fee waivers for services, equipment and facilities (“in-kind support”) provided by the City to Community Events held by community groups and charitable organization within Brampton connected to Members of Council.
45. Based on discussions, email and supporting documentation, we understand that the City of Brampton had a history of waiving user fees for equipment, facilities and services supplied to community groups to support their events. The provision of in-kind support to community

groups was seen as support for economic development in the City of Brampton and as part of the City's strategy for community engagement of its residents.

46. In 2012, a three-year plan was implemented to transition existing community groups from no fee for service to full fees for equipment, facilities and services provided to their events.
47. During our examination, we found in-kind support provided to Community Events connected to Councillors that were not approved in accordance with the City of Brampton Minor Charitable Donation Policy or its City Wide Community Projects Funding Policy.
48. The in-kind support was approved within City Departments contrary to City of Brampton policies for Minor Charitable Donations and City Wide Community Projects Funding.
49. Specific findings with respect to each Councillor can be found at Schedule 15 to this report.
50. Only one event with significant in-kind services, Dreams take Flight 2012, was approved by Council.
51. Other events with notable in-kind support included Dreams Take Flight 2011 and 2013, Lucas Holtom event 2012 and 2013, Snelgrove Neighbourhood Watch Community Group event 2011, 2012 and 2013, Chinguacousy Lions Club Wing Fest 2011, 2012 and 2013 and Pumpkin Party 2011 and 2012.
52. Further details regarding the above can be found in Section 7.

2.5 Mayor's Business Expense and Office Expense Accounts

53. The Terms of Reference for this aspect of the forensic examination required Deloitte to review expenses recorded in the Mayor's Business Expense accounts and the Mayor's Office Expense accounts during the current Term of Council or earlier as required.
54. Expense accounts in the Mayor's Business Cost Centre include but are not limited to office expenses, vehicle costs, promotion, telephone, contracted services, Mayor's Initiatives, communications, public relations and mobile communications.
55. Expense accounts in the Mayor's Office Cost Centre include, based on the approved budgets, office expenses, outside service, non-personal vehicle rent, miscellaneous, mobile communications, community sponsorship and printer lease.
56. During our examination, we identified transactions in the Mayor's Business Expense and Office Expense accounts that did not comply with City of Brampton policies as summarized below:

| Breach Description | Transaction Count | Amount |
|--|-------------------|------------|
| Expense Policy | 12 | \$ 2,306 |
| Amex Card Agreement | 8 | 1,021 Note |
| Note: Gross amount before reimbursements of \$900. | | |

57. We also identified 72 transactions totaling \$149,955 where we did not have enough information to determine compliance with City of Brampton policies. Most of these transactions related to Driving Services for the Mayor as further described below.
58. Specific findings can be found in Schedule 11 to this report.
59. A summary of the issues that were identified during the examination of transactions in the Mayor's Business Expense accounts and the Mayor's Office Expense accounts are as detailed below.
60. **Personal Purchases on American Express Corporate Card:** The American Express Card had been used by the Mayor and some of the Mayor's staff for personal purchases in breach of the American Express Corporate Card Program Policies and Procedures. These personal purchases were identified by the Mayor and the Mayor's staff and reimbursed to the City typically within a month after the purchase was made. A reimbursement, by Employee 3, for \$121 has not been recorded in the accounts.

61. **Personal Use of Telecommunication Devices:** We found minor telecommunication expenses submitted for reimbursement by the Mayor and Employee 2 that were personal expenses unrelated to the business of the City of Brampton. Employee 2 has reimbursed the City for the charges. The Mayor has advised that she has requested a credit from the service provider for the charges and that it is forthcoming.
62. **Driving Services:** The Mayor's Office did not have specific documented information from the supplier regarding day to day services and, as a result, we did not have enough information to determine whether all contracted services were in compliance with the 2001 Expense Policy and the 2011 Expense Policy.
63. **Souvenirs:** The Mayor's Office could not provide information with respect to the beneficiaries and purpose of some souvenir donations and, as a result, we did not have enough information to determine whether the souvenir expense was in compliance with the 2011 Expense Policy.
64. Further details regarding the above noted expenses can be found in Section 8.

2.6 Mayor's Expenses in Corporate Accounts

65. The Terms of Reference for this aspect of the forensic examination required Deloitte to review expenses incurred by the Mayor and Mayor's staff recorded in the Corporate Accounts during the current Term of Council or earlier as required.
66. Expenses in this category included:
 - a) Costs related to attendance at conferences held by the Association of Municipalities of Ontario ("AMO") and the Federation of Canadian Municipalities ("FCM"),
 - b) The Corporation's sponsorship and participation at community lunch and dinner events,
 - c) The cost of tickets to events in the PowerAde Suite, and
 - d) Expenses related to trade missions and other Economic Development Office sponsored events.
67. During our examination, we identified transactions in the Corporate Accounts that did not comply with City of Brampton policies as summarized below:

| Breach Description | Transaction Count | Amount | |
|---|-------------------|-----------|--------|
| Expense Policy | 91 | \$ 71,924 | Note 1 |
| Amex Card Agreement | 2 | 212 | Note 2 |
| Notes | | | |
| (1) Represents the cost of flight passes. We have not deducted the cost of economy fares to the related destinations. | | | |
| (2) Gross amount before reimbursements of \$212 | | | |

68. Specific findings with respect to the Mayor and the Mayor's staff can be found in Schedule 12.
69. A summary of the issues that were identified during the examination of the Mayor and the Mayor's staff transactions in the Corporate Accounts are as detailed below.
70. **Use of Flight Passes:** Flight passes were used by the Mayor and Mayor's staff for travel related primarily to FCM conferences and meetings. We found that the cost of the individual flight pass segments exceeded the economy class fare paid by Councillors flying to the same destinations and meetings contrary to the applicable expense policies. We also identified a number of issues related to the use of flight passes including the expiration of flight credits, the payment of additional fees to extend the validity period of flight passes, the use of more expensive flight pass credits for travel in zones with lower flight pass prices, a lack of third party documentation confirming the use of specific flights (which had to be corroborated by other travel evidence) and accounting issues related to the use of flight passes which resulted in the cost of certain flight passes charged to the wrong budget year.

71. **Business Class Airfare:** We identified two instances of the Mayor's staff purchasing business class tickets. These purchases were reimbursed to the City within three months of the purchase.
72. **Personal Purchases on American Express Corporate Card:** The American Express Card had been used on one occasion each by the Mayor and Employee 4 for minor personal purchases in breach of the American Express Corporate Card Program Policies and Procedures. These purchases were reimbursed to the City within one month and 18 months respectively of the purchase.
73. Further details regarding the above noted expenses can be found in Section 9.

2.7 Mayor's Expenses Prior to December 1, 2010

74. The Terms of Reference for this aspect of the forensic examination required Deloitte to review expenses incurred by the Mayor and the Mayor's office prior to the current Term of Council (prior to December 1, 2010) as required.
75. At the outset of our engagement, we met individually with each of the Councillors and heard concerns related to financial transactions and expenses incurred by the Mayor or the Mayor's staff. Concerns that could be evaluated through a review of supporting documentation were further examined, as reported in section 10 of this report.
76. During our examination, we identified transactions of the Mayor and the Mayor's staff that did not comply with City of Brampton policies as summarized below:

| Breach Description | Transaction Count | Amount |
|--|-------------------|-------------|
| Expense Policy | 103 | \$ 66,282 |
| Amex Card Agreement | 50 | 30,863 Note |
| Note: Gross amount before reimbursements of \$39,915 | | |

77. We also identified transactions that may not comply with City of Brampton policies or did not have sufficient information to determine compliance with City of Brampton policies as summarized below.

| Breach Description | Transaction Count | Amount |
|---|-------------------|----------|
| Possible Breach of Amex/ PCard Agreements | 5 | \$ 5,848 |
| Not Enough Informaton | 2 | 149 |

78. Specific findings can be found in Schedule 13 to this report.
79. A summary of the issues that were identified during the examination of the Mayor and the Mayor's staff transactions in the Prior Term of Council are as detailed below.
80. **Use of Flight Passes:** We identified a significant number of flight passes purchased and used by the Mayor and the Mayor's staff. We have determined the use of flight passes to be a breach of the 2007 Travel Policy. Our detailed discussion and analysis of the use of flight passes is located at Section 9 of this report.
81. **Business Class Airfare:** We identified two instances of business class tickets purchased for the Mayor contrary to the 2007 Travel Policy. One purchase, 2010 travel from Toronto to Iqaluit, Nunavut was reimbursed to the City (net of recoverable taxes). The second business class ticket (2007 Travel from Toronto to London England) was not reimbursed to the City. The Mayor advises that the travel was approved. We were not provided with documentation related to this approval.
82. **Premium Hotel Rooms:** We identified two instances of premium hotel rooms purchased at FCM events (Victoria and Whistler) by the Mayor contrary to the 2007 Travel Policy.
83. **Personal Purchases on American Express Corporate Card:** The American Express Card had been used by the Mayor, Employee 2 and Employee 3 for personal purchases or for purchases not related to City business in breach of the American Express Corporate

Card Program Policies and Procedures. Included in the transactions was a \$9,427 reimbursement in June 2008 for a list of expenses which have been described to us by the Mayor as relating to a performance in Miami Beach by the Brampton Symphony Orchestra in February 2008. The transactions were paid by an external party (the Mayor Susan Fennell Community Fund in this case) for the benefit of a third party (the Brampton Symphony Orchestra).

84. Further details regarding the above noted expenses can be found in Section 10.

2.8 Use of City Resources Related to the Mayor's Office

85. The Terms of Reference for this aspect of the forensic examination required Deloitte to investigate potential concerns related to the use of City Resources for non-City business during the current Term of Council only (December 1, 2010 to January 31, 2014).
86. Deloitte was to review the issues to the extent possible based on available documentation.
87. A summary of the issues that were identified during the examination of the Use of City Resources related to the Mayor are as detailed below.
88. **Mayor's Gala:** We received a concern that resources of the Mayor's office and other City employees were being used to support the activities of the Mayor's Gala, an annual fundraising event of Stepping Out for Brampton Inc. Based on the work performed, the Mayor's staff would appear to have minimal involvement in the activities of the Gala during work hours. We understand that most of the event planning, organization and execution of the event is performed by an external third party event management company.
89. **Mayor's Golf Classic:** We received a concern that significant resources of the Mayor's office and other City employees were being used to support the activities of the Mayor's Golf Classic, an annual fundraising event of Stepping Out for Brampton Inc. Based on the work performed, the Mayor's staff would appear to have minimal involvement in the activities of the Golf Classic. We understand that most of the event planning, organization and execution of the event is performed by an external third party event management company.
90. **Community Spirit Team:** We received a concern that significant resources of the Mayor's office were being used to support the activities of the Community Spirit Team, an initiative of Stepping out for Brampton Inc., which operates a website and promotes Community events in the City of Brampton. Based on the work performed, the Mayor's staff would appear to have little to no involvement in the activities of the Community Spirit Team.
91. **Beatle's tribute band "Rain":** We received a concern that the costs for the Beatle's tribute band "Rain" which performed at the Mayor's Gala in February 2013 were covered by a contract with the Rose Theatre at a cost to the City of Brampton. We were advised that the contract file has no evidence of this.
92. **Mayor's Open House / Reception:** We received a concern that facilities, equipment and services were provided in-kind to the Mayor's Open House / Reception at the Rose Theatre in 2013. We were advised by Employee 19 that there were no fee waivers for the event.
93. **Storage Units:** We received a concern that storage units at a City of Brampton property located at the south west corner of Glidden Road and Rutherford Road had been used by the Mayor for the storage of personal effects and campaign material. We were advised by staff responsible for the different City of Brampton properties at this location that there is no evidence or documentation related to the storage of the Mayor's effects.
94. **Fireman's Burn Victim Picnic.** We received an allegation that the Rose Theatre provided tents, delivery and pick up for no charge to the Fireman Burn Victim Picnic in June 2012. Neither the Park Operation report nor the Rose Theatre had information related to support provided for this event.
95. Further details regarding the above can be found in Section 12.

2.9 Recommendations

96. We recommend the following:
- a) Ongoing review of the expenses of the Councillors and the Mayor's Office by Finance (started in 2014) to ensure compliance with expense policies and other corporate policies, corporate card agreements and purchasing by-laws.
 - b) Periodic training regarding expense policies and other corporate policies, corporate card agreements and the purchasing by-law for the Councillors, the Council Office, the Mayor and the Mayor' Office.
 - c) Improved corporate record keeping in the area of expenses, souvenirs and use of the PowerAde Suite.
 - d) Improved accuracy in the recording of the Councillors' and Mayors' expenses by Finance given the public disclosure of this information.
 - e) Review of the information in Sections 5.2.7 and 5.2.8 of the Report by Finance and the correction of errors in the Annual Statement of Remuneration and Expenses for 2011.
 - f) Review of the information in Section 7 by City Council and changes to either the Minor Donation Policy or Departmental authorization practices to ensure alignment of City practices and policies for in-kind support.
 - g) Referral of the information in Schedule 15 (and Section 12.2.6) by City Council to the Integrity Commissioner to consider whether the commitment of City resources in the circumstances described in Section 7 would have required the Member of Council connected to the event to "*pursue such action through recommendation of Committee and decision of Council*".
 - h) Review of the information in Section 8.3.2 by Finance and the correction of errors in the Mayor's Business Expense and Office Expense accounts.

3 Scope, Limitations in Scope and Restrictions

3.1 Scope

97. Our forensic examination covered the period December 1, 2010 to January 31, 2014 (the Review Period), except as noted herein, and was limited to the Scope of Issues described in this report.
98. The Review Period and the Scope of Issues were based on the Terms of Reference developed by the City of Brampton as included in the City's Request for Proposal #2014-029.
99. Our procedures to address the Scope of Issues included a review of the City of Brampton policies, procedures and Code of Conduct, accounting records, expense account records, invoices, email and other supporting documentation, interviews with the Mayor and Councillors of the City of Brampton, interviews and discussions with certain City employees, and a review of certain processes of the City.
100. The specific documents reviewed, individuals interviewed and procedures performed are described in **Appendix A** to this report.
101. For purposes herein, all amounts are stated in CDN Dollars, unless otherwise stated.

3.2 Limitations in Scope

102. Our examination was based on available documentation collected in the course of our examination and the interviews and discussions we conducted.
103. Our examination identified transactions for which we did not have sufficient information to conclude whether the expense was in compliance with City of Brampton policies. These transactions are identified in Schedules 1 to 15 as applicable and are described in sections 4 to 12 as applicable.
104. With respect to the Mayor's expenses prior to December 1, 2010, available documentation was often limited with regards to the specific transactions reviewed. Finance was not able to locate all of the documentation related to specific transactions. The Mayor and the Mayor's staff provided additional information, but also indicated that they no longer had the information as it had been submitted to Finance.
105. To the extent that we receive additional information, our findings herein may require revisions.

3.3 Restrictions

106. This work was not designed to identify all circumstances of inappropriate behavior or other irregularities, if any, which may exist. For the purposes of this report we have had to assume that the documents or other information disclosed to us are reliable and complete.
107. Our report is confidential and is prepared at the request of the Corporation of the City of Brampton. We express no opinion as to whether the information presented in this report is sufficient to establish civil or criminal wrongdoing, as only a court can determine these matters.

108. This Report is not intended for circulation or publication, nor is it to be reproduced for any purpose other than as described herein, without our prior express written permission in each specific instance. We do not assume any responsibility for losses incurred by any party as a result of circulation, publication, or reproduction of this Report contrary to the provisions of this paragraph.
109. This Report has been based on information, documents and explanations that have been provided to us and therefore the validity of our conclusions rely on the integrity of such information.
110. We reserve the right, but will be under no obligation, to review this Report, and if we consider it necessary, to revise this Report in light of any information which becomes known to us after the date of this Report.

4 Findings – Councillors’ Term of Council Expense Accounts

4.1 Background

- 111. Guidance for the Councillors’ Term of Council Expense accounts is provided within the 2011 Expense Policy and the 2007 Expense Policy.
- 112. The 2011 Expense Policy states that *“Each Councillor may incur eligible expenses which in their judgment are of relevance to a Councillor’s role/duties, up to a maximum of \$60,000 per four-year term of Council.”*
- 113. The Councillors’ Term of Council expenses are recorded in individual general ledger accounts for each Councillor and are posted on the City of Brampton’s website.
- 114. The expenses recorded in the Term of Council Expense accounts over the period December 1, 2010 to January 31, 2014 were as follows:

| Councillor | Expenses |
|------------|----------|
| Callahan | \$44,834 |
| Dhillon | \$53,222 |
| Gibson | \$31,894 |
| Hames | \$23,779 |
| Hutton | \$54,425 |
| Miles | \$33,595 |
| Moore | \$44,047 |
| Palleschi | \$32,931 |
| Sanderson | \$38,725 |
| Sprovieri | \$53,041 |

4.2 Findings

4.2.1 Compliance with Expense Policy and Procedure

115. During our examination, we identified transactions in the Councillors' Term of Council Expense accounts that did not comply with City of Brampton policies as summarized below:

| Councillor | Sch. Ref. | Expense Policy | Amex / P Card Agreements | | Purchasing By-Law | |
|--------------|-----------|-----------------|--------------------------|---------------------------|-------------------|----------------|
| | | | # Trans. | Expense Amount Reimbursed | | |
| Callahan | Sch 1 | \$16,470 | 14 | \$2,107 | \$1,879 | \$0 |
| Dhillon | Sch 2 | \$16 | 1 | \$218 | \$218 | \$0 |
| Gibson | Sch 3 | \$358 | 0 | \$0 | \$0 | \$4,348 |
| Hames | Sch 4 | \$553 | 5 | \$1,856 | \$1,856 | \$0 |
| Hutton | Sch 5 | \$5,369 | 0 | \$0 | \$0 | \$0 |
| Miles | Sch 6 | \$1,268 | 10 | \$3,558 | \$3,558 | \$0 |
| Moore | Sch 7 | \$774 | 1 | \$92 | \$92 | \$4,348 |
| Palleschi | Sch 8 | \$1,315 | 0 | \$0 | \$0 | \$0 |
| Sanderson | Sch 9 | \$1,357 | 6 | \$1,387 | \$1,315 | \$0 |
| Sprovieri | Sch 10 | \$558 | 0 | \$0 | \$0 | \$0 |
| Total | | \$28,038 | 37 | \$9,218 | \$8,918 | \$8,695 |

116. We also identified transactions that may not comply with City of Brampton policies or did not have sufficient information to determine compliance with City of Brampton policies as summarized below.

| Councillor | Sch. Ref. | Possible Breach Expense Policy | Not Enough Information |
|--------------|-----------|--------------------------------|------------------------|
| Callahan | Sch 1 | \$650 | \$806 |
| Dhillon | Sch 2 | \$0 | \$714 |
| Gibson | Sch 3 | \$0 | \$0 |
| Hames | Sch 4 | \$0 | \$780 |
| Hutton | Sch 5 | \$420 | \$2,208 |
| Miles | Sch 6 | \$0 | \$1,007 |
| Moore | Sch 7 | \$0 | \$641 |
| Palleschi | Sch 8 | \$0 | \$1,078 |
| Sanderson | Sch 9 | \$0 | \$3,890 |
| Sprovieri | Sch 10 | \$0 | \$1,707 |
| Total | | \$1,070 | \$12,831 |

117. Schedules 1 to 10 detail, by Councillor, these transactions.
118. We have provided below our findings with respect to the issues that were identified during the course of our examination of transactions in the Councillors' Term of Council Expense accounts.

4.2.2 Review and Approval of Expenses

119. Prior to the current Term of Council, the Finance Department was involved in the review and approval of Councillor Term of Council expenses to ensure submitted expenses were in compliance with City of Brampton expense policies and procedures.
120. When the 2011 Expense Policy became effective in February 2011, the Councillors became responsible for the approval of their own expenses. We are advised that the Finance Department, at this time, ceased reviewing the Councillors expenses.
121. A number of Councillors indicated to Deloitte that they were not aware, until recently, that the Finance Department was no longer reviewing and approving Councillor Term of Council

expenses. Many had assumed that the Finance Department had reviewed and approved their expenses.

122. Employee 7 advised that since the beginning of 2014, Employee 9 has been reviewing and approving the Councillor expenses.

4.2.3 Tickets

123. Councillors purchased event tickets to provide sponsorship to groups operating within the Brampton community or providing services to the citizens of Brampton. Tickets for sponsorship purposes are an eligible expense under the Community Involvement category of the 2011 Expense Policy.
124. We asked the Councillors for information about the use of tickets they purchased. The information provided by the Councillors indicated that, in some cases, the tickets were not used in compliance with the 2011 Expense Policy.
125. Specifically, we found tickets purchased for events that were used by the Councillors' spouse and/or family members. The use of tickets by spouses and family members does not comply with the 2011 Expense Policy as the expense must be incurred in relation to the business of the City.
126. We note that the Lunch and Dinner Sponsorship policy does permit the use of tickets by spouses for specific dinner events approved by Council, however, the costs of tickets recorded in the Councillors Term of Council Expense accounts are unrelated to these approved events.
127. For example, we found in Councillor Hutton's Term of Council Expense Account, a number of tickets purchased for various events such as charitable dinners and Rose Theatre shows, for which he indicated that his spouse had used the second ticket that was purchased.
128. In other cases, Councillors could not provide specific information with respect to who used the tickets and, therefore, we did not have enough information to determine whether the use of the tickets was in compliance with the 2011 Expense Policy.
129. A number of Councillors advised Deloitte that the purchase of tickets was a long accepted practice at the City of Brampton. We understand that the Finance Department may have approved the purchase of tickets in the past based on the documentation provided which typically would not have indicated who used the purchased tickets.

4.2.4 Personal Expenses

130. We found expenses submitted for reimbursement by Councillors that were personal expenses unrelated to the business of the City of Brampton. For these expenses, the Councillor had either reimbursed the City or intended to reimburse the City.
131. For example, Councillor Sanderson submitted hospital parking charges between December 2012 and May 2013 to the Finance department for reimbursement. In December 2013, Councillor Sanderson reimbursed the City of Brampton \$328 for these charges.

4.2.5 Duplicate Expense Claims

132. We found transactions where Councillors submitted documentation and were reimbursed twice for the same expense. When we identified these transactions, the Councillors indicated that they intended to repay the duplicate amount.
133. For example, we found a duplicate expense claim submitted and reimbursed to Councillor Callahan related to his Peel Law Association membership fees. Two Accounts Payable Requisition forms dated February 2012 and October 2012 were submitted with the same Peel Law Association Membership Fees invoice attached (Invoice #7314). Both reimbursement requests were paid by the City of Brampton to Councillor Callahan resulting in the same expense being reimbursed twice.

134. Councillor Callahan indicated that he intends to reimburse the City for the above noted transaction.

4.2.6 Law Society Fees and Professional Insurance

135. We found that the cost of annual fees of the Law Society of Upper Canada and Professional Liability Insurance totaling \$13,210.96 was reimbursed to Councillor Callahan and charged to his Term of Council Expense account in 2011 and 2012. In 2013, the cost of annual fees of the Law Society of Upper Canada in the amount of \$1,883.58 was reimbursed to Councillor Callahan and charged to his Term of Council Expense account. Professional liability insurance fees for 2013 were not claimed.
136. We reviewed the 2011 Expense Policy and the seven Expense Types within the policy and identified one Expense Type entitled "Professional and Business Development" under which the Law Society Fees and Professional Insurance might be an eligible expense.
137. The Law Society Fees and Professional Insurance would not appear to meet any of the listed criteria for Professional and Business Development Expenses and, accordingly, we have concluded that these fees are not an eligible expense.
138. Councillor Callahan responded in writing to our written question about the above noted expenses indicating "*As city policy reads, membership fees are eligible under discretionary funds. I spoke to the Integrity Commissioner and City Treasurer about this expense and neither stated that it couldn't be done. In many occasions I have directed constituents in matters of law pro bono.*"
139. Based on email documentation obtained from the Finance Department, it would appear that professional law fees and liability insurance were not permitted expenses under the 2007 Expense Policy in the prior Term of Council.
140. As to the issue of memberships, the 2011 Expense Policy requires a membership to be a "community membership" to be an eligible expense. The Law Society of Upper Canada is the self-governing body for lawyers and paralegals in Ontario and not a community membership of the City of Brampton.

4.2.7 Mileage Claims

141. The 2011 Expense Policy provides for the payment of mileage should Councillors elect to drive to a destination that is greater than 300 kilometres from Brampton in lieu of traveling by air or train.
142. The 2011 Expense Policy requires that mileage claims be based on the driving distance from City Hall to the destination location and the approved mileage rates in effect at the time of travel. Councillors are required to reduce the mileage claim by 160 kilometres for each round trip to reflect the fact that Councillors receive a monthly car allowance for the business use of their vehicles within an 80 kilometres radius of City Hall.
143. We found Councillor mileage claims that were submitted and reimbursed without the 160 kilometres reduction resulting in overstated claims.
144. For example, in December 2013 Councillor Miles submitted and was reimbursed for a mileage claim of \$711.92 for round trip travel to the National Safety Conference in Chicago; the claim did not include the required reduction of 160 kilometres.

4.2.8 Website Expenses

145. We found expenses recorded in the Term of Council Expense account of Councillor Miles in 2012 and 2013 related to website expenses. We reviewed the website referenced in the invoice and found that it had 2010 re-election material that was posted prior to the current Term of Council.
146. Website hosting charges for a static website with election material does not comply with the 2011 Expense Policy as the website activity does not relate to the business of the City.

4.2.9 Membership Fees

147. Community memberships that support the Brampton community are identified as eligible expenses under the Expense Type "Community Involvement" within the 2011 Expense Policy.
148. We found expenses submitted for reimbursement by Councillor Hutton for membership in the Alumni Association of the Niagara Park Commission which does not appear to be a community membership. Further, during our review, we noted that six years of membership fees were submitted for reimbursement during the current Term of Council.

4.2.10 Subscriptions

149. Subscriptions including but not limited to books, magazines and newspapers that are of relevance to a Councillors' role/duties are eligible expenses under the 2011 Expense Policy.
150. We found expenses submitted for reimbursement and paid to Councillor Hutton for subscriptions to publications that may not be relevant to the Councillors' duties. Examples included Readers Digest, Walrus, National Geographic, and Canada's History. In our opinion, the charges related to these subscriptions may not be in compliance with the 2011 Expense Policy.
151. Councillor Hutton indicated the publications were relevant to his role as a Councillor.

4.2.11 407ETR Charges

152. Highway toll charges for business purposes are eligible expenses under the Miscellaneous category of the 2011 Expense Policy.
153. Councilor Hutton submitted 407ETR bills throughout the current Term of Council to the Finance department for reimbursement. In February 2014, Councilor Hutton reviewed his 407ETR expenses and identified total charges of \$414.19 related to personal trips on the 407ETR over the period January 2011 through January 2014. Councillor Hutton has repaid the cost of the personal trips on the 407ETR to the City of Brampton.

4.2.12 Breach of the American Express Corporate Card Program Policies and Procedures

154. The City of Brampton implemented a corporate card program with American Express for members of Council and senior staff a number of years ago.
155. The Councillors that were issued cards under the program signed the American Express Corporate Card Program Policies and Procedures document. The document indicates that *"The American Express card is to be utilized for the payment of expenses in connection with the conduct of City business only"*.
156. We found in our review of the Councillors Term of Council expenses that the American Express Card had been used for personal purchases in breach of the American Express Corporate Card Program Policies and Procedures by many of the Councillors. As the Finance Department pays the balance on the American Express Corporate Card on a monthly basis, the Councillors were required to reimburse the City of Brampton for these charges. The personal purchases and the reimbursement are recorded in the Councillors Term of Council Expense accounts.
157. Each of the transactions appears to have been reimbursed by the Councillors except for one transaction recorded in Councillor Sanderson's account for \$103. Employee 8 advises that she could not find evidence that it had been repaid.

4.2.13 Breach of Purchasing Card Agreement

158. The City of Brampton has a Purchasing Card Program with the Bank of Montreal.

159. As part of the Program, the Councillors that received a Bank of Montreal Purchasing Card signed an acknowledgement that the Card has been issued to them to make purchases and approve payments required in the course of their duties.
160. We found in our review of the Councillors Term of Council expenses that the Bank of Montreal Purchasing Card had been used for personal purchases in breach of the signed acknowledgement by a few of the Councillors.
161. Each of the transactions appears to have been reimbursed by the Councillors except for one transaction recorded in Councillor Callahan's account for \$224. Councillor Callahan indicated that he intends to repay the City.

4.2.14 Souvenir Donations

162. Throughout the current Term of Council, Councillors obtained from Economic Development, City souvenirs for donation to various community organizations, charitable events, and fundraisers. Merchandise donations are permitted under the 2011 Expense Policy with dollar limits related to merchandise donations for religious and political organizations.
163. We found that, in some instances, the souvenir requests did not identify the third party beneficiary and the purpose of the donation. In our written questions to the Councillors, we asked for the name of the third party that received the souvenirs and the purpose of the donation. For some transactions, Councillors could not provide information with respect to the beneficiaries and purpose of the souvenir donation and, as a result, we did not have enough information to determine whether the souvenir expense was in compliance with the 2011 Expense Policy.

4.2.15 Breach of Purchasing By-Law 193-2007

164. We found a purchase recorded in the Term of Council Expense accounts of Councillor Gibson and Councillor Moore for the acquisition of Garden Appreciation signs in September 2011. The cost of the signs was \$9,656 and the cost was split between the accounts of Councillor Moore, the Regional Councillor for Wards 1 and 5 and Councillor Gibson, the City Councillor for Wards 1 and 5 as the initiative was a shared expenditure for their wards.
165. Purchasing By-Law 193-2007 indicates that *"The acquisition of goods and/or services with an estimated value greater than \$5,000.00 including taxes and less than 49,999.99 including taxes shall be obtained using a competitive process. This process may be handled by the using department if they so desire, or by Purchasing. At least three (3) written or verbal quotes shall be obtained from those vendors registered in the City's approved vendor file or any other vendor known to provide the required goods and/or services. Verbal quotes must be recorded. The user department shall prepare a report, accompanied by the quotations received indicating the selected vendor for purchase order issuance or other appropriate action. Purchasing will review the supporting documentation for completeness and compliance with the prescribed Policy and Procedures."*
166. Based on information provided by Councillor Moore, we understand that:
 - a) Four companies were contacted to obtain a quote, two of which were not set up for the size of sign requested. As a result, two quotes were obtained;
 - b) A report with the accompanying quotes was not prepared for Purchasing; and
 - c) A Purchase order was not issued for the signs.
167. Based on this information, the transaction was in breach of By-Law 193-2007. We reviewed this transaction with Employee 9 who confirmed the transaction to purchase the signs was not compliant with By-Law 193-2007.

4.3 Other Matters

4.3.1 Management of Cell Phone Costs

168. Some Councillors arranged for temporary international phone packages on their City-issued cell phones while travelling to manage or minimize the cost of calls, emails and text messages. The packages enabled Councillors to stay connected to City business and their constituents while travelling either for City business or personal purposes.
169. However, we noted several large monthly cell phone bills as a result of international telephone calls, roaming and data charges and, accordingly, improvements could be made with respect to cell phone management such as consistent use of international calling packages as required.
170. We also observed that two Councillors incurred two monthly charges for maintaining two cell phones at the same time during the current Term of Council. Although this is permitted under the 2011 Expense Policy, it would appear that extra costs were incurred that could have been avoided.
171. For one Councillor, Councillor Palleschi, we were advised that one cell phone was used for calling while the second cell phone was obtained and used primarily for text messaging.
172. For another Councillor, Councillor Hutton, the Councillor initially advised us that the second cell phone had been cancelled. He later advised that he was unaware that he was incurring charges for two cell phones despite having signed the first page of the invoice to indicate his authorization for payment each month.

4.3.2 Expense Posting Errors

173. We observed a number of errors where souvenir costs and other expenses were charged to the incorrect Councillor account.
174. For example, in August 2011, Councillor Sanderson incurred an expense of \$200 to attend a Charity Golf Tournament. This expense, however, was included in Councillor Callahan's Term of Council expense account.
175. We also observed a number of transactions recorded in the current Term of Council that relate to transactions in the prior Term of Council.
176. For example, in January 2011, we noted a cheque requisition for third party printing costs that was prepared for an invoice dated in June 2010. The expense was posted in the current Term of Council when the expense was actually incurred in the prior Term of Council. The expense affected the accounts of a number of Councillors.
177. Given the dollar term limit of \$60,000 for Councillor Term of Council Expense accounts, Council Office and Finance Department procedures should be reviewed to ensure expenses are posted to the proper Term of Council.

4.3.3 Reimbursements from Councillors

178. When the City has paid for an expense that later requires reimbursement from a Councillor, the full cash outlay including HST should be collected from the Councillor. We found on some occasions the City collected the invoice cost before HST plus the non-recoverable portion of the HST.
179. For example, we observed that Councillor Palleschi's reimbursement in November 2013 related to Brampton Beast tickets was \$1,315.15 rather than the full cost of \$1,460.41 that was paid by the City to the vendor for the tickets.

4.3.4 Sandra Hames – Prior Term Expense

180. We received a concern regarding the cost of a flight (\$507.99) recorded in Sandra Hames Term of Council expenses in the prior Term of Council. The flight was on February 24, 2009 from Tampa to Toronto.

181. Councillor Hames advises that:

- a) She was on vacation in Florida when she was asked by the City Manager to return to Brampton for a special Council meeting on February 25, 2009 requiring all Council members to be in attendance. (An email from Employee 10 to Finance would appear to confirm the meeting and the required attendance of all Councillors.)
- b) She had originally flown to Florida using a flight pass that she purchased personally.
- c) She was unable to use a personal flight pass to return to Toronto and a one way ticket had to be specifically purchased.
- d) The personal flight pass credit for her return trip was not used and she did not get a subsequent credit for it.

5 Findings – Councillors’ Expenses in Corporate Accounts

5.1 Background

5.1.1 Total Corporate Account Expenses

182. We met with Employee 7 to obtain information regarding the Corporate Accounts. We were provided with a memorandum that described the relevant Corporate Accounts to be as follows:

- a) Corporate Representation (Cost Centre 0192 – account 201115)
- b) Corporate Sponsorship (Cost Centre 0265/0267 – account 200420)
- c) Corporate Trade Missions (multiple accounts)

183. For the purposes of our examination, we classified expenses in the Corporate Accounts into the following four categories:

- a) Corporate Representation,
- b) Corporate Lunch and Dinner Sponsorship,
- c) PowerAde Suite, and
- d) Other Corporate.

