



**TOWNSHIP OF WEST LINCOLN
ADMINISTRATION/FINANCE/FIRE COMMITTEE
AGENDA**

MEETING NO. THREE

Monday, April 17, 2023, 6:30 p.m.

Township Administration Building

318 Canborough Street, Smithville, Ontario

*****NOTE TO MEMBERS OF THE PUBLIC:** All Cell Phones, Pagers and/or PDAs to be turned off. Members of the public who are attending and participating virtually are reminded to keep their microphones muted until they are acknowledged to speak. Additionally, for your information, please be advised that this meeting will be livestreamed as well as recorded and will be available on the Township's website. ****

Pages

1. CHAIR - Councillor Jason Trombetta

Prior to commencing with the Administration/Finance/Fire Committee meeting agenda, Chair Trombetta will read the following announcements:

1. Comments from the public for a matter that is on the agenda may be provided in person by attending the meeting and advising the Chair during the "Request to Address an Item on the Agenda" Section of the agenda.
2. For those individuals that are unable to attend the meeting in person, you may submit comments for matters that are on the agenda by either (1) emailing jscime@westlincoln.ca before 4:30 pm. on the day of the meeting. Comments submitted will be considered as public information and read into public record OR (2) by contacting the Clerk's Department to request a Zoom Link to attend the meeting virtually.
3. This meeting will be livestreamed. The link to watch the meeting live can be found on the Township's website by selecting the "Township Office" tab at the top of the website, then clicking the Council or Standing Committee meetings tab and scroll down the meeting list to find the link.
4. This meeting will be recorded and will be available to view by clicking the meeting video link found on the Township's website within 48 hours after the meeting unless otherwise noted.

2. LAND ACKNOWLEDGEMENT STATEMENT

The Chair will read the following statement:

The Township of West Lincoln, being part of Niagara Region is situated on treaty land. This land is steeped in the rich history of the First Nations such as the Hatiwendaronk (Hat-i-wen- DA-ronk), the Haudenosaunee (Hoe-den-no-SHOW-nee), and the Anishinaabe (Ah-nish-ih-NAH-bey), including the

Mississaugas of the Credit First Nation. There are many First Nations, Métis, and Inuit people from across Turtle Island that live and work in Niagara today. The Township of West Lincoln, as part of the Regional Municipality of Niagara, stands with all Indigenous people, past and present, in promoting the wise stewardship of the lands on which we live.

3. CHANGE IN ORDER OF ITEMS ON AGENDA

4. DISCLOSURE OF PECUNIARY INTEREST AND/OR CONFLICT OF INTEREST

5. APPOINTMENTS

5.1 ITEM A23-23

5

Staff Sergeant Chris Lemaich - Grimsby Detachment
Re: Introduction as the Local Staff Sergeant and Overview of Police Services in Niagara and West Lincoln
POWERPOINT PRESENTATION ATTACHED

5.2 ITEM A24-23

17

Rajdeep Dhillon & Carlos Alvarez, KPMG
Re: Presentation - Audit Service Plan
POWERPOINT PRESENTATION ATTACHED

6. REQUEST TO ADDRESS ITEMS ON THE AGENDA

NOTE: Procedural By-law Section 10.13(5) – General Rules

One (1) hour in total shall be allocated for this section of the agenda and each individual person shall only be provided with **five (5) minutes** to address their issue (some exceptions apply). A response may not be provided and the matter may be referred to staff.

10.13(5) - There shall be a "COMMENTS FROM THE PUBLIC" section included on Committee agendas in order to provide members of the public an opportunity to address the Committee on any items on the agenda. One (1) hour in total shall be allocated for this section of the agenda and each individual person shall only be provided with five (5) minutes to address their issue. A response may not be provided and the matter may be referred to staff.

1. The Chair to inquire if there are any members of the public on the Zoom meeting who wish to address a specific item on the agenda as permitted by Section 10.13(5) of the Procedural By-law.

2. The Chair to inquire if the Director of Legislative Services/Clerk had received any comments by email from any members of the public.

3. The Chair to inquire if there is anyone present at the meeting who wish to address a specific item on the agenda as permitted by Section 10.13(5) of the Procedural By-law.

7. CONSENT AGENDA ITEMS

NOTE: All items listed below are considered to be routine and non-controversial and can be approved by one resolution. There will be no separate discussion of these items unless a Council Member requests it, in which case the item will be removed from the consent resolution and considered immediately following adoption of the remaining consent agenda items.

7.1 **ITEM A25-23**

CONSENT AGENDA ITEMS

RECOMMENDATION:

That the Administration/Finance/Fire Committee hereby approves the following Consent Agenda Items:

1. Items 1 and 2 be and are hereby received for information

with the exception of Item#(s)_____

- | | |
|---|----|
| 1. Mayor's Youth Advisory Committee - Minutes of March 1, 2023 | 47 |
| 2. Information Report WFLD-06-2023 - Monthly Update March 2023 | 49 |

8. **COMMUNICATIONS**

8.1 **ITEM A26-23**

52

Al McLaren

Re: Resignation from Heritage Committee

RECOMMENDATION:

- (1) That, the email from Al McLaren, dated March 31, 2023 advising of his resignation from the Township of West Lincoln Heritage Committee; be accepted with regrets; and,
- (2) That, a by-law removing Mr. McLaren from the membership of the Heritage Committee be presented at the April 24, 2023 Council Meeting.

9. **STAFF REPORTS**

9.1 **ITEM A27-23**

53

Administrative Assistant (Justin Paylove) and Director of Legislative Services/Clerk (Joanne Scime)

Re: Recommendation Report C-03-2023 - Sunday Gun Hunting

RECOMMENDATION:

1. That, Recommendation Report C-03-2023, dated April 17, 2023 regarding "Sunday Gun Hunting" be received; and
2. That, Sunday Gun Hunting in the Township of West Lincoln be permitted within the guidelines of the Township of West Lincoln's Regulation of the Discharge of Guns or other Firearms By-Law; and
3. That, the Township of West Lincoln advise the Ministry of Natural Resources and Forestry (MNR) to add the Township to its list and map of Southern Ontario municipalities that permit Sunday Gun Hunting, which is updated by the Province every April 1 and September 1.

9.2 **ITEM A28-23**

57

Treasurer/Director of Finance (Donna DeFilippis)

Re: Recommendation Report T-09-2023 - 2023 Community Sponsorships and Cemetery and Hall Board Grants

RECOMMENDATION:

1. That, Recommendation Report T-09-2023 regarding "2023

Community Sponsorships and Cemetery and Hall Board Grants", dated April 17, 2023 be received; and,

2. That the Community Sponsorships and the Cemetery and Hall Board grants for 2023 as recommended in this report, be approved.

10. OTHER BUSINESS

10.1 ITEM A29-23

CAO (Bev Hendry)

Re: Employee Professional Accomplishments

1. Jennifer Bernard - Completion of Stormwater Management course through Ontario Good Roads Association

10.2 ITEM A30-23

Council

Re: Council Expense Policy

FOR DISCUSSION

10.3 ITEM A31-23

Members of Committee

Re: Verbal Updates from Members of Boards and Committees - If required

10.4 ITEM A32-23

Members of Council

Re: Other Business Items of an Informative Nature

11. NEW BUSINESS

NOTE: Only for items that require immediate attention/direction and must first approve a motion to introduce a new item of business. (Motion Required)

12. CONFIDENTIAL MATTERS

There are no confidential matters.

13. ADJOURNMENT

The Chair declared the meeting adjourned at the hour of [time]

64

Niagara Regional Police Service

Town of West Lincoln

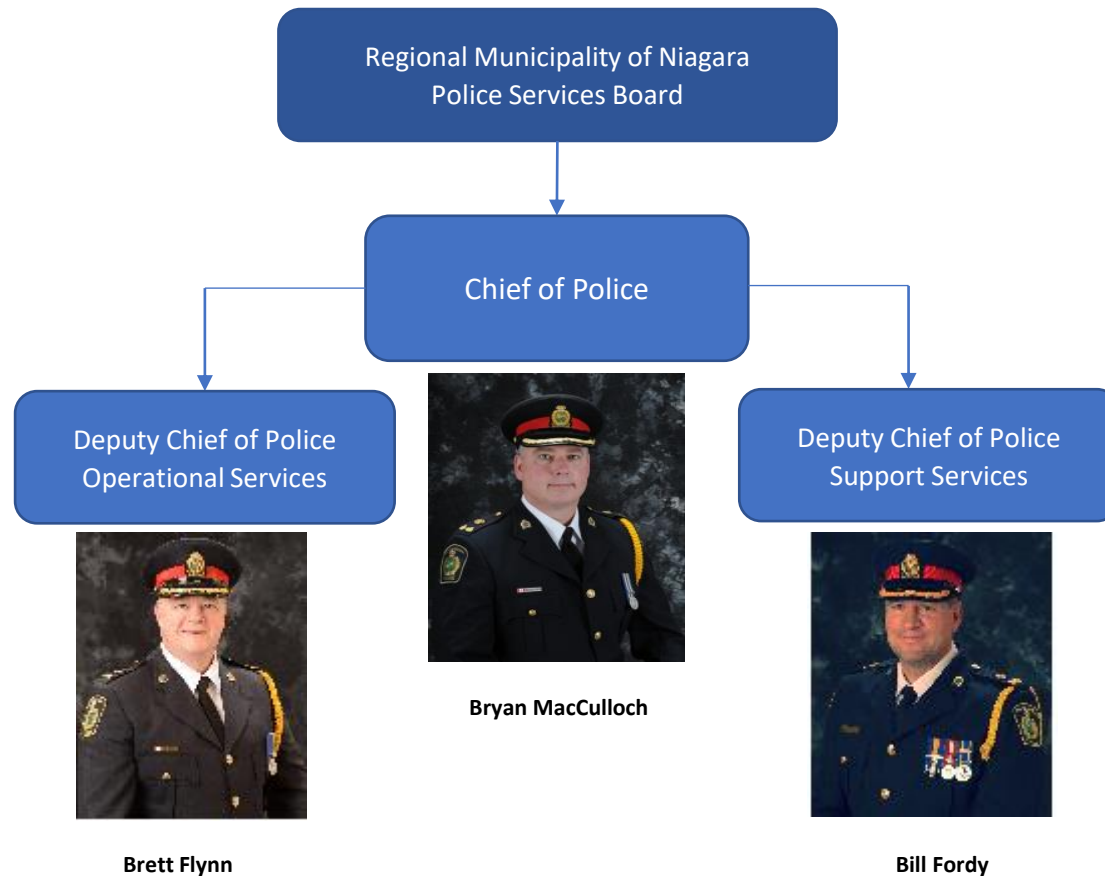
April 17, 2023

NRPS – Mission Statement

The Niagara Regional Police Service is dedicated to serving and protecting residents and visitors within the Regional Municipality of Niagara.

In partnership with the community, we shall provide quality policing services with integrity, diligence, and sensitivity.

