The Corporation of the Township of
La Corporation du Canton de
Dubreuilville

Prenez le temps de vivre Experience the Freedom

MUNICIPAL SERVICE DELIVERY REVIEW

Prepared for The Township of Dubreuilville

PREPARED BY:
Probity Municipal Consulting

Chris Wray, AMCT
December 1, 2020

"It's not how good you are, its how good you want to be."
– Paul Arden –
Author (1940-2008)

Table of Contents

Section	Description
1.	Executive Summary
2.	Executive Summary of Human Resource Findings & Opportunities
3.	Executive Summary of Municipal Service Findings & Opportunities
4.	Executive Summary – Process Mapping Findings
5.	Background to this Report
6.	The Burden of Municipal Governance in Ontario
7.	Constraints
8.	Study Technique
9.	My Role
10.	External Pressures and Legislative Requirements
11.	Council and Staff Interviews
12.	State of The Township and Peer Comparisons
13.	Process Mapping
14.	Human Resource Findings and Opportunities
15.	Municipal Services Findings and Opportunities

1. EXECUTIVE SUMMARY

It was a pleasure in completing this report. During the planned interviews with staff and Council, I found an enthusiastic and determined staff and a Council that truly wanted to make a difference. There was a general feeling of respect among all staff who were interviewed, and all looked forward to coming to work each day.

There is no question that the staff and Council share a common vision of wanting Dubreuilville to thrive. This is a refreshing attitude for a community that has challenges ahead. I am actually very excited for the opportunities that await Dubreuilville. At the *"end of the day",* Dubreuilville will be a better community that many will look to for guidance.

1.1 Community Facts

[1]While working as a small lumber harvesting contractor in Northern Ontario, the Dubreuil brothers were successful in obtaining lot concessions from the Algoma Central Railway in 1951. With this new contract they recruited approximately thirty men from the Taschereau region, built two sawmills and nearly thirty homes, thus, the small town of Magpie was born.

In 1961, the Dubreuil brothers obtained additional cutting rights twenty-three kilometres north-east of the Magpie town site and decided to relocate the community. Consequently, Dubreuilville was created when roughly 200 people were moved from the Magpie town site to the new Dubreuilville location. In 1962, the road, now known as Highway 519, connecting Dubreuilville to the Trans-Canada Highway 17 was constructed. From 1961 – 1977, Dubreuilville was considered an unincorporated municipality.

Through the 1990's the forestry industry was a major economic driver in Dubreuilville and the surrounding area including White River and Wawa, greatly benefitting the labour market and regional economy.

At the time of a collapse of the forest industry in the late 1990's, regional industry payroll (estimated at $26 million in annual salaries) stimulated regional consumption directly and indirectly. Area forestry companies had a significant direct effect on suppliers, transporters and subcontractors, and an additional spill-over effect on local businesses and services. Forestry

[1] Source – Dubreuilville Community Profile 2019

companies ensured a population base in the region and enabled the development of municipal infrastructure, trade, public services (i.e., education, health care and social services) and the entire private service sector. Each forestry/manufacturing job created in Dubreuilville and area generated an estimated 1.75 multiplier effect.

The direct impact of the collapse in the forestry sector jeopardized the economy in the region. Such changes occurred over the course of many years with loses of jobs and layoffs. The results of the final collapse in the 1990's, can be graphically viewed in the following matrix:

Company	Direct Jobs Lost	Annual Income Lost	Indirect Income Lost	Total Job Loss
Weyerhaeuser	150	7,500,000	3,750,000	260
Domtar	230	11,500,000	5,750,000	400
Dubreuilville F.P.	140	7,000,000	3,500,000	245
Totals	**520**	**26,000,000**	**13,000,000**	**905**

Dubreuilville is still a relatively young but resilient town with a colourful, rich history that continues to expand with each new generation. Its industrious and adventurous lifestyle, typical of the region, was built on the surrounding natural resources. In 2016, its population was 613 and its median age was 42.3, well below the national average. The community is predominantly Francophone. Dubreuilville offers a culture that is bilingual (French), traditional, dynamic and always friendly.

Mayor, Council and community members recognize that there are challenges associated with its remote location, small population, downturns in the economy and reliance on resource-based industries for employment. Transportation and utility costs are higher as a result of being a remote community. Residents must travel to other communities such as Wawa or Sault Ste. Marie for educational, commercial, social and medical services which cannot be provided locally. Human resources (volunteers) can easily be overextended in organizing and sustaining community activities

In 2008, Dubreuil Forest Products Ltd. (DFP), the community's primary employer, was forced to permanently close its doors due to the collapse in the forestry sector. The final closure resulted in a mass exodus from the community and the population fell 36% from 2006 -2016. This closure severely impacted the municipal tax revenues, particularly as the DFP property was (and still is) the only industrial property within the municipal boundaries. The impact of the closure was exacerbated given that DFP was also a main contributor to the Township's infrastructure department. As a result, the Township was forced to incrementally increase its budget to account for the loss of this assistance. The former DFP property is now a brownfield site in desperate need of redevelopment; but also represents a great opportunity. Much of the DFP infrastructure remains as it was when the doors closed. Such infrastructure includes many pieces of salvageable equipment, yet it has become an *"eye sore"* and an environmental hazard.

The electrical distribution system was developed and maintained by DFP; even after the closure in 2008. In 2017, DFP announced that it would not renew its electrical distribution license. As the system began to degrade, due to lack of maintenance, there existed a very real danger that Dubreuilville's connection to the Provincial electricity grid could be lost. Such a loss would place the community in a precarious situation, forcing it to *"declare"* a community emergency. Shortly after the announcement by DFP and through the efforts of many, the Ontario Energy Board ordered Algoma Power to become the interim operator of the system. In August 2019, it was announced that through connections to Algoma Power and a lobbying effort, the Ontario Energy Board approved the sale of the assets of the electrical system to Algoma Power. While this came with significant hikes in the cost to the users, it did provide the necessary stability to the system.

Today, Dubreuilville is on the cusp of revitalization, though it struggles to capitalize on the burgeoning activity surrounding it. The community is experiencing a mining boom; is home to one large scale underground gold mine, Alamos Gold Inc., and one large scale open pit gold mine project currently in the final stages of development; Argonaut/Prodigy Gold. There is also a great deal of exploration occurring in the area showing real potential for additional mining operations to come online. All mining operations are located outside of the municipal boundaries and as a result do not contribute directly to the property tax base of the Township. Notwithstanding the foregoing, the mining industry has been very generous to the community on a *"case-by-case"* basis, though strategic contributions often consume municipal resources. (i.e., Purchase of a waste compactor for the Municipal Landfill Site and an Ice Resurfacer for the recreation centre).

The mining industry and the related tertiary industries provide temporary accommodations and food service to employees within the municipal boundaries and currently longer-term accommodations are being constructed. There is much discussion around resident attraction and permanent housing development to accommodate anyone wishing to make Dubreuilville their permanent home; however, a successful strategy has yet to be determined. It is important to note that other communities, such as Wawa are competing for the attention of the mining companies and contractors.

The Township has limited capacity and resources, both financial and human. With an annual budget of approximately $ 2.5 million, the largest portion, typical of many municipalities, is dedicated to human resources and mandatory related employment expenses. The annual capital budget for the Township is normally very minimal, however in 2019 it grew to over $3.2 million due to a large-scale infrastructure project where capital dollars were borrowed. The Township has little to no reserves set aside for capital projects and largely depends on temporary funding programs from the Federal and Provincial Governments to support local projects. Quite often such Federal and Provincial funding programs require a contribution from the Township, making participation limited. The Township operates with a limited staff and is constantly battling against higher compensation packages offered by the private sector,

particularly the mining industry and other municipalities. Employee turnover, training and skills development, employee *"poaching"* and succession planning are also key issues faced. The Township does not have a formal human resources plan and operates in a non-unionized environment.

Dubreuilville is a community very much oriented to the out-of-doors and whose visual image is enhanced by its scenic setting along the shoreline of the Magpie River and Green Lake. The community enjoys an extensive system of snowmobile and ATV trails which connect to other communities. As a winter community, snowshoeing, and cross-country skiing is also popular. Hunting and fishing are common activities and big game is very much evident in the area.

Promoting itself as a safe community for children and adults alike, Dubreuilville has an atmosphere that is conducive to raising a family.

In January 2019, Mayor & Council completed and adopted the new Dubreuilville Strategic Action Plan 2019-2024 and Beyond. Included in this Strategic Plan was the desire to conduct an organizational and operational review as a precondition to completing a Community Improvement Plan (CIP).

1.2 The Peer Group

In conducting an analysis of municipal costs, the annual Financial Information Return (FIR) was used as the source of information. A peer group was selected as comparators being the Town of Bruce Mines, the Town of Burk's Falls, the Township of Hornepayne, the Township of White River and the Town of Smooth Rock Falls. All had similar but not identical demographics as Dubreuilville.

1.3 Financial Analysis

An analysis was conducted in keeping with the type of information contained in the annual FIR. This led to analyzing the areas of Corporate Services, Protective Services, Transportation, Environmental and Recreation.

1.4 Peer Group Comparison Comments

While there may be slight differences between members of the peer group, I found that the net costs for both Corporate Services and Protective Services were in keeping with the others in the peer group. If anything, the costs in Dubreuilville were running lower than the majority of the other communities.

Transportation Services shows a lower level of costs, particularly when it is done on a household basis as compared to the others in the peer group. This is likely due to the smaller geographic area, population distribution and small number of kilometers of roadways in Dubreuilville.

The Township shows that it is in the mid-range in the area of Environmental Services (water & sewer) recovering 98.47% of its costs for 2018. Usually, additional recovery, over and above costs, is added to reserves for future use and this is reflected in the results from both Hornepayne and Burks' Falls. The Township may want to check the contributions to Reserves for this area.

The results in Environmental Services (solid waste)[2] are quite good. Dubreuilville is a leader recovering almost 58% of its cost with a net cost per household of $221.00. The Township will want to ensure that it is appropriately charging to recover costs for its post closure costs of the landfill or risk future generations in paying for these costs.

Lastly, Recreational Services shows that Dubreuilville has a higher cost of this service relative to the peers. This does not appear to be reflective of the level of service being provided as many commented that an increase in recreational programming is needed. The Township should review this service to ensure that the service level is reflective of Council's direction.

1.5 The Legend

The findings and recommendations contained in this report were graded using the legend below that describes priority, difficulty and timing. In this way, the findings and recommendations can be easily followed.

Priority (Criticality) P	Immediate	Emergent	Future Looking

Difficulty D	Challenging	Hard	Normal

Timing (Planning) T	24 Months Plus	12 – 24 Months	12 Months

The findings and recommendations have been summarized and compiled in the following list using the information that is shown in the detail of the report.

While the findings speak for themselves, their recommendations are just that; recommendations[3]. They are based on my experience as a Chief Administrative Officer, Clerk and Treasurer and on the research conducted.

[2] Any municipality with a landfill site must retain a provision for post-closure costs of that site. For many, including Dubreuilville, this is a non-funded cost; meaning it will require future recovery from the tax base.
[3] Unless they have been identified as mandatory issues or issues of legislative compliance.

The list has been divided into two (2) sections; the first section being those Findings and Opportunities that relate to Human Resources and the second section being those Findings and Opportunities related to Municipal Services. Each section was then sorted by priority; **Immediate**, **Emergent** and **Future Looking**. The areas relative to Difficulty and Planning have also been included. See the above Legend for further information.

As you read this report, please remember the following quotations:

Henry Ford once said;

"If you always do what you've always done, you'll always get what you always got."

John F. Kennedy was quoted as saying;

"Every accomplishment starts with the decision to try."

These are words to remember.

1.6 Implementation

Legislation and practice hold that it is Mayor and Council that dictates all necessary decisions with respect to service levels. Thus, this report is a compilation of recommendations. The final decisions on whether or not to act on any or all of the recommendations rests with Mayor and Council. It is the hope of PMC that this report assists Mayor and Council in their decision-making process.

2. EXECUTIVE SUMMARY OF HUMAN RESOURCE FINDINGS & OPPORTUNITIES

		P	D	T
Recommendation	Be Aware of the Municipal Staffing Crisis and Create a "Staff Succession Plan"			
Comment	While the Township is in a good position regarding the age of its staff, it should still consider a succession plan to prevent any unexpected loss of staff.			

		P	D	T
Recommendation	Adopt the Recommended Organizational Chart and Distribute to Staff			
Comment	The current organizational chart appears to be difficult to understand and has not either been posted on the website or provided to staff.			

		P	D	T
Recommendation	Use a Neutral Third Party to Develop and Maintain a Staffing Compensation Plan			
Comment	While levels of compensation seem to be satisfactory for the time being, this will not always be the case. Embracing a neutral third party to develop a fulsome staff compensation plan will also provide an opportunity to deal with updating the pay equity plan.			

		P	D	T
Recommendation	Develop Job Plan and Apply for Interns (Annually)			
Comment	Developing a job plan and an application for an intern is relatively easy and is likely to be embraced by the funding agencies. Both NOHFC and FedNor provided these internships and they could be used annually. The cost to the Township should not exceed $4,000 annually.			

Recommendation	Continue Applying for Student Grants	P	D	T
Comment	In the past few years, student grants have been on the decline. COVID-19 will likely increase these grants. The Township should continue to take advantage of these grants and recruit the assistance of both Dubreuilville's MP and MPP.			

Recommendation	Develop and implement an appropriate Performance Management System	P	D	T
Comment	Performance management is at the core of every successful employee. In order to assist employees to become successful and participate to maximum efficiency, it is vital that the Township develop a performance management system.			

Recommendation	Develop a system of Training and Mentorship plans for all employees	P	D	T
Comment	The training of municipal staff is vital to a successful delivery of all municipal services. Mentorship at the municipal level is a relatively new option for the training of municipal staff due to retried resources. The Township should embrace both through establishing training plans for each employee.			

Recommendation	Continue with the Annual Christmas Dinner and develop a more comprehensive staff recognition program.	P	D	T
Comment	Staff recognition is important to a healthy workplace and relationship between staff and Council. Theses are low-cost actions that can provide long term benefits.			

Recommendation	Develop a permanent program for the education of staff and Council on their respective roles. This should be part of a new Council orientation.	P	D	T
Comment	No organization, municipal or otherwise, can survive without a trusting relationship between its ownership or Board and its staff. Trust can start with the understanding of the roles that each plays.			

Recommendation	Establish a policy on working remotely that covers a pandemics, absences, and other situations.	P	D	T
Comment	COVID-19 has moved all economic sectors towards a society that works remotely. Some private sector companies have already moved to permanent arrangements for remote work – thus reducing their overhead costs. While small municipalities are far ay form this, each should have a policy to deal with this matter; particularly in the case of a pandemic or emergency.			

Recommendation	Renew the current Human Resources Manual and update	P	D	T
Comment	The human resource manual produced as part of this study resulted in a collection of current human resources policies. These policies need to be changed and updated. The resulting manual should be available to all of staff.			

Recommendation	Cease the use of Employment Contracts	P	D	T
Comment	An updated Human Resource Manual along with the use of a common letter of hire will eliminate the need and confusion that can come with separate employment contracts for each employee.			

Recommendation	Renew and update all job descriptions	P	D	T
Comment	A number of staff indicated that their job descriptions were in serious need of an update. Since job descriptions for the basis of a pay equity plan, it is important to ensure that each is up to date.			

3. EXECUTIVE SUMMARY OF MUNICIPAL SERVICE FINDINGS & OPPORTUNITIES

		P	D	T
Recommendation	Develop a set of metrics that can be used as an ongoing monitor to a peer group			
Comment	To ensure a level of comfort by Council is reviewing the annual financial results, it is wise to develop and monitor financial levels with results from comparative peers.			

		P	D	T
Recommendation	Standardize a format for all MOU's and Collaboration Agreements			
Comment	There is significant liability in using poorly worded agreement or MOU's or using none at all. The Township should ensure it develops a standard to be used and that each agreement is reviewed by its insurance underwriter (a free service)..			

		P	D	T
Recommendation	Develop and publish a Customer Service Standard			
Comment	A well-developed Customer Service Standard can be an excellent tool that staff can use to deliver services to the community. Council and ratepayers will then have a guiding document that can be used to manage those services.			

		P	D	T
Recommendation	Establish a Municipal Resource Library within the Municipal Office			
Comment	While many people now use the internet to conduct research, books can provide a unique history that may not be available. A resource library is easy to establish and very cost effective.			

Recommendation	Develop a Community Improvement Plan	P	D	T
Comment	A CIP was identified in the Dubreuilville Strategic Action Plan. The opportunities that such a plan present should not be overlooked.			

Recommendation	Review the building and land inventory and sell all surplus.	P	D	T
Comment	The buildings and land owned by the Township are assets. In some cases, such building and land can be identified as surplus. While these properties increase the costs to the Township, selling them will increase revenues.			

Recommendation	Work with the Fire Chief to establish the necessary policies and procedures for a successful Volunteer Fire Department	P	D	T
Comment	Many municipalities do not track and keep copies of the policies or Standard Operating Procedures that have been developed by their Volunteer Fire Departments. Efforts should be made to ensure copies of these are in the possession of the Township.			

Recommendation	Make changes to corporate system as identified in the mapping processes.	P	D	T
Comment	Township staff should review the mapping processes and recommendations so that action can be taken. Such action will result in efficiency gains..			

Recommendation	Implement changes that increase staff capacity	P	D	T
Comment	Such changes should include staff training plans and the use of available internship funding.			

Recommendation	Build a relationship with Michipicoten First Nation and Missanabie Cree First Nation	**P**	**D**	**T**
Comment	While they take time, building relationship with First Nation Communities provide great benefits on socio-economic fronts.			

Recommendation	Conduct a complete review of all Information Technology and related requirements	**P**	**D**	**T**
Comment	Often heard during interviews with staff and Council, it is vital that the most current technology is available. The municipal sector will not be far behind other sectors in increasing their use and footprint of technology.			

Recommendation	Establish a system, including a computerized purchase order and inventory system	**P**	**D**	**T**
Comment	A purchase order and inventory system that complies with Generally Accepted Accounting Principles will save money and frustration.			

Recommendation	A complete review of all policies and refresh as necessary	**P**	**D**	**T**
Comment	Polices, reviewed and approved by Council are the basis of every municipal government. In order to be effective, such policies must be relevant and up to date. More importantly, they must also be known to staff and ratepayers.			

Recommendation	Improve policies on annual capital spending and follow through on the mandated Asset Management Plan	**P**	**D**	**T**
Comment	As it moves through the Asset Management Planning process, the Township will find that it has an overabundance of capital projects that will require thought and funding. Improving the capital spending policies will greatly assist in creating a path to efficiency.			

Recommendation	Examine Tax Ratios and Policies	P	D	T
Comment	The Township recently engaged Municipal Tax Equity to assist with managing its assessment. Particular attention should eb paid to the tax ratios as this may assist in how the tax levy is distributed.			

Recommendation	Establish an up to date and appropriate Reserve and Reserve Fund Policy	P	D	T
Comment	A Reserve Fund Policy will ensure consistency and direction in managing the reserves and reserve funds held by the Township.			

Recommendation	Establish an appropriate Use of Debt Policy	P	D	T
Comment	A Use of Debt Policy will ensure consistency and direction in managing and using debt to the benefit of the Township.			

Recommendation	Develop and adopt a Communications Policy	P	D	T
Comment	Communication is vitally important for the Township whether that communication is with staff, ratepayer or third parties. Equally important is the method in which communication is executed.			

Recommendation	Establish a Municipal Business Plan	P	D	T
Comment	As the Township moves through the Dubreuilville Strategic Action Plan, it should give consideration to establishing a municipal Business Plan that sets out the priorities of implementing this plan and other municipal, service priorities. This differs from the DSAP in that the plan is specific to municipal services whereas the DSAP looks at a "bigger" community picture.			

Recommendation	Establish and implement a Risk Management Plan	P	D	T
Comment	Recent increases in insurance rates (ranging from 10% to 120%) will only drive-up tax rates. There are only two ways that rates can be managed; either by market forces or through the management of claims. A Risk Management Plan will assist in the latter.			

Recommendation	Ensure mandatory signs managed appropriately In conjunction with any economic development initiative, establish a directional and other sign policy	P	D	T
Comment	The installation of a sign program will distribute important information to visitors, potential visitors and potential investors. Such a program will also imply that Dubreuilville is a welcoming community to all.			

Recommendation	Develop a parks master plan that includes the management of new trees.	P	D	T
Comment	The Township has some excellent parks areas and is surrounded by trees. Building on these assets, a parks master plan will be of great benefit to residents and visitors alike.			

Recommendation	Proactively and aggressively monitor and enforce the Property Standards Bylaw	P	D	T
Comment	While difficult to implement at times, a properly managed property standards bylaw can improve the welcoming look of the community, show pride and increase assessment values.			

Recommendation	Establish a Cenotaph and register with Veterans Affairs Canada	P	D	T
Comment	While Dubreuilville may be a young community, there is no reason that it cannot collectively remember those that have serve and contributed towards the protection of Canada.			

Recommendation	Prominent display pictures of all Councils and develop a staff recognition wall	P	D	T
Comment	Properly done, such a display will show a sense of pride of those that have served the ratepayers of the Township; both Council and Staff.			

Recommendation	Develop a plan to improve the Township profile and external relationships	P	D	T
Comment	Establishing a profile with the Province or Canada is difficult., It starts with establishing those key relationship at the lower levels of various ministries. A plan is fairly east to establish and will pay benefits into the future.			

Recommendation	Make grant programs a priority and engage GrantMatch for assistance	P	D	T
Comment	Writing grant applications can be timely and difficult. Many grant programs are hyper-competitive, meaning that there will be "winners" and "losers". Smaller communities usually end up on the losing end. Help is always needed.			

Recommendation	Staff should develop and execute a municipal savings program which includes using LAS when possible	P	D	T
Comment	LAS is an excellent conduit for saving costs on municipal services. There are a host of services that Dubreuilville should review. Such programs have shown to have savings of up to 40% (employee benefits).			

Recommendation	Develop a complete financial framework and reporting process for management related financial reporting; should include budgeting and forecasting	P	D	T
Comment	It is important that staff provide Council with a simple financial reporting process that ensures municipal finds are being managed appropriately. The extension of this is a Council approved budget and forecasting model.			

		P	D	T
Recommendation	Explore all service sharing opportunities and review current service sharing arrangements			
Comment	The years 1999 to 2014 allowed the communities of the Northeastern Superior Region to develop opportunities for the sharing of services. In the past five (5) years that has waned with the lack of a leader.			

		P	D	T
Recommendation	Ensure that all municipal plans, where applicable, are integrated as possible – there should be a section in each plan that describes the integration			
Comment	Used by few, if any municipalities, integrating municipal plans can be a highly effective method of delivering on the municipal mandate. For example, what is the use of a strategic or business plan if it is not integrated with an official plan?			

		P	D	T
Recommendation	Establish an ongoing relationship with MAPC and ensure regular communication			
Comment	Despite its small size, Dubreuilville should establish a good but ongoing relationship with MPAC. Not just at the local level but within other areas of MPAC. Such relationship will prove beneficial in the long run.			

		P	D	T
Recommendation	Develop and implement one Fees and Charges Bylaw			
Comment	The Township has developed a very good fees and charges bylaw. It is not apparent from the bylaw that all fees and charges have been included.			

		P	D	T
Recommendation	Review Records Retention Bylaw and develop a new records retention program that should include plans for storage (perhaps electronically)			
Comment	Records retention and a proper storage facility are struggles that many municipalities have. Reviewing the records retention bylaw and the options moving forward provide opportunities for efficiencies.			

Recommendation	Update the Procedural Bylaw and move to the Committee of the Whole System	**P**	**D**	**T**
Comment	A review of the agendas for the Township indicates that the sue of a Committee of the Whole system and consent agenda could benefit the Township.			

Recommendation	Continuing education in the roles of Council and Staff	**P**	**D**	**T**
Comment	It is vital that both Council and staff understand their respective roles. A misunderstanding in this area can only create confusion which may lead to chaos. Establishing such a program is not overly difficult.			

Recommendation	Establish a data bank of all forms used by the Township and convert each to PDF fillable	**P**	**D**	**T**
Comment	Converting all forms to fillable PDF's will increase the efficiency of these forms and the subsequent processes.			

Recommendation	Review the water and sewer bylaw and rates and consider water meters. This could be accomplished through a study	**P**	**D**	**T**
Comment	This process, while not difficult, is recommend ensuring that the Township is apparently guiding its costs and recoveries at the proper levels.			

Recommendation	Prepare and distribute RFP's for all major services and adopt a policy for the frequency of such RFP's	**P**	**D**	**T**
Comment	It is important to RFP many of the major services that the Township uses so that complacency is not embraced by the major suppliers. Such a process should save municipal dollars.			

Recommendation	Ensure that metrics are a part of any Municipal Business Plan and that those metrics can flow to staff	**P**	**D**	**T**
Comment	Should the Township move ahead with a Municipal Business Plan it should ensure that metrics are part of the plan. Metrics provide an objective basis to measure the success or failure of a particular action.			

Recommendation	Establish formal relationship with the local business sector. Consider a BIA.	**P**	**D**	**T**
Comment	While the current EDC setup may provide a conduit between the Township and the Business Sector, the Township may wish to look at the benefits of a Mayor's Committee to extend the relationship to a wider audience.			

Recommendation	Formalize the relationship with all of the mines in the Township with the intention of Impact Benefit Agreements	**P**	**D**	**T**
Comment	The Township already has a relationship with the local mining companies, it may wish to extend this to actual Impact Benefit Agreements. Other communities are looking to do just this, and it is advisable that Dubreuilville be "first in line".			

Recommendation	Change Department Names	**P**	**D**	**T**
Comment	Changing Department Names will provide more clarity in what each does			

Recommendation	Change the municipal name from "Township" to "Municipality"	**P**	**D**	**T**
Comment	This should be viewed as an opportunity to explore in the maturation of Dubreuilville.			

Recommendation	Develop a set of corporate images and an associated policy.	**P**	**D**	**T**
Comment	The Township will understand the benefit of a corporate image. It goes well beyond the corporate logo.			

Recommendation	Develop a policy and procedure for cross charging of appropriate costs	**P**	**D**	**T**
Comment	This process will allocate costs appropriate and provide financial results that are increasingly more accurate..			

Recommendation	Continue Promoting and Executing the Dubreuilville Strategic Action Plan	**P**	**D**	**T**
Comment	The plan is excellent and should not be ignored. But the Township should increase its efforts on promoting the plan.			

Recommendation	Obtain land to develop an Industrial park	**P**	**D**	**T**
Comment	My recollection is that the Township had been looking at an Industrial Park. Efforts to expand and formulize this concept should benefit all.			

Recommendation	Develop a Township Annual Report Card	**P**	**D**	**T**
Comment	While usually established in conjunction with a strategic or municipal business plan, there is no reason that the Township can look at establishing this when it is ready.			

Recommendation	Use the provided Progress Tool to track plan process.	**P**	**D**	**T**
Comment	A simple progress tool can easily be read and understood by Council, staff and ratepayers.			

Recommendation	Create budget sheet for sewer and water costs	P	D	T
Comment	Due to the manner in which costs are budgeted within the Vadim Accounting System, it may not show reality in the area of water and sewer until the year end actuals. A simple budget sheet done at budget time can assist..			

Recommendation	Adjust Income Statement for Capital	P	D	T
Comment	There are various ways for staff to communicate with Council on its budgeted revenues and costs. The Township budgets its capital within the operating costs. Establishing a method to set capital away from operating is preferred for clarity purposes.			

Recommendation	Electronic Election	P	D	T
Comment	Electronic elections are gaining in popularity and are showing better participation levels and efficiencies..			

Recommendation	ADSAB and power dams	P	D	T
Comment	The Township should ensure that the method of calculating the ADSAB premium annually is fair. The method should be revied to ensure that the power dam payments are fairly being included. The payment formula is almost twenty (20) years old.			

Recommendation	Self-Fund Staff Insurance	P	D	T
Comment	While LAS can be engaged on the matter of staff benefits, the Township can further reduce its costs to the insurance carrier by self-insuring comes costs. The most obvious is Short Term Disability. Using the same rates as the insurance company and moving the funds to reserves prevents giving money to the carrier that it would not otherwise earn.			

		P	D	T
Recommendation	Pre-Qualify Vendors			
Comment	The pre-qualification of vendors is gaining popularity in the municipal sector. The Township should review to see how it may benefit from those process.			

		P	D	T
Recommendation	Post Staff Reports			
Comment	Staff reports are provided and discussed in a public setting. For the sake of transparency, posting these same reports on the municipal website is a bets practice.			

		P	D	T
Recommendation	Confluence of Highway 17 and Highway 519			
Comment	The establishment of a presence at Highway 17 and 519 w3ill only increase the profile of Dubreuilville.			

		P	D	T
Recommendation	Internal LED's			
Comment	The installation of LED's can greatly reduce the associated energy costs.			

		P	D	T
Recommendation	Leak Detection Program			
Comment	A leak detection program is one of those things that is obvious but rarely done. The Township may find that it is losing a high percentage of its treated water through leaks.			

Recommendation	Group RFP's and Tendering	P	D	T
Comment	This type of process can be including with any discussion on share services.			

Recommendation	Sell Advertising	P	D	T
Comment	This is not an area that many have explored. It could bring good non-taxation revenue if properly marketed.			

Recommendation	Surplus Sale of stuff	P	D	T
Comment	Regularly selling surplus equipment etc. is a good way of avoiding clutter, creating small amounts of revenue and allowing others to repurpose such equipment.			

Recommendation	Challenge Staff on Cost Savings Ideas	P	D	T
Comment	Staff are likely the best source for ideas on saving costs. Developing a small program for this purpose may provide some great savings.			

Recommendation	Use Collection agencies for taxes	P	D	T
Comment	There are a few municipalities that are using collection agencies for taxes. This process can be use din advance of the two- or three-years arrears process and the cost are recoverable as taxes.			

Recommendation	Electronic Transactions	P	D	T
Comment	Society is inching closure to being cashless. It is appropriate to be out in front of this			

		P	D	T
Recommendation	Community Newsletter			
Comment	Community Newsletter are always well reviewing. These do not need to be printed and distributed. They could be made available on the Township website, emailed to ratepayers or a small number could be printed and made available at the Township Office.			

4. EXECUTIVE SUMMARY – PROCESS MAPPING FINDINGS

Process Mapping Findings – Process Corrections

Note (R=Risk & P=Process)	Process	Description	Suggested Correction
P1	**Payroll Timesheet Submission**	Timesheets are prepared manually which can result in timesheets being inaccurate (e.g., all hours not adding to 70 hours every pay period) or incomplete (e.g., description of the tasks and projects completed not being recorded).	Have staff complete timesheets electronically, restricting submission until all errors or discrepancies have been addressed.
P2	**Payroll Timesheet Submission**	Staff, specifically in the Public Works Department, are not always aware that a separate general ledger code has been created in the payroll module.	Distribute a listing of open general ledger codes to staff every month, specifically in the Public Works Department.
P3	**Payroll Timesheet Submission**	Employees & Department Heads need to bring hard copies of timesheets to Department Heads or the Township office. The time taken to deliver the timesheets can be spent on other value-added activities	Set up a shared folder on the Township's network that restricts access to only the Department Heads. At the end of the pay period, the Department Head can scan and save the time sheets in the shared folder. This will also indicate their review and approval. The Treasurer can then retrieve the time sheets from this folder and save them electronically.
P4	**Payroll Payroll Processing**	Duplication of data entry of employee time sheet submission into payroll module sheet.	Have employees' complete timesheets electronically, submitting those to the Department Head for approval. Department Heads send time sheets to Treasurer indicating that they have been approved
P5	**Payroll Payroll Processing**	Printing and handling of paper uses valuable that could be spent on other matters	Consider distributing any payroll information by email to employees.

Note (R=Risk & P=Process)	Process	Description	Suggested Correction
P6	**Accounts Payable Recording**	It is not clear on how any invoice is coded for input into the general ledger / accounts payable system. This could lead to inconsistencies in these entries resulting in errors	Correct the process to ensure that it is clear on how invoices are coded. Contracts and utilities could be listed on an excel spreadsheeted for easy access.
P7	**Accounts Payable Recording**	It is not clear how HST is handled. This could lead to incorrect reporting to CRA and extra costs	Correct the process to ensure that is clear on how HST is handled
P8	**Accounts Payable Recording**	Invoices should eb allocated based on the coding and not based on budget. Such a process could result in incorrect financial results	Ensure that the process includes proper coding for all invoices.
P9	**Accounts Payable Payments**	The majority of transactions are paid by cheque. This results in additional efforts and time required to process a payment.	Consider the use of Electronic Fund Transfers (EFTs) with integration into the accounting system. The potential process is as follows: • Admin. Assistant runs EFT process in accounting system • Admin. Assistant prints EFT batch report and attaches invoices which are provided to the Treasurer for review • Admin. Assistant uploads EFT file to the bank (payment does not process at this time) • Treasurer receives notification that an EFT has been updated. Treasure reviews the EFT with the provided supporting documentation and approves the EFT payment. • EFT confirmation is provided to the Admin. Assistant to save and file with the payment batch information.
P10	**Accounts Payable Payments**	Council approval of the budget should negate any required approval at a Council Meeting. Many communities have forgone this "older" practice thus using the time of Council and staff more efficiently.	Stop the practice
P11	**Accounts Payable Payments**	Introducing a second repot to be provided to Council increases the inefficiency of the process for both Council and staff	Stop the practice

Note (R=Risk & P=Process)	Process	Description	Suggested Correction
P12	**Billings and Collections Arena Ice Rentals**	Requiring staff to handle all inquiries by telephone can cause work interruptions when other methods might be available	Alter the Township website to carry the required information. If this is not possible, then user email may also be more efficient.
P13	**Billings and Collections Community Centre Rentals**	Rentals are tracked on a manual calendar kept at the Community Centre. Since the Township office does not have live access to this calendar, staff are unable to book the Centre without the Community Centre Manager. This results in a delay in bookings and additional time for communication and coordination with the Community Centre Manager.	Have a shared calendar that can be accessed online. All bookings should be recorded in this online, live calendar. This will allow staff at the Township office to accept bookings and also assist with reconciling revenue collected with the use of the Centre.
P14	**Billings and Collections User Fees**	A number of user fees require the completion of a standardized form (e.g., fire permit, registrations, etc.). These forms are completed manually and provided to the user which can sometimes takes considerable time.	Develop standard electronic templates (e.g., word, fillable PDFs, etc.) that the Office Clerk can complete and provide to the user. In addition, frequently requested forms should be made available on the Township's website for the user to complete before attending the Township office, reducing the amount of time spent by the Office Clerk on this process.
P15	**Billings and Collections User Fees**	Currently, all user fees need to be paid in person at the Township officer by cash or cheque. Due to the time required to attend the Township office, users may opt to not pay the required fees if the penalty for not doing so is minor.	In the longer term, allow user fees to be paid and accepted online through the Township's website. This can be integrated with the online forms noted above. Easier access to methods of payment will encourage users to pay the required fees.
P16	**Billings and Collections Building Permits**	The building permit application require the completion of a standardized form. This form is completed manually and provided to the user which can sometimes takes considerable time.	Develop a standard electronic template (e.g., word, fillable PDFs, etc.) that the Office Clerk can complete and provide to the applicant. The application should also be available on the Township website saving time for the staff

Note (R=Risk & P=Process)	Process	Description	Suggested Correction
P17	**Billings and Collections Building Permits**	Engaging the Land Use Planner for such a simple task is costly.	Train the CAO / Clerk or another office staff member to understand the zoning bylaw for the purposes of providing zoning information for all building permits.
P18	**Billings and Collections Building Permits**	Real time information is not available to the Township regarding building permits. Information is only received in batches from the outsourced contractor at irregular intervals. Staff at the Township are not able to provide up to date information to council as a result of the current system in place.	Work with the contractor to setup a shared secured collaboration workspace (website). The contractor should upload real time information of inquiries and status of permits issued and outstanding. Information should include the type of permit requested, the purpose of the permit, the address of the property and the name of the individual who requested this information.
P19	**Billings and Collections Water, Sewer & Property Taxation Online**	There is no way to identify if payments are for property taxation and/or water and sewer. The Admin. Assistant and Treasurer have to determine what a payment is for if it does not agree to a resident or user's outstanding balance. Since the property taxation module and water module are separated, additional time is spent switching between the two models to apply the payment. There is also a risk that payment is applied to the incorrect balance.	Adjust identification numbers that users input into their online banking to make it easier to identify the balance that is being paid. For example, a suffix of "PT" can be added to the roll number identify property tax payments and "WS" for water and sewer payments. This will assist the Admin. Assistant and Treasurer in identifying which balance to apply the payment to.
P20	**Billings and Collections Water and Sewer Billing**	All water and sewer bills are currently manually prepared and sent by mail. This results in additional time and postage costs incurred by the Township	Allow users to receive bills electronically through email or "epost" through Canada Post. System generated emails can be produced that will send user's their bills electronically reducing costs associated with post and the time required to prepare and mail the bills.
P21	**Billings and Collections Water and Sewer**	All water and sewer bills are currently manually prepared and sent by mail. This results in additional time and postage costs incurred by the Township	Allow users to receive bills electronically through email or "epost" through Canada Post. System generated emails can be produced that will send user's their bills electronically reducing costs associated with post and the time required to prepare and mail the bills.

Note (R=Risk & P=Process)	Process	Description	Suggested Correction
P22	**Billings and Collections Property Taxation**	All tax bills are currently manually prepared and sent by mail. This results in additional time and postage costs incurred by the Township Allow users to receive bills electronically through email or "epost" through Canada Post. System generated emails can be produced that will send user's their bills electronically reducing costs associated with post and the time required to prepare and mail the bills.	Allow users to receive bills electronically through email or "epost" through Canada Post. System generated emails can be produced that will send user's their bills electronically reducing costs associated with post and the time required to prepare and mail the bills.
P23	**Billings and Collections Property Taxation**	Property tax owners pay their bills by either cash/cheque or online. This requires the property owner to initiate the transaction, increasing the risk that payments are not made as quickly as possible.	Setup with the bank and allow property owners to pay their property taxes through a pre-authorize tax payment plan. Two options should be provided: • Ten Month Automatic Bank Withdrawals – payments are withdrawn from your bank account on the 5th of each month (January to October). • Due Date Tax Payment Plan – payments are withdrawn from your bank account on due dates. This was result in a decease in the cash collection cycle, improve cash flow and help to reduce the balance in arrears.
P24	**Accounts Payable Use of Credit Cards**	No formal policy exists as to what type of purchases can be made by credit cards. Depending on the amount of the authorization limit, the opportunity exists to bypass the authorization limits described in Accounts Payable: Purchasing process.	Establish what purchases are authorized to be made by credit card (hotel, travel costs etc.)

