

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

### MEETING NO. THREE

Monday, April 15, 2024, 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.

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Pages

#### 1. CHAIR - Councillor Jason Trombetta

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

1. Comments can be made from members of the public for a matter that is on the agenda by advising the Chair during the "Request to Address an Item on the Agenda" Section of the agenda.
2. The public may submit written comments for matters that are on the agenda to [nfiorentino@westlincoln.ca](mailto:nfiorentino@westlincoln.ca) before 4:30 pm. on the day of the meeting for consideration by the Committee. Comments received after 4:30 p.m. on the day of the Committee meeting will be considered at the following Council meeting. Comments submitted are included in the record.
3. This meeting will be livestreamed as well as recorded and available on the Township's website.

#### 2. LAND ACKNOWLEDGEMENT 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 A12-24**

Carlos Alvarez, KPMG

Re: Presentation - Audit Service Plan

**POWERPOINT PRESENTATION**

4

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.

Chair to inquire if there are any members of the public present who wish to address any items on the Administration/Finance/Fire Committee agenda.

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 A13-24**

CONSENT AGENDA ITEMS

**RECOMMENDATION:**

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

1. Items 1, 2 and 3 be and are hereby received for information.
1. Mayor's Youth Advisory Committee (MYAC) - Minutes of March 6, 2024 34
2. West Lincoln Age Friendly Advisory Committee - Minutes of March 8, 2024. 36
3. Information Report WLFD-05-2024 - Monthly Update March 2024 40

8. **COMMUNICATIONS**

There are no communications.

9. **STAFF REPORTS**

9.1 **ITEM A14-24**

Acting Director of Finance (Katelyn Repovs)

Re: Recommendation Report T-07-2024 - "2024 Community Sponsorships and Cemetery and Hall Board Grants"

**RECOMMENDATION:**

1. That report T-07-2024 titled "2024 Community Sponsorships and

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Cemetery and Hall Board Grants”, dated April 15, 2024 be received; and

2. That the Community Sponsorships and the Cemetery and Hall Board grants for 2024 as recommended in report T-07-2024 titled “2024 Community Sponsorships and Cemetery and Hall Board Grants”, dated April 15, 2024, be approved.

**9.2 ITEM A15-24**

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Manager of Planning (Gerrit Boerema) and Acting Director of Finance (Katelyn Repovs)

Re: Recommendation Report T-08-2024 - “Parks and Recreation Master Plan RFP Award and Budget Amendment”

**RECOMMENDATION:**

1. That report T-08-2024 titled “Parks and Recreation Master Plan RFP Award and Budget Amendment”, dated April 15, 2024, be received;
2. That budget amendment BA2024-01 in the amount of \$30,000, funded through Development Charges and the Planning Reserve be approved; and,
3. That McQueen Galloway Associates be retained to complete the Parks and Recreation Master Plan as outlined in RFP 2024-PD-01.

**10. OTHER BUSINESS**

**10.1 ITEM A16-24**

Members of Committee

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

**10.2 ITEM A17-24**

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]



# The Corporation of the Township of West Lincoln

**Audit Planning Report  
for the year ending  
December 31, 2023**



Prepared as of March 2024 for presentation to the  
Administration/Finance/Fire Committee in April 2024

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

# KPMG contacts

## Key contacts in connection with this engagement



**Carlos Alvarez, CPA, CA**  
Lead Audit Engagement Partner  
905-523-2238  
[carlosalvarez@kpmg.ca](mailto:carlosalvarez@kpmg.ca)



**Bruce Peever**  
Public Sector Advisory Partner  
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[bpeever@kpmg.ca](mailto:bpeever@kpmg.ca)



**Daniel Glasbergen, CPA**  
Audit Manager  
905-523-6851  
[dglasbergen@kpmg.ca](mailto:dglasbergen@kpmg.ca)

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## 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 slide.



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

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The purpose of this report is to assist you, as a member of Council, in your review of the plan for our audit of the financial statements. This report is intended solely for the information and use of Management 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 Council 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 highlights



No matters to report



Matters to report – see link for details

## Scope

Our audit of the consolidated financial statements (“financial statements”) of The Corporation of the Township of West Lincoln (“the Entity”) as of and for the period ended December 31, 2023 will be performed in accordance with Canadian generally accepted auditing standards.

## Audit strategy

Materiality \$613,000



Involvement of others



Updates to our prior year audit plan

- Audit of the impact of implementation of PS 3280 – Asset Retirement Obligations, including required disclosures
- Audit of the impact of PS 3450 – Financial Instruments

## Audit strategy - group audit

- Refer to slide 9 for the scope of Entities which are subject to audit (we note no changes from prior period).



Involvement of other KPMG member firms



Involvement of non-KPMG firms

## Risk assessment



Risk of management override of controls



Risk of fraudulent revenue recognition



New risks

- Implementation of PS 3280 – Asset Retirement Obligations



Other risks of material misstatement

- Revenue recognition
- Operating expenditures including payroll
- Tangible capital assets
- Employee benefit obligation
- Financial Instruments
- Investment in Peninsula West Power Inc. (PWPI)
- Investments

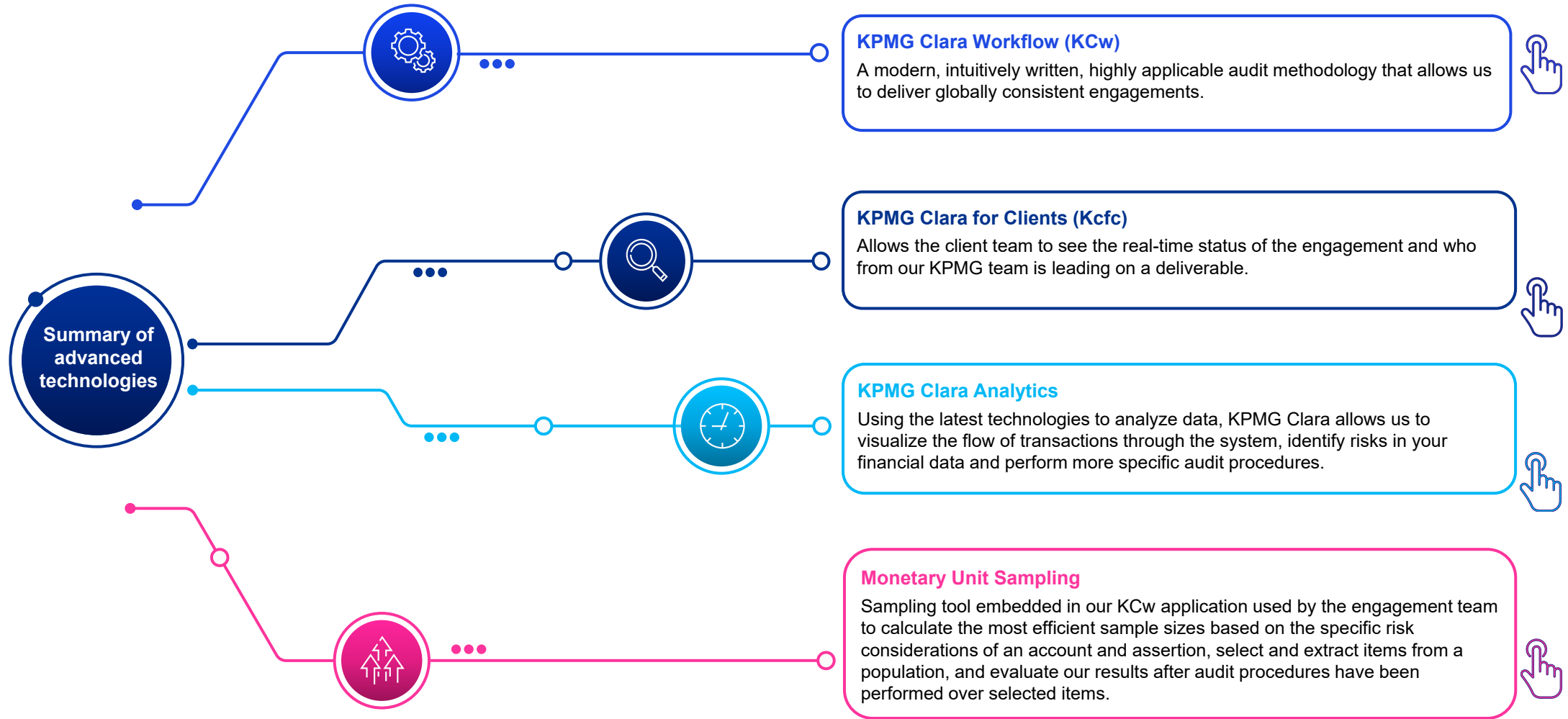


# Technology highlights

KPMG Clara



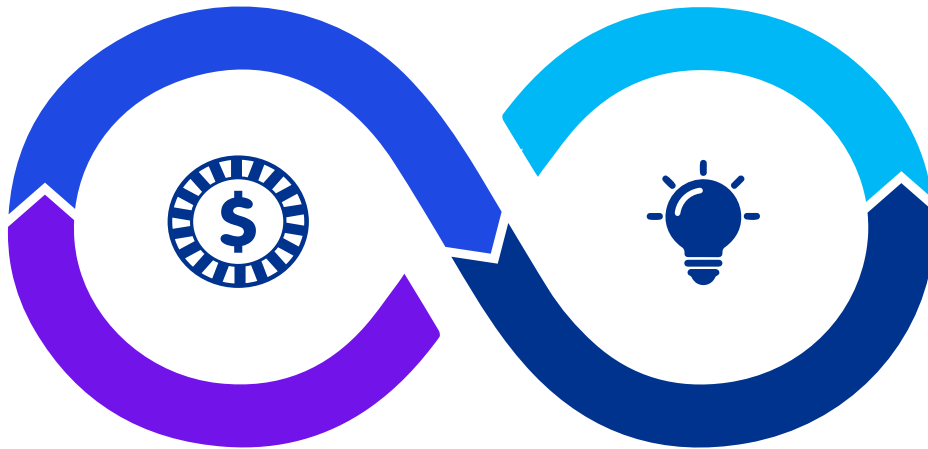
We plan to utilize technology to enhance the quality and effectiveness of the audit.