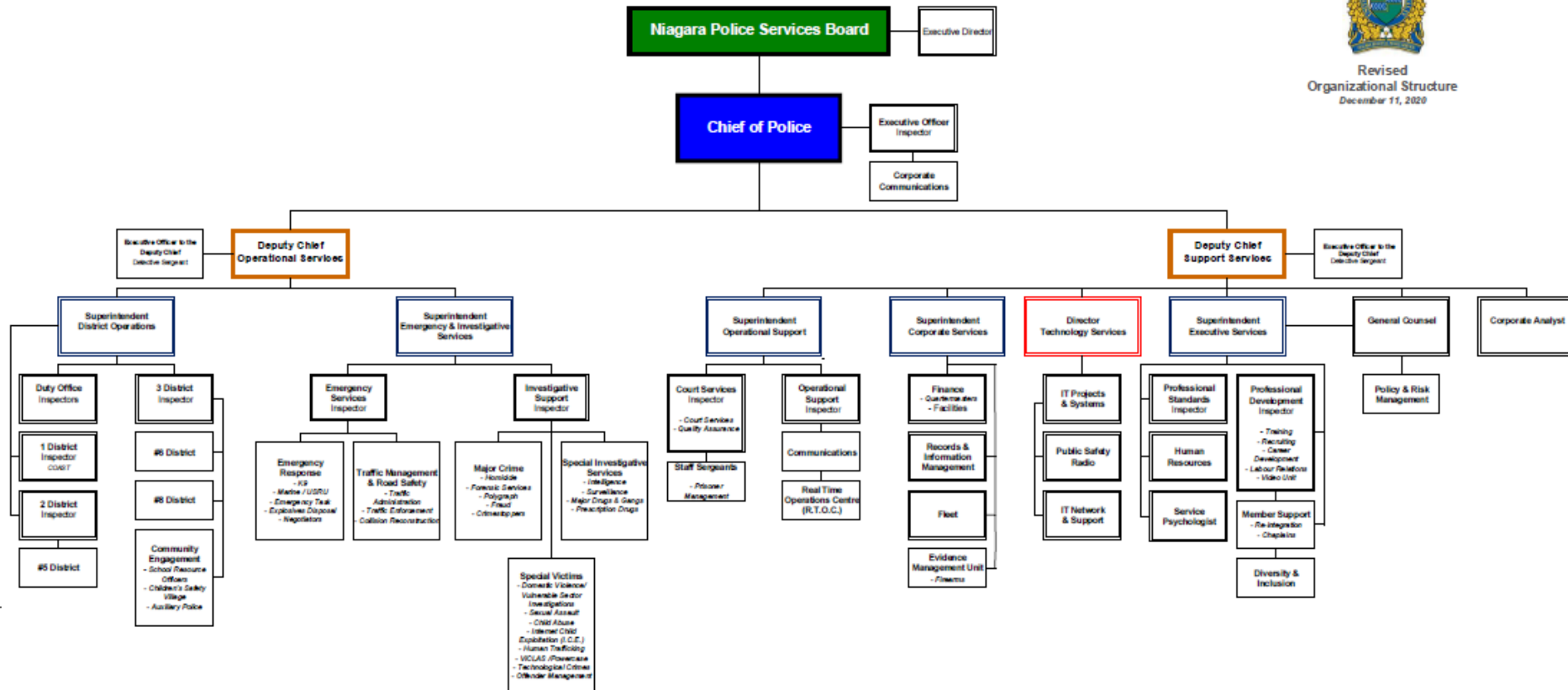
Current Organizational Structure- Command Staff



Current Organizational Structure



Revised
Organizational Structure
December 11, 2020



Police Programs in Niagara

Chief's Office

Chief's Office – Corporate Administration

- Deputy Chief Operations
- Deputy Chief Support Services

Executive Services

- Human Resources
- Labour Relations and Career Development
- Training
- Recruiting
- Equity, Diversity, and Inclusion Unit
- Member Support Unit, Corporate Psychologist
- Professional Standards
- Policy & Risk Management
- Video Unit
- District Crime Analysts
- Mobile Crisis Response Team

District Operations

Duty Office

- 1 District – St. Catharines
- 2 District – Niagara Falls
- 3 District – Welland
- 5 District – Fort Erie
- 6 District – Port Colborne
- 8 District – Grimsby

Emergency Services

- Canine
- Marine
- Underwater Search & Recovery Unit
- Explosives Disposal Unit
- Emergency Task Unit
- V.I.P Operations
- Crisis Negotiators
- Traffic Enforcement Unit
- Traffic Reconstruction Unit

Investigative Services

- Special Investigative Services
- Biker Enforcement Unit
- Mobile Surveillance Unit
- Guns and Gangs Unit
- Homicide / Cold Case Unit
- Forensic Services
- Central Fraud
- Polygraph
- CrimeStoppers
- Domestic Violence
- Sexual Assault Unit
- Human Trafficking Unit
- Child Abuse/Internet Child Exploitation (I.C.E.)
- ViCLAS/Powercase
- Offender Management Unit
- Firearms Unit
- Technological Crimes Unit

Police Programs in Niagara Cont'd

Corporate Services

- Finance
- Corporate Records
- Facilities
- Fleet
- Quartermasters
- Evidence Management Unit

Technology Services

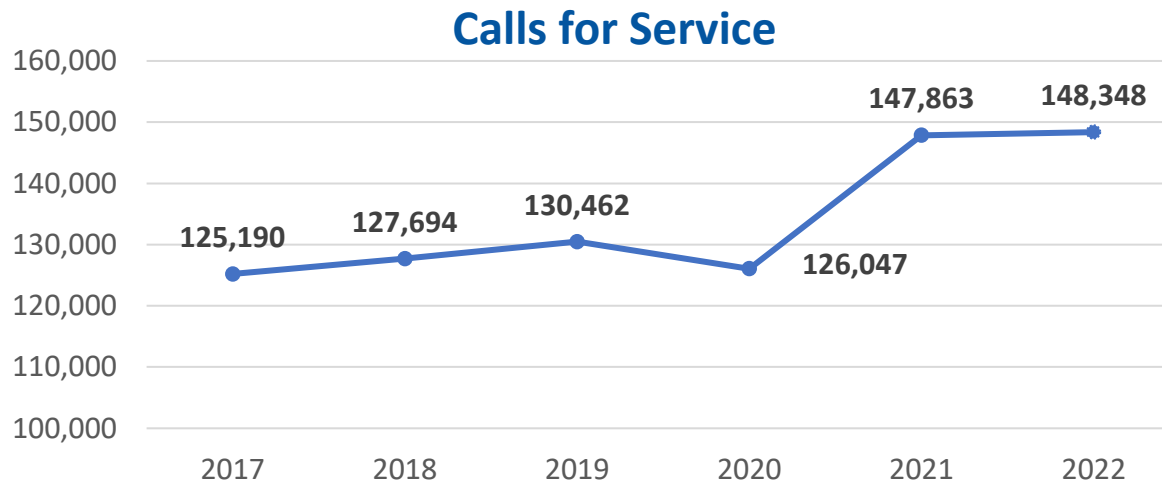
- Client Services and Service Management
- Network Infrastructure – Network Infrastructure
- Network Infrastructure - Telecommunications Services
- Business Systems & Applications
- Operations Systems & Applications

Operational Support

- Court Services & Prisoner Management Unit
- Quality Assurance Unit
- Evidence Management Unit
- Communications Unit
- 911
- RTOC

Statistical Trends

NRPS Calls for Service

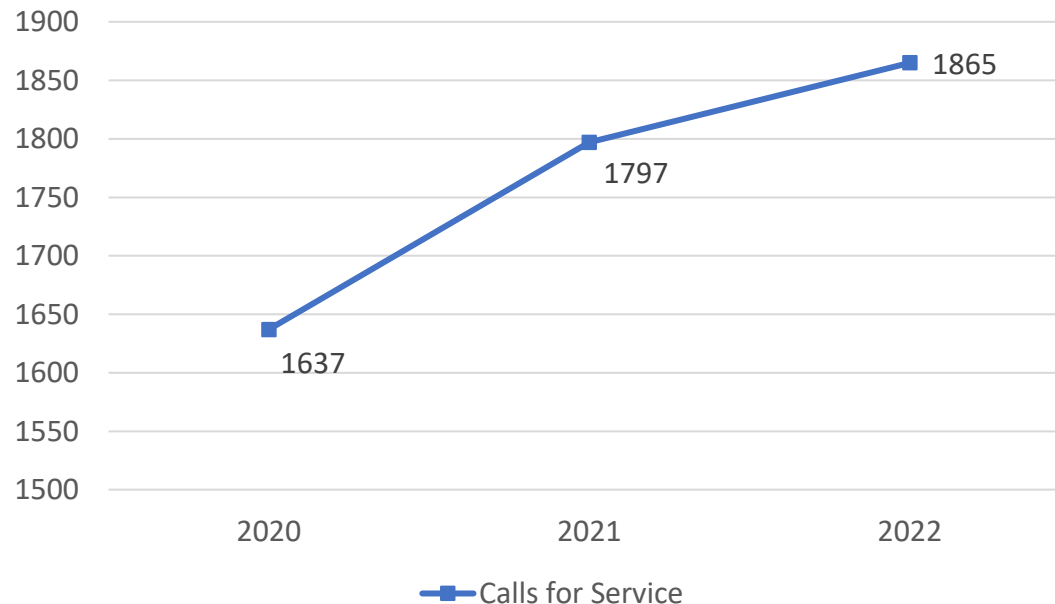


Calls for service in 2022 totaled 148 348, and increase of x% compared to 2021.

This can be attributed to both increased calls for service in general as well as a return to normal call volume following the early stages of the COVID-19 pandemic

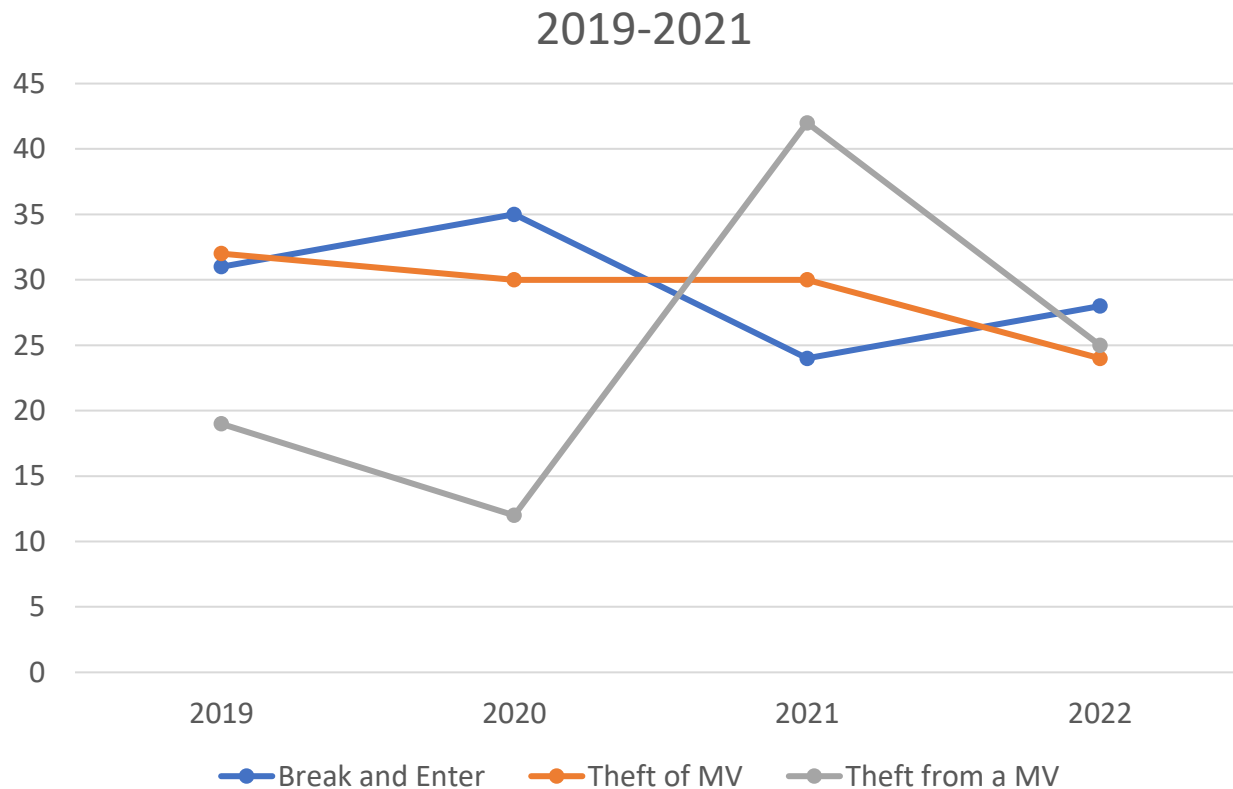
Statistical Trends

West Lincoln Calls for Service



Officers assigned to 8 District are responsible for patrolling 619.52 sq. km. which represents 33.4% of the Niagara Region's sq. km. land space. The Town of West Lincoln comprises 387.72 sq. km of our Patrol territory.

West Lincoln General Occurrence Reports



West Lincoln Traffic/Speed Enforcement

- 481 Provincial Offence Notices issued in 2022 related to speed violations
- 103 PONS YTD
- Speed Enforcement Project “Project Speed Alert”
 - Proactive patrol focus on rural areas
- Collaborative partnership with Niagara Region “Vision Zero”
 - Aims to make roads safer and eliminate injuries/fatalities across the Niagara Region
- Community Safety Zones
 - John Calvin School
 - Smithville District Christian High School

8 District Crime Prevention and Community Engagement



- Lock it or Lose it campaign
- Park and Premise Checks
- Truck Safety Blitzes
- Twitter Account (@8Nrps)



Questions?