Note (R=Risk & P=Process)	Process	Description	Suggested Correction
P25	**Accounts Payable Use of Credit Cards**	Visa statements are received by the Admin. Assistant. Card holders do not have the complete listing of all expenses on the credit card and will sometimes not provide all the backup, in error. This results in the Admin. Assistant having to provide a copy of the statement to the card holder to reconcile and provide support for (rework).	Have the admin assistant send a copy (electronic) of the visa statement directly to the card holder when received. The card holder will then have a complete list of items that back up is required for.
P26	Accounts Payable Use of Credit Cards	The Admin. Assistant reconciles the Visa statements with the invoices provided by the card holders. If the Admin. Assistant is missing an invoice or unsure where to code the expense, a request is made to the card holder for additional information.	Having the card holder reconcile the Visa statement in an excel template and submitted to the Admin. Assistant with the supporting documentation may ensure all expenses are recorded to the correct accounts and a description of the business reason for the expense is provided.
P27	**Billings & Collections Grants**	Currently there is no formal guidance given from Council to establish grant priorities. As a result, the Treasurer or CAO-Clerk may be focusing efforts on initiatives that may not be a priority of the Township.	Establish the following procedure: • Prior to the budgeting process, Council set specific categories for grant funding • Assign category to Department Head or Treasurer, making them accountable for identifying and applying for grant funding.

Note (R=Risk & P=Process)	Process	Description	Suggested Correction
P28	**Billings & Collections Grants**	Grant applications are typically spearhead by the Finance department. Often times, the application will require information specific to a project or program. Considerable time is spent coordinating with the Department Heads to gather the required information	Department Heads should prepare the grant applications since they typically have the knowledge and expertise related to specific projects. This will reduce the amount of time spent coordinating between the Finance Department at the Department Head. The Township may implement the following process steps: • Have Department Heads prepare the initial grant application and then submit to the Treasurer for review and submission • Department Heads maintain an inventory list of submitted grant applications, the status of the application and whether funding was approved. • Treasurer reviews the agreement, notifying the Admin. Assistant of grant receivable details; and Admin. Assistant records the accounts receivable in the accounting system.
P29	**Accounts Receivable Invoicing**	Preparing invoices with properly approved source documentation could lead to disagreements on charges.	Only approved source documents should be used to produce invoices

Note (R=Risk & P=Process)	Process	Description	Suggested Correction
P30	**Accounts Receivable Invoicing**	All tax bills are currently manually prepared and sent by mail. This results in additional time and postage costs incurred by the Township	Allow users to receive bills electronically through email or "epost" through Canada Post. System generated emails can be produced that will send user's their bills electronically reducing costs associated with post and the time required to prepare and mail the bills.
P31	**Accounts Payable Purchasing**	Currently, the Township does not have preferred or approved vendors for recurring product purchases or services. There is a risk that the Township is not receiving optimal value when purchasing products or services from vendors.	Establishing preferred vendors for recurring products purchases or services on a scheduled basis can simplify the purchasing process and provide increased value. Tendering product purchases and/or recurring services for an agreed time frame can result in cost savings.
P32	**Accounts Payable Purchasing**	The low values at the upper end of the purchasing amounts create work that is unnecessary.	Consider altering the purchasing policy to increase the upper end of the purchasing limits.
P33	**Accounts Payable Purchasing**	There is no exception to the review by Council on either tender or the three-quote system. This excludes opportunities to use services such s those provided by LAS.	Consider a policy change that would include a section for service such as LAS this avoiding tendering or the three-quote system.

Process Mapping Findings – Process Risks (Corrections)

Note (R=Risk & P=Process)	Process	Description	Suggested Correction
R1	**Payroll Timesheet Submission**	Time sheets are submitted to the CAO without approval for processing bypassing the Treasurer. The risk is the potential for employees being paid for hours not worked or other errors.	Only process timesheets to the CAO that contain have been approved by the Treasurer. Consideration could be given to the Treasurer having final approval.
R2	**Payroll Payroll Processing**	Administrative Assistant is the only staff member involved in the payroll process. If there are errors in the payroll entry, they may not be identified until a second individual reviews the payment (cheque preparation).	Have the payroll module reviewed and approved by the Treasurer before the cheques are prepared for the pay period.
R3	**Payroll Payroll Processing**	When there is a change in wage rate for an employee, there is no independent review of the changes to ensure that the approved changes have been accurately entered into the payroll system. Without independent verification, there is a risk that changes could be entered incorrectly.	Whenever employee pay rate information is changed, the Treasurer should verify a sample of employees' payroll records to ensure that changes have been entered correctly. Corresponding approval documentation should be provided.
R4	**Payroll Payroll Processing**	Following up with employees on inaccurate information creates a risk that incorrect information could be used.	Any follow-up should be done with the responsible Department Head and not an employee
R5	**Accounts Payable Recording**	It appears that invoices are not provided to Department Heads unless a discrepancy is noticed. This creates extra work for the Administrative Assistant and could create misallocations in the budget.	All invoices (except monthly contracts and utilities) should be sent to the Department Head for approval even if a purchase order was issued.
R6	**Accounts Payable Recording**	Allowing one employee to handle the AP process without approvals on Control Reports; before posting or before payments can lead to detrimental effects to cash and more serious behaviours	Ensure that the Treasurer is approving all control report prior to posting.
R7	**Accounts Payable Payments**	Allowing access to pre-numbered cheques without a control is not good practice. Missing cheques brings speculation and concern.	A simple ledger for pre-numbered cheques should be kept and reviewed and approved by the Treasurer regularly.
R8	**Accounts Payable Payments**	The Cash Control Report is now reviewed and approved by the Treasurer. This could result in payments that are incorrect or inappropriate	Cash Control Report should be reviewed and approved by the Treasurer
R9	**Accounts Payable Payments**	The roles of the Treasurer and Administrative Assistant should be reversed. Currently there is no apparent check on the work of the Treasurer	Switch roles for Treasurer and administrative Assistant

Note (R=Risk & P=Process)	Process	Description	Suggested Correction
R10	**Accounts Payable Payments**	Control, Reports are not being reviewed and approved.	Ensure all control reports are reviewed and approved by the Treasurer
R11	**Billings and Collections Arena Ice Rentals**	Bookings tracked on manual scheduling board maintained by the Arena Manager. The finance department cannot record outstanding accounts receivable and monitor collections for this billing stream. Since the Finance department cannot monitor the collection status of the rental, there is an increased financial risk that a receivable becomes uncollectable.	Create procedure that requires: • The Arena Manager to submit a list of bookings made during the week or month to the Admin Assistant; and • The Admin. Assistant to reconcile payments made to bookings, following up on any unpaid balances in accordance with the Township's collection process.
R12	**Billings and Collections Arena Ice Rentals**	Not requiring all users of the arena to sign rental agreements may expose the Township to an elevated liability risk.	Develop and require all users of the arena to read a sign arena rental agreement. Such agreements should clearly state the rules of use, safe practices and acknowledgment the risk in using the arena ice.
R13	**Billings and Collections Community Centre Rentals**	No formal policy and procedure exist with respect to the collection of customer deposits before renting the Community Centre, increasing the risk that deposits are not collected before an event is hosted at the centre.	Create procedure that: • Specifies how much of the deposit is to be paid • The deposit be paid at reception (Township office) • Reception sends receipt to Admin. Assistant to record the transaction. Consideration should also be given to increasing the security deposit. The current value of $75 is not sufficient to cover cost if significant damage were to occur at the facility.
R14	**Billings and Collections User Fees**	A receipt may not always create and issued if a user does not request a receipt. There is a risk that a permit (e.g., fire permit) is manually completed, issued to the user and fee collected but never entered into the accounting system, providing the opportunity to misappropriation of funds.	Ensure a receipt is issued for all user fees. Create signage at the reception desk that informs users to ask for and receive a receipt for all purchases. In the longer term, do no accept cash payments. All payments for user fees should be paid by cheque or debit/credit.
R15	**Billings and Collections Building Permits**	In the absence of a policy or procedure requiring that an invoice be produced, there is the risk of missing transactions or misappropriation of funds.	Develop a policy or procedure that requires an invoice be produced with each permit prior to issuance.

Note (R=Risk & P=Process)	Process	Description	Suggested Correction
R16	**Billings and Collections End of Day Cash Reconciliation**	An element of effective internal controls is the proper segregation of duties. The basic premise of segregating duties is to prevent situations where an employee has the ability to perpetrate an error or irregularity and to conceal it as well. Proper segregation of duties provides for a system of checks and balances such that the functions by one employee are subject to review through the performance of the interrelated functions of another employee. In the course of our examination, we noted several situations involving conflicting duties, such as: • The individuals responsible for maintaining the accounts receivable records also are responsible for handling, processing and recording of cash receipts and preparing bank deposit slips. • The accounting management individual who is actively involved in all accounting operations including monthly bank reconciliations has the ability to issue checks. • Accounting personnel initiate transactions and also perform related data entry on the computer. Each of the above situations could result in an intentional or unintentional error or irregularity going undetected.	While the size of the Township's accounting staff prohibits complete adherence to this concept, the following practices could be implemented to improve existing internal control without impairing efficiency: • Mail should be opened by employee not responsible for accounting records. Cash receipts could be recorded, and the deposit prepared by this person. • Management should review supporting documents for normal recurring disbursements (not usually reviewed) on a spot-check basis. Non-routine testing would aid in ensuring compliance with Township policy for all disbursements. • Journal entries should be approved by an employee other than the one who prepared the entry.
R17	**Billings and Collections End of Day Cash Reconciliation**	There does not appear to be any approval of control reports in this process. Approving data entry work is key to ensuring accuracy and avoiding fraud.	Ensure that the approval of control reports is part of the process.

Note (R=Risk & P=Process)	Process	Description	Suggested Correction
R18	**Billings and Collections Water and Sewer Billing**	No formal policy exists to follow up on collection increasing the risk of uncollected accounts. Currently, the Water and Sewer committee determine the collection method/strategy for each user in arrears. This can lead to inconsistent methods used for collection and expose the Township to potential legal and reputational risks. Additionally, staff are required to contact the committee to determine the plan for outstanding balances, reducing efficiency.	The Township may wish to implement the following process step: • Develop a formal policy that is followed for Water and sewer arrears, similar to property taxation (e.g., notice of pass due amounts sent after 30 days, development of a payment plan after 60 days, water shutoff after 90 days). • The policy should be approved by council and made public to inform all users and residents of the process and policy in place. Development and adherence to a formal policy will allow staff to address operational matters in a more efficient and time sensitive manner without the assistance of the committee.
R19	**Billings and Collections Water and Sewer Billing**	Certain water shut off valves are not operational. This limits the Township's ability to take measures to collect water and sewer fees and increase the risk that water is being distributed that the Township may never collect payment for.	In the short term, an analysis should be performed to identify the operational status of each of the Township's water shutoff valves. Consideration should then be given to repairing non-operational valves to determine if the investment in the repair should then be performed as a method to collecting unpaid water and sewer fees. In the long term, all water shut off valves should be repaired and operational.

Note (R=Risk & P=Process)	Process	Description	Suggested Correction
R20	**Billings and Collections Water and Sewer Billing**	Currently, the Receptionist opens the Township's mail and applies payments received from customers to accounts receivable balances. The segregation of duties related to the origination and authorization, receipt of consideration, and recording of transactions is a key aspect of effective internal accounting control	Someone independent of recording the transactions should be assigned to open the mail and record its contents before being forwarded to the Receptionist for posting. The individual responsible for opening the mail should not have the ability to record transactions into the accounting system.
R21	**Billings and Collections Water and Sewer**	Having the same person approving the input of data and actually doing the input runs the risk of errors that could affect the billing.	Control reports should be printed, reviewed and approved by a different person than the person who does the input.
R22	**Billings and Collections Water and Sewer**	In the absence of a policy or procedure requiring that an invoice be produced, there is the risk of missing transactions or misappropriation of funds.	Develop a policy or procedure that requires an invoice be produced with each permit prior to issuance.
R23	**Billings and Collections Water and Sewer**	No formal policy exists to follow up on collection increasing the risk of uncollected accounts. This can lead to inconsistent methods used for collection and expose the Township to potential legal and reputational risks. In the absence of such a policy, staff may be required to forward issues to Council or the CAO thereby reducing the efficiency of the process.	The Township may wish to implement the following process step: • Develop a formal policy that is followed for Water and sewer arrears, similar to property taxation (e.g., notice of pass due amounts sent after 30 days, development of a payment plan after 60 days, water shutoff after 90 days). • The policy should be approved by council and made public to inform all users and residents of the process and policy in place. Development and adherence to a formal policy will allow staff to address operational matters in a more efficient and time sensitive manner without the assistance of the committee.

Note (R=Risk & P=Process)	Process	Description	Suggested Correction
R24	**Billings and Collections Water and Sewer**	The segregation of duties related to the origination and authorization, receipt of consideration, and recording of transactions is a key aspect of effective internal accounting control. It is not clear if this exists in this process, particularly around opening the mail.	Someone independent of recording the transactions should be assigned to open the mail and record its contents before being forwarded to the Office Clerk for posting. The individual responsible for opening the mail should not have the ability to record transactions into the accounting system.
R25	**Accounts Payable Use of Credit Cards**	Credit card statements are not approved before being processed. This can result in unapproved purchases being prepared, and potentially processed if not identified.	All credit card statements should be reconciled with the supporting documentation by the card holder. This reconciliation should then be provided a staff member senior to the card holder for review and approval. This may ensure that only authorized payments are prepared and processed.
R26	**Billings & Collections Grants**	Currently there appears to be no process assessing why a grant application failed, increasing the risk the Township may not be maximizing its grant revenue in the future.	The Township may implement the following process step: • Treasurer follows up with the funding agency identifying why the Township was not approved for the grant.
R27	**Billings & Collections Grants**	Revenue and the related receivable for grant funding is not recorded until the funds are received. There is a result at the end of a period, revenue related to that period is not recorded. Additionally, since the receivable balance is not recorded, there is an increased risk that funds owed to the Township are not collected.	Grants should be recorded as accounts receivable when approved and/or earned. This receivable should then be cleared when the cash is received. This will allow the Treasurer to follow up on any outstanding balances and also provide more accurate information for cash forecasting and budgeting.

Note (R=Risk & P=Process)	Process	Description	Suggested Correction
R28	**Accounts Receivable Invoicing**	No formal policy exists to follow up on collection increasing the risk of uncollected accounts. This can lead to inconsistent methods used for collection and expose the Township to potential legal and reputational risks. In the absence of such a policy, staff may be required to forward issues to Council or the CAO thereby reducing the efficiency of the process.	The Township may wish to implement the following process step: • Develop a formal policy that is followed for Water and sewer arrears, similar to property taxation (e.g., notice of pass due amounts sent after 30 days, development of a payment plan after 60 days, water shutoff after 90 days).
R29	**Accounts Payable Purchasing**	Verbal approvals run the risk of a matter being misunderstood. Such approvals should always be in writing.	Change the policy to reflect this

5. BACKGROUND TO THIS REPORT

Probity Municipal Consulting (PMC) was retained by the Township of Dubreuilville *("Dubreuilville")* to conduct an Organizational Review. The general objective was to critique the effectiveness and efficiency based on credible sector benchmarks and best practices.

The principles used in conducting the Municipal Services Review included the following:

5.1 Continuous Improvement

Organizational Reviews of any kind are a commitment to continually improving the services delivered by the organization. The review process creates a continuous cycle of improvement opportunities whereby strategies are planned, implemented, evaluated, improved and monitored. An organizational review is a proactive approach that embraces change and leverages it for renewal.

5.2 Increased Communication

Organizational reviews increase communication, feedback and interaction within the Township and community. The goal of improving communication is to align all employees, Council and ratepayers to shared Township goals and values. Candid communication also leads to increased understanding of the need for change within the Township. Communication is open across all levels of the Township and relevant feedback should be recurrently shared for improvement.

5.3 Employee Development

Organizational reviews and development focus on increased communication to influence employees to bring about desired changes. The need for employee development stems from constant municipal and legislative changes. This causes a municipality to regularly enhance employee skills to meet evolving municipal service requirements. This is achieved through a program of learning, training, skills/competency enhancement and work process improvements. In this era of Asset Management, it is vital to manage the most important assets that the Township has, its employees.

5.4 Service Enhancement

A major benefit of organizational reviews is innovation, which leads to municipal service enhancement. Innovation is achieved through employee development, which focuses on rewarding successes and boosting motivation and morale. In this scenario, employee engagement is high, leading to increased creativity and innovation. Organizational reviews

and development also increase service innovation by using comparative analysis, trending research and ratepayer expectations and preferences.

5.5 The Effect on Property Taxes

Organizational reviews and development can affect the tax rate in any municipality in various ways. Through improved innovation and productivity, efficiency is increased while taxes can be lowered or at least increases kept to a minimum. Costs are reduced by minimizing employee turnover and absenteeism. As organizational reviews and development aligns objectives, municipal service quality and employee satisfaction are increased. The culture shift to one of continuous improvement gives the municipality a distinct advantage in the competitive municipal marketplace.

While the review was being conducted the following goals were kept in mind:

- ✓ Lowering costs while maintaining taxpayer accessibility.
- ✓ Improving service efficiency and effectiveness.
- ✓ Opportunities for streamlined service delivery.
- ✓ Clear lines of accountability and responsibility.
- ✓ Maintaining service access and cost containment for taxpayers.
- ✓ Ensuring long-term financial sustainability
- ✓ Stimulating long-term sustainability and economic vitality.
- ✓ Adequate Human Resources in the *"right"* places

6. THE BURDEN OF MUNICIPAL GOVERNANCE IN ONTARIO

6.1 The Struggle

In Ontario, municipalities are experiencing increasing financial pressure. While this applies to all municipalities, the effect on small rural and northern municipalities seems excessive relative to the larger communities. The Township of Dubreuilville is no exception.

These pressures quite often translate into growing public concerns over affordability, accompanied by a higher degree of public analysis. Such increased analysis can involve:

- ✓ Municipal finances, budget processes and taxation levels.
- ✓ Delays in budget adoption to address affordability concerns/reduce property tax increases.
- ✓ The efforts of the Township in economic development and practices to stem the decline of the Township population and related activity
- ✓ The efforts of Mayor and Council in lobbying senior levels of government on various matters.
- ✓ Increasing service levels without increasing property taxes.
- ✓ The efficiency of the delivery of municipal services.

Add to this, legislative changes that are becoming more frequent than ever before along with an increased pressure from Provincial authorities to reduce costs; and the complexity of running a municipality increases. Lastly, the recent COVID-19 pandemic continues with increased costs as senior levels of government responded to this crisis with funds to assist with the increased costs; but this will come to an end with a period of austerity that will no doubt affect municipalities.

Those who govern or manage a small community, have no illusion of where they live or of their identity. Yet moving outside a small community some may become bewildered as they realize that their Township and others like it are part of the makeup of the forgotten. Media reports and stories and perhaps even the attention of academia would suggest that most of the research and focus is centered on large cities and urban centers[4]. Far too many stories and events in Ontario have centered on the financial, administrative, policy, economic and political struggles of the *"large."* At the same time, extraordinarily little attention is given to smaller

[4] There are organizations that are trying to change this.

communities as they struggle to maintain identity and dignity.

Ontario is comprised of 444 municipalities of which 189 (42.5%) maintain a population of 5,000 residents or less. If the population number is increased to 10,000 the number of municipalities increases to 270 (60.8%). All these communities have their similarities and differences. Some are closer in proximity to larger urban areas while others are remote, some are single-industry towns while others may depend on the commercial and industrial base of their neighbours; no two are alike. Managing such a community requires a mixed bag of skills and knowledge developed through a combination of education, training, experience, dedication and political acuity. Leadership, whether it is being Mayor, a Council member or the CAO; in these communities is not easy and at times can come at great personal cost.

To some extent, the municipal paradigm in Ontario can be described as being of *"two solitudes"*. The requirements and actions with respect to leadership and management locally may greatly differ to the type of leadership required outside of the community whether that is within a larger region or Provincially. For example, locally, a CAO managing a small community wears far more than *"one hat"* vastly increasing the amount of reliance on that person by the Mayor and Council. Circumstances may dictate that the CAO needs to be an expert on the management of economic development, the local water and sewer system, maintain sufficient financial knowledge to ensure the fiscal sustainability of the municipal corporation, and understand the myriad of complex Provincial legislation, acting as a leader and Mentor for the senior municipal staff, all while trying to resolve why there has been an increase in dogs running at large in the community. The CAO of a smaller community may also find him or herself at odds with the Mayor or a Councillor due to a disagreement with a related ratepayer or having to deal with a micro-managing member of Council who misunderstands the relationship between governing and administration. These examples are provided to show that small communities are comprised of many overlapping relationships that can quickly create situations that are difficult to manage.

Managing and governing a small community provides a wonderful sense of place and allows a Mayor, Council, CAO and senior staff to deal with some very dedicated local people who are eager to share their knowledge and experience while trying to make the community a better place. Such communities are driven by dedicated volunteers who welcome assistance from the Mayor, Council, CAO and senior staff to understand how they can best work towards making their initiative successful. It is in this context that Mayor and Council, the CAO and senior staff can show great value and leadership in applying their skills for the express purpose of what can be called *"continuous improvement"*, specific to the local community and its future; both municipal and economic. There is perhaps no better feeling than seeing a project completed, a new policy or by-law adopted, or the annual budget balanced.

There is however another world outside any small community. While Mayors, Council members or senior staff may have struggles or success locally, there awaits the challenges of

the larger world. In Ontario, municipalities are *"creatures"* of the Province. In other words, for the most part, they must govern themselves according to the Provincial legislation that quite often can prove difficult for smaller communities to manage.

Frustration and difficulties arise for any municipality within the regional or Provincial realm when trying to decipher the latest change in legislation and how that change may apply to the community. It could also be trying to develop or improve the economic situation through managing the economic development plan. Far too often, such legislation is written in a *"one-size fits all"* scenario frustrating many while appeasing few.

Trying to manage a small community in the current Provincial fiscal environment requires an excellent understanding of the local circumstances but also a unique understanding of the Provincial paradigm and a measure of political acuity. Even then, success is far from guaranteed. Many smaller communities have seen funds from both the Provincial and Federal levels of government drastically reduced while those same funds seem to have increased for the larger urban centers. At the same time, smaller communities are suffering from population and assessment loss, infrastructure deficits, reduced economic activity, responsibility and cost downloading from senior governments and a myriad of other issues while trying to prevent what could amount to insolvency.

Lastly, it's always something new. The leadership of a small community never knows what skill might be needed; today it might require being the Township Clerk and tomorrow the skills of a Treasurer and next week a land use planner or mediator. Even for the smallest of communities, every accomplishment and every success starts with that initial decision to try; it's the difference between leaders and observers.

Our report, details our analysis of the Township of Dubreuilville, taking into consideration the objectives of our proposal.

6.2 COVID-19

Since mid-March, COVID-19 has thrown governments into disarray as they try to respond to the pandemic that at times, appears to have no end. The municipal level of government in Ontario, being that it is the level of government that is closest to the *"people"*, has been particularly affected.

In their attempts to address the many challenges of COVID-19, municipalities, have:

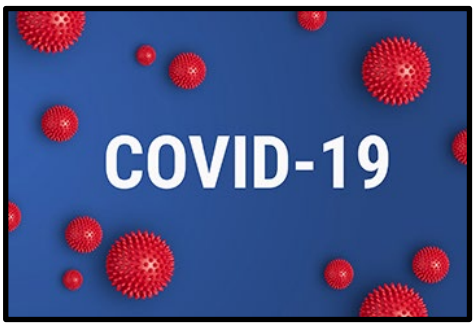
- ✓ Been presented with the reality that Council's may have to address the inability of ratepayers to pay their taxes, penalties and interest despite the difficulties that have arisen. This has resulted in many municipalities, deferring tax due dates and stopping the calculation of interest and penalties.
- ✓ Been faced with the reality that due to the closing of municipal facilities and optional

services. Thus, consideration will need to include budgeted reductions in non-taxation / grant revenues.

- ✓ Incurred one-time costs to address issues that are specific to COVID-19.
- ✓ Been faced with a lack of information on the spread of COVID-19 in their communities.
- ✓ Seen staff sequestered at home on the advice of the Medical Officer of Health.
- ✓ Had to deal with the lack of broadband or the necessary information technology infrastructure that would allow staff to work remotely or to conduct electronic Council meetings.
- ✓ Set aside projects in progress and reduce planning in some areas due to the effort required to deal with COVID-19.
- ✓ Been subject to enforcing Provincial Orders and dealing with legislative changes.
- ✓ Lost significant non-taxation revenues due to the shutdown of municipal facilities and a reduction in land use planning applications and building permits.
- ✓ A delay or deferral in municipal projects.

All municipalities, including Dubreuilville, have been and will continue to be subjected to the disruption of the economy and a list of the *"unknown"*.

Unlike countries such as the United States, Canada has been led by actions at both the Federal and Provincial level that have been somewhat coordinated. While we all must abide by the Provincial Orders until such time as the Provincial Emergency is lifted, there has been several programs launched to support employees and businesses alike.



Knowledgeable and well-managed municipalities; particularly those with vision, will prepare for the future, while still addressing the immediate negative impacts of the pandemic.

The near-term future will require preparing for:

- ✓ A period of austerity at both the Federal and Provincial levels of government. This means that good financial planning will need to address decreased grants and perhaps an increase in downloaded costs either directly or through quasi- municipal organizations such as DSSAB's.
- ✓ A rollout of *"COVID-19 assistance funding"* from the Province of Ontario.
- ✓ A rollout of a program of stimulus funding from both Ontario and Canada, likely directed at municipal infrastructure.
- ✓ Changing legislation that will likely contribute to changing the way the municipal sector operates. This will include emergency planning.
- ✓ Changing expectations of municipal, commercial, industrial and agricultural

ratepayers
- ✓ Continued social distancing including municipal staff working remotely.
- ✓ Comment on the initiatives of Senior Governments such as Broadband, Health and Education Sectors.
- ✓ The economy to recover over the long term.
- ✓ An increased reliance on information technology to govern and gather data that can be used to deliver the services so vital to the businesses and residents of Dubreuilville.

Many municipalities are altering their Municipal Business Plans to include an entire section on the aftermath of COVID-19 and the actions that can be taken to take advantage of opportunities for recovery.

6.3 Municipal Entanglement

If you work in the municipal sector long enough, you think you have seen everything. Unfortunately, while I have been around for twenty-five (25) years as a CAO, I still see things that I never thought that I would see.

My municipal career started with being introduced to the Mike Harris *"Common Sense Revolution"*. Starting in 1995, the Harris government attempted to re-invent the municipal level of government. This process also introduced the *"Who Does What?"* process.

Introduced as a process to *"disentangle"* just how both the Provincial and Municipal levels of government worked, it resulted in confusion and frustration in the municipal sector. Those, like me, who were around at the time would remember, the significant loss of municipal revenues, the downloading of costs that should have been left at the Provincial level, and the municipal amalgamations that took the number of communities in Ontario from 806 to about 444. Much of the *"Common Sense Revolution"* was not well received by the municipal sector. In fact, many communities would say that they still have not recovered financially from the changes made.

Recently I have heard grumblings about another "*Who Does What?"* process. I have now been able to confirm with both MFOA and those within AMO that such a process is being considered. If so, and depending on the mandate and scale, this could mean a very difficult future for municipalities.

It would be in the best interest of any municipality to ensure that the proper resources, including a well-positioned CAO, are on board and that any municipal plan has a strategy to deal with such a process and its outcome.

7. CONSTRAINTS

This report is based on information and documentation that was made available to PMC while preparing this report. There has been no attempt to independently verify the information provided unless otherwise indicated. Should additional information come to the attention of PMC after the issuance of this report, PMC reserves the right (but will be under no obligation) to review this information and adjust any comments accordingly.

The effect that COVID-19 on the production of this report should not go unnoticed. Starting in March 2020, the eventual shutdown of the Province along with communities, caused financial and service delivery hardships to municipalities. Obtaining information during this time, connecting for interviews and doing research caused delays in completing the report. The effects of COVID-19 will continue until such time as we can see the effect of any vaccine.

Pursuant to the terms of the letter of engagement, it is understood and agreed that all decisions in connection with the implementation of advice and recommendations as provided by PMC during the course of this engagement shall be the responsibility of, and made by, the Township of Dubreuilville.

Comments in this report are not intended, nor should they be interpreted, to be legal advice or opinion.

Our fees for this engagement are not contingent upon our findings or any other event. Accordingly, PMC believes that the production of this report is independent of the Township of Dubreuilville and thus PMC has acted objectively.

8. STUDY TECHNIQUE

Council may remember that the original proposal called for a six (6) step process to conduct the study. Unfortunately, COVID-19 prevented most, if not all of the planned process from occurring.

The departure from the planned six (6) stage process did not prevent the study from being conducted and it did not affect the results – this is good news. I was still able to conduct the study while keeping in mind the objectives and actions stated in the original proposal.

I was able to keep in regular contact with the CAO / Clerk and was able to provide regular process updates to the Steering Committee.

The Steering Committee did provide direction respecting the application and review of the present Pay Equity Plan and supplemented this with a survey of thirteen (13) comparative municipalities.

Nothing contained within this final report departs materially from the original proposal.

In place of the intended study techniques, the study was split into two different areas: Human Resources and Municipal Services. The details on what was examined can be best described as follows:

Human Resource Oriented - Review and Evaluation

- ✓ Review and evaluate the current organization structure and staffing in light of the Township's service delivery requirements and organizational principles (where they exist)
- ✓ Assess the functional assignments and staffing levels required to perform duties.
- ✓ Review and evaluate the present utilization and adequacy of human resources within each department.
- ✓ Assess and regionally compare current supervisory ratios based on best practices and organizational needs.
- ✓ Related to the above, to undertake a benchmarking comparison of the Township's current organizational structure and staffing levels against municipalities of a similar size, nature and services delivered.
- ✓ Identify skills, abilities, training, and Mentoring needs for areas of responsibility and succession planning considerations that are appropriate to meet current and emerging workload needs within each department's functional areas of responsibility; provide comparisons with other similar municipalities and make recommendations on appropriate changes.
- ✓ To provide opportunities for the growth and development of employees.
- ✓ Review all Personnel related policies and practices and make recommendations on suggested changes, additions, and deletions. This includes a review of KPI's, Performance Appraisal processes and employment documentation.
- ✓ Provide a Human Resources Manual apart from any policy changes

Organizational Oriented – Review and Evaluation

- ✓ Provide a commentary on external pressures and legislative requirements facing the municipal organization, along with a projection of the impact they will have on future workloads and the means of the organization to address them.
- ✓ Make recommendations related to the organization of resources required for the municipality's efficient delivery of mandated and discretionary services.
- ✓ Assess interdepartmental collaboration within the Township and recommend organizational or process improvements by maximizing the use of existing resources and ensure effective cross-training practices are in place.
- ✓ Identify options and make recommendations to improve the efficiency and effectiveness of the structure and services delivered. These recommendations are to reflect a practical, affordable, and manageable implementation approach to enable the Township to move forward with solutions.
- ✓ Assess current risk management practices and make recommendations as may be appropriate.
- ✓ Assess the current use of technology by the Organization and make recommendations as may be appropriate.
- ✓ Review all Township Organizational Policies and make recommendations on suggested changes, additions or deletions. Such review shall ensure that the Township is compliant with Section 270 of the *Municipal Act.*
- ✓ Develop and provide a Communications Plan

9. MY ROLE

My specific role with the assistance of the Township staff, was to undertake an analysis of services, internal processes, service levels, associated costs and funding. I also examined the Human Resources of the Township and analyzed accordingly. All of this analysis was undertaken at a high level given the timing and available resources.

The results of my analysis and recommendations were presented to the Mayor and Council.

The key objectives of this study were noted as follows:

a. Lower costs while maintaining taxpayer accessibility.
b. Improve service efficiency and effectiveness.
c. Result in opportunities for streamlined service delivery.
d. Result in clear lines of accountability and responsibility.
e. Maintaining service access and cost containment for taxpayers.

f. Ensuring long-term financial sustainability
g. Stimulate long-term sustainability and economic vitality (i.e., Open for Business Mentality).

It is my opinion that the objectives of this study have been met. It should be noted that in many cases the meeting of the objectives of the study might be dependent upon the implementation of the recommendations in the report.

It is also my opinion that the final report met my expectations at the beginning of the process. It is worth noting that due to COVID-19 and other matters our of our control, there are some exceptions to my expectations.

First, while COVID-19 did prevent me from conducting my intended discussion with the ratepayers, with the help of municipal staff I was able to conduct a community wide survey in both French and English. Unfortunately, the responses were very poor and in fact I only received two (2) responses.

The documentation provided was fully reviewed and of great assistance in the production of this report.

9.1 Existing Conditions

The review of the existing conditions of the Township was an imperative process. An understanding of these conditions provided important information that assisted in developing necessary feedback and recommendations.

In order to do this, I gathered information concerning the Township's operations, staffing and financial performance. This information was reviewed and summarized in order to identify the types of services delivered, the associated level of resources (personnel and financial) and the method of funding. The information gathered was also very useful in a review of the policies, procedures and other associated matters.

9.2 Interviews

Interviews or meetings were held with Mayor and Council (separately), and all non-unionized Township staff to get their unique perspective on the current condition of the Township, potential focus areas, services provided and their ideas for suggested improvements.

A specific discussion was held with the Treasurer concerning various processes of the Township and the finance staff were instrumental in providing follow-up information.

9.3 Findings and Recommendations

Once all the information was gathered, it was compiled into two areas: Human Resources and Municipal Services. All findings were summarized and together with experience and research, used to articulate the recommendations.

9.4 Final Report

All of the information was then compiled into the final report. The contents of the report were used to develop a presentation made to Council. It should be noted that any confidential or sensitive information with respect to Human Resources was redacted from the report and presented to Mayor and Council in a Closed Session. Once the final report has been considered, Council can consider replacing the redacted parts in the final report.

10. EXTERNAL PRESSURES AND LEGISLATIVE REQUIREMENTS

The[5] public services that are *"close to home"* for most Ontarians, such as transit, police, recreation and garbage disposal quite often have a lower profile but should not be viewed as being less important relative to the large issues recognized across Canada. These services have important links with economic activity, environmental sustainability, and the safety and vitality of communities and their ratepayers. They can be complex and can become politicized, and contentious.

Municipal systems in Ontario receive less attention because of their relative success. Despite recent scandals and isolated examples of wrongdoing or incompetence in the past, municipal affairs in Ontario are generally well managed. Local finances are mostly healthy, local services are usually reliable, and urban and suburban growth is largely completed on an orderly basis. This can be attributed to the effectiveness of provincial-municipal arrangements.

This is an oversimplification, given the variety in size and functions among municipal governments. Municipalities differ in their fiscal base and governance arrangements, local circumstances, geography, and economic conditions. Municipalities are the constitutional *"creatures of the Province"* and as such are limited in the powers and abilities assigned to them through Provincial Legislation, policies and financial arrangements, yet municipalities are involved in an intimate interaction with the Province in the delivery of many services provided.

[5] Source - Côté and Fenn (2014)

10.1 Provincial-Municipal Relationships – The Apprehension of Change?

At different points in Ontario's history, the pressures of managing growth, economic restructuring, social and demographic change, environmental sustainability, and shifting public expectations of government have mounted until reaching an inflection point, when reforms in provincial-municipal arrangements were required. We are approaching another such inflection point which has been recently made more confusing by the COVID-19 pandemic.

Côté and Fenn (2014) stated that there are three (3) major trends influencing provincial-municipal arrangements:

- ✓ The first is a growing recognition of the role cities and metropolitan regions play as centres of growth and national prosperity, and the need to reform intergovernmental arrangements, devolve responsibilities, and differentiate the treatment of large urban areas from that of small, rural municipalities.
- ✓ The second is increasing complexity in the provincial-municipal relationship in Ontario, with a tangled web of actors, responsibilities, service standards, and funding arrangements that create coordination and governance difficulties for both orders of government.
- ✓ The third is the emergence of threats to the fiscal health of Ontario municipalities, which have widely varying financial capacities, huge infrastructure deficits, workforce compensation pressures, and limits on the flexibility and diversity of local revenue sources to meet expenditure challenges.

These three (3) trends are putting pressure on the scale and structure of governance arrangements and the service delivery models in areas of shared provincial-municipal responsibility. As the past has demonstrated, periods of fiscal constraint[6], as the Government of Ontario is currently experiencing, can be the catalysts for reform; reform that is quite often not in keeping with the needs or wants of all municipalities.

Provincial reform has been ongoing since the *Baldwin Act* of 1849. Recently, two (2) attempts; the *"Who Does What"* exercise in 1996 and the *"Local Services Realignment (LSR)"* in 1998 were for the most part, unpopular with municipalities across Ontario. In 2003, a new reform to the provincial-municipal relationship arose. It included the emergence of the Memorandum of Understanding between the Province of Ontario and the Association of Municipalities of Ontario (AMO) that gave a *"real"* voice to municipalities and increased the number of funding mechanisms that could be accessed. But even this reform has its advantages and disadvantages. When combined with growing factors such an increase in urbanization and the varying treatment by the Province between urban, rural and small communities, it incrementally increases the problems for the *"small".*

[6] Given the current level of spending to assist municipalities during the COVID-19 pandemic, fiscal restraint will soon each new level.

The inequities in funding from the Province and a general reluctance of some municipalities to raise tax rates and use debt or reserves, creates a formula for failure. For example, while a continuous cut in costs and a failure to raise taxation (to cover increasing costs) only reduces the level of service to ratepayers, the increase and complexity in Provincial Legislation is quite often ignored because the necessary resources or capacity are not present to appropriately deal with the situation. Municipalities cannot expect that the services provided to their ratepayers to remain static or get better, in this environment.