# 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.

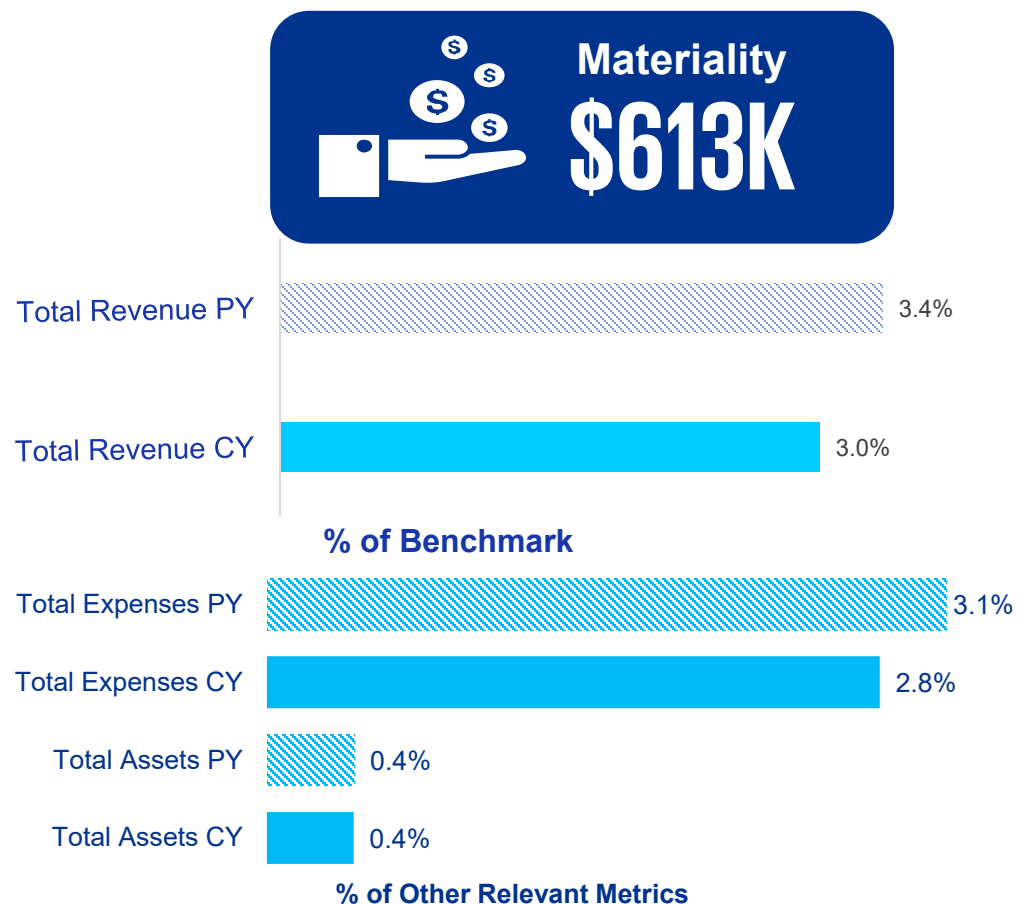
## Evaluate the effect of misstatements

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.



# Initial materiality



**Total Revenues**  
 Prior Year 2022 - **\$20,447,767**  
 (2021: \$ 18,322,342)

**Total Assets**  
 2022 - **\$131,827,613**  
 (2021: \$130,052,940)

**Total Expenses**  
 2022 - **\$18,830,270**  
 (2021: \$16,991,804)

**Our 2023 audit misstatement posting threshold is approximately \$30,600.**



# Updates to our prior year audit plan

## New risks



### New Risks



For the year-ended December 31, 2023, the Township will be required to implement PS 3280 – Asset Retirement Obligations. This replaces the previous standard which oversaw the accounting treatment of obligations expected to be settled at a future date, which was much smaller in scope than the new standards. Accordingly, this will be an area of audit focus.

The new standard requires Public Sector entities to estimate the expected future settlement and remediation costs of all fixed assets owned by the City. Common examples of costs that fall within scope are the removal of asbestos and other hazardous materials, and removal of leasehold improvements based on the terms of the underlying agreements. There are multiple options with respect to the method of adoption, some of which involve restatement of prior period comparatives, and accompanying disclosures.

## Other significant changes



### Other Significant Changes



No significant changes to the audit plan other than the incremental procedures over new standards.



### Newly Effective Accounting Standards



The new standards PS 3450 Financial instruments, PS 2601 Foreign currency translation, PS 1201 Financial statement presentation and PS 3041 Portfolio investments are effective for fiscal years beginning on or after April 1, 2022 (the Township's 2023 fiscal year).

- 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.



### Newly Effective Auditing Standards



Effective for the Township's 2023 fiscal year:

- ISA/CAS 220 – (Revised) Quality management for an audit of financial statements
- ISQM1/CSQM1 – Quality management for firms that perform audits or reviews of financial statements or other assurance or related services engagements
- ISQM2/CSQM2 – Engagement quality reviews

Effective for periods beginning on or after December 15, 2023:

- ISA 600/CAS 600 – Revised special considerations – Audits of group financial statements

See Appendix for further details.



# Group audit - Scoping

| Entity Name                                     | Change in Scope?             | Non-Consolidated Materiality | Full-Scope Standalone Audit? |
|---|------------------------------|------------------------------|------------------------------|
| The Corporation of the Township of West Lincoln | Consistent with Prior Period | \$560,000                    | Yes                          |
| Township of West Lincoln Public Library Board   | Consistent with Prior Period | \$22,000                     | Yes                          |
| Township of West Lincoln Trust Funds            | Consistent with Prior Period | \$485                        | Yes                          |



# Risk assessment summary

Our planning begins with an assessment of risks of material misstatement in your financial statements.

We draw upon our understanding of the Township and its environment our understanding of the Township's components of its system of internal control, including our business process understanding.

|  | Risk of fraud | Risk of error | Risk rating                    |
|--|---------------|---------------|--------------------------------|
| ● Management Override of Controls                          | ✓             |               | Significant                    |
| ● Implementation of PS 3280 – Asset Retirement Obligations |               | ✓             | Elevated (new for Fiscal 2023) |
| ● Revenue recognition                                      |               | ✓             | Base                           |
| ● Operating expenditures, including payroll                |               | ✓             | Base                           |
| ● Tangible capital assets                                  |               | ✓             | Base                           |
| ● Employee benefit obligation                              |               | ✓             | Base                           |
| ● Financial Instruments                                    |               | ✓             | Base (New for Fiscal 2023)     |
| ● Investment in Peninsula West Power Inc. (PWPI)           |               | ✓             | Base                           |
| ● Investments  |               | ✓             | Base                           |

● SIGNIFICANT RISK ● PRESUMED RISK OF MATERIAL MISSTATEMENT ● OTHER RISK OF MATERIAL MISSTATEMENT

## Advanced technologies

Our **KPMG Clara Dynamic Risk Assessment** tool gives us a more sophisticated, forward-looking and multi-dimensional approach to assessing audit risk.

[Learn more](#)

Our **KPMG Clara Business Process Mining** provides immediate visualization of how 100% of your transactions are processed to complement your process narratives & flow charts.

[Learn more](#)

**KPMG Clara Account Analysis** allows us to analyze the flow of transactions through your business to drive a more meaningful risk assessment.

[Learn more](#)

**KPMG Clara AI** allows us to layer AI into our auditing platform, allowing us to scan 100% of your data and pull all of the risky transactions and anomalies out for further analysis.

[Learn more](#)



# Significant risks



Management Override of Controls (non-rebuttable significant risk of material misstatement)

RISK OF



FRAUD

## Why is it significant?

**Presumption  
of the risk of fraud  
resulting from  
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.

## Our planned response

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:

- testing of journal entries and other adjustments,
- performing a retrospective review of estimates
- evaluating the business rationale of significant unusual transactions.

## Advanced technologies

Our KPMG Clara Journal Entry Analysis Tool assists in the performance of detailed journal entry testing based on engagement-specific risk identification and circumstances. Our tool provides auto-generated journal entry population statistics and focusses our audit effort on journal entries that are riskier in nature.



[Click to learn more](#)



# Significant risks



Risk of fraudulent revenue recognition

RISK OF



FRAUD

## Significant risk

## Estimate?

## New or changed?

- There is a risk that a government grant is recognized when the recognition criteria have not been met.
- There is a risk that revenue recognized related to development charges is recognized before performance has been achieved.

No

No

## Relevant inherent risk factors affecting our risk assessment

We have identified the following areas where this presumed fraud risk is relevant:

- Government grants
- Development charges

Government grant revenue recognition is dependent on the terms of the grant and can be complex depending upon the terms. The Township receives many different types of grants with different terms and conditions. Fraud could include misapplying expenditures to incorrect grant funded programs in order to maximize returnable funding. The nature of development charges and their use create complexity in the timing of revenue recognition.