The Corporation of the Township of West Lincoln

**Audit Planning Report
for the year ended
December 31, 2022**

KPMG LLP

Prepared April 10, 2023

[Kpmg.ca/audit](https://kpmg.ca/audit)



KPMG contacts

Key contacts in connection with this engagement are:



Carlos Alvarez, CPA, CA

Audit Engagement Partner

905-523-2238

carlosalvarez@kpmg.ca



Rajdeep Dhillon, CPA

Audit Manager

905-523-2237

rajdeepdhillon@kpmg.ca



Bruce Peever

Public Sector Advisory Partner

905-523-2224

bpeever@kpmg.ca

Table of contents

Digital use information

This Audit Planning Report is also available as a “hyper-linked” PDF document.

If you are reading in electronic form (e.g. In “Adobe Reader” or “Board Books”), clicking on the home symbol on the top right corner will bring you back to this page.



Click on any item in the table of contents to navigate to that section.

4	Audit quality	5	KPMG Clara	6	Highlights
7	Audit plan	9	Audit plan	10	Audit risks
14	Key milestones and deliverables	15	Independence	16	Appendices

This report to Administration, Finance, Fire Committee is intended solely for the information and use of management, the Administration, Finance, Fire Committee, and Council and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report to the Administration, Finance, Fire Committee has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.

Audit Quality: How do we deliver audit quality?

Quality essentially means doing the right thing and remains our highest priority. Our **Global Quality Framework** outlines how we deliver quality and how every partner and staff member contribute to its delivery.

'Perform quality engagements' sits at the core along with our commitment to continually monitor and remediate to fulfil on our quality drivers.

Our **quality value drivers** are the cornerstones to our approach underpinned by the **supporting drivers** and give clear direction to encourage the right behaviours in delivering audit quality.

We define **'audit quality'** as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality controls**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics** and **integrity**.



Doing the right thing. Always.

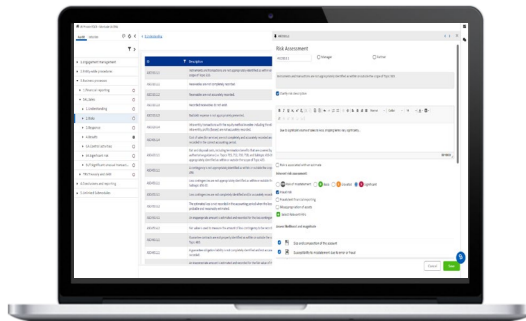




Our audit platform – KPMG Clara

Building upon our sound audit quality foundations, we are making significant investments to drive consistency and quality across our global audit practices. We've committed to an ongoing investment in innovative technologies and tools for engagement teams, such as KPMG Clara, our smart audit platform.

KPMG Clara workflow



Globally consistent execution

A modern, intuitively written, highly applicable audit methodology that allows us to deliver globally consistent engagements.

[▶ Learn more](#)

KPMG Clara for clients

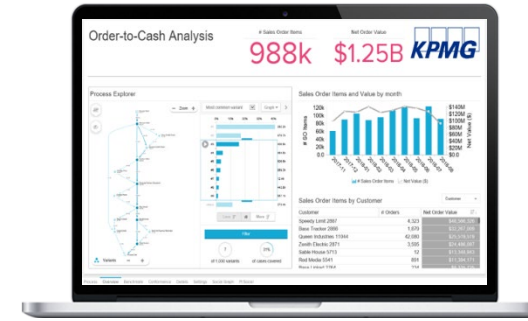


Real-time collaboration and transparency

Allows the client team to see the real-time status of the engagement and who from our KPMG team is leading on a deliverable.

[▶ Learn more](#)

KPMG Clara analytics



Insights-driven efficient operations

Using the latest technologies to analyze data, KPMG Clara allows us to visualise the flow of transactions through the system, identify risks in your financial data and perform more specific audit procedures.

[▶ Learn more](#)

Advanced Technologies

To ensure quick and efficient access to data, we use one of our available data extractions tools such as **DataShare**. DataShare is a data extraction tool that enables easy and reliable data extraction from compatible accounting systems to support our audit work by fully automating the extraction process.



[Click to learn more](#)



Highlights

Scope of the audit

Our audit of the consolidated financial statements (“financial statements”) of The Corporation of the Township of West Lincoln (“the Township”) for the year ending December 31, 2022, will be performed in accordance with Canadian generally accepted auditing standards (CASs).



Significant risks



We have identified significant risks of material misstatement for the audits including:

- Risk of fraud over revenue recognition
- Risk of fraud related to management override of controls

See pages 10 to 11.

Required communications



See Appendix A: Other required communications

Other areas of audit focus



We have identified other areas of focus including:

- Government Grants and Development Charges, including related deferrals
- Operating Expenditures Including Payroll
- Tangible Capital Assets
- Employee Benefit Obligation
- Contaminated Sites
- Investment in Peninsula West Power Inc. (PWPI)
- Portfolio investments

See pages 12 to 13.

Materiality



Materiality has been established by considering various metrics that are relevant to the users of the financial statements, including total revenues and total expenses. Materiality has been determined based on prior period total revenues. We have determined group materiality to be \$475,000. See page 8.

We have reviewed the scope of work across segments and business across the group. Materiality will be set at lower thresholds where necessary to meet requirements of various funding agencies. See page 9.

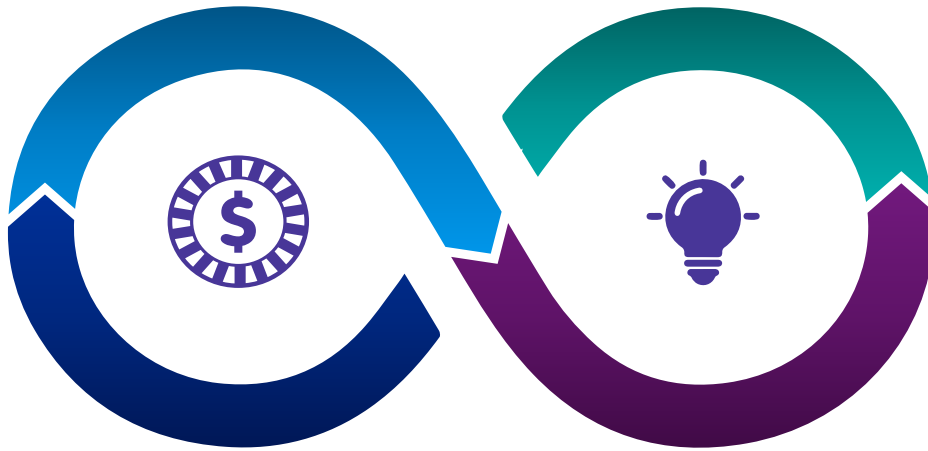
Newly effective auditing standards



Please refer to Appendix C for auditing changes relevant to the Township, specifically on CAS 315 (Revised) *Identifying and Assessing the Risks of Material Misstatement*.



Materiality



We **initially determine materiality** at a level at which we consider that misstatements could reasonably be expected to influence the economic decisions of users. Determining materiality is a matter of **professional judgement**, considering both quantitative and qualitative factors, and is affected by our perception of the common financial information needs of users of the financial statements as a group. We do not consider the possible effect of misstatements on specific individual users, whose needs may vary widely.

We **reassess materiality** throughout the audit and revise materiality if we become aware of information that would have caused us to determine a different materiality level initially.

Plan and perform the audit

We **initially determine materiality** to provide a basis for:

- Determining the nature, timing and extent of risk assessment procedures;
- Identifying and assessing the risks of material misstatement; and
- Determining the nature, timing, and extent of further audit procedures.

We design our procedures to detect misstatements at a level less than materiality in individual accounts and disclosures, to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements exceeds materiality for the financial statements as a whole.

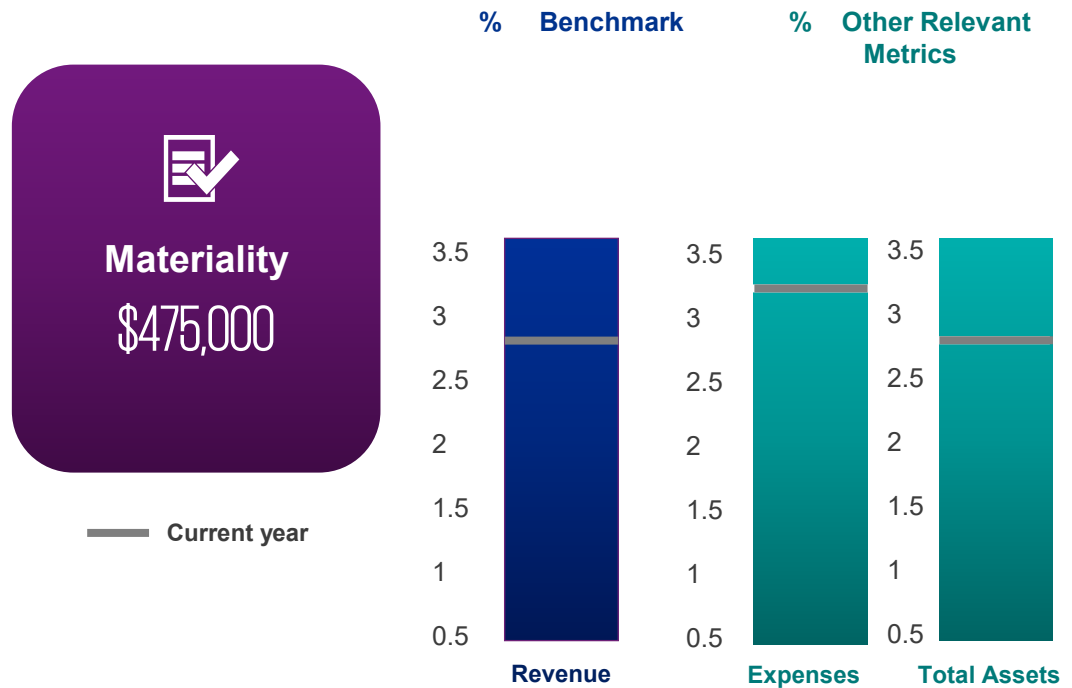
Evaluate the effect of misstatements

We also use materiality to evaluate the effect of:

- Identified misstatements on our audit; and
- Uncorrected misstatements, if any, on the financial statements and in forming our opinion.



Materiality – Consolidated Financial Statements



Total PY Revenue

\$17.3 million

Total PY Expenses

\$17 million

Total PY Assets

\$131 million

Our tolerance for audit differences has been set at \$23,750. All misstatement detected, if any, that exceed this threshold will be included in our audit findings report.

Group audit Plan – Scoping : Significant Components

Nature of the planned involvement in the work of component auditors of significant components:

Individually financially significant components	Materiality
The Corporation of the Township of West Lincoln - Statutory audit of component financial information for consolidation	\$456,000
Township of West Lincoln Public Library Board- Statutory audit of component financial statements	\$19,000
The Corporation of the Township of West Lincoln Trust Funds- Statutory audit of component financial statements	\$352

Significant risks



Presumption of risk of fraud involving improper revenue recognition

RISK OF



FRAUD

Estimate?

No

Significant risk

Under Canadian Auditing Standards (CAS) there are presumed fraud risks for revenue recognition. This is a presumed risk of material misstatement due to fraud. We have not identified any risk of material misstatement resulting from fraudulent revenue recognition.

New or changed?

No

Relevant inherent risk factors affecting our risk assessment

Our audit methodology incorporates the required procedures in professional standards to address the risk.

Our audit approach

Fraud risk from revenue recognition is rebutted for financial statement purposes. We will still perform audit procedures over the completeness, accuracy and existence of revenues and report any findings in this area.



Significant risks



Presumption of the risk of fraud resulting from management override of controls

RISK OF



FRAUD

Estimate?

Significant risk

New or changed?

No

Under Canadian Auditing Standards (CAS) there are presumed fraud risks for management override of controls.

Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities

No

Relevant inherent risk factors affecting our risk assessment

Under CAS, there is a presumed risk of fraud of management override of controls. We have not identified any specific additional risks of management override relating to this audit.