184. The table below provides a summary of the expenses incurred by the 10 Councillors related to each of the above noted categories over the period December 1, 2010 to January 31, 2014.

| | Dec 2010 & Jan - Dec 2011 | Jan - Dec 2012 | Jan - Dec 2013 | Jan 2014 | Total |
|--|---------------------------------|---------------------|---------------------|----------------|----------------------|
| Corporate representation | \$ 20,271.92 | \$ 21,113.84 | \$ 22,398.56 | \$ 0.00 | \$ 63,784.32 |
| Corporate lunch and dinner sponsorship | 20,333.15 | 30,287.68 | 14,918.66 | - | 65,539.49 |
| Powerade suite | 7,234.00 | 7,000.00 | 4,560.00 | - | 18,794.00 |
| Other corporate | 2,901.66 | 6,521.25 | 21,053.64 | - | 30,476.55 |
| Total | \$ 50,740.73 | \$ 64,922.77 | \$ 62,930.86 | \$ 0.00 | \$ 178,594.36 |

5.1.2 Corporate Representation

185. This category includes costs related to attendance at conferences held by the Association of Municipalities of Ontario (“AMO”) and the Federation of Canadian Municipalities (“FCM”). The type of expenses incurred and recorded in Corporate Representation included conference registration fees, airfare, hotels, taxis, meals and per diems.

186. Expenses related to AMO and FCM are eligible expenses under the 2011 Expense Policy. Guidelines are provided for travel expenses within the Expense Policy related to airfare/train travel, meals, per diems, mileage, ground transportation, accommodations and registration fees.

5.1.3 Corporate Lunch and Dinner Sponsorship

187. This category includes the cost of lunch and dinner events.
188. Each year, a Committee of Council Report entitled “Business and Community Lunch and Dinner Event Sponsorship Program” is prepared setting forth a coordinated approach for managing the Corporation’s sponsorship and participation at community lunch and dinner events. The Program sets forth a list of events that the City will participate in from both a sponsorship and attendance perspective.
189. Policy 14.5.0 – Lunch and Dinner Sponsorship is applicable to expenses incurred under the Community Lunch and Dinner Event Sponsorship Program. The Policy allows Elected Officials to obtain two tickets for dinner events and one ticket for lunch events. For dinner events, the guest ticket can be used by a family member, friend or other associate. If the Elected Official is unable to attend, he/she is required to return the ticket(s) to the Council Office Supervisor for distribution according to a guest protocol.
190. From December 2010 to December 2012, the Economic Development Office was responsible for the purchase and distribution of tickets to Corporate Lunch and Dinner sponsorship events. In January 2013, the procedure was revised and the Council Office Supervisor became responsible for the purchase and distribution of the tickets. In addition, beginning in January 2013 the Council Office was given a budget of \$27,000, or \$2,700 per Councillor, to be used for the purchase of event tickets.

5.1.4 PowerAde Suite

191. The City of Brampton rents Suite #121 at the PowerAde Centre which is available for public use by Brampton’s community groups at no charge subject to the provisions of Policy 14.2.0 – Community Use of Suite at BCSE (BCSE is the former name of the PowerAde Centre).
192. According to Policy 14.2.0, the suite is to be used by Members of Council for the following business purposes only:
 - a) To support or sponsor the activities, including fundraising initiatives, of local community groups;
 - b) To recognize and promote the efforts and goodwill of community groups;
 - c) To promote economic development; and
 - d) As part of a rewards and recognition program for leaders in the community.
193. Community groups are defined as volunteer non-profit community groups located in Brampton, as well as registered charities whose services are available to Brampton residents.
194. The cost of tickets to events is charged to the Councillors booking the suite throughout the year and at year end the costs related to the PowerAde Suite are publicly disclosed on a per Councillor basis.

5.1.5 Other Corporate

195. This category includes expenses related to trade missions and other Economic Development Office sponsored events.
196. Expenses related to trade missions are eligible expenses under the 2011 Expense Policy. Guidelines are provided for travel expenses within the Expense Policy related to airfare/train travel, meals, per diems, mileage, ground transportation, accommodations and registration fees.

5.2 Findings

5.2.1 Compliance with Expense Policy and Procedure

197. We have provided, in the table below, a list of the City of Brampton Councillors and their Expenses recorded in the Corporate Accounts over the period December 1, 2010 to January 31, 2014:

| Councillor | Expenses |
|------------|----------|
| Callahan | \$11,363 |
| Dhillon | \$36,746 |
| Gibson | \$14,710 |
| Hames | \$28,130 |
| Hutton | \$8,105 |
| Miles | \$29,422 |
| Moore | \$6,867 |
| Palleschi | \$2,893 |
| Sanderson | \$30,411 |
| Sprovieri | \$9,945 |

198. During our examination, we identified Councillors' transactions in the Corporate Accounts that did not comply with City of Brampton policies as summarized below:

| Councillor | Expense Policy | Amex Policies | Community Use of Suite Policy | Lunch and Dinner Sponsorship Policy |
|--------------|----------------|---------------|-------------------------------|-------------------------------------|
| Callahan | \$0 | \$0 | \$0 | \$50 |
| Dhillon | \$392 | \$0 | \$0 | \$0 |
| Gibson | \$0 | \$0 | \$2,000 | \$0 |
| Hames | \$0 | \$0 | \$0 | \$0 |
| Hutton | \$0 | \$0 | \$500 | \$50 |
| Miles | \$60 | \$0 | \$0 | \$480 |
| Moore | \$0 | \$0 | \$0 | \$0 |
| Palleschi | \$0 | \$0 | \$0 | \$0 |
| Sanderson | \$0 | \$364 | \$0 | \$50 |
| Sprovieri | \$0 | \$0 | \$2,000 | \$0 |
| Total | \$452 | \$364 | \$4,500 | \$630 |

199. We also identified transactions that may not comply with City of Brampton policies or did not have sufficient information to determine compliance with City of Brampton policies as summarized below.

| Councillor | Possible Breach Expense Policy | Not Enough Information |
|--------------|--------------------------------|------------------------|
| Callahan | \$0 | \$0 |
| Dhillon | \$1,275 | \$7,329 |
| Gibson | \$0 | \$0 |
| Hames | \$0 | \$0 |
| Hutton | \$0 | \$0 |
| Miles | \$1,275 | \$0 |
| Moore | \$0 | \$0 |
| Palleschi | \$0 | \$1,000 |
| Sanderson | \$0 | \$5,300 |
| Sprovieri | \$0 | \$960 |
| Total | \$2,550 | \$14,589 |

200. Specific findings with respect to each Councillor can be found on Schedule 14.
201. We have provided below our findings with respect to the issues that were identified during our examination of Councillors' transactions in the Corporate Accounts.

5.2.2 Breach of 2011 Expense Policy - Per Diem Claims and Accommodations

202. We found during the course of our examination, excess per diem claims made by Councillors related to the AMO and FCM conferences.
203. For example, Councillor Dhillon claimed meal per diems and unaccountable per diems for 4 days at FCM's Standing Committee Meetings in Prince George, B.C. for the period March 5th to March 8th, 2013. Mr. Dhillon's hotel bill indicated that he arrived in Prince George on March 6th and left on March 8th, 2013 making him eligible for 3 days of per diems and not 4 days.
204. Councillor Dhillon also claimed meal per diems and unaccountable per diems for 4 days for the FCM Vancouver conference for the period May 30 to June 2, 2013. The hotel bill charged to the Corporate Representation account includes In Room Dining and Refreshment Centre charges covered by the meal and unaccountable per diem resulting in a duplicate claim for these items.
205. We also found, on the same trip for Councillor Dhillon, a room upgrade charge of \$50 per night plus tax at the Fairmont Hotel Vancouver on the second and third nights of this three night stay as he moved from room 367 to room 933. The Expense Policy indicates that Councillors will be reimbursed for the reasonable cost of hotel accommodations providing best value available at the time of making travel arrangements. The room upgrade would not appear to be consistent with this policy.

5.2.3 Tickets for Spouse – Event not on Approved List for Lunch and Dinner Sponsorship

206. In 2013, several Councillors obtained tickets for the Carabram opening ceremonies through the Economic Development Office.
207. We were advised by certain Councillors that tickets were provided to their spouses to attend the event with them.
208. The Carabram event is not on the approved list of Lunch and Dinner sponsorship and, as a result, Policy 14.5.0 – Lunch and Dinner Sponsorship would not be applicable. Accordingly, the tickets used by spouses would not comply with City of Brampton policies, as the cost of the tickets do not relate to the business of the City.

5.2.4 PowerAde Suite Used Contrary to Community Use of Suite Policy

209. We found during the course of our examination that on several occasions the PowerAde Suite was not used as required by Policy 14.2.0 – Community Use of Suite at BCSE.
210. For example, on several occasions Councillor Sprovieri provided tickets to the PowerAde suite to the same resident. We reviewed email correspondence between the resident, Councillor Sprovieri and Employees 11 and 12 with respect to the tickets requested for hockey games which indicates that the tickets are for personal use and not for charity, community group or business purposes as required by the policy.
211. We also found that Councillors obtained tickets for the PowerAde Suite for use by their family contrary to the policy. For example, Councillor Hutton advised that the PowerAde Suite was used in December 2011 by his family to attend a Brampton Battalion game.

5.2.5 No Specific Record of Attendees Using PowerAde Suite

212. During our review, we observed that the attendees of the PowerAde Suite were not always included in the summary provided by the Economic Development Office (either name of community group, community volunteers, economic development/business leaders or community leaders).

213. We followed up with the Councillors through written questions and through interviews to determine who used the suite for each specific instance. In certain cases, Councillors could not provide information with respect to how the tickets were used but rather indicated that they would have brought members of the community.
214. In our opinion, their answers did not provide sufficient information for us to determine if the use of the Suite #121, on those occasions, complied with Policy 14.2.0 – Community Use of Suite at BCSE.

5.2.6 India Trade Mission

215. We reviewed the meal and unaccountable per diem claims for Councillor Dhillon and Councillor Miles recorded in the Corporate Accounts related to the India Trade Mission in 2013. Prior to the trip, both Councillors claimed 15 day meal and unaccountable per diems for the trip from January 2 to January 16, 2013 totaling \$1,275 each.
216. We asked both Councillors in writing to provide an itinerary for the trip and to confirm that there were no meals provided by others as part of the trip.
217. Both Councillors acknowledged that some meals were provided throughout the trip. Our review of the itinerary indicates that during the first week of the trip, from Thursday January 3, 2013 to Wednesday January 9, 2013, there were 5 lunches or lunch receptions and 5 dinners or dinner receptions some at hotels such as the Meridien Hotel. However, both Councillors indicated that due to dietary issues, they had to purchase or supplement their own meals.
218. We also interviewed Councillor Sprovieri who participated in the India Trade Mission and filed a 15 day per diem meal and unaccountable per diem claim of \$1,275 in his Term of Council Expense account. Councillor Sprovieri stated to Deloitte that he paid for his own dinners during the trip as the dinners on the itinerary occurred too late in the evening and for health reasons he needed to eat earlier. He also stated that he attended the offered lunches and was prepared to return any per diem that was paid improperly.
219. Given the itinerary provided by Councillor Dhillon and Councillor Miles and the stated purpose of the trip as a trade mission, we are of the opinion that there may have been a breach of the 2011 Expense Policy related to some of the lunch and dinner meal per diems that were claimed.

5.2.7 Errors in Reporting of Corporate Lunch and Dinner Sponsorship

220. The Annual Statement of Remuneration and Expenses for 2011 indicates a total of \$20,333 was incurred related to the Councillors' attendance at Corporate Lunch and Dinner events.
221. During our examination, we observed that the total of \$20,333 agreed to the summary provided by the Economic Development Office, however, the cost for each Councillor reported in the Annual Statement of Remuneration and Expenses were not presented correctly.
222. For example, the Annual Statement of Remuneration and Expenses for 2011 indicates that Councillor Palleschi incurred an amount of \$5,532.20 to reflect the cost of his participation when the actual amount he incurred, as determined by Economic Development, was \$333.75.
223. We recommend that Finance correct the errors in the Annual Statement of Remuneration and Expenses for 2011 and post the revised statements on the City's website.

5.2.8 Cost of Corporate Lunch and Dinner Events not Charged to Councillor

224. During our review, we observed emails that indicated that a Councillor had requested tickets and planned to attend an event, however, the cost of the tickets were not included in the Economic Development Office summary and therefore not included in the Annual Statement of Remuneration and Expenses.
225. We provided written questions to the Councillors to confirm whether they attended the event. In each case, the Councillor confirmed that they did attend the event.

226. For example, in 2011 Councillor Moore attended the Peel Crime Stoppers – Chief's Dinner, however, no cost was reported. In 2012, Councillor Sanderson obtained two tickets to attend the Mayor's Gala at a cost of \$1,000 however, the cost was not reported.
227. As stated above, we recommend that Finance correct the errors in the Annual Statement of Remuneration and Expenses for 2011 and post the revised statements on the City's website.

6 Findings – Councillors’ Car Allowance

6.1 Introduction

228. Each Councillor is entitled to a car allowance amount pursuant to Corporate Policy 13.1.0 entitled Automobiles for Council & Senior Staff. The car allowance amount is paid monthly to the Councillors by the City of Brampton Payroll Department.
229. The Councillors monthly car allowance payments are recorded in Cost Centre 0115 – Council Members, Account 200239 in the General Ledger for the City of Brampton.
230. Each year the City of Brampton budgets for the Councillors car allowance payments.
231. We compared the total car allowance expenses recorded in the General Ledger to the amount recorded in the GABE Budget System for Cost Centre 0119. We observed that the total amount budgeted for 2012 and 2013 was higher than the amount paid to the Councillors in these years. In both cases, the budgeted amount was \$135,000.
232. We asked the Finance Department about this and we were advised that the budgeted amount was presented incorrectly as it reflected the amount that would be paid to 11 Councillors instead of 10 Councillors.

6.2 Expenses Incurred

233. Based on the Annual Statement of Remuneration and Expenses, the car allowance expense reported for Councillors over the period December 1, 2010 to January 31, 2014 were as follows:

| | | Allowance per Councillor | Allowance for all Ten Councillors |
|---------------|---------|--------------------------|-----------------------------------|
| January 2014 | Monthly | \$ 1,040.40 | \$ 10,404.00 |
| 2013 | Yearly | 12,484.81 | 124,848.10 |
| 2012 | Yearly | 12,300.24 | 123,002.40 |
| 2011 | Yearly | 11,941.92 | 119,419.20 |
| December 2010 | Monthly | 969.94 | 9,699.40 |

234. We agreed the amounts presented in the Annual Statement of Remuneration and Expenses statement to the General Ledger detail. No differences were identified.

7 Findings – Use of City Resources Related to Councillors

7.1 Terms of Reference

235. The Terms of Reference for this aspect of the Forensic examination required Deloitte to investigate potential concerns related to the use of City Resources for non-City business during the current Term of Council only connected to the Councillors (this section) or the Mayor and Mayor's Office (Section 12).
236. Deloitte was to review the issues to the extent possible based on available documentation.
237. The Terms of Reference indicated that "*City Resources used for non-City business is not recorded in the General Ledger*" of the City of Brampton.
238. For purposes of this report:
 - a) City Resources were defined to be facilities, equipment, technologies and labour of City Brampton employees, and
 - b) Non-City business was defined to be any third party such as a Not for profit, charity, business, or individual directly or indirectly supported by a Councillor or the Mayor.
239. Our examination focused on situations where City resources were provided without charging user fees to a non-City business.

7.2 Background

240. The City of Brampton has a Code of Conduct for the Members of Council which provides guidance to Councillors on a number of issues including the use of City Resources (Section 2.0, 3.1, 3.3, 3.3 and 3.4). In particular, Section 3.3, Commitment of City Resources, indicates "*Council, as a whole, is responsible for decisions that direct staff and establish the parameters for use of corporate resources to address municipal issues and provide services. For tasks or actions that require the commitment of significant staff time and/or City resources, Members will pursue such action through recommendation of Committee and decision of Council.*"
241. The City of Brampton also has a series of policies applicable to the City's support for events planned by community groups and charitable organizations. These policies include:
 - a) Minor Charitable Donation Policy 14.1.0,
 - b) Use of Community Suite, Corporate Policy 14.2.0,
 - c) Lunch and Dinner Sponsorship, Corporate Policy 14.5.0, and
 - d) City Wide Community Projects Funding, Corporate Policy 13.2.1
242. Council also has Corporate Sponsored charities such as the United Way.
243. In terms of User Fees for City Resources, the City of Brampton has a User Fee By-Law (380-2003), which indicates that "*fees and charges as set out in schedules to this By-law shall be imposed.*"

7.3 Findings

7.3.1 Introduction

244. City Staff advised that the City of Brampton had previously provided community groups with a high level of services and equipment rentals to deliver their events without charging user fees (“in kind support”). This included services, equipment rentals and facilities of Park Operations, Recreation and the Rose Theatre.
245. The provision of in-kind services to community groups was seen as support for economic development in the City of Brampton and as part of the City’s strategy for community engagement of its residents.
246. In 2012, a plan was implemented to transition existing community groups from no fee for service to full fees for equipment and services provided to their events.
247. A single point of contact was identified within the Recreation Department to deal with community groups. Councillors that supported community events directly or indirectly were asked to have the community group representative contact Employee 13 to ensure consistent treatment of community groups.
248. In terms of approval of user fee waivers or in-kind support, City staff advised that requested support for an event in excess of \$5,000 would be documented in a report and sent to Council for approval. For user fee waivers or in-kind support less than \$5,000, we were advised that the requests were approved within the department at the Commissioner level.
249. We note that this Departmental authorization policy would appear to conflict with City of Brampton policies for Minor Charitable Donations and City Wide Community Projects Funding and the requirement for authorization of in-kind support by individuals outside of the Department.

7.3.2 Community Events

250. Information regarding in kind support provided to Community Events in the City of Brampton over the period December 1, 2010 to January 31, 2014 connected directly or indirectly to a Councillor can be found at Schedule 15.
251. This schedule is based on information provided to us by the Councillors and by the Recreation Department, Park Operations and the Rose Theatre.
252. We have provided below our findings with respect to the issues that were identified during the course of our examination of Community Events.

7.3.3 Approval for In-Kind Support

253. Based on our examination of the events in Schedule 15, it would appear that only one event with in-kind support (Dreams Takes Flight 2012) was approved by Council as a Minor Charitable Donation.
254. All other in-kind support was approved within a City department contrary to City of Brampton policies for Minor Charitable Donations and City Wide Community Projects Funding.
255. We note that the Dreams Take Flight event received similar in-kind support from the City of Brampton in 2011 and 2013; however, no reports were made to Council for approval of the in-kind support in those years.
256. Other events with notable in-kind support included Lucas Holtom event 2012 and 2013, Snelgrove Neighbourhood Watch Community Group event 2011, 2012 and 2013, Chinguacousy Lions Club Wing Fest 2011, 2012 and 2013 and Pumpkin Party 2011 and 2012.

7.3.4 Council Office Assistants

257. We provided written questions to Council Office Assistants to ask about the level of service they provided to Community Events and groups connected to the Councillor that they worked for. The responses ranged from no support to very limited support (a few hours a year) for community events. In one case, a Council Office Assistant obtained approval from Employee 14 for her support of a local charity and their charitable activities.
258. Based on our examination, there was no evidence or documentation to suggest that any Council Office Assistant was using a significant amount of her work time in support of Community Events.

8 Findings – Mayor’s Business Expense and Office Expense Accounts

8.1 Background

259. Guidelines for the Mayor Business Expense Accounts are provided within the 2011 Expense Policy. For expenses incurred between December 1, 2010 and February 9, 2011, the 2001 Expense Policy was the policy applicable to the Mayor (and to City staff).
260. The Guidelines indicate that the Mayor is provided with an annual budget within the Mayor’s Business Cost Centre in recognition of the Mayor’s responsibilities as the Head of Council. The budget is established as part of the City’s annual budget process.
261. The Guidelines specifically state *“The Mayor may incur expenses in the Mayor’s Business Cost Centre, which in the judgment of the Mayor are of relevance to the roles/duties of the Mayor.”*
262. Expense accounts in the Mayor’s Business Cost Centre (Cost Centre 116) include but are not limited to office expenses, vehicle costs, promotion, telephone, contracted services, Mayor’s Initiatives, communications, public relations and mobile communications.
263. In addition, the Mayor is provided with an annual budget within the Mayor’s Office Cost Centre. The budget is established as part of the City’s annual budget process.
264. Expense accounts in the Mayor’s Office Cost Centre (Cost Centre 121) include, based on the approved budgets, office expenses, outside service, non-personal vehicle rent, miscellaneous, mobile communications, community sponsorship and printer lease.
265. The following table details the actual non-salary expenses recorded in the Mayor’s Business and Mayor’s Office Cost Centres over the years 2010 to 2013:

| Year | Mayor’s Business Cost Centre 116 | | Mayor’s Office Cost Centre 121 | | Total | | |
|------|----------------------------------|------------|--------------------------------|-----------|------------|------------|------------|
| | Budget | Actual | Budget | Actual | Budget | Actual | Difference |
| 2010 | \$ 111,100 | \$ 100,134 | \$ 96,107 | \$ 95,217 | \$ 207,207 | \$ 195,351 | \$ 11,856 |
| 2011 | 111,100 | 88,256 | 96,050 | 93,009 | 207,150 | 181,265 | 25,885 |
| 2012 | 111,220 | 81,444 | 86,050 | 82,455 | 197,270 | 163,899 | 33,371 |
| 2013 | 101,120 | 92,114 | 96,150 | 85,805 | 197,270 | 177,919 | 19,351 |

8.2 Findings

8.2.1 Compliance with Expense Policy and Procedure

266. During our examination, we identified transactions in the Mayor's Business and Mayor's Office accounts that did not comply with City of Brampton policies as summarized below.

| Individual | Expense Policy | Amex / P Card Agreements | | |
|---------------|----------------|--------------------------|----------------|-------------------|
| | | # Trans. | Expense Amount | Amount Reimbursed |
| Mayor Fennell | \$2,067 | 5 | \$515 | \$515 |
| Employee 1 | \$0 | 1 | \$54 | \$54 |
| Employee 2 | \$239 | 0 | \$0 | \$0 |
| Employee 3 | \$0 | 1 | \$121 | \$0 |
| Employee 4 | \$0 | 1 | \$331 | \$331 |
| Total | \$2,306 | 8 | \$1,021 | \$900 |

267. We also identified transactions that did not have sufficient information to determine compliance with City of Brampton policies as summarized below.

| Individual | Not Enough Information |
|----------------|------------------------|
| Mayor Fennell | \$39 |
| Mayor's Office | \$144,150 |
| Employee 2 | \$1,056 |
| Employee 3 | \$4,075 |
| Employee 6 | \$634 |
| Total | \$149,955 |

268. These transactions are detailed in Schedule 11.

269. We have provided below our findings with respect to the issues that were identified during the course of our examination of transactions in the Mayor's Business Expense and Office Expense accounts.

8.2.2 Review and Approval of Expenses

270. Prior to the current Term of Council, the Finance Department was involved in the review and approval of the Mayor's Business Expenses and Office Expenses to ensure submitted expenses were in compliance with City of Brampton expense policies and procedures.

271. When the 2011 Expense Policy became effective in February 2011, the Mayor (and the Councillors) became responsible for the approval of her own expenses. We are advised that the Finance Department, at this time, ceased reviewing the Mayor's Business Expenses and Office Expenses to ensure submitted expenses were in compliance with the Expense Policy.

8.2.3 Breach of the American Express Corporate Card Program Policies and Procedures (8 transactions totalling \$1,021, reimbursed total \$900)

272. We found in our examination of the Mayor's Business Expenses and Office Expenses that American Express Cards had been used by the Mayor, Employee 4, Employee 1 and Employee 3 for personal purchases in breach of the American Express Corporate Card Program Policies and Procedures. The personal charges were reimbursed to the City within a month or two except for the examples provided below. The personal purchases and the reimbursement are recorded either in the Mayor's Business Expense and Office

Expense accounts, or in an accounts receivable account set-up to track transactions that are to be reimbursed by City Staff, the Mayor and Councillors.

273. For example, we found a charge from a Montreal hotel on the January 2012 Amex statement of Employee 4. Employee 4 confirmed that this was for a personal hotel stay and that the City-issued Amex had been used by mistake. The charge and the June 2012 reimbursement of the expense by Employee 4 were recorded in the accounts receivable account.
274. Employee 3 used the card for a \$121 personal purchase. Employee 3 advised a personal cheque was attached to the expense report with this charge. The reimbursement was not recorded in the Mayor's Business and Office Expenses.

8.2.4 Use of Flight Passes (1 transaction totalling \$1,847)

275. During our examination, we identified one return flight by Mayor Fennell using flight passes at a cost of \$1,847. We have determined the use of flight passes to be a breach of the applicable expense policies with this specific flight pass in breach of the 2011 Expense Policy. Our detailed discussion and analysis of the use of flight passes is located at Section 9.2 of this report.

8.2.5 Personal Use of Telecommunication Device (11 transactions totalling \$459)

276. We found telecommunication invoices submitted for reimbursement by the Mayor and Mayor's staff that included expenses unrelated to the business of the City of Brampton.
277. This included two amounts repaid by Employee 2 (\$197.02 and \$42.31) and third party charges incurred by the Mayor from May 2012 to November 2012 (\$220). The Mayor has informed us that the telecommunication company will credit her account for the cost of these expenditures (IQ Quizzes).

8.2.6 Driving Services (38 transactions totalling \$144,150)

278. The Mayor's Office budget includes an amount (ranging from \$47,000 to \$49,000 from 2010 to 2013) related to outside services. More specifically, this relates to a contract with Total Eclipse Limousine Service for the provision of driving services for Mayor Fennell.
279. We reviewed contracting documents provided to us by Finance and make the following observations:
- a) The services have been procured by way of a Purchase Order, which has been modified or amended by way of Purchase Order increases and change orders for a period of approximately eight years. We have not been provided with a copy of the original Purchase Order and increases, but have received copies of Change Orders #1 to #9 covering the period of our examination.
 - b) The Change Orders indicate that the cost of the services, on a yearly basis, is \$45,000 plus applicable taxes (\$3,750 per month) to "*provide driving/aid services to the Office of the Mayor on a 24 hour 7 days a week basis*", further indicating that "*Driver and vehicle to be available on an as needed basis (on call) and ability to alter schedule as needed*".
 - c) We understand, from discussion with the Mayor, that the driving/aid services include the following:
 - i) Part-time services of a driver and sedan vehicle on an as needed basis,
 - ii) Cost of driver, vehicle, fuel, highway tolls and parking included,
 - iii) Guiding and accompanying of the Mayor at events,
 - iv) Stand-by during events, and
 - v) Dealing with event security matters.
280. Total Eclipse Limousine Service submits a monthly invoice of \$3,750 plus applicable taxes to the City describing the services as "flat rate – service contract 24 hour/on call services

driving/aid services". There is no information provided as to the actual level of service provided (i.e. report with dates, times, duration and location of services).

281. We asked the Mayor and her office staff about reports provided by Total Eclipse Limousine Service, and we were advised that they have never asked for reports nor have they been provided with reports by the service provider.
282. As a result, we do not have sufficient information to determine what services were provided by Total Eclipse Limousine Service (i.e. ability to determine the frequency of services provided, that all services were related to City business rather than personal business, or that the services were provided solely for the Mayor). Therefore, we are not able to determine compliance of these transactions with the 2001 Expense Policy and the 2011 Expense Policy.

8.2.7 Souvenir Donations (25 transactions totalling \$4,290)

283. Throughout the current Term of Council, various staff within the Mayor's office obtained from Economic Development, City souvenirs for donation to various community organizations, charitable events, and fundraisers.
284. We found that, in some instances, the souvenir requests did not identify the third party beneficiary and the purpose of the donation. In our written questions to the Mayor and the Mayor's staff, we asked for the name of the third party that received the souvenir and the purpose of the donation. For some transactions, staff within the Mayor's office could not provide information with respect to the beneficiaries of the souvenir donation. Further, we have been advised that some of the souvenir purchases are to establish or replenish an inventory of items, usually at the beginning of summer, and that no inventory listing or log was maintained to track the use of the souvenirs. As a result, we did not have enough information to determine whether the souvenir expense incurred was in compliance with the 2001 Expense Policy and the 2011 Expense Policy.

8.3 Other Matters

8.3.1 Management of Telecommunication Costs

285. We noted several large monthly bills (as high as \$1,156 per month) as a result of international telephone calls, roaming and data charges and, accordingly, improvements could be made with respect to cell phone management such as international calling packages as required.

8.3.2 Expenses not Posted to Mayor's Business Expense Accounts

286. We found transactions where travel costs incurred by the Mayor and the Mayor's staff were charged to the Corporate Representation account rather than to the Mayor's Business Expense accounts.
287. Specifically, in 2013 the Mayor and Employee 5 attended an Alberta Association of Municipal Districts and Counties Conference in Edmonton and the Atlantic Mayor's Congress in Halifax. The costs of attending these conferences, other than the flight costs, were recorded in the Mayor's Business Expense accounts.
288. The flight costs (\$7,668) were recorded in the Corporate Representation account which is used to track budgeted costs related to AMO and FCM conferences.
289. Given the budget limits approved by Council for the Mayor's Business Expense and Office Expense accounts, procedures in the Mayor's Office and the Finance department should be reviewed to ensure that expenses are posted to the proper cost centre.

9 Findings – Mayor’s Expenses in Corporate Accounts

9.1 Background

290. We met with Employee 7 to obtain information regarding the Corporate Accounts. We were provided with a memorandum that described the relevant Corporate Accounts to be as follows:

- a) Corporate Representation (Cost Centre 0192 – account 201115),
- b) Corporate Sponsorship (Cost Centre 0265/0267 – account 200420), and
- c) Corporate Trade Missions (multiple accounts).

291. For purposes of our review, we classified expenses in the Corporate Accounts into the following four categories:

- a) Corporate Representation,
- b) Corporate Lunch and Dinner Sponsorship,
- c) PowerAde Suite, and
- d) Other Corporate.

9.1.1 Total Corporate Account Expenses

292. The table below provides a summary of the expenses incurred by the Mayor and the Mayor’s staff related to each of the above noted categories over the period December 1, 2010 to January 31, 2014.

| | Dec 2010 & Jan - Dec 2011 | Jan - Dec 2012 | Jan - Dec 2013 | Jan 2014 | Total |
|--|---------------------------------|---------------------|---------------------|----------------------|----------------------|
| Corporate representation | \$ 35,874.41 | \$ 29,963.40 | \$ 49,085.55 | (\$ 3,030.66) | \$ 111,892.70 |
| Corporate lunch and dinner sponsorship | - | 137.14 | - | - | 137.14 |
| Powerade suite | - | - | - | - | - |
| Other corporate | - | 23,259.93 | 30,891.95 | - | 54,151.88 |
| Total | \$ 35,874.41 | \$ 53,360.47 | \$ 79,977.50 | (\$ 3,030.66) | \$ 166,181.72 |

293. The description and nature of expenses in the categories of Corporate Representation, Corporate Lunch and Dinner Sponsorship, PowerAde Suite and Other Corporate can be found at Sections 5.1 of this report, as well as the applicable policies and procedures.

9.2 Findings

9.2.1 Compliance with Expense Policy and Procedure

294. During our examination, we identified transactions of the Mayor and the Mayor's office in the Corporate Accounts that did not comply with City of Brampton policies as summarized below.

| Individual | Expense Policy | Amex / P Card Agreements | | |
|---------------|-----------------|--------------------------|----------------|-------------------|
| | | # Trans. | Expense Amount | Amount Reimbursed |
| Mayor Fennell | \$26,327 | 1 | \$36 | \$36 |
| Employee 1 | \$5,078 | 0 | \$0 | \$0 |
| Employee 2 | \$11,250 | 0 | \$0 | \$0 |
| Employee 3 | \$14,243 | 0 | \$0 | \$0 |
| Employee 4 | \$4,786 | 1 | \$176 | \$176 |
| Employee 5 | \$10,240 | 0 | \$0 | \$0 |
| Total | \$71,924 | 2 | \$212 | \$212 |

295. The above noted transactions are detailed in Schedule 12.

296. We have provided below our findings with respect to the issues that were identified during the course of our examination of the transactions in the Corporate Accounts.

9.2.2 Breach of Expense Policy – Use of Flight Passes (89 transactions totalling \$70,615)

297. Since at least March 2008, the Mayor and the Mayor's staff have used flight passes from Air Canada for the majority of their air travel. According to Mayor Fennell, flight passes were purchased as they represented the best fare available for their travel requirements and provided the required flexibility in terms of change fees (none being incurred through the use of flight passes) and cancellations.

298. The Mayor's travel over this time was subject to the 2007 Travel Policy and the 2011 Expense Policy while the Mayor's staff travel was subject to the 2007 Travel Policy and the 2011 Travel Policy.

299. Both the 2007 and 2011 Travel Policy indicates that *"the City will pay air/train fare based on receipts submitted to a maximum of the regular economy airfare rate"*.

300. The 2011 Expense Policy indicates that *"the City will pay air/train fare based on economy class or at the best rate available at the time of making travel arrangements. Exceptions will be made if the Mayor or Councillor requires alternate arrangements due to personal health conditions or medical restrictions or for flights greater than five hours in duration"*.

301. Based on our examination, we found the cost of flight passes used by the Mayor and the Mayor's staff to exceed the economy airfare rate contrary to the 2007 and 2011 Travel Policy and the 2011 Expense Policy.

