



**Report of the Independent Fairness Commissioner**  
City of Winnipeg  
Report on Compliance – Proposed Sale of a Portion of  
the City-owned Property Located at 4540 Portage  
Avenue (John Blumberg Golf Course)

November 24, 2021



## **INDEPENDENT ASSURANCE REPORT ON COMPLIANCE WITH FRAMEWORK**

### **City of Winnipeg**

### **Report on Compliance – Proposed Sale of a Portion of the City-owned Property Located at 4540 Portage Avenue (John Blumberg Golf Course)**

To: City Council

#### **Scope**

We have undertaken a reasonable assurance engagement of the proposed real estate transaction described in Section 1 of this report (the "Transaction") to determine whether the Transaction was undertaken by the City of Winnipeg's Planning, Property and Development Department ("PP&D") in compliance with version 1.06 of the framework referenced in Section 1 of this report (hereinafter referred to as the "Compliance Framework").

#### **Management's responsibility**

The Compliance Framework as well as compliance of the Transaction with the Compliance Framework are the responsibility of PP&D's Management. Management is also responsible for such internal controls as it determines necessary to enable City of Winnipeg's compliance with the specified requirements.

#### **Our responsibility**

Our responsibility is to express a reasonable assurance opinion on the City of Winnipeg's compliance based on the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements 3531, Direct Engagements to Report on Compliance. This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the entity complied with the specified requirements, in all significant respects.

Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with this standard will always detect a significant instance of non-compliance with specified requirements when it exists. Instances of non-compliance can arise from fraud or error and are considered significant if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report. A reasonable assurance compliance reporting engagement involves performing procedures to obtain evidence about the entity's compliance with the specified requirements. The nature, timing and extent of procedures selected depends on our professional judgment, including an assessment of the risks of significant non-compliance, whether due to fraud or error.

Our reasonable assurance engagement included examining, on a test basis, evidence supporting compliance with the applicable criteria of the Compliance Framework and included: 1) performing corroborative interviews with City of Winnipeg employees and representatives who were responsible for conducting the Transaction; 2) examining electronic documentation provided by City of Winnipeg employees; and 3) reperforming transaction specific calculations, where applicable. We performed our audit procedures based on discussions with PP&D Management and information available as at November 23, 2021. We believe the evidence we obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Other matters**

As outlined in the preceding paragraph, our stated procedures included examining electronic documentation provided by City of Winnipeg employees. Prior to the effects of COVID-19, management would have provided Deloitte with the complete physical transaction file for review of specific and applicable documentation supporting the applicable criteria. To address the physical distancing requirements associated with COVID-19, we were unable to gain access to the physical transaction file, and our audit procedures were revised to include:

- Requesting specific file documentation from Management to support the applicable criteria, which was subsequently provided to Deloitte in electronic form.
- Obtaining Management representation that all electronic information presented to Deloitte was prepared in the course of conducting the Transaction, and was complete, accurate and presented fairly in a manner that would not create judgements requiring interpretation that could result in a change in conclusion.

It should be noted that although we have received sufficient electronic documentation to support our opinion and the observations noted in Section 2 and Appendix 2 of this report, no additional observations can be provided in the context of this engagement, which may have been otherwise noted from obtaining access to the complete physical file.

#### **Our independence and quality control**

We have complied with the relevant rules of professional conduct/code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. The firm applies Canadian Standard on Quality Control 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

**Opinion**

In our opinion, except for the compliance exceptions noted in Section 2, PP&D is in compliance, with the individual criteria of the Compliance Framework (version 1.06) for the Transaction noted above in all significant respects. We do not provide a legal opinion on City of Winnipeg's compliance with the specified requirements.

**Restriction on use**

This report was prepared for the City of Winnipeg and City Council for the purpose of City Council's ultimate determinations related to the above noted transaction, and although it may be made publicly available, readers are cautioned that this report is not suitable for any other purpose.