Managing all of this usually falls most heavily on the shoulders of Municipal Managers.

10.2 Municipal Managers

Municipal[7] Managers today are faced with the formidable challenge of finding effective and innovative ways of dealing with a growing demand for improved public services, declining financial support from the Province and absorbing the requirements of ever-changing and newer legislation. Municipal Managers are called upon to stabilize the unstable and destabilize the unchangeable, adapt to the present while anticipating the future; improve upon what is and innovate what is to be; lead renewal while preserving tradition, the possibilities for which are grounded in the belief that progress is possible and that managers can make a difference.

The same Municipal Managers are faced with the demanding pressures of changing powers and abilities assigned to them through the same Provincial Legislation, policies and financial arrangements mentioned above. In carrying out these requirements, there are also other pressures of a nature that have an effect on the Municipal Manager and the paradigm that they support. These pressures include:

- ✓ Pressures to carry out changes that are *"fashionable"* to ratepayers.
- ✓ Pressures that have their genesis in changes to the organization from outside agencies, other than government.
- ✓ Broad changes in outside relationships necessitating changes in organizational operations
- ✓ Pressures associated with declining populations, and a centering of economic activity.
- ✓ Hypercompetitive processes with other communities on available grant funding.
- ✓ Pressure to maintain corporate reputation and credibility with ratepayers, Ministries and third parties.

[7] Source Lakehead University

All of these dynamics create a situation for all Municipal Managers on how they should balance the dynamism between change and stability.

11. COUNCIL AND STAFF INTERVIEWS

As part of the study, interviews were held with both staff and Council Members. The participation rate for interviews was 100% for staff and 60% for Council. This provides a good cross-section upon which to draw key observations and information.

The following provides the fundamental issues that were raised more than once during the interviews. The issues have been divided in six major areas.

11.1 Council Interviews

Including Council in the interview process was a key to success of the report. Council has three (3) vital roles in the success of Dubreuilville. First, Council is the policy making body. Policies are what drives the delivery of services in Dubreuilville. Second, Council is the representative of the ratepayers and thus is responsible for choosing the service delivery model for the community. Lastly, Council has a managerial role in that they are responsible to monitor the implementation and delivery of the services by staff based on their policies.

Services	Human Resources	Technology	Planning	Culture	Ratepayers
✓ There is always room for efficiencies ✓ Should explore shared services ✓ Recreation needs to be reviewed and revitalized ✓ Economic development is very important	✓ Council pay should be reviewed ✓ Council and staff have a good relationship ✓ Objectives for staff are important ✓ Worked hard on the issue of compensation	✓ Dubreuilville is not a priority ✓ Need technology solution for Asset Management Planning ✓ Not satisfied at all ✓ Lack of internet is a real issue	✓ Have read the strategic plan ✓ Objectives need to be progressive and tied to Council ✓ An annual report card would be an important step ✓ Long term financial planning is a must ✓ The success of our plan is tied to the success of Council ✓ Absolutely need third parties to help us with a few things ✓ Objectives in the present plan are good ✓ We need to think outside the box always ✓ Be innovative	✓ We are a team ✓ Celebrate the "French" culture ✓ We have come a long way ✓ Council has worked hard to improve communication with staff	✓ I understand my role ✓ Get very few calls on services ✓ Complaints are always addressed ✓ A small community is like family

11.2 Staff Interviews

Staff on the other hand, always want to have input about decisions or information that affects their work. Not involving staff tells them that their input is not valuable and not needed. This can only create confusion and contempt resulting in dysfunctionality. The corollary of this results in an engaged staff who feel valuable to the municipality.

As Dubreuilville follows through on the implementation of the recommendations in this report, it is critical that staff are involved.

Services	Human Resources	Technology	Planning	Culture	Ratepayers
✓ We are very efficient ✓ Need to be open for business ✓ Policies need to be reviewed ✓ Garbage services should be reviewed ✓ Bylaw enforcement is a real issue and needs to be resolved ✓ Too much work and no resources ✓ Need proactive approach to maintenance ✓ More concentration on parks and recreation ✓ Review possibility of using subcontractors ✓ Need a recreational program ✓ Road grading needs to be reviewed	✓ Job description not accurate or complete ✓ Training is key and should not be brought to Council each time ✓ Underpaid ✓ Like to come to work ✓ Management and Staff are separate ✓ Mayor and Council good to deal with ✓ Success of staff should be tied to success of Township – tie objectives to any plan ✓ Compensation is good now ✓ Objectives need to be easily understood ✓ Time and distance is an issue with training ✓ Inventory and understand all skills of staff ✓ Need a good health and safety plan ✓ Each person has a contract but should not be that way	✓ Really need to review our technology ✓ Data may not be safe ✓ Wawa oversold their service now unsure of what to do ✓ Security of files is an issue ✓ Asset Management Planning is key and includes proper software ✓ Need system to monitor assets like the ice rink ✓ Internet is not good ✓ Upgraded technological tools not related to IT would be good	✓ Have not read Strategic Plan ✓ Likes the idea of annual report card ✓ Explore shared services ✓ Need leadership continuity ✓ Township needs its own principles ✓ Deal with power dams ✓ Multi year budget ✓ Need economic development incentives	✓ Work culture is good but depends on the Council ✓ Need better communication	✓ Ratepayers are good to deal with ✓ Need a complaint system

The information gathered through the above noted interviews was used to formulate the key themes in the report and in the development of the recommendations.

12. STATE OF THE TOWNSHIP AND COMPARABLES

The Proposal issued to the Township of Dubreuilville included using comparatives from similar communities for the purposes of service delivery, costs and human resource matters.

In considering comparative communities, the following factors were considered:

- ✓Include communities in Northern Ontario to reflect operating conditions (e.g., the cost of energy, snow removal, kilometers of road) as well as the presence of a DSSAB.
- ✓Have population levels in the range of 900 to 2,000 residents
- ✓Have municipal operating budgets (i.e., excluding capital) of $2.5 million to $6.0 million per year.
- ✓Include the Town of Smooth Rock Falls
- ✓Include communities in the Superior East Region

The Comparators

Municipality	Population	Households	Total Current Value Assessment (CVA) 2018
Dubreuilville	613	310	29,729,114
Bruce Mines	582	268	45,976,708
Burks Falls	981	408	90,244,981
Hornepayne	980	302	53,596,452
Smooth Rock Falls	1330	467	112,281,789
White River	645	248	33,976,581

Information concerning municipal services, operating costs, staffing levels, and other aspects of the peer municipalities was obtained through analysis of available documentation (including information provided by municipal websites and other information such as Financial Information Returns and statistics from each comparator's 2016 Census Profile).

In the case of comparatives for human resource purposes, a wider number of comparative municipalities was used. In all cases, the attributes remained the same.

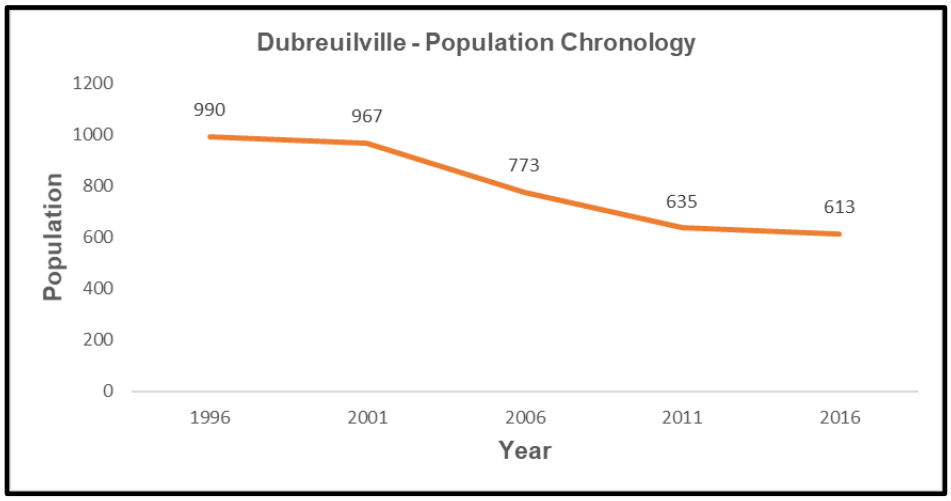
12.1 Population and Demographics

The community of Dubreuilville is in the heart of the Magpie forest and is accessible via Highway 17 with a 32 km drive north on Highway 519; the Township also lies 294 km west of Sault Ste. Marie or 468 km East of Thunder Bay.

Dubreuilville is proudly and primarily a Francophone community (approx. 95%), whose vision is:

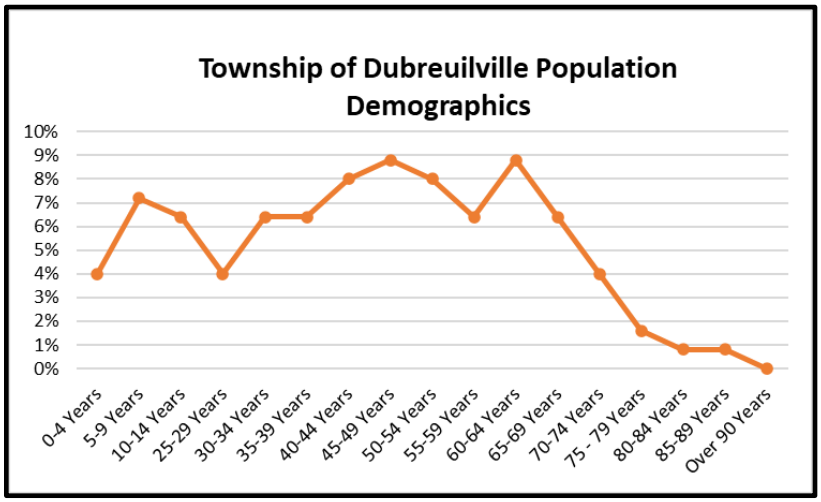
"A prosperous, vibrant and healthy rural Township of Dubreuilville, able to adapt to a changing world and to offer diverse opportunities and a high quality of life to all its citizens."[8]

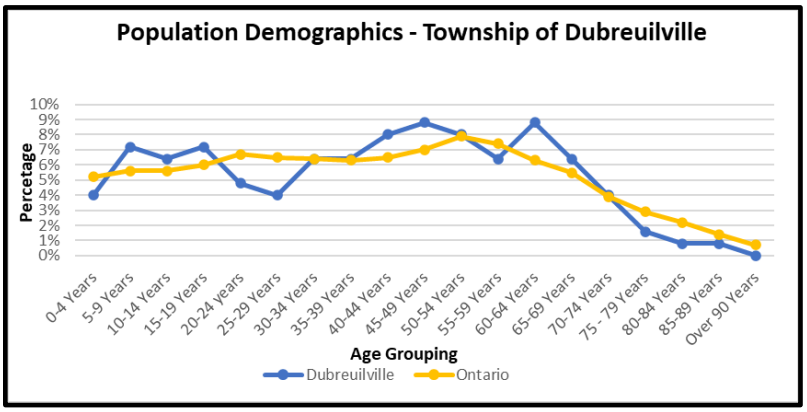
Based on the information collected as part of the Township's 2016 Census Profile, the Township's population is 613 with 310 private dwellings. In between the two Census periods (2011 and 2016), the population decreased by 3.5% or 22 persons. Between 1996 and 2016, the population decreased by 377 persons or 38.0%, mainly attributed to the collapse of the forest industry. The following chart illustrates changes in the Township's population between 1996 to 2016.



The demographics for the Township are not much different than many municipalities in Northern Ontario. Typically, municipalities in the North have fewer residents aged 19 years or younger with a higher number of residents aged 60 years or more. Based upon the analysis, 24% of the Township's residents are 19 years old or younger with 23% of the community aged 60 years or older.

[8] Dubreuilville Strategic Action Plan 2019 - 2024





12.2 Operating Expenditures[9]

Over the past five years, the Township's total operating expenditures have increased by $247,272 ($1.88 million in 2014 vs. $2.13 million in 2018), representing an average increase of 3.22% per year. Of particular note is the fact that the largest increases occurred in contracted services ($155,892 or 19.76%) and wages & benefits ($117,975 or 19.68%). Combining these two areas make up more than 100% of the increase or $273,867. This increase is offset by a reduction in the area of rent & financial expenses of $52,637.

[9] Source – PMC analysis of Financial Information Return

It would appear that the largest components of the increases come from efforts to continue providing services while balancing the cost of human resources.

Wages and benefits have accounted for 32.6 % of total operating expenditures over the past five years while Contracted services (policing services, building and bylaw enforcement, and water and wastewater services) account for 41.7% of all expenditures. Wages and benefits are within expectations and similar percentages would be seen in communities of a similar size and nature. Contracted services appear to be a bit on the high side but may be due to attempting to offset additional human resource costs through contracted services.

On a more positive note, external transfers made up only 6.31% of all expenditures in the past five years. The external transfers are made up of funds payable to the DSSAB, policing and the Health unit. These costs are essentially out of the control of the Township.

Description	2014	2015	2016	2017	2018	Average Annual Change %	Five Year Change $	Five Year Change %
Wages & Benefits	599,364	626,946	637,312	702,797	717,339	4.65%	117,975	19.68%
Interest on Long Term Debt	-	12,183	7,783	10,343	11,409	1.77%	11,409	(6.35%)
Materials	162,627	163,834	175,394	187,577	179,082	2.60%	16,455	10.12%
Contracted Services	789,086	723,851	829,798	912,673	944,978	5.00%	155,892	19.76%
External Transfers	127,897	128,432	125,545	127,487	126,075	(0.30%)	(1,822)	(1.42%)
Rents & Financial Expenses	203,714	212,501	254,444	212,634	151,077	(5.30%)	(52,637)	(25.84%)
Total Expenses	**1,882,688**	**1,867,747**	**2,030,276**	**2,153,511**	**2,129,960**	**3.22%**	**247,272**	**13.13%**

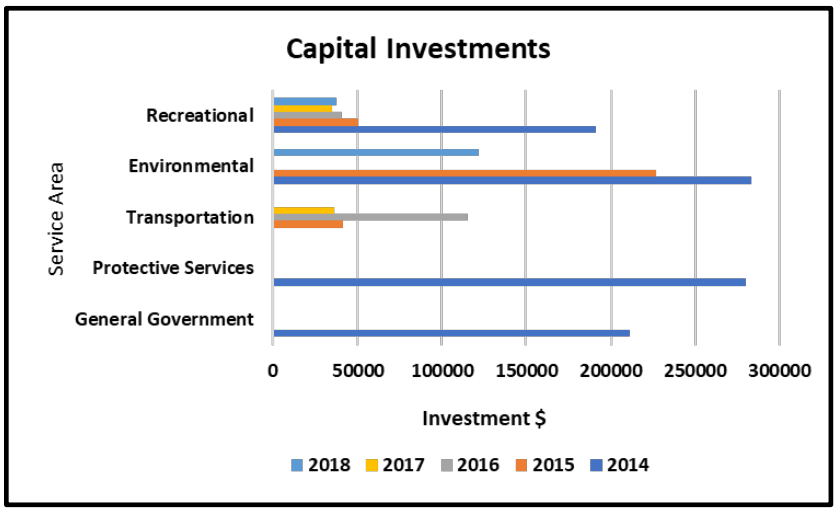
12.3 Capital Expenditures

For the years 2014 to 2018, the average annual investment into the Township's infrastructure has been approximately $334,000.

The majority (37.8% or $631,994) of capital investments in the past five (5) years have been expended towards Environmental Services (water, wastewater and solid waste). Recreational capital investments totalled $354,729 or 21.2%.

Functional Area	2014	2015	2016	2017	2018	Five Year Total $	Five Year Annual Average $
General Government	211,492	-	-	-	-	211,492	42,298
Protective Services	279,715	-	-	-	-	279,715	55,943
Transportation	-	41,444	115,498	35,947	-	192,889	38,578
Environmental	283,163	227,056	-	-	121,775	631,994	126,399
Health	-	-	-	-	-	-	-
Recreational	191,025	50,374	40,965	35,025	37,340	354,729	70,946
Planning & Development	-	-	-	-	-	-	-
Totals	**965,395**	**318,874**	**156,463**	**70,972**	**159,115**	**1,670,819**	**334,164**

The amount of capital expenditures in each area is not necessarily indicative of need but may be influenced by the availability and success in applying for certain grants when they are available or through a policy decision of Council. The introduction of the new Asset Management Planning Regulation will help guide where investments should be made in the future. Decisions based on how the Regulation is applied will highly influence the success or failure of future grant programs.



12.4 Funding Sources

For the 2018 fiscal year, the Township generated a total of $2.144 million to fund its operations.

Local funding sources (defined as taxes and user fees) accounted for $1.421 million in 2018, representing 66.3% of all revenue for the Township.

Revenues related to property taxes have increased on an average of 1.9% over the five-year period. Over the same period, property taxes accounted for 36.3% of total revenues. User fees have decreased on average by 1.10% over the same time period while accounting for 26.7% of total revenues. This last point suggests that work needs to be done in the area of user fees.

In 2018, the Township received $400,700 or 18.7% of its revenue from the Province of Ontario through the Ontario Municipal Partnership Fund ('OMPF').

The OMPF fund has seen a gradual decrease across the Province during this same time period. It is anticipated that this decline will continue in the long term. The Township of Dubreuilville is no exception, having its payments reduced by an average of 0.50% annually over the past five years noting that the decrease from 2017 to 2018 was $32,000 or 7.4%.

Total Revenues for the period 2014 to 2018 have decreased by $368,078 or 3.23%.

Description	2014	2015	2016	2017	2018	Average Annual Change %	Five Year Change $	Five Year Change %
Property Taxation	790,199	807,734	835,587	857,964	850,556	1.90%	60,357	7.64%
Unconditional Grants (OMPF)	410,500	432,300	432,700	432,700	400,700	(0.50%)	(9,800)	(2.39%)
Conditional Grants	567,755	251,633	126,534	294,780	240,235	2.30%	(327,520)	(57.69%)
Revenue form other Municipalities	2,146	2,093	3,102	2,618	3,338	14.40%	1,192	55.55%
Licenses and Permits	26,019	26,089	26,479	21,084	15,065	(11.80%)	(10,954)	(42.10%)
Uers Fees & Services	611,997	567,638	674,829	620,185	571,001	(1.10%)	(40,996)	(6.70%)
Fines & Penalties	94,993	85,317	74,911	80,406	22,218	(21.90%)	(72,775)	(76.61%)
Other Revenue	9,364	21,494	35,054	29,706	41,782	54.50%	32,418	346.20%
Total Revenues	**2,512,973**	**2,194,298**	**2,209,196**	**2,339,443**	**2,144,895**	**(3.60%)**	**(368,078)**	**(14.65%)**

12.5 Taxation and Assessment

Municipal property taxes represented the largest single source of revenue for the Township in 2018, accounting for 39.65% of total revenues.

In Ontario, the allocation of municipal taxes among different property classes is influenced by a number of factors.

Assessed values of the property classes, are determined every four years by MPAC. Where properties experience a decrease in assessed values, these are considered immediately[10] for the purposes of calculating property taxes. For those properties experiencing increases in

[10] This means that ratepayers are given the immediate benefit of the reduction in the assessment value of their property

assessed values, the increases are phased in over four years[11]. This system has shown to create an unfair burden to municipalities with no option for change.

Tax ratios, which distribute the burden of municipal taxes between different property classes and are intended to reflect the distribution of taxes prior to the implementation of the property tax regime (fair value assessment). In order to manage the use of tax ratios and prevent the unfair shifting of taxes between classes, the Province has established maximum and minimum tax ratios, as well as other rules concerning how municipalities can change tax ratios. It is the responsibility of the Township to ensure that these rules are implemented to the best benefit of the community.

It is important to recognize that within Ontario, there is quite often little to no correlation between property taxes and the level of services received; this can be confusing to ratepayers. Similar to income taxes, municipal property taxes can be argued to be a progressive tax, whereby individuals with higher property values pay higher taxes on the basis that they can afford to do so. Similarly, industrial and commercial taxation levels are further impacted by tax ratios, which in most (but not all) cases assign a higher burden of taxes to non-residential properties vs. residential properties even where assessed values are the same. Quite often, this can be seen as a barrier to economic development.

The total assessed value of taxable properties in the Township in 2018 is just over $22 million, the majority of which ($18.09 million or 80.63%) is residential and multi-residential properties. Commercial and Industrial Taxation makes up the balance being $4.345 million or 19.37%. Council should be concerned about the split between Residential / Multi-Residential and Commercial / Industrial. Most municipalities in Northern Ontario have tax ratios and rates that are multiples of residential rates. The higher commercial and industrial rates are used to keep rates and ratios lower in the residential and multi-residential sectors. This scenario is unfortunate as the commercial and industrial sector creates economic activity and jobs. High tax rates seem to be counterintuitive to that scenario. Just the same, the Township is working with the tools that it has been given by the Province.

While it appears that the Township has been successful in ensuring the temporary mining housing is being taxed, it does not make up for the industrial activity and assessment that has created the need for this housing – that being the increase in mining activity.

12.6 Long Term Debt

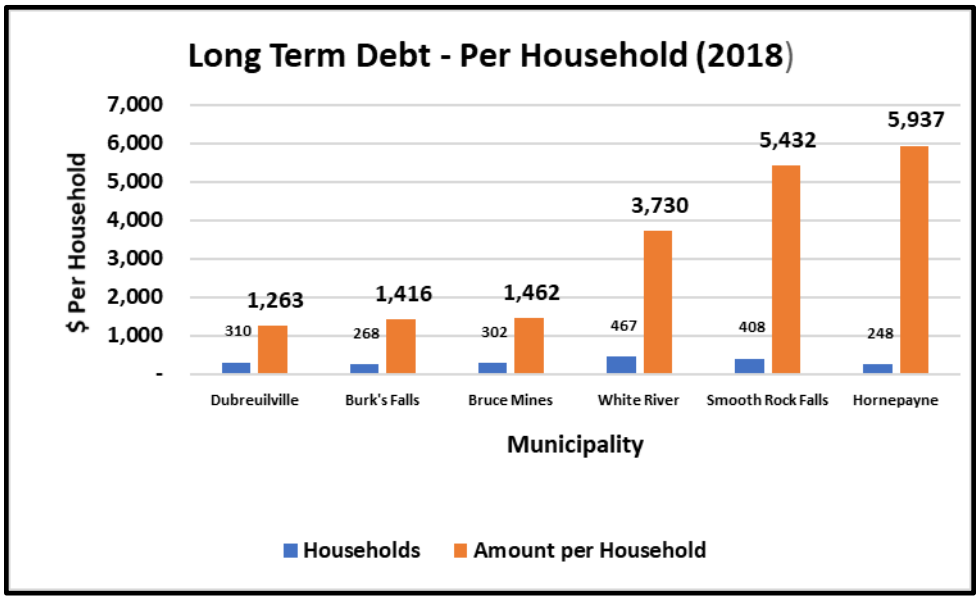
Long term debt levels for the Township have increased slightly over the course of the five years noted below. Over those five years, the Township's use of debt appears to be inconsistent with

[11] In other words, the Township does not receive the benefit of an increase in assessment in the year that it should – it must wait a full four years.

municipal best practices where long-term debt has been incurred for capital purposes. The current level of Long-Term Debt suggests that this method of financing capital projects could be accelerated.

The majority of the Township's long-term debt is associated with the Township's rolling stock which accounts for the majority of the outstanding debt in 2018. The levels of long-term debt have increased from $0 in 2014 to $414,143 in 2018

Examining the Township's long-term debt per household with a comparative lens, the Township's long-term debt per household is located at the bottom end of the comparative spectrum. However, each municipality's long-term debt, both high and low, may be the result of investments to their respective infrastructure and by their very nature are policy decisions by Council.

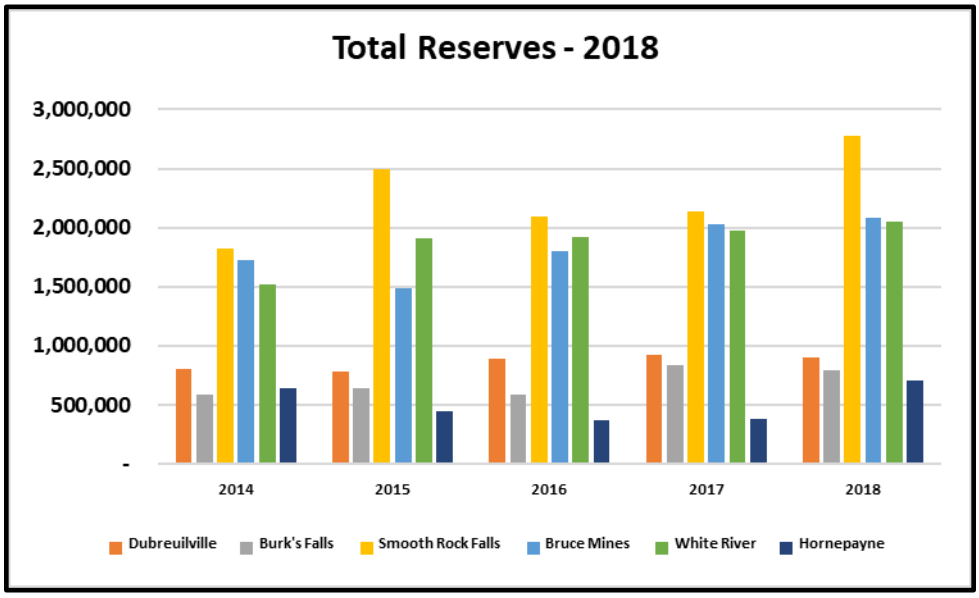


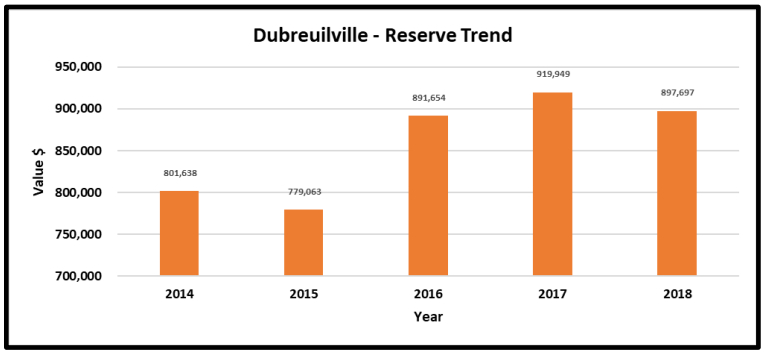
12.7 Reserves and Reserve Funds

Investing in Reserves and Reserve Funds is a vital component of any long-term financial sustainability of a municipality. The trend of the past five years shows consistency in total Reserves and Reserve Funds. These funds have been used for the purposes of Capital Expenditures over the same period of time but not to the extent of the comparative communities. The overall result is that the Township's reserves and reserve fund balances has seen a positive average annual growth of 3.1% with some years showing negative growth.

In 2018, the Township had $ 897,697 set aside for various purposes. This represents a decrease of $96,059 since 2014.

As a municipal best practice, municipalities develop and adopt policies for its reserves and reserve funds with the purpose of establishing the framework and outlining the requirements for establishing reserve funds, authorizations required for the use of reserve funds, and for reporting requirements to Council. Based on information shared with PMC during the review, the Township does not have a formal policy pertaining to its reserves and reserve funds.





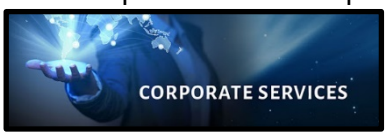
12.8 Corporate Services Review

Financial Overview

The Township spent $ 576,076 on corporate services in 2018, representing a decrease of 0.40% from 2017. The 2018 decrease can partially be attributed to a decrease in contracted services. Salaries and benefits which usually makes up the largest single expenditure item, amounted to 55.8% of total expenditures which is typically consistent with the provision of corporate services.

Comparative Analysis

Below is a comparative analysis for corporate services for the Township and the municipal peer group. The Township's corporate services net operating costs ranks 5th out of 6 communities in the comparative peer group. Given this, it appears that the cost of corporate services is much lower than the majority of the comparators. Consideration should be given to examining the costs to ensure they are reflective of the services provided and reflective of the required capacity.



As stated earlier in this section, salaries and benefits are typically the largest expenditure item for corporate services and the Township ranks 3rd when examining salary and benefits costs. Within the six (6) communities, including Dubreuilville, three (3) show salaries and benefits all below 50%.

Corporate Services

Services Delivered

- ✓ Governance (Mayor and Council)
- ✓ The Office of the Clerk that oversees all Council meetings, preparation of meeting agendas and minutes and all other legislative requirements as defined by the Municipal Act and other pertinent legislation
- ✓ The Office of the Treasurer which includes but is not exclusive to budgeting, taxation, accounts receivable/payable, payroll, financial reporting and government financial reporting
- ✓ Service to all ratepayers at the front desk of the Township

Mandate

✓ The mandate of Corporate Services is defined by Township policies and Provincial Legislation, most notably the Municipal Act but

Method of Service Delivery

✓ The delivery of Corporate Services is completed using resources within the municipal organization.

Operating Revenues	2014	2015	2016	2017	2018	Five Year Change %
User Fees & Service Charges	133,585	15,262	76,654	52,396	54,186	(59.44%)
Ontario Conditional Grants	6,780	-	25,000	-	-	(100.00%)
Total	**140,365**	**15,262**	**101,654**	**52,396**	**54,186**	**(61.40%)**

Operating Costs	2014	2015	2016	2017	2018	Five Year Change %
Salaries & Benefits	325,905	309,432	309,033	332,227	321,658	(1.30%)
Materials	24,642	29,783	39,060	22,568	24,861	0.89%
Contracted Services	157,506	120,695	174,573	121,846	137,394	(12.77%)
Other	96,679	100,897	127,914	101,772	92,163	(4.67%)
Total	**604,732**	**560,807**	**650,580**	**578,413**	**576,076**	**(4.74%)**

Corporate Services	Dubreuilville	Bruce Mines	Burks Falls	Hornepayne	Smooth Rock Falls	White River
User Fees & Service Charges	133,585	-	2,808	29,922	15,701	-
Operating Costs	576,076	391,650	447,519	669,536	1,361,807	678,779
Net Operating Costs	**442,491**	**391,650**	**444,711**	**639,614**	**1,346,106**	**678,779**
Number of Households	310	268	408	302	467	248
Net Operating Cost per Household	1,427.39	1,461.38	1,089.98	2,117.93	2,882.45	2,737.01
Salary Costs	321,658	189,519	309,620	417,065	568,295	307,570
Salary Cost as a % of Operating Costs	55.8%	48.4%	69.2%	62.3%	41.7%	45.3%

12.9 Protective Services Review

Financial Overview

The cost for protective services (fire, police and building services) have increased from 2014 – 2018 by $54,643. Large increases are noted in fire services where materials and contracted salaries showed the largest increases of 242.39% and 25.12% respectively.

The cost of policing has decreased by 19.30% or $16,818. This decrease is likely due to a new costing formula that was recently introduced by the Province. Council would be aware that the cost of policing is controlled by the Province of Ontario and therefore, municipalities have little to no influence over the costs. Regardless, the annual invoicing should be carefully examined for errors.

The cost of building services has increased by 25.06%. There has been a corresponding increase in revenues of 20.86% over the same time period which has assisted in offsetting some of the cost increases.

Comparative Analysis

It is difficult to provide comment on a comparative analysis of protective services. The nature of these services is usually based on the annual circumstances of each community. For example, a higher volume of calls for either fire or police can typically directly influence the annual cost. In the case of policing, changed legislative circumstances can also influence the annual cost.

It is obvious that the costs for Dubreuilville are not out of line with the comparative communities. In fact, the police costing finds that Dubreuilville is much better off than the other communities.

Protective Services

Services Delivered

- ✓ Services Delivered
- ✓ Police services
- ✓ Fire services
- ✓ Building Permits and Bylaw Enforcement

Mandate

- ✓ The mandate for Protective Services is incumbent based on Provincial Legislation

Method of Service Delivery

- ✓Police (Via Contract with the OPP)
- ✓Fire; Dubreuilville Volunteer Fire Department
- ✓Building Permits and By-law enforcement (Via Contract with Wawa)

Fire- Operating Revenues	2014	2015	2016	2017	2018	Five Year Change %
User Fees & Service Charges	50	1,522	3,146	876	1,662	3224.00%
Ontario Conditional Grants						
Total Revenues	**50**	**1,522**	**3,146**	**876**	**1,662**	**3224.00%**

Fire Operating Costs	2014	2015	2016	2017	2018	Five Year Change %
Salaries & Benefits	28,102	30,334	31,844	30,207	32,517	15.71%
Materials	8,374	15,231	13,583	10,627	28,672	242.39%
Contracted Services	34,814	33,139	34,750	31,775	43,561	25.12%
Other	6,378	6,904	6,678	7,267	7,880	23.55%
Total Operating Costs	77,668	85,608	86,855	79,876	112,630	45.01%
Net Costs / (Surplus)	**77,618**	**84,086**	**83,709**	**79,000**	**110,968**	**42.97%**

Police- Operating Revenues	2014	2015	2016	2017	2018	Five Year Change %
User Fees & Service Charges	100	-	-	-	-	(100.00%)
Total	100	-	-	-	-	(100.00%)

Police Operating Costs	2014	2015	2016	2017	2018	Five Year Change %
Contracted Services	87,145	96,838	109,908	99,400	103,963	19.30%
Total	87,145	96,838	109,908	99,400	103,963	19.30%
Net Costs / (Surplus)	**87,045**	**96,838**	**109,908**	**99,400**	**103,963**	**19.44%**

Building / Bylaw- Operating Revenues	2014	2015	2016	2017	2018	Five Year Change %
User Fees & Service Charges	7,422	12,170	4,892	6,450	8,970	20.86%
Total	7,422	12,170	4,892	6,450	8,970	20.86%

Building / Bylaw- Operating Costs	2014	2015	2016	2017	2018	Five Year Change %
Contracted Services	11,424	12,825	12,304	10,962	14,287	25.06%
Total	11,424	12,825	12,304	10,962	14,287	25.06%
Net Costs / (Surplus)	**4,002**	**655**	**7,412**	**4,512**	**5,317**	**32.86%**

Probity Municipal Consulting Tel: 705-942-0551 Specializing in
Wawa, ON P0S 1K0 @pmc_probity Northern

Fire Services	Dubreuilville	Bruce Mines	Burks Falls	Hornepayne	Smooth Rock Falls	White River
Operating Costs	112,630	79,157	101,160	71,135	120,355	95,779
Number of Households	310	268	408	302	467	248
Net Operating Cost per Household	**363**	**295**	**248**	**236**	**258**	**386**
Salary Costs	32,517	23,332	61,184	30,015	73,635	19,336
Salary Cost as a % of Operating Costs	**28.87%**	**29.48%**	**60.48%**	**42.19%**	**61.18%**	**20.19%**

Police Services	Dubreuilville	Bruce Minces	Burks Falls	Hornepayne	Smooth Rock Falls	White River
Operating Costs	103,963	107,844	269,951	189,955	283,195	219,609
Police Service Delivery Model	Contract	Contract	Contract	Contract	Contract	Contract
Number of Households	310	268	408	302	467	248
Operating Cost per Household	**335.36**	**402.40**	**661.64**	**628.99**	**606.41**	**885.52**

Building & Bylaw Services	Dubreuilville	Bruce Mines	Burks Falls	Hornepayne	Smooth Rock Falls	White River
Operating Costs	14,287	-	19,553	-	-	-
User Fees & Service Charges	8,970	-	6	-	-	-
Net Operating Costs	**5,317**	-	**19,547**	-	-	-
Number of Households	310	268	408	302	467	248
Net Operating Cost per Household	**17.15**	-	**47.91**	-	-	-
Cost Recovery	**62.78%**	**0.00%**	**1.20%**	**0.00%**	**0.00%**	**0.00%**

12.10 Transportation Services

Financial Overview

Quite often the cost of transportation services can be heavily influenced by weather. Winter storms can require a large increase in the time spent on the roads while summer storms and flooding can cause damage that must be repaired, quite often by the Township's own forces.

In 2018, the Township spent $180,222 for transportation services including summer and winter road maintenance and bridge and culvert maintenance. This represents an increase of $13,905 or 8.36% from the previous year. The Township experienced an increase in wages and benefits, contractual services, and a decrease in materials of 2.31%.

Comparative Analysis

Based on the analysis of transportation services, the Township's operating costs are on the lower end among the peer comparators. When converted to a per household basis, the costs maintain their low levels.

Transportation Services

Associated Services

- ✓ Summer road maintenance
- ✓ Winter road maintenance
- ✓ Equipment and facility maintenance
- ✓ Bridge and culvert maintenance

Mandate

- ✓ These services are legislated through Provincial Legislation

Method of Service Delivery

- ✓ The method of delivery is accomplished through the use of own resources and third-party contractors for larger, more complicated work.

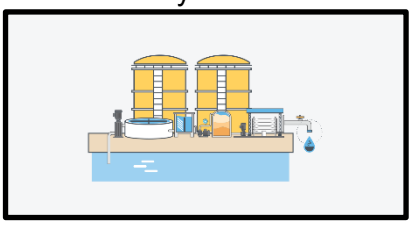
Operating Costs	2014	2015	2016	2017	2018	Five Year Change %
Salaries & Benefits	80,806	74,976	80,446	77,086	90,035	11.42%
Materials	26,525	27,168	18,105	30,038	25,911	(2.31%)
Contracted Services	29,548	23,218	41,789	29,699	33,772	14.30%
Other	29,548	22,818	22,361	29,494	30,504	3.24%
Total	166,427	148,180	163,401	166,317	180,222	8.29%

Description	Dubreuilville	Bruce Mines	Burks Falls	Hornepayne	Smooth Rock Falls	White River
Operating Costs	180,222	198,892	242,208	707,634	706,432	168,193.00
Number of Households	310	268	408	302	467	248
Operating Cost per Household	**581.36**	**742.13**	**593.65**	**2,343.16**	**1,512.70**	**678.20**
Salary Costs	90,035	59,795	59,883	341,121	362,553	79,790
Salary Cost as a % of Operating Costs	**49.96%**	**30.06%**	**24.72%**	**48.21%**	**51.32%**	**47.44%**

12.11 Environmental Services

Financial Overview

For the five years used for the analysis, the Township appears to have achieved full cost recovery in 2015 and 2018 but failed to recover the net costs in 2014, 2016 and 2017. No reason for this is apparent. The inconsistency in the rate of recovery should be reviewed as should the rates being charged.