Our audit approach

As this presumed risk of material misstatement due to fraud is not rebuttable, our audit methodology incorporates the required procedures in professional standards to address this risk. These procedures include:

- Evaluating the design and implementation of relevant controls around the recording of journal entries including those over revenue
- Utilizing KPMG application software (IDEA) to evaluate the completeness of the journal entry populations through a roll-forward of 100% of the accounts
- Utilizing computer-assisted audit techniques (CAATs) to analyze journal entries and apply certain criteria to identify potential high risk journal entries for further testing
- Performing a retrospective review of estimates and evaluating the business rationale of significant unusual transactions.



Other areas of focus

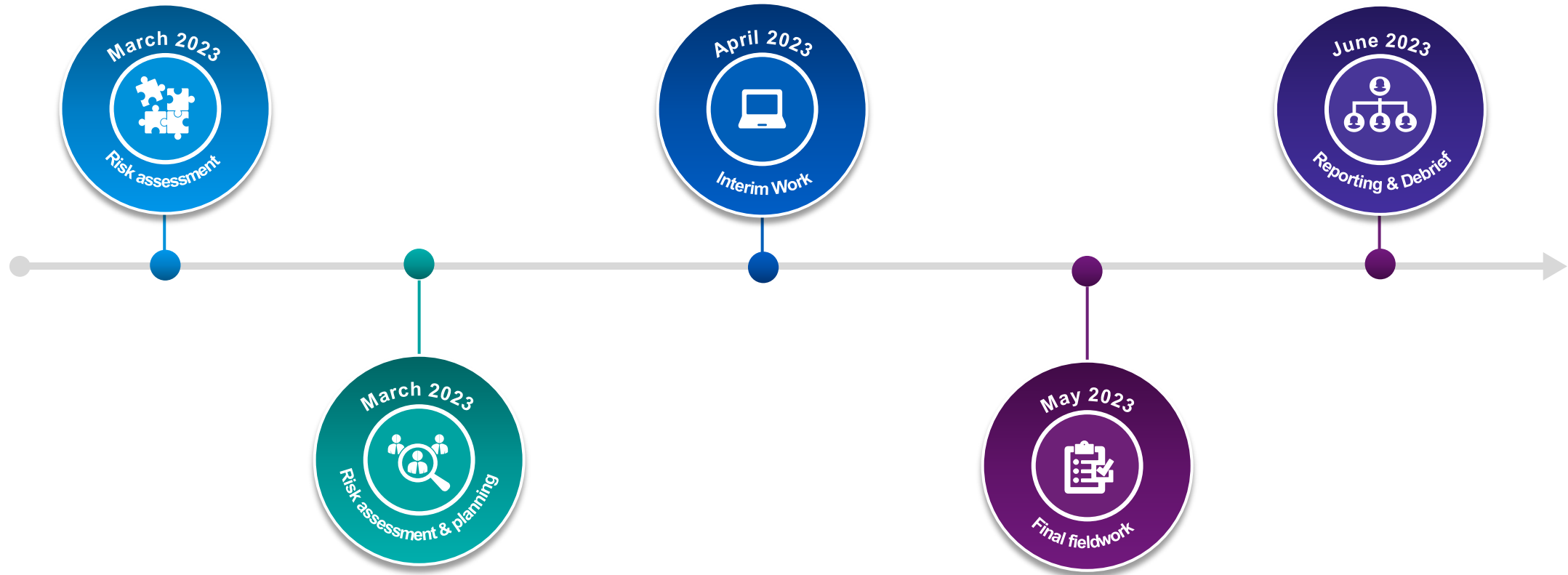
Areas	Risk due to error	Audit approach
Government grants and development charges, including related deferrals	Risk of material misstatement related to the completeness, existence and accuracy of grant and development charge revenue.	We will perform substantive procedures over government grants and development charges to address the relevant assertions and ensure appropriate deferral at December 31, 2022
Operating expenditures, including payroll	Risk of material misstatement related to the completeness, existence and accuracy of expenditures.	We will perform substantive procedures over operating expenditures and payroll to address the relevant assertions including the use of Data & Analytical procedures.
Tangible capital assets	Risk of material misstatements related to the classification, completeness and accuracy of tangible capital assets.	<p>We will perform substantive procedures to address the relevant assertions including testing of significant additions and disposals and assessing the status of any capital projects identified as work-in-process.</p> <p>We will perform procedures over the fair value of contributed assets and recognition as revenue</p> <p>We will agree fair value estimates of contributed tangible capital assets to supporting third party documentation or estimated by the Township.</p>



Other areas of focus

Areas	Risk due to error	Audit approach
Employee benefit obligation	Risk of material misstatement related to the completeness, and accuracy of the liability and related expenses.	We will perform substantive procedures to address the relevant assertions including a review of the actuarial valuation and applicable assumptions and assessing management's expert. We will ensure appropriate disclosures are made within the Township's financial statements.
Contaminated sites liability	Risk of material misstatement related to the completeness, and accuracy of the liability and related expenses.	We will perform substantive procedures to address the relevant assertions including a review of management's listing of identified contaminated sites and the analysis against applicable criteria to determine if a liability should be recorded.
Investment in Peninsula West Power Inc. (PWPI)	Significant given the size of and nature of the investment held	<p>An audit is completed over PWPI for which Carlos Alvarez is also the Lead Audit Engagement Partner.</p> <p>For purposes of the Township's audit, we rely on the audit performed at the component level for reporting in the Township's financial statements.</p> <p>We will ensure appropriate disclosures are made within the Township's financial statements.</p>
Investments	Risk of material misstatements related to the classification, completeness and accuracy of investments	We will perform substantive analytical procedures to address the relevant assertions including confirmation of investment balances with investment managers, test management's assessment of impairment and review of financial statement note disclosures.

Key milestones and deliverables





Independence



We are independent of the Township and have extensive quality control and conflict checking processes in place. We provide complete transparency on all services and follow Administration, Finance, Fire Committee approved protocols.



Appendices

A

**Other required
communications**

B

Current Development

C

**Newly effective
auditing standards**

D

**Audit and
assurance insights**



Appendix A: Other required communications



CPAB communication protocol

The reports available through the following links were published by the Canadian Public Accountability Board to inform Audit Committees and other stakeholders about the results of quality inspections conducted over the past year:

- [CPAB Audit Quality Insights Report: 2021 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2020 Annual Audit Quality Assessments](#)



Appendix B: Current Development

Standard	Summary and implications
Asset Retirement Obligations	<ul style="list-style-type: none"> The new standard is effective for fiscal years beginning on or after April 1, 2022 (the Township's 2023 year end). The new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with retirement of tangible capital assets in productive use. Retirement costs will be recognized as an integral cost of owning and operating tangible capital assets. PSAB currently contains no specific guidance in this area. The ARO standard will require the public sector entity to record a liability related to future costs of any legal obligations to be incurred upon retirement of any controlled tangible capital assets ("TCA"). The amount of the initial liability will be added to the historical cost of the asset and amortized over its useful life. As a result of the new standard, the public sector entity will have to: Consider how the additional liability will impact net debt, as a new liability will be recognized with no corresponding increase in a financial asset; Carefully review legal agreements, senior government directives and legislation in relation to all controlled TCA to determine if any legal obligations exist with respect to asset retirements; Begin considering the potential effects on the organization as soon as possible to coordinate with resources outside the finance department to identify AROs and obtain information to estimate the value of potential AROs to avoid unexpected issues.
Revenue	<ul style="list-style-type: none"> The new standard is effective for fiscal years beginning on or after April 1, 2023 (the Township's 2024 year end). The effective date was deferred by one year due to COVID-19. The new standard establishes a single framework to categorize revenues to enhance the consistency of revenue recognition and its measurement. The standard notes that in the case of revenues arising from an exchange transaction, a public sector entity must ensure the recognition of revenue aligns with the satisfaction of related performance obligations. The standard notes that unilateral revenues arise when no performance obligations are present, and recognition occurs when there is authority to record the revenue and an event has happened that gives the public sector entity the right to the revenue.



Appendix B: Current Development (continued)

Standard	Summary and implications
Financial Instruments and Foreign Currency Translation	<ul style="list-style-type: none"> • The accounting standards, PS3450 <i>Financial Instruments</i>, PS2601 <i>Foreign Currency Translation</i>, PS1201 <i>Financial Statement Presentation</i> and PS3041 <i>Portfolio Investments</i> are effective for fiscal years commencing on or after April 1, 2022 (the Township's 2023 year end). The effective date was deferred by one year due to COVID-19. • Equity instruments quoted in an active market and free-standing derivatives are to be carried at fair value. All other financial instruments, including bonds, can be carried at cost or fair value depending on the public sector entity's choice and this choice must be made on initial recognition of the financial instrument and is irrevocable. • Hedge accounting is not permitted. • A new statement, the Statement of Remeasurement Gains and Losses, will be included in the financial statements. Unrealized gains and losses incurred on fair value accounted financial instruments will be presented in this statement. Realized gains and losses will continue to be presented in the statement of operations. • In July 2020, PSAB approved federal government narrow-scope amendments to PS3450 <i>Financial Instruments</i> which will be included in the Handbook in the fall of 2020. Based on stakeholder feedback, PSAB is considering other narrow-scope amendments related to the presentation and foreign currency requirements in PS3450 <i>Financial Instruments</i>. The exposure drafts were released in summer 2020 with a 90-day comment period.



Appendix B: Current Development (continued)

Standard	Summary and implications
Employee Future Benefit Obligation	<ul style="list-style-type: none"> • PSAB has initiated a review of sections PS3250 <i>Retirement Benefits</i> and PS3255 <i>Post-Employment Benefits, Compensated Absences and Termination Benefits</i>. In July 2020, PSAB approved a revised project plan. • PSAB intends to use principles from International Public Sector Accounting Standard 39 <i>Employee Benefits</i> as a starting point to develop the Canadian standard. • Given the complexity of issues involved and potential implications of any changes that may arise from the review of the existing guidance, PSAB will implement a multi-release strategy for the new standards. The first standard will provide foundational guidance. Subsequent standards will provide additional guidance on current and emerging issues. • PSAB released an exposure draft on proposed section PS3251, <i>Employee Benefits</i> in July 2021. Comments to PSAB on the proposed section are due by November 25, 2021. Proposed Section PS 3251 would apply to fiscal years beginning on or after April 1, 2026 and should be applied retroactively. Earlier adoption is permitted. The proposed PS3251 would replace existing Section PS 3250 and Section PS 3255. This proposed section would result in organizations recognizing the impact of revaluations of the net defined benefit liability (asset) immediately on the statement of financial position. Organizations would also assess the funding status of their post-employment benefit plans to determine the appropriate rate for discounting post-employment benefit obligations.



Appendix B: Current Development (continued)

Standard	Summary and implications
Public Private Partnerships (“P3”)	<ul style="list-style-type: none"> • PSAB has introduced Section PS3160, which includes new requirements for the recognition, measurement and classification of infrastructure procured through a public private partnership. The standard has an effective date of April 1, 2023 (the Township’s 2024 year end), and may be applied retroactively or prospectively. • The standard notes that recognition of infrastructure by the public sector entity would occur when it controls the purpose and use of the infrastructure, when it controls access and the price, if any, charged for use, and it controls any significant interest accumulated in the infrastructure when the P3 ends. • The public sector entity recognizes a liability when it needs to pay cash or non-cash consideration to the private sector partner for the infrastructure. • The infrastructure would be valued at cost, which represents fair value at the date of recognition with a liability of the same amount if one exists. Cost would be measured in reference to the public private partnership process and agreement, or by discounting the expected cash flows by a discount rate that reflects the time value of money and risks specific to the project. • Subsequently, the infrastructure asset is amortized in a rational and systematic manner over its useful life. • Subsequent measurement of the financial liability would reflect the payments made by the public sector entity to settle the liability as well as the finance charge passed on to the public sector entity through the public private partnership agreement. • Subsequent measurement of the performance obligation: revenues are recognized and the liability reduced in accordance with the substance of the public private partnership agreement.