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

Chartered Professional Accountants  
Winnipeg, Manitoba  
November 24, 2021

# Section 1 – Compliance Framework, the Transaction, and Management’s responsibility

## **Compliance Framework**

City Council (“Council”) created the role of the Independent Fairness Commissioner (“IFC”) for the purpose of ensuring that real estate transactions and management services (“Transactions”) are performed in a fair, transparent and open manner. Under the direction of Council, the City Auditor has engaged Deloitte LLP (“Deloitte”) to provide certain services as part of the IFC role through the performance of a reasonable assurance engagement (referred to as “compliance audit”) in accordance with the assurance standards of the Chartered Professional Accountants of Canada (“CPA Canada”). To ensure Council’s objectives for the IFC are addressed, a Compliance Framework was developed under the oversight of PP&D (also referred to as “Management”) through consideration of applicable City of Winnipeg by-laws, policies and procedures including PP&D’s internal Real Estate Transaction Management Framework (“RETMF”). The Compliance Framework is to be used as the basis for the performance of compliance audits of selected Transactions, and can be subject to revision by PP&D based on evolving requirements. Further background information regarding the Compliance Framework is in Appendix 1.

## **The Transaction**

The proposed transaction is the sale of a portion of the City-owned property located at 4540 Portage Avenue (known as John Blumberg Golf Course), identified on Misc. Plan 14454/4. The scope of the compliance audit includes only the compliance aspects of the Transaction outlined in the associated Administrative Report, and excludes any prior or ongoing Transaction related activities, where applicable. Management represents that the complexity of this transaction has been deemed to be “complex” for the purposes of this compliance audit.

## **Management responsibility and assertion**

Transaction documentation has been prepared by PP&D based on information available at November 19, 2021. The Compliance Framework and applicable criteria is the responsibility of PP&D and has formed the basis of the compliance audit conducted by Deloitte on the Transaction. PP&D is responsible for ensuring the fairness, transparency, and openness of any proposed or completed transactions and the compliance of transactions with the Compliance Framework. Further, as discussed in Appendix 2 of this report, PP&D has made certain representations regarding the information provided to Deloitte to support the performance of the independent compliance audit. Deloitte’s responsibility is to express an opinion on PP&D’s compliance with the Compliance Framework based on the results of their independent audit procedures performed as outlined in Appendix 1 to the report.

Yours truly,



**Planning, Property and Development Department**  
**City of Winnipeg**

# Section 2 – Exceptions noted and Management’s unaudited response

## Exceptions noted

The criteria within the Compliance Framework was subject to audit procedures performed by Deloitte for the purposes of determining compliance to support our independent auditors’ report, as discussed in Appendix 2. Included in the table below is a summary of the exceptions noted in testing the compliance of the Transaction with the Compliance Framework, the associated criteria, and the unaudited responses to these exceptions prepared by Management. The City Auditor has requested responses from PP&D for each exception noted and provided the responses to Deloitte for inclusion in the report. Management’s responses are unaudited, and have been included to provide commentary by the City of Winnipeg, to the Standing Policy Committee on Property and Development, Heritage and Downtown Development (“SPCPDHDD”) and/or Council.

A complete listing has been included in Appendix 2 of those criteria for which exceptions were noted, criteria that were deemed to not be subject to audit, and criteria deemed by Management to not be applicable to the Transaction.

Summary of exceptions noted	Related criteria
<p>The file documentation was not in compliance with certain aspects of the Compliance Framework, including:</p> <ul style="list-style-type: none"> <li>• While a circular was issued to the applicable City departments, the Ward Councillor, and utility agencies in compliance with Appendix H of the RETMF, we note the circular was completed in December 2019, approximately 23 months prior to the date the proposed transaction was subjected to audit;</li> <li>• While file documentation included a completed risk and complexity tool, file documentation did not include evidence of review by the respective Supervisor/Superintendent/Manager, as required by Appendix E of the RETMF;</li> <li>• As directed by Council on October 16, 2020, Management proceeded to market the property through a Request for Proposal, which included conducting initial negotiations. As such, a formal recommendation or request was not made by the Committee on Parks, Protection, and Culture, in accordance with Council Minutes of May 31, 1989, Procedure for the Sale or Lease of City-Owned Property for Major Parks and Recreation Development; and</li> <li>• File documentation did not include evidence that the subject property was posted on the City of Winnipeg website as surplus, as required by Appendix O of the RETMF.</li> </ul>	<p>3.01, 8.01, 15.01, 17.01</p>