302. Specifically, we found the cost of flights by the Mayor and Mayor's staff using flight passes to be more expensive than economy fare tickets purchased by Councillors and staff for the same destination and events (includes cost of change fees) summarized in the following table (for each event that could be compared):

| Year | Travel Location | Use of Flight Pass | | | Purchase of Ticket | | | Cost Difference Per Trip |
|------|-------------------|--------------------|------------|--------------|--------------------|------------|--------------|--------------------------|
| | | # Trips | Total Cost | Average Cost | # Trips | Total Cost | Average Cost | |
| 2011 | Halifax | 5 | 8,813 | \$1,763 | 4 | 2,420 | \$605 | \$1,157 |
| 2012 | Ottawa (August) | 2 | 1,465 | 733 | 3 | 1,378 | 459 | 273 |
| 2012 | Ottawa (November) | 7 | 9,586 | 1,369 | 1 | 418 | 418 | 951 |
| 2012 | Saskatoon | 5 | 9,235 | 1,847 | 5 | 4,152 | 830 | 1,017 |
| 2013 | Vancouver | 5 | 9,586 | 1,917 | 5 | 3,690 | 738 | 1,179 |
| 2013 | Prince George | 3 | 5,751 | 1,917 | 2 | 1,590 | 795 | 1,122 |

303. Based on documentation going back to March 2008, the Mayor's Office has purchased eleven (11) different flight passes; eight (8) flight passes were for multiple travelers, two (2) flight passes were solely for the use of the Mayor and one (1) flight pass was solely for the use of Employee 2. The flight passes were comprised of 10 or 30 one-way flight credits.

304. Seven (7) flight passes were at the "Latitude" level. The "Latitude" flight passes are not the lowest priced flight passes available. The higher price of the "Latitude" flight passes is due to the additional benefits it offers such as greater flexibility in booking options, complimentary changes at any time and complimentary upgrade to business class seating.

305. As part of our examination, we identified a number of additional issues related to the use of flight passes as described below.

306. We identified 8 flight segments totalling \$4,685 which expired as follows:

| Flight Pass Validity Period | Flight Area | Traveller | Credits Purchased | Credits Expired | Value of Expired Credits |
|--|--------------------------|------------------------|-------------------|-----------------|--------------------------|
| February 28, 2008 to February 28, 2009 | North America - Latitude | Mayor's Chief of Staff | 10 | 2 | \$ 1,436.00 |
| March 26, 2008 to March 26, 2009 | North America - Latitude | Multiple Travellers | 30 | 2 | 1,418.00 |
| February 22, 2013 to February 22, 2014 | Ontario Pass - Latitude | Mayor Susan Fennell | 10 | 4 | 1,831.68 |
| | | | | 8 | \$ 4,685.68 |

307. We identified two (2) instances where a fee of \$600 plus applicable taxes was paid by the Mayor's office to extend the validity period of flight passes by three months so that the remaining flight segment credits could be used.

308. We found the use of more expensive flight pass credits for travel in zones with lower flight pass prices, in some cases, to prevent the flight credits from expiring. For example, in November 2012, the Mayor, Employee 4 and Employee 3 each travelled from Toronto to Ottawa and from Ottawa to Toronto on the same days, each using flight segment credits from a North America – Latitude flight pass at a cost of \$925.30 per segment (\$1,850.60 for each return trip). As a comparison, we note that Employee 4 had also travelled from Toronto to Ottawa earlier in November 2012 using flight segment credits from a Rapidair Latitude flight pass at a cost of \$366.34 per segment (\$732.68 for the return trip).

309. We also found a lack of third party documentation confirming the use of specific flight pass credits. The use of these flight credits were corroborated by other travel evidence.

310. We also found a number of accounting issues related to the use of flight passes which resulted in the cost of certain flight passes charged to the wrong budget year. For example, we note that six (6) flight segment credits used in August and September of 2009

were only recorded as expenses in February 2011 and that six (6) flight segment credits used in March and May of 2011 were only recorded as expenses in April 2012.

9.2.3 Breach of Expense Policy – Business Class Airfare (2 transactions totalling \$1,309, two reimbursements totalling \$868)

311. During our examination, we identified two instances of the Mayor's staff purchasing business class tickets contrary to the 2011 Travel Policy.
312. In September 2013, Employee 4 and Employee 5 each purchased a business class ticket for travel from Toronto to Ottawa to attend an FCM conference at a cost of \$654.44. Each has repaid \$433.92 to the City of Brampton in November and December 2013 in relation to the purchase of these business class tickets.

9.2.4 Breach of the American Express Corporate Card Program Policies and Procedures (2 transactions totalling \$212, reimbursed to City)

313. During our examination, we identified that American Express Corporate Cards of the Mayor and Employee 4 had been used for personal purchases in breach of the American Express Corporate Card Program Policies and Procedures. The Mayor (\$36.00) and Employee 4 (\$175.66) reimbursed the City of Brampton for these charges approximately one month and 1.5 years after the expense was incurred, respectively.

9.2.5 Sponsorship of FCM Election Expenses

314. We received a concern that Mayor Fennell received sponsorship from the Brampton Beast professional hockey team to pay for a hospitality suite during her campaign for the 3rd Vice-President position at FCM, and that such arrangement was contrary to existing policies.
315. Based on our examination, we noted the following:
 - a) Mayor Fennell was in the running for the 3rd Vice President position at FCM, with the election taking place at the June 2013 FCM conference in Vancouver. Mayor Fennell had been endorsed by Peel Regional Council in her bid to become 3rd Vice President of the FCM.
 - b) As part of the campaigning at the FCM Conference, Mayor Fennell incurred expenses, including \$3,695 for a room at the Fairmont to host a hospitality suite, \$4,767 for the purchase of campaign business cards, buttons and stickers, plus \$823 in other costs including purchase of candies (we have been advised that the hospitality suite had a candy bar and was alcohol free), supplies and shipping charges for the material for a total cost of \$9,285 (net of recoverable taxes).
 - c) Mayor Fennell indicated that sponsorships were obtained to ensure the costs of her bid for the 3rd Vice President position were not covered by the City of Brampton (and its taxpayers). Mayor Fennell approached two organizations and received \$10,000 in sponsorships; \$5,000 from the Brampton Beast professional hockey club, and \$5,000 from the Graham Munro Charitable Foundation, a foundation related to Maritime-Ontario, a Brampton-based transportation company.
 - d) Mayor Fennell indicated that the sponsorship offered the Brampton Beast an opportunity to market their new hockey team to conference attendees from the Greater Toronto Area. We have been advised by the Mayor and her staff that the hospitality suite had posters, game schedules and pamphlets about the Brampton Beast. We understand that no representative from the Brampton Beast attended in the hospitality suite.
 - e) Mayor Fennell indicated that Maritime-Ontario provided sponsorship as they are "good corporate citizens" and were "pleased to be involved". Doug Munro, CEO of Maritime-Ontario, is listed at the Chair of the Board of Directors of Stepping Out for Brampton Inc.

- f) The Mayor and Mayor's staff indicated that no promises were made in exchange for the receipt of sponsorship monies from the Brampton Beast and from the Graham Munro Charitable Foundation.
- 316. We understand that the Finance Department was consulted regarding the receipt of funds from the sponsors and the accounting for the transactions.
- 317. Based on our examination, the receipt of sponsorships from external parties to pay for the FCM campaigning expenses does not appear to be contrary to existing policies, guidelines and procedures.

9.2.6 Business Class Airfare on Trade Missions

- 318. We received a concern that Mayor Fennell travelled to trade missions in India, China and the Philippines using business class tickets, contrary to existing policies.
- 319. Based on our examination, we noted that Mayor Fennell travelled to three trade missions using business class tickets: China (November 23 to December 7, 2012), India (January 2 to 16, 2013) and Philippines (April 13 to 17, 2013).
- 320. The Business Class Airfare for each trade mission was in compliance with the 2011 Expense Policy.

10 Findings – Mayor’s Expenses Prior to December 1, 2010

10.1 Background

321. At the beginning of our engagement, we met individually with the Councillors and received their concerns related to financial transactions and expenses incurred prior to the current Term of Council by the Mayor or the Mayor’s staff. Concerns that were sufficiently specific were further examined, as reported in this section of the report.

10.2 Findings

10.2.1 Compliance with Expense Policy and Procedure

322. During our examination, we identified transactions of the Mayor and the Mayor’s staff that did not comply with City of Brampton policies as summarized below.

| Individual | Expense Policy | Amex / P Card Agreements | | |
|----------------|-----------------|--------------------------|-----------------|-------------------|
| | | # Trans. | Expense Amount | Amount Reimbursed |
| Mayor Fennell | \$25,527 | 32 | \$25,348 | \$34,971 |
| Mayor's Office | \$1,418 | 0 | \$0 | \$0 |
| Employee 2 | \$21,027 | 2 | \$459 | \$207 |
| Employee 4 | \$11,186 | 0 | \$0 | \$0 |
| Employee 3 | \$7,123 | 16 | \$5,055 | \$4,737 |
| Employee 6 | \$0 | 0 | \$0 | \$0 |
| Total | \$66,282 | 50 | \$30,863 | \$39,915 |

323. We also identified transactions that may not comply with City of Brampton policies or did not have sufficient information to determine compliance with City of Brampton policies as summarized below.

| Individual | Possible Breach | Not Enough Information |
|---------------|-----------------|------------------------|
| Mayor Fennell | \$1,123 | \$149 |
| Employee 6 | \$4,725 | \$0 |
| Total | \$5,848 | \$149 |

324. The above noted transactions are detailed in Schedule 13.

325. We have provided below our findings with respect to the issues that were identified during the course of our review of specific financial transactions and expenses incurred by the Mayor or the Mayor’s staff prior to December 1, 2010.

10.2.2 Breach of 2007 Travel Policy – Use of Flight Passes (97 transactions totalling \$56,916)

326. During our examination, we identified a significant number of flight passes purchased and used by the Mayor and the Mayor's staff. We have determined the use of flight passes to be a breach of the applicable expense policies with these specific flight passes in breach of the 2007 Travel Policy. Our detailed discussion and analysis of the use of flight passes is located at Section 9.2 of this report.

10.2.3 Breach of 2007 Travel Policy – Business Class Airfare (4 transactions totalling \$7,316, 1 reimbursement \$3,031)

327. We received a concern that Mayor Fennell purchased business class tickets prior to December 1, 2010 for travel from Toronto to London, England, and for travel from Toronto to Iqaluit, Nunavut contrary to existing policies.

328. The 2007 Travel Policy was applicable to both trips.

2007 Travel from Toronto to London, England

329. On October 24, 2007, Mayor Fennell purchased a ticket to travel from Toronto to London. Brampton was a finalist in the 2007 World Leadership Awards for Town Planning, and Mayor Fennell was invited to be part of the City of Brampton team that traveled to London to participate in the event.

330. The total cost of the airfare ticket was \$3,950.37. Mayor Fennell confirmed that the ticket purchased was for business class travel, which is a breach of the 2007 Travel Policy.

331. Mayor Fennell indicated that the purchase of the business class ticket was approved by the then Acting Chief Administration Officer. No documentation was provided by the Mayor to support this statement.

2010 Travel from Toronto to Iqaluit, Nunavut

332. On July 26, 2010, Employee 2 purchased a ticket for the Mayor to travel from Toronto to Iqaluit, Nunavut to attend a FCM board meeting.

333. The total cost of the airfare ticket was \$3,365.42. Mayor Fennell confirmed that the ticket purchased was for business class travel, which is a breach of the 2007 Travel Policy.

334. On January 10, 2014, Mayor Fennell reimbursed \$3,030.66 in relation to the business class airfare ticket from Toronto to Nunavut. We note that the reimbursement was for the amount of the ticket net of recoverable taxes.

10.2.4 Breach of 2007 Travel Policy – Hotel Stays in Premium Rooms (2 transactions \$5,089)

335. We received a concern that Mayor Fennell stayed in premium hotel rooms prior to December 1, 2010 during travel to Victoria and Whistler, contrary to existing policies.

336. The 2007 Travel Policy was applicable to both hotel stays.

337. The 2007 Travel Policy stipulates that "*the City will pay for accommodation at the single room rate*". The 2007 Travel Policy did not contain any exception which permitted the use of premium hotel rooms.

2009 Hotel Stay in Victoria

338. Mayor Fennell stayed at the Fairmont Empress in Victoria from March 3 to 8, 2009 to attend FCM meetings. The Mayor stayed in a hotel room at a nightly rate of \$369. As a comparison, Employee 2 stayed in a hotel room at a nightly rate of \$169 in the same hotel during this time period.

339. The Mayor indicated that "*I stayed on a Gold Floor, which provided meeting space for me to undertake my responsibilities as the Peel Region Representative to FCM. I also serve on FCM's Board of Directors; undertake committee business; and have taken on additional*

responsibilities as Chair of the Ontario Caucus. It should be noted that this floor also provides food and beverage, and that I do not take a daily per diem”.

340. As the expense was related to FCM meetings, it is recorded as part of the City’s Corporate Representation expenses rather than to the Mayor’s Business Expense or Office Expense budget. The expense is in breach of the 2007 Travel Policy as the policy did not contain any exception which permitted the use of premium hotel rooms.

2009 Hotel Stay in Whistler

341. Mayor Fennell stayed at the Fairmont Chateau Whistler from June 3 to 8, 2009 to attend the FCM Big City Mayor’s Caucus and FCM’s annual conference. The Mayor stayed in a hotel room at a nightly rate of \$509. As a comparison, Employee 2 stayed in a hotel room at a nightly rate of \$299 in the same hotel during this time period.
342. The Mayor indicated that *“I stayed on a Gold Floor, which provided meeting space for me to undertake my responsibilities as the Peel Region Representative to FCM. I also serve on FCM’s Board of Directors; undertake committee business; and have taken on additional responsibilities as Chair of the Ontario Caucus. It should be noted that this floor also provides food and beverage, and that I do not take a daily per diem”.*
343. As the expense was related to FCM meetings, it is recorded as part of the City’s Corporate Representation expenses rather than to the Mayor’s Business Expense or Office Expense budget. The expense is in breach of the 2007 Travel Policy as the policy did not contain any exception which permitted the use of premium hotel rooms.

10.2.5 Breach of the American Express Corporate Card Program Policies and Procedures (50 transactions totalling \$30,863, 30 reimbursements totalling \$39,795 and \$8,933 in charges not specifically identifiable)

344. We received a concern that Mayor Fennell and Employee 3 used the American Express Corporate Cards for personal purchases or for purchases not related to City business. Some of the alleged personal purchases include expenses while in Florida, purchases of personal airline tickets and jewelry.
345. We found in our review of the Mayor’s Business Expenses and Office Expenses that American Express Cards had been used for personal purchases or for purchases not related to City business in breach of the American Express Corporate Card Program Policies and Procedures. The personal purchases and the reimbursement are recorded either in the Mayor’s Business Expense and Office Expense accounts, or in an accounts receivable account set-up to track transactions that are to be reimbursed by City Staff, the Mayor and the Councillors.
346. For the period of January 2007 to November 2010, we identified the following reimbursement of American Express charges:

| Reimbursements made by | Number of Reimbursements | Total Amount Reimbursed |
|-------------------------------------|--------------------------|-------------------------|
| Mayor Susan Fennell | 7 | \$8,483 |
| Mayor Susan Fennell Gala a/c | 4 | 8,104 |
| Mayor Susan Fennell Community Fund | 9 | 18,264 |
| Mayor’s Coordinator of Appointments | 9 | 4,737 |
| Mayor’s Chief of Staff | 1 | 207 |
| Total | 30 | 39,795 |

347. Mayor Fennell indicated that the reimbursements include amounts reimbursed for City-related business which she decided to repay personally, and amounts repaid by outside organizations (the Mayor Susan Fennell Gala a/c and the Mayor Susan Fennell Community Fund) so as to not burden the City with the cost of these transactions.
348. Employee 3 indicated that she received reimbursements from Mayor Fennell for some of the transactions that Employee 3 had reimbursed to the City. These reimbursements were for purchases made, such as gifts for volunteers, which the Mayor decided to pay rather than have the City bear the cost of these purchases. We have not been provided with

documentation regarding the reimbursement of expenses between Mayor Fennell and Employee 3, or the related transactions incurred on the American Express Cards.

349. The City-issued receipts for the reimbursements provided by Mayor Susan Fennell, Employee 3 and Employee 2 indicate that the amounts repaid are reimbursements of personal expenses.
350. Based on information available, we note that significant amounts charged to the American Express Corporate cards, reimbursed by the Mayor Susan Fennell Gala a/c and by the Mayor Susan Fennell Community Fund, relate to expenses incurred in Florida. This includes a \$9,427 reimbursement for expenses which have been described to us by the Mayor as relating to a performance in Miami Beach by the Brampton Symphony Orchestra. As the transactions were paid by an external party (the Mayor Susan Fennell Community Fund in this case) for the benefit of a third party (the Brampton Symphony Orchestra), we conclude that the American Express Cards were not used for City business, in breach of the American Express Corporate Card Program Policies and Procedures.
351. As indicated on Schedule 13, certain reimbursements of expenses could not be matched to specific transactions due to a lack of available information from Finance and from the Mayor's office.

10.2.6 Travel to North Bay, Ontario (3 transactions totalling \$1,123)

352. We received a concern that the City paid for travel expenses and other expenses for a personal trip by Mayor Fennell to North Bay, Ontario in January 2008 on the American Express Corporate Card contrary to existing policies.
353. We identified expenses related to travel to North Bay, Ontario by Mayor Fennell including airfare ticket (\$866.60), hotel expense (\$140.75) and florist expense (\$115.25).
354. Mayor Fennell indicated that she "*attended a funeral in support of an employee who had lost a parent. As CEO for the Corporation of the City of Brampton, I felt it was necessary to be supportive to a senior member of the Corporation, and a member of the Corporation's senior management team (SMT), who had lost a loved one*". The related supporting documentation describes the family member as the father-in-law of the employee.
355. It is questionable as to whether attending a funeral for an employee's father-in-law qualifies as City Business. As such, we have identified these transactions as a possible breach of the American Express Corporate Card Program policies and procedures.

10.2.7 Possible Breach of Purchase Card Policies and Procedures – Purchases from Meri-Mac Inc. (2 transactions totalling \$4,725)

356. We received a concern that the Mayor's office breached purchase card policies when a payment of \$4,725 was charged to a City-issued Purchase Card.
357. We identified a payment issued to Meri-Mac on May 6, 2010 in the amount of \$4,725. The payment was processed through the Purchase Card of Employee 6. Supporting documentation for this payment includes:
 - a) Invoice 16778 from Meri-Mac Inc. dated February 25, 2010 related to "production meeting planning & staffing" for the Brampton Board of Trade Annual Mayor's Luncheon held on January 28, 2010. The invoice is in the amount of \$2,200 plus GST, for a total of \$2,310; and
 - b) Invoice 16779 from Meri-Mac Inc. dated February 25, 2010 related to "video rentals" for the Brampton Board of Trade Annual Mayor's Luncheon held on January 28, 2010. The invoice is in the amount of \$2,300 plus GST, for a total of \$2,415
358. We have been advised that the two invoices were processed as one payment transaction on Employee 6's Purchase Card, for a total amount of \$4,725. We have been advised that the payment was initially declined, being above the \$2,500 per transaction limit and that Finance had to provide a one-time authorization for this amount to be processed.
359. The Purchasing Card corporate policy dated October 17, 2007 (policy 13.8.1) stipulates that "*the "per transaction limit" shall be determined at the discretion of the Department*

Head or Designate, however, it cannot exceed the purchasing authority for low dollar value purchase of \$2,500.00 (including applicable taxes)” and that Purchasing cards must not be used “when the total purchase price exceeds \$2,500.00 per transaction, including applicable taxes”. Further, the policy provides examples of non-compliance issues, including “a transaction that has been split to avoid the \$2,500.00 “per transaction” limit”.

- 360. Since the two invoices from Meri-Mac Inc. are consecutively numbered, dated on the same day, and relate to the same event, we question whether they were issued separately to circumvent the Purchase card policies and procedures and avoid the \$2,500 per transaction limit. As such, we identified these transactions as a possible breach of Purchase Card Policies and Procedures.
- 361. Employee 6 stated based on her past work experience in the industry that it would be typical for multiple invoices to be issued by an event management company for the same event.

10.2.8 Purchase of Personal Airfare Ticket by Employee 3 (8 transactions totalling \$1,594, all reimbursed)

- 362. We received a concern that Employee 3 paid for personal airfare tickets using the City-issued American Express Corporate card, contrary to existing policies.
- 363. Based on our examination, we identified purchases of personal airfare tickets in January 2007 (4 tickets at a cost of \$984.50) and in May 2009 (1 ticket at a cost of \$609.70).
- 364. These transactions were reimbursed by Employee 3 in April 2007 and June 2009 respectively. The repayments were identified by the City as reimbursements of personal expenses. These transactions (the purchases and the reimbursements) are included as part of the transactions reported under Section 10.2.5 and within Schedule 13.

10.2.9 Personal Sheraton Centre Toronto Expense (1 transaction totalling \$856, reimbursed)

- 365. It was alleged that the Mayor stayed at the Sheraton Centre Toronto for a 5-night stay, contrary to existing policies.
- 366. Based on our examination, we identified two transactions in relation to the Mayor's stay at the Sheraton Centre Toronto from May 26 to 31, 2010, in the amounts of \$855.95 and \$1,774.15.
- 367. The \$855.95 transaction was reimbursed by the Mayor in July 2010. The repayment was identified as “personal” on the Mayor's American Express Expense Report and as a reimbursement of personal expenses on the City-issued receipt. These transactions (the charge and the reimbursements) are included as part of the transactions report under Section 10.4.4 and within Schedule 13.
- 368. The other Sheraton Centre charge appears to comply with the 2007 Travel Policy.

10.2.10. Expenses Incurred by Mayor in Florida in May 2007

- 369. We received a concern that the Mayor incurred a vehicle-related charge in Brampton on the same day as a hotel charge in Florida was incurred.
- 370. We identified that Mayor Fennell incurred the following charges on her American Express Card on May 17, 2007:
 - a) 3 individual charges from Loews Hotel, Miami Beach in the amount of \$435.57; and
 - b) 1 charge from Esso in Brampton in the amount of \$74.63.
- 371. Mayor Fennell indicated the following regarding these transactions:

“I was in Brampton on May 17th; the Loews Hotels’ expenditure reflects an advance booking made for a September 27th 2007 business trip to Miami Beach, with [redacted], Commissioner of Economic Development, to discuss Sister City business”.

372. Based on our review of available documentation, these expenses appear to be in compliance with the existing expense policies.

10.2.11. Expenses Incurred by Mayor in Florida in March 2008

373. We received a concern that the Mayor incurred car rental and gas expenses while in Florida on personal time.
374. We identified that Mayor Fennell incurred a charge from Hertz Rent a Car on March 12, 2008 in the amount of \$216.98 and from Shell Oil on March 11, 2008 in the amount of US\$47.58.
375. Mayor Fennell indicated the following regarding these transactions:
- "I was in Florida on personal time. I paid my own air fare and accommodations. During my personal time away, I as Mayor of Brampton, was invited to join a group of dignitaries that included representatives of the Canadian Space Agency; members of the U.S. Congress; state senators; American municipal leaders and members of the Japan Aerospace Exploration Agency, to watch the launch of the Space Shuttle Endeavour from the Kennedy Space Centre in Cape Canaveral, Florida. On board the Shuttle Endeavour was the Dextra – a Brampton-built space robot.*
- I rented a car (\$216.98) to travel to Cape Canaveral and back to my original destination in Florida. This included fueling the vehicle for a cost of \$47.58".*
376. The Mayor provided a media release regarding her attendance at this event.
377. Based on our review of available documentation, these expenses appear to be in compliance with the existing policies and procedures.

10.2.12. Expenses Incurred by Mayor's Office in Florida in March 2009

378. We received a concern regarding expenses related to a Miami Beach-based trade association that the Mayor's Office incurred.
379. We identified that Employee 4 incurred a charge from The Beacon Council from Miami in the amount of US\$2,750 on March 7, 2009 and received a credit from the same organization in the amount of US\$250 on March 11, 2009.
380. Mayor Fennell indicated the following regarding this transaction and participation in the March 2009 trade mission in Florida:
- "The Beacon Council is a Miami-Dade County's Official Economic Development Partnership. Its mandate is to bring new, job-generating investments to the community, while assisting existing businesses in their efforts to expand. By doing this, The Beacon Council facilitates the creation of quality jobs for each and every resident of Miami-Dade County.*
- The Beacon Council had developed a relationship with the Greater Toronto Marketing Alliance, of which Brampton is an active member. Attendance at the Beacon Council was on the itinerary of the Miami Dade Mission. The event was attended by 600 businesses from Miami Dade and prior to the actual event, staff and those in attendance from Brampton networked with the many American businesses and Canadian corporate US subsidiaries (i.e. Senior US Royal Bank representatives were present). Brampton and our Mayor were recognized at the formal part of the event".*
381. Employee 4 provided a copy of a summary report prepared by the Commissioner of Economic Development regarding this trade mission which was provided to Council for their April 22, 2009 meeting.
382. Based on our review of available documentation, these expenses appear to be in compliance with the existing policies and procedures.

10.2.13 Hotel Stays at the Hotel Inter-Continental in London

383. We received a concern that the Mayor and Employee 2 incurred expenses at the Hotel Inter-Continental in London, England, contrary to applicable travel policies.
384. We identified the following transactions related to the Hotel Inter-Continental in London, England:
 - a) Mayor: American Express Card, December 9, 2007, £2,653.66 (\$5,592.62)
 - b) Employee 2: American Express Card, December 7, 2007, £7,615.26 (\$16,049.26)
 - c) Employee 2: American Express Card, December 9, 2007, £3,020.41 (\$6,365.56)
385. Brampton was a finalist in the 2007 World Leadership Awards for Town Planning, and Mayor Fennell and Employee 2 were invited to be part of the City of Brampton team that traveled to London to participate in the event. We understand this was an initiative through the then Commissioner of Planning and Design in combination with Economic Development and that neither the Mayor nor Employee 2 was involved in the planning, budgeting or reporting of this mission to Council. We understand that Employee 2 paid for hotel rooms for a number of the attending delegates from Brampton.
386. Neither Finance nor the Mayor's office was able to provide supporting documents for these transactions. As such, we did not have enough information to determine whether the Mayor and Employee 2 hotel charges were at the single room rate as required by the 2007 Travel Policy.
387. The City's participation at the event was documented in an activity report dated February 25, 2008 from the Commissioner of Economic Development and Communications. The total cost by the City to participate and attend in the event was \$108,357 including registration costs, video production and presentation, and travel costs.
388. The purchase of a business class airfare ticket by the Mayor for travel to London for this event is discussed at Section 10.2.3 of this report.

10.2.14. Purchases of Gas by Mayor

389. We received a concern that the Mayor made multiple gas purchases on the same day and gas purchases from locations outside of Brampton, questioning the validity of these expenses.
390. Based on our review of transactions, we identified four (4) instances where two charges from gas merchants occurred on the same date and six (6) instances where charges were from gas merchants not located within close vicinity of Brampton.
391. Mayor Fennell indicated that "*multiple same-day charges often include filling up my vehicle, and purchasing other vehicle-maintenance items, like windshield washer fluid*" and that "*as Mayor, I am required to attend numerous meetings and community events; at times, this requires attending meetings and events outside of Brampton, which will require me to fill up my vehicle where and when necessary*".
392. Mayor Fennell did not provide the reason for three (3) of the gas purchases not located within the vicinity of Brampton. As such, we do not have sufficient information to determine compliance with the expense policy. Two of these transactions are reported on Schedule 13 (prior to December 1, 2010) and one transaction is reported on Schedule 11 (current Term of Council).

10.2.15. Expense from The Rosetta Stone

393. It was alleged that the Mayor's incurred expenses with The Rosetta Stone, questioning the validity of these expenses.
394. We identified that the Mayor incurred a charge from The Rosetta Stone in the amount of US\$486.15 on April 5, 2008.
395. Mayor Fennell indicated the following regarding this transaction:

“This purchase was for French-language training software. I am the Peel Region representative for the Federation of Canadian Municipalities (FCM) – a national organization. In this capacity, I work alongside municipal representatives from Quebec, and the language trainer better helps me undertake my Regional Council appointed responsibilities”.

- 396. Neither Finance nor the Mayor was able to provide supporting documents for this transaction.
- 397. Based on our review of the limited documentation available and the information provided by the Mayor, this transaction appears to be in compliance with the existing policies and procedures.

10.2.16 Purchase of Airfare Ticket for Robert Raines by Employee 4

- 398. It was alleged that Employee 4 purchased an airfare ticket for Robert Raines¹ using the City-issued American Express card, against existing policy.
- 399. Based on our examination and available documentation, we did not identify the purchase of an airfare ticket for Robert Raines on Employee 4's Purchase card.
- 400. Employee 4 did not recall ever having purchased an airfare ticket for Robert Raines.

¹ Robert Raines died in 2011. He was the CEO and Chief Artistic Director of the Brampton Symphony Orchestra

11 Findings – Mayor’s Vehicle Expenses

11.1 Introduction

401. According to a corporate policy dated May 28, 2001 regarding Automobiles for Council & Senior Staff, the Mayor may elect one of the following options:
- a) Receive the same monthly car allowance that is provided to the City Councillors and Regional Councillors; or
 - b) Be provided with a business like vehicle appropriate to the position.
402. During the Period of Review (December 2010 to January 2014), the Mayor elected to be provided with a vehicle. The costs attached to the vehicle are recorded in Cost Centre 0116 – Mayor’s Business, Account 200213 in the General Ledger for the City of Brampton.
403. Each year the City of Brampton budgets for the Mayor’s vehicle expenses.

11.2 Expenses Incurred

404. Based on the Annual Statement of Remuneration and Expenses, the car expenses reported for the Mayor over the period December 1, 2010 to January 31, 2014 were as follows:

| | Amount per Annual Statement of Remuneration | Amount per General Ledger | Difference |
|-----------------------------------|---|------------------------------|------------|
| December 2010 | | \$ 2,184.07 | n/a |
| 2011 | \$ 16,443.36 | 16,443.36 | - |
| 2012 | 23,524.35 | 23,524.35 | - |
| 2013 | 19,750.63 | 19,637.96 | 112.67 |
| January 2014 | | 3,019.24 | n/a |
| Total for period of review | | \$ 64,808.98 | |

405. We agreed the amounts presented in the Annual Statement of Remuneration and Expenses statement to the General Ledger detail. A difference of \$112.67 exists for 2013 in relation to the pro-rated amount of insurance for the Mayor’s vehicle (the vehicle is covered through the City’s blanket fleet insurance policy) not allocated to the Mayor’s vehicle expense account.
406. Expenses incurred included vehicle lease payments, fuel, maintenance, vehicle license fee and 407 ETR highway toll charges.

12 Findings – Use of City Resources related to the Mayor’s Office

12.1 Stepping Out for Brampton, Inc.

407. We have been asked to review the use of City Resources related to Stepping Out for Brampton, Inc. due to concerns that City Resources, including services, facilities and equipment were provided in-kind by the City for the activities carried out by Stepping Out for Brampton, Inc., or by its predecessors.
408. According to its website “*Stepping Out for Brampton Inc. was incorporated in March 2011 as the successor to several unincorporated entities known as Mayor Susan Fennell's Gala, Mayor Susan Fennell's Golf Classic, Mayor Susan Fennell's Community Fund and Mayor Susan Fennell's Community Spirit Team*”.
409. Mayor Fennell provided a letter to Deloitte regarding Stepping Out for Brampton, Inc.'s Gala and Golf tournament and the “Catch the Spirit” team, which we have attached as **Appendix B** to this report. In her letter, Mayor Fennell indicates the following:

"The Gala, Golf tournament and Catch the Spirit are all activities that are non-City events, run by a not-for-profit corporation known as Stepping Out for Brampton Inc. and its unincorporated predecessor before December 2010, as Stepping Out For Brampton.

...

The Gala has raised funds for numerous community groups' needs, and the dinner event itself recognizes and honours the lifetime achievement of a worthy Bramptonian. Stepping Out has also supported the City-owned Rose Theatre with ticket purchases and a Suite rental of approximately \$40,000 per year. It has donated a \$100,000 valued Steinway grand piano, a second Steinway piano and other musical instruments/stands to the City's Rose Theatre, value of approximately \$350,000 (confirmed by the City Manager) which the City has never been asked or expected to reimburse. The golf tournament has raised significant funds approaching \$1,000,000 for Brampton Civic Hospital within the William Osler Health System and for the Brampton Salvation Army. The Community Spirit Team provides information to the public and builds support about numerous community events throughout the City.

...

In closing, I would say that the insignificant amount of office time that members of my staff have spent to participate in and support these events, the minimal use of the City's computers, phones and/or email systems, stationery, and the flowers or music stands that were loaned back to the Gala are appropriate use of the municipality's corporate resources”.

12.1.1 Purchase of Tickets by the City of Brampton

410. As previously described in Section 5.1 of this report, the Economic Development Office was responsible for the purchase and distribution of tickets related to an approved list of Corporate Lunch and Dinner sponsorship events. The approved event list included Stepping Out for Brampton – Mayor's Gala and Stepping Out for Brampton – Mayor's Golf Classic.
411. We were provided with general ledger transaction detail from the Finance Department which summarizes all ticket / table purchases for the Mayor's Gala and for the Mayor's Golf

Classic from 2005 to 2013. We noted that in addition to the Economic Development Office, various other City departments were purchasing tickets / tables to the Mayor's Gala and the Mayor's Golf Classic.

412. The table below provides a summary of the total dollars spent on ticket, table purchases and sponsorships including the tickets that were purchased by the Economic Development Office.

| Year | Mayor Gala | Mayor Golf Classic | Total |
|------|--------------|--------------------|--------------|
| 2005 | \$6,000.00 | \$0.00 | \$6,000.00 |
| 2006 | 0.00 | 2,100.00 | 2,100.00 |
| 2007 | 8,000.00 | 2,000.00 | 10,000.00 |
| 2008 | 18,500.00 | 14,500.00 | 33,000.00 |
| 2009 | 23,500.00 | 9,600.00 | 33,100.00 |
| 2010 | 16,000.00 | 12,600.00 | 28,600.00 |
| 2011 | 14,000.00 | 9,600.00 | 23,600.00 |
| 2012 | 17,299.24 | 15,060.50 | 32,359.74 |
| 2013 | 6,425.20 | 5,070.40 | 11,495.60 |
| | \$109,724.44 | \$70,530.90 | \$180,255.34 |

413. In February 2013, a report was brought forward to Council to address the City's policy related to Staff attendance at events. We reviewed the report prepared by the CAO and the Commissioner, Economic Development & Communications dated January 31, 2013 which included the following statement "*The CAO and Senior Management Team concluded that in the absence of a stand-alone policy and procedure addressing the identification and public approval of sponsorships, staff attendance and related expenditures associated with fund-raising, community and business events, that a new Corporate Policy was required.*"²

414. Further, the above noted report identified that the new policy is intended to complement the existing policies and not replace them. The report indicates the following applicable and related Corporate Policies:

- a) Policy #2.1.0 Employee Code of Conduct
- b) Policy #13.3.1 Expenses – Business
- c) Policy #14.5.0 Lunch and Dinner Table Sponsorship

415. We reviewed the applicable and related Corporate Policies and noted that these policies did not specifically allow or disallow the departmental purchasing of tickets for staff attendance at events such as the Mayor's Gala or Mayor's Golf Tournament.