Appendix B: Current Development (continued)

Standard	Summary and implications
Concepts Underlying Financial Performance	<ul style="list-style-type: none"> • PSAB is in the process of reviewing the conceptual framework that provides the core concepts and objectives underlying Canadian public sector accounting standards. • PSAB released four exposure drafts in early 2021 for the proposed conceptual framework and proposed revised reporting model, and their related consequential amendments. The Board is in the process of considering stakeholder comments received. • PSAB is proposing a revised, ten chapter conceptual framework intended to replace PS 1000 <i>Financial Statement Concepts</i> and PS 1100 <i>Financial Statement Objectives</i>. The revised conceptual framework would be defined and elaborate on the characteristics of public sector entities and their financial reporting objectives. Additional information would be provided about financial statement objectives, qualitative characteristics and elements. General recognition and measurement criteria, and presentation concepts would be introduced. • In addition, PSAB is proposing: <ul style="list-style-type: none"> • Relocation of the net debt indicator to its own statement and the statement of net financial assets/liabilities, with the calculation of net debt refined to ensure its original meaning is retained. • Separating liabilities into financial liabilities and non-financial liabilities. • Restructuring the statement of financial position to present non-financial assets before liabilities. • Changes to common terminology used in the financial statements, including re-naming accumulated surplus (deficit) to net assets (liabilities). • Removal of the statement of remeasurement gains (losses) with the information instead included on a new statement called the statement of changes in net assets (liabilities). This new statement would present the changes in each component of net assets (liabilities), including a new component called “accumulated other”. • A new provision whereby an entity can use an amended budget in certain circumstances. • Inclusion of disclosures related to risks and uncertainties that could affect the entity’s financial position.



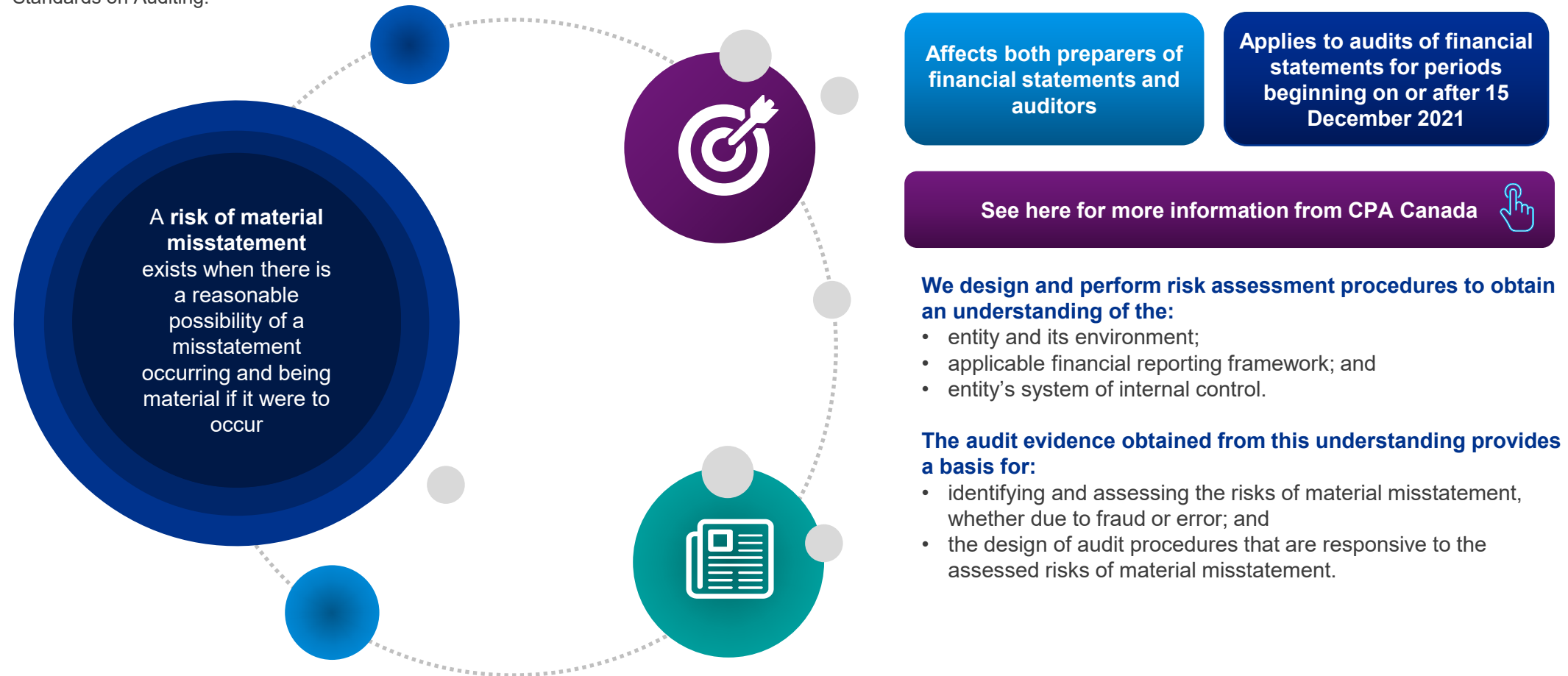
Appendix B: Current Development (continued)

Standard	Summary and implications
Purchased Intangibles	<ul style="list-style-type: none"> In October 2019, PSAB approved a proposal to allow public sector entities to recognize intangibles purchased through an exchange transaction. Practitioners are expected to use the definition of an asset, the general recognition criteria and the GAAP hierarchy to account for purchased intangibles. PSAB has approved Public Sector Guideline 8 which allows recognition of intangibles purchased through an exchange transaction. Narrow-scope amendments were made to Section PS 1000 Financial statement concepts to remove prohibition on recognition of intangibles purchased through exchange transactions and PS 1201 Financial statement presentation to remove the requirement to disclose that purchased intangibles are not recognized. The effective date is April 1, 2023 with early adoption permitted. Application may be retroactive or prospective.
2022 – 2027 Strategic Plan	<ul style="list-style-type: none"> PSAB's Draft 2022 – 2027 Strategic Plan was issued for public comment in May 2021. Comments were requested for October 6, 2021. The Strategic Plan sets out broad strategic objectives that help guide PSAB in achieving its public interest mandate over a multi-year period, and determining standard-setting priorities The Strategic Plan emphasizes four key priorities: <ul style="list-style-type: none"> Develop relevant and high-quality accounting standards - Continue to develop relevant and high-quality accounting standards in line with PSAB's due process, including implementation of the international strategy (focused on adapting International Public Sector Accounting Standards for new standards) and completion of the Conceptual Framework and Reporting Model project. Enhance and strengthen relationships with stakeholders - Includes increased engagement with Indigenous Governments and exploring the use of customized reporting. Enhance and strengthen relationships with other standard setters – In addition to continued collaboration with other standard setters, this emphasizes strengthened relationship with the IPSASB. Support forward-looking accounting and reporting initiatives – Supporting and encouraging ESG reporting, and consideration of the development of ESG reporting guidance for the Canadian public sector.



Appendix C: Newly effective auditing standards

CAS 315 (Revised) Identifying and Assessing the Risks of Material Misstatement has been revised, reorganized and modernized in response to challenges and issues with the previous standard. It aims to promote consistency in application, improve scalability, reduce complexity, support a more robust risk assessment and incorporate enhanced guidance material to respond to the evolving environment, including in relation to information technology. Conforming and consequential amendments have been made to other International Standards on Auditing.





Appendix C: Newly effective auditing standards (continued)

Key change

Overall, a more robust risk identification and assessment process, including:

- New requirement to take into account how, and the degree to which, 'inherent risk factors' affect the susceptibility of relevant assertions to misstatement
- New concept of significant classes of transactions, account balances and disclosures and relevant assertions to help us to identify and assess the risks of material misstatement
- New requirement to separately assess inherent risk and control risk for each risk of material misstatement
- Revised definition of significant risk for those risks which are close to the upper end of the spectrum of inherent risk

Impact on the audit team

When assessing inherent risk for identified risks of material misstatement, we consider the degree to which inherent risk factors (such as complexity, subjectivity, uncertainty, change, susceptibility to management bias) affect the susceptibility of assertions to misstatement.

We use the concept of the spectrum of inherent risk to assist us in making a judgement, based on the likelihood and magnitude of a possible misstatement, on a range from higher to lower, when assessing risks of material misstatement

The changes may affect our assessments of the risks of material misstatement and the design of our planned audit procedures to respond to identified risks of material misstatement.

If we do not plan to test the operating effectiveness of controls, the risk of material misstatement is the same as the assessment of inherent risk.

Impact on management

If the effect of this consideration is that our assessment of the risks of material misstatement is higher, then our audit approach may increase the number of controls tested and/or the extent of that testing, and/or our substantive procedures will be designed to be responsive to the higher risk.

We may perform different audit procedures and request different information compared to previous audits, as part of a more focused response to the effects identified inherent risk factors have on the assessed risks of material misstatement.



Appendix C: Newly effective auditing standards (continued)

Key change	Impact on the audit team	Impact on management
<p>Overall, a more robust risk identification and assessment process, including evaluating whether the audit evidence obtained from risk assessment procedures provides an appropriate basis to identify and assess the risks of material misstatement</p>	<p>When making this evaluation, we consider all audit evidence obtained, whether corroborative or contradictory to management assertions. If we conclude the audit evidence obtained does not provide an appropriate basis, then we perform additional risk assessment procedures until audit evidence has been obtained to provide such a basis.</p>	<p>In certain circumstances, we may perform additional risk assessment procedures, which may include further inquiries of management, analytical procedures, inspection and/or observation.</p>
<p>Overall, a more robust risk identification and assessment process, including performing a 'stand back' at the end of the risk assessment process</p>	<p>We evaluate whether our determination that certain material classes of transactions, account balances or disclosures have no identified risks of material misstatement remains appropriate.</p>	<p>In certain circumstances, this evaluation may result in the identification of additional risks of material misstatement, which will require us to perform additional audit work to respond to these risks.</p>



Appendix C: Newly effective auditing standards (continued)

Key change	Impact on the audit team	Impact on management
<p>Modernized to recognize the evolving environment, including in relation to IT</p>	<p>New requirement to understand the extent to which the business model integrates the use of IT.</p> <p>When obtaining an understanding of the IT environment, including IT applications and supporting IT infrastructure, it has been clarified that we also understand the IT processes and personnel involved in those processes relevant to the audit.</p> <p>Based on the identified controls we plan to evaluate, we are required to identify the:</p> <ul style="list-style-type: none"> • IT applications and other aspects of the IT environment relevant to those controls • related risks arising from the use of IT and the entity's general IT controls that address them. <p>Examples of risks that may arise from the use of IT include unauthorized access or program changes, inappropriate data changes, risks from the use of external or internal service providers for certain aspects of the entity's IT environment or cybersecurity risks.</p>	<p>We will expand our risk assessment procedures and are likely to engage more extensively with your IT and other relevant personnel when obtaining an understanding of the entity's use of IT, the IT environment and potential risks arising from IT. This might require increased involvement of IT audit professionals.</p> <p>Changes in the entity's use of IT and/or the IT environment may require increased audit effort to understand those changes and affect our assessment of the risks of material misstatement and audit response.</p> <p>Risks arising from the use of IT and our evaluation of general IT controls may affect our control risk assessments, and decisions about whether we test the operating effectiveness of controls for the purpose of placing reliance on them or obtain more audit evidence from substantive procedures. They may also affect our strategy for testing information that is produced by, or involves, the entity's IT applications.</p>
<p>Enhanced requirements relating to exercising professional skepticism</p>	<p>New requirement to design and perform risk assessment procedures in a manner that is not biased toward obtaining audit evidence that may be corroborative or toward excluding audit evidence that may be contradictory. Strengthened documentation requirements to demonstrate the exercise of professional scepticism.</p>	<p>We may make changes to the nature, timing and extent of our risk assessment procedures, such as our inquiries of management, the activities we observe or the accounting records we inspect.</p>



Appendix C: Newly effective auditing standards (continued)

Key change

Clarification of which controls need to be identified for the purpose of evaluating the design and implementation of a control

Impact on the audit team

We will evaluate the design and implementation of controls that address risks of material misstatement at the assertion level as follows:

- Controls that address a significant risk.
- Controls over journal entries, including non-standard journal entries.
- Other controls we consider appropriate to evaluate to enable us to identify and assess risks of material misstatement and design our audit procedures

Impact on management

We may identify new or different controls that we plan to evaluate the design and implementation of, and possibly test the operating effectiveness to determine if we can place reliance on them.

We may also identify risks arising from IT relating to the controls we plan to evaluate, which may result in the identification of general IT controls that we also need to evaluate and possibly test whether they are operating effectively. This may require increased involvement of IT audit specialists.



Appendix D: Audit and assurance insights

Our latest thinking on the issues that matter most to Audit Committees, board of directors and management.