Unaudited Management response to exceptions noted
<p>Management agrees with the findings of the IFC. Certain elements of the transaction predate the Real Estate Transaction Management Framework (e.g. posting the declaration of surplus) and other items of non-compliance arose out of the lengthy marketing and evaluation period for a Request for Proposals.</p>

# Appendix 1 – Scope of services requested

## Introduction

As outlined in Section 1 of the report, and to address Council’s objectives for the IFC, a Compliance Framework was developed under the oversight of PP&D. The Compliance Framework development process also included assistance from Deloitte and the City Auditor in the form of consultation as to the sufficiency and appropriateness of the Compliance Framework for PP&D’s ultimate determinations. The version of the Compliance Framework utilized for the purposes of this compliance audit is Version 1.06 dated November 4, 2020 as made available by Management. The Transaction is to be presented to the Standing Policy Committee on Property and Development, Heritage and Downtown Development (“SPCPDHDD”) and/or Council for approval. Council has adopted the Executive Policy Committee’s recommendation that the compliance audit of Transactions will occur prior to presentation to SPCPDHDD and/or Council. Accordingly, Deloitte has been engaged to perform the compliance audit of Transactions while in progress, the results of which will be reported directly to SPCPDHDD through the City Auditor and Deloitte.

## Scope of services requested of Deloitte by the City of Winnipeg

Deloitte has been engaged to perform an independent audit of the Transaction’s compliance with the Compliance Framework noted above as follows:

- a. Produce an independent auditor’s report on whether the Transaction is in compliance with the relevant criteria outlined within the Compliance Framework;
- b. Submit the results of the compliance audit and specific Auditor’s Report to the City Auditor.
- c. Report specific findings and compliance exceptions within the Auditor’s Report based on the Compliance Framework where applicable.
- d. Prior to performance of a specific compliance audit of a transaction,
  - i. declare any conflict of interest in connection with the specific transaction; and
  - ii. obtain management’s representation of the complexity rating of the transaction, based on specific guidance retained by the City and in consultation with the Contract Administrator.
- e. Attend the SPCPDHDD’s regular meeting and/or any agreed upon special meetings in person where the independently prepared auditor’s report will be tabled so as to answer questions regarding the report.

Deloitte’s audit procedures to determine compliance with the stated criteria within the Compliance Framework included testing on a sample basis of the evidence supporting compliance with the applicable criteria of the Compliance Framework and included: 1) examining electronic documentation provided by City of Winnipeg employees; 2) reperforming transaction specific calculations, where applicable; and 3) performing corroborative interviews with City of Winnipeg employees and representatives who were responsible for carrying out the Transaction.

For criteria identified to not be in compliance and related exceptions noted, the report provides these findings and, where applicable, management comments related to the compliance exceptions. Any identified instances of non-compliance in relation to the Transaction are detailed in Appendix 2 of this report. Management’s unaudited responses to the compliance exceptions, if any, would be included in Section 2 of the report. Responses regarding the cause of non-compliance, where provided in Section 2, are prepared by PP&D. For transactions where no compliance exceptions are noted, Section 2 is not applicable and would not be included with the report. Observations regarding the impact on the fairness, transparency, and openness of the Transaction, where provided, would be prepared by PP&D and/or the City Auditor.

As noted above, Council has adopted the Executive Policy Committee’s recommendation that the compliance audit of Transactions will occur prior to presentation to SPCPDHDD and/or Council, which would include the required approvals based on delegations of authority in accordance with the RETMF and City by-laws, policies, and procedures. Accordingly, management has directed that these subsequent approvals, which are outlined in Criteria 4.01 of the Compliance Framework, are not subject to audit as at the time of issuance of this report, and are therefore out of scope for the report. Management remains ultimately responsible for ensuring that ultimate compliance of the Transaction with Criteria 4.01 based on RETMF requirements and City by-laws, policies, and procedures.

# Appendix 2 – Findings and compliance exceptions noted

## **Background information provided by the Independent Auditor**

The Compliance Framework referenced in Appendix 1 above forms the basis of the criteria for Deloitte’s independent audit of the Transaction. The Compliance Framework is presented in two components as follows:

**Objectives** Summarized objectives of the IFC and RETMF as considered and defined in the applicable by-laws, policies, procedures, and the RETMF.