² City of Brampton, Committee of Council Report, February 6, 2013

12.1.2 Mayor's Gala

416. Based on our examination, we identified the following involvement of the Mayor's Staff and other City employees in the Mayor's Gala:

| City Employee | Nature of Involvement with Event | Estimated Amount of Time Working on Event | Corporate Resources Utilized | Attendance at Event |
|---------------|--|---|--------------------------------------|--|
| Employee 2 | - Not involved in the planning, delivery and wrap up of event | - Any time that may have been given was not significant | None | - Has attended as guest (invited by third party) |
| Employee 4 | - Not involved with planning, delivery and wrap up of event - Drafted initial description of award, assisted in writing/editing award recipient biography, letter to PMO's office and Premier's office (in or around 2005/2006) - Recently (perhaps twice) proof reading award recipient biography | no more than 2 hours per year | Office computer, telephone and email | - Attended on most occasions (missed 2 years) - No role at event - Attendance was not paid personally or by the Mayor's Office (unaware if table was paid for) |
| Employee 3 | - Provided fundraising and event support from the Mayor's office (as is done for other charitable organizations); sending out request for fundraising & table purchases; liaise with staff with inquiring or organizing attendance - Volunteers at event (bringing people to seats) | 12 hours per year including personal time | Office computer, telephone and email | - Attended gala multiple times, sitting at the volunteers table |
| Employee 6 | - Minimal administrative support - Not involved in selling tickets | 10 hours collectively for 2009 & 2010 | photocopier, paper (500 sheets) | - Attended gala when schedule permitted - Invited once by Greater Toronto Airport Authority - Attendance not paid personally or by the Mayor's Office |
| Employee 5 | - Proofreading tribute speech for 2013 honorary award recipient | 15 minutes in 2013 | None (used personal email account) | - Attended gala as guest (did not purchase ticket) |
| Employee 23 | - Not involved in actual planning and delivery of event or volunteering - As part of Lunch & Dinner Policy: purchase tickets, send out invites to Mayor, Members of Council and Executive Leadership Team and City employees, ensure seats are filled, correspond with attendees and with event organizers, track costs (same process for all events under the Lunch & Dinner Policy) | Cannot estimate number of hours (small day to day task) | Office computer, telephone and email | - Has never attended Gala |
| Employee 24 | - Purchase of tables for City departments - Corporate table sponsorship - Volunteered for 2012 event with no involvement in planning or wrap-up | 1.5 hours | None | |

417. We were provided with information from the Rose Theatre that indicated that no in-kind support was provided to the Mayor's Gala in 2011 and that in 2012 all services provided were paid in full.

418. In addition, we have been advised that the Gala has received city florals from the City Greenhouse that were returned after the event.

419. Based on the work performed, the Mayor's staff would appear to have minimal involvement in the activities of the Gala during work hours. We understand that most of the event planning, organization and execution of the event is performed by an external third party event management company.

12.1.3 Mayor's Golf Classic

420. Based on our examination, we identified the following involvement of the Mayor's Staff and other City employees in the Mayor's Golf Classic:

| City Employee | Nature of Involvement with Event | Estimated Amount of Time Working on Event | Corporate Resources Utilized | Attendance at Event |
|---------------|---|---|---|---|
| Employee 2 | <ul style="list-style-type: none"> - Not involved in planning, delivery and wrap up of event - Preparing speaking remarks for the event - Has golfed at event - Ensure Mayor arrives at designated time the day of event - Master of Ceremony for dinner portion (twice) | Time involved is not significant | Computer, email and phone | <ul style="list-style-type: none"> - Has golfed at the event (usually as a guest of Great Toronto Airport Authority, has never had to pay personally or through Mayor's office) |
| Employee 4 | <ul style="list-style-type: none"> - Never involved in planning, delivery and wrap up of event - Agreed to say grace prior to dinner on multiple occasions | All undertaken on personal time | None | <ul style="list-style-type: none"> - Has been present during lunch hour for kick off (as spectator) - Attended dinner a number of times, but not in recent years - Has never played golf at the event - Attendance was not paid personally or by the Mayor's Office |
| Employee 3 | <ul style="list-style-type: none"> - Received registration forms (2009) - Provided fundraising and event support from the Mayor's office (as is done for other charitable organizations); sending out request for fundraising & table purchases; liaise with staff with inquiring or organizing attendance - Volunteered at event (assisting with dinner registration and prizes, collecting cheques) and prior to event if there was a need | 12 hours per year including personal time | <ul style="list-style-type: none"> - Computer, email and phone - For a period of time faxes were coming to Mayor's office (nothing done with the forms) | <ul style="list-style-type: none"> - Attended dinner (multiple times) |
| Employee 6 | <ul style="list-style-type: none"> - Minimal administrative support - Not involved in selling tickets | 10 hours collectively for 2009 & 2010 | photocopier, paper (500 sheets) | <ul style="list-style-type: none"> - Attended lunch (once) and dinner (3 times) when schedule permitted - Attendance not paid personally or by the Mayor's Office |
| Employee 5 | <ul style="list-style-type: none"> - No involvement | n/a | n/a | <ul style="list-style-type: none"> - Attended in 2013 for lunch |
| Employee 23 | <ul style="list-style-type: none"> - Not involved in actual planning and delivery of event or volunteering - As part of Lunch & Dinner Policy: purchase tickets, send out invites to Mayor, Members of Council and Executive Leadership Team and City employees, ensure seats are filled, correspond with attendees and with event organizers, track costs (same process for all events under the Lunch & Dinner Policy) | Cannot estimate number of hours (small day to day task) | Office computer, telephone and email | <ul style="list-style-type: none"> - Has never attended Gala |
| Employee 24 | <ul style="list-style-type: none"> - Purchase of tables for City departments - Corporate table sponsorship - Confirmation of attendance | 24 hours (11 during business hours) | Computer, email and phone (to confirm attendance) | <ul style="list-style-type: none"> - Was asked to fill in to complete foursome (twice) - Attended dinner (twice) |

421. In addition, we understand that the City of Brampton (Public Relations) has provided, on occasion, two to four prizes for longest drive and/or closest to the pin competitions.

422. Based on the work performed, the Mayor's staff would appear to have minimal involvement in the activities of the Golf Classic. We understand that most of the event planning, organization and execution of the event is performed by an external third party event management company.

12.1.4 Mayor's Golf Classic – Grand Entrance

423. We received a concern that Mayor Fennell had made a grand entrance into her annual Golf Tournaments on City paid assets. One concern indicated a Zamboni machine. Another concern suggested a fire truck.
424. With respect to the ice resurfacing machine, Employee 18 advised us that *“In 2009 the City of Brampton hosted a leg of the Olympic torch relay for the Vancouver Winter Olympics and in the Summer of 2009, the City provided an ice resurfer for the community to sign and demonstrate their support for Canadian athletes. Fleet Services was contacted by the Mayor's office in the Fall of 2009 indicating that the Mayor would like to drive the signed ice resurfer in the Olympic torch relay parade. Fleet Training provided the Mayor with an operational overview and the Ice resurfer was operated by the Mayor in the parade on Dec 18, 2009. We are not aware of the Mayor operating an ice resurfer in any other event.”*
425. With respect to the Fire Truck, Employee 2 indicated that on one occasion, Mayor Fennell entered the golf tournament riding on a City of Brampton fire truck. Employee 2 could not recall the year.

12.1.5 Catch the Spirit Brampton (Community Spirit Team)

426. Based on our examination, we identified the following involvement and/or awareness by the Mayor's Staff and other City employees in relation to Catch the Spirit Brampton (“CTS”):

| City Employee | Nature of Involvement with Event | Estimated Amount of Time Working on Event | Corporate Resources Utilized | Attendance at Event |
|---------------|--|---|---|---------------------|
| Employee 2 | - Responded to questions from the general public & directed people to CTS website to include their event in the community calendar - Registered on their mailing list | Minimal | Email | n/a |
| Employee 4 | - No involvement other than being registered on their mailing list | n/a | n/a | n/a |
| Employee 3 | - No involvement other than being registered on their mailing list | n/a | n/a | n/a |
| Employee 6 | - No involvement other than being registered on their mailing list - Being responsible for telephones, has received calls about CTS & redirected them to the CTS website | n/a | n/a | n/a |
| Employee 5 | - Include sentence about CTS in Mayor's eNew sletter | Minimal | Using work resources | n/a |
| Employee 23 | - Worked with CTS team at Mayor's Levee (worked with them to ensure photo booth was covered) - CTS were 1 of 40 community partners in community events (Brampton Day, Christmas Tree Lighting, Olympic Torch Relay) | 1 hour | General emails and phone call (applies to all community participants) | n/a |

427. Based on the work performed, the Mayor's staff would appear to have little to no involvement in the activities of the Community Spirit Team.

12.2 Other Matters

12.2.1 Rose Theatre – Mayor's Suite

428. The Integrity Commissioner has reported in October 2011 that from 2006 to 2010, the Rose Theatre suite and tickets have been given (through the Mayor's office) by staff to various charities and not-for-profit organizations to use for their own fundraising purposes.

429. The Integrity Commissioner has also reported that profits from the Mayor's Gala are also used to rent a suite and buy 10 tickets in the PowerAde Centre, again administered through the Mayor's office. The suite and tickets were given to various charities and not-for-profit organizations to use in their fundraising activities.
430. Based on discussion with the Mayor's staff, these activities did not occur during the current Term of Council.

12.2.2 Beatles Tribute Band "Rain" at the Mayor's Gala

431. We received a concern that the costs for the Beatle's tribute band "Rain" which performed at the Mayor's Gala in February 2013 were covered by a contract with the Rose Theatre at a cost to the City of Brampton.
432. Employee 19 advised us that: *"The 2012-2013 Rose Theatre Presents (RTP) season purchased and presented "Rain – A Tribute to the Beatles". Shows were held on March 22nd 8 p.m. and on March 23 at the 2 p.m. and 8:00 p.m. Based on the contents to the contract file there is no evidence to support a claim that Arts and Culture staff played a role in booking the act for an event outside our RTP season series. Settlement paperwork shows that payment was made directly to the Artist for all three RPT shows only."*

12.2.3 Mayor's Open House / Reception

433. We received a concern that facilities, equipment and services were provided in-kind to the Mayor's Open House / Reception at the Rose Theatre in 2013.
434. Employee 19 advised us that: *"The Rose Theatre was booked out to the Mayor's office for an event on December 14th 2013 from 4:30 p.m. - 9:30 p.m. The event was booked as "Mayor's Open House/Reception." Our records indicate that no fees were waived and there were no in-kind services or equipment provided. However, staff did allow the event to borrow two (2) poinsettias from the lobby to display into the room during the event as noted in the Front of house Show reports. This was considered a customer service decision to make use of a portable resource. The rental balance for the Mayor's event was modified after the show to reflect actual staffing requirements. This is substantiated in the show reports. The rental balance was paid via internal transfer by the Public Services Department's Business Services Office (BSO). An account number was provided by the Mayor's office and forwarded to the BSO for processing."*

12.2.4 Storage Units at Glidden Road and Rutherford Road

435. We received a concern that storage units at a City of Brampton property located at the south west corner of Glidden Road and Rutherford Road had been used by the Mayor for the storage of personal effects and campaign material.
436. We were advised by Employee 22 that the City had three properties in the area as follows:
- a) 129 Glidden Road, a property used by Recreation (Park Operations);
 - b) 115 Orenda Drive, a property used by Recreation; and
 - c) 31-33 Stafford Drive, a property used by Building Design and Construction.
437. Employee 22 advised that the property at 31-33 Stafford Drive is managed by his department. The storage units at this location are used to store workstations and office equipment for repurposing.
438. Employee 25 advised that a review by staff found no documentation related to the above noted concern.

12.2.5 Fireman's Burn Victim Picnic

439. We received a concern that the Rose Theatre provided tents, delivery and pick up for no charge to the Fireman Burn Victim Picnic in June 2012. We were advised that one of the Mayor's sons works for the Brampton Fire Department.

440. We reviewed a report from Park Operations and found no reference to this event.
441. We contacted Employee 19 who advised that: *“After searching our files for this information we were unable to find anything and are unable to comment at this time. The in-kind log maintained by our Technical team has no references to this event being supported by Arts and Culture staff or other resources.”*

12.2.6 Alliance Against Violence Youth Concert

442. The Recreation Report indicates that Mayor Fennell had indirect involvement in the Alliance Against Violence Youth Concert. The fees and cost of the event were as follows:

| Date | Fees | Equipment / Facilities | | Additional Labour | In-Kind |
|----------------|---|------------------------|----------------------------|-------------------|----------|
| | | Recreation | Rose Theatre | | |
| | A | B | D | C | D=B+C-A |
| 10/7/11 | \$0 | \$2,009 | Note 1 | Note 1 | \$2,009 |
| 5/11/12 | \$0 | \$1,873 | \$14,631 | \$6,106 | \$22,610 |
| Source: | Recreation Report | | Rose Theatre Cost Estimate | | |
| Note 1 | For 2011, this information was not available. | | | | |

443. For 2012, the Rose Theatre costs were obtained from a cost estimate exercise undertaken after the event. According to Employee 17, there was no contract as it was a Community Services event.
444. A letter on file for the 2012 event from Employee 27 indicates the requested in-kind support for the event was \$5,000.
445. The Recreation report indicates that the approval for fees, costs and in-kind were approved within the department each year.

12.2.7 Flower City Seniors Room Rental

446. We received a concern that the Mayor’s Office was not charged for costs related to a room rental at the Flower City Seniors Centre on May 8, 2013.
447. We were provided with an unsigned contract addressed to Employee 2 indicating the Craft Room was to be rented for a 90 minute Public Meeting of the Mayor’s Office. The contract indicates the room rental fee to be \$0. There is no indication of a fee waiver on the contract.
448. Employee 2 confirmed the meeting occurred and that the Mayor’s Office was not charged for the room.
449. We were advised by Employee 26 that *“As per the standard operating procedure, Facility Bookings for Internal Customers, this booking was done at zero charge because it was a public meeting for the Mayor’s office.”*



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Appendix A – Scope of Review

Scope of Review – Councillors' Term of Council Expenses, Mayor's Business Expense Account and Mayor's Office Expense Account

450. We reviewed supporting documentation for expenses that were provided by the City of Brampton Finance department including the following documents:
- a) General Ledger Detail for the period December 1, 2010 to January 31, 2014 for Cost Centre 0115 – Council Members;
General Ledger Detail for the period December 1, 2010 to January 31, 2014 for Cost Centre 0115 – Mayor's Business;
General Ledger Detail for the period December 1, 2010 to January 31, 2014 for Cost Centre 0121 – Mayor's Office
 - a) Publicly reported Expenses for each Councillor and the Mayor;
 - b) Cheques issued to Vendors for payment of expenses;
 - c) Accounts Payable Payment requisitions;
 - d) Invoices from Vendors, supporting documentation for events and related emails;
 - e) Per diem requests and related supporting documentation;
 - f) Payments from the Councillors, the Mayor, the Mayor's staff and the Region of Peel to reimburse the City of Brampton for expenses paid on their behalf;
 - g) American Express statements, reconciliation of monthly charges and related purchase receipts;
 - h) Purchase Card statements, Purchase Card Register and related purchase receipts;
 - i) Transfer Journals and Souvenir charges; and
 - j) City of Brampton contracts for facilities and equipment.
451. After reviewing the supporting documentation, we provided written questions to each of the Councillors, the Mayor and the Mayor's staff related to specific transactions and received written responses to our questions which we reviewed.
452. With respect to Bell Mobility and certain Rogers Wireless phone charges, we obtained copies of the monthly invoices during the Term of Council for each Councillor, the Mayor and the Mayor's staff and asked these individuals to review their statements. We then provided written questions related to specific charges on those statements. Given the high volume of phone calls, it was not practical for Deloitte to review individual phone calls.
453. After reviewing the written responses to our questions about their expenses, we interviewed each Councillor, the Mayor and the Mayor's staff regarding specific responses to our questions. After the interview, we requested additional information and reviewed the information provided.
454. As part of our procedures, we re-calculated the expense claims as the recorded amount in expenses was net of recoverable taxes (a portion of the HST on the transactions was not recoverable).
455. We also had discussions with individuals in the Finance Department including Employee 9, Employee 7 and Employee 8.

456. We also obtained supporting documentation from the Mayor's Office and the Council Office related to expense documentation that could not be provided by the Finance Department as well as support for some souvenir donations and ticket use.
457. We also reviewed media reports and other publicly available information related to the Mayor and the Councillors.

Scope of Review – Expenses in Corporate Accounts

458. We reviewed supporting documentation for the expenses provided by Finance and the Economic Development Office in support of the Councillors', Mayors' and Mayors' staff Expenses included in the Corporate Accounts including the following documents:
- a) Transactions specifically related to the Councillors, the Mayor and the Mayor's staff, as identified by Finance and the Economic Development Office, in the general ledger detail for the period December 1, 2010 to January 31, 2014 for Cost Centre 0192 – Account 201115: Corporate Representation, Cost Centre 0265/0267 – Account 200420 – Corporate Trade Missions and Cost Centre 0265/0267 – various accounts – Corporate Sponsorships (Economic Development);
 - b) Publicly reported Expenses;
 - c) Cheques issued to Vendors for payment of expenses;
 - d) Accounts Payable Payment requisitions;
 - e) Invoices from Vendors, supporting documentation for events and related emails;
 - f) Payments from the Councillors, the Mayor, the Mayor's staff and the Region of Peel to reimburse the City of Brampton for expenses paid on their behalf;
 - g) Per diem requests and related supporting documentation;
 - h) American Express statements, reconciliation of monthly charges and related purchase receipts;
 - i) Purchase Card statements, Purchase Card Register and related purchase receipts; and
 - j) Transfer Journals.
459. After reviewing the supporting documentation, we provided written questions to each of the Councillors, the Mayor and the Mayor's staff related to specific transactions and received written responses to our questions which we reviewed.
460. We also interviewed the Councillors, the Mayor and the Mayor's staff regarding their expenses included in the Corporate Accounts.
461. We also had discussions with individuals in the Finance Department including Employee 7 and Employee 8.

Scope of Review – Use of City Resources

462. We conducted the procedures listed below to identify events, situations and circumstances where City Resources were used for non-City business connected to the Councillors.
463. Deloitte conducted interviews with the Councillors, the Mayor and City of Brampton employees regarding the use of City Resources for non-City business. Deloitte's mandate was to review the issues to the extent possible based on available documentation. A number of concerns Deloitte received related to the prior Term of Council which was determined to be out of scope for purposes of our work. Accordingly, no work was performed related to these concerns.
464. We wrote to the Councillors and the Mayor requesting a voluntary disclosure of all situations during the current Term of Council where the Councillor or someone in their office directed, influenced or otherwise was involved in arrangements for the use of City facilities, equipment or staff on behalf of or for the benefit of a third party.

465. We interviewed the Councillors and the Mayor regarding their Voluntary Disclosure response to obtain additional details and to confirm their information.
466. We asked each of the Council Office Assistants and the Mayor's staff to prepare a response to a written questionnaire regarding services provided on behalf of their Councillor or Mayor related to identified events and other activities where City Resources may have been used for non-City events.
467. We interviewed a number of City of Brampton employees that may have had information related to the use of City Resources for non-City business including, Employee 15, Employee 16, Employee 17, Employee 18, Employee 19 and others with knowledge of the Rose Theatre, Employee 13, Employee 20, Employee 21 and Employee 22.
468. We received and reviewed a report regarding the use of City Resources for various events and activities through the current Term of Council and the cost of those events to the City of Brampton from Park Operations ('the Parks Report').
469. We requested and received an analysis of the use of City Resources for non-City business from the Director of Recreation ('the Recreation Report').
470. We also requested and reviewed supporting documentation related to the events listed in the above noted reports.
471. We also requested and reviewed supporting documentation from the Rose Theatre related to the events listed in the Recreation Report where the Rose Theatre provided equipment, services and in-kind support.
472. We also reviewed reports of the Integrity Commissioner for the City of Brampton.

Scope of Review – Mayor's Expenses Prior to December 2010

473. We reviewed supporting documentation for the financial transactions and expenses provided by Finance and the Economic Development Office in support of the financial transactions and expenses incurred by the Mayor or the Mayor's staff specific to the issues and allegations received as part of the engagement:
 - a) Cheques issued to Vendors for payment of expenses;
 - b) Accounts Payable Payment requisitions;
 - c) Invoices from Vendors, supporting documentation for events and related emails;
 - d) Payments from the Mayor, Mayor's staff and the Region of Peel to reimburse the City of Brampton for expenses paid on their behalf;
 - e) American Express statements, reconciliation of monthly charges and related purchase receipts; and
 - f) Purchase Card statements, Purchase Card Register and related purchase receipts.
474. After reviewing the supporting documentation, we provided written questions to the Mayor and to the Mayor's staff related to specific transactions and received written responses to our questions which we reviewed.
475. We also interviewed the Mayor and the Mayor's staff regarding specific financial transactions and expenses incurred prior to December 1, 2010.
476. We also had discussions with individuals in the Finance Department including Employee 7 and Employee 8.
477. Available documentation was often limited with regards to the specific transactions reviewed. Finance was not able to locate all of the documentation related to specific transactions reviewed. The Mayor and the Mayor's staff provided additional information, but also indicated that they no longer had the information as it had been submitted to Finance.

Appendix B

City of Brampton



Office of the Mayor,
Susan Fennell

June 19th, 2014

To Whom it May Concern:

Please find enclosed the responses from members of my staff to a number of questions about Stepping Out for Brampton Inc.'s Gala and Golf tournament and the "Catch the Spirit" Team, in order to address Council's potential concerns related to the use of City resources for non-City business. The use of City resources in support of the activities of Stepping Out has been reviewed by two different Integrity Commissioner reports, the first by His Honour, Mr. Justice Donald Cameron in 2011 and the second by Mr. Randy Pepper in 2012. Both reports found that there had been no inappropriate use of corporate resources. The Mayor's Office co-operated fully with those investigations and has co-operated once again, to answer the questions posed this time as well. I am providing this cover letter to the auditor with the aim of attempting to provide the proper context for the auditor's appropriate analysis of the staff responses.

A. STEPPING OUT FOR BRAMPTON INC.

The Gala, Golf tournament and Catch the Spirit are all activities that are non-City events, run by a not-for-profit corporation known as Stepping Out for Brampton Inc. and its unincorporated predecessor before December of 2010, as Stepping Out For Brampton. The corporate objects of Stepping Out For Brampton Inc. are:

1. The establishment and maintenance of a community organization for the purposes of:
 - promoting and supporting sports, arts, culture, recreation, education, civil emergency, social service and other community endeavours in the City of Brampton;
 - developing and fostering community spirit in the City of Brampton by communicating, engaging, involving and inviting all residents of Brampton to participate in civic and cultural activities
2. To receive and maintain a fund for the objects of the Corporation and to apply from time to time all of part of the income and/or capital thereof for the objects herein.

The Gala has raised funds for numerous community groups' needs, and the dinner event itself recognizes and honours the lifetime achievement of a worthy Bramptonian. Stepping Out has also supported the City-owned Rose Theatre with ticket purchases and a Suite rental of approximately \$40,000 per year. It has donated a \$100,000 valued Steinway grand piano, a second Steinway piano and other musical instruments/stands to the City's Rose Theatre, value of approximately \$350,000 (confirmed by the City Manager) which the City has never been asked or expected to reimburse. The golf tournament has raised significant funds approaching \$1,000,000 for Brampton Civic Hospital within the William Osler Health System and for the Brampton Salvation Army. The Community Spirit Team provides information to the public and builds support about numerous community events throughout the City.

B. THE MUNICIPAL ACT, 2001, S.O. 2001, c. 25 (the "Act")

Some of the questions that have been asked of my staff in this matter, may have been made without an adequate appreciation of the defined role of a municipality's Head of Council as Chief Executive Officer under the Act, and in particular, contrasted against the role of a councillor. Section 226.1 subsection D of the Act specifically says that one of the roles of the Mayor is:

"As chief executive officer of a municipality, the head of council shall, (d) participate in and foster activities that enhance the economic, social and environmental well-being of the municipality and its residents."

There is no specific corresponding role for a member of Council for a municipality. Section 224 of the Act defines the role of Council:

- "(a) to represent the public and to consider the well-being and interests of the municipality;*
- (b) to develop and evaluate the policies and programs of the municipality;*
- (c) to determine which services the municipality provides;*
- (d) to ensure that administrative policies, practices and procedures and controllership policies, practices and procedures are in place to implement the decisions of council;*
- (d.1) to ensure the accountability and transparency of the operations of the municipality, including the activities of the senior management of the municipality;*
- (e) to maintain the financial integrity of the municipality; and*
- (f) to carry out the duties of council under this or any other Act."*

C. CITY OF BRAMPTON POLICIES AND STAFF JOB DESCRIPTIONS

In addition, **since 2011 only**, we have also had a Code of Conduct applicable to all Members of Council, which indicates at section 3.3:

*“Council, as a whole, is responsible for decisions that direct staff and establish the parameters for use of corporate resources to address municipal issues and provide services. For tasks or actions that require the commitment of **significant** staff time and/or City resources, Members will pursue such action through recommendation of Committee and decision of Council.”*

We have also had a Lunch and Dinner Sponsorship corporate policy, approved by Council, which permitted the purchase by City staff/departments and Council members to various community events, including the Golf and Gala events organized by Stepping Out For Brampton Inc. Council specifically approved the purchase of tables or golf foursomes by staff/Council to Stepping Out’s Gala and Golf events, so that such ticket purchases were in conformity with the provisions of that policy.

It is also important to review the job descriptions of each member of my staff, as written by the City of Brampton’s Human Resources Department. Each description requires the staff member to engage in activities which assist the Mayor in meeting her duties, including a community engagement/public relations component. I am enclosing copies of each job description with the relevant roles highlighted, for the auditor’s assistance.

It is against all of these provisions that the staff answers must be reviewed.

D. MAYOR’S ROLE UNDER THE MUNICIPAL ACT

The Act states that the Mayor “SHALL participate in and foster activities that enhance the economic, social and environmental well-being of the municipality and its residents.” The language in the Act does not just say that the Mayor can promote or support these kinds of activities if I want to do so. This role is one of the specific aspects of my job that I am REQUIRED to do. Therefore, providing support, via time, email, and phone to any external non-City community organization, individual, or business and their events that meet these objectives, is part of the fundamental role that the Mayor is REQUIRED to do as defined in the Act. As this support is a prescribed part of the job of the Mayor and the Mayor’s staff, the corporate resources used in support of these kinds of community groups is therefore certainly “appropriate” under the terms of the Municipal Act. To isolate one such community group from others and to suggest that it should be subject to different scrutiny and analysis is completely unreasonable and contravenes the intent and spirit of the Act. My staff and I assist many community groups, businesses and individuals all year round. Their events are all externally organized by the group responsible for them. In the overall analysis, however, the time and resources provided by me and my staff to the activities of Stepping Out For Brampton Inc. as just one of these community groups, is insignificant.

E. OFFICE OF THE MAYOR STAFF ROLES

The job descriptions for each member of my staff require them to assist me with my objectives and duties, including a community engagement element as indicated above. Therefore, their work in support of these activities is entirely appropriate in compliance with the Act and since 2011 only, provided that their in-office hours dedicated to same are not “significant”, their work is in compliance with the Members of Council Code of Conduct as well.

The audit asks each member of my staff to estimate the amount of annual hours that they have each spent in regard to these activities, with details about their involvements. Each member of my staff contributes many hours to many different community organizations, much of it on their own time and after office hours or during their vacations. It is no different with regard to Stepping Out For Brampton Inc.’s activities, although some members of my staff participate more than others. Each member of my staff has attempted to answer the audit questions to the best of their ability, keeping in mind that the City of Brampton does not require staff to routinely docket their daily hours for each task on which they are working. In the case of each staff member, you will find that the number of office hours spent and resources used is NOT SIGNIFICANT in comparison to the overall time that each of them dedicates to other City and community endeavours in accordance with their job descriptions. Their work is therefore entirely appropriate in compliance with the Municipal Act and the Members of Council Code of Conduct. They are highly-valued staff members for me and for the City of Brampton, and complete their jobs with a high degree of skill and dedication, often giving of their own time after office hours to support me and my busy schedule.

F. CLOSING

In closing, I would say that the insignificant amount of office time that members of my staff have spent to participate in and support these events, the minimal use of the City’s computers, phones and/or email systems, stationery, and the flowers or music stands that were loaned back to the Gala are appropriate use of the municipality’s corporate resources. In addition, I suggest to you that in response to one of your specific questions, with Stepping Out’s large donation value of the musical instruments alone to the City, the short-term loan without an expected rental payment back to the City of the use of some music stands (the very ones that the Gala donated in the first place) and some flowers and plants, pales in comparison to the value that Brampton taxpayers have received from the activities of Stepping Out for Brampton Inc. Plants are loaned to other community events and organizations as well and rental payments are not expected or required from those recipients (e.g. the Brampton Excelsiors and Wellspring). Gage Park is provided to the Rotary Club of Brampton for its annual Rib N’ Roll event, but the City does not expect a rental payment back for same – nor would I expect the City to do so as these are all worthy community groups and events, deserving of the City’s support – just as are Stepping Out For Brampton Inc.’s activities. The main difference is that Stepping Out For Brampton Inc. has paid funds and donated

musical instruments back to the City of Brampton, so monetary value has been received back to Brampton taxpayers in connection with Stepping Out's activities.

Thank you for your consideration of these important matters. Please do not hesitate to contact me further should you require any further information or clarification.

Sincerely,

A handwritten signature in blue ink that reads "Susan D. Fennell". The signature is written in a cursive style with a clear, legible font.