## Our audit approach

To address the fraud risk from revenue recognition, our audit approach will consist of the following:

- test of journal entries and other adjustments;
- substantively test revenues (both recognized and amounts held as deferred at year end); and
- recalculate management's determination of deferred revenue – obligatory reserve funds through auditing management's methodology

## Advanced technologies

Our **KPMG Clara DataSnipper** is an automated vouching tool uses advanced Optical Character Recognition to automatically vouch unstructured data like invoices and contracts with a click of a button! This tool will be used throughout the audit allowing our teams to focus more attention on areas of higher risk.



[Click to learn more](#)



# New Risk Areas for Fiscal 2023



## Implementation of PS 3280 – Asset Retirement Obligations

RISK OF



ERROR

### Risk Description

As required for all entities within the Public Sector, this new accounting standard must be implemented for the Township's fiscal 2023 year-end. This is a significant standard change in Canada and requires the combined efforts of management and project managers and staff from other departments such as facility management. The implementation involves compiling a complete list of all fixed assets owned or leased by the Township, and identifying possible future liabilities related to their eventual retirement. These future costs must then be estimated and reflected today at present value, giving rise to an asset retirement obligation on the statement of financial position. The scope of this standard increases on the previous Contaminated Sites Liabilities guidance, which was focused only on contamination and not the wider range of end-of-life costs applicable to the asset portfolio. This standard replaces PS 3270 - Solid Waste Landfill Closure & Post-closure Liability.

### Estimate?

Yes

### New or changed?

New

### Relevant inherent risk factors affecting our risk assessment

As this is a new standard, there is risk of error on its implementation in the initial year. Based on the method of adoption chosen by the Township, there may be additional risk with respect to required financial statement presentation and disclosure. We have initially selected the inherent risk to be elevated as opposed to base for these reasons.

### Our audit approach

KPMG will perform substantive testing to ensure the list of fixed assets used for the estimate is complete. We will inquire with management and determine if the process and methodology are appropriate based on the objectives and requirements of the new standard. We will perform benchmarking and analysis of key inputs and audit the mathematical integrity of any material calculations. We will review the financial statement presentation and disclosure of the adjustments required to implement the standard.

## Advanced technologies

Our **KPMG Clara DataSnipper** is an automated vouching tool uses advanced Optical Character Recognition to automatically vouch unstructured data like invoices and contracts with a click of a button! This tool will be used throughout the audit allowing our teams to focus more attention on areas of higher risk.

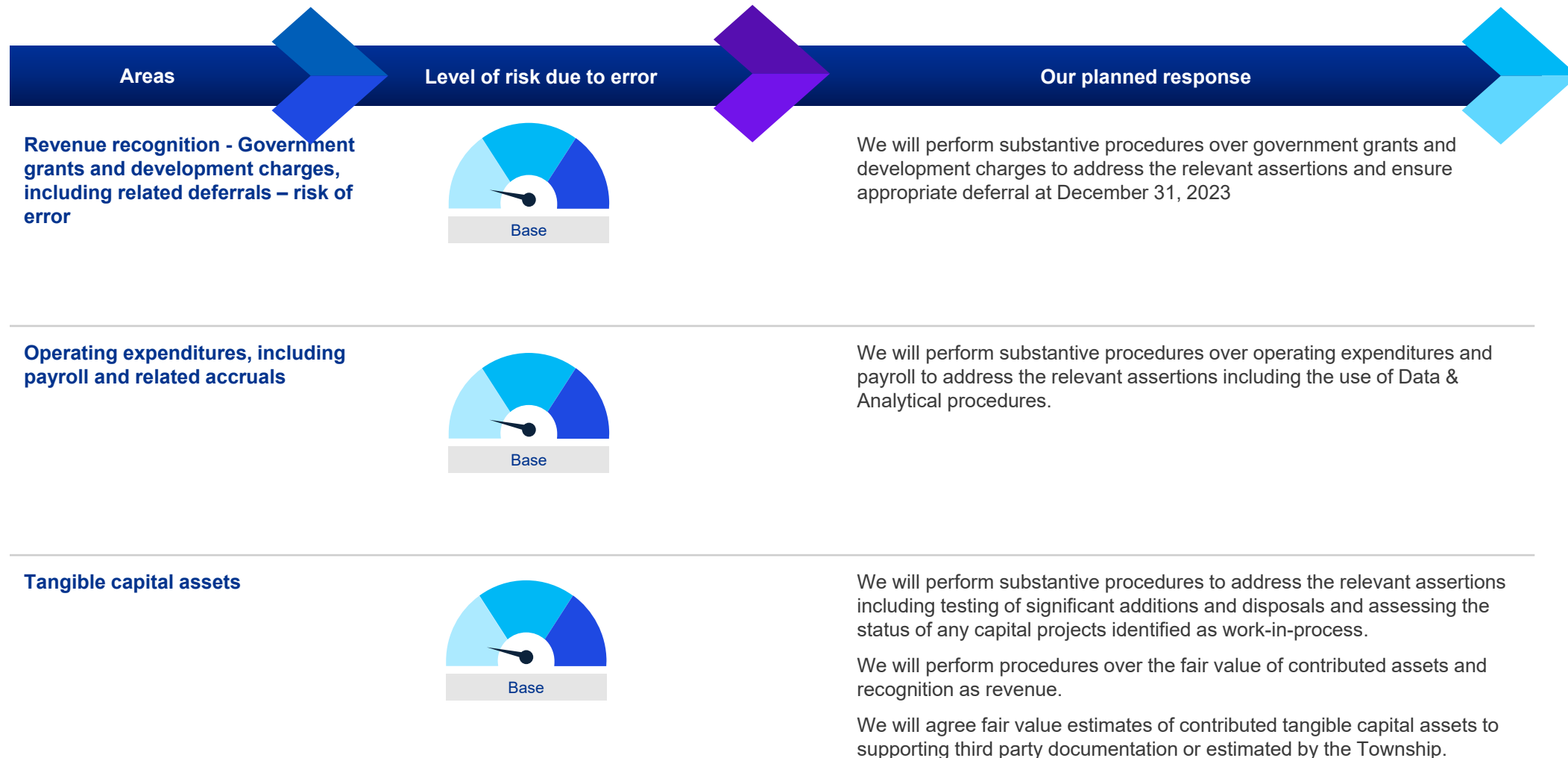


[Click to learn more](#)



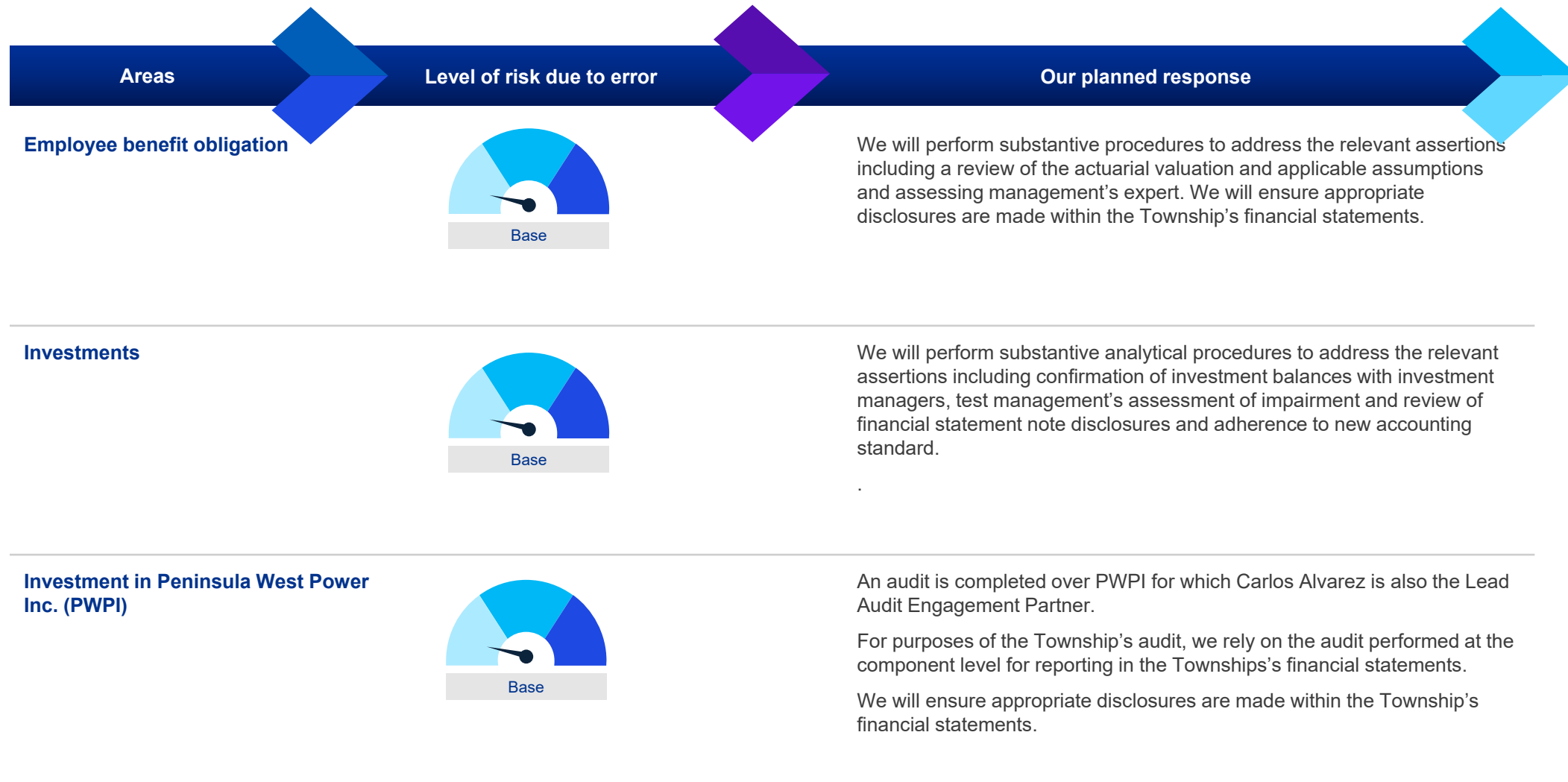


# Other risks of material misstatement





# Other risks of material misstatement





# Key milestones and deliverables

## Nov - Dec 2023

### Planning & Risk Assessment

- Debrief prior year with management
- Kick-off with management
- Planning and initial risk assessment procedures, including:
  - Involvement of others
  - Identification and assessment of risks of misstatements and planned audit response for certain processes
- Obtain and update an understanding of the Township and its environment
- Inquire of management and others within the Township about risks of material misstatement