**Criteria** Specific requirements that a real estate transaction is expected to comply with in order to be considered fair, transparent and open. Criteria were developed in consideration of specific statements or requirements within by-laws, policies, procedures, and the RETMF. Management’s ultimate determination of applicable criteria is based on the nature of the transaction, property type, and transacting party.

Our audit procedures to determine compliance with the stated Criteria within the Compliance Framework included testing on a sample basis of the evidence supporting compliance with the applicable Criteria of the Compliance Framework and included: 1) examining electronic documentation provided by City of Winnipeg employees; 2) reperforming transaction specific calculations, where applicable; and 3) performing corroborative interviews with City of Winnipeg employees and representatives who were responsible for carrying out the Transaction. We performed our procedures based on discussions with Management and information available as at November 23, 2021. Any compliance exceptions pertaining to individual Criteria noted by Deloitte during the performance of our audit procedures are identified below.

## **Management’s representations provided to the Independent Auditor**

As discussed in Section 1 of this report, Management has represented that to the best of their knowledge and belief, the following:

- All information presented to Deloitte has been presented fairly and accurately, and in a manner that would not create judgements requiring interpretation that could result in a change in conclusion as to the compliance of the Transaction with the Compliance Framework;
- All documents prepared and provided to Deloitte for review were prepared in the course of conducting the Transaction;
- Deloitte has been provided access to all relevant documents, and information pertinent to the specific documentation requests of Deloitte, as well as the City employees or representatives who possess information related to the Transaction, and within the stated period to meet the City’s requirements to determine compliance;
- Criteria deemed as not applicable to the Transaction are identified in sub-section C of this appendix;
- Transaction compliance with the RETMF and applicable City by-laws, policies, and procedures, including but not limited to ultimate compliance with the Transaction approvals required under Criteria 4.01 of the Compliance Framework, remain the responsibility of Management; and
- The complexity rating of the transaction based on the review completed by PP&D is complex.

**Findings and compliance exceptions noted**

The findings and compliance exceptions noted through the performance of Deloitte’s audit procedures have been presented in the following categories:

- A. Exceptions noted** This table presented below, if applicable, outlines only those Criteria defined in the Compliance Framework that are applicable to the Transaction and for which we have noted exceptions in compliance. The exceptions have been organized in the table by the Objective reference number, and included in the second column are those Criteria where instances of non-compliance have been identified. The third column contains a description of the exception noted.
- B. Criteria not subjected to audit** This table presented below, if applicable, outlines those Criteria that could not be subjected to audit on the basis of Management’s representation that the related activities have not been performed based on the rationale provided.
- C. Criteria not applicable to the Transaction** During the course of our test procedures performed, Management has represented and confirmed that the Criteria referenced in the table presented below are not applicable to the Transaction, and have therefore not been included in the scope of our audit.

It should be noted that Criteria for which no compliance exceptions were noted are not included in the tables below. The Compliance Framework should be referenced for a complete listing and description of all applicable Criteria included within the Compliance Framework as at the date specified above.

**A. Exceptions noted**

**3. Consultation and communication with internal City stakeholders such as City departments, the Ward Councillor, and utility agencies has been solicited prior to the execution of the transaction**

Criteria	Exceptions noted
<p><b>3.01</b> Prior to undertaking a sale, lease, or declaration of surplus, PP&amp;D issued a circulation to applicable City departments, the Ward Councillor, and utility agencies for a sale or declaration of surplus to identify any requirement(s) for the real property with a minimum 14 day deadline for response in accordance with the requirements stipulated in Appendix H of the RETMF. All correspondence has been retained within the transaction file.</p> <p>Departments that are required to be contacted include: Assessment and Taxation, Community Services, Fire Paramedic Service, Local improvements, Planning, Property and Development Department, Public Works Department, Transit Department, Water and Waste department. Winnipeg Parking Authority, and Winnipeg Police Service.</p> <p>Utility and service provider entities that are required to be contacted include: BellMTS, Manitoba Hydro, and Shaw.</p>	<p>While a circular was issued to the applicable City departments, the Ward Councillor, and utility agencies in compliance with Appendix H of the RETMF, we note the circular was completed in December 2019, approximately 23 months prior to the date the transaction was subjected to audit.</p>