Susan Fennell,

Mayor of Brampton

Schedule 1

The Corporation of the City of Brampton

Councillor Term of Council Expense Transactions of Bob Callahan

That do not comply, may not comply or did not have sufficient information to determine compliance with Policy and Procedures

| Date (Note 1) | Vendor Name (Note 1) | Description of Expense (Note 1) | Amount (Note 1) | Deloitte Finding | Expense Policy Breach Amount |
|--|--------------------------------------|---|--------------------|---|---------------------------------|
| Breach of Expense Policy | | | | | |
| Jun-11 | ROBERT V. CALLAHAN | Law Society of Canada - Class L1 Annual Fee | 1,816.42 | Not an eligible professional and business development expense | 1,816.42 |
| Jul-11 | ROBERT V. CALLAHAN | Law Pro - Professional Liability Insurance | 4,862.70 | Not an eligible professional and business development expense | 4,862.70 |
| Apr-12 | AMEX - SHOPPERS DRUG MART | Back Brace | 32.55 | Personal health item | 32.55 |
| Oct-12 | ROBERT V. CALLAHAN | Professional Liability Insurance | 4,673.70 | Not an eligible professional and business development expense | 4,673.70 |
| Oct-12 | ROBERT V. CALLAHAN | Law Society of Upper Canada | 1,858.14 | Not an eligible professional and business development expense | 1,858.14 |
| Sep-13 | THE LAW SOCIETY OF UPPER CANADA | Law Society 2013 Membership Fees | 1,883.58 | Not an eligible professional and business development expense | 1,883.58 |
| Aug-11 | ROBERT V. CALLAHAN | Bell Canada - Jun'11 | 266.80 | 407 Expense submitted and paid twice; Councilor stated he intends to reimburse | 120.46 |
| Aug-11 | ROBERT V. CALLAHAN | Bell Canada - Jul'11 | 215.88 | Bell Expense submitted and paid twice; Councilor stated he intends to reimburse | 110.49 |
| Oct-12 | ROBERT V. CALLAHAN | Peel Law Association - Membership Fee | 178.08 | Expense submitted and paid twice; Councilor stated he intends to reimburse | 178.08 |
| Mar-13 | ROBERT V. CALLAHAN | BELL CANADA, 407ETR CHARGES | 214.40 | Expense submitted and paid twice; Councilor stated he intends to reimburse | 68.59 |
| Aug-11 | CARABRAM - BRAMPTON'S MULTICULTURAL | Carabram Opening Ceremony Tickets | 100.00 | Spouse used one of two tickets | 50.00 |
| Aug-11 | THE-11-36 | Brampton Symphony Season Tickets | 300.00 | Seasons tickets; Spouse used one of two tickets | 150.00 |
| Oct-11 | BRAMPTON SENIOR CITIZENS COUNCIL | Seniors Council Fall Ball - Tickets | 40.00 | Spouse used one of two tickets | 20.00 |
| Nov-11 | AMEX - COB | Rose Theatre - Symphony Ticket | 296.52 | Spouse used one of two tickets | 148.26 |
| Dec-11 | AMEX - LORNE SCOTS | Robbie Burns Event | 75.56 | Spouse used one of two tickets | 37.78 |
| Jan-12 | TJ THE1206 | "Art for the Arts Gala" Tickets | 100.00 | Spouse used one of two tickets | 50.00 |
| Feb-12 | KNIGHTS OF COLUMBUS | Clergy Appreciation Dinner | 80.00 | Spouse used one of two tickets | 40.00 |
| Sep-12 | 2012-50 | Brampton Symphony Season Tickets | 298.00 | Tickets for 5 performances; Spouse used one of two tickets | 149.00 |
| Dec-12 | CITY OF BRAMPTON | 2 Tickets - Christmas at the Rose | 50.00 | Spouse used one of two tickets | 25.00 |
| Dec-12 | AMEX - LORNE SCOTS | Robbie Burns Dinner and Dance | 90.00 | Spouse used one of two tickets | 45.00 |
| Jan-13 | FEDERATION OF FILIPINO CANADIANS | Filipino Dinner and Dance | 80.00 | Spouse used one of two tickets | 40.00 |
| Jul-13 | ST MARGUERITE D'YOUVILLE PARISH | Father Tobins Golden Jubilee - 4 Tickets | 130.00 | Spouse used one of two tickets | 65.00 |
| Dec-13 | LORNE SCOTS PIPES & DRUMS | Robbie Burns Dinner & Dance | 90.00 | Spouse used one of two tickets | 45.00 |
| Breach of Purchasing Card Agreement | | | | | |
| Jul-13 | P-CARD - AIR CANADA | Airfare for FMC conference | 223.87 | Airfare for spouse; Councilor stated he intends to reimburse | |
| Jul-13 | P-CARD - AIR CANADA | Personal Expense - Spousal Airfare Reimbursed | 612.42 | Card used for personal purchase | |
| Jul-13 | P-CARD - AIR CANADA | Personal Expense - Spousal Airfare | 76.32 | Card used for personal purchase | |
| Jul-13 | P-CARD - GINO'S PIZZA | Meals to be re-imbursed as were paid via Per diem | 23.92 | Card used for personal purchase | |
| Jul-13 | P-CARD - AIR CANADA - Meals purchase | Meals to be re-imbursed as were paid via Per diem | 7.12 | Card used for personal purchase | |
| Jul-13 | P-CARD - AIR CANADA - Meals purchase | Meals to be re-imbursed as were paid via Per diem | 6.61 | Card used for personal purchase | |
| Jul-13 | ROBERT V. CALLAHAN | Spousal airfare & meals reimbursed | (721.90) | Reimbursement of personal purchase | |
| Oct-13 | P-CARD - ROSE THEATRE | Personal Expense to be re-imbursed | 240.96 | Card used for personal purchase | |
| Oct-13 | ROBERT V. CALLAHAN | Re-imburement of Personal Expense | (240.96) | Reimbursement of personal purchase | |
| Oct-13 | P-CARD HOLDING | Cc-Callahan, Robert Shoppers D | 23.72 | Card used for personal purchase | |
| Oct-13 | ROBERT V. CALLAHAN | Re-imburement of Personal Expense | (23.72) | Reimbursement of personal purchase | |
| Breach of American Express Corporate Card Program Policies and Procedures | | | | | |
| Apr-11 | AMEX - WESTJET | Personal Expense - Spousal Airfare | 444.77 | Card used for personal purchase | |
| Jun-11 | ROBERT V. CALLAHAN | Reimbursement of Personal Expense | (444.77) | Reimbursement of personal purchase | |
| Apr-11 | AMEX - WESTJET | Personal Expense - Spousal Airfare | 114.65 | Card used for personal purchase | |
| Aug-11 | ROBERT V. CALLAHAN | Reimbursement of Personal Expense | (114.65) | Reimbursement of personal purchase | |
| Aug-11 | AMEX - GASOLINE | Personal Expense | 68.51 | Card used for personal purchase | |
| Aug-11 | ROBERT V. CALLAHAN | Reimbursement of Personal Expense | (68.51) | Reimbursement of personal purchase | |
| Aug-11 | AMEX - STAYNER'S WHARF | Personal Expense | 36.62 | Card used for personal purchase | |
| Aug-11 | ROBERT V. CALLAHAN | Reimbursement of Personal Expense | (36.62) | Reimbursement of personal purchase | |
| Sep-12 | AMEX - VARIOUS | Personal Expense | 30.60 | Card used for personal purchase | |
| Sep-12 | ROBERT V. CALLAHAN | Reimbursement of Personal Expense | (30.60) | Reimbursement of personal purchase | |
| Dec-12 | AMEX - MOUNT VESUVIO | Safety Council Lunch | 197.14 | Card used for personal purchase | |
| Jan-13 | Point Of Sale Revenue | Safety Council Lunch | (197.14) | Reimbursement of personal purchase | |

Schedule 1

The Corporation of the City of Brampton

Councillor Term of Council Expense Transactions of Bob Callahan

That do not comply, may not comply or did not have sufficient information to determine compliance with Policy and Procedures

| Date (Note 1) | Vendor Name (Note 1) | Description of Expense (Note 1) | Amount (Note 1) | Deloitte Finding | Expense Policy Breach Amount |
|--|-------------------------|---|--------------------|--|---------------------------------|
| <u>Possible Breach of Expense Policy</u> | | | | | |
| Dec-10 | ROBERT V. CALLAHAN | 407 ETR - Dec'10 | 185.37 | Includes charges from two transponders | |
| Jun-11 | ROBERT V. CALLAHAN | 407 ETR - May'11 | 120.46 | Includes charges from two transponders | |
| Dec-11 | ROBERT V. CALLAHAN | 407 ETR - Oct'11 | 68.40 | Includes charges from two transponders | |
| Feb-12 | ROBERT V. CALLAHAN | 407 ETR - Feb 14'12 | 58.87 | Includes charges from two transponders | |
| May-12 | ROBERT V. CALLAHAN | 407 ETR - Apr 12/12 | 95.27 | Includes charges from two transponders | |
| Jun-12 | ROBERT V. CALLAHAN | 407 ETR - May 12/12 | 55.00 | Includes charges from two transponders | |
| Jul-12 | ROBERT V. CALLAHAN | 407 ETR - Jun 12/12 | 66.11 | Includes charges from two transponders | |
| <u>Not Enough Information to determine Compliance with Expense Policy</u> | | | | | |
| May-11 | AMEX - STAPLES | Office Supplies | 82.20 | Expense report indicates receipt lost | |
| Aug-12 | AMEX - HOME DEPOT | Lights for home office | 23.37 | Expense report indicates receipt lost | |
| Apr-11 | ECDEV0001 | Jan 23 - Councillor Callahan - City Souvenirs | 28.10 | Beneficiary and purpose of donation is not known | |
| Apr-11 | ECDEV0001 | Jan 25 - Councillor Callahan - City Souvenirs | 25.95 | Beneficiary and purpose of donation is not known | |
| Jun-11 | ECDEV0004 | Apr 8 - Councillor Bob Callahan - City Souvenirs | 24.70 | Beneficiary and purpose of donation is not known | |
| Jun-11 | ECDEV0005 | May 11 - Councillor Bob Callahan - City Souvenirs | 53.01 | Beneficiary and purpose of donation is not known | |
| Aug-11 | BRAMPTON MUSIC THEATRE | Bronze Sponsorship | 150.00 | Beneficiary and purpose of donation is not known | |
| Sep-11 | TJ - ECDEV 0007 | June 17 - Councillor Callahan - City Souvenirs | 86.50 | Beneficiary and purpose of donation is not known | |
| Dec-11 | ECDEV00008 | August 16 - Councillor Callahan - City Souvenirs | 41.56 | Beneficiary and purpose of donation is not known | |
| Dec-12 | ECDEV0002 DEC 2012 | May 24 - Lynn Bell - City Souvenirs | 62.55 | Beneficiary and purpose of donation is not known | |
| Dec-12 | ECDEV0002 DEC 2012 | May 28 - Lynn Bell - City Souvenirs | 38.40 | Beneficiary and purpose of donation is not known | |
| Dec-12 | ECDEV0003 DEC 2012 | Oct 4 - C. Callahan - City Souvenirs | 47.32 | Beneficiary and purpose of donation is not known | |
| Dec-12 | ECDEV0003 DEC 2012 | Oct 22 - C. Callahan - City Souvenirs | 40.35 | Beneficiary and purpose of donation is not known | |
| Dec-12 | ECDEV0003 DEC 2012 | Oct 4 - C. Callahan - City Souvenirs | 41.67 | Beneficiary and purpose of donation is not known | |
| Dec-13 | EDC031 | Souvenirs - Feb 5, 2013 | 60.28 | Beneficiary and purpose of donation is not known | |

Notes

(1) Source: City of Brampton public report on Term of Council Expenses.

Schedule 2

The Corporation of the City of Brampton

Councillor Term of Council Expense Transactions of Vicky Dhillon

That do not comply, may not comply or did not have sufficient information to determine compliance with Policy and Procedures

| Date (Note 1) | Vendor Name (Note 1) | Description of Expense (Note 1) | Amount (Note 1) | Deloitte Finding | Expense Policy Breach Amount |
|---|----------------------------|---|--------------------|---|---------------------------------|
| <u>Breach of Expense Policy</u> | | | | | |
| Nov-11 | BELL MOBILITY CELLULAR INC | 4165286200 - Nov'11 | 103.94 | Expense includes \$16.40 of personal long distance calls. Councillor indicated he will reimburse. | 16.40 |
| <u>Breach of American Express Corporate Card Program Policies and Procedures</u> | | | | | |
| Dec-10 | AMEX - TUXEDO ROYALE | Personal Expense - Tuxedo Rental | 217.51 | Card used for personal purchase | |
| Jul-11 | VICKY DHILLON | Reimbursement of Personal Expense | (217.51) | Reimbursement of personal purchase | |
| <u>Not Enough Information to determine Compliance with Expense Policy</u> | | | | | |
| Jun-11 | BELL MOBILITY CELLULAR INC | July 2010 - April 2011 Charges | 106.13 | Invoice not found | |
| Nov-12 | AMEX - LOUISIANA SEAFOOD | Meeting with Jamie Lowery | 50.30 | Invoice not found | |
| Oct-11 | SUNNYBROOK FOUNDATION | Fundraiser @ Antica Osteria | 270.00 | No specific record regarding use of tickets | |
| Jun-11 | ECDEV0005 | June 9 - Councilor Vicky Dhillon - City Souvenirs | 101.32 | Beneficiary and purpose of donation is not known | |
| Sep-11 | ECDEV0007 | July 4 - Councillor Dhillon - City Souvenirs | 55.87 | Beneficiary and purpose of donation is not known | |
| Oct-12 | BRAMPTON THEATRE | 2 Tickets - Light up Toronto | 130.00 | Beneficiary of donated tickets is not known | |

Notes

(1) Source: City of Brampton public report on Term of Council Expenses

Schedule 3

The Corporation of the City of Brampton

Councillor Term of Council Expense Transactions of Grant Gibson

That do not comply, may not comply or did not have sufficient information to determine compliance with Policy and Procedures

| Date (Note 1) | Vendor Name (Note 1) | Description of Expense (Note 1) | Amount (Note 1) | Deloitte Finding | Expense Policy Breach Amount |
|------------------------------------|----------------------------------|--|--------------------|---|---------------------------------|
| Breach of Expense Policy | | | | | |
| Dec-10 | P-CARD - ZONTA CLUB OF BRAMPTON | ZONTA CLUB tickets G. Gibson | 162.09 | Spouse used one of two tickets | 81.05 |
| Jan-11 | TRANSFER JOURNAL JAN 2011 | Tickets for The Good, The Bad, The Ugly - Feb 26/10 | 50.00 | Spouse used one of two tickets | 25.00 |
| Aug-11 | TH 11-34 | Art of Jazz Festival Passes | 160.00 | Spouse used one of eight tickets | 20.00 |
| Jun-12 | TJ TH-12-39 | Tickets for Brampton Global jazz & Blues Festival Series | 456.00 | Spouse used one of four tickets for some nights | 76.00 |
| Nov-12 | ZONTA CLUB OF BRAMPTON - CALEDON | Women of Achievement | 90.00 | Spouse used ticket | 90.00 |
| May-13 | BRAMPTON BEAST HOCKEY CLUB | Founder Club Seats | 1,315.15 | Donated tickets to specified community group, except for 3 games attended with spouse. | 65.76 |
| Breach of Purchasing By-Law | | | | | |
| Sep-11 | LAKEFRONT GRAPHIX TECHNOLOGY | Garden Appreciation Signs | 4,347.70 | Total invoice amount \$9,656 including taxes exceeds the purchasing limit of \$5,000. Cost split with Councillor Moore. | |

Notes

(1) Source: City of Brampton public report on Term of Council Expenses

Schedule 4

The Corporation of the City of Brampton

Councillor Term of Council Expense Transactions of Sandra Hames

That do not comply, may not comply or did not have sufficient information to determine compliance with Policy and Procedures

| Date (Note 1) | Vendor Name (Note 1) | Description of Expense (Note 1) | Amount (Note 1) | Deloitte Finding | Expense Policy Breach Amount |
|--|-------------------------------|--|--------------------|--|---------------------------------|
| Breach of Expense Policy | | | | | |
| Jun-11 | ROTARY CLUB OF BRAMPTON SOUTH | Lobster & Chicken Dinner - Fundraising Project | 300.00 | Spouse used one of four tickets. | 75.00 |
| Jul-11 | CHINGUACOUSY LIONS CLUB | BBQ Fundraiser Tickets | 80.00 | Spouse used one of two tickets | 40.00 |
| Jul-11 | SANDRA HAMES | Lobster Fest Tickets | 150.00 | Spouse used one of two tickets | 75.00 |
| Aug-11 | 2011-37 | Cabaret Ticket # 283871 | 126.98 | Spouse used one of four tickets. No information on use of other 2 tickets | 31.75 |
| Oct-11 | 2011-41 | Symphony Tickets Subscription | 400.00 | Spouse used one of two tickets in series. One series donated to specific community group. No information on use of other 3 series. | 40.00 |
| Oct-12 | ROSE THEATRE | 4 Tickets - Rose Orchestra Gala | 600.00 | Spouse used one of four tickets. No information on use of other 2 tickets. | 150.00 |
| Jul-13 | CHINGUACOUSY LIONS CLUB | Chinguacousy Lions BBQ - 2 tickets | 40.00 | Spouse used one of two tickets | 20.00 |
| Jul-11 | SANDRA HAMES | Ottawa Business - Jun 30 - Jul 2 - Mileage | 492.96 | Mileage claim was not reduced by 160km to reflect monthly car allowance | 83.20 |
| Apr-11 | BELL MOBILITY CELLULAR INC | 4163710413 - Mar/11 | 146.45 | Personal Phone Calls of \$14.44. Councillor stated she intends to reimburse. | 14.44 |
| Dec-12 | BELL MOBILITY CELLULAR INC | 4163710413-Dec 1/12 | 73.36 | Personal Phone Calls of \$23.20. Councillor stated she intends to reimburse. | 23.20 |
| Breach of American Express Corporate Card Program Policies and Procedures | | | | | |
| Jun-11 | AMEX - AIR CANADA | Personal Expense | 410.87 | Card used for personal purchase | |
| Jun-11 | SANDRA HAMES | Reimbursement of Personal Expense | (410.87) | Reimbursement of personal purchase | |
| Dec-11 | AMEX - AIR CANADA | Personal Expense | 765.32 | Card used for personal purchase | |
| Dec-11 | AMEX - AIR CANADA | Personal Expense | (382.66) | Credit related to personal purchase | |
| Dec-11 | SANDRA HAMES | Reimbursement of Personal Expense | (382.66) | Reimbursement of personal purchase | |
| Sep-12 | AMEX - AIR CANADA | Personal Expense to be Reimbursed | 261.31 | Card used for personal purchase | |
| Sep-12 | AMEX - AIR CANADA | Personal Expense to be Reimbursed | 40.68 | Card used for personal purchase | |
| Sep-12 | SANDRA HAMES -AIR CANADA | Reimbursement of Personal Expense | (301.99) | Reimbursement of personal purchase | |
| Apr-13 | Amex | Peter Hames, Air Canada charge | 377.37 | Card used for personal purchase | |
| Apr-13 | Re-imburement for Peter Hames | Re-imburement for Peter Hames, Air Canada Charge | (377.37) | Reimbursement of personal purchase | |
| Not Enough Information to determine Compliance with Expense Policy | | | | | |
| Jan-12 | THE-12-8 | Tickets for Rose Orchestra event | 300.00 | No specific record regarding use of tickets | |
| Dec-11 | ECDEV0009 | October 17 - Councillor Hames - City Souvenirs | 93.19 | Beneficiary and purpose of donation is not known. | |
| Dec-12 | ECDEV0001 DEC 2012 | 02/07/2012 - C. Hames - City Souvenirs | 50.08 | Beneficiary and purpose of donation is not known. | |
| Dec-12 | ECDEV0001 DEC 2012 | 03/28/2012 - C. Hames - City Souvenirs | 15.81 | Beneficiary and purpose of donation is not known. | |
| Dec-12 | ECDEV0001 DEC 2012 | Oct 26 - C. Hames - City Souvenirs | 147.88 | Beneficiary and purpose of donation is not known. | |
| Apr-12 | MARKETING PAD INC | Web Hosting Fee | 172.99 | Domain name is not active. The purpose of the website is not known. Charge should be \$50.88. | |

Notes

(1) Source: City of Brampton public report on Term of Council Expenses

Schedule 5

The Corporation of the City of Brampton

Councillor Term of Council Expense Transactions of John Hutton

That do not comply, may not comply or did not have sufficient information to determine compliance with Policy and Procedures

| Date (Note 1) | Vendor Name (Note 1) | Description of Expense (Note 1) | Amount (Note 1) | Deloitte Finding | Expense Policy Breach Amount |
|---------------------------------|-----------------------------------|---|--------------------|---|---------------------------------|
| Breach of Expense Policy | | | | | |
| Jan-11 | NPC ALUMNI ASSOCIATION | Membership - 2 years & hardcopy of blue book | 150.50 | Two year membership. Not a community membership. | 150.50 |
| Feb-12 | ALUMNI ASSOCIATION OF THE NPC | Membership Renewal | 150.50 | Two year membership. Not a community membership. | 150.50 |
| Jan-13 | ALUMNI ASSOCIATION OF THE NPC | 2013 Membership | 75.25 | One year membership. Not a community membership. | 75.25 |
| Dec-13 | NPC ALUMNI ASSOCIATION | NPC Alumni - membership | 75.25 | One year membership. Not a community membership. | 75.25 |
| May-11 | ONTARIO PARKS ASSOCIATION | Ontario Parks Association Anniversary - Registration | 300.00 | Not an eligible professional and business development expense. | 300.00 |
| Nov-11 | ONTARIO PARKS ASSOCIATION | Refund of Golf Fees | (140.00) | Refund relates to OPA registration (golf fees) | (140.00) |
| Aug-11 | JOHN HUTTON | Ontario Parks Association - Aug 19 - 21/11 - Accommodations reimbursement | 372.90 | Not an eligible professional and business development expense. | 372.90 |
| Sep-11 | JOHN HUTTON | Ontario Parks Association | 125.95 | Not an eligible professional and business development expense. | 125.95 |
| Jul-11 | ONTARIO PARKS ASSOCIATION | Donation - OPA's 75th Anniv Legacy Garden | 500.00 | Not an eligible community involvement expense. Councillor intended donation to be from City (not his account). | 500.00 |
| Dec-10 | OLDTIMER BENEFIT HOCKEY | NHL Alumni Benefit Hockey Game - Feb 4 | 75.71 | Spouse used one of four tickets | 18.93 |
| Jan-11 | TRANSFER JOURNAL JAN 2011 | Tickets for The Good, The Bad, The Ugly - Feb 26/10 | 50.00 | Spouse used one of two tickets | 25.00 |
| Feb-11 | JOHN HUTTON | 2 Tickets to Huttonville U.C. Groundhog Supper - Feb 3/11 | 30.00 | Spouse used one of two tickets | 15.00 |
| Mar-11 | BRAMPTON - HEART LAKE ROTARY CLUB | 20th anniversary tickets - Mar 26/11 | 100.00 | Spouse used one of two tickets | 50.00 |
| May-11 | JOHN HUTTON | Huttonville U.C. Ham Dinner - Apr 14/11 | 30.00 | Spouse used one of two tickets | 15.00 |
| May-11 | TJ-2011-17 | Brampton Symphony Subscription | 300.00 | Spouse used one of two tickets for five separate events | 150.00 |
| Jun-11 | JOHN HUTTON | Tickets for FFCP Spring Breakfast & norval U.C. BBQ | 66.00 | Spouse used one of two tickets | 33.00 |
| Jul-11 | JOHN HUTTON | Huttonville U.C. Lobster Dinner - Jun 17 & Home Church Beef BBQ - Jun 11 | 104.00 | Spouse used one of two tickets | 52.00 |
| Jul-11 | TH-11-25 | ORDER #274628 Subscription to various Rose Theatre events | 1,320.00 | Spouse used one of two tickets for thirteen separate events | 660.00 |
| Aug-11 | TH 11-35 | REM. 280704 - Bobby McFerrin | 72.01 | Spouse used one of four tickets | 18.00 |
| Sep-11 | JOHN HUTTON | Annual Pork BBQ | 26.00 | Spouse used one of two tickets | 13.00 |
| Oct-11 | JOHN HUTTON | Colours In The Storm - Tickets | 40.00 | Spouse used one of two tickets | 20.00 |
| Nov-11 | JOHN HUTTON | Huttonville United Church Shore Supper - Oct 20/11 | 30.00 | Spouse used one of two tickets | 15.00 |
| Dec-11 | TH1147 | BCB Christmas at The Rose | 40.00 | Spouse used one of two tickets | 20.00 |
| Feb-12 | JOHN HUTTON | Huttonville United Church Groundhog Day Supper - Feb 2/12 | 30.00 | Spouse used one of two tickets | 15.00 |
| Mar-12 | JOHN HUTTON | Huttonville United Church Ham Supper - Mar 22/12 | 32.00 | Spouse used one of two tickets | 16.00 |
| Apr-12 | 2012-18 | Rose Summer Series Subscription | 156.11 | Spouse used one of two tickets at four separate events | 78.06 |
| May-12 | TJ THEATRE 12-30 | 2012/2013 Rose Theatre Subscription | 577.29 | Spouse used one of two tickets at six separate events | 288.65 |
| Jun-12 | JOHN HUTTON | Norval United Church Chicken BBQ - Jun 2/12 | 26.00 | Spouse used one of two tickets | 13.00 |
| Jun-12 | JOHN HUTTON | Huttonville U.C. Lobster Dinner - Jun 15/12 | 80.00 | Spouse used one of two tickets | 40.00 |
| Sep-12 | STE. LOUISE OUTREACH CENTRE OF | 30th Anniversary Gala - Tickets | 60.00 | Spouse used one of two tickets | 30.00 |
| Sep-12 | JOHN HUTTON | 2 tickets to Union Presbyterian Church Pork BBQ - Sep 29/12 | 30.00 | Spouse used one of two tickets | 15.00 |
| Oct-12 | CHINGUACOUSY LIONS CLUB | 2 Tickets - Anniversary Dinner | 130.00 | Spouse used one of two tickets | 65.00 |
| Nov-12 | SHARE AGRICULTURE FOUNDATION | Share Concert | 50.00 | Spouse used one of two tickets | 25.00 |
| Dec-12 | TRF DECEMBER 2012 (1) | Christmas at the Rose | 120.00 | Spouse used one of two tickets at two separate events | 60.00 |
| Feb-13 | BRAMPTON BOARD OF TRADE | Mayor's Luncheon | 110.00 | Spouse used one of two tickets | 55.00 |
| Feb-13 | CANADA SKATES | Jan 12 Performance Tickets | 80.00 | Spouse used one of two tickets | 40.00 |
| Apr-13 | JOHN HUTTON | 2 Tickets for Huttonville United Church Ham Dinner | 30.00 | Spouse used one of two tickets | 15.00 |
| May-13 | ROTARY CLUB OF BRAMPTON - HEART | 8 Tickets For Annual Poor Boys & Girls Luncheon | 280.00 | Spouse used one of eight tickets | 35.00 |
| May-13 | JOHN HUTTON | Norval U.C. Chicken BBQ | 30.00 | Spouse used one of two tickets | 15.00 |
| May-13 | Rose Theatre | 2 Senior Subscriptions Rose Orchestra | 396.00 | Spouse used one of two tickets at six separate events | 198.00 |
| Jul-13 | Rose Theatre | Tickets for The Santaland Diaries & 13/14 Subscription | 534.50 | Spouse used one of two tickets at six separate events | 267.25 |
| Oct-13 | ROSE THEATRE | Returned tickets for Jesse Cook & Santaland Diaries | (149.50) | Tickets returned | (74.75) |
| Aug-13 | JOHN HUTTON | Chingacousy Lions Annual Steak BBQ - 2 Tickets | 40.00 | Spouse used one of two tickets | 20.00 |
| Sep-13 | ROSE THEATRE | 2 Tks C. Hadfield Nov 28/13 | 121.00 | Spouse used one of two tickets | 60.50 |
| Oct-13 | JOHN HUTTON | 2 Tickets for Union Presbyterian Church | 30.00 | Spouse used one of two tickets | 15.00 |
| Oct-13 | FEDERATION OF FILIPINO CANADIANS | 3 Tickets Harvest Breakfast | 75.00 | Spouse used one of three tickets | 25.00 |
| Oct-13 | SHARE AGRICULTURE FOUNDATION | 2 Tickets for SHARE's Annual Dinner | 150.00 | Spouse used one of two tickets | 75.00 |
| Apr-13 | Rose Theatre | Rose Summer Theatre Tickets | 217.00 | Spouse used one of two tickets at four separate events. | 108.50 |
| Oct-13 | BRAMPTON BEAST HOCKEY CLUB | Founders Club Seats | 1,315.15 | Season's tickets purchased. Councillor attended games with spouse and friends and gave some tickets to community volunteers. No specific record of attendees. | 657.58 |
| Dec-11 | BELL CANADA | Dec 2/11 | 106.67 | Expense paid twice. | - |
| Dec-11 | JOHN HUTTON | Bell Canada - Dec/11 | 106.67 | Expense paid twice. | 106.67 |
| Dec-10 | 407 ETR CONCESSION COMPANY | Jan 1/11 | 35.78 | Councillor has identified and reimbursed personal charges | 28.15 |

Schedule 5

The Corporation of the City of Brampton

Councillor Term of Council Expense Transactions of John Hutton

That do not comply, may not comply or did not have sufficient information to determine compliance with Policy and Procedures

| Date (Note 1) | Vendor Name (Note 1) | Description of Expense (Note 1) | Amount (Note 1) | Deloitte Finding | Expense Policy Breach Amount |
|--|-----------------------------|---|--------------------|--|---------------------------------|
| <u>Breach of Expense Policy (continued)</u> | | | | | |
| Apr-11 | 407 ETR CONCESSION COMPANY | Apr 1/11 | 28.72 | Councillor has identified and reimbursed personal charges | 16.79 |
| May-11 | 407 ETR CONCESSION COMPANY | May 1/11 | 74.71 | Councillor has identified and reimbursed personal charges | 17.63 |
| Jun-11 | 407 ETR CONCESSION COMPANY | Jun 1/11 | 57.26 | Councillor has identified and reimbursed personal charges | 17.82 |
| Dec-11 | 407 ETR CONCESSION COMPANY | Dec 1/11 | 35.79 | Councillor has identified and reimbursed personal charges | 20.28 |
| Jan-12 | 407 ETR CONCESSION COMPANY | Jan 1/12 | 42.72 | Councillor has identified and reimbursed personal charges | 41.38 |
| Feb-12 | 407 ETR CONCESSION COMPANY | Feb 1/12 | 67.54 | Councillor has identified and reimbursed personal charges | 29.79 |
| Apr-12 | 407 ETR CONCESSION COMPANY | Apr 1/12 | 35.55 | Councillor has identified and reimbursed personal charges | 17.90 |
| May-12 | 407 ETR CONCESSION COMPANY | May 1/12 | 52.87 | Councillor has identified and reimbursed personal charges | 39.92 |
| Nov-12 | 407 ETR CONCESSION COMPANY | Nov 1/12 | 7.36 | Councillor has identified and reimbursed personal charges | 6.87 |
| Oct-13 | 407 ETR CONCESSION COMPANY | 407 ETR-Oct/13 Acct# 094 733 013 | 24.08 | Councillor has identified and reimbursed personal charges | 21.63 |
| Oct-13 | 407 ETR CONCESSION COMPANY | 407 ETR-Oct/13 Acct#891 440 374 | 133.88 | Councillor has identified and reimbursed personal charges | 122.42 |
| Mar-14 | John Hutton | Reimbursement of 407 | (414.19) | Reimbursement of personal portion of 407 bills from 2011 to January 2014 | (414.19) |
| Dec-13 | EDC031 | Souvenir - Apr 12, 2013 | 258.88 | Donation exceeds limit of \$250. | 8.88 |
| <u>Possible Breach of Expense Policy</u> | | | | | |
| Dec-10 | WALRUS | Subscription - 2 years | 47.75 | Subscription may not be relevant to councillor's role | |
| Feb-11 | AMEX - READER'S DIGEST | Subscription | 46.28 | Subscription may not be relevant to councillor's role | |
| Apr-11 | CANADA'S HISTORY | Subscription | 29.02 | Subscription may not be relevant to councillor's role | |
| Aug-11 | NATIONAL GEOGRAPHIC SOCIETY | One Year Subscription | 56.99 | Subscription may not be relevant to councillor's role | |
| Nov-11 | READER'S DIGEST | Subscription Renewal | 41.68 | Subscription may not be relevant to councillor's role | |
| Jan-12 | CANADIAN GEOGRAPHIC | 2 Year Subscription | 28.50 | Subscription may not be relevant to councillor's role | |
| Apr-12 | CANADA'S HISTORY | One Year Subscription | 29.02 | Subscription may not be relevant to councillor's role | |
| May-12 | AMEX - READER'S DIGEST | Subscription | 26.40 | Subscription may not be relevant to councillor's role | |
| Aug-12 | NATIONAL GEOGRAPHIC SOCIETY | Annual subscription | 56.99 | Subscription may not be relevant to councillor's role | |
| Aug-13 | NATIONAL GEOGRAPHIC SOCIETY | National Geographic Sub until Dec/13 | 23.76 | Subscription may not be relevant to councillor's role | |
| Dec-13 | NATIONAL GEOGRAPHIC SOCIETY | National Geographic subscripton | 33.22 | Subscription may not be relevant to councillor's role | |
| <u>Not Enough Information to determine Compliance with Expense Policy</u> | | | | | |
| Nov-12 | JOHN HUTTON | Communities in Bloom - National Awards & Symposiurr | 374.12 | Invoice not found | |
| Nov-12 | JOHN HUTTON | Communities in Bloom - National Awards & Symposiurr | 482.00 | Invoice not found | |
| Nov-12 | JOHN HUTTON | Communities in Bloom - National Awards & Symposiurr | 330.02 | Invoice not found | |
| Dec-11 | ECDEV0008 | June 29 - Councillor Hutton - City Souvenirs | 186.81 | Beneficiary and purpose of donation is not known | |
| Dec-11 | ECDEV0009 | November 01- [redacted] - City Souvenirs | 105.69 | Beneficiary and purpose of donation is not known | |
| Dec-11 | ECDEV0009 | October 18 - [redacted] - City Souvenirs | 171.47 | Beneficiary and purpose of donation is not known | |
| Jun-11 | ECDEV0005 | May 11 - Councillor John Hutton - City Souvenirs | 58.80 | Beneficiary and purpose of donation is not known | |
| Jun-11 | ECDEV0005 | May 19 - Councillor John Hutton - City Souvenirs | 192.51 | Beneficiary and purpose of donation is not known | |
| Dec-11 | ECDEV0009 | November 01- [redacted] - City Souvenirs | 105.69 | Beneficiary and purpose of donation is not known | |
| Dec-11 | ECDEV0008 | July 21 - Councillor John Hutton - City Souvenirs | 200.79 | Beneficiary and purpose of donation is not known | |

Notes

(1) Source: City of Brampton public report on Term of Council Expenses

Schedule 6

The Corporation of the City of Brampton

Councillor Term of Council Expense Transactions of Gael Miles

That do not comply, may not comply or did not have sufficient information to determine compliance with Policy and Procedures

| Date (Note 1) | Vendor Name (Note 1) | Description of Expense (Note 1) | Amount (Note 1) | Deloitte Finding | Expense Policy Breach Amount |
|--|-------------------------------|---|--------------------|--|---------------------------------|
| Breach of Expense Policy | | | | | |
| Jun-11 | ROTARY CLUB OF BRAMPTON SOUTH | Lobster & Chicken Dinner - fundraising project | 300.00 | Spouse used one of two tickets. | 150.00 |
| May-12 | AMEX - BBOT | Business Person of the year Gala | 612.36 | Family used three of six tickets (spouse and daughters) | 306.18 |
| Oct-12 | ROSE THEATRE | 4 Tickets - Rose Orchestra Gala | 600.00 | Spouse used one of four tickets. | 150.00 |
| Dec-12 | Gael Miles | Rotary Fundraiser | 250.00 | Spouse used one of two tickets. | 125.00 |
| Jul-13 | Gael Miles | 4 tickets for Rotary Club Brampton South | 300.00 | Spouse used one of four tickets | 75.00 |
| Apr-12 | MARKETING PAD INC | Web Hosting Fee | 50.88 | Static website last used for election campaign. Charge should be \$172.99. | 172.99 |
| Apr-13 | MARKETING PAD INC | Hosting Website | 172.99 | Static website last used for election campaign | 172.99 |
| Dec-13 | Gael Miles | Miles - National Safety Conference Chicago - mileage | 711.92 | Mileage claim not reduced by 160km to reflect car allowance | 83.20 |
| Feb-13 | ROGERS AT&T WIRELESS | Jan 1/13 | 155.80 | Personal calls \$4 not reimbursed. Councillor stated she intends to reimburse | 4.00 |
| Jul-13 | ROGERS AT&T WIRELESS | Jul1/13 | 131.03 | Personal calls \$4 not reimbursed. Councillor stated she intends to reimburse | 3.50 |
| Aug-13 | ROGERS AT&T WIRELESS | Aug1/13 | 152.97 | Personal calls \$10 not reimbursed. Councillor stated she intends to reimburse | 10.00 |
| Dec-13 | Gael Miles | Miles - National Safety Conference Chicago - Per diem | 425.00 | Per diem claimed for lunch that was available at the conference. | 15.00 |
| Breach of Purchasing Card Agreement | | | | | |
| May-13 | ROSE THEATRE | Purchased 6 Tickets to Natalie McMaster | 379.52 | Card used for personal purchase. Spouse used one of four tickets. | |
| May-13 | Gael Miles | Reimbursed from 2 Tickets to Natalie McMaster | (150.00) | Reimbursement of two tickets purchased for personal use. | |
| Sep-13 | P-CARD HOLDING | Personal item - reimbursed | 90.05 | Card used for personal purchase. | |
| Sep-13 | Gael Miles | Re-imbursement for Personal item on P-Card | (90.05) | Reimbursement of personal purchase. | |
| Dec-13 | P-CARD - STAPLES | Staples personal items | 30.07 | Card used for personal purchase. | |
| Dec-13 | P-CARD - STAPLES | Personal item - reimbursed | 116.26 | Card used for personal purchase. | |
| Dec-13 | P-CARD - STAPLES | Staples Credit | (41.66) | Reimbursement of personal purchase. | |
| Dec-13 | Gael Miles | Re-imbursement for personal item purchased from Staples | (104.67) | Reimbursement of personal purchase. | |
| Breach of American Express Corporate Card Program Policies and Procedures | | | | | |
| May-11 | AMEX - PICKLE BARRELL | Business meeting w' [redacted] | 110.28 | Card used for personal purchase (portion of expense) | |
| May-11 | Gael Miles | Reimbursement of Personal Expense | (26.99) | Reimbursement of personal portion of the meal (alcohol) | |
| Jun-11 | AMEX - AIR CANADA | Personal Expense | 410.87 | Card used for personal purchase. | |
| Jun-11 | Gael Miles | Reimbursement of Personal Expense | (410.87) | Reimbursement of personal purchase. | |
| Jun-11 | AMEX - AIR CANADA | Personal Expense -[redacted] | 781.42 | Card used for personal purchase. | |
| Jun-11 | [redacted] | Reimbursement of Personal Expense | (781.42) | Reimbursement of personal purchase. | |
| Aug-11 | AMEX - AIR CANADA | Trip to Sweden - [redacted] | 1,336.06 | Card used for personal purchase. | |
| Aug-11 | Gael Miles | Reimbursement of Airfare for spouse | (1,336.06) | Reimbursement of personal purchase. | |
| Apr-13 | Amex | [redacted] Airfare - to be R | 545.87 | Card used for personal purchase. | |
| Apr-13 | Amex | [redacted] Travel Insurance | 70.00 | Card used for personal purchase. | |
| Apr-13 | Re-Imbursement for [redacted] | Re-Imbursement for [redacted] | (615.87) | Reimbursement of personal purchase. | |