Comparative Analysis

The Township's cost recovery appears to be consistent with the municipal comparators who provide both water and wastewater services to their respective residents. Both Burk's Falls and Hornepayne recovered over 120% of their costs in 2018. This likely resulted in large amounts being deposited into Reserves for future use. The Township should consider this strategy.

Environmental Services

Services Delivered

- ✓ Water treatment
- ✓ Wastewater treatment and disposal
- ✓ Landfill operations, waste pickup and diversion

Mandate

- ✓ Legislative requirements are included under the Safe Drinking Water Act, the Ontario Water Resources Act, the Planning Act and the Environmental Protection Act.

Method of Service Delivery

- ✓ These services are delivered contractually through the Ontario Clean Water Agency (OCWA)

Water – Operating Revenues	2014	2015	2016	2017	2018	Five Year Change %
User Fees & Service Charges	224,464	233,926	304,523	294,906	302,411	34.73%
Conditional Grants	-	17,307	25,000	36,382	6,384	(63.11%)
Total Revenues	**224,464**	**251,233**	**329,523**	**331,288**	**308,795**	**37.57%**

Water – Operating Costs	2014	2015	2016	2017	2018	Five Year Change %
Wages & Salaries	11,955	14,103	13,128	18,004	17,750	48.47%
Materials	18,853	28,860	22,041	64,576	12,811	-32.05%
Contracted Services	241,401	229,862	198,071	336,605	292,453	21.15%
Total	**272,209**	**272,825**	**233,240**	**419,185**	**323,014**	**18.66%**
Cost Recovery	**82.46%**	**101.70%**	**130.50%**	**70.30%**	**93.60%**	**95.71%**

Wastewater – Operating Revenues	2014	2015	2016	2017	2018	Five Year Change %
User Fees & Service Charges	75,559	69,628	25,970	42,279	58,524	(22.55%)
Total Revenues	**75,559**	**69,628**	**25,970**	**42,279**	**58,524**	**(22.55%)**

Wastewater – Operating Costs	2014	2015	2016	2017	2018	Five Year Change %
Wages & Salaries	4,393	7,014	4,614	4,761	4,001	(8.92%)
Materials	8,727	763	388	4,006	258	(97.04%)
Contracted Services	33,419	39,266	45,434	44,075	39,252	17.45%
Total	**46,539**	**47,043**	**50,436**	**52,752**	**43,511**	**(6.51%)**
Cost Recovery	**162.30%**	**148.00%**	**51.49%**	**80.14%**	**134.50%**	**(17.13%)**

Water & Wastewater Services	Dubreuilville	Bruce Mines	Burks Falls	Hornepayne	Smooth Rock Falls	
Operating Costs	366,525	329,181	453,910	791,470	650,265	
User Fees & Services Charges	360,935	293,662	552,260	998,698	518,296	
Net Operating Costs	5,590	35,519	(98,350)	(207,228)	131,969	
Cost Recovery	**98.47%**	**89.21%**	**121.67%**	**126.18%**	**79.71%**	

12.12 Environmental Services - Solid Waste

Financial Analysis

For the five years used for the analysis, the Township appears to have a consistently good rate of recovery for its solid waste management services achieving on average 82.01%. The operating costs associated with solid waste management services are mostly due to contracted services.

While the cost recovery on solid waste appears to be good, the Township may wish to remember that there are post-closure costs that need to be paid after the closure of a landfill. Thus, provisions should be made to contribute to Reserves for this eventuality.

Comparative Analysis

Based on my analysis of solid waste management services, the Township's operating costs per household are the lowest among the comparator group and the Township had the highest rate of cost recovery in comparison to the other selected municipalities.

Solid Waste Management – Operating Costs	2014	2015	2016	2017	2018	Five Year Change %
Wages & Salaries	22,266	27,682	27,408	31,235	29,093	30.66%
Materials	11,648	12,888	9,697	11,956	10,809	-7.20%
Contractd Services	45,240	46,513	92,967	87,280	122,661	171.13%
Total	**79,154**	**87,083**	**130,072**	**130,471**	**162,563**	**105.38%**
Cost Recovery	**29.72%**	**111.47%**	**99.42%**	**111.59%**	**57.83%**	**82.01%**

Solid Waste Management Services	Dubreuilville	Bruce Mines	Burks Falls	Hornepayne	Smooth Rock Falls	Five Year Change %
Operating Costs	162,563	77,207	155,955	138,360	216,900	
User Fees & Services Charges	94,012	17,954	28,925	1,693	1,899	
Net Operating Costs	68,551	59,253	127,030	136,667	215,001	
Number of Households	**310**	**268**	**408**	**302**	**467**	
Net Operating Cost per Household	**221**	**221**	**311**	**453**	**460**	
Cost Recovery	**57.83%**	**23.25%**	**18.55%**	**1.22%**	**0.88%**	

12.13 Recreational Services

Financial Analysis

In 2018, the Township had net costs of $77,804 in the delivery of its two main recreational services, the operation of its community center and the delivery of recreational programming. This represents an increase of 39% from the previous year but this appears to be the result of an increase in expenditures for salaries, benefits and materials at the community centre. Salaries and benefits for the delivery of the two services is the larger of the two expenditure categories.

Based on my experience, municipalities typically attempt to achieving 25% cost recovery for its recreational facilities. The Township appears to be underperforming in this area. In many cases, municipalities may operate recreational programming at either full cost recovery or close to it. The Township should work to improve the cost recovery in this area.

Comparative Analysis

The net operating cost per household for the operation of the Township's recreational facilities is exceeded only by Smooth Rock Falls but the Township does have a measure of cost recovery. Overall, the Township's operating costs and cost recovery for its recreational facilities appear to be out of line with the others in the comparator group. This is likely due to the lack of operating recreational facilities in those communities.

For recreational programming, the Township's operating cost per household is consistent with the comparator group and in 2018 recovered 29.54% of its costs. The Township's delivery of recreational programming appears to be consistent with the other communities.

Recreational Services

Associated Services

- ✓ Operation of the Johnson Township Community Centre
- ✓ Recreational Programming and Community Events

Mandate

- ✓ There is no legislated requirement to provide these services and thus they are completely discretionary

Method of Service Delivery

- ✓ These services are delivered using own resources

Recreational Facilities – Operating Revenues	2014	2015	2016	2017	2018	Five Year Change %
User Fees & Service Charges	39,467	29,233	22,555	23,805	26,763	(32.19%)
Conditional Grants	-	-	-	-	-	0.00%
Total	**39,467**	**29,233**	**22,555**	**23,805**	**26,763**	**(32.19%)**

Operating Costs	2014	2015	2016	2017	2018	Five Year Change %
Wages & Salaries	51,582	48,471	61,468	65,767	67,177	30.23%
Materials	41,586	27,650	22,475	24,433	53,204	27.94%
Contracted Services	76,851	78,633	79,866	106,268	106,858	39.05%
Total	**170,019**	**154,744**	**163,809**	**196,468**	**227,239**	**33.66%**
Cost Recovery	**23.21%**	**18.89%**	**13.77%**	**12.12%**	**11.78%**	

Recreational Programming – Operating Revenues	2014	2015	2016	2017	2018	Five Year Change %
User Fees & Service Charges	54,034	77,154	87,463	54,874	18,388	(65.97%)
Conditional Grants	83,834	82,714	2,875	28,133	1,471	(98.25%)
Total	**137,868**	**159,868**	**90,338**	**83,007**	**19,859**	**(85.60%)**

Recreational Programming – Operating Costs	2014	2015	2016	2017	2018	Five Year Change %
Wages & Salaries	64,564	102,207	97,436	74,697	63,374	(1.84%)
Materials	15,526	12,762	41,868	5,347	3,847	(75.22%)
Total	**80,090**	**114,969**	**139,304**	**80,044**	**67,221**	**(16.07%)**
Cost Recovery	**172.14%**	**139.05%**	**64.85%**	**103.70%**	**29.54%**	**(82.84%)**

Recreational Facilities	Dubreuilville	Bruce Mines	Burks Falls	Hornepayne	Smooth Rock Falls	White River
Operating Costs	227,239	4,226	114,721	-	405,446	229,595
User Fees & Services Charges	26,763	27,485	33,875	-	59,130	-
Net Operating Costs	200,476	(23,259)	80,846	-	346,316	-
Number of Household	310	268	408	302	467	248
Net Operating Cost per Household	**647**	**(87)**	**198**	**-**	**742**	**-**
Cost Recovery	**11.78%**	**650.38%**	**29.53%**	**0.00%**	**14.58%**	**0.00%**

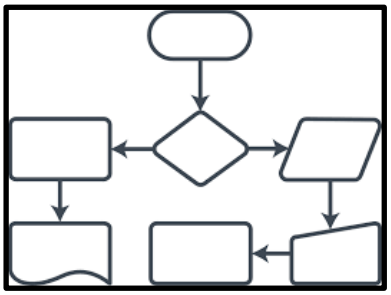
Recreational Programming	Dubreuilville	Bruce Mines	Burks Falls	Hornepayne	Smooth Rock Falls	White River
Operating Costs	67,221	77,061	42,835	342,917	-	52,714
User Fees & Services Charges	19,859	21,350	24,440	321,024	-	-
Net Operating Costs	47,362	55,711	18,395	21,893	-	52,714
Number of Households	310	268	408	302	467	248
Net Operating Cost per Household	**153**	**208**	**45**	**72**	**-**	**213**
Cost Recovery	**29.54%**	**27.71%**	**57.06%**	**93.62%**	**0.00%**	**0.00%**

13. PROCESS MAPPING

During this stage of the work, an analysis of the current procedures and practices[12] was performed. Key processes were mapped out, analyzed and reviewed to ensure compliance. Any potential course of action for any identified risks or inefficiencies has been identified. The processes examined included:

Timesheet Submission	Payroll Processing	Accounts Payable Recording
Accounts Payable Payments	Accounts Payable (Credit Cards)	Accounts Payable (Purchasing)
Arena Ice & Community Centre Rentals (Billings & Collections)	User Fees (Billings & Collections)	Building Permits (Billings & Collections)
Water & Sewer Billing (Billings & Collections)	Property Taxation (Billings & Collections)	Water, Sewer & Property Taxation Online (Billings & Collections)
Grants (Billings & Collections)	End of Day Cash Reconciliation (Billings & Collections)	Accounts Receivable (Invoicing)

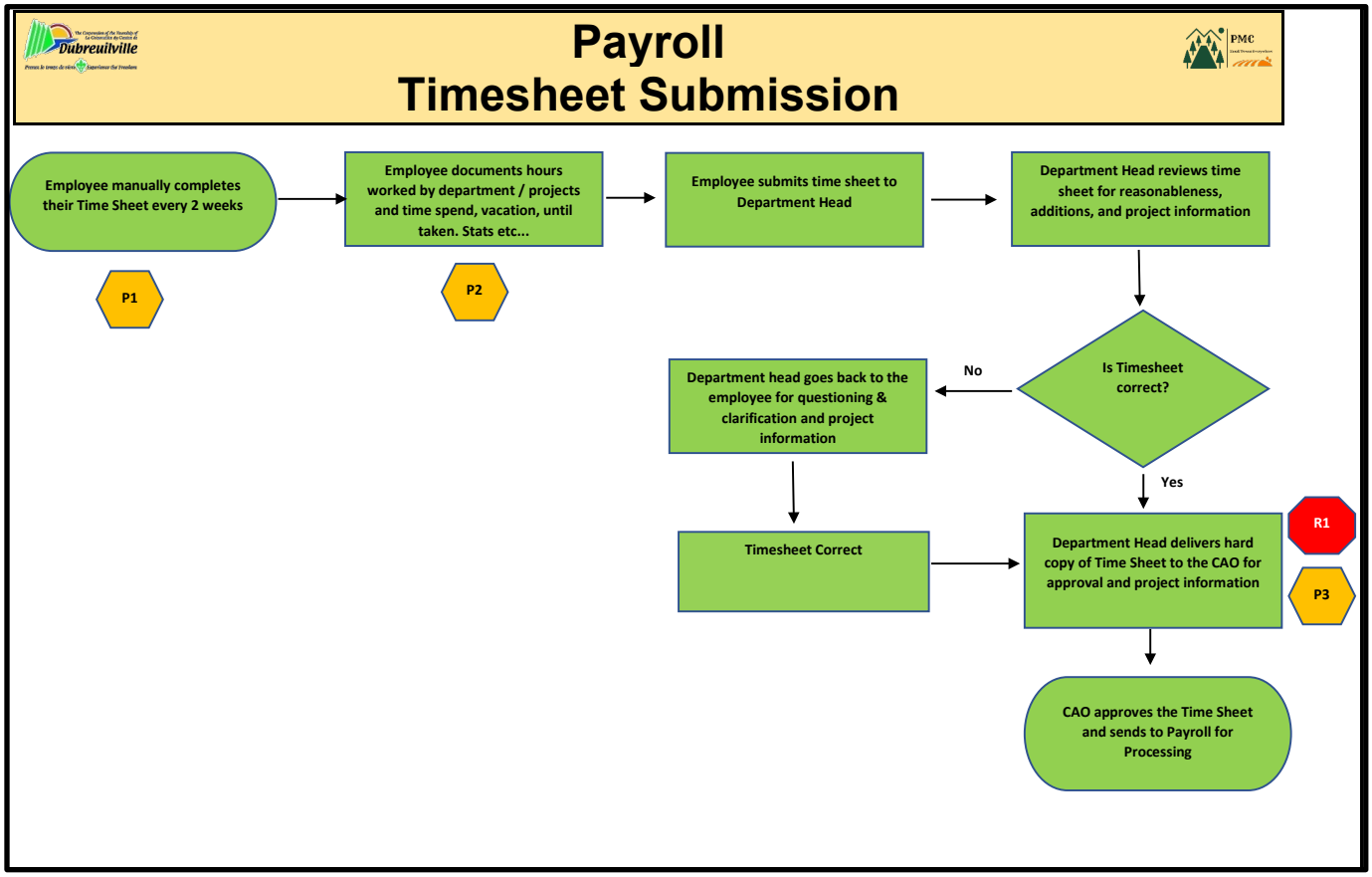
Process Mapping is the technique of using flowcharts to illustrate the flow of a process, usually proceeding from the most macro perspective to the level of detail required to identify opportunities for improvement. Process mapping focuses on the work rather than on job titles or hierarchy.



The purpose of process mapping is for organizations to improve efficiency. Process maps provide insight into a process, help develop ideas for process improvement, increase communication and provide process documentation. Process mapping will identify bottlenecks, repetition and delays.

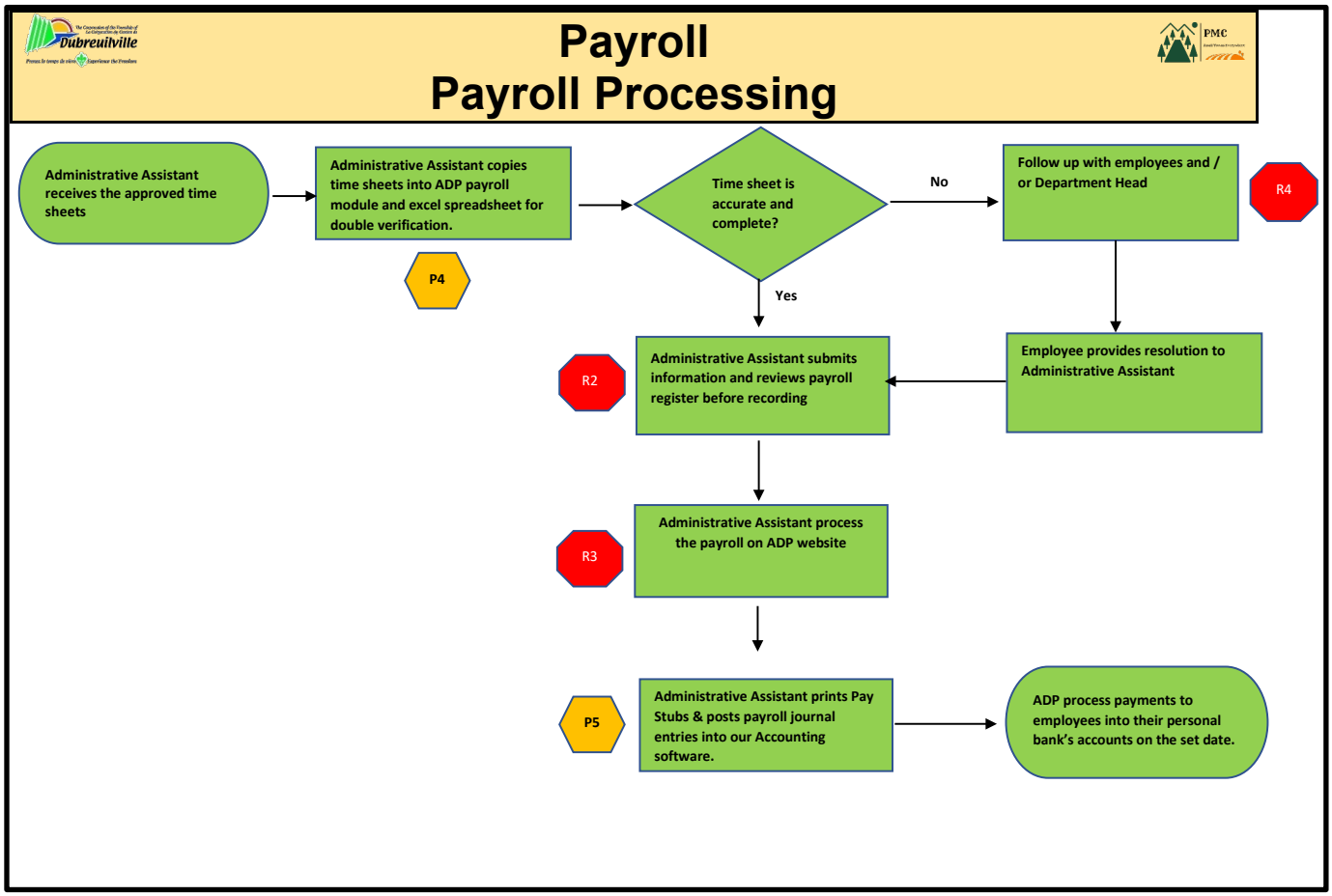
For the purpose of this study, simple process mapping was used in an attempt to identify specific areas of weakness in selected processes within the Township Treasury. By undertaking this process, several areas of exposure were identified that allowed suggested improvements. These improvements will lead to a more efficient process.

[12] Within the Treasury area


Payroll
Timesheet Submission
Employee manually completes their Time Sheet every 2 weeks
P1
Employee documents hours worked by department / projects and time spend, vacation, until taken. Stats etc...
P2
Employee submits time sheet to Department Head
Department Head reviews time sheet for reasonableness, additions, and project information
Is Timesheet correct?
No
Department head goes back to the employee for questioning & clarification and project information
Timesheet Correct
Yes
Department Head delivers hard copy of Time Sheet to the CAO for approval and project information
R1
P3
CAO approves the Time Sheet and sends to Payroll for Processing

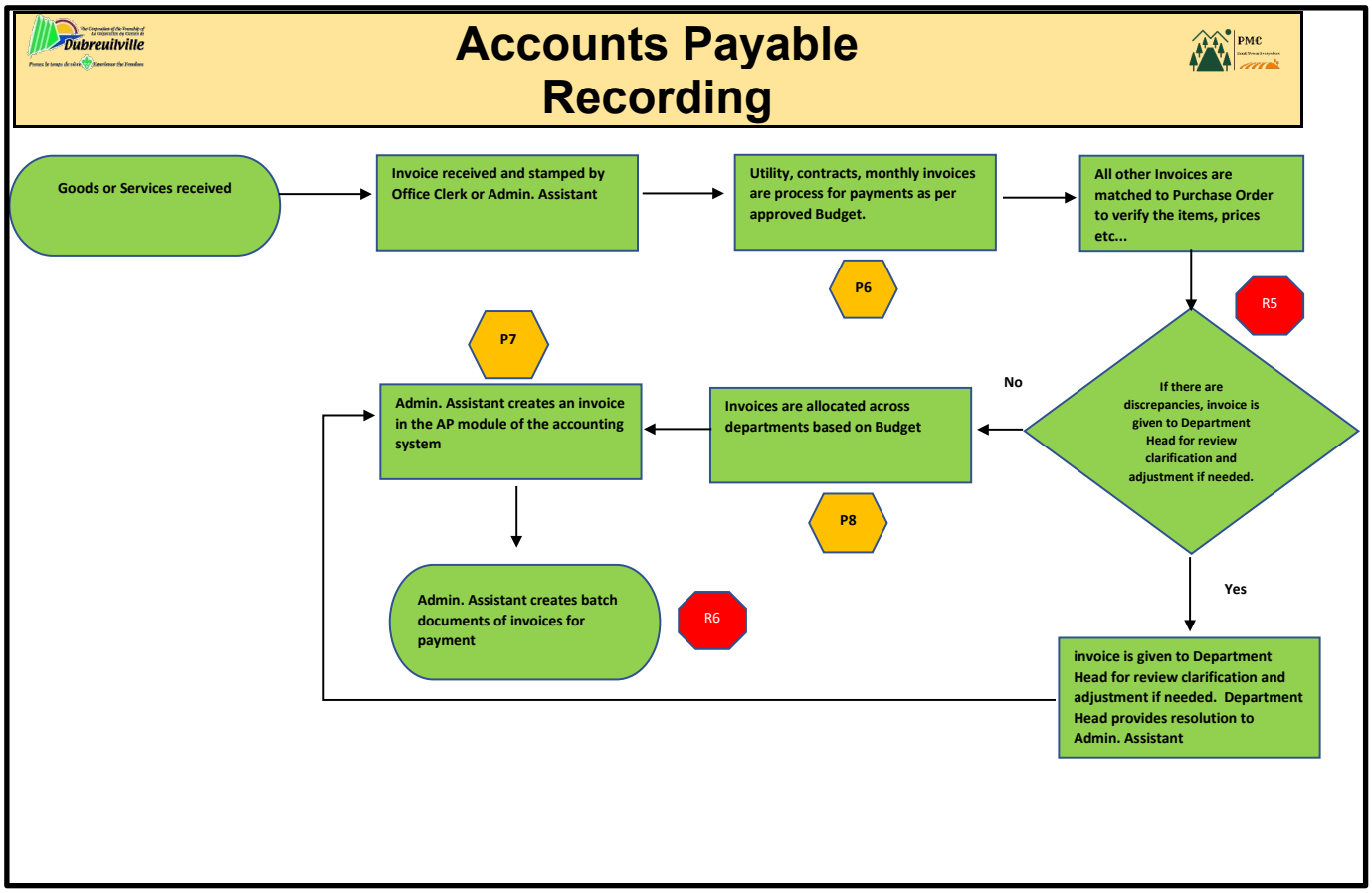
Payroll
Timesheet Submission
Risks & Potential Improvements

Note (R=Risk & P=Process)	Process	Description	Suggested Correction
P1	**Payroll** **Timesheet Submission**	Timesheets are prepared manually which can result in timesheets being inaccurate (e.g. all hours not adding to 70 hours every pay period) or incomplete (e.g. description of the tasks and projects completed not being recorded).	Have staff complete timesheets electronically, restricting submission until all errors or discrepancies have been addressed.
P2	**Payroll** **Timesheet Submission**	Staff, specifically in the Public Works Department, are not always aware that a separate general ledger code has been created in the payroll module.	Distribute a listing of open general ledger codes to staff every month, specifically in the Public Works Department.
P3	**Payroll** **Timesheet Submission**	Employees & Department Heads need to bring hard copies of timesheets to Department Heads or the Township office. The time taken to deliver the timesheets can be spent on other value-added activities	Set up a shared folder on the Township's network that restricts access to only the Department Heads. At the end of the pay period, the Department Head can scan and save the time sheets in the shared folder. This will also indicate their review and approval. The Treasurer can then retrieve the time sheets from this folder and save them electronically.
R1	**Payroll** **Timesheet Submission**	Time sheets are submitted to the CAO without approval for processing bypassing the Treasurer. The risk is the potential for employees being paid for hours not worked or other errors.	Only process timesheets to the CAO that contain have been approved by the Treasurer. Consideration could be given to the Treasurer having final approval.


Payroll
Payroll Processing
Administrative Assistant receives the approved time sheets
Administrative Assistant copies time sheets into ADP payroll module and excel spreadsheet for double verification.
P4
Time sheet is accurate and complete?
No
Follow up with employees and / or Department Head
R4
Yes
Employee provides resolution to Administrative Assistant
R2
Administrative Assistant submits information and reviews payroll register before recording
R3
Administrative Assistant process the payroll on ADP website
P5
Administrative Assistant prints Pay Stubs & posts payroll journal entries into our Accounting software.
ADP process payments to employees into their personal bank's accounts on the set date.

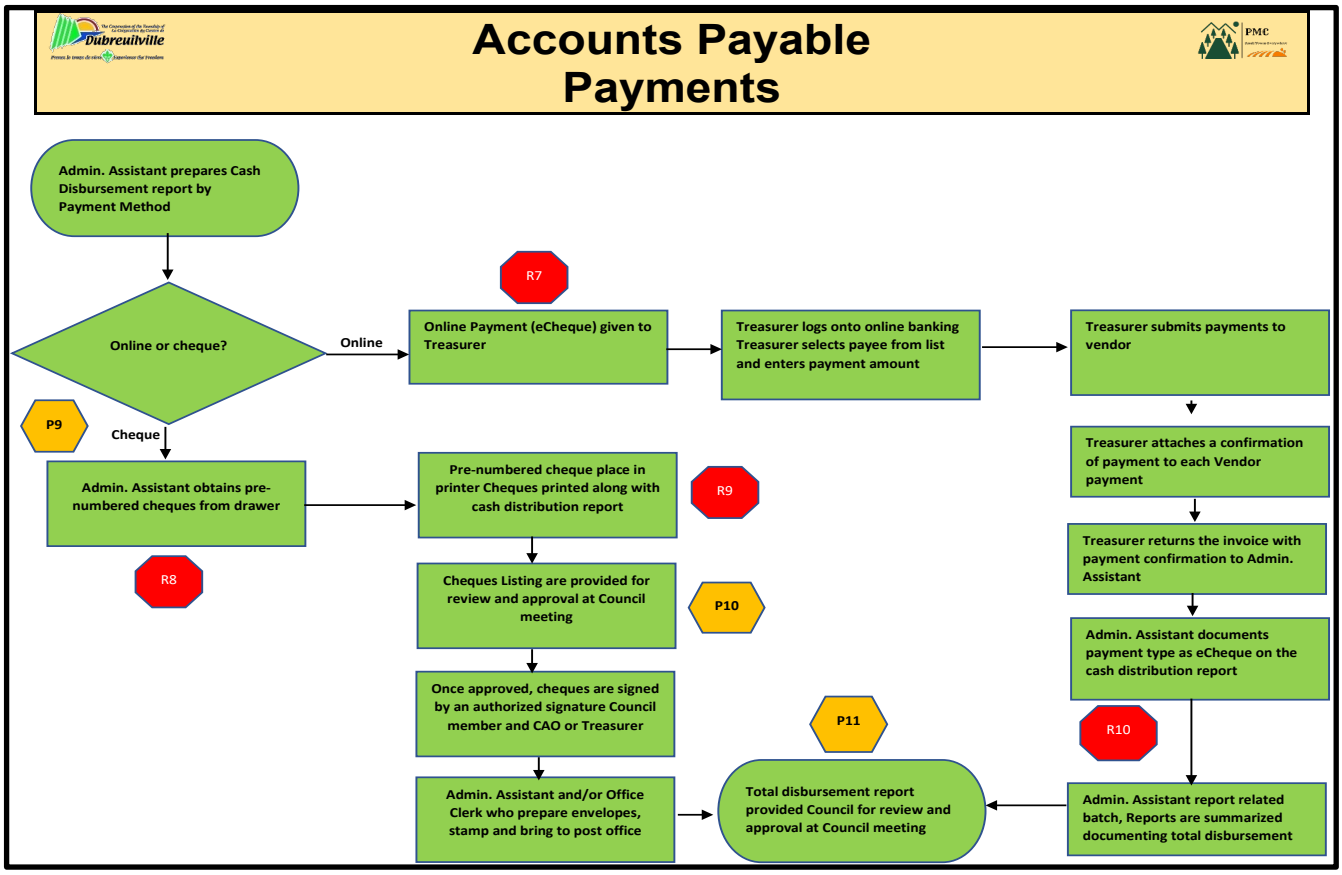
Payroll
Payroll Processing
Risks & Potential Improvements

Note (R=Risk & P=Process)	Process	Description	Suggested Correction
P4	**Payroll** Payroll Processing	Duplication of data entry of employee time sheet submission into payroll module sheet.	Have employees' complete timesheets electronically, submitting those to the Department Head for approval. Department Heads send time sheets to Treasurer indicating that they have been approved
P5	**Payroll** **Payroll Processing**	Printing and handling of paper uses valuable that could be spent on other matters	Consider distributing any payroll information by email to employees.
R2	**Payroll** **Payroll Processing**	Administrative Assistant is the only staff member involved in the payroll process. If there are errors in the payroll entry, they may not be identified until a second individual reviews the payment (cheque preparation).	Have the payroll module reviewed and approved by the Treasurer before the cheques are prepared for the pay period.
R3	**Payroll** **Payroll Processing**	When there is a change in wage rate for an employee, there is no independent review of the changes to ensure that the approved changes have been accurately entered into the payroll system. Without independent verification, there is a risk that changes could be entered incorrectly.	Whenever employee pay rate information is changed, the Treasurer should verify a sample of employees' payroll records to ensure that changes have been entered correctly. Corresponding approval documentation should be provided.
R4	**Payroll** **Payroll Processing**	Following up with employees on inaccurate information creates a risk that incorrect information could be used.	Any follow-up should be done with the responsible Department Head and not an employee


Accounts Payable Recording
Goods or Services received
Invoice received and stamped by Office Clerk or Admin. Assistant
Utility, contracts, monthly invoices are process for payments as per approved Budget.
All other Invoices are matched to Purchase Order to verify the items, prices etc...
P6
R5
P7
No
Admin. Assistant creates an invoice in the AP module of the accounting system
Invoices are allocated across departments based on Budget
If there are discrepancies, invoice is given to Department Head for review clarification and adjustment if needed.
P8
Yes
Admin. Assistant creates batch documents of invoices for payment
R6
invoice is given to Department Head for review clarification and adjustment if needed. Department Head provides resolution to Admin. Assistant

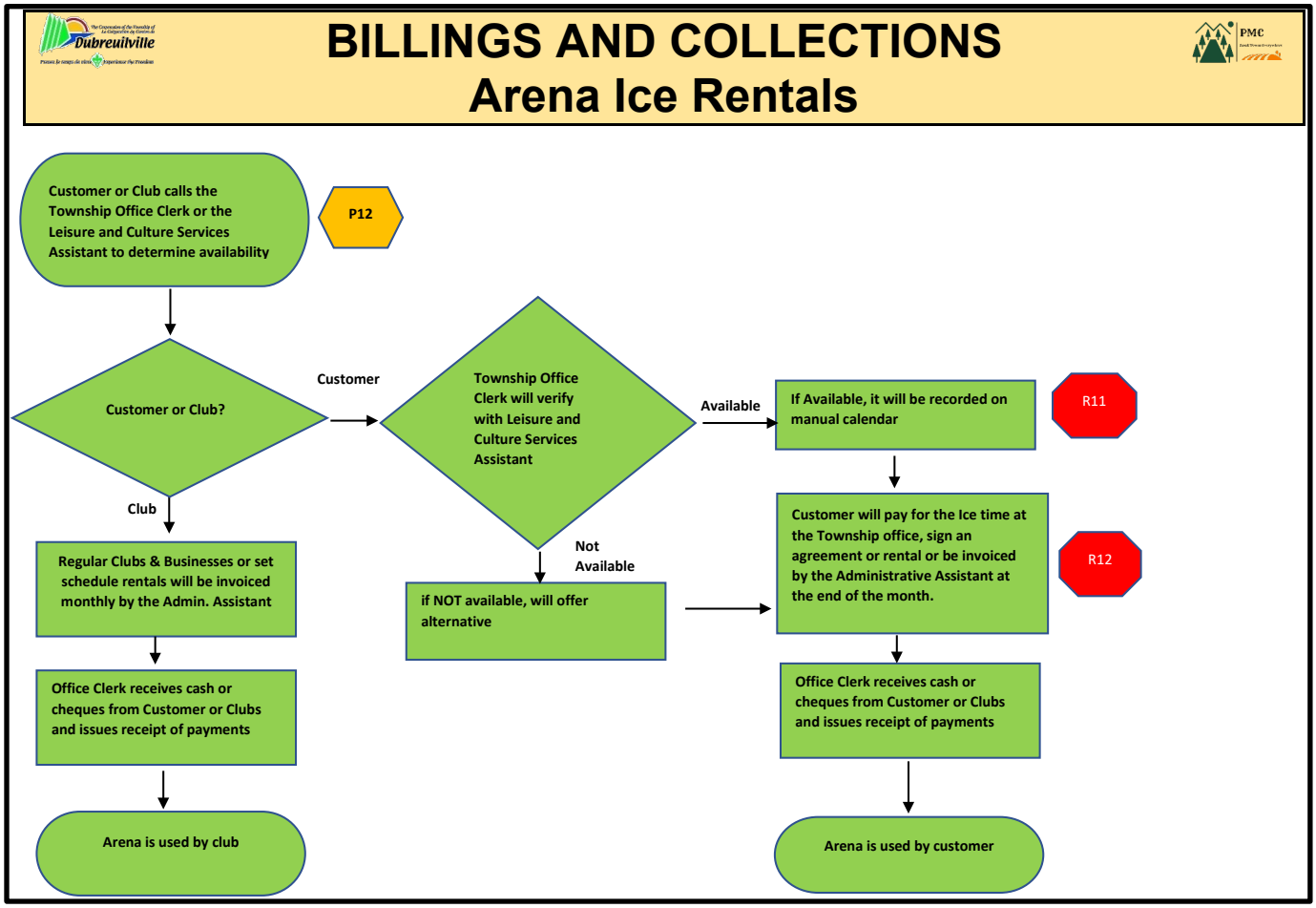
Accounts Payable Recording Risks & Potential Improvements

Note (R=Risk & P=Process)	Process	Description	Suggested Correction
P6	**Accounts Payable Recording**	It is not clear on how any invoice is coded for input into the general ledger / accounts payable system. This could lead to inconsistencies in these entries resulting in errors	Correct the process to ensure that it is clear on how invoices are coded. Contracts and utilities could be listed on an excel spreadsheeted for easy access.
P7	**Accounts Payable Recording**	It is not clear how HST is handled. This could lead to incorrect reporting to CRA and extra costs	Correct the process to ensure that is clear on how HST is handled
P8	**Accounts Payable Recording**	Invoices should eb allocated based on the coding and not based on budget. Such a process could result in incorrect financial results	Ensure that the process includes proper coding for all invoices.
R5	**Accounts Payable Recording**	It appears that invoices are not provided to Department Heads unless a discrepancy is noticed. This creates extra work for the Administrative Assistant and could create misallocations in the budget.	All invoices (except monthly contracts and utilities) should be sent to the Department Head for approval even if a purchase order was issued.
R6	**Accounts Payable Recording**	Allowing one employee to handle the AP process without approvals on Control Reports; before posting or before payments can lead to detrimental effects to cash and more serious behaviours	Ensure that the Treasurer is approving all control report prior to posting.