**8. A competitive procurement process was conducted when prescribed by the RETMF**

Criteria	Exceptions noted
<p><b>8.01</b> A Risk &amp; Complexity Tool in the format outlined in Appendix F of the RETMF was completed as prescribed by the criteria outlined in Appendix E of the RETMF. If required, the Risk &amp; Complexity Tool was completed by the Real Estate Division / Property Management Branch staff responsible for the transaction and reviewed by their respective Supervisor/Superintendent/Manager. If not completed, the rationale for not utilizing the tool has been documented by the Real Estate Division / Property Management Branch staff member and approved by their respective Supervisor/Superintendent/Manager.</p>	<p>While file documentation included a completed risk and complexity tool, file documentation did not include evidence of review by the respective Supervisor/Superintendent/Manager, as required by Appendix E of the RETMF.</p>



**15. Specific policies relating to transactions involving property under the purview of the Parks & Recreation division have been observed**

	<b>Criteria</b>	<b>Exception noted</b>
<b>15.01</b>	Where a developer has approached the City to lease or purchase City-owned land to proceed with a major Parks and Recreation Development, PP&D proceeded with negotiations of the transaction after a formal recommendation or request was made by the Community Committee and Committee on Parks, Protection, and Culture, in accordance with Council Minutes of May 31, 1989, Procedure for the Sale or Lease of City-Owned Property for Major Parks and Recreation Development.	As directed by Council on October 16, 2020, Management proceeded to market the property through a Request for Proposal, which included conducting initial negotiations. As such, a formal recommendation or request was not made by the Committee on Parks, Protection, and Culture, in accordance with Council Minutes of May 31, 1989, Procedure for the Sale or Lease of City-Owned Property for Major Parks and Recreation Development. Further, based on file documentation, there is no applicable Community Committee for the subject property, due to its location outside the primary boundaries of the City of Winnipeg.

**17. Other policies related to the general process for the sale of land have been adhered to**

	<b>Criteria</b>	<b>Exception noted</b>
<b>17.01</b>	Within 30 days of being declared surplus by Council, the property has been posted on the City of Winnipeg website.	File documentation did not include evidence that the subject property was posted on the City of Winnipeg website as surplus, as required by Appendix O of the RETMF.

**B. Criteria not subjected to audit**

**7. An Environmental Site Assessment ("ESA") was completed as required**

<b>Criteria</b>		<b>Representations or rationale provided</b>
<b>7.06</b>	Under a disposition of land and property, the transaction documentation stipulates that the potential buyer of the land will hold the environmental due diligence responsibility.	Management has represented that Transaction documentation did not include the complete terms and conditions as they are drafted upon approval and as directed by the SPCPDHDD and Council. Accordingly, we are unable to confirm the proposed terms and conditions will include provisions that the buyer of the property will hold the environmental due diligence responsibility as outlined by Management in the Administrative Report. As such, Criteria 7.06 could not be subjected to audit.

**8. A competitive procurement process was conducted when prescribed by the RETMF**

<b>Criteria</b>		<b>Representations or rationale provided</b>
<b>8.03</b>	No more than six tenders for residential building lots were accepted from any individual or company.	File documentation provided by Management did not include the responses submitted to the request for proposal issued by the City of Winnipeg. As such, we are unable to confirm the number of tenders provided by each individual or company. As such, Criteria 8.03 could not be subjected to audit.
<b>8.05</b>	Any land being considered for disposal that was previously acquired through expropriation has been offered back to its original owner at the terms of the best offer received, prior to commencing a sale process to any other party.	File documentation did not include evidence with respect to how the subject property was acquired, and therefore we are unable to confirm if the property was acquired through expropriation. As such, Criteria 8.05 could not be subjected to audit.

**9. All land transactions and the negotiated terms have undergone a legal review prior to being presented to the CAO or Council, as appropriate, for approval**

<b>Criteria</b>		<b>Representations or rationale provided</b>
<b>9.01</b>	Prior to being presented to the CAO or Council (as appropriate) for approval, the City Legal Department has completed a formal review of all agreements, contracts, and proposed modifications to legal documentation pertaining to the transaction and provided final confirmation and approval. This review has included ensuring compliance of the agreements with the applicable by-laws and Policies.	As noted under Criteria 7.06 above, Management has represented that the terms and conditions are drafted upon approval and as directed by the SPCPDHDD and Council. As such, Criteria 9.01 could not be subjected to audit.