Schedule 6

The Corporation of the City of Brampton

Councillor Term of Council Expense Transactions of Gael Miles

That do not comply, may not comply or did not have sufficient information to determine compliance with Policy and Procedures

| Date (Note 1) | Vendor Name (Note 1) | Description of Expense (Note 1) | Amount (Note 1) | Deloitte Finding | Expense Policy Breach Amount |
|------------------|-------------------------|------------------------------------|--------------------|------------------|---------------------------------|
|------------------|-------------------------|------------------------------------|--------------------|------------------|---------------------------------|

Not Enough Information to determine Compliance with Expense Policy

| | | | | | |
|--------|----------------------------|---|--------|--|--|
| Dec-10 | AMEX - VANDERBURGH FLOWERS | Thank you Flowers | 69.20 | Beneficiary and purpose of donation is not known | |
| Oct-11 | AMEX - LAZIO FLORISTS | Florist | 90.06 | Beneficiary and purpose of donation is not known. | |
| Dec-11 | ECDEV0009 | October 17 - Councillor Miles - City Souvenirs | 93.19 | Beneficiary and purpose of donation is not known | |
| Dec-11 | ECDEV0010 | November 30 - Councillor Miles - City Souvenirs | 206.22 | Beneficiary and purpose of donation is not known | |
| May-13 | ROSE THEATRE | 7 tickets for Brampton Arts in Bloom | 323.01 | No specific record of attendees. Councillor believes it to be an error on part of booking agent. | |
| May-11 | GAEL MILES | Business Expense | 152.68 | Meals - no specific record of attendees | |
| Nov-11 | GAEL MILES | Reimbursement of meal expenses | 72.77 | Meal - no specific record of attendees | |

Notes

(1) Source: City of Brampton public report on Term of Council Expenses

Schedule 7

The Corporation of the City of Brampton

Councillor Term of Council Expense Transactions of Elaine Moore

That do not comply, may not comply or did not have sufficient information to determine compliance with Policy and Procedures

| Date (Note 1) | Vendor Name (Note 1) | Description of Expense (Note 1) | Amount (Note 1) | Deloitte Finding | Expense Policy Breach Amount |
|---|------------------------------|--|--------------------|---|---------------------------------|
| <u>Breach of Expense Policy</u> | | | | | |
| Jan-11 | ROBBIE BURNS | Dinner Dance - Jan 29/11 | 400.00 | Spouse used one of eight tickets. No information on use of other tickets | 50.00 |
| Mar-11 | UNITED ACHIEVERS' CLUB | Celebrity Men Who Cook - Table of 8 | 320.00 | Spouse used one of eight tickets. No information on use of other tickets | 40.00 |
| Oct-11 | BRAMPTON ACCCC | Christmas Party - Table of 8 | 320.00 | Spouse used one of eight tickets. No information on use of other tickets | 40.00 |
| Feb-12 | AMEX - LORNE SCOTS | Robbie Burns Dinner Dance Tickets | 331.10 | Tickets used by family including spouse. Other non-family attendees. | 124.16 |
| Apr-12 | TH-12-15 | Brampton Symphony Orchestra Tickets - Order # 299057 May 5/12 | 320.00 | Tickets used by family including spouse. Other non-family attendees. | 80.00 |
| Jun-12 | TJ TH-12-40 | Tickets for Brampton Global jazz & Blues Festival Series | 456.00 | Spouse used one of four tickets at three separate events. | 114.00 |
| Feb-13 | UNITED ACHIEVERS' CLUB | Celebrity Chef - 2 Tickets | 90.00 | Spouse used one of two tickets | 45.00 |
| Mar-13 | AMEX - LORNE SCOTS | Robbie Burns Dinner Dance Tickets | 180.00 | Spouse used one of four tickets | 45.00 |
| Mar-13 | AMEX - WOHC FOUNDATION | Toronto Maple Leafs Alumni Game | 60.00 | Spouse used one of four tickets | 15.00 |
| Jun-13 | BRAMPTON BEAST HOCKEY CLUB | Founder Club Seats | 1,315.15 | Spouse used three tickets. Remainder of games donated to specific community group | 65.76 |
| Oct-12 | OLIVE BRANCH OF HOPE | Celebrate Life Fundraiser | 300.00 | Family members used two tickets | 75.00 |
| Oct-13 | BRAMPTON ACCCC | Table Of 8 - Xmas Party | 160.00 | Cost includes personal tickets | 80.00 |
| Nov-13 | ELAINE MOORE - REIMBURSEMENT | Re-imburement for ACCC tickets | (80.00) | Reimbursement for personal tickets | (80.00) |
| <u>Breach of American Express Corporate Card Program Policies and Procedures</u> | | | | | |
| Feb-12 | AMEX - STEMS CUSTOM FLORALS | Personal Expense | 91.53 | Card used for personal purchase. | |
| Feb-12 | ELAINE MOORE | Personal Reimbursement - Stems Floral | (91.53) | Reimbursement of personal purchase. | |
| <u>Breach of Purchasing By-Law</u> | | | | | |
| Sep-11 | LAKEFRONT GRAPHIX TECHNOLOGY | Garden Appreciation Signs | 4,347.70 | Total invoice amount \$9,656 including taxes exceeds the purchasing limit of \$5,000. Cost split with Councillor Gibson. | |
| <u>Not Enough Information to determine Compliance with Expense Policy</u> | | | | | |
| Apr-11 | ECDEV0001 | Jan 25 - Councillor Moore - City Souvenirs | 25.95 | Beneficiary and purpose of donation is not known. | |
| Dec-13 | EDC031 | Souvenir - Feb 1, 2013 | 12.62 | Beneficiary and purpose of donation is not known. | |
| Sep-11 | ECDEV0007 | July 6 - Councillor Moore - City Souvenirs | 602.82 | Beneficiary and purpose of donation is not known. | |
| <u>Error</u> | | | | | |
| Dec-11 | ECDEV0010 | December 1 - Councillor Moore - City Souvenirs | 27.93 | Souvenirs incorrectly charged to Councillor Moore. Donation relates to Councillor Callahan | |

Notes

(1) Source: City of Brampton public report on Term of Council Expenses

Schedule 8

The Corporation of the City of Brampton

Councillor Term of Council Expense Transactions of Paul Palleschi

That do not comply, may not comply or did not have sufficient information to determine compliance with Policy and Procedures

| Date (Note 1) | Vendor Name (Note 1) | Description of Expense (Note 1) | Amount (Note 1) | Deloitte Finding | Expense Policy Breach Amount |
|------------------|-------------------------|------------------------------------|--------------------|------------------|---------------------------------|
|------------------|-------------------------|------------------------------------|--------------------|------------------|---------------------------------|

Breach of Expense Policy

| | | | | | |
|--------|----------------------------|---------------------------------|------------|--|------------|
| May-13 | BRAMPTON BEAST HOCKEY CLUB | 2 Seats for Founders Club | 1,315.15 | Personal purchase of seasons tickets | 1,315.15 |
| Nov-13 | PAUL PALLESCHI | Reimbursement for Beast Tickets | (1,315.15) | Reimbursement of personal purchase. Reimbursement should be \$1,460. | (1,315.15) |

Not Enough Information to determine Compliance with Expense Policy

| | | | | |
|--------|--|-------------------------------------|--------|---|
| Oct-11 | SUNNYBROOK FOUNDATION | Fundraiser @ Antica Osteria | 270.00 | No specific record regarding use of tickets |
| Jan-12 | WILLIAM OSLER HEALTH SYSTEM FOUNDATION | Hockey Night for Osler - Jan 18/12 | 120.00 | No specific record of attendees |
| Aug-12 | PAUL PALLESCHI | Art of Jazz - Aug 10 Dinner Expense | 187.52 | No specific record of attendees |
| Feb-13 | SKATE CANADA BRAMPTON-CHINGUACOUSY | Event Program Sponsorship | 500.00 | No specific record of attendees |

Notes

(1) Source: City of Brampton public report on Term of Council Expenses

Schedule 9

The Corporation of the City of Brampton

Councillor Term of Council Expense Transactions of John Sanderson

That do not comply, may not comply or did not have sufficient information to determine compliance with Policy and Procedures

| Date (Note 1) | Vendor Name (Note 1) | Description of Expense (Note 1) | Amount (Note 1) | Deloitte Finding | Expense Policy Breach Amount |
|--|----------------------------------|---|--------------------|--|---------------------------------|
| Breach of Expense Policy | | | | | |
| Feb-11 | [redacted] | Beat The Mid Winter Blue IV - Fundraiser | 190.00 | Spouse used one of two tickets | 95.00 |
| Mar-11 | GRACE UNITED CHURCH | 2 Tickets for Grace United Fundraiser | 80.00 | Spouse used one of two tickets | 40.00 |
| Jul-11 | TH-11-25 | KABAKOS Theatre Tickets - Dec 9/11 | 360.00 | Spouse used one of two tickets; Councilor stated he intends to reimburse | 180.00 |
| Aug-11 | THE-11-38 | Tickets for Andre Phillippe Gagnon | 273.20 | Spouse used one of two tickets; Councilor stated he intends to reimburse | 136.60 |
| Jan-12 | LORNE SCOTS PIPES & DRUMS | Tickets for Robbie Burns Dinner Dance | 83.90 | Spouse used one of two tickets | 41.95 |
| Feb-12 | To Reverse 2011 Prepaid Expens | Clergy Appreciation Dinner | 80.00 | Spouse used one of two tickets | 40.00 |
| Mar-12 | AMEX - ROSE THEATRE | Theatre Tickets | 102.89 | Spouse used one of two tickets; Councilor stated he intends to reimburse | 51.45 |
| Apr-12 | GRACE UNITED CHURCH | Annual Fundraising dinner - Apr 14/12 | 135.00 | Spouse used one of three tickets | 45.00 |
| May-12 | TJ THEATRE 12-29 | 2 Tickets for Wonderful World of Christmas | 197.00 | Spouse used one of two tickets | 98.50 |
| Oct-12 | HEART LAKE ROTARY | Black Tie/Blue Jeans Event | 250.00 | Spouse used one of two tickets | 125.00 |
| Dec-12 | AMEX - LORNE SCOTS | Robbie Burns Dinner and Dance | 90.00 | Spouse used one of two tickets | 45.00 |
| Jan-13 | FEDERATION OF FILIPINO CANADIANS | Filipino Dinner and Dance | 80.00 | Spouse used one of two tickets | 40.00 |
| Mar-13 | AMEX - LORNE SCOTS | Robbie Burns Dinner and Dance | 135.00 | Spouse used one of three tickets | 45.00 |
| Dec-13 | LORNE SCOTS PIPES & DRUMS | Robbie Burn Dinner & Dance | 90.00 | Spouse used one of two tickets | 45.00 |
| Dec-12 | JOHN SANDERSON | Parking - Hospital Meeting | 15.00 | Expense claimed for personal purchase | 15.00 |
| Dec-12 | JOHN SANDERSON | Hospital Parking | 99.96 | Expense claimed for personal purchase | 99.96 |
| Feb-13 | JOHN SANDERSON | Parking Charges - Civic Hospital | 75.62 | Expense claimed for personal purchase | 75.62 |
| Mar-13 | JOHN SANDERSON | Hospital Parking/407 ETR | 59.18 | Expense claimed for personal purchase | 59.18 |
| May-13 | JOHN SANDERSON | Parking-Brampton Civic Hospital | 78.35 | Expense claimed for personal purchase | 78.35 |
| Dec-13 | JOHN SANDERSON | Reimbursement for parking at Brampton Civic Hospital | (328.11) | Reimbursement of personal purchase. | (328.11) |
| Breach of Purchasing Card Agreement | | | | | |
| Sep-13 | P-CARD AIR CANADA | Airfare to AMO conference - personal to be reimbursed | 506.00 | Card used for personal purchase | |
| Dec-13 | JOHN SANDERSON | Reimbursement Spousal Airfare | (506.00) | Reimbursement of personal purchase. | |
| Sep-13 | P-CARD AIR CANADA | Seat selection for flight to Ottawa - personal to be reimbursed | 36.63 | Card used for personal purchase | |
| Dec-13 | JOHN SANDERSON | Reimbursement Spousal Airfare | (36.63) | Reimbursement of personal purchase. | |
| Breach of American Express Corporate Card Program Policies and Procedures | | | | | |
| Apr-11 | AMEX - WEST JET AIRLINES | FCM - Airline - Spouse | 444.77 | Card used for personal purchase | |
| Apr-11 | JOHN SANDERSON | Reimbursement of Personal Expense | (444.77) | Reimbursement of personal purchase. | |
| Jul-11 | AMEX - LAZIO FLORISTS | Personal Expense | 250.74 | Card used for personal purchase | |
| Aug-11 | JOHN SANDERSON | Reimburesment of Personal Expense | (282.50) | Reimbursement of personal purchase. | |
| Dec-11 | AMEX - WEST JET AIRLINES | FCM - Airfare - Spouse | 103.25 | Card used for personal purchase - Not reimbursed | |
| Dec-11 | AMEX - VANWEES MOSTLY ROSES | Personal Expense | 45.20 | Card used for personal purchase | |
| Jan-12 | JOHN SANDERSON | Reimbursement of Personal Expense | (45.20) | Reimbursement of personal purchase | |

Schedule 9

The Corporation of the City of Brampton

Councillor Term of Council Expense Transactions of John Sanderson

That do not comply, may not comply or did not have sufficient information to determine compliance with Policy and Procedures

| Date (Note 1) | Vendor Name (Note 1) | Description of Expense (Note 1) | Amount (Note 1) | Deloitte Finding | Expense Policy Breach Amount |
|---|-------------------------|--|--------------------|---|---------------------------------|
| Not Enough Information to determine Compliance with Expense Policy | | | | | |
| Jun-11 | BRAMPTON BATTALION | 2011-2012 Season Tickets | 909.54 | Seasons Tickets provided - No specific record of use of tickets (not tracked) | |
| Apr-12 | BRAMPTON BATTALION | Season Tickets - 2012 - 2013 | 927.54 | Seasons Tickets provided - No specific record of use of tickets (not tracked) | |
| Apr-13 | BRAMPTON BEAST | Founder Club Season Tickets | 657.58 | Seasons Tickets provided - No specific record of use of tickets (not tracked) | |
| Apr-12 | JOHN SANDERSON | Brampton Battalion Play Off Tickets | 33.43 | No specific record of use of tickets | |
| Dec-12 | BRAMPTON BATTALION | OHL Tickets | 63.05 | No specific record of use of tickets | |
| Apr-12 | JOHN SANDERSON | Breakfast meeting | 33.99 | No specific record of attendees | |
| Apr-11 | ECDEV0001 | Jan 23 - Councillor Sanderson - City Souvenirs | 28.10 | Beneficiary and purpose of donation is not known | |
| Jun-11 | ECDEV0004 | Apr 8 - Councillor John Sanderson - City Souvenirs | 18.16 | Beneficiary and purpose of donation is not known | |
| Jun-11 | ECDEV0004 | Apr 8 - Councillor John Sanderson - City Souvenirs | 24.70 | Beneficiary and purpose of donation is not known | |
| Jun-11 | ECDEV0005 | May 11 - Councillor Bob Callah - City Souvenirs | 53.01 | Beneficiary and purpose of donation is not known | |
| Jun-11 | ECDEV0005 | June 1 - Councillor John Sanderson - City Souvenirs | 18.83 | Beneficiary and purpose of donation is not known | |
| Sep-11 | ECDEV0007 | June 17 - Councillor Sanderson - City Souvenirs | 86.50 | Beneficiary and purpose of donation is not known | |
| Sep-11 | ECDEV0007 | June 30 - Councillor Sanderson - City Souvenirs | 101.60 | Beneficiary and purpose of donation is not known | |
| Sep-11 | ECDEV0007 | July 9 - councillor Sanderson - City Souvenirs | 104.85 | Beneficiary and purpose of donation is not known | |
| Dec-11 | ECDEV0008 | August 16 - Councillor Sanderson - City Souvenirs | 41.56 | Beneficiary and purpose of donation is not known | |
| Dec-11 | ECDEV0008 | August 18 - Councillor Sanderson - City Souvenirs | 29.46 | Beneficiary and purpose of donation is not known | |
| Dec-11 | ECDEV0008 | August 29 - councillor Sanderson - City Souvenirs | 50.21 | Beneficiary and purpose of donation is not known | |
| Dec-11 | ECDEV0009 | September 27 - Councillor Sanderson - City Souvenirs | 58.30 | Beneficiary and purpose of donation is not known | |
| Dec-11 | ECDEV0009 | September 1 - Councillor Sanderson - City Souvenirs | 58.82 | Beneficiary and purpose of donation is not known | |
| Dec-11 | ECDEV0010 | November 23 - [redacted] - City Souvenirs | 9.46 | Beneficiary and purpose of donation is not known | |
| Dec-11 | ECDEV0010 | December 1 - Councillor Sanderson - City Souvenirs | 27.93 | Beneficiary and purpose of donation is not known | |
| Dec-11 | ECDEV0010 | December 1 - Councillor Sanderson - City Souvenirs | 28.48 | Beneficiary and purpose of donation is not known | |
| Dec-12 | ECDEV0002 DEC 2012 | May 8 - [redacted] - City Souvenirs | 70.08 | Beneficiary and purpose of donation is not known | |
| Dec-12 | ECDEV0002 DEC 2012 | July 18 - [redacted] - City Souvenirs | 46.52 | Beneficiary and purpose of donation is not known | |
| Dec-12 | ECDEV0003 DEC 2012 | Oct 4 - C. Sanderson - City Souvenirs | 47.32 | Beneficiary and purpose of donation is not known | |
| Dec-12 | ECDEV0003 DEC 2012 | Oct 26 - [redacted] - City Souvenirs | 102.29 | Beneficiary and purpose of donation is not known | |
| Dec-13 | EDC031 | Souvenir - Apr 12, 2013 | 56.02 | Beneficiary and purpose of donation is not known | |
| Dec-13 | EDC031 | Souvenir - Apr 12, 2013 | 58.77 | Beneficiary and purpose of donation is not known | |
| Dec-13 | EDC031 | Souvenir - Apr 12, 2013 | 94.13 | Beneficiary and purpose of donation is not known | |
| Dec-13 | EDC031 | Souvenir - Apr 12, 2013 | 49.75 | Beneficiary and purpose of donation is not known | |

Notes

(1) Source: City of Brampton public report on Term of Council Expenses

Schedule 10

The Corporation of the City of Brampton

Councillor Term of Council Expense Transactions of John Sprovieri

That do not comply, may not comply or did not have sufficient information to determine compliance with Policy and Procedures

| Date (Note 1) | Vendor Name (Note 1) | Description of Expense (Note 1) | Amount (Note 1) | Deloitte Finding | Expense Policy Breach Amount |
|---------------------------------|--|--|--------------------|--|---------------------------------|
| Breach of Expense Policy | | | | | |
| Mar-11 | FILIPINO ATHLETIC ASSOCIATION OF | Dinner Dance Tickets - Feb 16/11 | 50.00 | Spouse used one of two tickets | 25.00 |
| Feb-12 | I ROCK PINK CANCER RELIEF INC | Sponsorship | 500.00 | Spouse used one of ten tickets | 50.00 |
| May-12 | ST MARGUERITE D'YOUVILLE PARISH | Benefit Dinner Dance | 185.00 | Spouse used one of two tickets | 92.50 |
| May-13 | ST MARGUERITE D'YOUVILLE PARISH | Tickets For Fr. James Tobin 50th Anniversary Event | 130.00 | Spouse used one of two tickets | 65.00 |
| Jul-13 | WILLIAM OSLER HEALTH SYSTEM FOUNDATION | Osler Foundation Benefit Concert | 500.00 | Spouse used one of two tickets | 250.00 |
| Dec-13 | JOHN SPROVIERI | Meals per diem for India trade mission | 1,275.00 | Three meals per day claimed before trip. Trip Itinerary indicates that many meals were provided on Trade Mission | 75.00 |

Not Enough Information to determine Compliance with Expense Policy

| | | | | | |
|--------|------------|--|--------|---|--|
| Jun-11 | ECDEV0004 | Apr 4 - Councillor John Sprovieri - City Souvenirs | 52.89 | Beneficiary and purpose of donation is unknown | |
| Dec-11 | ECDEV0008 | February 23 - Councillor Sprovier - City Souvenirs | 197.28 | Beneficiary and purpose of donation is unknown | |
| Dec-11 | ECDEV0008 | August 29 - councillor Sprovieri - City Souvenirs | 106.74 | Beneficiary and purpose of donation is unknown | |
| Dec-11 | ECDEV0008 | August 29 - councillor Sprovieri - City Souvenirs | 94.27 | Beneficiary and purpose of donation is unknown | |
| Dec-11 | ECDEV0010 | August 24 - Eveleen Plant - City Souvenirs | 199.24 | Beneficiary and purpose of donation is unknown | |
| Dec-13 | EDC031 | Souvenir - Mar 4, 2013 | 55.86 | Beneficiary and purpose of donation is unknown | |
| Dec-13 | EDC031 | Souvenir - Jul 30, 2013 | 142.56 | Beneficiary and purpose of donation is unknown | |
| Dec-13 | EDC031 | Souvenir - Jul 30, 2013 | 7.78 | Beneficiary and purpose of donation is unknown | |
| Dec-13 | EDC031 | Souvenir - Sep 9, 2013 | 100.21 | Beneficiary and purpose of donation is unknown | |
| Dec-11 | PRINTDEC11 | Inhouse printing | 749.86 | Purpose of internal printing charges is not known | |

Notes

(1) Source: City of Brampton public report on Term of Council Expenses

Schedule 11

The Corporation of the City of Brampton

Mayor's Business Expense and Office Expense Transactions

That do not comply, may not comply or did not have sufficient information to determine compliance with Policy and Procedures

| Date (Note 1) | Vendor Name (Note 1) | Description of Expense (Note 1) | Expense Incurred by | Amount (Note 1) | Deloitte Finding | Expense Policy Breach Amount |
|--|----------------------------|--|------------------------|--------------------|---|---------------------------------|
| Breach of Expense Policy | | | | | | |
| May-11 | BELL MOBILITY CELLULAR INC | 4168060421 | Employee 2 | 96.62 | \$42.31 in roaming data usage paid back by Chief of Staff in June 2014 | 42.31 |
| Apr-12 | ROGERS AT&T WIRELESS | Mar 1/12 | Mayor Fennell | 682.62 | Includes \$35 for 7 IQ Quizzes | 35.00 |
| May-12 | ROGERS AT&T WIRELESS | May 1/12 | Mayor Fennell | 322.49 | Includes \$35 for 7 IQ Quizzes | 35.00 |
| May-12 | ROGERS AT&T WIRELESS | Apr 1/12 | Mayor Fennell | 341.98 | Includes \$35 for 7 IQ Quizzes | 35.00 |
| Jun-12 | ROGERS AT&T WIRELESS | Jun 1/12 | Mayor Fennell | 311.78 | Includes \$25 for 5 IQ Quizzes | 25.00 |
| Jul-12 | ROGERS AT&T WIRELESS | Jul 1/12 - Ipad | Mayor Fennell | 218.43 | Includes \$20 for 4 IQ Quizzes | 20.00 |
| Oct-12 | COB TRANSFER JOURNAL | Flight Passes - correction | Mayor Fennell | 1,847.00 | Use of flight passes | 1,847.00 |
| Oct-12 | ROGERS AT&T WIRELESS | Sep 1/12 - Ipad | Mayor Fennell | 442.87 | Includes \$20 for 4 IQ Quizzes | 20.00 |
| Oct-12 | ROGERS AT&T WIRELESS | Oct 1/12 - Ipad | Mayor Fennell | 309.50 | Includes \$25 for 5 IQ Quizzes | 25.00 |
| Nov-12 | ROGERS AT&T WIRELESS | Nov 1/12 | Mayor Fennell | 249.42 | Includes \$20 for 4 IQ Quizzes | 20.00 |
| Dec-12 | ROGERS AT&T WIRELESS | Dec 1/12 | Mayor Fennell | 445.67 | Includes \$5 for IQ Quiz | 5.00 |
| Jul-12 | BELL MOBILITY CELLULAR INC | 4168060421 | Employee 2 | 320.29 | \$197.02 in other charges and roaming data usage paid back by Employee 2 in November 2012 | 197.02 |
| Nov-12 | Point Of Sale Revenue | | Employee 2 | (197.02) | Reimbursement of personal portion of cell phone usage | (197.02) |
| Jun-14 | Point Of Sale Revenue | Mobile Charges 2011 | Employee 2 | (42.31) | Repayment of \$42.31 in roaming data usage from May 2011 | (42.31) |
| Breach of American Express Corporate Card Program Policies and Procedures | | | | | | |
| Jan-12 | January Amex | Fairmont Queen Elizabeth | Employee 4 | 330.82 | Card used for personal expense | |
| Jun-12 | | Point Of Sale Revenue | Employee 4 | (330.82) | Reimbursement of personal expense | |
| Dec-12 | December Amex | Homesense | Employee 1 | 53.53 | Card used for personal expense | |
| Jan-13 | | Point Of Sale Revenue | Employee 1 | (53.53) | Reimbursement of personal expense | |
| May-12 | Office Expense | Apple iTunes Store, Jan-31, Feb-12 | Mayor Fennell | 4.05 | Card used for personal expense | |
| May-12 | POS Revenue | Susan Fennell, Reimbursement of Personal exp. | Mayor Fennell | (4.06) | Reimbursement of personal expense | |
| Jun-12 | AMEX - APPLE ITUNES | IPAD Application | Mayor Fennell | 1.12 | Card used for personal expense | |
| Jun-12 | POS Revenue | | Mayor Fennell | (1.12) | Reimbursement of personal expense | |
| Aug-12 | Susan Fennell - Amex | Pescatore's Fish House, Victoria | Mayor Fennell | 81.44 | Card used for personal expense | |
| Sep-12 | POS Revenue | Susan Fennell, Reimbursement of Personal exp. | Mayor Fennell | (81.44) | Reimbursement of personal expense | |
| Aug-13 | Susan Fennell - Amex | Avis.com | Mayor Fennell | 426.41 | Card used for personal expense | |
| Sep-13 | Susan Fennell - Amex | Avis.com | Mayor Fennell | (185.40) | Card used for personal expense | |
| Oct-13 | POS Revenue | Mayor Susan Fennell, Re-imburement for Personal expenses | Mayor Fennell | (241.01) | Reimbursement of personal expense | |
| Dec-12 | November Amex | Costco | Employee 3 | 789.30 | Card used for \$121.04 personal purchase. Employee 3 indicated that refund cheque was attached to expense report. Refund not recorded in Mayor's business or office expenses transactions | |
| Jan-14 | | Personal Exp | Mayor Fennell | 2.25 | Card used for personal expense | |
| Jan-14 | Point Of Sale Revenue | Susan Fennell, Reimbursement personal expense | Mayor Fennell | (2.25) | Reimbursement of personal expense | |
| Not Enough Information to determine Compliance with Expense Policy | | | | | | |
| Dec-10 | Mayor's Office | Souvenirs | Employee 6 | 60.14 | Beneficiary and purpose of donation is not known | |
| Dec-10 | Mayor's Office | Souvenirs | Employee 6 | 145.95 | Beneficiary and purpose of donation is not known | |
| Dec-10 | Mayor's Office | Souvenirs | Employee 6 | 275.72 | Beneficiary and purpose of donation is not known | |
| Dec-10 | Mayor's Office | Souvenirs | Employee 3 | 194.82 | Beneficiary and purpose of donation is not known | |
| Dec-10 | Mayor's Office | Souvenirs | Employee 3 | 242.00 | Beneficiary and purpose of donation is not known | |
| Dec-10 | Ian Newman | Souvenirs | Employee 2 | 97.84 | Beneficiary and purpose of donation is not known | |
| Dec-10 | Ian Newman | Souvenirs | Employee 2 | 118.16 | Beneficiary and purpose of donation is not known | |
| Dec-10 | Mayor's Office | Souvenirs | Employee 3 | 118.61 | Beneficiary and purpose of donation is not known | |
| May-11 | Office Expenses | Staples and Michaels | Employee 3 | 314.62 | Insufficient information provided to support the transaction | |
| Apr-11 | JUICE & JAVA CATERING INC | CITY HALL CATERING SERVICES | Employee 3 | 40.62 | Specific names of participants could not be provided | |
| Apr-11 | JUICE & JAVA CATERING INC | CITY HALL CATERING SERVICES | Employee 3 | 25.38 | Specific names of participants could not be provided | |
| May-11 | Office Expenses | Shoppers Drug Mart | Employee 3 | 102.11 | Insufficient information provided to support the transaction | |
| Jun-11 | May 17 - Ian Newman | Souvenirs | Employee 2 | 75.06 | Beneficiary and purpose of donation is not known | |
| Jun-11 | May 31- Ian Newman | Souvenirs | Employee 2 | 106.47 | Beneficiary and purpose of donation is not known | |
| Aug-11 | Amex statement | Innisfil Shell Gas, Innisfil, Ontario | Mayor Fennell | 38.96 | Reason for travel not provided | |
| Sep-11 | July 6 - Sandra Carpino | Souvenirs | Employee 3 | 167.51 | Beneficiary and purpose of donation is not known | |
| Sep-11 | August 2 - Ian Newman | Souvenirs | Employee 2 | 206.22 | Beneficiary and purpose of donation is not known | |
| Sep-11 | Office Expenses | Shoppers Drug Mart | Employee 3 | 163.61 | Insufficient information provided to support the transaction | |
| Sep-11 | Office Expenses | The Source | Employee 3 | 400.47 | Insufficient information provided to support the transaction | |

Schedule 11

The Corporation of the City of Brampton

Mayor's Business Expense and Office Expense Transactions

That do not comply, may not comply or did not have sufficient information to determine compliance with Policy and Procedures

| Date (Note 1) | Vendor Name (Note 1) | Description of Expense (Note 1) | Expense Incurred by | Amount (Note 1) | Deloitte Finding | Expense Policy Breach Amount |
|---|---------------------------------|------------------------------------|------------------------|--------------------|--|---------------------------------|
| Not Enough Information to determine Compliance with Expense Policy (continued) | | | | | | |
| Dec-11 | Office Expenses | Shoppers Drug Mart | Employee 3 | 336.60 | Insufficient information provided to support the transaction | |
| Dec-12 | May 8 - Sandra Carpino | Souvenirs | Employee 3 | 263.63 | Beneficiary and purpose of donation is not known | |
| Dec-12 | June 5 - Carole-Ann Woods | Souvenirs | Employee 6 | 33.19 | Beneficiary and purpose of donation is not known | |
| Dec-12 | June 18 - Carole-Ann Woods | Souvenirs | Employee 6 | 81.67 | Beneficiary and purpose of donation is not known | |
| Dec-12 | June 18 - Carole-Ann Woods | Souvenirs | Employee 6 | 20.61 | Beneficiary and purpose of donation is not known | |
| Dec-12 | June 25 - Sandra Carpino | Souvenirs | Employee 3 | 433.21 | Beneficiary and purpose of donation is not known | |
| Dec-12 | June 25 - Sandra Carpino | Souvenirs | Employee 3 | 65.11 | Beneficiary and purpose of donation is not known | |
| Dec-12 | August 8 - Ian Newman | Souvenirs | Employee 2 | 307.85 | Beneficiary and purpose of donation is not known | |
| Dec-12 | August 9 - Sandra Carpino | Souvenirs | Employee 3 | 15.57 | Beneficiary and purpose of donation is not known | |
| Dec-12 | Office Expenses | Souvenirs | Employee 6 | 16.97 | Beneficiary and purpose of donation is not known | |
| Sep-13 | Shoppers Drug Mart - Cards | | Employee 3 | 91.73 | Insufficient information provided to support the transaction | |
| Dec-13 | Sandra Carpino | Souvenirs | Employee 3 | 776.04 | Beneficiary and purpose of donation is not known | |
| Dec-13 | Sandra Carpino | Souvenirs | Employee 3 | 67.55 | Beneficiary and purpose of donation is not known | |
| Dec-13 | Ian Newman | Souvenirs | Employee 2 | 144.55 | Beneficiary and purpose of donation is not known | |
| Dec-13 | Sandra Carpino | Souvenirs | Employee 3 | 255.80 | Beneficiary and purpose of donation is not known | |
| Jan-11 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES | Mayor's Office | 3,816.01 | Insufficient information provided to support the transaction | |
| Jan-11 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES | Mayor's Office | 3,816.01 | Insufficient information provided to support the transaction | |
| Feb-11 | TOTAL ECLIPSE LIMOUSINE SERVICE | MARCH PAYMENT | Mayor's Office | 3,816.01 | Insufficient information provided to support the transaction | |
| Apr-11 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES | Mayor's Office | 3,816.01 | Insufficient information provided to support the transaction | |
| Apr-11 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES | Mayor's Office | 3,816.01 | Insufficient information provided to support the transaction | |
| Jun-11 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES | Mayor's Office | 3,816.01 | Insufficient information provided to support the transaction | |
| Jun-11 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES | Mayor's Office | 3,816.01 | Insufficient information provided to support the transaction | |
| Jul-11 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES | Mayor's Office | 3,816.01 | Insufficient information provided to support the transaction | |
| Aug-11 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES | Mayor's Office | 3,816.01 | Insufficient information provided to support the transaction | |
| Sep-11 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES | Mayor's Office | 3,816.01 | Insufficient information provided to support the transaction | |
| Oct-11 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES | Mayor's Office | 3,816.01 | Insufficient information provided to support the transaction | |
| Nov-11 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES | Mayor's Office | 3,816.01 | Insufficient information provided to support the transaction | |
| Jan-12 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES | Mayor's Office | 3,816.01 | Insufficient information provided to support the transaction | |
| Feb-12 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES | Mayor's Office | 3,816.01 | Insufficient information provided to support the transaction | |
| Mar-12 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES | Mayor's Office | 3,816.01 | Insufficient information provided to support the transaction | |
| Mar-12 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES | Mayor's Office | 3,816.01 | Insufficient information provided to support the transaction | |
| Apr-12 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES | Mayor's Office | 3,816.01 | Insufficient information provided to support the transaction | |
| May-12 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES | Mayor's Office | 3,816.01 | Insufficient information provided to support the transaction | |
| Jun-12 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES | Mayor's Office | 3,816.01 | Insufficient information provided to support the transaction | |
| Jul-12 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES | Mayor's Office | 3,816.01 | Insufficient information provided to support the transaction | |
| Aug-12 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES | Mayor's Office | 3,816.01 | Insufficient information provided to support the transaction | |
| Sep-12 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES | Mayor's Office | 3,816.01 | Insufficient information provided to support the transaction | |
| Oct-12 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES | Mayor's Office | 3,816.01 | Insufficient information provided to support the transaction | |
| Nov-12 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES | Mayor's Office | 3,750.00 | Insufficient information provided to support the transaction | |
| Jan-13 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES (2013 R | Mayor's Office | 3,750.00 | Insufficient information provided to support the transaction | |
| Jan-13 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES (2013 R | Mayor's Office | 3,750.00 | Insufficient information provided to support the transaction | |
| Feb-13 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES (2013 R | Mayor's Office | 3,750.00 | Insufficient information provided to support the transaction | |
| Mar-13 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES (2013 R | Mayor's Office | 3,750.00 | Insufficient information provided to support the transaction | |
| Apr-13 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES (2013 R | Mayor's Office | 3,750.00 | Insufficient information provided to support the transaction | |
| Jun-13 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES (2013 R | Mayor's Office | 3,750.00 | Insufficient information provided to support the transaction | |
| Jun-13 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES (2013 R | Mayor's Office | 3,750.00 | Insufficient information provided to support the transaction | |
| Jul-13 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES (2013 R | Mayor's Office | 3,750.00 | Insufficient information provided to support the transaction | |
| Aug-13 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES (2013 R | Mayor's Office | 3,750.00 | Insufficient information provided to support the transaction | |
| Oct-13 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES (2013 R | Mayor's Office | 3,750.00 | Insufficient information provided to support the transaction | |
| Oct-13 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES (2013 R | Mayor's Office | 3,750.00 | Insufficient information provided to support the transaction | |
| Nov-13 | TOTAL ECLIPSE LIMOUSINE SERVICE | PO 2806500-DRIVING/AID SERVICE | Mayor's Office | 3,750.00 | Insufficient information provided to support the transaction | |
| Jan-14 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES (2014 R | Mayor's Office | 3,816.01 | Insufficient information provided to support the transaction | |
| Jan-14 | TOTAL ECLIPSE LIMOUSINE SERVICE | DRIVING / AID SERVICES (2014 R | Mayor's Office | 3,816.01 | Insufficient information provided to support the transaction | |

Notes

(1) Source: City of Brampton public report on Mayor's Office Expenses, or from transaction-specific supporting documents.