Accounts Payable Payments
Admin. Assistant prepares Cash Disbursement report by Payment Method
Online or cheque?
Online
Cheque
P9
R7
Online Payment (eCheque) given to Treasurer
Treasurer logs onto online banking Treasurer selects payee from list and enters payment amount
Treasurer submits payments to vendor
Treasurer attaches a confirmation of payment to each Vendor payment
Treasurer returns the invoice with payment confirmation to Admin. Assistant
Admin. Assistant documents payment type as eCheque on the cash distribution report
R10
Admin. Assistant report related batch, Reports are summarized documenting total disbursement
Admin. Assistant obtains pre-numbered cheques from drawer
R8
Pre-numbered cheque place in printer Cheques printed along with cash distribution report
R9
Cheques Listing are provided for review and approval at Council meeting
P10
Once approved, cheques are signed by an authorized signature Council member and CAO or Treasurer
Admin. Assistant and/or Office Clerk who prepare envelopes, stamp and bring to post office
P11
Total disbursement report provided Council for review and approval at Council meeting

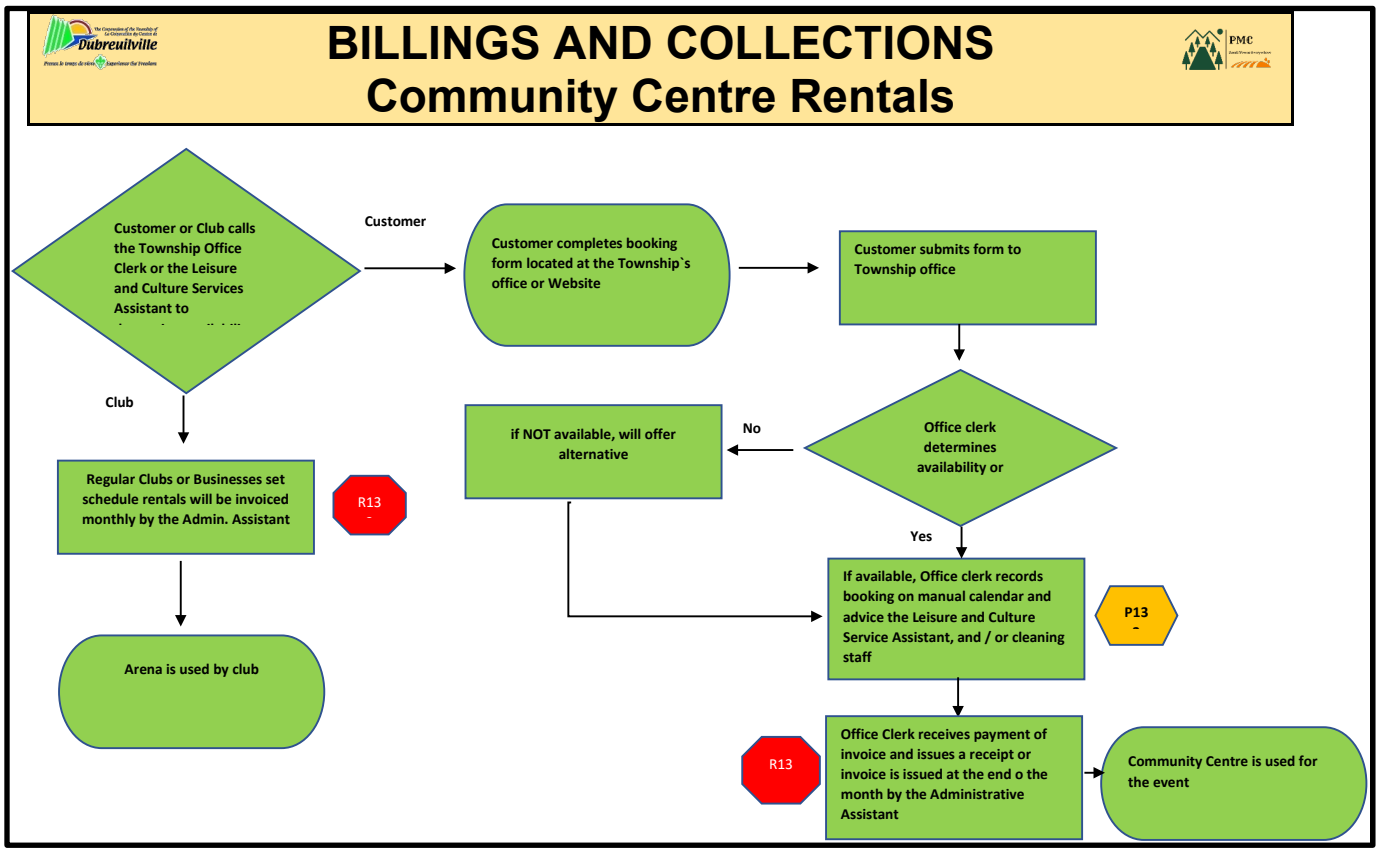
Accounts Payable Payments Risks & Potential Improvements

Note (R=Risk & P=Process)	Process	Description	Suggested Correction
P9	**Accounts Payable Payments**	The majority of transactions are paid by cheque. This results in additional efforts and time required to process a payment.	Consider the use of Electronic Fund Transfers (EFTs) with integration into the accounting system. The potential process is as follows: • Admin. Assistant runs EFT process in accounting system • Admin. Assistant prints EFT batch report and attaches invoices which are provided to the Treasurer for review • Admin. Assistant uploads EFT file to the bank (payment does not process at this time) • Treasurer receives notification that an EFT has been updated. Treasure reviews the EFT with the provided supporting documentation and approves the EFT payment. • EFT confirmation is provided to the Admin. Assistant to save and file with the payment batch information.
P10	**Accounts Payable Payments**	Council approval of the budget should negate any required approval at a Council Meeting. Many communities have forgone this "older" practice thus using the time of Council and staff more efficiently.	Stop the practice
P11	**Accounts Payable Payments**	Introducing a second repot to be provided to Council increases the inefficiency of the process for both Council and staff	Stop the practice
R7	**Accounts Payable Payments**	Allowing access to pre-numbered cheques without a control is not good practice. Missing cheques brings speculation and concern.	A simple ledger for pre-numbered cheques should be kept and reviewed and approved by the Treasurer regularly.
R8	**Accounts Payable Payments**	The Cash Control Report is now reviewed and approved by the Treasurer. This could result in payments that are incorrect or inappropriate	Cash Control Report should be reviewed and approved by the Treasurer
R9	**Accounts Payable Payments**	The roles of the Treasurer and Administrative Assistant should be reversed. Currently there is no apparent check on the work of the Treasurer	Switch roles for Treasurer and administrative Assistant
R10	**Accounts Payable Payments**	Control, Reports are not being reviewed and approved.	Ensure all control reports are reviewed and approved by the Treasurer


BILLINGS AND COLLECTIONS
Arena Ice Rentals
Customer or Club calls the Township Office Clerk or the Leisure and Culture Services Assistant to determine availability
P12
Customer or Club?
Customer
Club
Township Office Clerk will verify with Leisure and Culture Services Assistant
Available
Not Available
If Available, it will be recorded on manual calendar
R11
Regular Clubs & Businesses or set schedule rentals will be invoiced monthly by the Admin. Assistant
if NOT available, will offer alternative
Customer will pay for the Ice time at the Township office, sign an agreement or rental or be invoiced by the Administrative Assistant at the end of the month.
R12
Office Clerk receives cash or cheques from Customer or Clubs and issues receipt of payments
Office Clerk receives cash or cheques from Customer or Clubs and issues receipt of payments
Arena is used by club
Arena is used by customer

BILLINGS AND COLLECTIONS
Arena Ice Rentals
Risk and Potential Improvements

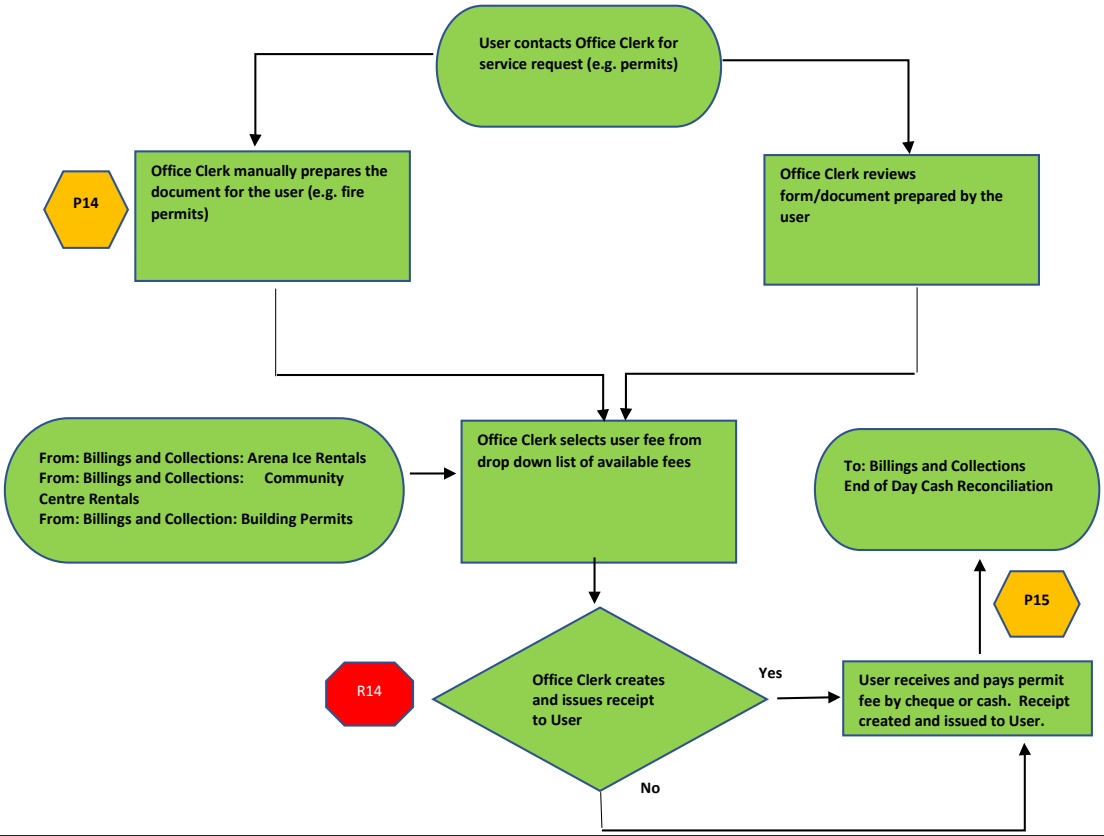
Note (R=Risk & P=Process)	Process	Description	Suggested Correction
P12	**Billings and Collections Arena Ice Rentals**	Requiring staff to handle all inquiries by telephone can cause work interruptions when other methods might be available	Alter the Township website to carry the required information. If this is not possible, then user email may also be more efficient.
R11	**Billings and Collections Arena Ice Rentals**	Bookings tracked on manual scheduling board maintained by the Arena Manager. The finance department cannot record outstanding accounts receivable and monitor collections for this billing stream. Since the Finance department cannot monitor the collection status of the rental, there is an increased financial risk that a receivable becomes uncollectable.	Create procedure that requires: • The Arena Manager to submit a list of bookings made during the week or month to the Admin Assistant; and • The Admin. Assistant to reconcile payments made to bookings, following up on any unpaid balances in accordance with the Township's collection process.
R12	**Billings and Collections Arena Ice Rentals**	Not requiring all users of the arena to sign rental agreements may expose the Township to an elevated liability risk.	Develop and require all users of the arena to read a sign arena rental agreement. Such agreements should clearly state the rules of use, safe practices and acknowledgment the risk in using the arena ice.


BILLINGS AND COLLECTIONS
Community Centre Rentals
Customer or Club calls the Township Office Clerk or the Leisure and Culture Services Assistant to
Customer
Customer completes booking form located at the Township`s office or Website
Customer submits form to Township office
Office clerk determines availability or
No
if NOT available, will offer alternative
Yes
If available, Office clerk records booking on manual calendar and advice the Leisure and Culture Service Assistant, and / or cleaning staff
P13
Office Clerk receives payment of invoice and issues a receipt or invoice is issued at the end o the month by the Administrative Assistant
R13
Community Centre is used for the event
Club
Regular Clubs or Businesses set schedule rentals will be invoiced monthly by the Admin. Assistant
R13
Arena is used by club

BILLINGS AND COLLECTIONS
Community Centre Rentals
Risk and Potential Improvements

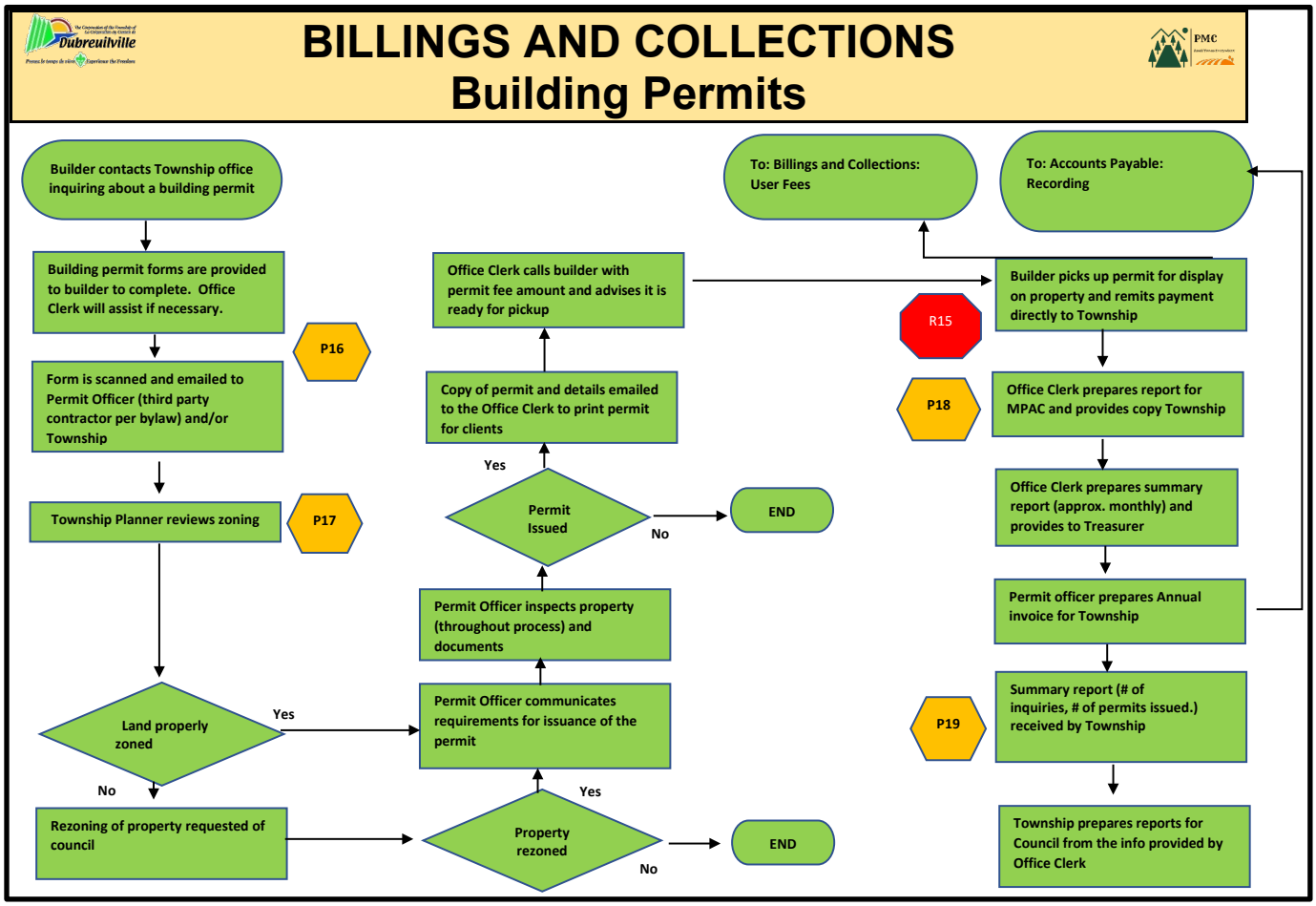
Note (R=Risk & P=Process)	Process	Description	Suggested Correction
P13	**Billings and Collections Community Centre Rentals**	Rentals are tracked on a manual calendar kept at the Community Centre. Since the Township office does not have live access to this calendar, staff are unable to book the Centre without the Community Centre Manager. This results in a delay in bookings and additional time for communication and coordination with the Community Centre Manager.	Have a shared calendar that can be accessed online. All bookings should be recorded in this online, live calendar. This will allow staff at the Township office to accept bookings and also assist with reconciling revenue collected with the use of the Centre.
R13	**Billings and Collections Community Centre Rentals**	No formal policy and procedure exist with respect to the collection of customer deposits before renting the Community Centre, increasing the risk that deposits are not collected before an event is hosted at the centre.	Create procedure that: • Specifies how much of the deposit is to be paid • The deposit be paid at reception (Township office) • Reception sends receipt to Admin. Assistant to record the transaction. Consideration should also be given to increasing the security deposit. The current value of $75 is not sufficient to cover cost if significant damage were to occur at the facility.

BILLINGS AND COLLECTIONS
User Fees



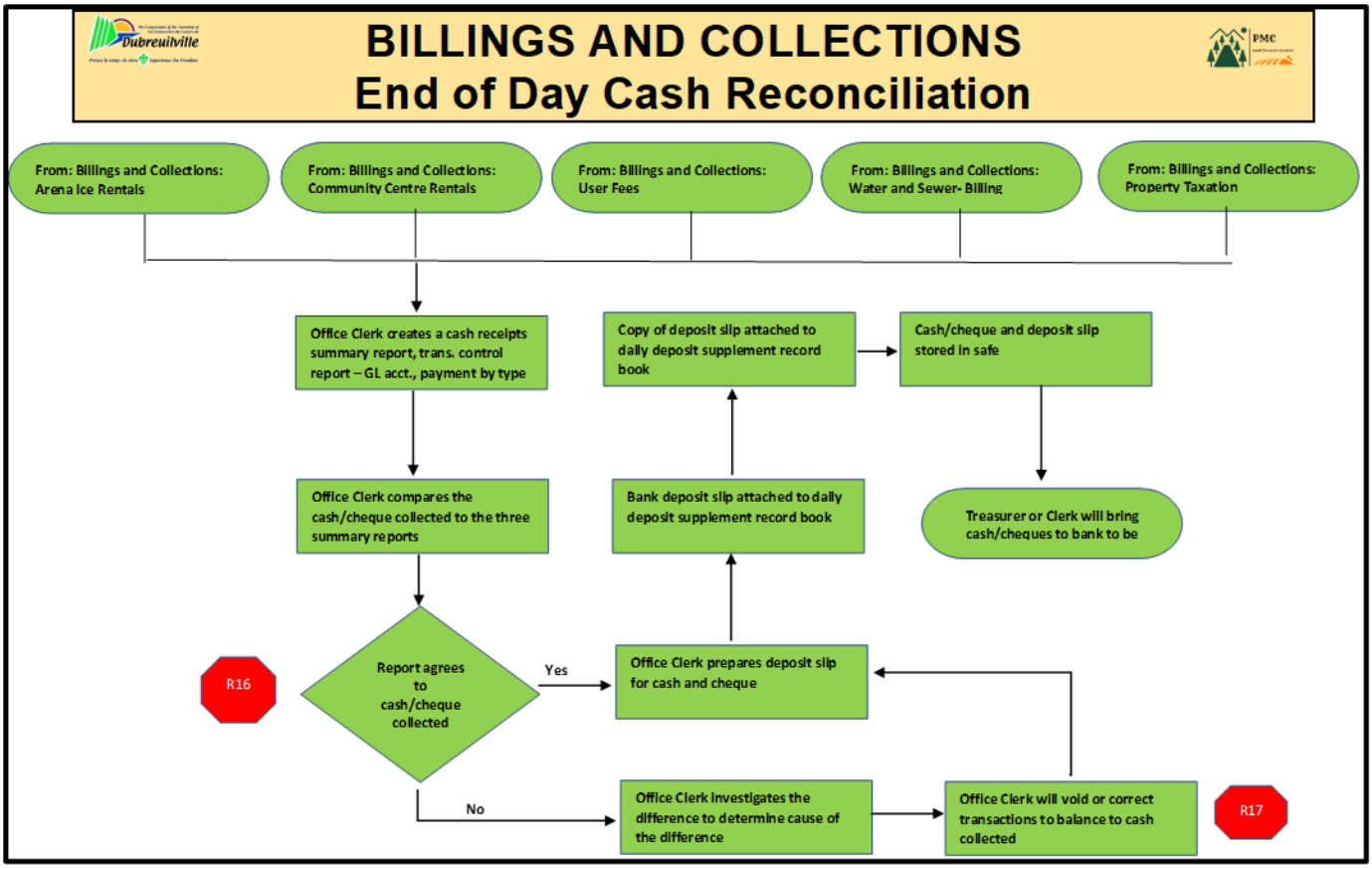
BILLINGS AND COLLECTIONS
User Fees
Risk and Potential Improvements

Note (R=Risk & P=Process)	Process	Description	Suggested Correction
P14	**Billings and Collections User Fees**	A number of user fees require the completion of a standardized form (e.g. fire permit, registrations, etc.). These forms are completed manually and provided to the user which can sometimes takes considerable time.	Develop standard electronic templates (e.g. word, fillable PDFs, etc.) that the Office Clerk can complete and provide to the user. In addition, frequently requested forms should be made available on the Township's website for the user to complete before attending the Township office, reducing the amount of time spent by the Office Clerk on this process.
P15	**Billings and Collections User Fees**	Currently, all user fees need to be paid in person at the Township officer by cash or cheque. Due to the time required to attend the Township office, users may opt to not pay the required fees if the penalty for not doing so is minor.	In the longer term, allow user fees to be paid and accepted online through the Township's website. This can be integrated with the online forms noted above. Easier access to methods of payment will encourage users to pay the required fees.
R14	**Billings and Collections User Fees**	A receipt may not always create and issued if a user does not request a receipt. There is a risk that a permit (e.g. fire permit) is manually completed, issued to the user and fee collected but never entered into the accounting system, providing the opportunity to misappropriation of funds.	Ensure a receipt is issued for all user fees. Create signage at the reception desk that informs users to ask for and receive a receipt for all purchases. In the longer term, do no accept cash payments. All payments for user fees should be paid by cheque or debit/credit.


BILLINGS AND COLLECTIONS
Building Permits
Builder contacts Township office inquiring about a building permit
Building permit forms are provided to builder to complete. Office Clerk will assist if necessary.
P16
Form is scanned and emailed to Permit Officer (third party contractor per bylaw) and/or Township
Township Planner reviews zoning
P17
Land properly zoned
Yes
No
Rezoning of property requested of council
Permit Officer communicates requirements for issuance of the permit
Permit Officer inspects property (throughout process) and documents
Permit Issued
Yes
No
END
Copy of permit and details emailed to the Office Clerk to print permit for clients
Office Clerk calls builder with permit fee amount and advises it is ready for pickup
Property rezoned
Yes
No
END
To: Billings and Collections: User Fees
To: Accounts Payable: Recording
Builder picks up permit for display on property and remits payment directly to Township
R15
Office Clerk prepares report for MPAC and provides copy Township
P18
Office Clerk prepares summary report (approx. monthly) and provides to Treasurer
Permit officer prepares Annual invoice for Township
Summary report (# of inquiries, # of permits issued.) received by Township
P19
Township prepares reports for Council from the info provided by Office Clerk

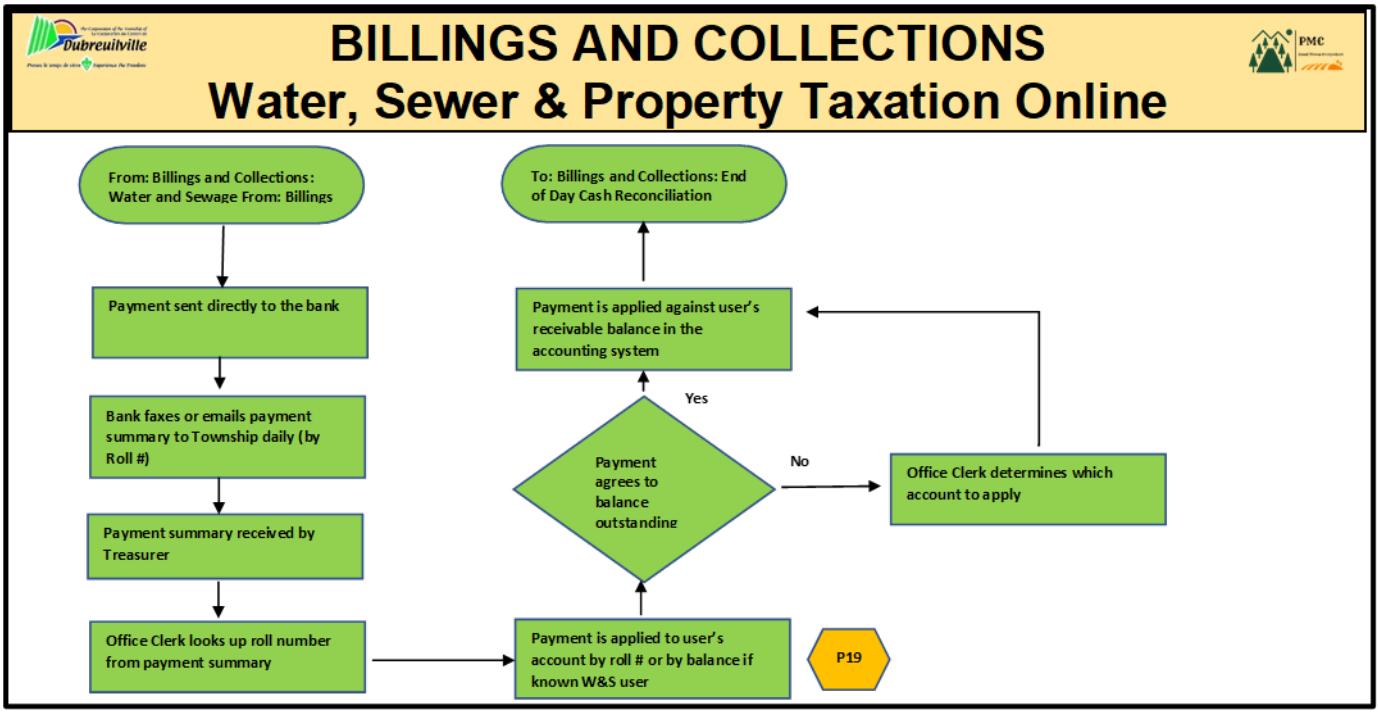
BILLINGS AND COLLECTIONS
Building Permits
Risk and Potential Improvements

Note (R=Risk & P=Process)	Process	Description	Suggested Correction
P16	**Billings and Collections Building Permits**	The building permit application require the completion of a standardized form. This form is completed manually and provided to the user which can sometimes takes considerable time.	Develop a standard electronic template (e.g. word, fillable PDFs, etc.) that the Office Clerk can complete and provide to the applicant. The application should also be available on the Township website saving time for the staff
P17	**Billings and Collections Building Permits**	Engaging the Land Use Planner for such a simple task is costly.	Train the CAO / Clerk or another office staff member to understand the zoning bylaw for the purposes of providing zoning information for all building permits.
P18	**Billings and Collections Building Permits**	Real time information is not available to the Township regarding building permits. Information is only received in batches from the outsourced contractor at irregular intervals. Staff at the Township are not able to provide up to date information to council as a result of the current system in place.	Work with the contractor to setup a shared secured collaboration workspace (website). The contractor should upload real time information of inquiries and status of permits issued and outstanding. Information should include the type of permit requested, the purpose of the permit, the address of the property and the name of the individual who requested this information.
R15	**Billings and Collections Building Permits**	In the absence of a policy or procedure requiring that an invoice be produced, there is the risk of missing transactions or misappropriation of funds.	Develop a policy or procedure that requires an invoice be produced with each permit prior to issuance.


BILLINGS AND COLLECTIONS
End of Day Cash Reconciliation
From: Billings and Collections: Arena Ice Rentals
From: Billings and Collections: Community Centre Rentals
From: Billings and Collections: User Fees
From: Billings and Collections: Water and Sewer- Billing
From: Billings and Collections: Property Taxation
Office Clerk creates a cash receipts summary report, trans. control report – GL acct., payment by type
Copy of deposit slip attached to daily deposit supplement record book
Cash/cheque and deposit slip stored in safe
Office Clerk compares the cash/cheque collected to the three summary reports
Bank deposit slip attached to daily deposit supplement record book
Treasurer or Clerk will bring cash/cheques to bank to be
R16
Report agrees to cash/cheque collected
Yes
Office Clerk prepares deposit slip for cash and cheque
No
Office Clerk investigates the difference to determine cause of the difference
Office Clerk will void or correct transactions to balance to cash collected
R17

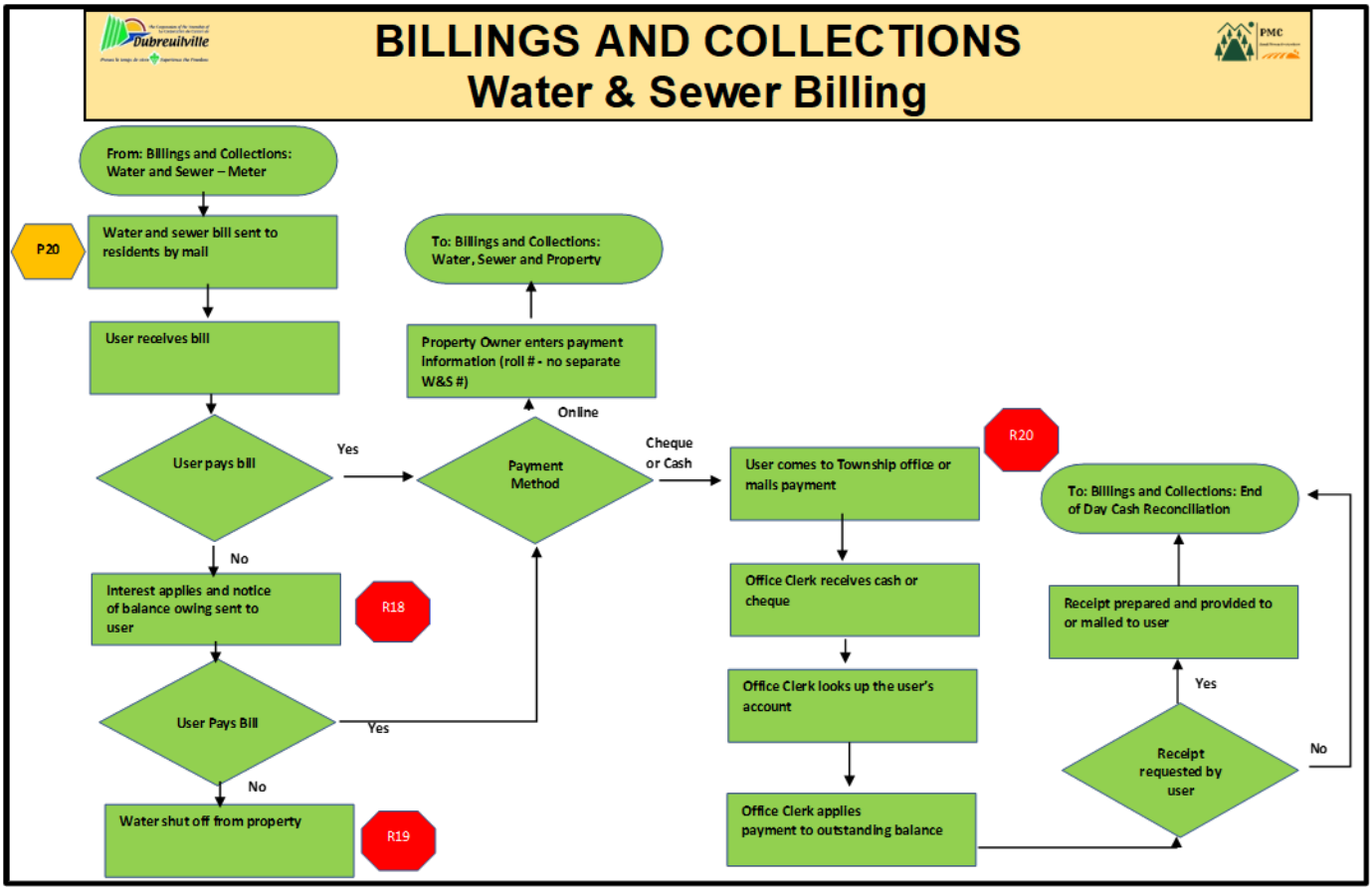
BILLINGS AND COLLECTIONS
End of Day Cash Reconciliation
Risk and Potential Improvements

R16	**Billings and Collections End of Day Cash Reconciliation**	An element of effective internal controls is the proper segregation of duties. The basic premise of segregating duties is to prevent situations where an employee has the ability to perpetrate an error or irregularity and to conceal it as well. Proper segregation of duties provides for a system of checks and balances such that the functions by one employee are subject to review through the performance of the interrelated functions of another employee. In the course of our examination, we noted several situations involving conflicting duties, such as: • The individuals responsible for maintaining the accounts receivable records also are responsible for handling, processing and recording of cash receipts and preparing bank deposit slips. • The accounting management individual who is actively involved in all accounting operations including monthly bank reconciliations has the ability to issue checks. • Accounting personnel initiate transactions and also perform related data entry on the computer. Each of the above situations could result in an intentional or unintentional error or irregularity going undetected.	While the size of the Township's accounting staff prohibits complete adherence to this concept, the following practices could be implemented to improve existing internal control without impairing efficiency: • Mail should be opened by employee not responsible for accounting records. Cash receipts could be recorded and the deposit prepared by this person. • Management should review supporting documents for normal recurring disbursements (not usually reviewed) on a spot-check basis. Non-routine testing would aid in ensuring compliance with Township policy for all disbursements. • Journal entries should be approved by an employee other than the one who prepared the entry.
R17	**Billings and Collections End of Day Cash Reconciliation**	There does not appear to be any approval of control reports in this process. Approving data entry work is key to ensuring accuracy and avoiding fraud.	Ensure that the approval of control reports is part of the process.


BILLINGS AND COLLECTIONS
Water, Sewer & Property Taxation Online
From: Billings and Collections: Water and Sewage From: Billings
Payment sent directly to the bank
Bank faxes or emails payment summary to Township daily (by Roll #)
Payment summary received by Treasurer
Office Clerk looks up roll number from payment summary
Payment is applied to user's account by roll # or by balance if known W&S user
P19
Payment agrees to balance outstanding
Yes
No
Office Clerk determines which account to apply
Payment is applied against user's receivable balance in the accounting system
To: Billings and Collections: End of Day Cash Reconciliation

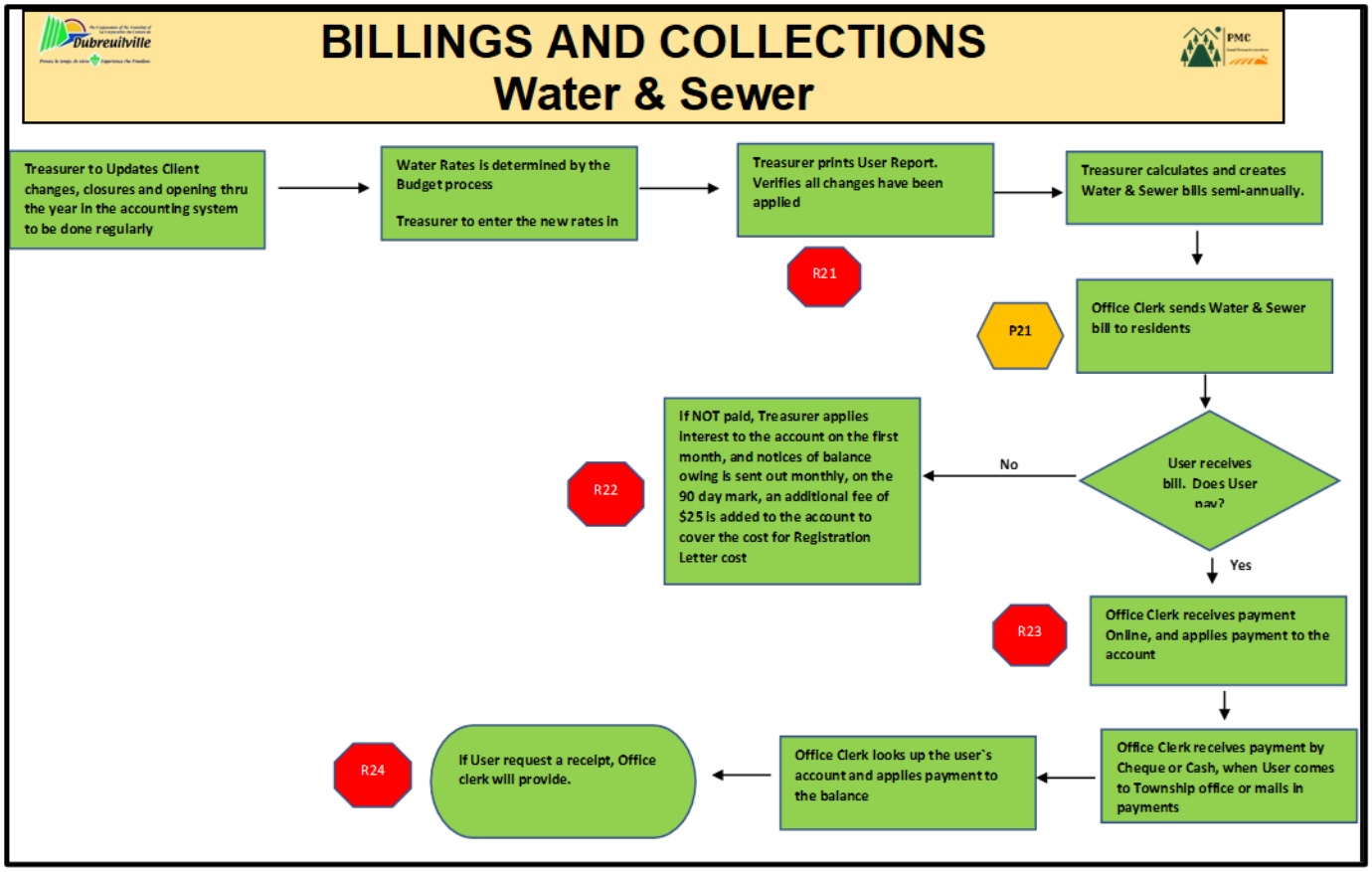
BILLINGS AND COLLECTIONS
Water, Sewer & Property Taxation Online
Risk and Potential Improvements

P19	**Billings and Collections Water, Sewer & Property Taxation Online**	There is no way to identify if payments are for property taxation and/or water and sewer. The Admin. Assistant and Treasurer have to determine what a payment is for if it does not agree to a resident or user's outstanding balance. Since the property taxation module and water module are separated, additional time is spent switching between the two models to apply the payment. There is also a risk that payment is applied to the incorrect balance.	Adjust identification numbers that users input into their online banking to make it easier to identify the balance that is being paid. For example, a suffix of "PT" can be added to the roll number identify property tax payments and "WS" for water and sewer payments. This will assist the Admin. Assistant and Treasurer in identifying which balance to apply the payment to.