KPMG Audit & Assurance Insights

Curated research and insights for Audit Committees and boards.

Board Leadership Centre

Leading insights to help board members maximize boardroom opportunities.

Current Developments

Series of quarterly publications for Canadian businesses including Spotlight on IFRS, Canadian Securities & Auditing Matters and US Outlook reports.

Audit Committee Guide – Canadian Edition

A practical guide providing insight into current challenges and leading practices shaping Audit Committee effectiveness in Canada

KPMG Learning Academy

Technical accounting and finance courses designed to arm you with leading-edge skills needed in today's disruptive environment.

IFRS Breaking News

A monthly Canadian newsletter that provides the latest insights on international financial reporting standards and IASB activities.

KPMG Climate Change Financial Reporting Resource Centre

Our climate change resource centre provides insights to help you identify the potential financial statement impacts to your business.

Momentum

A quarterly newsletter providing curated insights for management, boards and Audit Committees.

Uncertain Times Financial Reporting Resource Centre

Uncertain times resource center provides insights to support clients facing challenges relating to COVID-19, natural disasters and geopolitical events.

Environmental, social and governance (ESG)

Building a sustainable, resilient and purpose-led organization

Accelerate 2022

The key issues driving the Audit Committee agenda in 2022



kpmg.ca

© 2022 KPMG LLP, an Ontario limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

KPMG member firms around the world have 227,000 professionals, in 145 countries.

TOWNSHIP OF WEST LINCOLN MAYOR'S YOUTH ADVISORY COMMITTEE (MYAC)

MEETING NO. TWO: Wednesday, March 1, 2023 Township Administration Building, 318 Canborough Street, and Smithville – **3:30 p.m. Council Chambers**

Mayor Ganann
Syd Kivell
Reighan Van Duzen
Carson McFarlane
Carter Pataran
Seth Chechalk
Joshua Harkin

Staff: Jacquie Thrower, Executive Assistant
Justin Paylove, Administrative Assistant

1. Welcome and Introduction of members/guests

Mayor Ganann welcomed Joshua as a guest. Joshua is a grade 7 student at St. Martin School.

2. Business Arising from Minutes: i) Revised Terms of Reference

The Committee Members reviewed the February 1, 2023 Minutes and the revised Terms of Reference and were all in favour of adopted them.

ii) Goals for new membership (suggestions, ideas for discussion)

Mayor Ganann encouraged the members to continue to invite their friends to future meetings.

3. Education Presentation – Guest: Justin Paylove, Administrative Assistant **From Books to Government: My path through education and career development**

Mayor Ganann introduced Justin Paylove to the Committee. Mayor Ganann advised that Justin's work at the Township has centered around the recent municipal election.

Justin reviewed his education path from E.L. Crossley Secondary School to Brock University where he graduated with a Master of Arts in Political Science / Area of Specialization: International Relations. In high school Justin took a wide variety of classes from woodworking and electrical to accounting and law, and thought his career path would involve math or science however he discovered his passion was in social sciences and research.

Justin encouraged the Committee Members to take as many courses as they can throughout their education to gain knowledge and skills in order to keep their options open. Justin likes

to volunteer in his spare time at a local non-profit. Justin advised that one of his previous colleagues is an international delegate who works in Ireland. Justin stressed to the Committee Members that they needed to keep all avenues open and strive to find a career that makes them happy.

4. Corporate Christmas Card

Mayor Ganann showed members of the Committee Christmas Cards that she had received and inquired if the Committee Members would like to work on creating a card for the 2023 holiday season. Mayor Ganann advised that she would like to have the Committee involved in this as a group project and the goal would be to send the completed draft of the card to the printer in October. Mayor Ganann advised that at a future meeting a working session could be devoted to sketching out a design and layout. Mayor Ganann stated that the Christmas card did not need to be traditional and can include things like the train station, Twenty Mile Creek or the country side. Mayor Ganann stated that the Township colours were green, white and gold. The Committee was in favour of working on creating a 2023 Christmas Card.

5. Future topics of interest to MYAC – for discussion

Mayor Ganann advised that she hoped to have the following guests at an upcoming meeting:

Deputy Clerk – Jessica Dyson April 5

Communications Specialist – Beth Audet May 3

Provincial Member of Parliament Sam Oosterhoff – Date to be determined

A 4th Generation Farmer – Date to be determined


Mayor Ganann advised that Niagara Region recently declared a State of Emergency for homelessness, mental health and opioid addiction and suggested that future guests be invited to discuss this types of issues. The Committee was in favour of Mayor Ganann's suggested guests.

6. Adjournment

The meeting adjourned at 4:25 p.m.



Mayor Cheryl Ganann



Jacquie Thrower, Executive Assistant

DATE: April 17, 2023
REPORT NO: WLFD-06-2023
SUBJECT: Monthly Update March 2023
CONTACT: Tim Hofsink, Acting Fire Chief

OVERVIEW:

- This report will address March 2023 fire responses and activities

RECOMMENDATION:

That, Information Report WLFD-06-2023 regarding “Monthly Update – March 2023”, dated April 17, 2023, be received for information purposes.

ALIGNMENT TO STRATEGIC PLAN:

Theme #5

- Community Health and Safety – Fostering a safe community where residents can thrive throughout their lives.

Theme #6

- Efficient, Fiscally Responsible Operations – maintaining a lean organization with innovative approaches and strong asset management.

CURRENT SITUATION:

Emergency Response Calls – March 2023

Station # 1 – 24		Station # 2 – 2	Ham-1	PE-2
Call Date	Call Time	Nature		District
03/30/2023	8:01:39	MA - MUTUAL AID RESPONSE		HAM
03/29/2023	20:35:08	5 - EMERGENCY MEDICAL ASSISTANCE		ST #1
03/28/2023	18:21:50	5 - EMERGENCY MEDICAL ASSISTANCE		ST #1
03/26/2023	17:45:06	3 - GRASS FIRE		ST #1
03/26/2023	3:20:05	5 - EMERGENCY MEDICAL ASSISTANCE		ST #1
03/25/2023	19:18:01	5 - EMERGENCY MEDICAL ASSISTANCE		ST #1
03/25/2023	14:03:31	112 - DETECTOR ACTIVATION		ST #1

03/25/2023	7:04:49	53 - CARBON MONOXIDE NO SYMPTOMS	ST #1
03/23/2023	6:11:22	5 - EMERGENCY MEDICAL ASSISTANCE	ST #1
03/22/2023	19:38:06	3 - GRASS FIRE	ST #1
03/21/2023	1:32:07	54 - VSA/UNCONSCIOUS	ST #1
03/19/2023	12:05:27	41 - MVC EXTRICATION	ST#1 & ST#2
03/18/2023	15:22:45	112 - DETECTOR ACTIVATION	ST #1
03/16/2023	11:28:28	5 - EMERGENCY MEDICAL ASSISTANCE	ST #1
03/15/2023	21:24:09	5 - EMERGENCY MEDICAL ASSISTANCE	ST #1
03/15/2023	18:41:51	56 - OVERDOSE	ST #1
03/14/2023	9:02:07	5 - EMERGENCY MEDICAL ASSISTANCE	ST #1
03/12/2023	22:57:48	54 - VSA/UNCONSCIOUS	ST #1
03/10/2023	19:46:43	5 - EMERGENCY MEDICAL ASSISTANCE	ST #1
03/10/2023	18:38:44	41 - MVC EXTRICATION	PE
03/09/2023	4:29:29	4 - MVC UNKNOWN EXTRICATION	ST #1
03/09/2023	3:58:05	5 - EMERGENCY MEDICAL ASSISTANCE	ST #1
03/07/2023	23:24:44	200 - FIRE DEPARTMENT NOT REQUIRED	ST #1
03/04/2023	17:57:36	5 - EMERGENCY MEDICAL ASSISTANCE	ST #1
03/02/2023	8:39:26	114 - REMOTE ALARM FROM SECURITY COMPANY	ST #1
03/01/2023	1:59:24	5 - EMERGENCY MEDICAL ASSISTANCE	PE

District Legend:

Grimsby = GR, Pelham = PE, Haldimand = HD, Lincoln = L, Hamilton=HAM

New Retirees:

- Nothing to report

New Recruits:

- Nothing to report

Promotion:

- The Lieutenant-Mechanical position is currently vacant, early preparations are underway for the promotional process

Training:

- Firefighter Level 1 and 2 testing was held for 17 firefighters not certified through previous opportunities or grandfathering.
- Driver Training program currently under development, intend to roll out late Spring
- Critical Incident Stress Management Team met with psychotherapist who may be able to support WLFS in maintaining mental health of fire team
- Training in ropes and knots, ladders, first aid and CPR/defibrillation practice and certification preparation

Fire Prevention:

- Fire Safety Plan reviews, support for Building Department with site plans.

Apparatus Fleet:

- Final inspection of new tanker apparatus for Station 1 in place for April, plans to be made to perform inspection at manufacturing facility in New Brunswick
- RFP for second replacement tanker has closed, Safetek was the successful proponent, Metalfab will be manufacturing the second tanker (same manufacturer as 2021 tanker now being delivered)
- Repairs to Rescue 1 complete following fire in the cab, truck is back in service.

Fire Department Activities:

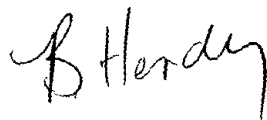
- Construction of new Fire Station in Caistor Centre is nearing completion. Painting of the interior, installation of siding and roofing material and flooring are all underway. Anticipated completion is late May/early June.
- Plans underway for the Annual Firefighter Awards Banquet May 5th, 2023.

Prepared & Submitted by:



**Tim Hofsink,
Acting Fire Chief**

Approved by:



**Bev Hendry,
CAO**

From: Al McLaren

Sent: March 31, 2023 2:04 PM

Subject: Re: Resignation from the Township of West Lincoln Heritage Committee

Please accept my letter of resignation from the Township of West Lincoln Heritage Committee. After last night's meeting, I found that I am not able to keep up with today's technology.

DATE: April 17, 2023

REPORT NO: C-03-2023

SUBJECT: Sunday Gun Hunting

CONTACT: Justin Paylove, Administrative Assistant
Joanne Scime, Director of Legislative Services/Clerk

OVERVIEW:

- Section 66 of the Fish and Wildlife Conservation Act prohibits the act of Gun Hunting on a Sunday
- To date, 187 municipalities have allowed for Sunday Gun Hunting to be conducted within their borders
- If Council decides to allow Sunday Gun Hunting in West Lincoln, Council must pass a resolution in favour of the motion
- If passed, at the direction of Council staff will reach out to the Ministry of Natural Resources and Forestry to advise that West Lincoln now allows Sunday Gun Hunting in order that they can update their list and map of Southern Ontario Municipalities that permit Sunday Gun Hunting
- All of the same regulations and rules to hunting will still apply, the only difference will be hunters that use firearms, not a long-bow or cross-bow, will also be allowed to hunt on a Sunday

RECOMMENDATION:

- (1) That, Recommendation Report C-03-2023, dated April 17, 2023 regarding “Sunday Gun Hunting” be received; and
- (2) That, Sunday Gun Hunting in the Township of West Lincoln be permitted within the guidelines of the Township of West Lincoln’s Regulation of the Discharge of Guns or other Firearms By-Law; and
- (3) That, the Township of West Lincoln advise the Ministry of Natural Resources and Forestry (MNRF) to add the Township to its list and map of Southern Ontario municipalities that permit Sunday Gun Hunting, which is updated by the Province every April 1 and September 1.

ALIGNMENT TO STRATEGIC PLAN:

Theme #5

- **Community Health and Safety**

BACKGROUND:

In 2005, the Ministry of Natural Resources and Forestry began reaching out to various municipalities within Ontario, advising them that they could allow Sunday Gun Hunting if they so choose. To date, 187 municipalities in Ontario have decided to allow Sunday Gun Hunting within their borders. In 2009, the issue of Sunday Gun Hunting came to the Council of West Lincoln, and after weighing the pros and cons of the motion, the motion lost. Since 2009, many more municipalities across Ontario have allowed for Sunday Gun Hunting, including multiple municipalities within the Niagara Region.

CURRENT SITUATION:

The Ministry of Natural Resources and Forestry (MNRF) is responsible for the approval/regulation of Sunday Gun Hunting in Municipalities within Ontario. In the Niagara Region, the Township of West Lincoln along with Pelham, St. Catharines, and Niagara-on-the-Lake currently do not permit Sunday Gun Hunting.