Schedule 12

The Corporation of the City of Brampton

Mayor's Corporate Account Expense Transactions

That do not comply, may not comply or did not have sufficient information to determine compliance with Policy and Procedures

| Date (Note 1) | Vendor Name (Note 1) | Description of Expense (Note 1) | Expense Incurred by | Amount (Note 1) | Deloitte Finding | Expense Policy Breach Amount |
|---------------------------------|-------------------------|------------------------------------|------------------------|--------------------|---|---------------------------------|
| Breach of Expense Policy | | | | | | |
| Feb-11 | Toronto - Dallas | North American Latitude | Employee 4 | 774.00 | Use of flight pass [flight date August 7, 2009] | 774.00 |
| Feb-11 | Toronto - Dallas | North American Latitude | Mayor Fennell | 774.00 | Use of flight pass [flight date August 7, 2009] | 774.00 |
| Feb-11 | Dallas - Toronto | North American Latitude | Employee 4 | 774.00 | Use of flight pass [flight date August 12, 2009] | 774.00 |
| Feb-11 | Dallas - Toronto | North American Latitude | Mayor Fennell | 774.00 | Use of flight pass [flight date August 12, 2009] | 774.00 |
| Feb-11 | Halifax - Toronto | Canada East Pass | Mayor Fennell | 430.00 | Use of flight pass [flight date September 12, 2009] | 430.00 |
| Feb-11 | Halifax - Toronto | Canada East Pass | Mayor Fennell | 430.00 | Use of flight pass [flight date September 13, 2009] | 430.00 |
| Mar-11 | Tor-Hal-Nfld | Eastern Transborder Pass Latitude | Employee 3 | 408.68 | Use of flight pass | 408.68 |
| Mar-11 | Nfld - Tor | Eastern Transborder Pass Latitude | Employee 3 | 408.68 | Use of flight pass | 408.68 |
| Mar-11 | Nfld - Tor | Eastern Transborder Pass Latitude | Employee 2 | 408.68 | Use of flight pass | 408.68 |
| Mar-11 | Nfld - Tor | Eastern Transborder Pass Latitude | Mayor Fennell | 408.68 | Use of flight pass | 408.68 |
| May-11 | Tor - Ottawa | Eastern Transborder Pass Latitude | Employee 2 | 449.14 | Use of flight pass | 449.14 |
| May-11 | Ottawa - Tor | Eastern Transborder Pass Latitude | Employee 2 | 449.14 | Use of flight pass | 449.14 |
| Jun-11 | Toronto - Halifax | North American Latitude | Employee 2 | 881.25 | Use of flight pass | 881.25 |
| Jun-11 | Toronto - Halifax | North American Latitude | Employee 3 | 881.25 | Use of flight pass | 881.25 |
| Jun-11 | Halifax - Toronto | North American Latitude | Employee 2 | 881.25 | Use of flight pass | 881.25 |
| Jun-11 | Halifax - Toronto | North American Latitude | Employee 3 | 881.25 | Use of flight pass | 881.25 |
| Sep-11 | Tor - Castlegar | North American Latitude | Employee 1 | 881.24 | Use of flight pass | 881.24 |
| Sep-11 | Tor - Castlegar | North American Latitude | Mayor Fennell | 881.24 | Use of flight pass | 881.24 |
| Sep-11 | Castlegar - Tor | North American Latitude | Employee 1 | 881.24 | Use of flight pass | 881.24 |
| Sep-11 | Castlegar - Tor | North American Latitude | Mayor Fennell | 881.24 | Use of flight pass | 881.24 |
| Oct-11 | Tor - Vancouver | North American Latitude | Employee 2 | 881.24 | Use of flight pass | 881.24 |
| Oct-11 | Tor - Vancouver | North American Latitude | Mayor Fennell | 881.24 | Use of flight pass | 881.24 |
| Oct-11 | Vancouver - Tor | North American Latitude | Employee 2 | 881.24 | Use of flight pass | 881.24 |
| Oct-11 | Vancouver - Tor | North American Latitude | Mayor Fennell | 881.24 | Use of flight pass | 881.24 |
| Oct-11 | Tor - Calgary | North American Latitude | Employee 1 | 925.30 | Use of flight pass | 925.30 |
| Oct-11 | Tor - Calgary | North American Latitude | Mayor Fennell | 925.30 | Use of flight pass | 925.30 |
| Oct-11 | Calgary - Tor | North American Latitude | Employee 1 | 925.30 | Use of flight pass | 925.30 |
| Oct-11 | Calgary - Tor | North American Latitude | Mayor Fennell | 925.30 | Use of flight pass | 925.30 |
| Nov-11 | Tor - Ottawa | Rapidair Latitude | Employee 1 | 366.34 | Use of flight pass | 366.34 |
| Nov-11 | Tor - Ottawa | Rapidair Latitude | Mayor Fennell | 366.34 | Use of flight pass | 366.34 |
| Nov-11 | Tor - Ottawa | Rapidair Latitude | Employee 3 | 366.34 | Use of flight pass | 366.34 |
| Nov-11 | Ottawa - Tor | Rapidair Latitude | Employee 3 | 366.34 | Use of flight pass | 366.34 |
| Dec-11 | Ottawa - Tor | Rapidair Latitude | Employee 1 | 366.34 | Use of flight pass | 366.34 |
| Dec-11 | Ottawa - Tor | Rapidair Latitude | Mayor Fennell | 366.34 | Use of flight pass | 366.34 |
| Jan-12 | Tor - Ottawa | Rapidair Latitude | Employee 1 | 366.34 | Use of flight pass | 366.34 |
| Jan-12 | Tor - Ottawa | Rapidair Latitude | Mayor Fennell | 366.34 | Use of flight pass | 366.34 |
| Jan-12 | Ottawa - Tor | Rapidair Latitude | Employee 1 | 366.34 | Use of flight pass | 366.34 |
| Jan-12 | Ottawa - Tor | Rapidair Latitude | Mayor Fennell | 366.34 | Use of flight pass | 366.34 |
| May-12 | Tor - Saskatoon | North American Latitude | Employee 2 | 925.30 | Use of flight pass | 925.30 |
| May-12 | Tor - Saskatoon | North American Latitude | Mayor Fennell | 925.30 | Use of flight pass | 925.30 |
| May-12 | Tor - Saskatoon | North American Latitude | Employee 3 | 925.30 | Use of flight pass | 925.30 |
| Jun-12 | Saskatoon - Tor | North American Latitude | Employee 3 | 925.30 | Use of flight pass | 925.30 |
| Jun-12 | Saskatoon - Tor | North American Latitude | Employee 2 | 925.30 | Use of flight pass | 925.30 |
| Jun-12 | Saskatoon - Tor | North American Latitude | Mayor Fennell | 925.30 | Use of flight pass | 925.30 |
| Sep-12 | Tor - Montreal | Rapidair Latitude | Employee 2 | 366.34 | Use of flight pass | 366.34 |
| Sep-12 | Tor - Montreal | Rapidair Latitude | Employee 3 | 366.34 | Use of flight pass | 366.34 |
| Sep-12 | Tor - Montreal | Rapidair Latitude | Mayor Fennell | 366.34 | Use of flight pass | 366.34 |
| Sep-12 | Montreal - Tor | Rapidair Latitude | Employee 2 | 366.34 | Use of flight pass | 366.34 |
| Sep-12 | Montreal - Tor | Rapidair Latitude | Employee 3 | 366.34 | Use of flight pass | 366.34 |
| Sep-12 | Montreal - Tor | Rapidair Latitude | Mayor Fennell | 366.34 | Use of flight pass | 366.34 |
| Nov-12 | Tor - Ottawa | Rapidair Latitude | Employee 4 | 366.34 | Use of flight pass | 366.34 |
| Nov-12 | Tor - Montreal | Rapidair Latitude | Mayor Fennell | 366.34 | Use of flight pass | 366.34 |
| Nov-12 | Ottawa - Tor | Rapidair Latitude | Employee 4 | 366.34 | Use of flight pass | 366.34 |

Schedule 12

The Corporation of the City of Brampton

Mayor's Corporate Account Expense Transactions

That do not comply, may not comply or did not have sufficient information to determine compliance with Policy and Procedures

| Date (Note 1) | Vendor Name (Note 1) | Description of Expense (Note 1) | Expense Incurred by | Amount (Note 1) | Deloitte Finding | Expense Policy Breach Amount |
|--|---------------------------------|--|------------------------|--------------------|--|---------------------------------|
| Breach of Expense Policy (continued) | | | | | | |
| Nov-12 | Montreal - Tor | Rapidair Latitude | Mayor Fennell | 366.34 | Use of flight pass | 366.34 |
| Nov-12 | Tor - Ottawa | North American Latitude | Employee 4 | 925.30 | Use of flight pass | 925.30 |
| Nov-12 | Tor - Ottawa | North American Latitude | Employee 3 | 925.30 | Use of flight pass | 925.30 |
| Nov-12 | Tor - Ottawa | North American Latitude | Mayor Fennell | 925.30 | Use of flight pass | 925.30 |
| Nov-12 | Ottawa - Tor | North American Latitude | Employee 3 | 925.30 | Use of flight pass | 925.30 |
| Nov-12 | Ottawa - Tor | North American Latitude | Employee 4 | 925.30 | Use of flight pass | 925.30 |
| Nov-12 | Ottawa - Tor | North American Latitude | Mayor Fennell | 925.30 | Use of flight pass | 925.30 |
| Feb-13 | Sandra Carpino | Air Canada - Flight pass for Mayor Susan Fennell | Employee 3 | 4,579.20 | Use of flight pass (Expired unused portion of flight pass = \$1,831.68) | 4,579.20 |
| Mar-13 | Tor - Prince George | North American Latitude | Employee 2 | 958.58 | Use of flight pass | 958.58 |
| Mar-13 | Tor - Prince George | North American Latitude | Employee 5 | 958.58 | Use of flight pass | 958.58 |
| Mar-13 | Tor - Prince George | North American Latitude | Mayor Fennell | 958.58 | Use of flight pass | 958.58 |
| Mar-13 | Prince George - Tor | North American Latitude | Employee 2 | 958.58 | Use of flight pass | 958.58 |
| Mar-13 | Prince George - Tor | North American Latitude | Employee 5 | 958.58 | Use of flight pass | 958.58 |
| Mar-13 | Prince George - Tor | North American Latitude | Mayor Fennell | 958.58 | Use of flight pass | 958.58 |
| Mar-13 | Tor - Edmonton | North American Latitude | Employee 5 | 958.58 | Use of flight pass | 958.58 |
| Mar-13 | Tor - Edmonton | North American Latitude | Mayor Fennell | 958.58 | Use of flight pass | 958.58 |
| Mar-13 | Edmonton - Tor | North American Latitude | Employee 5 | 958.58 | Use of flight pass | 958.58 |
| Mar-13 | Edmonton - Tor | North American Latitude | Mayor Fennell | 958.58 | Use of flight pass | 958.58 |
| Apr-13 | Tor - Halifax | North American Latitude | Employee 5 | 958.58 | Use of flight pass | 958.58 |
| Apr-13 | Tor - Halifax | North American Latitude | Mayor Fennell | 958.58 | Use of flight pass | 958.58 |
| Apr-13 | Halifax - Tor | North American Latitude | Employee 5 | 958.58 | Use of flight pass | 958.58 |
| Apr-13 | Halifax - Tor | North American Latitude | Mayor Fennell | 958.58 | Use of flight pass | 958.58 |
| May-13 | Tor - Regina | North American Latitude | Employee 5 | 958.58 | Use of flight pass | 958.58 |
| May-13 | Tor - Regina | North American Latitude | Mayor Fennell | 958.58 | Use of flight pass | 958.58 |
| May-13 | Regina - Tor | North American Latitude | Employee 5 | 958.58 | Use of flight pass | 958.58 |
| May-13 | Regina - Tor | North American Latitude | Mayor Fennell | 958.58 | Use of flight pass | 958.58 |
| May-13 | Tor - Vancouver | North American Latitude | Employee 5 | 958.58 | Use of flight pass | 958.58 |
| May-13 | Tor - Vancouver | North American Latitude | Mayor Fennell | 958.58 | Use of flight pass | 958.58 |
| May-13 | Tor - Vancouver | North American Latitude | Employee 2 | 958.58 | Use of flight pass | 958.58 |
| May-13 | Tor - Vancouver | North American Latitude | Employee 3 | 958.58 | Use of flight pass | 958.58 |
| Jun-13 | Vancouver - Tor | North American Latitude | Employee 2 | 958.58 | Use of flight pass | 958.58 |
| Jun-13 | Vancouver - Tor | North American Latitude | Employee 3 | 958.58 | Use of flight pass | 958.58 |
| Jun-13 | Vancouver - Tor | North American Latitude | Employee 5 | 958.58 | Use of flight pass | 958.58 |
| Jun-13 | Vancouver - Tor | North American Latitude | Mayor Fennell | 958.58 | Use of flight pass | 958.58 |
| Sep-13 | Tor - St. John's | North American Latitude | Mayor Fennell | 958.57 | Use of flight pass | 958.57 |
| Sep-13 | St. John's - Tor | North American Latitude | Mayor Fennell | 958.57 | Use of flight pass | 958.57 |
| Sep-13 | Amex - Air Canada | FCM Ottawa - Airfare | Employee 5 | 654.44 | Business class airfare ticket from Toronto to Ottawa | 654.44 |
| Sep-13 | Amex - Air Canada | FCM Ottawa - Airfare | Employee 4 | 654.44 | Business class airfare ticket from Toronto to Ottawa | 654.44 |
| Nov-13 | Amex - Air Canada | FCM Ottawa - flight - reimbursement | Employee 5 | (433.92) | Reimbursement of business class airfare ticket from Toronto to Ottawa | (433.92) |
| Dec-13 | Employee 4 | FCM Ottawa - business class travel | Employee 4 | (433.92) | Reimbursement of business class airfare ticket from Toronto to Ottawa | (433.92) |
| Breach of American Express Corporate Card Program Policies and Procedures | | | | | | |
| Dec-12 | AMEX - Westin | FCM Ottawa - Accomodations | Employee 4 | 754.11 | \$175.66 meal refunded by Executive Assistant in June 2014 | |
| Nov-13 | P-Card - Delta St. John's Hotel | Fennell - FCM St. John's - hotel | Mayor Fennell | 784.95 | \$36.00 from invoice related to parking reimbursed as a personal expense | |
| Dec-13 | Point Of Sale Revenue | Fennell - FCM Ottawa - reimb. parking | Mayor Fennell | (36.00) | Reimbursement of personal expense | |
| Jun-14 | | | Employee 4 | (175.66) | Reimbursement of meal | |

Notes

(1) Source: City of Brampton public report on Corporate Representation Expenses, or from transaction-specific supporting documents.

Schedule 13

The Corporation of the City of Brampton

Mayor's Expense Transactions from Prior Term of Council

That do not comply, may not comply or did not have sufficient information to determine compliance with Policy and Procedures

| Date (Note 1) | Vendor Name (Note 1) | Description of Expense (Note 1) | Expense Incurred by | Amount (Note 1) | Deloitte Finding | Expense Policy Breach Amount |
|---------------------------------|--------------------------------|--|------------------------|--------------------|---------------------------------------|---------------------------------|
| Breach of Expense Policy | | | | | | |
| Oct-07 | Amex statement | Air Canada, Toronto to London, Susan Fennell | Mayor Fennell | 4,404.37 | Purchase of business class ticket | 4,404.37 |
| Oct-07 | Amex statement | Air Canada, credit | Mayor Fennell | (554.00) | Purchase of business class ticket | (554.00) |
| Nov-07 | Amex statement | Air Canada, change fee | Mayor Fennell | 100.00 | Purchase of business class ticket | 100.00 |
| Mar-08 | Toronto - Winnipeg | Canada East Pass | Employee 2 | 359.00 | Use of flight pass | 359.00 |
| Mar-08 | Winnipeg - Toronto | Canada East Pass | Employee 2 | 359.00 | Use of flight pass | 359.00 |
| Apr-08 | Toronto - Dallas | North America - Latitude | Employee 2 | 709.00 | Use of flight pass | 709.00 |
| Apr-08 | Toronto - Dallas | North America - Latitude | Mayor Fennell | 709.00 | Use of flight pass | 709.00 |
| Apr-08 | Dallas - Toronto | North America - Latitude | Employee 2 | 709.00 | Use of flight pass | 709.00 |
| May-08 | Toronto - Quebec | Canada East Pass | Employee 2 | 359.00 | Use of flight pass | 359.00 |
| Jun-08 | Quebec - Tor | Canada East Pass | Employee 2 | 359.00 | Use of flight pass | 359.00 |
| Jun-08 | Toronto - Chicago | North America - Latitude | Employee 2 | 709.00 | Use of flight pass | 709.00 |
| Jun-08 | Toronto - Chicago | North America - Latitude | Mayor Fennell | 709.00 | Use of flight pass | 709.00 |
| Jun-08 | Toronto - Chicago | North America - Latitude | Employee 2 | 709.00 | Use of flight pass | 709.00 |
| Jun-08 | Toronto - Chicago | North America - Latitude | Mayor Fennell | 709.00 | Use of flight pass | 709.00 |
| Jul-08 | Toronto - Calgary | North America - Latitude | Employee 2 | 709.00 | Use of flight pass | 709.00 |
| Jul-08 | Toronto - Calgary | North America - Latitude | Employee 4 | 709.00 | Use of flight pass | 709.00 |
| Jul-08 | Toronto - Calgary | North America - Latitude | Mayor Fennell | 709.00 | Use of flight pass | 709.00 |
| Jul-08 | Calgary - Toronto | North America - Latitude | Employee 2 | 709.00 | Use of flight pass | 709.00 |
| Jul-08 | Calgary - Toronto | North America - Latitude | Employee 4 | 709.00 | Use of flight pass | 709.00 |
| Jul-08 | Calgary - Toronto | North America - Latitude | Mayor Fennell | 709.00 | Use of flight pass | 709.00 |
| Aug-08 | Toronto - Dallas | North America - Latitude | Employee 4 | 709.00 | Use of flight pass | 709.00 |
| Aug-08 | Toronto - Dallas | North America - Latitude | Mayor Fennell | 709.00 | Use of flight pass | 709.00 |
| Aug-08 | Dallas - Toronto | North America - Latitude | Employee 4 | 709.00 | Use of flight pass | 709.00 |
| Aug-08 | Dallas - Toronto | North America - Latitude | Mayor Fennell | 709.00 | Use of flight pass | 709.00 |
| Aug-08 | Toronto - Miami | North American Latitude | Employee 4 | 774.00 | Use of flight pass | 774.00 |
| Sep-08 | Miami - Toronto | North American Latitude | Employee 4 | 774.00 | Use of flight pass | 774.00 |
| Sep-08 | Toronto - Edmonton | North America - Latitude | Employee 2 | 709.00 | Use of flight pass | 709.00 |
| Sep-08 | Toronto - Edmonton | North America - Latitude | Employee 3 | 709.00 | Use of flight pass | 709.00 |
| Sep-08 | Edmonton - Toronto | North America - Latitude | Employee 2 | 709.00 | Use of flight pass | 709.00 |
| Sep-08 | Edmonton - Toronto | North America - Latitude | Employee 3 | 709.00 | Use of flight pass | 709.00 |
| Nov-08 | Toronto - Ottawa | Canada East Pass | Employee 2 | 359.00 | Use of flight pass | 359.00 |
| Nov-08 | Toronto - Ottawa | North American Latitude | Mayor Fennell | 774.00 | Use of flight pass | 774.00 |
| Nov-08 | Ottawa - Toronto | Canada East Pass | Employee 2 | 359.00 | Use of flight pass | 359.00 |
| Nov-08 | Ottawa - Toronto | North America - Latitude | Employee 3 | 709.00 | Use of flight pass | 709.00 |
| Nov-08 | Ottawa - Toronto | North American Latitude | Mayor Fennell | 774.00 | Use of flight pass | 774.00 |
| Jan-09 | Ottawa - Toronto | Canada East Pass | Mayor Fennell | 420.00 | Use of flight pass | 420.00 |
| Jan-09 | Toronto - Ottawa | Canada East Pass | Mayor Fennell | 420.00 | Use of flight pass | 420.00 |
| Feb-09 | Balance - Exp | Canada East Pass | Employee 2 | 1,436.00 | Expired unused portion of flight pass | 1,436.00 |
| Mar-09 | Balance - Exp | North America - Latitude | Mayor's Office | 1,418.00 | Expired unused portion of flight pass | 1,418.00 |
| Mar-09 | Amex statement | The Fairmont Empress, Victoria | Employee 2 | 2,161.75 | Hotel stay in premium room | 1,000.00 |
| Mar-09 | Toronto - Vancouver - Victoria | North American Latitude | Employee 2 | 774.00 | Use of flight pass | 774.00 |
| Mar-09 | Toronto - Vancouver - Victoria | North American Latitude | Employee 3 | 774.00 | Use of flight pass | 774.00 |
| Mar-09 | Toronto - Vancouver - Victoria | North American Latitude | Mayor Fennell | 774.00 | Use of flight pass | 774.00 |
| Mar-09 | Victoria - Vancouver - Toronto | North American Latitude | Employee 2 | 774.00 | Use of flight pass | 774.00 |
| Mar-09 | Toronto - Vancouver - Victoria | North American Latitude | Employee 4 | 774.00 | Use of flight pass | 774.00 |
| Mar-09 | Victoria - Toronto | North American Latitude | Employee 3 | 774.00 | Use of flight pass | 774.00 |
| Mar-09 | Victoria - Vancouver - Toronto | North American Latitude | Employee 2 | 774.00 | Use of flight pass | 774.00 |
| Mar-09 | Victoria - Vancouver - Toronto | North American Latitude | Mayor Fennell | 774.00 | Use of flight pass | 774.00 |
| Mar-09 | Toronto - Miami | North American Latitude | Employee 4 | 774.00 | Use of flight pass | 774.00 |
| Apr-09 | Miami - Toronto | North American Latitude | Employee 4 | 774.00 | Use of flight pass | 774.00 |
| Jun-09 | Amex statement | The Fairmont Chateau Whistler | Mayor Fennell | 2,926.75 | Hotel stay in premium room | 1,050.00 |
| Jun-09 | Toronto - Vancouver | North American Latitude | Employee 2 | 774.00 | Use of flight pass | 774.00 |
| Jun-09 | Toronto - Vancouver | North American Latitude | Employee 3 | 774.00 | Use of flight pass | 774.00 |
| Jun-09 | Toronto - Vancouver | North American Latitude | Mayor Fennell | 774.00 | Use of flight pass | 774.00 |
| Jun-09 | Vancouver - Toronto | North American Latitude | Employee 2 | 774.00 | Use of flight pass | 774.00 |
| Jun-09 | Vancouver - Toronto | North American Latitude | Employee 3 | 774.00 | Use of flight pass | 774.00 |
| Jun-09 | Vancouver - Toronto | North American Latitude | Mayor Fennell | 774.00 | Use of flight pass | 774.00 |
| Jun-09 | Toronto - Ottawa | Canada East Pass | Mayor Fennell | 420.00 | Use of flight pass | 420.00 |
| Jun-09 | Ottawa - Toronto | Canada East Pass | Mayor Fennell | 420.00 | Use of flight pass | 420.00 |
| Aug-09 | Toronto - Halifax | Canada East Pass | Employee 4 | 430.00 | Use of flight pass | 430.00 |
| Aug-09 | Toronto - Halifax | Canada East Pass | Mayor Fennell | 420.00 | Use of flight pass | 420.00 |
| Aug-09 | Halifax - Toronto | Canada East Pass | Employee 4 | 430.00 | Use of flight pass | 430.00 |

Schedule 13

The Corporation of the City of Brampton

Mayor's Expense Transactions from Prior Term of Council

That do not comply, may not comply or did not have sufficient information to determine compliance with Policy and Procedures

| Date (Note 1) | Vendor Name (Note 1) | Description of Expense (Note 1) | Expense Incurred by | Amount (Note 1) | Deloitte Finding | Expense Policy Breach Amount |
|---|-------------------------|--|------------------------|--------------------|--|---------------------------------|
| <u>Breach of Expense Policy (continued)</u> | | | | | | |
| Aug-09 | Halifax - Toronto | Canada East Pass | Mayor Fennell | 420.00 | Use of flight pass | 420.00 |
| Aug-09 | Toronto - Ottawa | Canada East Pass | Employee 4 | 430.00 | Use of flight pass | 430.00 |
| Aug-09 | Toronto - Ottawa | Canada East Pass | Mayor Fennell | 420.00 | Use of flight pass | 420.00 |
| Aug-09 | Ottawa - Toronto | Canada East Pass | Employee 4 | 430.00 | Use of flight pass | 430.00 |
| Aug-09 | Ottawa - Toronto | Canada East Pass | Mayor Fennell | 420.00 | Use of flight pass | 420.00 |
| Nov-09 | Toronto - Ottawa | Canada East Pass | Mayor Fennell | 420.00 | Use of flight pass | 420.00 |
| Nov-09 | Ottawa - Toronto | Canada East Pass | Mayor Fennell | 420.00 | Use of flight pass | 420.00 |
| Nov-09 | Ottawa - Toronto | Canada East Pass | Mayor Fennell | 430.00 | Use of flight pass | 430.00 |
| Dec-09 | Toronto - Ottawa | Canada East Pass | Employee 4 | 430.00 | Use of flight pass | 430.00 |
| Dec-09 | Ottawa - Toronto | Canada East Pass | Employee 4 | 430.00 | Use of flight pass | 430.00 |
| Dec-09 | Toronto - Ottawa | Canada East Pass | Mayor Fennell | 430.00 | Use of flight pass | 430.00 |
| Dec-09 | Ottawa - Toronto | Canada East Pass | Mayor Fennell | 430.00 | Use of flight pass | 430.00 |
| Jan-10 | Toronto - Ottawa | Canada East Pass | Employee 2 | 430.00 | Use of flight pass | 430.00 |
| Jan-10 | Toronto - Ottawa | Canada East Pass | Mayor Fennell | 430.00 | Use of flight pass | 430.00 |
| Jan-10 | Ottawa - Toronto | Canada East Pass | Employee 2 | 430.00 | Use of flight pass | 430.00 |
| Jan-10 | Ottawa - Toronto | Canada East Pass | Mayor Fennell | 430.00 | Use of flight pass | 430.00 |
| Feb-10 | Toronto - Ottawa | Canada East Pass | Employee 2 | 430.00 | Use of flight pass | 430.00 |
| Feb-10 | Ottawa - Toronto | Canada East Pass | Employee 2 | 430.00 | Use of flight pass | 430.00 |
| Feb-10 | Toronto - Ottawa | Canada East Pass | Mayor Fennell | 430.00 | Use of flight pass | 430.00 |
| Feb-10 | Ottawa - Toronto | Canada East Pass | Mayor Fennell | 430.00 | Use of flight pass | 430.00 |
| Mar-10 | Toronto - Moncton | Canada East Pass | Employee 2 | 430.00 | Use of flight pass | 430.00 |
| Mar-10 | Toronto - Moncton | Canada East Pass | Mayor Fennell | 430.00 | Use of flight pass | 430.00 |
| Mar-10 | Toronto - Moncton | Eastern Transborder Pass Latitude | Employee 3 | 475.00 | Use of flight pass | 475.00 |
| Mar-10 | Moncton - Toronto | Canada East Pass | Employee 2 | 430.00 | Use of flight pass | 430.00 |
| Mar-10 | Moncton - Toronto | Eastern Transborder Pass Latitude | Employee 3 | 475.00 | Use of flight pass | 475.00 |
| Mar-10 | Moncton - Toronto | Canada East Pass | Mayor Fennell | 430.00 | Use of flight pass | 430.00 |
| Mar-10 | Toronto - Washington | Eastern Transborder Pass Latitude | Employee 4 | 475.00 | Use of flight pass | 475.00 |
| Mar-10 | Toronto - Washington | Eastern Transborder Pass Latitude | Mayor Fennell | 475.00 | Use of flight pass | 475.00 |
| Mar-10 | Washington - Toronto | Eastern Transborder Pass Latitude | Employee 4 | 475.00 | Use of flight pass | 475.00 |
| Mar-10 | Washington - Toronto | Eastern Transborder Pass Latitude | Mayor Fennell | 475.00 | Use of flight pass | 475.00 |
| Jun-10 | Toronto - Boston | Eastern Transborder Pass Latitude | Employee 2 | 475.00 | Use of flight pass | 475.00 |
| Jun-10 | Toronto - Boston | Eastern Transborder Pass Latitude | Mayor Fennell | 475.00 | Use of flight pass | 475.00 |
| Jun-10 | Boston - Toronto | Eastern Transborder Pass Latitude | Employee 2 | 475.00 | Use of flight pass | 475.00 |
| Jun-10 | Boston - Toronto | Eastern Transborder Pass Latitude | Mayor Fennell | 475.00 | Use of flight pass | 475.00 |
| Jul-10 | Amex statement | Air Canada, Toronto to Frobisher Bay, Susan Fennell | Employee 2 | 3,365.42 | Purchase of business class ticket. Susan Fennell refunded \$3,030.66 of this transaction in January 2014 | 3,365.42 |
| Nov-10 | Toronto - Ottawa | Eastern Transborder Pass Latitude | Employee 4 | 475.00 | Use of flight pass | 475.00 |
| Nov-10 | Ottawa - Toronto | Eastern Transborder Pass Latitude | Employee 4 | 475.00 | Use of flight pass | 475.00 |
| Nov-10 | Toronto - Ottawa | Eastern Transborder Pass Latitude | Employee 3 | 475.00 | Use of flight pass | 475.00 |
| Nov-10 | Toronto - Ottawa | Eastern Transborder Pass Latitude | Mayor Fennell | 475.00 | Use of flight pass | 475.00 |
| Nov-10 | Ottawa - Toronto | Eastern Transborder Pass Latitude | Mayor Fennell | 475.00 | Use of flight pass | 475.00 |
| Nov-10 | Ottawa - Toronto | Eastern Transborder Pass Latitude | Employee 3 | 475.00 | Use of flight pass | 475.00 |
| Jan-14 | Point Of Sale Revenue | | Mayor Fennell | (3,030.66) | Reimbursement of business class airfare ticket from Toronto to Iqaluit from July 2010 (cost of ticket per Amex statement was \$3,365.42) | (3,030.66) |
| <u>Breach of American Express Corporate Card Program Policies and Procedures</u> | | | | | | |
| Mar-07 | Amex statement | Café Nuvo y Mojitos, Miami Beach, Florida | Mayor Fennell | 296.82 | Card not used for City business | |
| Mar-07 | Amex statement | Da Leo Trattoria, Miami Beach, Florida | Mayor Fennell | 228.38 | Card not used for City business | |
| Mar-07 | Amex statement | Budget Rent a Car, Miami, Florida | Mayor Fennell | 1,012.68 | Card not used for City business | |
| Apr-07 | POS revenue | Mayor Susan Fennell Gala a/c, Refund of expenditures | Mayor Fennell | (1,595.99) | Reimbursement of expenses (\$58.11 of this reimbursement could not be matched to specific transactions) | |
| Jan-07 | Amex statement | Restaurant Les Chene, Montreal | Mayor Fennell | 1,340.63 | Card not used for City business | |
| Jan-07 | Amex statement | Café Ti Amo, Brampton | Mayor Fennell | 24.00 | Card not used for City business | |
| Jan-07 | Amex statement | Le Piment Rouge, Montreal | Mayor Fennell | 465.20 | Card not used for City business | |
| Dec-06 | Amex statement | Louisiana Seafood, Brampton | Mayor Fennell | 261.53 | Card not used for City business | |