## Jan - Apr 2024

### Risk assessment & Interim work

- Evaluate the Entity's components of internal control, other than the control activities component
- Perform process walkthroughs for certain business processes
- Identify process risk points for certain business processes
- Complete interim data extraction and processing activities
- Perform interim substantive audit procedures
- Complete initial risk assessment
- Communicate audit plan
- Identify IT applications and environments

## May - June 2024

### Final Fieldwork & Reporting

- Complete year-end data extraction and processing activities
- Perform remaining substantive audit procedures
- Evaluate results of audit procedures, including control deficiencies and audit misstatements identified
- Review financial statement disclosures
- Present audit results and perform required communications
- Issue audit report on financial statements
- Closing meeting with management
- Filing date: Issue audit reports on financial statements



# Independence – New IESBA requirements

The International Ethics Standards Board for Accountants (IESBA) is an independent standard-setting board that develops, in the public interest, independence and ethics standards for professional accountants worldwide. IESBA has issued revisions to the non-assurance services (NAS) provisions of the IESBA Code of Ethics for Professional Accountants, effective for audits of financial statements for periods beginning on or after December 15, 2022.

## Key changes to the IESBA code of ethics



The revisions create new requirements for public interest entities (PIEs), which includes Canadian listed and non-listed reporting issuer audit clients.

Before accepting a NAS, the auditor is required to:

- Inform Those Charged with Governance of the firm's determination that the service is not prohibited and that the service will not create a threat to the firm's independence; and
- Provide information to enable the audit committee to make an informed assessment about the impact of the provision of each service on the firm's independence.

## Our Independence Safeguarding Process



KPMG has a robust and comprehensive independence review process which is completed each year prior to the delivery of any services:

- We confirm that we are independent of the Township and that the scope of services, as outlined in our engagement letter, does not infringe on our independence as auditors.
- We note that our services are limited to assurance (audits of the Township and its related parties) and that we have not provided any other services (such as advisory or tax)
- We confirm that there are no relationships between key personnel that would impact our independence



# Independence: Request for pre-approval of services



We are submitting the following service(s) for pre-approval.

The services are not prohibited, and threats to our independence, if any, resulting from the provision of the services will be eliminated or reduced to an acceptable level.

| Audit services  | Country | Fee structure                          |
|---|---------|--|
| Separate financial statement audits of the following: <ul style="list-style-type: none"> <li>- Township of West Lincoln Consolidated</li> <li>- Township of West Lincoln Library Board</li> <li>- Township of West Lincoln Trust Funds</li> </ul> | Canada  | Fixed – disclosed in engagement letter |

Audit adjustments and misstatements require additional documentation and in certain instances additional audit procedures. We will also track our time separately on required procedures related to adoption of new standards which is not expected to be reoccurring. Time incurred in relation to such matters including additional requested services and reports will be billed at discounted hourly rates. Such matters to be discussed and agreed to with management as they arise.

# Appendices



Engagement letter



Other required communications



Use of technology



Audit quality



New auditing standards



Insights



Environmental, social and governance (ESG)



Continuous evolution



# Appendix A: Engagement letter

Engagement letter is available and is updated periodically.



# Appendix B: 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: 2022 Interim Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2022 Annual Inspections Results](#)





# Appendix C: KPMG Clara



## Streamlined client experience

And deeper insights into your business, translating to a better audit experience.



## Secure

A secure client portal provides centralized, efficient coordination with your audit team.



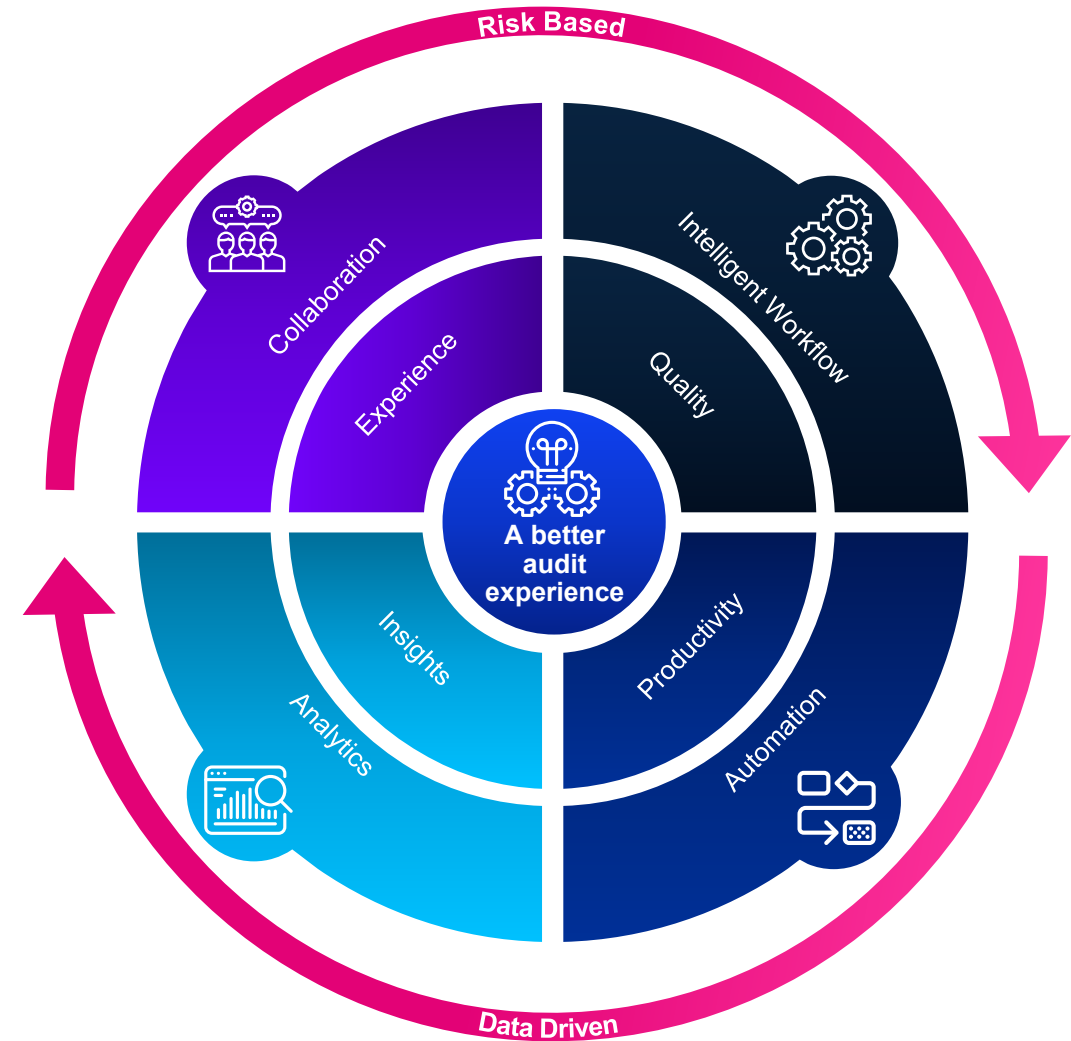
## Intelligent workflow

An intelligent workflow guides audit teams through the audit.



## Increased precision

Advanced data analytics and automation facilitate a risk-based audit approach, increasing precision and reducing your burden.





# Appendix D: 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 contributes to its delivery.

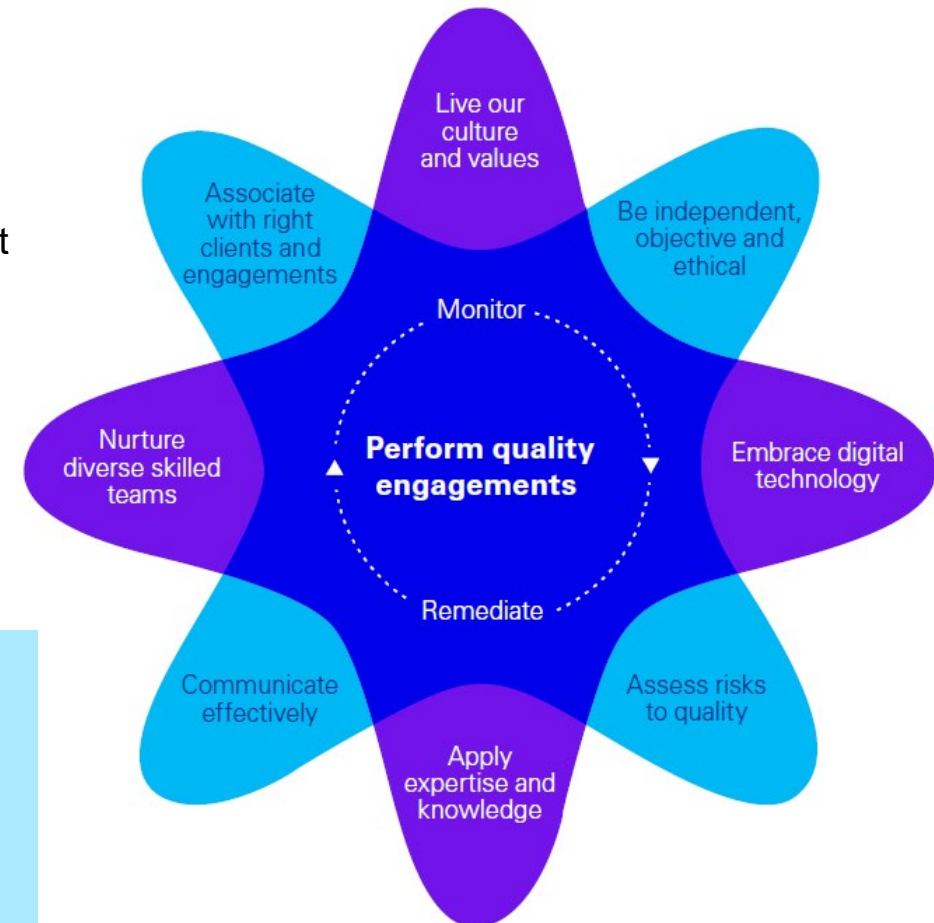
**Perform quality engagement** sits at the core along with our commitment to continually monitor and remediate to fulfil on our quality drivers.