**16. Where land declared surplus had previously been transferred by a Developer to the City, that land has first been offered back to that Developer**

<b>Criteria</b>		<b>Representations or rationale provided</b>
<b>16.01</b>	Where (1) a Community Committee has taken transfer of lands instead of cash payment pursuant to the 10% dedication requirement in the subdivision of lands, (2) the Community Committee may subsequently declare said lands surplus for the purpose of sale, and (3) the developer has expressed an interest in the purchase of said lands, then the property has been first offered to the developer at a price determined by the Committee on Finance in accordance with Committee on Finance policy, August 13, 1979.	As noted under Criteria 8.05 above, file documentation did not include evidence with respect to how the subject property was acquired. As such, Criteria 16.01 could not be subjected to audit.

**18. The policies pertaining to acquisitions and dispositions of specific types of property have been adhered to**

	<b>City policy, directive, or by-law</b>	<b>Representations or rationale provided</b>
<b>18.05</b>	Where a developer has expressed interest in the purchase of lands dedicated to the City by the developer for regional street rights-of-way and buffer strips and the lands have subsequently been declared surplus for the purpose of sale, the lands were first offered to the developer at a price determined by the Committee on Finance. It is a pre-condition that the lands acquired for regional streets have not in fact been opened by by-law. Where the land to be sold back to the developer is buildable, the building time requirement of two years applies as well as the requirement that transfer was not issued until the basement and foundation have been completed.	As noted under Criteria 8.05 above, file documentation did not include evidence with respect to how the subject property was acquired. As such, Criteria 18.05 could not be subjected to audit.
<b>18.06</b>	Sales of property designed or acquired for park or cemetery purposes have received approval of at least two-thirds of the members of Council pursuant to Section 156(2) of The City of Winnipeg Act (S.M. 1989-90, C.10).	As the proposed transaction is subject to future Council approval, Criteria 18.06 could not be subjected to audit. We note that Management has identified the requirement to receive approval of at least two-thirds of the member of Council in the associated Administrative Report.
<b>18.09</b>	For the sale and lease of land adjacent to a landfill, the transaction within zones of concern (defined in policy 4559, Council October 17, 1984) was subjected to review and a favourable recommendation was received from the Waterworks, Waste, and Disposal Department.	File documentation did not include evidence with respect to whether the subject property is located adjacent to a landfill. As such, Criteria 18.09 could not be subjected to audit.

**C. Criteria not applicable to the Transaction**

<b>Objective</b>	<b>Criteria not applicable</b>
<b>2.</b> An appraisal of the property has been performed by a qualified individual, in an acceptable format, as needed.	2.03, 2.12
<b>6.</b> PP&D has been authorized to commence negotiations for the acquisition or disposal of land, and completed site inspections as appropriate.	6.01, 6.02
<b>7.</b> An Environmental Site Assessment ("ESA") was completed as required.	7.01, 7.02, 7.03, 7.04, 7.05
<b>8.</b> A competitive procurement process was conducted when prescribed by the RETMF.	8.04
<b>10.</b> Alternative properties and procurement methods were considered in selecting the property.	10.01
<b>11.</b> Where land is to be expropriated, compliance with the Expropriation Act has been considered and verified by City Legal Services.	11.01, 11.02, 11.03, 11.04, 11.05, 11.06, 11.07, 11.08
<b>12.</b> Unsolicited offers for the purchase of City owned property have been pursued only when the conditions established by Council have been met.	12.01
<b>14.</b> Acquisitions of privately owned property containing dilapidated structures are accompanied by a program of rehabilitation, redevelopment, or improvement.	14.01, 14.02
<b>15.</b> Specific policies relating to transactions involving property under the purview of the Parks & Recreation division have been observed	15.02
<b>17.</b> Other policies related to the general process for the sale of land have been adhered to.	17.02
<b>18.</b> The policies pertaining to acquisitions and dispositions of specific types of property have been adhered to.	18.01, 18.02, 18.03, 18.04, 18.07, 18.08, 18.10
<b>19.</b> The policies pertaining to specific types of transaction have been adhered to.	19.01, 19.02, 19.03, 19.04