Should the Township of West Lincoln wish to support Sunday Gun Hunting they must provide MNRF with a written resolution to that effect. MNRF would then process a regulatory amendment under the Fish and Wildlife Conservation Act (FWCA) to allow for Sunday Gun Hunting occurring in the specified Municipality (O. Reg. 663/98 - Part 7). The regulatory changes occur twice annually, therefore, the MNRF would need to receive Council's resolution by February 1st for an April 1st effective date, or July 1st for a September 1st effective date.

The Township's By-Law 2011-41, to regulate the Discharge of Firearms, does not explicitly ban Sunday Gun Hunting because it is banned at the Provincial level. Section 66 of the Fish and Wildlife Conservation Act states that:

“A person shall not carry or discharge a firearm, other than a long-bow or cross-bow, for the purpose of hunting on a Sunday, in any area lying south of the French Mattawa rivers except those municipalities listed in Part 7 of Ontario Regulation 663/98 made under the act”.

The municipalities listed in Part 7 of the Ontario Regulation 663/98 are those who have had their Council pass a motion, and have contacted the Ministry of Natural Resources and Forestry to advise them that the municipality allows Sunday Gun Hunting.

If the Township of West Lincoln were to allow Sunday Gun Hunting, all of the same regulations and rules regarding hunting within Ontario would still apply. Hunters must still have a tag when necessary, registration of their firearms, a hunting licence, and the explicit permission of private landowners to hunt on their property, amongst other regulations. Sunday Gun Hunting simply allows for the regulated hunting season to also be conducted on Sunday, the same as any other day during the hunting season. It is important to note that the restriction only applies to firearms (guns) and not to bow hunters (long-bow or cross-bow), so this change will allow for hunters who use guns to also hunt on Sunday.

FINANCIAL IMPLICATIONS:

There will be no financial implications.

INTER-DEPARTMENTAL COMMENTS:

This report was reviewed by the CAO.

CONCLUSION:

Staff are recommending that Council accept Report C-03-2023 and advise the Ministry of Natural Resources and Forestry that the Township of West Lincoln will henceforth allow Sunday Gun Hunting, and therefore, add the Township to its list and map of Southern Ontario municipalities that permit Sunday Gun Hunting, which is updated by the Province every April 1 and September 1.

Prepared & Submitted by:



Justin Paylove, Administrative Assistant

Approved by:

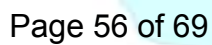


Bev Hendry, CAO



Joanne Scime, Director of Legislative Services/Clerk

TO REPORT NO. C-03-2023
Mapping of Municipalities in Ontario that allow for Sunday Gun Hunting



DATE: April 17, 2023
REPORT NO: T-09-2023
SUBJECT: **2023 Community Sponsorships and Cemetery and Hall Board Grants**
CONTACT: Donna DeFilippis, CPA, CA, Treasurer/Director of Finance

OVERVIEW:

- Community Sponsorship applications received total \$66,248.25, with a recommended funding totaling \$19,983.
- Grant applications from the Cemetery and Hall Boards who operate and maintain the Cemeteries and Community Halls were received in the amount of \$19,600 and a total grant allocation is recommended of \$16,000.
- The grants to the Cemetery and Hall Boards provide a base level of funding for items such as repairs, maintenance, equipment, etc.

RECOMMENDATION:

- 1) That, Recommendation Report T-09-2023 regarding “2023 Community Sponsorships and Cemetery and Hall Board Grants”, dated April 17, 2023 be received; and,
- 2) That the Community Sponsorships and the Cemetery and Hall Board grants for 2023 as recommended in this report, be approved.

ALIGNMENT TO STRATEGIC PLAN:

Theme #4

- Local Attractions: West Lincoln has amenities, programs and services that bring the community together to celebrate small-town and rural way of life.

BACKGROUND:

A copy of the Community Sponsorships Policy (POL-C-02-02) is attached to this report. Copies of each group’s grant request and their financial information has been provided to the Treasurer and is available should any Councillor have a question. A notice for local non-profit organizations was placed in the local newspaper on January 13, 2023 indicating that the Township was accepting applications under the Sponsorship Fund Program. The ad and information including the policy and application forms were also posted on the Township’s website. The deadline for submission was February 18, 2023.

As per the Township policy, a Community Group is defined as follows: “Community Groups shall mean service clubs, sports, cultural, recreational and youth groups and other similar types of associations recognized by the Council and who represent primarily the residents of West Lincoln and/or whose membership primarily constitutes residents of the Township of West Lincoln”.

CURRENT SITUATION:

As part of the 2023 Operating Budget, an amount of \$19,990 has been included as the allocation for Community Sponsorship (Sponsorships & Events) grants. The chart below outlines the applications received and the recommended grants:

COMMUNITY GROUP	2022 REQUEST	2022 Grant	2023 REQUEST	2023 Recommended Grant
West Lincoln Santa Claus Parade	\$3,000	\$3,000	\$7,500	\$5,000
Royal Canadian Legion Branch 393 (Smithville Branch)	\$12,000	\$4,300	\$10,000	\$2,000
West Niagara Agricultural Society	\$5,000	\$3,000	\$5,000	\$3,000
West Lincoln Chamber of Commerce	\$3,000	\$1,300	\$5,000	\$1,300
Caistor Plowmens Association (Plowing Match)	\$200	\$200	\$200	\$200
Foundation of Resources for Teens (FORT)	\$6,000	\$5,000	\$6,000	\$5,000
Kristen French Child Advocacy Centre of Niagara	\$1,500	\$0	\$2,000	\$0
Niagara 4H Association	\$2,500	\$1,200	\$1,000	\$1,000
Smithville Garden Club	\$1,000	\$1,000	\$1,000	\$1,000
West Niagara Palliative Care Services Rose Cottage Visiting Volunteers	\$3,500	\$0	\$0	\$0
Jeff McKillop Mental Health	\$2,000	\$500	\$2,000	\$400
Smithville Terry Fox Run	Use of Municipal Office, Green Space & Washroom	Use of Municipal Office, Green Space & Washroom	Waive Facility Rental Fee, Use of Community Green Space & Washrooms and Sign Advertising	Recommend approval, with cost of waiver estimated at \$83.00
Community Living	\$0	\$0	\$8,048.25	\$0
Robert Land Academy	\$0	\$0	\$15,000	\$0
United Way Niagara – Niagara Community Garden Network	\$0	\$0	\$3,500	\$1,000
TOTAL	\$39,700	\$19,500	\$66,248.25	\$19,983

Many of the applications received in 2023 are from groups that the Township has a long partnership with and have supported them on an annual basis, those groups are:
West Lincoln Santa Claus Parade, West Niagara Agricultural Society, West Lincoln

Chamber of Commerce, Caistor Plowmen's Association, FORT, Niagara 4H Association and the Smithville Terry Fox Run. All of these organizations provide community activities within the Township. Please note that the 2021 Financial Statements from FORT indicated that they received funding from Ontario Trillium and the United Way. The West Niagara Agricultural Society's 2022 Financial Statements indicated the receipt of a \$5,062 grant from OMAFRA (Ontario Ministry of Agriculture, Food and Rural Affairs).

The request from the West Lincoln Santa Claus Parade has increased by \$4,500 over last year. This is in light of increased costs related to entertainment such as the marching bands and increased costs related to Health and Safety protocols, including the use of Niagara Regional Police. Staff have increased their grant allocation in 2023, however, it does not represent the full amount of their request.

The request from the Smithville Legion is to provide funding towards a kitchen upgrade. The Township has provided grants totalling \$11,600 to the Legion over the years 2019 to 2022. The allocation in 2023 has been reduced to accommodate a larger allocation to the West Lincoln Santa Claus Parade and to provide funding to the United Way for expansion of the Smithville Community Gardens.

The Smithville Garden Club has requested \$1,000 through the Township program. The application indicates that the funding would be applied to installing a butterfly garden at Hank MacDonald Park, in conjunction with Smithville Community Gardens. The Smithville Garden Club does receive an annual grant of \$1,000 from the Ontario Ministry of Agriculture and Rural Affairs.

The Jeff McKillop Memorial Fund is a Smithville based organization whose mission statement is to promote mental health awareness and suicide prevention through public education. Their purpose is to work towards ending the stigma associated with mental illness. They are requesting funding so that they can provide financial assistance to individuals seeking counselling that have no other means of attaining it. Staff have allocated \$400 to this group in 2023.

The request from the United Way Niagara-Niagara Community Garden Network is to provide funding towards the addition of 5 to 6 garden plots to accommodate demand at the community gardens at Hank McDonald Park. The request was also to cover the cost of bringing hydro to the existing Greenhouse. The recommended grant of \$1,000 will cover the cost of building the additional garden plots.

The following two groups have not been allocated grant funds: Kristen French Child Advocacy Centre of Niagara and Community Living- Grimsby, Lincoln and West Lincoln Foundation. These two organizations may serve clients in West Lincoln, however, they are not as West Lincoln focused as the other applicants. In addition, the request from Robert Land Academy of \$15,000 to fund scholarship funds to offset tuition fees for students has not been recommended. Robert Land Academy does not meet the definition of a Community Group- it is a private school.

In reviewing all of the applications, staff recognizes the importance of all community groups and events. The decision making process was based on focusing on West Lincoln based groups and activities.

2023 Hall Board Grant:

Annually, the Township requests grant applications from the Hall Boards who operate and maintain the Community Halls. The grants provide a base level of funding for maintenance/minor capital at these facilities. The Township owns all of the properties below, except for the Fulton Hall. In addition, Silverdale Hall is also owned by the Township and this grant is available to that Hall Board. However, an application has not been received from that Board since 2015.

Hall Boards	2022 REQUEST	2022 Grant	2023 REQUEST	2023 Recommended Grant
Wellandport Hall	\$1,000	\$1,000	\$1,000	\$1,000
Fulton Hall	\$2,000	\$1,600	\$2,000	\$1,650
Caistor Community Centre	\$4,000	\$2,600	\$3,000	\$2,650
TOTAL	\$7,000	\$5,200	\$6,000	\$5,300

2023 Cemetery Board Grants:

The Township currently maintains 21 cemeteries. In addition, there are six active cemeteries which are maintained by other cemetery boards. In 2022, Council approved \$10,300 in grants to these boards. The funds were allocated to general operations and various capital improvements such as headstone repairs and equipment purchases. The grant allocation is based on a calculation of \$666/per acre. This was determined in 2009 by the Municipal Cemetery Board.

At the February 24, 2023 Administration/Finance/Fire Committee meeting discussion regarding the 2023 Draft Operating and Capital Budget included an item regarding the annual grants that are provided to cemeteries. In particular, Councillor Rehner inquired regarding a request from Kimbo Cemetery for a 2023 grant of \$2,800. Staff is recommending that a review be taken of the Cemetery Grant calculation and a report be presented to Council prior to the approval of the 2024 Operating and Capital Budget.

The requests have been reviewed and the charts below show the previous year's grant, the 2023 request and the proposed 2023 recommended grant:

Cemetery	2022 REQUEST	2022 Grant	2023 REQUEST	2023 Recommended Grant
Caistorville United Church	\$4,500	\$4,000	\$4,500	\$4,100
St. Luke's Anglican	\$1,400	\$1,200	\$1,400	\$1,300
Kimbo Free Methodist	\$1,000	\$900	\$2,800	\$1,000
Smithville United Church	\$3,000	\$2,300	\$3,000	\$2,400
Elcho United Church	\$ 500	\$500	\$500	\$500
St. Martin's Catholic Church	\$1,400	\$1,400	\$1,400	\$1,400
TOTAL	\$11,800	\$10,300	\$13,600	\$10,700

FINANCIAL IMPLICATIONS:

All of the funding amounts are within the 2023 approved budget.

INTER-DEPARTMENTAL COMMENTS:

This report was reviewed by the CAO.

CONCLUSION:

It is recommended that Council approve the Community Sponsorship and Cemetery and Hall Board Grants as outlined in this report.