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.

 [KPMG 2022 Audit Quality and Transparency Report](#)

## 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 management**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics** and **integrity**.





# Appendix D: Audit quality - Indicators (AQIs)

The objective of these measures is to provide more in-depth information about factors that influence audit quality within an audit process. Below are the AQIs that we have agreed with management are relevant for the audit. We would like to obtain agreement of the Audit Committee that these are the relevant AQIs.

We will communicate the status of the below AQIs on an annual basis.



## Team composition



### Experience of the team

- Role – number of years experience in the industry, number of years on this engagement



## Technology in the audit



### Implementation of Technology in the Audit

- Increase in use of technology in the audit year over year



## Engagement hours



### Hours spent by level and phase of the audit

- Number and percentage of hours incurred by Partners, Executive Directors by significant risk or key audit matter
- Number and percentage of hours incurred by Directors, Senior Managers and Managers by significant risk or key audit matter
- Number and percentage of hours incurred by audit staff and seniors by significant risk or key audit matter
- Number and percentage of hours incurred by professionals with specialized skills by significant risk or key audit matter



## Timing of prepared by client (PBC) items



### Timeliness of PBC items

- Number of timely and overdue items received by the audit team.



## Quality reviews



### Results of internal and external reviews

- Number and nature of findings specific to the audit engagement



Nothing to report



Some matters to report



Specific matters to report



# Appendix E: Newly effective and upcoming changes to auditing standards

For more information on newly effective and upcoming changes to auditing standards - see Current Developments 

Effective for periods beginning on or after December 15, 2022

## ISA/CAS 220

.....  
(Revised) Quality management for an audit of financial statements

## ISQM1/CSQM1

.....  
Quality management for firms that perform audits or reviews of financial statements or other assurance or related services engagements

## ISQM2/CSQM2

.....  
Engagement quality reviews

Effective for periods beginning on or after December 15, 2023

## ISA 600/CAS 600

.....  
Revised special considerations – Audits of group financial statements



# Appendix F: Insights to enhance your business

We have the unique opportunity as your auditors to perform a deeper dive under a new service to better understand your business processes that are relevant to financial reporting.

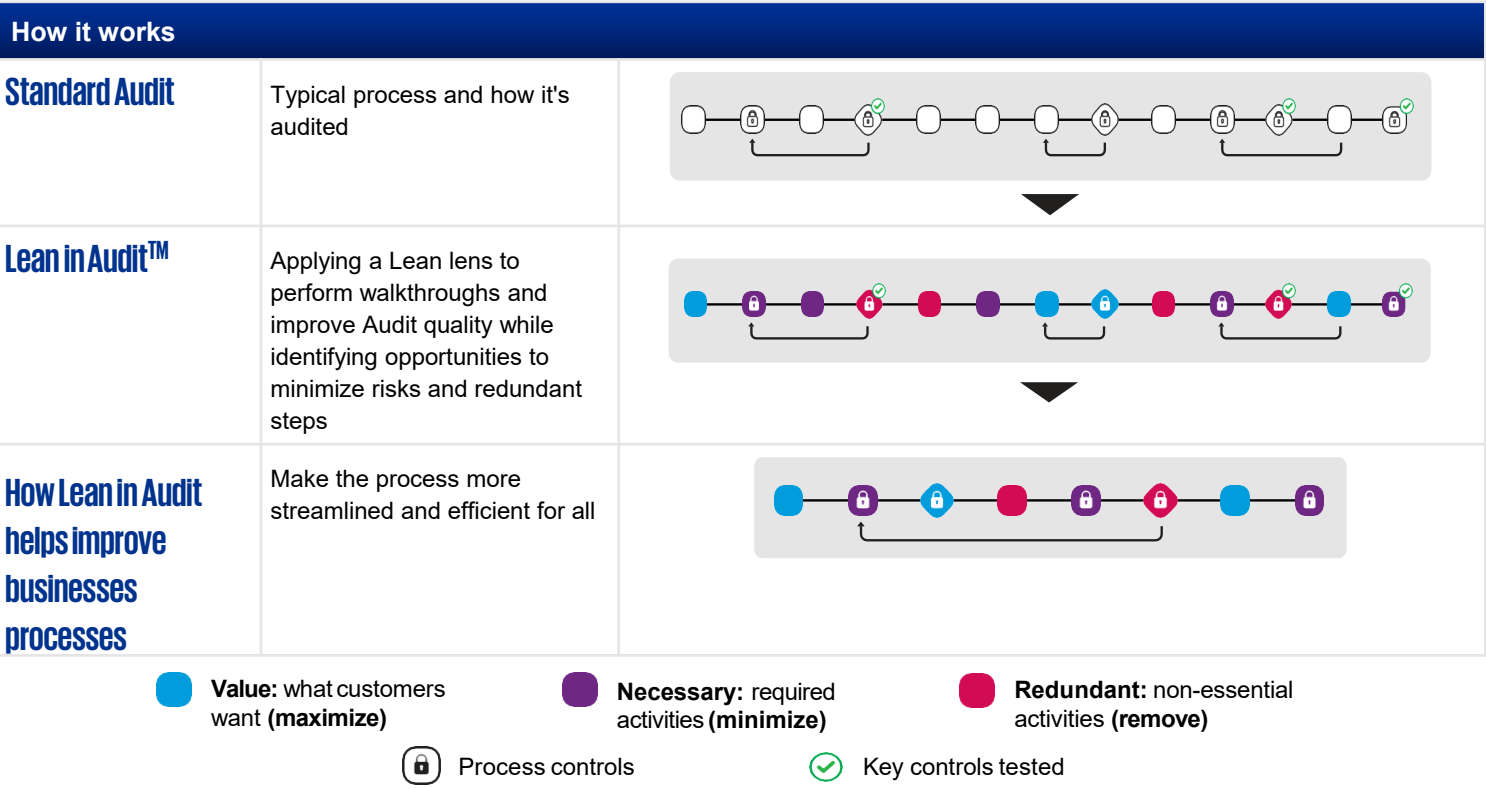
**Lean in Audit**

Lean in Audit™ is KPMG’s award-winning methodology that offers a new way of looking at processes and engaging people within your finance function and organization through the audit.

By incorporating Lean process analysis techniques into our audit procedures, we can enhance our understanding of your business processes that are relevant to financial reporting and provide you with new and pragmatic insights to improve your processes and controls.

Clients like you have seen immediate benefits such as improved quality, reduced rework, shorter processing times and increased employee engagement.

We look forward to discussing with you.





# Appendix F: Audit and assurance insights

Our latest thinking on the issues that matter most to Audit Committees, Councils, board of directors and management. Current trending topics include GenAI, Lean process reviews, ESG, Cyber Security, Fraud protection services and Digital capabilities. We would be happy to discuss any services that would help support and strengthen the Township.

## KPMG Audit & Assurance Insights

Curated research and insights for audit committees and boards.

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# Appendix G: Climate risk in the financial statements

All entities are facing climate-related risks and opportunities – and are making strategic decisions in response. The impacts of climate-related risks in the financial statements are broad, potentially complex and will depend on industry-specific risks.

## How might climate-related risks impact the financial statements?

**01**

### Assets

Consider the useful lives and residual values of PP&E and intangible assets, cash flow projections used for impairment testing of non-financial assets, and the potential impacts on inventories.

**02**

### Liabilities

Consider the recognition of environmental and decommissioning obligations, accounting for emissions or 'green' schemes, impact on employee-benefit arrangements, and restructuring provisions.

**03**

### Borrowers

Consider the accounting for different forms of government assistance, potential for embedded derivatives in green bonds, lease of green technology, impacts of leasing polluting assets.

**04**

### Lenders

Consider how climate-related risks impact operating and financing leases, the potential impact on expected credit losses, and whether green loans meet the solely payments of principal and interest (SPPI) criterion.

**05**

### Disclosures

Consider the impact on the going concern assessment and related disclosures and whether the impacts of climate-related matters have been disclosed clearly.

[See here for more information](#)





# Appendix H: Continuous evolution

## Our investment: \$5B

We are in the midst of a five-year investment to develop our people, digital capabilities, and advanced technology.

## Responsive delivery model

Tailored to you to drive impactful outcomes around the quality and effectiveness of our audits.