BILLINGS AND COLLECTIONS
Water & Sewer Billing
From: Billings and Collections: Water and Sewer – Meter
P20
Water and sewer bill sent to residents by mail
User receives bill
User pays bill
Yes
No
Interest applies and notice of balance owing sent to user
R18
User Pays Bill
Yes
No
Water shut off from property
R19
Payment Method
Online
Cheque or Cash
Property Owner enters payment information (roll # - no separate W&S #)
To: Billings and Collections: Water, Sewer and Property
User comes to Township office or mails payment
R20
Office Clerk receives cash or cheque
Office Clerk looks up the user's account
Office Clerk applies payment to outstanding balance
Receipt requested by user
Yes
No
Receipt prepared and provided to or mailed to user
To: Billings and Collections: End of Day Cash Reconciliation

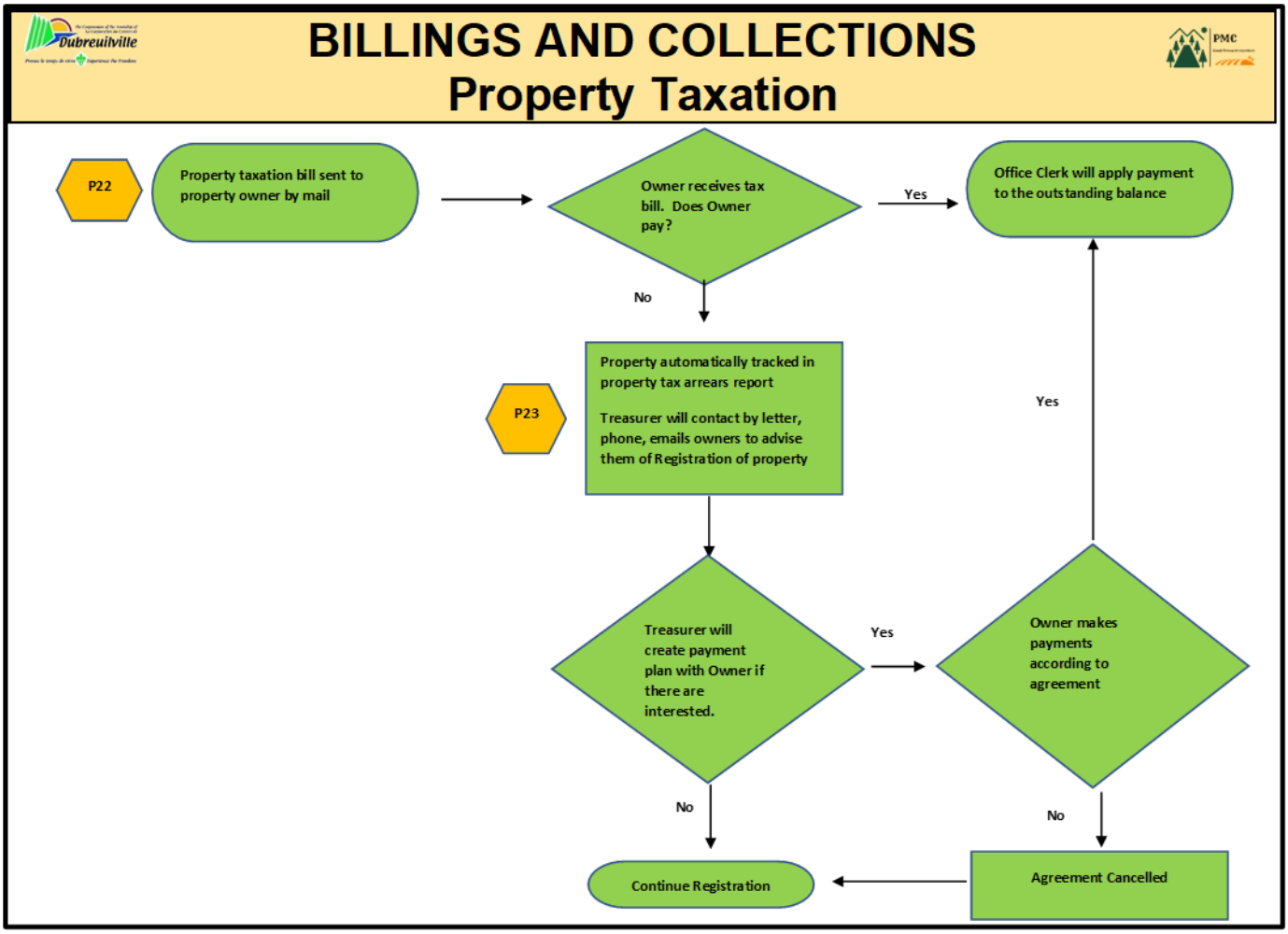
BILLINGS AND COLLECTIONS
Water & Sewer Billing
Risk and Potential Improvements

Note (R=Risk & P=Process)	Process	Description	Suggested Correction
P20	**Billings and Collections Water and Sewer Billing**	All water and sewer bills are currently manually prepared and sent by mail. This results in additional time and postage costs incurred by the Township	Allow users to receive bills electronically through email or "epost" through Canada Post. System generated emails can be produced that will send user's their bills electronically reducing costs associated with post and the time required to prepare and mail the bills.
R18	**Billings and Collections Water and Sewer Billing**	No formal policy exists to follow up on collection increasing the risk of uncollected accounts. Currently, the Water and Sewer committee determine the collection method/strategy for each user in arrears. This can lead to inconsistent methods used for collection and expose the Township to potential legal and reputational risks. Additionally, staff are required to contact the committee to determine the plan for outstanding balances, reducing efficiency.	The Township may wish to implement the following process step: • Develop a formal policy that is followed for Water and sewer arrears, similar to property taxation (e.g. notice of pass due amounts sent after 30 days, development of a payment plan after 60 days, water shutoff after 90 days). • The policy should be approved by council and made public to inform all users and residents of the process and policy in place. Development and adherence to a formal policy will allow staff to address operational matters in a more efficient and time sensitive manner without the assistance of the committee.
R19	**Billings and Collections Water and Sewer Billing**	Certain water shut off valves are not operational. This limits the Township's ability to take measures to collect water and sewer fees and increase the risk that water is being distributed that the Township may never collect payment for.	In the short term, an analysis should be performed to identify the operational status of each of the Township's water shutoff valves. Consideration should then be given to repairing non-operational valves to determine if the investment in the repair should then be performed as a method to collecting unpaid water and sewer fees. In the long
R20	**Billings and Collections Water and Sewer Billing**	Currently, the Receptionist opens the Township's mail and applies payments received from customers to accounts receivable balances. The segregation of duties related to the origination and authorization, receipt of consideration, and recording of transactions is a key aspect of effective internal accounting control	Someone independent of recording the transactions should be assigned to open the mail and record its contents before being forwarded to the Receptionist for posting. The individual responsible for opening the mail should not have the ability to record transactions into the accounting system.


BILLINGS AND COLLECTIONS
Water & Sewer
Treasurer to Updates Client changes, closures and opening thru the year in the accounting system to be done regularly
Water Rates is determined by the Budget process
Treasurer to enter the new rates in
Treasurer prints User Report. Verifies all changes have been applied
R21
Treasurer calculates and creates Water & Sewer bills semi-annually.
P21
Office Clerk sends Water & Sewer bill to residents
User receives bill. Does User pay?
No
R22
If NOT paid, Treasurer applies interest to the account on the first month, and notices of balance owing is sent out monthly, on the 90 day mark, an additional fee of $25 is added to the account to cover the cost for Registration Letter cost
Yes
R23
Office Clerk receives payment Online, and applies payment to the account
Office Clerk receives payment by Cheque or Cash, when User comes to Township office or mails in payments
Office Clerk looks up the user's account and applies payment to the balance
R24
If User request a receipt, Office clerk will provide.

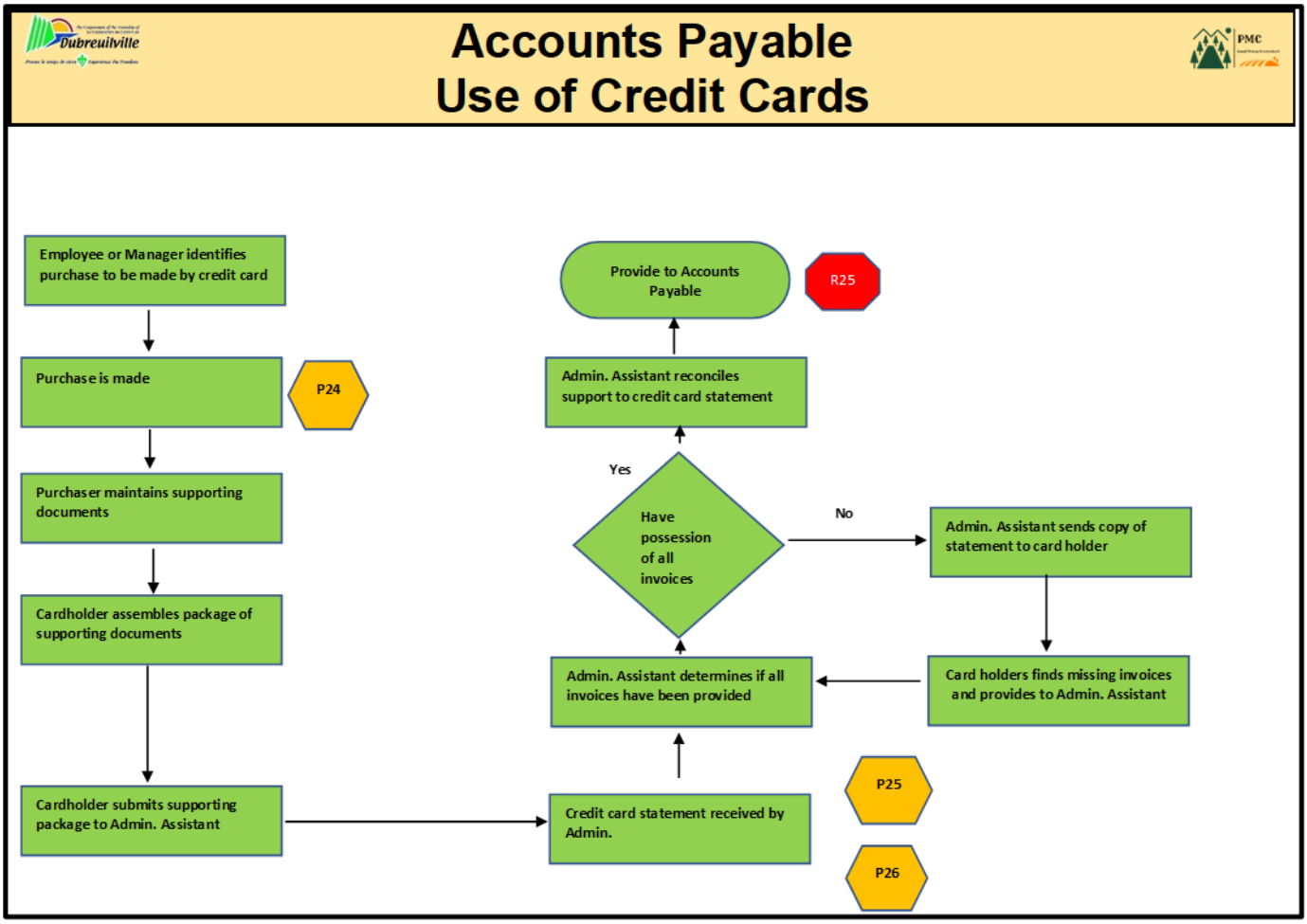
BILLINGS AND COLLECTIONS
Water & Sewer
Risk and Potential Improvements

Note (R=Risk & P=Process)	Process	Description	Suggested Correction
P21	**Billings and Collections Water and Sewer**	All water and sewer bills are currently manually prepared and sent by mail. This results in additional time and postage costs incurred by the Township	Allow users to receive bills electronically through email or "epost" through Canada Post. System generated emails can be produced that will send user's their bills electronically reducing costs associated with post and the time required to prepare and mail the bills.
R21	**Billings and Collections Water and Sewer**	Having the same person approving the input of data and actually doing the input runs the risk of errors that could affect the billing.	Control reports should be printed, reviewed and approved by a different person than the person who does the input.
R22	**Billings and Collections Water and Sewer**	In the absence of a policy or procedure requiring that an invoice be produced, there is the risk of missing transactions or misappropriation of funds.	Develop a policy or procedure that requires an invoice be produced with each permit prior to issuance.
R23	**Billings and Collections Water and Sewer**	No formal policy exists to follow up on collection increasing the risk of uncollected accounts. This can lead to inconsistent methods used for collection and expose the Township to potential legal and reputational risks. In the absence of such a policy, staff may be required to forward issues to Council or the CAO thereby reducing the efficiency of the process.	The Township may wish to implement the following process step: • Develop a formal policy that is followed for Water and sewer arrears, similar to property taxation (e.g. notice of pass due amounts sent after 30 days, development of a payment plan after 60 days, water shutoff after 90 days). • The policy should be approved by council and made public to inform all users and residents of the process and policy in place. Development and adherence to a formal policy will allow staff to address operational matters in a more efficient and time sensitive manner without the assistance of the committee.
R24	**Billings and Collections Water and Sewer**	The segregation of duties related to the origination and authorization, receipt of consideration, and recording of transactions is a key aspect of effective internal accounting control. It is not clear if this exists in this process, particularly around opening the mail.	Someone independent of recording the transactions should be assigned to open the mail and record its contents before being forwarded to the Office Clerk for posting. The individual responsible for opening the mail should not have the ability to record transactions into the accounting system.


BILLINGS AND COLLECTIONS
Property Taxation
P22
Property taxation bill sent to property owner by mail
Owner receives tax bill. Does Owner pay?
Yes
Office Clerk will apply payment to the outstanding balance
No
P23
Property automatically tracked in property tax arrears report
Treasurer will contact by letter, phone, emails owners to advise them of Registration of property
Yes
Treasurer will create payment plan with Owner if there are interested.
Yes
Owner makes payments according to agreement
No
No
Continue Registration
Agreement Cancelled

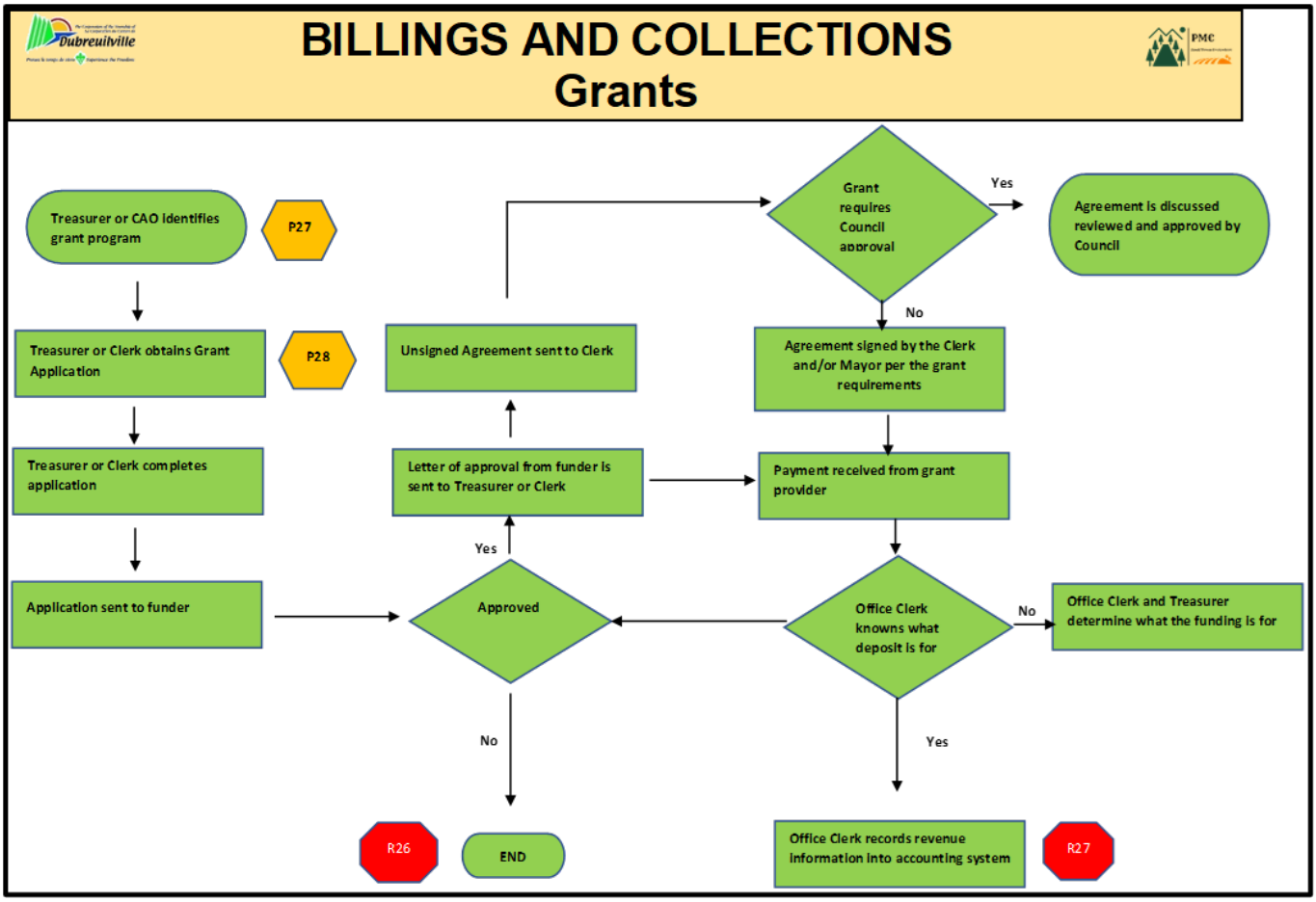
BILLINGS AND COLLECTIONS
Property Taxation
Risk and Potential Improvements

Note (R=Risk & P=Process)	Process	Description	Suggested Correction
P22	**Billings and Collections Property Taxation**	All tax bills are currently manually prepared and sent by mail. This results in additional time and postage costs incurred by the Township Allow users to receive bills electronically through email or "epost" through Canada Post. System generated emails can be produced that will send user's their bills electronically reducing costs associated with post and the time required to prepare and mail the bills.	Allow users to receive bills electronically through email or "epost" through Canada Post. System generated emails can be produced that will send user's their bills electronically reducing costs associated with post and the time required to prepare and mail the bills.
P23	**Billings and Collections Property Taxation**	Property tax owners pay their bills by either cash/cheque or online. This requires the property owner to initiate the transaction, increasing the risk that payments are not made as quickly as possible.	Setup with the bank and allow property owners to pay their property taxes through a pre-authorize tax payment plan. Two options should be provided: • Ten Month Automatic Bank Withdrawals – payments are withdrawn from your bank account on the 5th of each month (January to October). • Due Date Tax Payment Plan – payments are withdrawn from your bank account on due dates. This was result in a decease in the cash collection cycle, improve cash flow and help to reduce the balance in arrears.


Accounts Payable
Use of Credit Cards
Employee or Manager identifies purchase to be made by credit card
Purchase is made
P24
Purchaser maintains supporting documents
Cardholder assembles package of supporting documents
Cardholder submits supporting package to Admin. Assistant
Credit card statement received by Admin.
Admin. Assistant determines if all invoices have been provided
Have possession of all invoices
Yes
No
Admin. Assistant sends copy of statement to card holder
Card holders finds missing invoices and provides to Admin. Assistant
Admin. Assistant reconciles support to credit card statement
Provide to Accounts Payable
R25
P25
P26

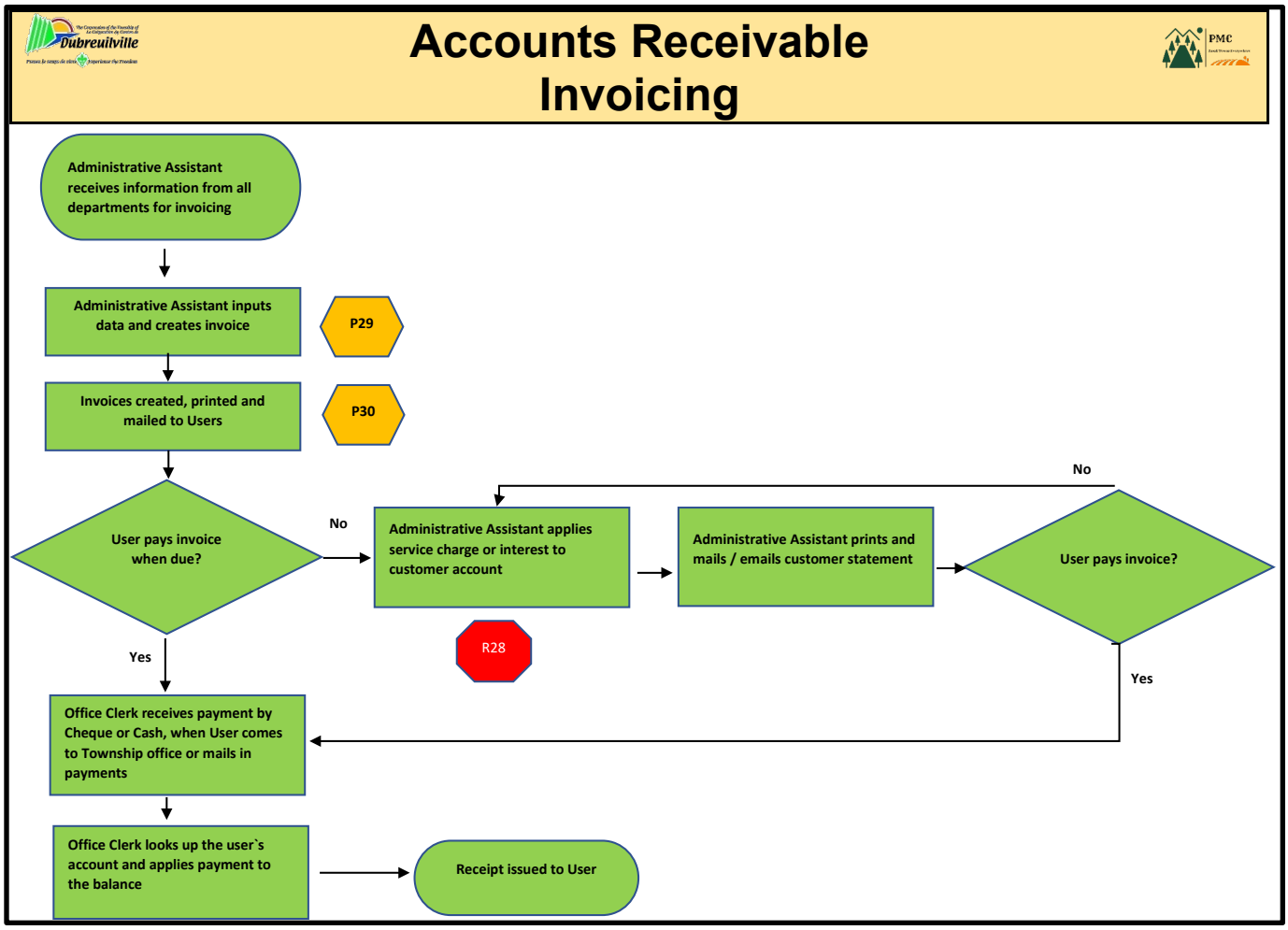
Accounts Payable
Use of Credit Cards
Risks & Potential Improvements

Note (R=Risk & P=Process)	Process	Description	Suggested Correction
P24	**Accounts Payable Use of Credit Cards**	No formal policy exists as to what type of purchases can be made by credit cards. Depending on the amount of the authorization limit, the opportunity exists to bypass the authorization limits described in Accounts Payable: Purchasing process.	Establish what purchases are authorized to be made by credit card (hotel, travel costs etc.)
P25	**Accounts Payable Use of Credit Cards**	Visa statements are received by the Admin. Assistant. Card holders do not have the complete listing of all expenses on the credit card and will sometimes not provide all the backup, in error. This results in the Admin. Assistant having to provide a copy of the statement to the card holder to reconcile and provide support for (rework).	Have the admin assistant send a copy (electronic) of the visa statement directly to the card holder when received. The card holder will then have a complete list of items that back up is required for.
P26	**Accounts Payable Use of Credit Cards**	The Admin. Assistant reconciles the Visa statements with the invoices provided by the card holders. If the Admin. Assistant is missing an invoice or unsure where to code the expense, a request is made to the card holder for additional information.	Having the card holder reconcile the Visa statement in an excel template and submitted to the Admin. Assistant with the supporting documentation may ensure all expenses are recorded to the correct accounts and a description of the business reason for the expense is provided.
R25	**Accounts Payable Use of Credit Cards**	Credit card statements are not approved before being processed. This can result in unapproved purchases being prepared, and potentially processed if not identified.	All credit card statements should be reconciled with the supporting documentation by the card holder. This reconciliation should then be provided a staff member senior to the card holder for review and approval. This may ensure that only authorized payments are prepared and processed.


BILLINGS AND COLLECTIONS
Grants
Treasurer or CAO identifies grant program
P27
Treasurer or Clerk obtains Grant Application
P28
Treasurer or Clerk completes application
Application sent to funder
Approved
Yes
No
R26
END
Unsigned Agreement sent to Clerk
Letter of approval from funder is sent to Treasurer or Clerk
Grant requires Council approval
Yes
Agreement is discussed reviewed and approved by Council
No
Agreement signed by the Clerk and/or Mayor per the grant requirements
Payment received from grant provider
Office Clerk knowns what deposit is for
No
Office Clerk and Treasurer determine what the funding is for
Yes
Office Clerk records revenue information into accounting system
R27

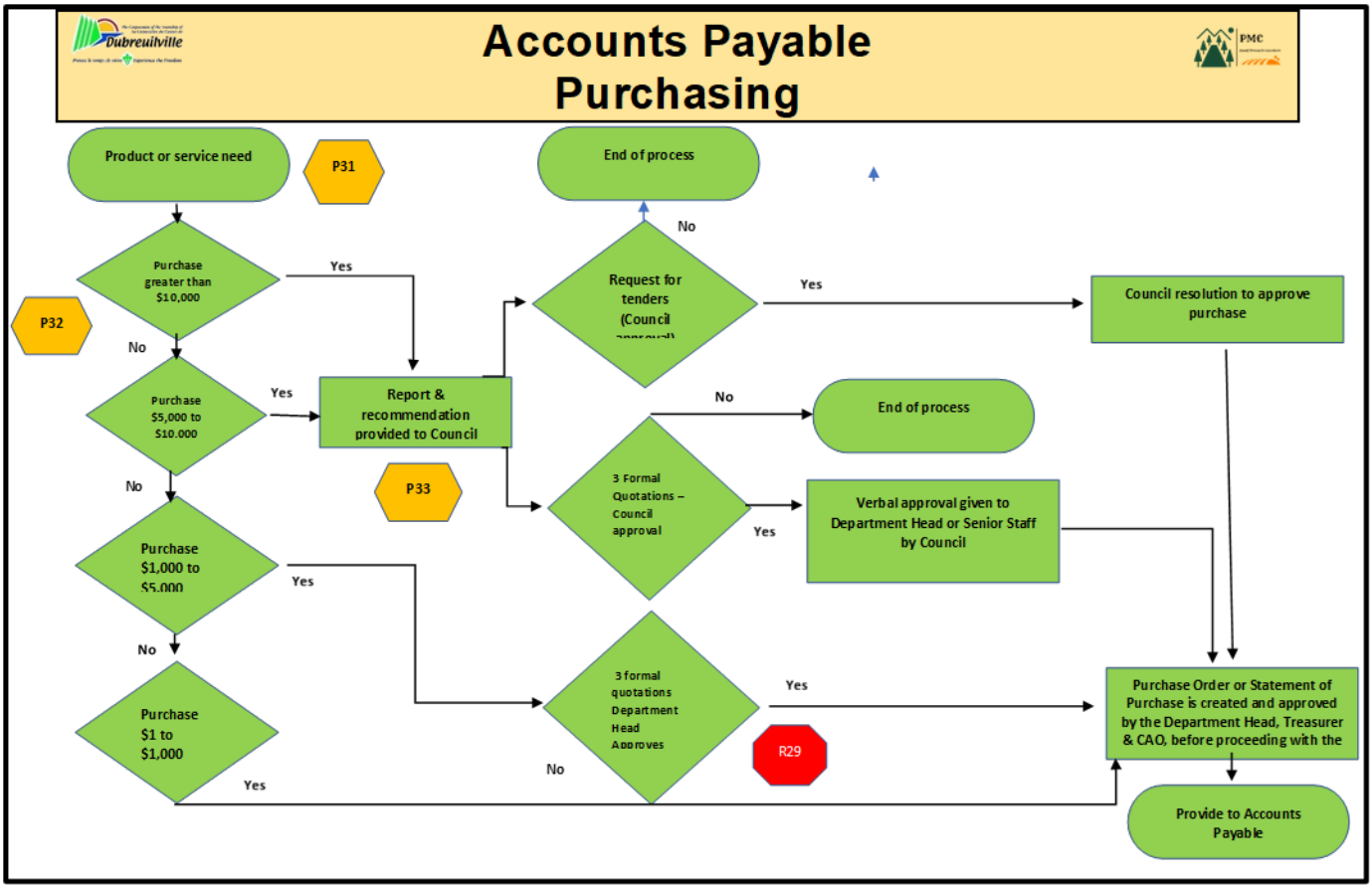
Billings and Collections
Grants
Risks & Potential Improvements

Note (R=Risk & P=Process)	Process	Description	Suggested Correction
P27	**Billings & Collections Grants**	Currently there is no formal guidance given from Council to establish grant priorities. As a result, the Treasurer or CAO-Clerk may be focusing efforts on initiatives that may not be a priority of the Township.	Establish the following procedure: • Prior to the budgeting process, Council set specific categories for grant funding • Assign category to Department Head or Treasurer, making them accountable for identifying and applying for grant funding.
P28	**Billings & Collections Grants**	Grant applications are typically spearhead by the Finance department. Often times, the application will require information specific to a project or program. Considerable time is spent coordinating with the Department Heads to gather the required information	Department Heads should prepare the grant applications since they typically have the knowledge and expertise related to specific projects. This will reduce the amount of time spent coordinating between the Finance Department at the Department Head. The Township may implement the following process steps: • Have Department Heads prepare the initial grant application and then submit to the Treasurer for review and submission • Department Heads maintain an inventory list of submitted grant applications, the status of the application and whether funding was approved. • Treasurer reviews the agreement, notifying the Admin. Assistant of grant receivable details; and Admin. Assistant records the accounts receivable in the accounting system.
R26	**Billings & Collections Grants**	Currently there appears to be no process assessing why a grant application failed, increasing the risk the Township may not be maximizing its grant revenue in the future.	The Township may implement the following process step: • Treasurer follows up with the funding agency identifying why the Township was not approved for the grant.
R27	**Billings & Collections Grants**	Revenue and the related receivable for grant funding is not recorded until the funds are received. There is a result at the end of a period, revenue related to that period is not recorded. Additionally, since the receivable balance is not recorded, there is an increased risk that funds owed to the Township are not collected.	Grants should be recorded as accounts receivable when approved and/or earned. This receivable should then be cleared when the cash is received. This will allow the Treasurer to follow up on any outstanding balances and also provide more accurate information for cash forecasting and budgeting.


Accounts Receivable Invoicing
Administrative Assistant receives information from all departments for invoicing
Administrative Assistant inputs data and creates invoice
P29
Invoices created, printed and mailed to Users
P30
User pays invoice when due?
No
Administrative Assistant applies service charge or interest to customer account
Administrative Assistant prints and mails / emails customer statement
User pays invoice?
No
R28
Yes
Yes
Office Clerk receives payment by Cheque or Cash, when User comes to Township office or mails in payments
Office Clerk looks up the user`s account and applies payment to the balance
Receipt issued to User

Accounts Receivable Invoicing Risks & Potential Improvements

Note (R=Risk & P=Process)	Process	Description	Suggested Correction
P29	**Accounts Receivable Invoicing**	Preparing invoices with properly approved source documentation could lead to disagreements on charges.	Only approved source documents should be used to produce invoices
P30	**Accounts Receivable Invoicing**	All tax bills are currently manually prepared and sent by mail. This results in additional time and postage costs incurred by the Township	Allow users to receive bills electronically through email or "epost" through Canada Post. System generated emails can be produced that will send user's their bills electronically reducing costs associated with post and the time required to prepare and mail the bills.
R28	**Accounts Receivable Invoicing**	No formal policy exists to follow up on collection increasing the risk of uncollected accounts. This can lead to inconsistent methods used for collection and expose the Township to potential legal and reputational risks. In the absence of such a policy, staff may be required to forward issues to Council or the CAO thereby reducing the efficiency of the process.	The Township may wish to implement the following process step: • Develop a formal policy that is followed for Water and sewer arrears, similar to property taxation (e.g. notice of pass due amounts sent after 30 days, development of a payment plan after 60 days, water shutoff after 90 days).


Accounts Payable
Purchasing
Product or service need
P31
End of process
No
Purchase greater than $10,000
Yes
P32
Request for tenders (Council
Yes
Council resolution to approve purchase
No
Purchase $5,000 to $10,000
Yes
Report & recommendation provided to Council
No
End of process
P33
3 Formal Quotations – Council approval
Yes
Verbal approval given to Department Head or Senior Staff by Council
No
Purchase $1,000 to $5,000
Yes
No
Purchase $1 to $1,000
Yes
3 formal quotations Department Head Approves
Yes
R29
No
Purchase Order or Statement of Purchase is created and approved by the Department Head, Treasurer & CAO, before proceeding with the
Provide to Accounts Payable

Accounts Payable
Purchasing
Risks & Potential Improvements

Note (R=Risk & P=Process)	Process	Description	Suggested Correction
P31	**Accounts Payable Purchasing**	Currently, the Township does not have preferred or approved vendors for recurring product purchases or services. There is a risk that the Township is not receiving optimal value when purchasing products or services from vendors.	Establishing preferred vendors for recurring products purchases or services on a scheduled basis can simplify the purchasing process and provide increased value. Tendering product purchases and/or recurring services for an agreed time frame can result in cost savings.
P32	**Accounts Payable Purchasing**	The low values at the upper end of the purchasing amounts create work that is unnecessary.	Consider altering the purchasing policy to increase the upper end of the purchasing limits.
P33	**Accounts Payable Purchasing**	There is no exception to the review by Council on either tender or the three-quote system. This excludes opportunities to use services such s those provided by LAS.	Consider a policy change that would include a section for service such as LAS this avoiding tendering or the three-quote system.
R29	**Accounts Payable Purchasing**	Verbal approvals run the risk of a matter being misunderstood. Such approvals should always be in writing.	Change the policy to reflect this

14. Key Findings and Opportunities

In reviewing the operation of the Township, I used the following approaches to gather information and identify areas for improvement:

- ✓ A review of relevant documentation provided, including financial reports and operating statistics as available
- ✓ A comparison of key financial indicators against other selected municipalities
- ✓ Consultation with staff and Council through individual interviews
- ✓ Discussions with other outside organizations where appropriate including a municipal survey respecting salary and benefit levels
- ✓ Other research necessary as needed

During the course of conducting the research and work on this report, a number of findings presented themselves concerning aspects and areas for potential improvements that could improve the efficiency of the services delivered by the Township. While not documented in the original proposal, these findings and opportunities have been divided into two streams: Human Resources and Municipal Services. Process Mapping should be considered a sub-stream of Municipal Services.

During the analysis and in individual meetings with municipal staff and Council, discussions were held to identify potential opportunities for enhancing efficiencies, reducing operating costs or increasing revenues.

Summaries of each opportunity have been developed and were reviewed with municipal management to ensure the accuracy of the information presented, the reasonableness of any estimated savings, implementation issues and the potential strategies for implementation.

Other opportunities were identified through experience in the municipal sector and other research.

14.1 Resulting Recommendations

The resulting recommendations that are the consequence of the above noted review and evaluation of the current organization, staffing and service delivery were intended to:

- ✓ Clarify the roles and responsibility of management
- ✓ Eliminate *"silos"* within the organization, where they may exist
- ✓ Improve service delivery to ratepayers and customers
- ✓ Establish appropriate and necessary staffing levels
- ✓ Strengthen communications/coordination between senior staff and Council where required
- ✓ Provide a measure of criticality on when such recommendations should be addressed
- ✓ Provide recommendations on areas where the Township of Dubreuilville may be deficient or over providing
- ✓Provide recommendations that will assist in dealing with the aftermath of the COVID-19 pandemic and to prepare for the reaction of the Province of Ontario and the Government of Canada.
- ✓Provide recommendations on Human Resource policies
- ✓Provide recommendations on Municipal Service policies
- ✓Establish a path to a culture of responsibility and accountability for all staff.
- ✓Set the stage for a Municipal Business or Strategic Plan and future reviews
- ✓Human Resources Manual
- ✓Communications Plan

A tracking tool will be provided that can assist in tracking the implementation and success of all recommendations.

15. HUMAN RESOURCE FINDINGS AND OPPORTUNITIES

The Provincial Staffing Crisis & Succession Planning

Be Aware of the Municipal Staffing Crisis and Create a Staff Succession Plan			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			While the Township is in a good position regarding the age of its staff, it should still consider a succession plan to prevent any unexpected loss of staff.

There is a looming staffing crisis in the municipal sector. Actually, it has already started to occur and is influencing the sector.

The sector needs to ensure that it has available resources; human resources are absolutely critical in the municipal sector. The sector also needs the Province as a partner in this, when it comes to educating young people in college and university on the municipal jobs available. Discussions with the Province have been ongoing for at least a year, yet municipalities also need to take responsibility for this looming crisis and start dealing with it or at least being made aware of it.

The[13] Ontario Municipal Employees Retirement System (OMERS) has 275,000 active members averaging 46 years of age. 135,000 are pensioners at the average age of 72 years old. Seventy-three percent are full-time and 27 percent part-time. Fifty-one (51) percent of senior staff are eligible to retire in the next two years. Forty-four percent are between the ages of 50 and 65 with seven percent between the ages of 29 and 40.

In the next three (3) years an additional 51,000 members will become eligible to retire.

As people leave or retire, the corporate memory *"walks out the door"* and so does the capacity of the municipality. Recruitment can be difficult because a municipality can spend a long time convincing young people to get into municipal government.

Those aren't the only human resource challenges facing municipalities. Corporate memory and capacity can also leave by seeking out employment in other sectors, most notably the private sector. There is a lack of entry level jobs, a lack of financial support for internships,

[13] Source – Ontario Municipal Knowledge Network

generally the requirement for experience is five (5) years and there is not enough focus on creating *"employer of choice"* conditions.

The answer is to talk about it and recognize that it is coming, create champions at a local level and develop strategies.

Currently, Dubreuilville is a bit of an anomaly relative to the general trend in the sector. Looking at the current staffing dynamic of the eight (8) current incumbent positions that are occupied, only 50% are eligible for early retirement in the next five (5) years. If these dates are moved to the normal retirement date, there are no employees who are looking at retirement in the next ten (10) years. The Township, however, should not discount possible changes in this dynamic that could change these circumstances.

Succession Planning

In the past a traditional career path (or at least the one travelled by the *"baby boomers"* started with an entry level position, leading to a series of promotions, as front-line supervisor, then manager with broader responsibilities and accountability, often with a single employer. The world today however is much different. *"Cradle-to-grave"* employment has gone the way of the "*passenger pigeon".* It is now normal that the average employee will have several careers and numerous jobs over the span of their lifetime.

One of the most disruptive things that can happen to a municipality is the sudden need to replace a leader or key employee. In the vast majority of cases, a municipality does not have the capacity or knowledge level to name a replacement for a key position that has suddenly become vacant.