Prepared & Submitted by:



Donna DeFilippis, CPA, CA
Treasurer/Director of Finance

Approved by:



Bev Hendry
CAO

SCHEDULE “A”

POLICY – COMMUNITY SPONSORSHIPS

<u>POLICY NO:</u>	POL-C-02-02
<u>TITLE:</u>	Community Sponsorships
<u>AUTHORITY:</u>	Council Approval
<u>EFFECTIVE DATE:</u>	December 3, 2002
<u>APPROVAL:</u>	December 2, 2002
<u>PURPOSE:</u>	To establish criteria for reviewing and making recommendations on requests from funding assistance received from Community groups

Definitions:

In this policy:

- (a) The Committee means the Budget Committee of the Council of the Corporation of the Township of West Lincoln and/or the Committee of the Council responsible for the Corporation's Administration and Financial matters.
- (b) The Council means the Council of the Corporation of the Township of West Lincoln and the Corporation and the Council shall have a corresponding meaning.
- (c) Community Groups shall mean service clubs, sports, cultural, recreational and youth groups and other similar types of associations recognized by the Council and who represent primarily the residents of West Lincoln and/or whose membership primarily constitutes residents of the Township of West Lincoln.

Eligibility Criteria:

All requests for funding assistance from Community Groups shall be evaluated upon the following criteria:

- (a) The request must be made on behalf of a local Community Group.
- (b) The Community Group must be non-profit in nature and upon request must provide a financial statement to verify its not for profit status.
- (c) A Community Group must be primarily made up of volunteers.
- (d) The membership of the Community Group must not be restricted by race, creed, colour, marital status, sex, religious or political affiliation and should represent a broad base of community support.

- (e) Political or religious action groups shall not be considered for funding assistance.
- (f) Community Groups that are already receiving some other form of funding or subsidy from the Township for particular services/activities may not be considered for a grant or may receive a reduced grant from the Township in recognition of the other subsidy already being provided.
- (g) Community Groups that can verify that they have undertaken fundraising within the community may be given preference in consideration.
- (h) Community Groups already receiving funding assistance from other levels of government may not receive assistance from the Township dependent upon the need of the Group as compared to other requests under consideration.
- (i) Any Community Group that is providing a service/activity which represents a duplication of a service that is already well provided for in the community, shall not be considered.
- (j) The fact that a Community Group is making ongoing requests for assistance on an annual basis and therefore may be in danger of becoming financially dependent on the Township shall be taken into consideration.

Procedure:

All requests from Community Groups shall be in writing and shall be referred to the Treasurer and the Chair of the Committee to be considered based upon the criteria as set out in this policy and availability of funds as provided in the budget estimates.

Any additional information required by the Treasurer and the Chair of the Committee to aid in their consideration, shall be provided by the appropriate Community Group within the time specified or the request shall not be considered for approval.

Any requests received after the budget process may be considered provided that there are uncommitted approved budget funds available for community sponsorships.

TITLE: Council Expense Policy

POLICY NO: POL-T-02-2022

SUPERCEDES NO: Alderman's Protocol Account
Approved Expenditures, as amended
Policy F-01-00 (dated January 1, 2000)

EFFECTIVE DATE: November 15, 2022

Policy Statement:

The Council Expense Policy establishes the guidelines for the reimbursement of expenses incurred by Members of Council while carrying out their respective roles and responsibilities.

1. Purpose:

This policy provides clarity to the Members of Council and the public by identifying:

- The resources that are provided by the Township to Members of Council
- The type of expenses that are eligible for reimbursement
- The process for submitting and approving expense reimbursements

This policy does not establish the amount of funds available to the Mayor and Members of Council for expenses. The annual approved budget determines the amount of funds available.

2. Scope:

This policy applies to all Members of Council and establishes the basis upon which the Members will be reimbursed or have payment coverage for Eligible Expenses incurred while undertaking activities related to Township Business while acting in their role as an elected official. This policy is in addition to the other applicable policies and legislation, including but not limited to the following:

- Travel and Corporate Expense Policy
- By-Law for paying remuneration and expense allowances to the Members of Council
- Code of Conduct for Members of Council and Local Boards
- Mobile Device Technology Policy
- Technology Use Policy
- Software Use Policy

3. General Requirements:

- a) Expenses must be incurred in relation to the individual's duties as a Member of Council.
- b) Eligible cost should be reasonable and reflect what the public expects of a Member of Council.
- c) Reimbursement of an expense should not result in a Member of Council receiving any product, service or asset for personal use, benefit or gain.
- d) Expenses must be claimed in the year the cost was incurred.
- e) No goods or services shall be purchased in excess of what the Member of Council requires to complete their term of office.
- f) Any assets purchased using Township funds, remain the property of the Township and must be returned to the Township in the event that the individual is no longer a Member of Council.
- g) Goods purchased that have a useful life beyond the term of Council shall become the property of the Township and returned to the Township at the end of the term.
- h) Funds cannot be transferred between Councillors.
- i) Unspent balances in the Member of Council's expense account cannot be carried over into a subsequent year.
- j) The Township Travel and Corporate Expense Policy is to be adhered to when submitting expense claims.

4. Election Year Restrictions:

In accordance with the Municipal Elections Act, Members of Council in a campaign period are not permitted to:

- a) Use equipment, supplies, services, staff or other resources of the municipality for any campaign or campaign related activities;
- b) Use Township funds to acquire any resources for any campaign or campaign related activities, including ordering of stationery and office supplies;
- c) Use Township funds to print or distribute any material that makes reference to, or contains the names or photographs, or identifies candidates or registered third parties.

5. Corporate Resources Provided to the Mayor:

- a) Office Space – a furnished office at the Township Administrative Building consistent with the standard Page 15 of 69 provided by the Township.

- b) Staffing – the Administrative services of the Executive Assistant (a shared resource with the CAO).

6. Advertising and Promotions:

- a) Design and Production costs for advertising related to Township business or that supplements Township promotion of programs and events is an eligible expense.
- b) The purchase of approved Township branded clothing for use by the Member at official functions or events is an eligible expense. The purchase will be coordinated through the Township, with costs charged to the appropriate expense/protocol account.
- c) Advertising or promotions for for-profit organizations, third parties, other levels of government or candidates in any election are deemed to be ineligible expenses.

7. Books and Subscriptions:

- a) Books, magazines, newspapers and periodicals that are related to the business of the Township in general, or support Members of Council in serving as elected officials is an eligible expense.

8. Civic Receptions, Public Functions, Meals and Hospitality:

- a) Eligible Expenses include the following:
 - Food and non-alcoholic beverages when attending a business meeting for discussing matters of official Township business.
 - A ticket for a Member to attend a charitable or fund-raising event organized by a charitable/non-profit organization where funds raised will support services provided to the residents of West Lincoln and/ or the Region of Niagara.
 - Meeting rooms to conduct official Township business.
 - The catering of light snacks and refreshments.
- b) Alcohol and expenditures related to a meeting of personal nature is not an eligible expense.
- c) Additional tickets other than those for the Member of Council are ineligible expenditures
- d) Raffle tickets, silent auctions and table prize tickets are ineligible expenditures

9. General Office Expenses:

- a) Members of Council will receive a quantity of business cards at the beginning of each term. The design and content will be in accordance with the Township's standards.
- b) All eligible reimbursable expenditures must be directly related to carrying out the duties as a Member of Council and include the following:
 - Stationary and Office Supplies

- Printing Supplies
 - Canada Post and courier delivery charges
 - Hardware, software and related peripherals beyond the corporate resources provided. Such items must comply with corporate standard and be approved in order to be connected to Corporate-issued hardware
 - Photocopying and reproduction costs
- c) Home office furniture is not an eligible expense. This would include items such as tables, desks, chairs and cabinets.

10. Information Technology Equipment & Services:

- a) At the commencement of each Term of Council, each Member of Council will receive the following:
- A standard Township tablet/mobile desktop with the appropriate Township supported software
 - Township email account
 - Mobile Phone
- b) The cost of the equipment replacement referred to above shall be charged to a separate account and is not considered as an expense to a Member of Council's individual expense/protocol account.
- c) Township staff does not provide support to computers, computer equipment or software that is not owned by the Township.
- d) Township equipment requiring replacement and/or services must be brought to the IT Manager.
- e) The technology equipment/software provided to Members of Council remains the property of The Township and shall be returned to the Township when it is replaced, or in the event that the Mayor or Councillor is no longer a Member of Council. In that case, the Mayor or Councillor who will not be returning may purchase from their own personal funds, the assets originally paid using Township funds, for an amount based on Net Book Value of the asset at the time of purchase.
- f) The use of this technology is in accordance with the Mobile Device Technology Policy, Technology Use Policy and Software Use Policy and any other pertinent policies that may be approved.
- g) Replacement computer hardware will only be reimbursed if it is lost or stolen, or no longer operates and cannot be repaired to its initial operating specifications. The old equipment must be returned, and /or written confirmation if the equipment has been lost or stolen.

11. Mobile Phones/ Telecommunication Services:

- a) As outlined under section 10.0, the Township will supply a mobile phone to Members of Council. The monthly service fees are paid by the Township and will be charged to the appropriate expense/protocol account. The initial purchase of

the mobile device will not be charged to the Member's expense/protocol account.

- b) Members of Council shall arrange with the IT Manager for an appropriate out of country mobile device plan in order to avoid excessive roaming charges if required for Township business.
- c) The Mobile Device Technology Policy is to be followed.
- d) The Member of Council agrees to have their Township issued mobile phone number advertised for public use.

The following pertains to the Use of a Personal Phone

- e) The additional costs associated with the initial capital cost of purchasing a mobile phone or costs associated with mobile phone replacements or upgrades are not eligible for reimbursement.
- f) If a Member of Council declines a Township mobile phone, reimbursement of a personal monthly cellular bill is an eligible expense; however, reimbursement will be a maximum of \$100/month. An expense report shall be completed and submitted in order to receive this reimbursement.
- g) The Member of Council is responsible for maintenance and support of the device through the plan or device provider. Township staff will only provide support with the installation of the Member's Township email account on the device.
- h) The mobile phone number for which the Member receives monthly reimbursement shall not be used for election campaign purposes.
- i) If, from the day of filing their nomination until Election Day, the Member wishes to use the mobile phone number, for which they receive monthly reimbursement, for campaign purposes, the Member shall notify the CAO and shall cease to receive reimbursement for that period.
- j) The Member of Council agrees to have their personal mobile phone number advertised for public use.
- k) Internet services including monthly charges and usage charges for Township related business are eligible costs. Penalty/late fees on such charges are considered ineligible expenses. The installation costs and any related hardware for such a service is an ineligible expense. Reimbursement will be a maximum of \$100/month. An expense report shall be completed and submitted in order to receive this reimbursement.

12.0 Parking and Transportation:

- a) Mileage and related parking for travelling to and from home to outside of the municipality on authorized Township business will be paid in accordance with the Travel & Corporate Expense Policy.
- b) Traffic and Parking tickets are considered an ineligible expense.

13. Training, Conferences and Conventions

- a) Attendance at training, conferences and conventions related to Township business will be reimbursed in accordance with the Travel & Corporate Expense Policy.
- b) Personal development programs such as degrees or diplomas are considered ineligible expenses.
- c) Training unrelated to the duty of a Member of Council is considered an ineligible expense.
- d) Members of Council are eligible to a per diem of \$60.00 for attendance at seminars, conferences and/or convention of more than one day in duration, to compensate for lost work time while on a conference or convention. This would be treated as a taxable benefit and would be coded to salaries/wages. It would not be charged to individual protocol accounts.

14. Procedures:

- a) All requests for reimbursement are to be submitted to the office of the CAO.
- b) The CAO, or his or her designate, will approve all requests for reimbursement.
- c) Members of Council requesting reimbursement of expenditures under this Policy must, within 30 days but no later than the end of the calendar year in which the expense was incurred, submit a request for reimbursement with the proper documentation using Township expense forms.
- d) All questions and concerns regarding this policy and procedure should be directed to the CAO for consideration and action as required.
- e) In the case of a dispute or extraordinary circumstance that may arise, regarding reimbursement payments, the CAO or his/her designate will meet with the Member of Council and make every reasonable effort to resolve the matter. Where a matter cannot be resolved, the CAO or his/her designate shall prepare a report to Council for its consideration.

15. Disclosure of Information:

- a) All expense information is public information and shall be made available, upon request, in accordance with the Municipal Freedom of Information and Protection of Privacy Act (MFIPPA) and all related legislation.
- b) Under Section 284(1) of the Municipal Act, 2001, the Treasurer must submit to Council an itemized statement of remuneration and expenses paid to each Member of Council in respect to his or her service as Member of Council or as a Member of a local board in the preceding year.