## Result: A better experience

Enhanced quality, reduced disruption, increased focus on areas of higher risk, and deeper insights into your business.

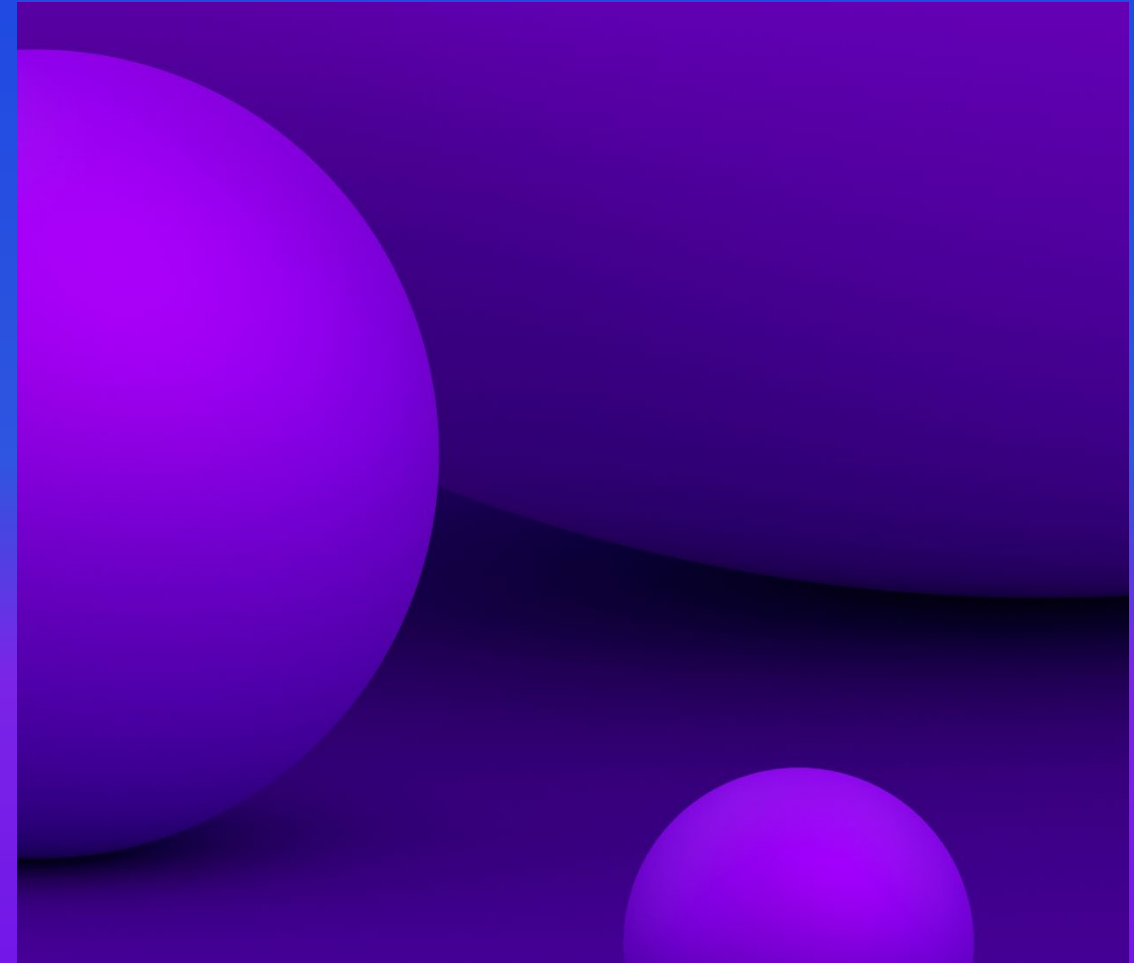






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**TOWNSHIP OF WEST LINCOLN  
MAYOR'S YOUTH ADVISORY COMMITTEE (MYAC)**

**MEETING NO. TWO: Wednesday, March 6, 2024 – 3:30 p.m. Council Chambers**

Mayor Ganann  
George Witt  
Carter Pataran  
Syd Kivell  
Joshua Harkin  
Tamas Hunter  
Joshua Reilly

Staff: Jacquie Thrower, Executive Assistant

1. Welcome and Introduction of members/guests

Chair George Witt welcomed the Committee Members to the meeting.

2. Business Arising from Minutes:

Goals for new membership (suggestions, ideas for discussion)

The minutes of February 7, 2024 were ratified by the Committee.

3. Education Presentation – Guest: Steve Hyde, Property & Facilities

Steve Hyde stated that he didn't know what path he wanted to pursue while in high school and decided to try a co-op placement at the Township which led to a full time job. Steve stated that he worked as a skate patrol, fill in person for various positions within the recreation department and now works in property facilities. In a typical day Steve can be checking fire extinguishers at all facilities, installing LED lights, marking out a grave site and lowering or raising our flags to name a few duties. Steve stated that he has a work van which is like having a shop on wheels. Steve advised that the municipality is very large so it takes time to visit the many buildings he is responsible for maintaining. Steve responded to a number of questions, one question was if he regretted not attending college or university and Steve advised no. He stated he is a life long learner and has taken many courses to be certified to do tasks that fall under his job description. Steve stated he is the proud father of six kids and one of his hobbies is looking after a very large garden.

4. Future topics of interest to MYAC – for discussion

Mayor Ganann reached out to Committee Members to encourage them to invite their friends to a future meeting.

5. Local Gov't Recap Activity

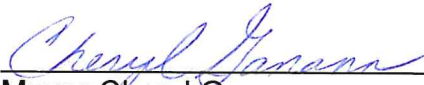

Mayor Ganann reviewed the local government questions relating to Government Structure and engaged in a question and answer period with the committee. The activity was not completed therefore it will be discussed future meetings when time permits. Some of the items discussed were the type of businesses in West Lincoln and what level of government is responsible for certain tasks and their respective jurisdictions.

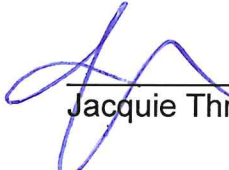
6. Green Team – April 20 or 27

There was discussion regarding a clean-up in celebration of Earth Day which is April 22, 2024. MYAC members are to meet at the West Lincoln Community Centre, 177 West Street and clean up the area around the Community Centre. We hope to have MYAC members meet at approx. 9:00 a.m. and have lunch on site if Dog Got It is open and be finished at approx. 12 noon. We discussed doing the clean-up either Saturday April 20, 2024 or Saturday April 27, 2024 depending on the weather. Jacquie will inquire what day is your first choice and what day is your second choice and advise if it's raining on April 20 we will not be doing the clean-up that day.

7. Adjournment

The meeting adjourned at 4:30 p.m.

  
\_\_\_\_\_  
Mayor Cheryl Ganann  


  
\_\_\_\_\_  
Jacquie Thrower, Executive Assistant

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**TOWNSHIP OF WEST LINCOLN  
WEST LINCOLN AGE FRIENDLY ADVISORY COMMITTEE (WLAFAC)**

**MEETING NO. THREE HELD:** Friday, March 8, 2024, Township Administration Building, 318 Canborough Street, and Smithville – 9:00 a.m. Council Chambers

**PRESENT:**

**Chair:** John Ganann

**Members:** Mayor Cheryl Ganann  
Deb Thomas  
Tina Jol  
Linda Sivyer  
John Ganann  
Sue Langdon  
Stuart Lord  
Kitty McGrail  
Karen Parker

**Regrets:** Councillor Terry Bell  
Toni Mills

**Staff:** Jacquie Thrower, Executive Assistant

1. Welcome and Introduction of members/guests

Chair Ganann welcomed the members of the Committee to the meeting.

2. Ratification of Minutes from last meeting – Feb 9

The minutes of Friday, February 9<sup>th</sup>, 2024 were ratified by the Committee.

3. Business Arising from Minutes – Collecting Info/resources and contact info for June 14, 2024 Forum – Business Cards etc.

There was general discussion regarding the chart Deb provided and updates were noted. The Committee was encouraged to forward as much contact info as possible to Deb to update the chart accordingly.

John read correspondence regarding selling items at the June 14, 2025 event and it was the consensus of the Committee that we do not allow services or supplies to be sold at this event. For insurance purposes we have advised that no attendees would be offering items to sell.

There was discussion regarding offering a potential shingles vaccine and Jacquie was

Page 36 of 50

directed to reach out to the Manager of Community Services, Niagara Region Health Services concerning what they may need to offer this service to West Lincoln residents.

There was much discussion regarding the event and it was the consensus of the Committee that we would have the following refreshments:

Coffee

Tea

Hot Water

Cold Water and Dispensers with ice in the bottom

Milk, Cream, Sugar, Sweetener, Stir Sticks

Various Trays from Foodland – Mayor and Jacquie will look at Foodland Brochure

We will meet at approx. 8:00 am to make coffee and set up, Jacquie will reach out to recreation staff to inquire if we could set up the afternoon of June 13 if gym is not booked.

Beth Audet, Communications Specialist with the Township of West Lincoln reviewed her media plan and advised she hoped to have advertising start April 2, 2024. She would like to take a picture of the three co-chairs prior to that date to help spread the word. Beth will ensure the Committee has flyers to post along with handouts for distribution. Beth updates the electronic sign and a request was made to speed up the message in order to read it safely while driving.

John inquired who would like to be a greeter at the event and Linda, Sue and Toni were assigned the positions.

It was decided at this time we would not be seeking sponsorship for this event, however at future events we will revisit the idea.