Without a defined Succession Plan in place, the departure of any key employee can create confusion and massive risk to the stability of a municipality. To be truly effective, succession plans must be created long before they are to be enacted. By defining a Succession Plan, the municipality affords itself the time and preparation necessary to ensure a smooth transition for vacancies of any kind.

There are benefits to Succession Planning and they include:

- ✓ Is not limited to internal staff. Succession Planning should include recruitment strategies.
- ✓ Mitigates the risk of sudden changes in leadership and other key positions
- ✓ Helps maintain Council, staff, and ratepayers trust through continuity
- ✓ Creates clear lines of communication & municipal alignment
- ✓ Enables possible internal successors time to prepare and learn
- ✓ Allows for identified actions should recruitment be needed.
- ✓ Provides freedom to focus on municipal goals

Staffing & Management Levels

Adopt the Recommended Organizational Chart and Distribute to Staff[14]			
Recommended Priority	**Difficulty Level**	**Recommended Timing**	**Comment**
			The current organizational chart appears to be difficult to understand and has not either been posted on the website or provided to staff.

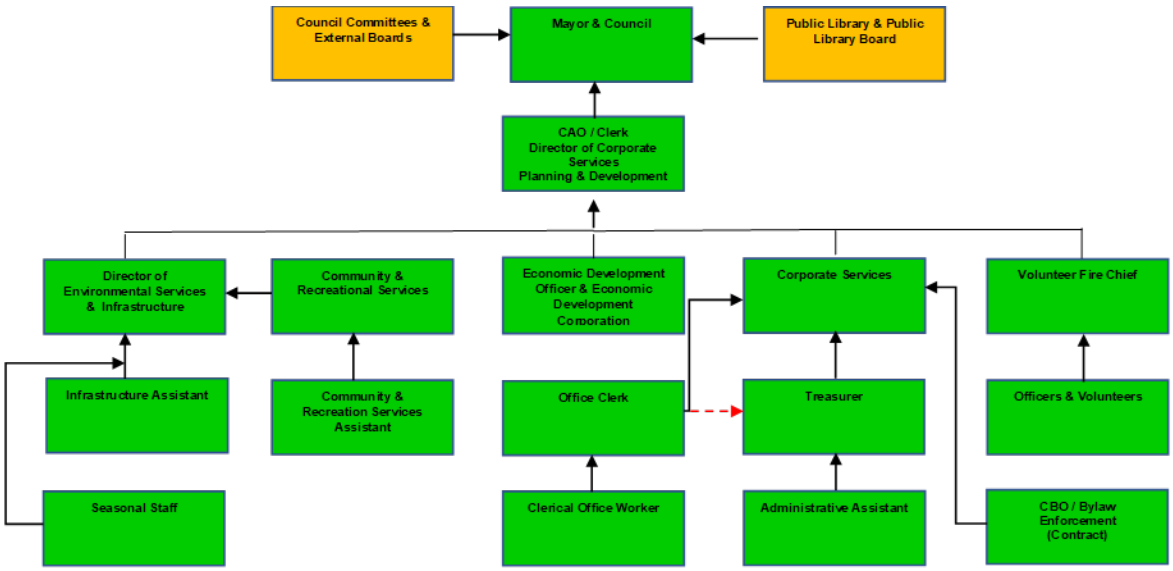
The Township appears to have a municipal workforce that is consistent with the comparator group. However, based on my analysis of the Township's current personnel profile and the comparative analysis, the ratio of Managers to Full Time Staff (FTE's) is 1.0 to 2.67. This is above the average in the comparator group being 1.0 Managers to 3.48 Full Time Staff (FTE's) and sets Dubreuilville in the middle part of the peer group.

The Township has four (4) distinct municipal service verticals, Public Works, Corporate Services, Fire Services and Community & Recreation Services. Each vertical of course has its own list of services provided. The verticals are similar if not identical to many smaller municipalities across Northern Ontario. Quite often, economic development may be noted as a fifth (5th) vertical, depending on local circumstances.

One area of possible shortfall is within the Community Services and Recreation vertical. This area is currently managed by the Director of Infrastructure which is inconsistent with the selected comparator group and best practice. The lack of recreational opportunities and communication with the users of these facilities was quite often mentioned during the interviews with Council and staff. The Township should develop a plan to separate plant and programming so that the appropriate experience is facilitating this area. This does not mean that Community Services and Recreation should be managed at the Director level. A lower-level manager or employee could be used to accomplish this.

Reviewing the Administrative staffing, there does not appear to be any large potential for change. The administrative profile would appear to be consistent with other municipalities of a similar size.

[14] Any new Organizational Chart should also be placed on the Township website and adopted by Resolution



Staffing

The larger comparative group was also used to review staffing levels. Staffing levels can be influenced by many factors, including services provided, services outsourced, and the size and amount of infrastructure.

As already stated above, Dubreuilville fell in the middle for the number of staff and the number of staff per manager. Dubreuilville has 2.67 FTE's per manager as compared to the remainder of the group that ranged from one (1) FTE per manager to seven (7) FTE's per manager.

While efficiency is a difficult thing to measure in this instance, having many factors, it would appear that Dubreuilville tends to be efficient in the group with respect to the FTE to Manager ratio.

Municipality	FTE	FTM	Part Time / Seasonal	FTE per Manager	Manager per FTE	All Staff per Manager	Manager per All Staff
8	28.00	4.00	12.00	7.00	0.14	10.0	0.10
1	23.00	8.00	6.00	2.88	0.35	3.6	0.28
2	13.00	4.00	4.00	3.25	0.31	4.3	0.24
5	11.00	3.00	4.00	3.67	0.27	5.0	0.20
13	10.00	3.00	1.00	3.33	0.30	3.7	0.27
9	9.00	3.00	16.00	3.00	0.33	8.3	0.12
Dubreuilville	8.00	3.00	2.00	2.67	0.38	3.3	0.30
3	6.00	2.00	5.00	3.00	0.33	5.5	0.18
6	6.00	1.00	9.00	6.00	0.17	15.0	0.07
7	4.00	2.00	1.00	2.00	0.50	2.5	0.40
4	4.00	1.00	1.00	4.00	0.25	5.0	0.20
12	1.00	1.00	2.00	1.00	1.00	3.0	0.33
10	-	-	12.00	-	-	0.0	-
Average	**10.25**	**2.92**	**5.77**	**3.48**	**0.36**	**5.77**	**0.22**

Council should be somewhat concerned as three (3) employees appear to be carrying an abnormally large volume of work and responsibility. It is small consolation that this quite often occurs in small communities due to the lack of budgeted funds and supporting grants.

Council should take a more in depth look at this situation and develop strategies to manage the situation.

Staffing Compensation Levels – Consistent with Peer Group

Use a Neutral Third Party to Develop and Maintain a Staffing Compensation Plan			
Recommended Priority	**Difficulty Level**	**Recommended Timing**	**Comment**
			While levels of compensation seem to be satisfactory for the time being, this will not always be the case. Embracing a neutral third party to develop a fulsome staff compensation plan will also provide an opportunity to deal with updating the pay equity plan.

I conducted a survey of staffing salary and benefit levels as suggested through the engagement. I found that while the salary and benefit levels were generally not at the top of the scale, they were comparable.

A larger peer group, consisting of thirteen (13) municipalities was used for the salary and benefit analysis. It was thought that in doing so, a more accurate picture would emerge due

to the varying positions in each community; in other words, there were wide discrepancies in the types and combinations of positions encountered.

Experience has shown that there are general inconsistencies with salary and benefit levels in the northern and rural areas of the Province. Such inconsistencies appear to be related to regional differences, competing industries, the choice of local Council's, the level and complexity of services, budget and governance, among other things.

Dubreuilville competes regionally with Wawa, other local communities, the mining industry, the forestry industry and large contractors for talent. These factors can make it difficult to attract and maintain the necessary talent when salaries and benefits are considered. The following chart illustrates a summary of the comparisons completed for both Salaries and Benefits.

Any activity that involves a review of staffing compensation levels must include a review of the current Pay Equity Plan.

Description	Wages					
	Hourly Range $		Annual Range $		Paid Overtime	Hrs per Week
	From	To	From	To	Yes / No	
CAO or Head of Administration						
High	54.40	85.16	99,000	155,000	No	35.0
Dubreuilville (5)	35.90	47.54	70,000	92,700	No	37.5
Low	23.08	32.69	48,006	67,995	No	40.0
Average	**41.24**	**50.15**	**80,789**	**97,783**		**38.1**
Administrative Assistant						
High	30.40	30.40	55,328	55,328	Yes	35.0
Dubreuilville (5)	19.41	23.50	37,850	45,825	Time in Lieu	37.5
Low	20.16	26.32	10,000	12,000	Yes	40.0
Average	**21.25**	**24.17**	**36,281**	**40,496**	**Yes**	**35.5**
Treasurer / Tax Collector						
High	40.66	40.66	84,573	84,573	Yes	40.0
Dubreuilville (5)	28.10	38.03	54,790	74,160	No	37.5
Low	22.66	25.50	44,183	49,725	Yes	37.5
Average	**33.76**	**38.17**	**66,504**	**74,938**	**Yes**	**43.2**
Treasury Assistant						
High	33.15	33.15	60,333	60,333	Yes	35.0
Dubreuilville (6)	17.30	23.50	33,735	45,825	Time in Lieu	37.5
Low	21.37	21.37	44,450	44,450	Yes	40.0
Average	**22.86**	**26.33**	**43,825**	**50,530**	**Yes**	**37.1**
Head of Public Works						
High	47.71	54.53	86,832	99,245	No	35.0
Dubreuilville (3)	26.90	43.84	52,459	85,490	No	37.5
Low	16.50	23.00	34,320	47,840	No	40.0
Average	**29.51**	**35.71**	**60,627**	**73,208**	**Yes**	**39.7**
Equipment Operators						
High	35.11	35.11	63,900	63,900	Yes	35.0
Dubreuilville (Low)	16.97	22.00	33,092	42,900	Time in Lieu	37.5
Average	**23.04**	**26.01**	**46,105**	**52,163**	**Yes**	**38.8**
Landfill Attendant						
High	16.92	21.16	21,116	26,408	No	24.0
Dubreuilville (6)	15.00	16.00	11,700	12,480	No	Varies
Low	15.00	16.50	10,140	11,154	No	13.0
Average	**17.06**	**18.73**	**16,583**	**18,368**	**No**	**16.0**
Season Staff / Part Time						
High	25.63	26.58	Varies	Varies	Yes	Varies
Dubreuilville (9)	16.00	16.00	-	-	No	Varies
Low	14.75	15.63				
Average	**18.73**	**20.57**	**Varies**	**Varies**	**Yes**	**Varies**
Head of Leisure Services						
High	46.70	51.10	85,000	93,000	No	35.0
Dubreuilville (2)	26.90	43.84	52,459	85,490	No	37.5
Low	19.57	19.57	40,706	40,706	Yes	20.0
Average	**28.19**	**34.39**	**54,397**	**68,544**	**No**	**34.6**
Lesiure Services Assistant						
High	30.40	30.40	55,328	55,328	Yes	35.0
Durebuilville (4)	16.97	22.00	33,092	42,900	No	37.5
Low	14.50	15.50	30,160	32,240	Yes	40.0
Average	**21.68**	**23.96**	**40,459**	**44,760**	**Yes**	**33.8**
Head Librarian						
High	37.89	37.89	68,952	68,952	No	35.0
Dubreuilville (4)	15.07	18.00	29,387	35,100	No	35.0
Low	22.75				No	Varies
Average	**27.12**	**25.24**	**38,785**	**41,592**	**Yes**	**31.3**
Fire Chief						
High	-	-	-	10,000	No	0.0
Dubreuilville (2)	-	-	-	7,500	No	0.0
Low	-	-	-	2,400	No	0.0
Average	**-**	**-**	**-**	**5,853**	**No**	**0.0**
Deputy Fire Chief						
High	-	-	-	4,590	No	N/A
Dubreuilville (3)	-	-	-	2,000	No	Volunteer
Low	-	-	-	1,683	No	N/A
Average	**-**	**-**	**-**	**2,528**	**No**	**N/A**
Fire Officers						
High				7,100	No	N/A
Dubreuilville (2)	-	-	500	2,000	No	Volunteer
Low	-	-	-	865	No	N/A
Average	**-**	**-**	**100**	**2,528**	**No**	**N/A**
Fire Volunteers						
High	-	-	-	89,864	No	N/A
Dubreuilville (3)	-	-	-	15,000	No	Volunteer
Low	-	21.09	-	-	No	N/A
Average	**-**	**2.64**	**-**	**20,306**	**No**	**N/A**

Description	Benefits				Training
	Benefit Plan	Std Vacation	Stats	OMERS	Training Plans
	Yes / No	# of Weeks	# of Days	Yes / No	Yes / No
CAO or Head of Administration					
High	Yes	2-6	12	Yes	No
Dubreuilville (5)	Yes	6 weeks	12	Yes	No
Low	No	4	8	No	No
Average	**Yes**	**Years of Service**	**11**	**Yes**	**No**
Administrative Assistant					
High	Yes	2-10	12	Yes	No
Dubreuilville (5)	yes	6	12	Yes	No
Low	No	Payout	10	No	No
Average	**Yes**	**Years of Service**	**11.1**	**Yes**	**No**
Treasurer / Tax Collector					
High	Yes	Years of Service	12	Yes	No
Dubreuilville (5)	Yes	5	12	Yes	No
Low	Yes	2-5	12	Yes	No
Average	**Yes**	**Years of Service**	**13.3**	**Yes**	**No**
Treasury Assistant					
High	Yes	2-10	12	Yes	No
Dubreuilville (6)	Yes	4	12	Yes	No
Low	Yes	3	12	Yes	No
Average	**Yes**	**Years of Service**	**12**	**Yes**	**No**
Head of Public Works					
High	Yes	3	12	Yes	No
Dubreuilville (3)	Yes	5	12	Yes	No
Low	No	2	8	OMERS or RRSP	No
Average	**Yes**	**Years of Service**	**11**	**Yes**	**No**
Equipment Operators					
High	Yes	2-10	12	Yes	No
Dubreuilville (Low)	Yes	2	12	Yes	No
Average	**Yes**	**Years of Service**	**12**	**Yes**	**No**
Landfill Attendant					
High	EAP only	Years of Service	10	Yes, if qualified	No
Dubreuilville (6)	No	Paid 4%	9	No	No
Low	No	Paid 4%	8	No	No
Average	**No**	**Paid 4%**	**10**	**No**	**No**
Season Staff / Part Time					
High	7% of Salary	Paid at 4%	12	No	No
Dubreuilville (9)	No	Paid at 4%	0	No	No
Low					
Average	**No**	**Paid at 4%**	**9**	**No**	**No**
Head of Leisure Services					
High	Yes	2-10	12	Yes	No
Dubreuilville (2)	Yes	5	12	Yes	No
Low	No	2	12	Yes	No
Average	**Yes**	**Years of Service**	**10**	**Yes**	**No**
Lesiure Services Assistant					
High	Yes	2-10	12	Yes	No
Durebuilville (4)	Yes	2	12	Yes	No
Low	No	Paid Vacation	1	No	Yes
Average	**Yes**	**Years of Service**	**10**	**Yes**	**No**
Head Librarian					
High	Yes	2-10	12	Yes	No
Dubreuilville (4)	No	2	9	No	No
Low	Yes	2-6	12	Yes	No
Average	**Yes**	**Years of Service**	**13**	**No**	**No**
Fire Chief					
High	No	No	No	No	No
Dubreuilville (2)	No	Paid at 4%	No	No	No
Low	No	No	No	No	No
Average	**No**	**No**	**No**	**No**	**No**
Deputy Fire Chief					
High	No	N/A	N/A	N/A	Yes
Dubreuilville (3)	No	Paid at 4%	N/A	No	No
Low	No	N/A	N/A	N/A	No
Average	**No**	**N/A**	**N/A**	**N/A**	**No**
Fire Officers					
High	No	N/A	N/A	N/A	No
Dubreuilville (2)	No	Paid at 4%	N/A	No	No
Low	EAP only	N/A	N/A	N/A	No
Average	**No**	**N/A**	**N/A**	**N/A**	**No**
Fire Volunteers					
High	No	N/A	N/A	N/A	No
Dubreuilville (3)	No	Paid at 4%	N/A	No	No
Low	No	N/A	N/A	N/A	Yes
Average	**No**	**N/A**	**N/A**	**N/A**	**No**

Municipality	Benefits				Training
	Benefit Plan	Std Vacation	Stats	OMERS	Training Plans
	Yes / No	# of Weeks	# of Days	Yes / No	Yes / No
Description					
CAO or Head of Administration					
High	Yes	2-6	12	Yes	No
Black River-Matheson (2)	Yes	Negotiated	12	Yes	No
Low	No	4	8	No	No
Average	**Yes**	**Years of Service**	**11**	**Yes**	**No**
Clerk					
Black River-Matheson (1)	Yes	4	12	Yes	No
Low	Yes	2-5	12	Yes	No
Average	**Yes**	**Years of Service**	**11.6**	**Yes**	**No**
Jr Accountant					
High	Yes	2-10	12	Yes	No
Black River-Matheson (2)	Yes	2	12	Yes	No
Low	No	Payout	10	No	No
Average	**Yes**	**Years of Service**	**11.1**	**Yes**	**No**
Planning Assistant					
High	Yes	2	11	Yes	No
Low	Yes	0	11	Yes	No
Average	**Yes**	**Years of Service**	**11.3**	**Yes**	**No**
Treasurer / Tax Collector					
Black River-Matheson (1) High	Yes	Years of Service	12	Yes	No
Low	Yes	2-5	12	Yes	No
Average	**Yes**	**Years of Service**	**13.3**	**Yes**	**No**
Sr. Accountant					
High	Yes	2-10	12	Yes	No
Black River-Matheson (2)			12		No
Low	Yes	3	12	Yes	No
Average	**Yes**	**Years of Service**	**12**	**Yes**	**No**
Director of Public Works					
Black River-Matheson (1) High	Yes	3	12	Yes	No
Low	No	2	8	OMERS or RRSP	No
Average	**Yes**	**Years of Service**	**11**	**Yes**	**No**
Director of Recreation					
High	Yes	2-10	12	Yes	No
Black River-Matheson (3)	Yes	2	12	Yes	No
Low	No	2	12	Yes	No
Average	**Yes**	**Years of Service**	**10**	**Yes**	**No**
Recreation Assistant					
High	Yes	2-10	12	Yes	No
Black River-Matheson (3)	Yes	Years of Service	12	Yes	No
Low	No	Paid Vacation	1	No	Yes
Average	**Yes**	**Years of Service**	**10**	**Yes**	**No**
CBO / Bylaw Enforcement					
Black River-Matheson (1) High	Yes	2	12	Yes	No
Low	No	Paid at 4%	0	No	No
Average	**Yes**	**Years of Service**	**12**		

Internships

Develop Job Plan and Apply for Interns (Annually)			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			Developing a job plan and an application for an intern is relatively easy and is likely to be embraced by the funding agencies. Both NOHFC and FedNor provided these internships and they could be used annually. The cost to the Township should not exceed $4,000 annually.

It is not just employees that can benefit from an internship. Internships are proven to be of high value to employers too.

Talent acquisition
Hiring interns can assist employers in talent acquisition and workforce planning.

Implementing or participating in an internship program can greatly assist a municipality in fulfilling long-term talent acquisition and effective workforce planning. Municipalities should be increasingly focused on hiring employees with relevant internship experience as they believe they will be a better fit for their organization, due to being better prepared and more committed.

Increased productivity
Interns bring fresh, new ideas to the table and help to increase productivity. Having an extra pair of hands to help out can greatly boost productivity levels and allow full-time staff to concentrate on core municipal services.

Improved retention rates
It has been proven time and time again that hiring interns as full-time employees help to improve retention rates. Employees that have previously participated in an internship at an organization are much more likely to stay at the organization longer.

Give back to the community
Many municipalities, particularly small, Northern municipalities, rely on their local community for support. Creating or participating in an internship program is a great way to give back to the community and show that the Township values their support. Hiring interns from local schools, colleges and universities will help to increase employment levels and enhance the workforce for the Township of Dubreuilville.

Benefits of internships for employees
It isn't uncommon for young people to not know what they want to do career-wise but participating in an internship can really help; hopefully they will see the municipal sector as a career.

Internship Programs
Internship programs are available from a host of places with varying degrees of requirements. Two (2) of the most popular are available from NOHFC and FedNor. These are programs that are available to non-profit organizations (including municipalities) in Northern Ontario. Each provides up to 90% funding to a maximum of $31,500 per application. An organization can apply once per year to both FedNor and NOHFC. Unlike FedNor it is possible to extend an NOHFC for a second year with the same level of funding.

Each program has similar requirements with NOHFC being a relatively quick approval process and FedNor being longer. This is an excellent way to complete projects that might not otherwise be completed.

Conclusion
Although college and university degrees and qualifications are still necessary for gaining employment, internships are becoming increasingly more relevant in today's competitive job market, particularly in the municipal sector. It is through internships that municipalities looking to hire talented individuals to improve their workforce can gain valuable benefit.

Summer Students

Continue Applying for Student Grants			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			In the past few years, student grants have been on the decline. COVID-19 will likely increase these grants. The Township should continue to take advantage of these grants and recruit the assistance of both Dibreuilville's MP and MPP.

The current Organizational Chart shows that the Township employs at least one seasonal staff member, within the area of Infrastructure Services.

I could not find any policy or procedure on the protocol of establishing or maintaining these positions although the current organizational chart does show the position.

There are also opportunities for grant programs to fund the summer students. Applications must continue for these grants.

Performance Appraisal System

Develop and implement an appropriate Performance Management System			
Recommended Priority	**Difficulty Level**	**Recommended Timing**	**Comment**
			Performance management is at the core of every successful employee. In order to assist employees to become successful and participate to maximum efficiency, it is vital that the Township develop a performance management system.

Every employee throughout their career needs to know how well they are performing in terms of various areas of activity. It is almost impossible for an employee to give themselves a performance appraisal that is objective.

A performance appraisal system is a useful management tool which helps to gain feedback, review and estimate whether the performance of an employee is effective and if not, discuss what needs to be done for the employee to become effective. Managers perform evaluations to benefit both employees and the employer. The most significant benefit of the appraisal system for the manager is that it provides a document of employee performance over a specific period.

The benefits of a performance appraisal system include:

- ✓ Every employee's individual performance influences how the team or the municipality is doing.
- ✓ The performance appraisal clarifies the employee's role and status in the municipality. Some employees like to know where they stand regarding their job performance and genuinely want to know what else they can do for the municipality.
- ✓ Self-development is the most important benefit for the employee. A performance appraisal allows a manager to provide positive feedback as well as identifying areas for improvement. An employee can discuss and even create a developmental (training) plan with the manager so he / she can improve their skills.
- ✓ A performance appraisal system provides a structured process for an employee to approach their manager to identify problems, clarify expectations and plan for the future. It lets both manager and employee set up long- and short-term goals.
- ✓ The statistics can be used to monitor the success of the municipality's recruitment or succession policies.
- ✓ A performance appraisal system also helps the management in deciding about potential promotions or cross training opportunities.

- ✓ A properly designed system allows the municipality to identify the under-performers and decide whether improvements can be made or if the employee should be dismissed for poor performance.
- ✓ Both manager and employee, keep performance appraisal records and can retrospectively review the changes in the performance in future; usually annually.

A properly designed performance appraisal system can be a real benefit to both the municipality and the employees. While the Township does have a policy on performance appraisals, the application of the policy appears to vary from employee to employee. I am also not aware of any format that is used for performance appraisal. The current policy should be changed and replaced with an update policy and format. Such a system should be designed and implemented as part of an overall Human Resource Policy Manual.

Whether staff are performing well or poorly, performance appraisals present an ideal opportunity for the municipality to identify the next stage in their development. Many organizations use personal development plans within staff appraisals, to direct and record staff development.

Lastly, a performance appraisal system can provide a direct link to any Strategic or Municipal Business Plan allowing an opportunity for the employee to share in the goals of the entire municipality.

Training and Mentoring

Develop a system of Training and Mentorship plans for all employees			
Recommended Priority	**Difficulty Level**	**Recommended Timing**	**Comment**
			The training of municipal staff is vital to a successful delivery of all municipal services. Mentorship at the municipal level is a relatively new option for the training of municipal staff due to retried resources. The Township should embrace both through establishing training plans for each employee.

Training & Development
Is Training and Development important to the Township?

Given some of the detractors around the increasing staffing crisis in the municipal sector and the *"thin line"* that is being walked by the Township, mentoring and training are valuable tools

Training
Training presents a prime opportunity to expand the knowledge base of all municipal staff, but many municipalities in the current climate find development opportunities expensive and time consuming for staff, while unfortunately, some simply don't think that training is necessary. Despite these potential drawbacks, Training and Development provides both the individual and the municipality as a whole with benefits that make the cost and time a necessary investment. The return on investment from Training and Development of employees requires no thought.

The Benefits of Training & Development

Improved Employee Performance
The employee who receives necessary training is more able to perform in their job. Training will give the employee a greater understanding of their responsibilities within their role, and in turn build their confidence. This confidence will enhance their overall performance, and this can only benefit the Township. Employees who are competent and on top of changing municipal and legislative standards help the Township hold a position as a leader within its peers.

Improved Employee Satisfaction and Morale
Investment in Training that the Township makes shows employees that they are valued. Training creates a supportive workplace. Employees may gain access to training they wouldn't have otherwise known about or sought out themselves. Employees who feel appreciated and challenged through training opportunities may feel more satisfaction toward their jobs.

Addressing Weaknesses
Most employees will have some weaknesses in their workplace skills. A training program allows you to strengthen those skills that each employee needs to improve. A development program brings all employees to a higher level, so they all have similar skills and knowledge. This helps reduce any weak links within the Township who rely heavily on others to complete basic work tasks. Providing the necessary training creates an overall knowledgeable staff with employees who can take over for one another as needed, work on teams or work independently without constant help and supervision from others.

Consistency
A robust training and development program ensures that employees have a consistent experience and background knowledge. The consistency is particularly relevant for the Township's basic policies and procedures. All employees need to be aware of the expectations, policies and procedures within the Township. Increased efficiencies in processes results in better service and less costs for ratepayers.

Increased Productivity and Adherence to Quality Standards
Productivity usually increases when a municipality implements training courses. Increased efficiency in processes will ensure the success of any project or function.

Increased Innovation in New Strategies
Ongoing training and increased skills of the workforce can encourage creativity. In a sector that is relatively new to creativity and innovation, new ideas can be formed as a direct result of training and development.

Reduced Employee Turnover
Municipal staff are more likely to feel valued if the Township invests in them and therefore, less likely to change employers. Training and development are seen as an additional company benefit. Recruitment costs and vacancies therefore go down due to staff retention.

Enhances Company Reputation and Profile
Having a strong and successful training strategy will help to develop the Township brand and make the Township a prime consideration for regional graduates and mid-career changes. Training also makes the Township more attractive to potential new recruits who seek to improve their skills and the opportunities associated with those new skills. Training can be of any kind relevant to the work or responsibilities of the individual and can be delivered by any appropriate method such as on-the-job learning, Mentoring schemes, in-house training, individual study and municipal conferences.

"Blended" learning is becoming more and more popular and while the municipal sector is relatively new to this, it is something that the Township should embrace. Blended Learning is the effective combination of online learning and classroom learning.

Mentoring

The Goals of a Mentorship
- ✓ Leverage the value of developed and long -term professional municipal government experience
- ✓ Develop the skills and capacity of staff
- ✓ Establish meaningful, long lasting professional relationships for staff
- ✓ Increase knowledge and capacity amongst staff

What is a Mentor?
A Mentor is an individual who possesses skilled and long-term municipal government experience and is well-respected within the profession. Such an individual must be prepared to develop the potential of colleagues.

Mentoring is typically seen as a pairing of a more skilled or experienced person with an individual who may have less experience or skills in certain areas. The role of a Mentor is to provide guidance and promote learning as the Mentee develops themselves further as a municipal government professional.

The Mentoring Relationship

Mentorship involves two parties: The Mentor and the Mentee. The relationship requires a genuine and mutual commitment from the parties involved; this includes a commitment to meet on a regular basis, being open to feedback as well as the challenge to development and/or improvement. This is premised on a foundation of mutually developed trust and respect. The focus of the relationship is on the professional development of a Mentee through the counsel and guidance of a formal Mentor. A successful Mentoring relationship should lead to positive outcomes for the Mentee through the expansion of knowledge, skills development, and creativity. The relationship's success is contingent upon providing for a safe forum to discuss primarily professional issues. Therefore, it is important that this relationship is viewed as a partnership, whereby both parties openly and freely exchange ideas, discuss challenges and explore potential solutions together. Only when this is achieved can the true value of a Mentoring relationship be extracted for the Mentee.

The main difference between Mentoring and training is the nature of the relationship involved. A Mentor-Mentee relationship is personal, confidential and friendly; a trainer-trainee relationship is impersonal, social and hierarchical. Typically, one Mentor is responsible for one Mentee, whereas one trainer may be responsible for an entire group of students. The result is that a Mentoring relationship is much more intimate than a training relationship.

Mentoring is a personal development tool in which a less experienced professional seeks the advice, counsel and support of an experienced professional. Unlike training, which is done by a supervisor or trainer as part of a skills education program, Mentoring is a relationship between two people in the same profession, with one person taking the role of teacher and the other taking the role of student.

Motivation

Motivation is a major objective in mentoring. Though a Mentor is responsible for dispensing valuable lessons to his / her Mentee, he /she is also expected to provide encouragement and support. A trainer, on the other hand, is expected to deliver a content-based lesson as effectively as possible. A trainer could become a motivating force in his / her students' lives, but it is not necessarily a priority for him or her to do so.

Advice

The role of advice is another difference between mentoring and training. In mentoring, advice is long-term, practical counsel intended to help the Mentee reach his / her long-term goals. In

training, advice is limited to points of guidance pertaining to the execution of specific duties. Mentors provide career advice; trainers provide job advice.

Duration
Mentoring is typically longer in duration than training. A mentoring relationship may last months or even years, but a training session typically lasts no longer than a day, week or a few weeks.

Benefits
The benefits of mentoring and training are quite different. Mentoring provides Mentors and Mentees with mutual support; the Mentor gets a sense of satisfaction from being seen as a source of wisdom, while the Mentee gets invaluable advice and a go-to person with whom to discuss challenges and setbacks. Training generally provides a simpler kind of support; the trainer gets the pleasure of teaching and instructing, and the trainee gets practical know-how.

While it is well recognized that there is benefit from professional advice and encouragement, these opportunities are often few and far between, particularly in Northern Ontario. Given the lack of available talent in Northern Ontario, it would be encouraging to see the Township commit to this type of program.

The Mentoring Process
There is no one prescribed method for the success of a mentorship relationship. A good program will allow for in-person meetings, phone meetings and informal opportunities to connect.

The following process items will be helpful to consider for Mentees who wish to achieve a successful outcome:

- ✓ Prepare for the mentorship experience by identifying goals, discussing desired outcomes and plan to meet early in the process.
- ✓ Mentor and Mentee should agree to an adopted plan of action and discuss how the learning will unfold. This can include setting goals, deciding what successful mentorship means, and coming up with strategies to work through possible conflict.
- ✓ Remembering that the learning will occur through discussions and meetings and may be a fluid process (i.e., issues arise for guidance or discussion).

The development of employees, both new and experienced, either through training or a mentorship, cannot be overemphasized; the benefits for both parties are far too great.

Effective employee development programs should start with identifying what works best for the Township employees, followed by the development of an employee training plan that has buy in from both the employee and the Township.

Staff Recognition and Morale

Continue with the Annual Christmas Dinner and develop a more comprehensive staff recognition program.			
Recommended Priority	**Difficulty Level**	**Recommended Timing**	**Comment**
			Staff recognition is important to a healthy workplace and relationship between staff and Council. Theses are low-cost actions that can provide long term benefits.

Mayor and Council host an Annual Christmas Dinner each year. This is an excellent way to recognize the staff and their accomplishments.

In order to build morale and offer an opportunity for staff to mingle with Mayor and Council on a more regular basis, the frequency of such get togethers could be increased. A second event does not need to be as formal as the Annual Christmas Dinner, it could be something as simple as a BBQ.

Formalizing any awards given is also an opportunity to increase morale. Thought should also be given to asking the Volunteer Firefighters to join these events as they presently have their own.

Trusting Relationship

Develop a permanent program for the education of staff and Council on their respective roles. This should be part of a new Council orientation.			
Recommended Priority	**Difficulty Level**	**Recommended Timing**	**Comment**
			No organization, municipal or otherwise, can survive without a trusting relationship between its ownership or Board and its staff. Trust can start with the understanding of the roles that each plays.

No employment relationship can survive without a measure of trust. This is most important when you have a municipal council who operates under a specific set of circumstances guided by a piece of legislation. Any success will be guided by the trust between Council and its senior staff.

The information garnered from my interviews with staff and Council clearly indicate that the levels of trust between Council and staff depend on the Council "of the day". It appears that there presently is a good trusting relationship between Council and staff.

Patrick Lencioni, an American writer, published a book entitled the *"Five Dysfunctions of a Team".* While the book goes into much more detail, the following chart can be used to sum up those five (5) dysfunctions.

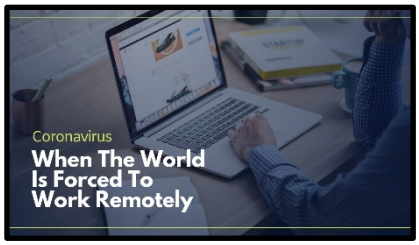
Please note the characteristic on the bottom of the diagram above. The absence of trust is quite often the first step on the way to dysfunctionality.

A good trusting relationship can be established through a clear understanding of the roles that both Council and staff play and for each other to respect those roles. Remember that the role of Council is to manage the Township through the policies[15] it has approved, and that the role of staff is to implement and administer those policies while also providing their best professional advice with minimal regard to political considerations.

Further education and discussions on the role of both Council and staff must be continued while being a party of any Council Orientation Plan.

Working Remotely

Establish a policy on working remotely that covers a pandemics, absences, and other situations.			
Recommended Priority	**Difficulty Level**	**Recommended Timing**	**Comment**
			COVID-19 has moved all economic sectors towards a society that works remotely. Some private sector companies have already moved to permanent arrangements for remote work – thus reducing their overhead costs. While small municipalities are far ay form this, each should have a policy to deal with this matter; particularly in the case of a pandemic or emergency.



COVID-19 has changed many things about the various economic sectors in Canada and around the world. As a result of having to sequester employees in their homes and other locations to avoid the effects of COVID-19 and follow applicable law, employers have developed strategies that would allow employees to work remotely.

Consideration for employees to work remotely have existed for years in some service industries such as call centres. During COVID-19, some employers have developed policies on working remotely during a pandemic. The municipal sector is no different.

Many employers have seen working remotely as an excellent opportunity to cut costs, maintain service and provide a better working experience for their staff. Some even have a hybrid model

[15] Or through the compliance with legislation

where employees have a desk or workspace and attend their workplace on a certain schedule while working remotely the remainder of the time.

To be clear, working remotely does not necessarily mean working *"from home*", it means working from a *"flexible"* workspace:

Working remotely allows for increased flexibility and autonomy for employees. Technology such as videoconferencing software, collaboration platforms, and cloud services keep employees and people connected, allowing them to have meetings and complete projects from anywhere, anytime.

It's not just employees that can benefit; Many employers are starting to view remote work as an important part of hiring and retaining top talent, staying competitive in the sector, and even saving costs.

A summary of the known benefits of working remotely include:

- ✓ Working remotely allows for better work-life balance
- ✓ Remote employees have more freedom
- ✓ Being a remote employee promotes employee well-being
- ✓ Remote work equals an increase in productivity
- ✓ Working remotely saves companies money
- ✓ Offering remote work makes businesses more competitive

What to consider before embracing remote work
Prior to venturing into the world of remote work, any municipality must take a look at the current office culture, employee levels, and municipal goals.

Things that would need to be considered include:

- ✓ What work expectations will managers set with their remote employees?
- ✓ Are there workplace measures in place, such as technology to conduct videoconferences, to facilitate seamless remote work?
- ✓ Have programs been created that engage remote employees in the municipal culture and make them feel included in the day-to-day business?

Working remotely is more than a workplace trend, the concept of working from anywhere at any time is the "*future state"* of work. Technology is going to become more advanced and bring all municipalities and third parties virtually ever closer together.

The Township should more fully explore these opportunities.

Human Resources Manual

Renew the current Human Resources Manual and update			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			The human resource manual produced as part of this study resulted in a collection of current human resources policies. These policies need to be changed and updated. The resulting manual should be available to all of staff.

As part of the engagement, the Township asked that I draft a personnel manual using the current personnel or human resources policies already in place. Once completed, my follow up review allowed me to come to the conclusion that holistic changes were needed. My observations of the final manual include:

a) Generally, the polices in the manual are old and are in desperate need of a refresh.

b) Some of the policies are nothing more than a statement which differs greatly from a policy

c) The policies lack a consistent format that makes reading and comprehending the policies difficult.

d) Policies quite often do not reflect the current situation of the Township of Dubreuilville or the sector in general.

e) There are key human resources policies that are missing from the manual.

An employee or human resource handbook can explain to staff and managers the standards expected by Council for workplace conduct while also providing information on employee benefits.

If necessary, the handbook or manual can incorporate real world examples that may help staff from an illustrative perspective. Other advantages of having a Human Resource Manual include:

a) The policies in a Human Resource Manual (HRM) can provide guidelines on employer-employee interaction, behavior, appropriate work behaviours, work schedules, employment laws, conflict resolution, disciplinary measures and health, and safety measures.

b) HRM policies for the Township should be written to comply with the laws and regulations of Ontario. Such policies and the procedures that support them should be

written to prevent lawsuits on issues within the workplace. Employees are required to be informed about these policies and the legal implications to ensure smooth operations within the Township.

c) HRM policies provide the right tools, guides, and resources on how to manage employee and employment matters within the Township. They allow supervisors and managers to train, guide and manage new or existing employees.

d) The consistent application of HRM policies helps prevent dissatisfactions amongst employees, as sudden changes in schedules, benefits or roles and responsibilities can create a healthy working environment.