Schedule 13

The Corporation of the City of Brampton

Mayor's Expense Transactions from Prior Term of Council

That do not comply, may not comply or did not have sufficient information to determine compliance with Policy and Procedures

| Date (Note 1) | Vendor Name (Note 1) | Description of Expense (Note 1) | Expense Incurred by | Amount (Note 1) | Deloitte Finding | Expense Policy Breach Amount |
|--|-------------------------|--|------------------------|--------------------|---|---------------------------------|
| Breach of American Express Corporate Card Program Policies and Procedures (continued) | | | | | | |
| May-07 | POS revenue | Mayor Susan Fennell Community Fund, Reimbursement of Amex expenditures | Mayor Fennell | (2,091.36) | Reimbursement of expenses | |
| Dec-06 | Amex statement | Air Canada, Toronto to Montreal ticket, Susan Fennell | Mayor Fennell | 227.33 | Card not used for City business | |
| Dec-06 | Amex statement | Air Canada, Toronto to Montreal ticket | Mayor Fennell | 227.33 | Card not used for City business | |
| Dec-06 | Amex statement | Air Canada, Toronto to Montreal ticket | Mayor Fennell | 308.95 | Card not used for City business | |
| Jan-07 | Amex statement | The Queen Elizabeth Montreal | Mayor Fennell | 1,876.18 | Card not used for City business | |
| Jan-07 | Amex statement | Turtle Jack's Restaurant, Brampton | Mayor Fennell | 123.10 | Card not used for City business | |
| May-07 | POS revenue | Mayor Susan Fennell Gala a/c, Reimbursement of Amex expenditures | Mayor Fennell | (2,091.36) | Reimbursement of expenses | |
| Jan-07 | Amex statement | Henry's (Brampton), Brampton | Mayor Fennell | 1,299.86 | Card not used for City business | |
| May-07 | POS revenue | Mayor Susan Fennell Gala a/c, Reimbursement of Amex expenditures | Mayor Fennell | (2,091.36) | Reimbursement of expense | |
| Mar-07 | Amex statement | Air Canada, Toronto to Miami ticket | Mayor Fennell | 971.80 | Card used for personal expense | |
| Mar-07 | Amex statement | Air Canada, Toronto to Miami ticket | Mayor Fennell | 971.80 | Card used for personal expense | |
| Mar-07 | Amex statement | Air Canada, Toronto to Fort Lauderdale ticket, Susan Fennell | Mayor Fennell | 1,077.80 | Card used for personal expense | |
| Mar-07 | Amex statement | Air Canada, Toronto to Fort Lauderdale ticket | Mayor Fennell | 1,077.80 | Card used for personal expense | |
| Apr-07 | Amex statement | Budget Rent a Car, Ft. Lauderdale, Florida | Mayor Fennell | 842.67 | Card used for personal expense | |
| Aug-07 | POS revenue | MSC/JL c/o Susan Fennell, Reimbursement of personal Amex expenditures | Mayor Fennell | (4,941.87) | Reimbursement of personal expenses | |
| Jan-08 | POS revenue | Susan Fennell Community Fund, Reimbursement of Amex expenditures | Mayor Fennell | (1,128.60) | Reimbursement of expenses. This reimbursement could not be matched to specific transactions. | |
| Jan-08 | POS revenue | Mayor Susan Fennell Community Fund, Reimbursement of Amex expenditures | Mayor Fennell | (952.80) | Reimbursement of expenses. This reimbursement could not be matched to specific transactions. | |
| Jun-08 | POS revenue | Susan Fennell, Reimbursement of personal expenditures | Mayor Fennell | (441.65) | Reimbursement of personal expenses. This reimbursement could not be matched to specific transactions | |
| Mar-08 | Amex statement | Casa Tua, Miami Beach, Florida | Mayor Fennell | 928.38 | Card used for personal expense | |
| Mar-08 | Amex statement | De Leo Trattoria, Miami Beach, Florida | Mayor Fennell | 345.61 | Card used for personal expense | |
| Jun-08 | POS revenue | Susan Fennell, Reimbursement of personal expenditures | Mayor Fennell | (1,273.99) | Reimbursement of personal expenses | |
| Feb-08 | Amex statement | Hosteria Romana, Miami Beach, Florida | Mayor Fennell | 2,866.90 | Card not used for City business | |
| Feb-08 | Amex statement | Sightseeing Tours in Miami, Florida | Mayor Fennell | 5,556.07 | Card not used for City business | |
| Feb-08 | Amex statement | Bose Miami, Florida | Mayor Fennell | 326.90 | Card not used for City business | |
| Feb-08 | Amex statement | Texas de Brazil, Miami, Florida | Mayor Fennell | 248.91 | Card not used for City business | |
| Feb-08 | Amex statement | Hosteria Romana, Miami Beach, Florida | Mayor Fennell | 239.94 | Card not used for City business | |
| Feb-08 | Amex statement | CRBHS, Miami, Florida | Mayor Fennell | 189.02 | Card not used for City business | |
| Jun-08 | POS revenue | Mayor Susan Fennell Community Fund, Reimbursement of Amex expenditures | Mayor Fennell | (9,427.74) | Reimbursement of expenses | |
| Aug-08 | POS revenue | Mayor Susan Fennell Community Fund, Reimbursement of Amex expenditures | Mayor Fennell | (372.55) | Reimbursement of expenses. This reimbursement could not be matched to specific transactions. | |
| Dec-08 | Amex statement | Jake's Boathouse Ltd., Brampton | Mayor Fennell | 350.26 | Card not used for City business | |
| Dec-08 | Amex statement | The Keg Steakhouse, Brampton | Mayor Fennell | 132.30 | Card not used for City business | |
| Jan-09 | POS revenue | Mayor Susan Fennell Community Fund, Reimbursement of personal expense | Mayor Fennell | (482.56) | Reimbursement of expenses | |
| Nov-08 | Amex statement | LCBO | Employee 3 | 124.50 | Card used for personal expense | |
| Jan-09 | POS revenue | Susan Fennell, Reimbursement of personal expenditure | Mayor Fennell | (124.50) | Reimbursement of personal expense | |
| Feb-09 | Amex statement | Fogo de Chao, Miami Beach, Florida | Mayor Fennell | 477.17 | Card used for personal expense | |
| Mar-09 | POS revenue | Mayor Susan Fennell, Personal expense reimbursement | Mayor Fennell | (477.17) | Reimbursement of personal expense. Note the reimbursement cheque is from "Mayor Susan Fennell Community Fund" | |
| May-09 | Amex statement | Boston Pizza, Brampton | Employee 2 | 252.43 | Card not used for City business | |
| Jun-09 | POS revenue | Mayor Susan Fennell Community Fund, Reimbursement of Amex expense | Mayor Fennell | (252.43) | Reimbursement of expense | |
| Apr-09 | Amex statement | Hertz Car Rental, Miami, Florida | Mayor Fennell | 191.76 | Card used for personal expense | |
| Apr-09 | Amex statement | www.platepass.com, Scottsdale, Arizona | Mayor Fennell | 4.75 | Card used for personal expense | |
| Aug-09 | POS revenue | Susan Fennell, Reimbursement of personal expenditures | Mayor Fennell | (196.51) | Reimbursement of personal expenses | |
| Oct-09 | POS revenue | Susan Fennell, reimbursement | Mayor Fennell | (648.47) | Reimbursement of personal expenses. This reimbursement could not be matched to specific transactions | |
| Oct-09 | POS revenue | Mayor Susan Fennell Comm. Fund - Reimburse personal exp. | Mayor Fennell | (3,078.71) | Reimbursement of expenses. This reimbursement could not be matched to specific transactions. | |
| Jan-10 | Amex statement | ice.com | Employee 3 | 2,445.25 | Card not used for City business | |
| Apr-10 | POS revenue | Mayor Susan Fennell Gala, Amex expenditures | Mayor Fennell | (2,445.25) | Reimbursement of expense | |
| Jun-10 | Amex statement | Sheraton Toronto Centre, Toronto | Mayor Fennell | 855.95 | Card used for personal expense | |
| Jul-10 | POS revenue | Susan Fennell, Reimbursement of personal expense | Mayor Fennell | (855.95) | Reimbursement of personal expense | |

Schedule 13

The Corporation of the City of Brampton

Mayor's Expense Transactions from Prior Term of Council

That do not comply, may not comply or did not have sufficient information to determine compliance with Policy and Procedures

| Date (Note 1) | Vendor Name (Note 1) | Description of Expense (Note 1) | Expense Incurred by | Amount (Note 1) | Deloitte Finding | Expense Policy Breach Amount |
|---|-------------------------|--|------------------------|--------------------|---|---------------------------------|
| Dec-06 | Amex statement | Costco, Brampton | Employee 3 | 125.40 | Card used for personal expense | |
| <u>Breach of American Express Corporate Card Program Policies and Procedures (continued)</u> | | | | | | |
| Jan-07 | Amex statement | Orbitz.com | Employee 3 | 28.94 | Card used for personal expense | |
| Jan-07 | Amex statement | Delta Air Lines, air ticket from Buffalo to Atlanta, Ryan Carpino | Employee 3 | 238.89 | Card used for personal expense | |
| Jan-07 | Amex statement | Delta Air Lines, air ticket from Buffalo to Atlanta, Michael Carpino | Employee 3 | 238.89 | Card used for personal expense | |
| Jan-07 | Amex statement | Delta Air Lines, air ticket from Buffalo to Atlanta, Sandra Carpino | Employee 3 | 238.89 | Card used for personal expense | |
| Jan-07 | Amex statement | Delta Air Lines, air ticket from Buffalo to Atlanta, Carlo Carpino | Employee 3 | 238.89 | Card used for personal expense | |
| Apr-07 | POS revenue | Reimbursement of personal expenditures | Employee 3 | (1,109.90) | Reimbursement of personal expenses | |
| Nov-07 | Amex statement | J.C. Penney, Cheektowaga, NY | Employee 3 | 180.14 | Card used for personal expense | |
| Jan-08 | POS revenue | Reimbursement of Amex expenditures | Employee 3 | (180.14) | Reimbursement of personal expense | |
| Dec-07 | Amex statement | Costco, Brampton | Employee 3 | 72.51 | Card used for personal expense | |
| Jan-08 | POS revenue | Reimbursement of personal expense | Employee 3 | (72.51) | Reimbursement of personal expense | |
| Jul-08 | Amex statement | Fairmont Royal York, Toronto | Employee 3 | 254.25 | Card used for personal expense | |
| Sep-08 | POS revenue | Reimbursement of personal expense | Employee 3 | (254.25) | Reimbursement of personal expense | |
| Aug-08 | Amex statement | RCI C-Exchange | Employee 3 | 173.00 | Card used for personal expense | |
| Dec-08 | POS revenue | Reimbursement of personal Amex expenditures | Employee 3 | (173.00) | Reimbursement of personal expense | |
| Dec-08 | Amex statement | Amazon.com/Amazon.ca | Employee 3 | 86.23 | Card used for personal expense | |
| Jan-09 | POS revenue | Reimbursement of personal expenditure | Employee 3 | (86.23) | Reimbursement of personal expense | |
| May-09 | Amex statement | Air Canada, air ticket from Toronto to Vancouver, Michael Carpino | Employee 3 | 14.00 | Card used for personal expense | |
| May-09 | Amex statement | Air Canada, air ticket from Toronto to Vancouver, Michael Carpino | Employee 3 | 46.20 | Card used for personal expense | |
| May-09 | Amex statement | Air Canada, air ticket from Toronto to Vancouver, Michael Carpino | Employee 3 | 549.50 | Card used for personal expense | |
| Jun-09 | POS revenue | Reimbursement of Amex personal expenses | Employee 3 | (1,379.14) | Reimbursement of personal expenses (\$769.44 of this reimbursement could not be matched to specific transactions) | |
| Aug-09 | POS revenue | Reimbursement of personal expenses | Employee 3 | (1,263.17) | Reimbursement of personal expenses. This reimbursement could not be matched to specific transactions | |
| Dec-09 | POS revenue | Employee 3 - Amex reimbursement | Employee 3 | (219.00) | Reimbursement of personal expenses. This reimbursement could not be matched to specific transactions | |
| Jun-09 | Amex - June | High Mountain Brewing | Employee 2 | 207.02 | Card used for personal expense | |
| Aug-09 | POS Revenue | Reimbursement of personal expenditures | Employee 2 | (207.02) | Reimbursement of personal expense | |
| <u>Possible Breach of American Express Corporate Card Program Policies and Procedures</u> | | | | | | |
| Jan-08 | Amex statement | Jackman's - funeral flower arrangement | Mayor Fennell | 115.25 | Attended funeral of employee's father-in-law | |
| Jan-08 | Amex statement | Air Canada, Toronto to North Bay ticket, Susan Fennell | Mayor Fennell | 866.60 | Attended funeral of employee's father-in-law | |
| Jan-08 | Amex statement | Best Western, North Bay | Mayor Fennell | 140.75 | Attended funeral of employee's father-in-law | |
| <u>Possible Breach of Purchase Card Policies and Procedures</u> | | | | | | |
| May-10 | P-Card Register | Meri-Mac Inc. | Employee 6 | 2,310.00 | Potential splitting of invoices to circumvent \$2,500 purchase card limit | |
| May-10 | P-Card Register | Meri-Mac Inc. | Employee 6 | 2,415.00 | Potential splitting of invoices to circumvent \$2,500 purchase card limit | |
| <u>Not Enough Information to determine Compliance with Expense Policy</u> | | | | | | |
| Apr-08 | Amex statement | Esso 220 Huron Rd, Shakespeare, Ontario | Mayor Fennell | 82.95 | Reason for travel not provided | |
| Jul-09 | Amex statement | Shell Canada C22525, Innisfil, Ontario | Mayor Fennell | 65.82 | Reason for travel not provided | |

Notes

(1) Source: Transaction-specific supporting documents.

Schedule 14

The Corporation of the City of Brampton

Corporate Account Transactions for Councillors

That do not comply, may not comply or did not have sufficient information to determine compliance with Policy and Procedures

| Date | Description | Transaction Amount | Breach Amount | Deloitte Finding |
|------|-------------|--------------------|---------------|------------------|
|------|-------------|--------------------|---------------|------------------|

Councillor Callahan

Breach of Lunch and Dinner Sponsorship Policy

| | | | | |
|----------|-----------------------------|--------|-------|---|
| Jun-2013 | Carabram Opening Ceremonies | 100.00 | 50.00 | Spouse used one of two tickets. Not a an event covered by Policy 14.5.0 |
|----------|-----------------------------|--------|-------|---|

Councillor Dhillon

Breach of Expense Policy

| | | | | |
|----------|-------------------------------------|----------|--------|---|
| May-2013 | Per Diem Claim at FCM Prince George | 308.51 | 79.22 | Per diem claimed on March 5, 2013 but did not arrive until March 6, 2013. Hotel bill includes food and liquor charges |
| Sep-2013 | Hotel at FCM Vancouver | 1,019.27 | 267.38 | Hotel bill includes room upgrade and room service charges for food and liquor |
| Dec-2012 | Per Diem Claim at FCM Ottawa | 101.78 | 45.00 | Lunches were available at the conference |

Possible Breach of Expense Policy

| | | | | |
|----------|--------------------------------------|----------|--|---|
| Feb-2013 | Per Diem claim on Mission India Trip | 1,275.00 | | Three meals per day claimed when itinerary indicates that some meals were provided on Trade Mission |
|----------|--------------------------------------|----------|--|---|

Not Enough Information to Determine Compliance

| | | | | |
|----------|---------------------------------------|----------|--|--|
| Jan-2011 | PowerAde Suite - Brampton Battalion | 500.00 | | No specific record of attendees |
| Oct-2011 | PowerAde Suite - Brampton Battalion | 500.00 | | No specific record of attendees |
| Nov-2011 | PowerAde Suite - Brampton Battalion | 500.00 | | No specific record of attendees |
| Sep-2011 | Refreshments for India Delegation | 43.88 | | Receipt for expenditure was not available |
| Nov-2011 | Lunch at Vesuvio's for Consul General | 90.00 | | Receipt for expenditure was not available |
| Sep-2012 | India Mission | 5,695.25 | | Receipt and details for expenditure were not available |

Councillor Gibson

Breach of Policy - Community Use of Suite Policy 14.2.0

| | | | | |
|----------|-------------------------------------|--------|--------|---|
| Jan-2011 | PowerAde Suite - Brampton Battalion | 500.00 | 500.00 | Councillor attended with wife and some family members. No specific record of other attendees. |
| Feb-2011 | PowerAde Suite - Brampton Battalion | 500.00 | 500.00 | Councillor attended with wife and some family members. No specific record of other attendees. |
| Mar-2011 | PowerAde Suite - Brampton Battalion | 500.00 | 500.00 | Councillor attended with wife and some family members. No specific record of other attendees. |
| Jan-2012 | PowerAde Suite - Brampton Battalion | 500.00 | 500.00 | Tickets provided to local Brampton family and friends. |

Councillor Hames

No transactions were identified for Councillor Hames

Schedule 14

The Corporation of the City of Brampton

Corporate Account Transactions for Councillors

That do not comply, may not comply or did not have sufficient information to determine compliance with Policy and Procedures

| Date | Description | Transaction Amount | Breach Amount | Deloitte Finding |
|------|-------------|--------------------|---------------|------------------|
|------|-------------|--------------------|---------------|------------------|

Councillor Hutton

Breach of Lunch and Dinner Sponsorship Policy

Jun-2013 Carabram Opening Ceremonies 100.00 50.00 Spouse used one of two tickets. Not a an event covered by Policy 14.5.0

Breach of Policy - Community Use of Suite Policy 14.2.0

Dec-2011 PowerAde Suite - Brampton Battalion 500.00 500.00 Attended game with family.

Councillor Miles

Breach of Lunch and Dinner Sponsorship Policy

Jun-2012 Brampton Arts Council Golf and Dinner 480.00 480.00 Councillor did not attend the event. Spouse and guest attended. Policy required return of tickets for distribution according to guest protocol

Breach of Expense Policy

Jun-2013 FCM Vancouver Per Diem 353.77 60.00 Meals claimed on June 4th 2013. Councillor returned early from trip on June 3rd 2013. Councillor stated that she intends to repay this amount.

Possible Breach of Expense Policy

Feb-2013 Per Diem claim on Mission India Trip 1,275.00 Three meals per day claimed when itinerary indicates that some meals were provided on Trade Mission

Councillor Moore

No transactions were identified for Councillor Moore

Councillor Palleschi

Not Enough Information to Determine Compliance

Feb-2011 PowerAde Suite - Brampton Battalion 500.00 No specific record of attendees.
 Feb-2012 PowerAde Suite - Brampton Battalion 500.00 No specific record of attendees.

Schedule 14

The Corporation of the City of Brampton

Corporate Account Transactions for Councillors

That do not comply, may not comply or did not have sufficient information to determine compliance with Policy and Procedures

| Date | Description | Transaction Amount | Breach Amount | Deloitte Finding |
|------|-------------|--------------------|---------------|------------------|
|------|-------------|--------------------|---------------|------------------|

Councillor Sanderson

Breach of Lunch and Dinner Sponsorship Policy

| | | | | |
|----------|-----------------------------|--------|-------|---|
| Jun-2013 | Carabram Opening Ceremonies | 100.00 | 50.00 | Spouse used one of two tickets. Not a an event covered by Policy 14.5.0 |
|----------|-----------------------------|--------|-------|---|

Breach of American Express Corporate Card Policies and Procedures

| | | | | |
|----------|-----------------------------|----------|--------|--|
| Dec-2012 | AMO Ottawa - Accommodations | 1,085.18 | 364.20 | Hotel bill includes personal charges for additional nights and room service. Finance could not find repayment of charges |
|----------|-----------------------------|----------|--------|--|

Not Enough Information to Determine Compliance

| | | | | |
|------------|-------------------------------------|--------|--|---------------------------------|
| Mar-2011 | Powerade Suite - Brampton Battalion | 500.00 | | No specific record of attendees |
| Oct-2011 | Powerade Suite - Brampton Battalion | 500.00 | | No specific record of attendees |
| Dec-2011 | Powerade Suite - Brampton Battalion | 500.00 | | No specific record of attendees |
| Dec-2011 | Powerade Suite - Brampton Battalion | 500.00 | | No specific record of attendees |
| Aug-2011 | Powerade Suite - Excelsiors | 500.00 | | No specific record of attendees |
| Aug-2011 | Powerade Suite - Excelsiors | 500.00 | | No specific record of attendees |
| Sep-2011 | Powerade Suite - Brampton Battalion | 500.00 | | No specific record of attendees |
| Oct-2011 | Powerade Suite - Brampton Battalion | 300.00 | | No specific record of attendees |
| March | Powerade Suite - Brampton Battalion | 500.00 | | No specific record of attendees |
| March | Powerade Suite - Brampton Battalion | 500.00 | | No specific record of attendees |
| 2013 Seasc | Powerade Suite - Brampton Battalion | 500.00 | | No specific record of attendees |

Councillor Sprovieri

Breach of Policy - Community Use of Suite Policy 14.2.0

| | | | | |
|----------|-------------------------------------|--------|--------|--|
| Dec-2011 | PowerAde Suite - Brampton Battalion | 500.00 | 500.00 | Tickets provided to same resident; did not meet the business purpose criteria in Policy 14.2.0 |
| Jan-2012 | PowerAde Suite - Brampton Battalion | 500.00 | 500.00 | Tickets provided to same resident; did not meet the business purpose criteria in Policy 14.2.0 |
| Feb-2012 | PowerAde Suite - Brampton Battalion | 200.00 | 200.00 | Tickets provided to same resident; did not meet the business purpose criteria in Policy 14.2.0 |
| Oct-2012 | PowerAde Suite - Brampton Battalion | 200.00 | 200.00 | Tickets provided to same resident; did not meet the business purpose criteria in Policy 14.2.0 |
| Jan-2013 | PowerAde Suite - Brampton Battalion | 200.00 | 200.00 | Tickets provided to same resident; did not meet the business purpose criteria in Policy 14.2.0 |
| Jan-2013 | PowerAde Suite - Brampton Beast | 200.00 | 200.00 | Tickets provided to same resident; did not meet the business purpose criteria in Policy 14.2.0 |
| Jan-2013 | PowerAde Suite - Brampton Beast | 200.00 | 200.00 | Tickets provided to same resident; did not meet the business purpose criteria in Policy 14.2.0 |

Not Enough Information to Determine Compliance

| | | | | |
|----------|-------------------|--------|--|---------------------------------|
| Sep-2013 | Padre Pio Concert | 960.00 | | No specific record of attendees |
|----------|-------------------|--------|--|---------------------------------|

Schedule 15
The Corporation of the City of Brampton
Community Events with Councillor Involvement

| Date | Councillor Level of Involvement (Note 1) | Fees (Note 1) | Equipment / Facilities | | Additional Labour | | In-Kind | Council or Departmental Approval (Note 1) | |
|------|--|---------------|------------------------|--------------|---------------------|--------------|---------------|---|--|
| | | | Recreation (Note 1) | Rose Theatre | Recreation (Note 1) | Rose Theatre | | | |
| | | A | B | B | C | C | D = B + C - A | | |

Councillor Callahan

Per the Recreation Report; Councillor Callahan was involved in the Pumpkin Party event. See details under Councillor Sanderson.

Councillor Dhillon

Mountain Ash Seniors - Canada Day and India Independence Day Celebration

| | | | | | | | | |
|--------|--------|-----|-------|--|-----|--|-------|--------------|
| Jul-11 | Note 3 | \$0 | \$298 | | \$0 | | \$298 | Departmental |
| Aug-11 | Note 3 | \$0 | \$361 | | \$0 | | \$361 | Departmental |

Red Willow Seniors - Canada Day and India Independence Day Celebration

| | | | | | | | | |
|--------|--------|-------|-------|--|-----|--|-------|--------------|
| Jul-11 | Note 3 | | \$199 | | \$0 | | \$199 | Departmental |
| Aug-11 | Note 3 | | \$115 | | \$0 | | \$115 | Departmental |
| Aug-12 | Note 3 | \$115 | \$151 | | \$0 | | \$36 | Departmental |

Castlemore Seniors - India Independence Day Celebrations

| | | | | | | | | |
|--------|--------|-------|-------|--|-----|--|-------|--------------|
| Aug-11 | Note 3 | \$0 | \$361 | | \$0 | | \$361 | Departmental |
| Jul-12 | Note 3 | \$115 | \$235 | | \$0 | | \$120 | Departmental |
| Jul-13 | Direct | \$118 | \$102 | | \$0 | | None | Departmental |

Pannahill Seniors - India Independence Day Celebrations

| | | | | | | | | |
|--------|--------|-------|-------|--|-----|--|-------|--------------|
| Aug-11 | Note 3 | \$0 | \$199 | | \$0 | | \$199 | Departmental |
| Jul-12 | Direct | \$235 | \$235 | | \$0 | | None | Departmental |
| Aug-13 | Direct | \$241 | \$213 | | \$0 | | None | Departmental |

Treeline Seniors - Summer Fun Day

| | | | | | | | | |
|--------|--------|-----|-------|--|-----|--|-------|--------------|
| Aug-11 | Note 3 | \$0 | \$361 | | \$0 | | \$361 | Departmental |
|--------|--------|-----|-------|--|-----|--|-------|--------------|

Tiya de Mela Dance at Via Romano Parkette

| | | | | | | | | |
|--------|--------|-------|-------|--|-----|--|------|--------------|
| Jul-12 | Direct | \$350 | \$334 | | \$0 | | None | Departmental |
| Jul-13 | Direct | \$400 | \$331 | | \$0 | | None | Departmental |

Other Events

Per the Recreation Report; Councillor Dhillon was involved in the Canada Day & Canadian Multicultural Day Celebration event at Esker Pond . See details under Councillor Sanderson.

Councillor Gibson

Per the Recreation Report; Councillor Gibson was involved in the Pumpkin Party event. See details under Councillor Sanderson.

Councillor Hames

No events per the Recreation Report were associated with Councillor Hames

Councillor Hutton

Per the Recreation Report; Councillor Callahan was involved with the Snelgrove Community Winterfest in 2011 and the Snelgrove Neighbourhood Watch Community BBQ in 2013. See details under Councillor Palleschi.

Schedule 15
The Corporation of the City of Brampton
Community Events with Councillor Involvement

| Date | Councillor Level of Involvement (Note 1) | Fees (Note 1) | Equipment / Facilities | | Additional Labour | | In-Kind | Council or Departmental Approval (Note 1) | |
|------|--|---------------|------------------------|--------------|---------------------|--------------|---------------|---|--|
| | | | Recreation (Note 1) | Rose Theatre | Recreation (Note 1) | Rose Theatre | | | |
| | | A | B | B | C | C | D = B + C - A | | |

Councillor Miles

Lucas Holtom Event

| | | | | | | | | | |
|--------|----------|---------|---------|--|-------|--|---------|--------------|--|
| Jul-12 | Indirect | \$809 | \$2,013 | | \$495 | | \$1,699 | Departmental | |
| Jul-13 | Indirect | \$1,507 | \$2,288 | | \$346 | | \$1,127 | Departmental | |

Zumbathon

| | | | | | | | | | |
|--------|--------|-------|-------|--|-----|--|------|--------------|--|
| Oct-12 | Note 3 | \$349 | \$349 | | \$0 | | None | Departmental | |
|--------|--------|-------|-------|--|-----|--|------|--------------|--|

Councillor Moore

Per the Recreation Report; Councillor Moore was involved in the Pumpkin Party event. See details under Councillor Sanderson.

Councillor Paleschi

Snelgrove Community Winterfest

| | | | | | | | | | |
|--------|----------|-------|-------|--|-----|--|------|--------------|--|
| Feb-11 | Indirect | \$593 | \$593 | | \$0 | | None | Departmental | |
| Feb-12 | Indirect | \$596 | \$461 | | \$0 | | None | Departmental | |

Snelgrove Neighbourhood Watch Community BBQ

| | | | | | | | | | |
|--------|----------|---------|---------|--|---------|--|---------|--------------|--------|
| Jul-11 | Direct | \$0 | \$2,034 | | unknown | | \$2,034 | Departmental | Note 6 |
| Aug-12 | Indirect | \$884 | \$1,878 | | unknown | | \$994 | Departmental | Note 7 |
| Aug-13 | Indirect | \$1,318 | \$1,078 | | unknown | | None | Departmental | Note 8 |

Councillor Sanderson

Dreams Take Flight

| | | | | | | | | | |
|--------|--------|-----|---------|---------|-----|-----|---------|--------------|---------|
| May-11 | Direct | \$0 | \$1,312 | \$4,983 | \$0 | \$0 | \$6,295 | Departmental | Note 9 |
| May-12 | Direct | \$0 | \$1,344 | \$5,173 | \$0 | \$0 | \$6,517 | Note 5 | Note 9 |
| May-13 | Direct | \$0 | \$1,239 | \$5,204 | \$0 | \$0 | \$6,443 | Departmental | Note 10 |

Lucas Day Event

| | | | | | | | | | |
|--------|--------|-------|-------|--|-------|--|-------|--------------|---------|
| May-11 | Direct | \$0 | \$352 | | \$0 | | \$352 | Departmental | Note 11 |
| May-12 | Direct | \$443 | \$256 | | \$306 | | \$119 | Departmental | |
| Jun-13 | Direct | \$471 | \$416 | | \$306 | | \$251 | Departmental | |

Chinguacousy Lions Club BBQ

| | | | | | | | | | |
|--------|--------|-------|-------|--|-----|--|-------|--------------|---------|
| Jul-11 | Direct | \$0 | \$917 | | \$0 | | \$917 | Departmental | Note 12 |
| Jul-12 | Direct | \$184 | \$493 | | \$0 | | \$309 | Departmental | |
| Jul-13 | Note 4 | \$452 | \$614 | | \$0 | | \$162 | Note 4 | Note 13 |

Chinguacousy Lions Club Wing Fest

| | | | | | | | | | |
|--------|----------|---------|----------|--|-------|--|---------|--------------|--|
| Sep-11 | Direct | \$3,590 | \$8,007 | | \$454 | | \$4,871 | Departmental | |
| Aug-12 | Indirect | \$4,858 | \$6,518 | | \$612 | | \$2,272 | Departmental | |
| Aug-13 | Indirect | \$3,056 | \$10,487 | | \$612 | | \$8,043 | Departmental | |

Schedule 15

**The Corporation of the City of Brampton
Community Events with Councillor Involvement**

| Date | Councillor Level of Involvement (Note 1) | Fees (Note 1) | Equipment / Facilities | | Additional Labour | | In-Kind | Council or Departmental Approval (Note 1) | |
|------|--|---------------|------------------------|--------------|---------------------|--------------|---------------|---|--|
| | | | Recreation (Note 1) | Rose Theatre | Recreation (Note 1) | Rose Theatre | | | |
| | | A | B | B | C | C | D = B + C - A | | |

Councillor Sanderson (continued)

Pumpkin Party

| | | | | | | | | | |
|--------|--------|---------|-------|---------|-------|-------|---------|--------------|---------|
| Nov-11 | Direct | \$1,022 | \$872 | \$1,636 | \$0 | \$373 | \$1,859 | Departmental | Note 14 |
| Nov-12 | Direct | \$992 | \$20 | \$2,941 | \$0 | \$419 | \$2,388 | Departmental | Note 14 |
| Nov-13 | Direct | \$2,056 | \$596 | \$662 | \$510 | \$648 | \$360 | Departmental | Note 14 |

Councillor Sprovieri

Canada Day & Canadian Multicultural Day Celebration event at Esker Pond

| | | | | | | | | | |
|--------|----------|-------|---------|--|-----|--|---------|--------------|---------|
| Jul-11 | Indirect | \$0 | \$1,158 | | \$0 | | \$1,158 | Departmental | Note 15 |
| Jun-12 | Indirect | \$131 | \$305 | | \$0 | | \$174 | Departmental | |
| Jul-13 | Indirect | \$329 | \$294 | | \$0 | | None | Departmental | |

Other Events

Per the Recreation Report; Councillor Sprovieri was involved in the Red Willow Seniors - Canada Day and India Independence Day Celebration in August 2012. See details under Councillor Dhillon.

Notes

- (1) Source: Recreation Report and related supporting material
- (2) Only events with information provided from the Recreation department are included in the table above.
- (3) Information regarding the councillor's level of involvement was marked as 'n/a'
- (4) The Recreation Report did not include this event in 2013. This information was not available.
- (5) This event was Council Approved.
- (6) Equipment and Labour costs as per the Parks Report were \$3,270 and \$607, respectively.
- (7) Equipment and Labour costs as per the Parks Report were \$1,644 and \$800, respectively.
- (8) Equipment and Labour costs as per the Parks Report were \$1,078 and \$384, respectively.
- (9) Rose Theatre equipment cost obtained from Rental Cost Recovery Form. Equipment costs include associated setup and takedown labour from the Rose Theatre and Park Operations.
- (10) Rose Theatre equipment cost obtained from Parks Report.
- (11) Equipment and Labour costs per the Parks Report were \$941 and \$607, respectively.
- (12) Equipment and Labour costs per the Parks Report were \$2,085 and \$910, respectively.
- (13) The Recreation Report did not include this event in 2013. Fees and costs were obtained from the Parks Report.
- (14) Rose Theatre costs obtained from the Contract.
- (15) Labour costs per the Park Report were \$720.