Mayor Ganann advised she recently attended the Niagara Older Adult Alliance (NOAA) meeting on Thursday, February 29, 2024, from 8:30 am to 1:00 pm at the Thorold Senior Citizens Centre, 8 Carleton Street South, Thorold. She advised Brianne Parsons, Recreation and Wellness Programmer attended the meeting and the Alliance will be meeting twice a year and the next meeting will take place in the fall at the City of St. Catharines.

Tina distributed a flyer regarding joining the Older Adult and Care Partner Advisory Council and if you would like additional information please speak to her directly.

Stuart will provide Jacquie with the series information regarding the six-week program he is participating in by Hamilton's Council on Aging.

<https://coahamilton.ca/wp-content/uploads/2024/02/Sackville-Positive-Aging-2024-scaled.jpg>

John advised he attended an excellent nutrition session through McMaster and a sleep disorder one. He provided Jacquie with information to distribute to the committee and links that she will also share.




Committee Members should join this website for additional information:


McMaster Optimal Aging Portal [alerts@mcmasteroptimalaging.org](mailto:alerts@mcmasteroptimalaging.org)

The next meeting is scheduled for Friday, April 12, 202 at 9:00 a.m.

4. Adjournment

The meeting adjourned at 10:44 a.m.

  
Chair John Ganann or Mayor Ganann

  
Jacquie Thrower, Executive Assistant



**DATE:** April 15, 2024  
**REPORT NO:** WLFD-05-2024  
**SUBJECT:** **Monthly Update – March 2024**  
**CONTACT:** Dennis Fisher, Fire Chief

**OVERVIEW:**

- This report will address March 2024 fire responses and activities.

**RECOMMENDATION:**

That, report WLFD-04-2024 regarding “Monthly Update – March 2024”, dated April 15, 2024, be received for information.

**ALIGNMENT TO STRATEGIC PLAN:**

**Theme # #1 and #4**

- **Build** – a safe, connected, caring and active community
- **Advance** – organizational capacity and effectiveness

**CURRENT SITUATION:**

**Emergency Response Calls:** April 2024 (Record export stopped November 12 due to upgrade to the CAD Data System and will be accessible again once the new system is in place).

**New Recruits:** No new recruits have been added to the Department complement.

**Promotions:** Three Lieutenant positions were completed. Dylan Schoeneberg and John Vajda from Station 1 and Luke Davis from Station 2 were successful and have commenced their new positions.

**Station 2 Progress:**

1. Gas requirements for Enbridge is 100% complete
2. Approximately 2 days of electrical work to be completed



3. Exterior concrete work has been completed
4. Landscaping to be completed week of April 15<sup>th</sup>
5. IT cabling 90% complete
6. Flooring completed in training room
7. Bathroom accessories – (80 % complete)
8. HVAC – 100% complete – all units have been commissioned
9. Backup generator commissioned
9. Main floor - final coat of paint to be completed

At this point in time, it appears that substantial completion will be reached the week of April 29<sup>th</sup>.

**Training:**

- Hazmat training
- Knots and Ladders
- Pump Ops testing complete
- Driver Training program continuing

**Fire Prevention:** Nothing to Report

**Apparatus Fleet:**

- Ladder 1 Annual Service Inspection complete

**Fire Department Activities:**

- Easter Event at Community Centre

**Prepared & Submitted by:**



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**Dennis Fisher**  
Fire Chief/CEMC

**Approved by:**



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**Donna DeFilippis**  
Interim CAO/Treasurer

**DATE:** April 15, 2024  
**REPORT NO:** T-07-2024  
**SUBJECT:** **2024 Community Sponsorships and Cemetery and Hall Board Grants**  
**CONTACT:** Katelyn Repovs, CPA, CA Acting Director of Finance

**OVERVIEW:**

- Community Sponsorship applications received by the Township totaled \$27,464, with a recommended funding of \$14,400.
- Grant applications from the Cemetery and Hall Boards who operate and maintain the Cemeteries and Community Halls, respectively, were received and a total grant allocation is recommended of \$21,390.
- The grants to the Cemetery and Hall Boards provide a base level of funding for items such as repairs, maintenance, and equipment.

**RECOMMENDATION:**

- 1) That report T-07-2024 titled “2024 Community Sponsorships and Cemetery and Hall Board Grants”, dated April 15, 2024 be received; and
- 2) That the Community Sponsorships and the Cemetery and Hall Board grants for 2024 as recommended in report T-07-2024 titled “2024 Community Sponsorships and Cemetery and Hall Board Grants”, dated April 15, 2024, be approved.

**ALIGNMENT TO STRATEGIC PLAN:**

- Theme #1: Build a safe, connected, caring and active community.

**BACKGROUND:**

Each year, the Township accepts applications from local non-profit organizations for consideration under its Corporate Sponsorship Fund program. A notice was placed in the newspaper on January 8, 2024. Information on this program was also posted on the Township’s website. The deadline for submission was March 1, 2024. Each group’s application and their financial information is available should a Councillor have a question.

The Community Sponsorships Policy (POL-C-02-02) is attached to this report. As per the Policy, a Community Group is defined as follows: “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”.

The Policy notes, under Eligibility Criteria, that “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”. Therefore, Staff has provided Council with this information, where applicable, for their consideration.

**CURRENT SITUATION:**

**2024 Community Group Grants:**

As part of the 2024 Operating Budget, an amount of \$15,300 has been included as the allocation for Community Sponsorship grants. The chart below outlines the applications received and the recommended grants. The community group grant recommendation totals \$14,400, which is \$900 lower than the allotted budget.

| <b>COMMUNITY GROUP</b>                                | <b>2023 REQUEST</b>  | <b>2023 Grant</b>   | <b>2024 REQUEST</b>                               | <b>2024 Grant - Recommended</b>      |
|---|--|---|---|--------------------------------------|
| West Lincoln Santa Claus Parade                       | \$7,500  | <b>\$5,000</b>  | \$0   | <b>\$0</b>                           |
| Royal Canadian Legion Branch 393 (Smithville Branch)  | \$10,000   | <b>\$2,000</b>  | \$7,500   | <b>\$2,000</b>                       |
| West Niagara Agricultural Society                     | \$5,000  | <b>\$3,000</b>  | \$5,000   | <b>\$3,000</b>                       |
| West Lincoln Chamber of Commerce                      | \$5,000  | <b>\$1,300</b>  | \$5,000   | <b>\$1,300</b>                       |
| Caistor Plowmens Association (Plowing Match)          | \$200  | <b>\$200</b>  | \$200   | <b>\$200</b>                         |
| Foundation of Resources for Teens (FORT)              | \$6,000  | <b>\$5,000</b>  | \$6,000   | <b>\$5,000</b>                       |
| Kristen French Child Advocacy Centre of Niagara       | \$2,000  | <b>\$0</b>  | \$0   | <b>\$0</b>                           |
| Niagara 4H Association                                | \$1,000  | <b>\$1,000</b>  | \$1,764   | <b>\$1,500</b>                       |
| Smithville Garden Club                                | \$1,000  | <b>\$1,000</b>  | \$1,000   | <b>\$1,000</b>                       |
| Jeff McKillop Mental Health                           | \$2,000  | <b>\$400</b>  | \$1,000   | <b>\$400</b>                         |
| Smithville Terry Fox Run                              | Waive Facility Rental Fee, Use of Community Green Space & Washrooms and Sign Advertising | <b>Recommend approval, with cost of waiver estimated at \$83.00</b> | Use of Community Green Space, Parking & Washrooms | <b>Recommend approval of request</b> |
| Community Living                                      | \$8,048.25   | \$0   | \$0   | <b>\$0</b>                           |
| Robert Land Academy                                   | \$15,000   | \$0   | \$0   | <b>\$0</b>                           |
| United Way Niagara – Niagara Community Garden Network | \$3,500  | \$1,000   | \$0   | <b>\$0</b>                           |
| <b>TOTAL</b>  | <b>\$66,248.25</b>   | <b>\$19,983</b>   | <b>\$27,464</b>                                   | <b>\$14,400</b>                      |

All of the applications received in 2024 are from groups that the Township has a long partnership with and have supported them on an annual basis. Those organizations provide community activities within the Township. 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. It is important to note that there is limited funding available and there is no guarantee that all applications will be approved or in the full requested amount.

There are a few Community Groups that received funding from other levels of government:

- FORT received funding of \$43,400 from Ontario Trillium Foundation, along with a \$14,521 Canada Summer Jobs grant.
- West Niagara Agricultural Society received a \$5,000 grant from Ontario Ministry of Agriculture, Food and Rural Affairs, along with a \$9,391 Canada Summer Jobs grant.
- Jeff McKillop Mental Health received funding of \$2,181 from the Town of Grimsby.
- The Smithville Garden Club received an annual grant of \$1,000 from Ontario Ministry of Agriculture and Rural Affairs.

The grant funding for the West Lincoln Santa Claus Parade has been eliminated, as the Township is now covering all costs of the Parade event. This is in response to staff report REC-05-2023 “Recreation Staffing and Resources Recommendation for Upcoming Programming and Events”, presented at the September 18, 2023 Public Works & Recreation Committee meeting, and approval of the 2024 budget.

**2024 Hall Board Grants:**

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. Staff want to highlight that Silverdale Hall has submitted an application this year; prior to this, this group not submitted an application since 2015.

As part of the 2024 Operating Budget, an amount of \$5,430 has been included as the allocation for Hall Board grants. The chart below outlines the applications received and the recommended grants. While the total hall board grant recommendation exceeds the allotted budget by \$370, staff will utilize the community group grant savings noted above to offset this.

| Hall Boards              | 2023 REQUEST   | 2023 Grant     | 2024 REQUEST   | 2024 Grant - Recommended |
|--------------------------|----------------|----------------|----------------|--------------------------|
| Wellandport Hall         | \$1,000        | \$1,000        | \$1,000        | \$1,000                  |
| Fulton Hall              | \$2,000        | \$1,650        | \$2,000        | \$1,650                  |
| Caistor Community Centre | \$3,000        | \$2,650        | \$3,000        | \$2,650                  |
| Silverdale Hall          | \$0            | \$0            | \$500          | \$500                    |
| <b>TOTAL</b>             | <b>\$6,000</b> | <b>\$5,300</b> | <b>\$6,500</b> | <b>\$5,800</b>           |

**2024 Cemetery Board Grants:**

The Township currently maintains 21 cemeteries. In addition, there are 6 active

cemeteries, which are maintained by other cemetery boards. With the Township’s funding, the Cemetery Boards allocate the funds to general operations and various capital improvements, such as headstone repairs and equipment purchases.

At the September 18, 2023 Administration Committee Meeting, Council approved staff report T-24-2023, Grants to Cemetery Boards, which increased the annual cemetery grant allocation to \$1,719 per acre (from a historical allocation of \$666 per acre). This revised amount is more reflective of the current cost of operating and maintaining a cemetery. The practice of administrating a grant on a per acre basis is an objective method of allocating the funds.

Therefore, as part of the 2024 Operating Budget, an amount of \$15,600 was included as the allocation for Cemetery Board grants. The chart below outlines the applications received and the recommended grants. The cemetery board grant recommendation totals \$15,590, which falls within the allotted budget.

| Cemetery                     | 2023 REQUEST    | 2023 Grant      | 2024 REQUEST    | 2024 Grant - Recommended |
|------------------------------|-----------------|-----------------|-----------------|--------------------------|
| Caistorville United Church   | \$4,500         | \$4,100         | \$4,500         | \$5,140                  |
| St. Luke’s Anglican          | \$1,400         | \$1,300         | \$1,300         | \$1,520                  |
| Kimbo Free Methodist         | \$2,800         | \$1,000         | \$2,800         | \$1,570                  |
| Smithville United Church     | \$3,000         | \$2,400         | \$3,000         | \$4,100                  |
| Elcho United Church          | \$500           | \$500           | \$500           | \$850                    |
| St. Martin’s Catholic Church | \$1,400         | \$1,400         | \$1,400         | \$2,410                  |
| <b>TOTAL</b>                 | <b>\$13,600</b> | <b>\$10,700</b> | <b>\$13,500</b> | <b>\$15,590</b>          |

**FINANCIAL IMPLICATIONS:**

The total of the funding amounts is within the 2024 approved operating budget.

**INTER-DEPARTMENTAL COMMENTS:**

The Finance Department would like to recognize the Clerk Department’s significant contribution to the success of the Township’s Corporate Sponsorship Fund program.

**CONCLUSION:**

It is recommended that Council approve the 2024 Community Sponsorship and Cemetery and Hall Board Grants as outlined in this report.

Attachment : Schedule A - Community Sponsorships Policy (POL-C-02-02)

**Prepared & Submitted by:**

*Katelyn Repovs*

**Katelyn Repovs, CPA, CA  
Acting Director of Finance**

**Reviewed & Approved by:**

*Donna DeFilippis*

**Donna DeFilippis, CPA, CA  
Interim CAO/Treasurer**

SCHEDULE "A"

POLICY – COMMUNITY SPONSORSHIPS

|                               |   |
|-------------------------------|---|
| <b><u>POLICY NO:</u></b>      | POL-C-02-02   |
| <b><u>TITLE:</u></b>          | Community Sponsorships  |
| <b><u>AUTHORITY:</u></b>      | Council Approval  |
| <b><u>EFFECTIVE DATE:</u></b> | December 3, 2002  |
| <b><u>APPROVAL:</u></b>       | December 2, 2002  |
| <b><u>PURPOSE:</u></b>        | 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 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.

**DATE:** April 15, 2024

**REPORT NO:** T-08-2024

**SUBJECT:** **Parks and Recreation Master Plan RFP Award and Budget Amendment**

**CONTACT:** Gerrit Boerema, Manager of Planning  
Katelyn Repovs, Acting Director of Finance

**OVERVIEW:**

- Council approved the Parks and Recreation Master Plan project through the 2023 Capital and Special Projects Budget, in the amount of \$70,000.
- The Request for Proposal (RFP 2024-PD-01) was released in February 2024. Six RFPs from consultants were submitted to the Township.
- Staff have completed their review of all proposals and recommend to Council the acceptance of the RFP submitted by McQueen Galloway Associates, with their proposal amounting to \$89,985 (plus HST).
- Staff is requesting Council to approve a Budget Amendment (BA 2024-01) in the amount of \$30,000, funded through Development Charges and the Planning Reserve.

**RECOMMENDATION:**

1. That report T-08-2024 titled “Parks and Recreation Master Plan RFP Award and Budget Amendment”, dated April 15, 2024, be received;
2. That budget amendment BA2024-01 in the amount of \$30,000, funded through Development Charges and the Planning Reserve be approved; and,
3. That McQueen Galloway Associates be retained to complete the Parks and Recreation Master Plan as outlined in RFP 2024-PD-01.

**ALIGNMENT TO STRATEGIC PLAN:**

**Theme #1**

- **Build a safe, connected, caring and active community**

**BACKGROUND:**

The current Parks and Open Space Master Plan was completed in 2010. Since that time, there have been considerable changes to the Township’s parkland assets as a result of the new community centre, new and ongoing development, and future development relating to the urban expansion. Now that the Master Community Plan project is nearing completion, it is time to review and update the Township’s Park and Open Space Master



Plan, now being referred to as the Parks and Recreation Master Plan.

Once completed, this plan will provide direction for developing, improving and managing the Township’s parks infrastructure and recreation facilities, open spaces and related investments over the next 30 years.

**CURRENT SITUATION:**

The RFP for this project was released February 13, 2024 and closed on March 15, 2024. The Township received 6 submissions from various consulting firms. Each RFP submission was reviewed and scored by staff; the results of which are below:

| VENDOR                             | TENDER/RFP PRICE | POINTS (FOR RFP) |
|------------------------------------|------------------|------------------|
| <b>McQueen Galloway Associates</b> | \$89,985.00      | 85               |
| <b>MHBC</b>                        | \$92,120.00      | 84               |
| <b>Thinc Design</b>                | \$83,515.00      | 79               |
| <b>RJ Burnside</b>                 | \$97,218.45      | 75               |
| <b>SGL Parcel</b>                  | \$99,923.00      | 47               |
| <b>IN Engineering</b>              | \$26,672.50      | 34               |

Per the Township’s Tendering & Purchasing Policy (POL-T-01-2015), purchases up to \$100,000 can be authorized by the CAO. However, in the case of an irregular result, authorization must be through Council resolution. An irregular result is defined as “where competitive quotes or proposals are submitted and any of the following has occurred:

- a) No bids received,
- b) Two or more identical low bids have been received,
- c) The lowest bid exceeds the estimated cost or budget allocation, or
- d) For any reason, the award of the contract to or the purchase from the lowest vendor is considered inappropriate”.

In this case, awarding to the recommended consultant constitutes an irregular result, due to point d) above. As shown in the above chart, two proposals came forward with a lower price than the recommended consultant. Pricing was worth 25% of the RFP points, while 75% of the RFP points was based on the Technical submission including project team, past experience and consultation plan. Based on the RFP scoring, McQueen Galloway Associates scored the highest number of points, and is therefore the recommended consultant that staff are asking Council to approve.

**FINANCIAL IMPLICATIONS:**

Council approved \$70,000 towards the Parks and Recreation Master Plan in the 2023 Capital and Special Projects Budget, which was funded as follows: \$52,500 from Development Charges and \$17,500 from the Planning Reserve.

Staff recommend McQueen Galloway Associates’ RFP proposal quoted at \$89,985 (plus HST). As this exceeds the currently approved project budget of \$70,000, staff request a budget amendment of \$30,000 in order to reflect the appropriate cost.

Staff have itemized the following for Council’s consideration:

|                                  |           |
|----------------------------------|-----------|
| Master Plan                      | \$ 89,985 |
| Net HST Amount                   | \$ 1,584  |
| Total (rounded up nearest 1,000) | \$ 92,000 |
| Contingency                      | \$ 8,000  |
| Total Requested Project Budget   | \$100,000 |
| Previously Approved Budget       | \$ 70,000 |
| Amendment to Budget Request      | \$ 30,000 |

The ‘Contingency’ line included in the chart above is for any additional unforeseen costs as well as costs relating to hosting public meetings and engagement sessions, newspaper notices and other costs that are the responsibility of the Township.

Therefore, staff is requesting that Council approve Budget Amendment BA2024-01 in the amount of \$30,000. This will be funded through Development Charges of \$22,500 and a transfer from the Planning Reserve of \$7,500, as required.

**INTER-DEPARTMENTAL COMMENTS:**

This report has been reviewed by the Interim CAO, the Acting Director of Finance and the Clerk.

**CONCLUSION:**

Based on the six submissions received in response to the Township’s Parks and Recreation Master Plan RFP, staff is requesting a budget amendment of \$30,000 to increase the total project budget to \$100,000. Staff is also requesting Council approval to award the project to McQueen Galloway and Associates as they scored the highest in the RFP review.

**Prepared & Submitted by:**

**Approved by:**



**Gerrit Boerema**  
Manager of Planning

**Donna DeFilippis, CPA, CA**  
Interim CAO/Treasurer

**Reviewed by:**



**Katelyn Repovs, CPA, CA**  
Acting Director of Finance