The following points show why HRM policies are important for the Township human resource management process.

a) HRM policies ensure every employee of the Township is looked after, their needs respected, and proper benefits are given to them for their work.
b) HRM policies help address complaints, problems, and grievances of employees and solve them appropriately.
c) Such policies protect employees from wrong behaviour from Council or other employees.
d) The HR Manual will train and develop employees on the needs of the organization.
e) Assists the Township and employees to ensure adequate compensation and maintain discipline in the workplace.

In order to build and maintain a healthy workplace, it is essential for Council and employees to work together peacefully. This is attainable by having a well written Human Resources Manual.

Employment Contracts

Cease the use of Employment Contracts			
Recommended Priority	**Difficulty Level**	**Recommended Timing**	**Comment**
			An updated Human Resource Manual along with the use of a common letter of hire will eliminate the need and confusion that can come with separate employment contracts for each employee.

The use of employment contracts should be eliminated and replaced with a simple letter of hire that is consistent for all staff.

A properly prepared Human Resource Manual will include all the necessities that would normally be include in any employment contract. Differences in the employment conditions of employees for abnormal reasons can be dealt with through the Human Resource Manual and Letter of Hire.

Job Descriptions

Renew and update all job descriptions			
Recommended Priority	**Difficulty Level**	**Recommended Timing**	**Comment**
			A number of staff indicated that their job descriptions were in serious need of an update. Since job descriptions for the basis of a pay equity plan, it is important to ensure that each is up to date.

A review of the existing job descriptions for staff and the subsequent discussions that occurred with staff, indicate that a change is needed within this area. The format and content of these job descriptions are inconsistent, and it is not clear if the present pay equity plan was taken into considering.

This process involves the participation of both staff and a third party. The result is job descriptions that are signed off by staff, management and approved by Council.

16. MUNICIPAL SERVICES FINDINGS AND OPPORTUNITIES

Service levels and operating costs appear to be consistent with the comparator group

Develop a set of metrics that can be used as an ongoing monitor to a peer group			
Recommended Priority	**Difficulty Level**	**Recommended Timing**	**Comment**
			To ensure a level of comfort by Council is reviewing the annual financial results, it is wise to develop and monitor financial levels with results from comparative peers.

The analysis of the Township's services and the related operating expenditures show that the Township currently provides a host of municipal services that are comparable to the peer group. The services certainly do not give the appearance of exceeding the service level standards.

The operating costs associated with municipal service delivery is consistent with the comparator group with limited discretionary services being provided by the Township. For the services identified and analyzed as part of the review process, the Township is either the median or lower than the median for the full complement of services provided by the Township. Given the current state of service levels and associated costs, this appears to limit the number of opportunities to reduce service levels. In other words, the Township is performing well as compared to the selected peer group.

A particular variance in service levels does appear in Recreational Services. A further analysis suggests that part of the reason for the differences in costs is likely related to the choices of recreational programming. The Township should review this and determine if the level of service is appropriate.

Memorandums of Understanding, Collaboration and Other Agreements

Standardize a format for all MOU's and Collaboration Agreements Any Agreement or Contract to be reviewed by the Township insurance carrier			
Recommended Priority	**Difficulty Level**	**Recommended Timing**	**Comment**
			There is significant liability in using poorly worded agreement or MOU's or using none at all. The Township should ensure it develops a standard to be used and that each agreement is reviewed by its insurance underwriter (a free service).

The challenge of governing while providing good levels of service in areas of Northern Ontario that are separated by many square miles of Crown Land has been a long-standing policy problem for small communities. Recent research suggests that decentralized, voluntary means of inter-local cooperation may help ensure service and policy continuity. In the past, the Province of Ontario has not actively encouraged municipalities to pursue inter-local cooperation; that has all changed with the Province now encouraging such arrangements.

On an annual basis, Councils may also be presented with several requests to enter into a collaboration agreement with any number of organizations – some incorporated and some not.

These two types of arrangements are quite often satisfied with the signing of an agreement between the parties without consideration for the potential pitfalls or liabilities. A few will take the road of a review by their legal counsel, which can result in the expenditure of unnecessary municipal dollars and time.

There is a better way. First, all such agreements should be crafted to look the same and have similar content. Such agreements should be written by the municipality and not the requesting party. Secondly, in place of a review by legal counsel, the municipality might want to have the review conducted by an insurance carrier. Afterall, is it not the insurance carrier that would be charged for covering the municipality on a claim related to such an agreement? Would they also not be charged with providing the necessary legal counsel that would not necessarily be the present legal counsel of the municipality? Remember that part of the services provided by insurance companies is the ongoing review of contracts, leases, special events, etc. in order to effectively address potential risk exposures of its client, the municipality.

This matter can easily be addressed through a Council policy that establishes the conditions under which an MOU or Collaboration Agreement will be executed, the content of that Agreement and ensuring a thorough review by the insurance carrier and not legal counsel. It would seem to be intuitive to have the insurance carrier do the review as there is no additional

cost; additional costs would be incurred through a review by legal counsel. There of course may still be reasons why legal counsel should review an Agreement and in those circumstances the matter can be explored with the insurance carrier.

Finally, no agreement should escape the resulting policy. This means ice time and facility contracts.

Customer Service Standard Policy

Develop and publish a Customer Service Standard			
Recommended Priority	**Difficulty Level**	**Recommended Timing**	**Comment**
			A well-developed Customer Service Standard can be an excellent tool that staff can use to deliver services to the community. Council and ratepayers will then have a guiding document that can be used to manage those services.

The Township is a government body that provides service to the people living within its jurisdiction. The employees of the Township strive to provide customer service excellence to all people living in Dubreuilville, its community partners and any other party with which they have interaction.

Given that municipalities are customer service oriented, one would expect that each municipality would have a policy on Customer Service Standards; yet many do not. The purpose of a Customer Service Standard is to provide general guidelines as to the level of Customer Service expected to be delivered by Township staff in an effort to supply the most efficient and effective service delivery to all parties. Such a policy should be designed to outline the expected customer service standards in the areas of telephone answering, email, mail, fax, front counter service, public complaints and general overall service delivery.

A Customer Service Standard should not be confused with the requirements of the Township Under the *Accessibility for Ontarians with Disabilities Act, 2005* to meet the requirements of accessibility standards established by regulation. This is often referred to as a policy for an Integrated Accessibility Standard. If the Township has not met the requirements of the regulation, it should review those requirements.

A good Customer Service Standard also includes guidelines to keep various metrics upon which the municipality can judge itself with such information being shared with Council and its ratepayers and other third parties.

The benefits of a Customer Service Standard cannot be understated. It is always a wise thing to ensure that all *"parties"* understand and observe the same rules; particularly when the municipality is involved.

Dubreuilville should develop and publish a Customer Service Standard.

Municipal Resource Library

Establish a Municipal Resource Library within the Municipal Office			
Recommended Priority	**Difficulty Level**	**Recommended Timing**	**Comment**
			While many people now use the internet to conduct research, books can provide a unique history that may not be available. A resource library is easy to establish and very cost effective.

The internet and Google provide a very powerful tool to do research and obtain information pertaining to almost any subject. It does not however, replace a good resource library that is pertinent to an organization or particular subject; some things just cannot be found.

Contained within the internet are boundless municipal organizations who also provide good information containing reports, toolkits, recommendations and other resources that are designed to help any municipality address challenges. These resources and indeed even the internet does not yet replace a good *"old fashioned"* book. Such books can provide a focus on a particular municipal subject while others may never be printed again.

In order to provide more focused research opportunities, a Municipal Resource Library should be established in the Township Office. It is anticipated that this may give Council and staff a focused resource where research can be conducted.

Community Improvement Plans

Develop a Community Improvement Plan			
Recommended Priority	**Difficulty Level**	**Recommended Timing**	**Comment**
			A CIP was identified in the Dubreuilville Strategic Action Plan. The opportunities that such a plan present should not be overlooked.

Dubreuilville does not have a Community Improvement Plan (CIP). A Community Improvement Plan (CIP) is a tool that allows a municipality to direct funds and implement policy initiatives toward a specifically defined project area. Such a plan is recommended in the Strategic Action Plan.

Section 28 of the *Planning Act* gives municipalities that have enabling policies in their official plans, the ability to prepare Community Improvement Plans. Community Improvement Plans are intended to encourage rehabilitation initiatives and/or stimulate development. Once implemented, the plan allows municipalities to provide tax assistance, grants or loans to assist in the rehabilitation of lands and/or buildings within the defined Community Improvement Project Area and subject to the requirements of the respective Community Improvement Plan.

Section 106 of the *Municipal Act* states that despite any *Act*, a municipality shall not assist directly or indirectly any manufacturing business or other industrial or commercial enterprise through the granting of bonuses for that purpose.

Section 14.9 of the current Township Official Plan deals with Community Improvement. In that section, the plan provides the authority for Council to create and administer Community Improvement Plans. This is the only way that Council can avoid Section 106 of the *Municipal Act.*

Review Building and Land Inventory

Review the building and land inventory and sell all surplus.			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			The buildings and land owned by the Township are assets. In some cases, such building and land can be identified as surplus. While these properties increase the costs to the Township, selling them will increase revenues.

The Township owns many structures and has a good inventory of land holdings, some of which are serviced.

Carrying structures in the Township inventory that are not of use or need to be updated contribute to risk and drive costs and insurance rates. The Township should review the inventory and decide the future use for the structures. If for example, there is no apparent use, then it is likely that the best option would be to declare them surplus and either sell or demolish them.

Similarly, any land held by the Township, particularly land that could generate property tax, is of no use to the Township. In fact, such lands are likely not exempt from tax and could result in taxation costs most notably from the education levy. These lands, if serviced, could be declared surplus and offered for sale with the provision that they are used for housing or commercial purposes.

Subdividing and servicing lands owned by the Township will provide a host of opportunities. While the Township will need to follow its policy on land disposal, it can do so while making it very attractive for potential purchasers. Lots being sold for residential purposes could be offered at very deep discounts in order to attract potential purchasers who may want to build a home in Dubreuilville. This may be very attractive to those who would like retirement home or those who are working locally; particularly attention should be made to the mining sector and the mining companies.

Should the Township decide to zone some of the land as commercial, then it would need to consult its Official Plan and Zoning bylaw. Any sale for commercial purposes would likely need to consult Section 106 of the Municipal Act; municipal bonusing. Depending on the location of the commercial properties, some consideration to avoid bonusing could be made under any Community Improvement Plan.

Fire Services

Work with the Fire Chief to establish the necessary policies and procedures for a successful Volunteer Fire Department			
Recommended Priority	**Difficulty Level**	**Recommended Timing**	**Comment**
			Many municipalities do not track and keep copies of the policies or Standard Operating Procedures that have been developed by their Volunteer Fire Departments. Efforts should be made to ensure copies of these are in the possession of the Township.

During my review of policies, it was apparent that any policies or Standard Operating Guidelines (SOG) for the Dubreuilville Volunteer Fire Department were absent. This is not unusual as the administration of many municipalities do not have copies of these SOG.

Given that the SOG of the Volunteer Fire Department are part of the policy makeup of the Township, they should be included with and follow the format of all other Township policies. They should have their owns action in any resulting policy manual.

Corporate systems may need to be developed to support municipal operations

Make changes to corporate system as identified in the mapping processes.			
Recommended Priority	**Difficulty Level**	**Recommended Timing**	**Comment**
			Township staff should review the mapping processes and recommendations so that action can be taken. Such action will result in efficiency gains.

With sixty-two (62) suggested changes to key processes[16] and other items for the Township's consideration, the Township has the opportunity of updating its processes, policies and overall practices as a result of the review. However, it should be noted that the number of changes to the Township's processes does not suggest that the municipality has been mismanaged to date but instead, continued to operate as it did year after year –in our experience, this is common in both small and large organizations.

[16] Key processes refer to the Process Mapping exercise

Lack of staff capacity and knowledge results in missing information on developing legislation, requirements, and opportunities

Implement changes that increase staff capacity			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			Such changes should include staff training plans and the use of available internship funding.

Far too many municipalities in Ontario continue to grapple with challenges relating to shortages of staff that have the qualitative skills required for their positions. It does not end here; weak capacities to formulate and implement policies, unmotivated staff due to uncompetitive conditions of service, a lack of legislative knowledge, a slow implementation of technology to improve productivity and competitiveness add to the problem. This all too often results in inefficient business procedures, weak intergovernmental relations leading to policy inconsistencies, weak interaction between municipalities and the private sector, high levels of bureaucracy, weak governance and institutional arrangements.

In a world of quickly changing legislation, access to skilled capacity is a must. The Township is currently in a good position with the level of skilled staff. The future may be a different matter.

The survey of similar communities and experience has shown that the training of staff, whether it is positional training or cross-training, is quite often not a priority. Dubreuilville has shown dedication to ensuring staff are well trained. It would be very helpful if the Township developed training plans for all staff. Such plans can range in complexity but do required dedicated funds.

First Nation Relationship Building and Flag Repatriation

Build a relationship with Michipicoten First Nation and Missanabie Cree First Nation			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			While they take time, building relationship with First Nation Communities provide great benefits on socio-economic fronts.

Dubreuilville is located on the traditional territory of many First Nation communities including, Missanabie Cree First Nation and Michipicoten First Nation. Dubreuilville is also located within the Robinson Superior Treaty area, also known as Crown Treaty Number 60 of Michipicoten First Nation and the Treaty 9 Territory of Missanabie Cree First Nation and Chapleau Cree.

Across Canada, Indigenous leaders and organizations are working with Mayors and Councils to establish and maintain respectful relationships. There is a pressing need for guidance on how First Nations and local governments can improve policy and practice to enhance and sustain relationships consistent with reconciliation. Despite reconciliation efforts generally pursued by the Crown, there is also broadening potential for the introduction of intergovernmental agreements at the community level to support the spirit of reconciliation.

The truth is, there is no Canada without Indigenous people; they are the original, foundational, fundamental parts of this land. Instead of trying to make room for them in colonial systems and institutions that were never meant for Indigenous people to exist within, we need to find the willingness to tear it all down and reimagine what a nation that respects truth might look like—and then build that nation.

Intergovernmental agreements between First Nations and local governments present opportunities to expand and improve upon the National effort to pursue truth and reconciliation at the local level.

But before launching into a discussion on intergovernmental agreements, the Township first must establish a firm working relationship with the Missanabie Cree First Nation and Michipicoten First Nation. This could take on many forms but could start with repatriating the flags of one or both First Nation communities through a local ceremony followed by dinner with the Chief and Band Council. This is an excellent way to establish a solid working relationship and to continue recognizing the Reconciliation that is so necessary.

Should the relationship be successful, it could be followed by joint projects and other intergovernmental agreements.

A Technology Solution is Required.

Conduct a complete review of all Information Technology and related requirements			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			Often heard during interviews with staff and Council, it is vital that the most current technology is available. The municipal sector will not be far behind other sectors in increasing their use and footprint of technology.

Modern technology is vital for the effective delivery of municipal services, especially as employees and workplaces rely on mobile technology to help them do their jobs. IT infrastructure is essential for how local services connect and operate. The use of fiber optic

networks, Wi-Fi and cellular networks assist in linking services and enable the collection of data to effectively manage services in real time mode.

Opening the Township to the world of the Internet of Things and open data has been befitting larger communities. But the lack of broadband service is preventing a true connection for many communities – Dubreuilville included.

During the course of the study, I did find that there was a concern with respect to the linkage to the wider world due to a lack of broadband. The COVID-19 pandemic, among other things, has taught us that access to high-speed broadband is a necessity. Dubreuilville has been successful in working towards a local solution on broadband but should continue to work with regional groups to improve broadband outside of Dubreuilville that will make the local broadband more efficient.

Lastly, there was some discussion on the state of the local IT infrastructure. The use of software related to municipal services has been and will continue to increase in the immediate future. Such changes are meant to improve efficiency and the speed of service provision. Data retained can be used for modelling during the annual budget process and for community planning. The Township has participated in the Northern Information Technology and Geomatics Cooperative for about thirteen (13) years. Headed by the Municipality of Wawa, the responsibilities respecting Dubreuilville and others are no longer being fulfilled.

Given that there are other communities who will be in the same position as Dubreuilville regarding IT, the Township should explore its options with other communities.

The Township should be very cognizant that it is the NITGC that has copies of GIS and other data that Dubreuilville should maintain. It is Dubreuilville that owns that data, and the Township should ensure that it is secured.

Together with the other communities in the NITGC, Dubreuilville participated financially in purchasing and building the IT Infrastructure located in Wawa. Dubreuilville also paid an annual premium that included funds for an NITGC Reserve. If the NITGC ceases to exist and the agreement is not being honoured, Dubreuilville should request that its portion of the Reserve Funds be returned and that it be reimbursed for its portion of the IT infrastructure.

Municipal staff are not hired as experts in information technology and as such they should not be expected to delve into the details or problems that may evolve. Dubreuilville will need to work towards a solution to manage its IT.

Inventory / Prepaids

Establish a system, including a computerized purchase order and inventory system			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			A purchase order and inventory system that complies with Generally Accepted Accounting Principles will save money and frustration.

Many municipalities continue to treat any purchase as an expense in the year that it is purchased. This could apply to regular consumables and to tangible capital assets that are not yet being used.

The above is not the correct accounting treatment of such costs. Generally Accepted Accounting Principles (GAAP) and the Public Sector Accounting Board (PSAB) direct that these purchases should be treated as inventory and expenses only for the period over which they are used; this is known in accounting terms as the Matching Principle.

Perhaps driven by a Township Policy, any item being purchased in one year that is to be used over successive years or periods, should be inventoried or placed into prepaids and expensed only when used. The policy could dictate the level of materiality or value of the minimal amount that would apply.

I have been to many municipalities, Dubreuilville included, where items are purchased for use in subsequent years for reason such as they are needed on hand for emergencies, they are needed on hand in conducting regular business, they are purchased in bulk for a longer period of time, etc. Such purchases could include fuel, insurance, office supplies, pump parts, vehicle parts, sand and gravel etc.

Not only is purchasing these types of items and expensing them in the period purchased incorrect accounting treatment, but it can also result in inaccurate results in the management or annual financial statements. The last element of consideration is that inventorying the items that are tangible will also require that the person responsible ensures the items are only used in the conduct of business. This helps to prevent any *"leakage"* or theft; it is a good control method.

In order to execute this matter, a policy and an inventory system will need to be developed and / or purchased.

Review of the Purchasing Policy

My examination of the municipal policies came up with a number of recommendations. In

examining the purchasing or procurement policy and reviewing the process map for purchasing, I came to the conclusion that this policy should be reviewed and refreshed as a matter of priority.

The Township spends millions of ratepayer dollars each year and it is important to ensure the best value for money. The current policy, while thorough, does not recognize some of the more progressive options for purchasing while also maintaining lower dollar levels for the approval authorities.

The Matter of Policies

A complete review of all policies and refresh as necessary			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			Polices, reviewed and approved by Council are the basis of every municipal government. In order to be effective, such policies must be relevant and up to date. More importantly, they must also be known to staff and ratepayers.

As part of the engagement, I collected and reviewed all the Human Resource Policies that are in effect at the Township. After completing this, I did review other policies for format and content.

Municipal governments have a broad range of increasing services and responsibilities to the communities they serve. Effective policy and procedure management is critical for efficiency purposes. The complexity and amount of legislation is increasing as is a constant flow of litigation – unfortunately. Every aspect of municipal work comes with many regulations, laws, ethical considerations, and measures for oversight, thus the potential for litigation.

Municipal employees are the ones on the ground improving communities and interacting with ratepayers. Municipalities are often the organizations that are carrying out the programs initiated by either the Provincial or Federal levels of government.

All municipal staff must maintain accurate records on everything from activities to personnel to citizen complaints. Municipalities also must make sure every employee abides by regulations and can effectively serve the public.

Municipalities face increased scrutiny from ratepayers and the media. With constant budgetary pressures, municipalities are often asked to do more with less. This makes it even more essential for governments to communicate clear goals and expectations to every employee, ratepayer and third party. Therefore, it is important for all municipalities to have well-articulated, accurate and organized policies and procedures.

The review turned up a host of issues with respect related to policies:

- ✓ The lack of a common format for policies; including a proper numbering system.
- ✓ No formal process to review and update policies when it is necessary.
- ✓ No process wherein new policies or policy ideas can be introduced.
- ✓ Older policies desperately in need of review
- ✓ No communication process for policies.
- ✓ No central location where policies can be obtained either by staff, Council or Ratepayers.
- ✓ Some policies passed by bylaw others have not been.

Properly thought out and crafted Human Resource policies are important as they provide structure, control, consistency, fairness, and reasonableness to any municipality. They also ensure compliance with employment legislation and inform employees of their responsibilities and the expectations of the municipality.

Dubreuilville does have a collection of Human Resource policies. As already mentioned above, the review reveals a host of issues that appear to be consistent with other policies of the Township. These policies have now been collected in one manual for distribution to staff, but they are is desperate need of a refresh.

Infrastructure & Capital Spending

Improve policies on annual capital spending and follow through on the mandated Asset Management Plan			
Recommended Priority	**Difficulty Level**	**Recommended Timing**	**Comment**
			As it moves through the Asset Management Planning process, the Township will find that it has an overabundance of capital projects that will require thought and funding. Improving the capital spending policies will greatly assist in creating a path to efficiency.

Generally, I found that the infrastructure in Dubreuilville is in a similar condition relative to other similar sized communities that I have experienced. These observations are not limited to one location or series of infrastructure but more of a general observation.

This led to a review of the capital spending level for the years 2014 to 2018. That analysis would seem to indicate that capital spending has not been a priority for Dubreuilville. The condition of the infrastructure relates directly to the amount of capital spending. There could be a number of reasons for this, but I would suspect that they are somewhat related to a low level of debt along with a corresponding reluctance to use reserves and reserve funds.

Asset (Infrastructure) Management provides transparent, rational, and accountable cost-effective management of municipal infrastructure systems with best value for money, saving unnecessary costs. In this capacity, asset management could be viewed as a value management program at the strategic and tactical levels.

Specific benefits include:

- ✓ Facilitating the establishment and subsequent implementation of policy objectives and the related measurement of performance
- ✓ Helping to avoid problems and potential crises
- ✓ Providing better and consistent levels of service to ratepayers, at a lesser cost
- ✓ The management leads to improved and more effective communication with ratepayers.
- ✓ It improves the evaluation of return on investment.
- ✓ Reduces the life cycle costs of infrastructure
- ✓ Improves service and performance of all infrastructure.
- ✓ It allows for better decisions regarding resource allocation.
- ✓ It reduces risk to the municipality.
- ✓ The process leads to more effective communication with ratepayers, elected officials, financial rating organizations (banks), and regulatory agencies (Provincial Ministries).
- ✓ Long Term Financial Planning becomes more accurate.
- ✓ It leads to more efficient data management
- ✓ It results in positive changes to the municipality.

Asset Management, however, is not without its challenges. The following are some of the identified challenges:

- ✓ Realizing the promise that is intrinsic in an Asset Management Plan, will be much easier if it is situated securely within the municipality's Strategic or Corporate Business Plan and has the approval of senior levels of the municipality and Council. Notwithstanding the Regulatory requirement of an Asset Management

Plan, if Council or senior staff do not buy-in to the concept it may fail from the beginning.

- ✓ The Asset Management Plan must consider the overall life cycle costs of providing the service and be prepared to make investment decisions accordingly. Alternative investment decisions may result in increased funding requirements.
- ✓ There are significant challenges associated with developing a relevant and up-to-date database of infrastructure inventory, condition and capacity information and analysis.

Asset Management Planning Regulation – O. Reg. 588/17

The Asset Management Regulation is not just a Regulation that municipalities are required to abide by it results in a plan that may have a great effect on all funding applications submitted by the municipality, its future costs, the quality of service to its ratepayers and its profile to the Province and other third parties.

Therefore, it is imperative that the Township develop an Asset Management Plan that is both comprehensive and exceeds the matters of compliance with O. Reg. 588/17. The better the plan, the more likely that the Township will be successful in funding applications and the more likely that it will control costs and establish a higher and more efficient level of service for ratepayers.

I understand that the Township has entered into an agreement with the Municipality of Wawa to manage Asset Management, at least from an administrative perspective. I also understand that the Township has chosen to use the Public Sector Digest product for Asset Management. These are both actions that should benefit Dubreuilville through purchasing these services. Asset Management, however, is more than a policy or plan. The Township will need to ensure that it insists on regular reporting on the status and progress of the program.

Establish a Capital Levy

The recognition of a severe infrastructure deficit for municipalities in Ontario has led to finding solutions that can speed up reducing the deficit while taking care of current capital needs.

Traditionally, municipalities obtained funds for their capital needs from debt, operational taxation, reserves and grants. Recently, many municipalities across Ontario have started to use special Municipal Capital Levies.

Simply out, a Capital Levy is a levy that is on top of the operational levy that is already issued by the municipality. For example, the Township may conclude through its budget process that it requires $4.5 million to fund its operations; this would include capital. The use of a Municipal Capital Levy would result in an additional percentage (e.g., 2% or $90,000) applied on top of the regular or operating levy. This Municipal Capital Levy would be used specifically for capital.

That use could be in the current year (as capital cost always fluctuate) or it could be placed into a special Capital Levy Reserve.

A capital levy will provide long-term financial support to the Township's capital program. A capital levy is applied each year for projects that are typically not funded by long-term financing and would be used to plan for the replacement of the Township's assets. A municipal capital levy will have the effect of reducing the Township's reliance on external debt financing and reduce the long-term cost of capital expenditures. Such a levy should be the subject of a policy and be a component of a long-term financial plan.

Examine Tax Ratios

Examine Tax Ratios and Policies			
Recommended Priority	**Difficulty Level**	**Recommended Timing**	**Comment**
			The Township recently engaged Municipal Tax Equity to assist with managing its assessment. Particular attention should eb paid to the tax ratios as this may assist in how the tax levy is distributed.

One of the most important elements of Ontario's current property tax system is the authority to apply differential taxation rates to different property classes through the use of tax class ratios. These rates are set within an overall framework that is implemented through the use of "tax ratios." Tax ratios represent the relationship between the tax rate applicable to the residential property class and the rates for other property classes. Tax rates are legislatively required to be expressed as a percentage of the assessment for properties in each property class.

Municipalities have a considerable amount of flexibility regarding tax ratios but are restricted from setting ratios that diverge further from *"target"* ranges of ratios prescribed in provincial tax policy. With the exception of farms, managed forests, and multi-residential properties, the ranges are between 0.60 and 1.10 relative to the residential class ratio. These are referred to as the *"ranges of fairness."* The following table[17] illustrates the ranges.

RANGES OF FAIRNESS	
Property Class	**Range**
Residential	1.00
Multi-Residential	1.00 – 1.10
New Multi-Residential	1.00 – 1.10
Commercial	0.60 – 1.10
Office	0.60 – 1.10
Shopping Centre	0.60 – 1.10
Parking Lots/Vacant Land	0.60 – 1.10
Professional Sports Facility	0.001 – 1.10
Industrial	0.60 – 1.10
Large Industrial	0.60 – 1.10
Pipeline	0.60 – 0.70
Farm	up to 0.25
Managed Forests	0.25

[17] Source – Municipal Financial Officers Association of Ontario (MFOA)

When the reforms to the property tax system were introduced in the late 1990s, the Province prescribed transition ratios for each municipality based on the pre-existing relationship in effective tax rates for the various classes of property. In most municipalities, ratios tended to fall outside the prescribed (or target) ranges of fairness. As a mechanism to enable municipalities to bring ratios towards and ideally within the ranges of fairness, legislation provides municipalities with the authority to alter ratios on an annual basis. However, two (2) rules do apply:

- ✓ If existing ratios are outside the ranges of fairness, they may only be brought closer to the range.
- ✓ If existing ratios are within the ranges of fairness, they may be moved either up or down but not beyond the limits of the ranges.

The Township should review not just its tax ratios but any other tax policies that it does have. Such an examination should be held on a regular (but not annually) basis.

Reserves and Reserve Funds

Establish an up to date and appropriate Reserve and Reserve Fund Policy			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			A Reserve Fund Policy will ensure consistency and direction in managing the reserves and reserve funds held by the Township.

The Township has healthy reserves. But, within the selected comparator group, Dubreuilville is at the lower end of reserves on a per household basis reserves at $2,896. The current Reserve levels are at $897,697, a small decrease from 2017.

There does appear to be a lack of consistency in how reserves are accumulated and used. This is usually accomplished through a properly thought-out policy.

Debt

Establish an appropriate Use of Debt Policy			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			A Use of Debt Policy will ensure consistency and direction in managing and using debt to the benefit of the Township.

Like Reserves and Reserve Funds, Dubreuilville is in a good position with the use of debt. In 2018, Dubreuilville had a paltry $414,143 in debt which equates to about $1,263 per

household. This places the Township in the middle of the peer group but well below that of the top end of the peer group. Also, like Reserves, Dubreuilville does not have a policy or practice on how it uses debt.

Like Reserves, there does appear to be a lack of consistency in how debt is used. A properly thought-out policy should be considered.

Communication

Develop and adopt a Communications Policy			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			Communication is vitally important for the Township whether that communication is with staff, ratepayer or third parties. Equally important is the method in which communication is executed.

Communication is essential in any municipality. A proper communication protocol is necessary to communicate information to staff, Council and Ratepayers.

Strong communication by the Township will create trust in its ratepayers and staff. The hope is that this trust will inspire ratepayers to become involved in their communities. As the relationship builds between Dubreuilville and its ratepayers, over time, ratepayers will come to realize that their concerns matter. Communication is also important in municipal governance because it contributes to the realization of a fundamental principle for government systems: transparency.

During the study, it was discovered that there is a lack of formal communication. This lack of communication can lead to dysfunctionality and chaos while also breeding contempt by ratepayers. The use the communication plan that was provided as part of this study, can alleviate many concerns while making the Township more efficient.

Business Planning

Establish a Municipal Business Plan			
Recommended Priority	**Difficulty Level**	**Recommended Timing**	**Comment**
			As the Township moves through the Dubreuilville Strategic Action Plan, it should give consideration to establishing a municipal Business Plan that sets out the priorities of implementing this plan and other municipal, service priorities. This differs from the DSAP in that the plan is specific to municipal services whereas the DSAP looks at a "bigger" community picture.

In the past and as recent as 2019, Dubreuilville embraced planning in the strategic sense, resulting in the Dubreuilville Strategic Action Plan (DSAP). The DSAP is an excellent document that few have read. There is, however, no municipal business plan that concentrates on the ongoing or continuous improvement of the services provided by the Township. This may lead ratepayers to wonder what Council is doing, may confuse staff on what is expected of them and could result in Council relying solely on *"organic growth".*

Growth by *"organic"* means is not conducive to good governance. Municipal planning should include long-term and short-term planning, such as that which is included in the DSAP. Any municipal business plan should predict where Dubreuilville will be in two or five years, listing specific, measurable goals and results. Such a plan should also include a specific *"to-do"* list that keeps everyone informed of the necessary actions and resources, as well as listing who is responsible for all the tasks. It should also include a reasonable time frame for these tasks to be accomplished. Failure to plan will damage the effectiveness of the Township and can even lead to complete break-down.

Municipal Business Plan

The concept of a *"true"* Municipal Business Plan is not widely used in the municipal sector, particularly within smaller municipalities. The concept, however, is starting to catch on. I previously worked to develop a Municipal Business Plan in Wawa. The final product was an excellent document that was to provide a roadmap that would expire with the end of the council term in 2018. My understanding is that the Council in Wawa is now working to revise that plan.

Like the Dubreuilville Strategic Action Plan, a Municipal Business Plan is a formal written document containing goals, the methods on how these goals can be attained, and the time frame within which the goals need to be achieved. It also describes the nature of the business, background information on the organization, the organization's financial projections, and the strategies it intends to implement to achieve the stated targets. In its entirety, this document serves as a road map that provides direction to the municipality as approved by Mayor and

Council. It is a clear statement to the business and ratepayers on Council's intentions for the community.

The municipal sector is changing at an increasingly alarming rate. The introduction of new legislation and mandates, with respect to economic development, asset management and longer-term financial planning is affecting municipalities in a manner that was previously unheard of. Using the suite of municipal services, both mandated and optional, along with pre-existing plans[18], Council should craft a new, highly effective Municipal Business Plan that will provide the way forward for Mayor, Council, and the senior staff.

Benefits of a Municipal Business Plan
There are many benefits to developing a Municipal Business Plan:

- ✓ Understanding community needs and expectations with respect to municipal services
- ✓ Developing a sense of purpose and direction for both Council and Staff
- ✓ Clarifying measurable short, medium, long-term goals and objectives
- ✓ Identifying and enhancing the ability to manage change; for both Council (Policy) and Staff (Implementation).
- ✓ Mitigating potential risk, particularly financial risk, through planning
- ✓ Improved decision-making and effective management; a positive message to all ratepayers
- ✓ Creating a foundation for KPI's for assessing the performance of the CAO and Senior Staff.
- ✓ Enhances communication between staff and ratepayers
- ✓ Strengthening coordination of activities between corporate departments thus avoiding the creation of *"silos".*
- ✓ Clearly defining responsibilities and accountability for Council and Staff.
- ✓ Creates a foundation for annual and multi-year budgets; both capital and operational.

I am sure that every member of the sitting Council in Dubreuilville, ran for office for the same reason – to *"make Dubreuilville a better place"*. In order to do this, you all must work together as a *"team".* That team includes a CAO, senior and municipal staff.

Your ratepayers have given you the *"gift"* of making your community a better place. This cannot be accomplished through moving from Council Meeting to Council

[18] These include but are not limited to the latest versions of; Official Plan, Community Economic Development Plan, Asset Management Plan and Drinking Water Plans

Meeting. There must be a plan that communicates a *"starting point":* and an *"end goal".* There must be a way to measure the success of the plan on a regular basis.

It is important to identify that the updates and results of the Community Economic Dubreuilville Strategic Action Plan is a vital component of a Municipal Business Plan. The opportunities that now exist in Dubreuilville have increased in recent years and Council has planned to meet these "head-on" in the DSAP.

Lastly, it is also very important to realize that the development of relationships with potential developers is a vital component of the plan. In order to do this, Dubreuilville requires the continuation of a progressive Mayor, Council and CAO while maintaining a senior staff component that has experience in key relationship building at both the private and public sector

Risk Management

Establish and implement a Risk Management Plan			
Recommended Priority	**Difficulty Level**	**Recommended Timing**	**Comment**
			Recent increases in insurance rates (ranging from 10% to 120%) will only drive-up tax rates. There are only two ways that rates can be managed; either by market forces or through the management of claims. A Risk Management Plan will assist in the latter.

My observation of Dubreuilville is not unlike that of many other small communities; risk management is not a part of everyday business and in fact sits low on the priority list. I also observed risks in Dubreuilville that are typical of the municipal sector.

All municipalities face the risk of unexpected events, such as a natural disaster, loss of funds through theft, and injury to staff, ratepayers, or visitors while on municipal property. Such events can and do impact municipal operations. Any of these events can cost the Township and in severe cases result in criminal charges to the Mayor, Council and Directors.

A risk management plan, would allow Dubreuilville to prepare for the unexpected, minimizing risks and extra costs before they happen. By considering potential risks or events before they happen and having a risk management plan in place, the Township can save money and protect its future.

Risk management will allow Dubreuilville to identify possible risks, problems or disasters before they happen. Such a process will set up procedures to avoid the risk, minimize its impact, or at the very least help cope with its impact. Any municipality should make a realistic evaluation of the true level of risk and plan accordingly. A successful risk management plan

should recognize and address potential risks and threats. Such plans don't have to be expensive or very time consuming.

Signs

Ensure mandatory signs managed appropriately In conjunction with any economic development initiative, establish a directional and other sign policy			
Recommended Priority	**Difficulty Level**	**Recommended Timing**	**Comment**
			The installation of a sign program will distribute important information to visitors, potential visitors and potential investors. Such a program will also imply that Dubreuilville is a welcoming community to all.

Perhaps one of the most underrated and underused opportunities for many communities is the use of signs. Signs can be used to promote the Township or to promote a business in the community. They can also be used to mark Township borders or to advertise other opportunities or assets within the community. They can be used for directional purposes such as the name of a road or the location of say a hospital or arena. Signs are important within any community.

Signs, much like a website, can be viewed as being an excellent opportunity to showcase any community while advertising the assets of the community. Like a website, signs that are old, weathered and inaccurate will not be seen and if they are one must question what message is being conveyed. Having no signs might be better that having old, inaccurate and weathered signs.

Highway Signs

The highway signs that convey the borders of Dubreuilville, the population and various marketing programs appear to be old and inaccurate. These issues should be corrected. The Township should review the Provincially erected signs with the Ministry of Transportation to have them updated. While an updated population level would be included, a logo can be included and the Township could also include a Township saying; for example, the signs as you enter the Town of Caledon also include the saying *"Greatest Town in Ontario Winner"* or at the entry of the City of Sault Ste Marie which says, *"Naturally Gifted".*

Tourism Ontario Directional Signage Program
There is also the opportunity to participate in the Tourism Ontario Directional Signage Program or *"TODS".*

The TODS program places signs on Ontario's roadways for motorists to find tourist attractions, operations and services, increases awareness of Ontario's tourism attractions, operations and services located off provincial highways. The program also enhances traffic control through "advanced warning of turns" signs and promotes and strengthens tourism in Ontario on a province-wide basis.

The signs are for tourism-oriented businesses that provide tourism activities or services to motorists. This includes many accommodation properties, tourist attractions, area profile themes and approved permanent tourist routes.

The types of businesses eligible for the program include (but are not limited to):

- ✓ Accommodations
- ✓ Golf courses
- ✓ Campgrounds
- ✓ Tourism-Designated Outlet Malls (new in 2015)
- ✓ Regional/Local Travel Information Centres (new in 2015)
- ✓ Conservation areas
- ✓ Natural sites and trails
- ✓ Historical sites
- ✓ Museums
- ✓ Water theme parks
- ✓ Zoos and animal displays
- ✓ Spas
- ✓ Public Beaches
- ✓ Rural Downtowns
- ✓ Museum Travel Centre

The Township would need to work with the local business community on this type of venture.

Dubreuilville could expand its use of leasing one of the many sign sites along Provincial Highways from either the Province of Ontario or a leaseholder. The purpose would be to promote the community for either tourism or economic development purposes.

Community Signs

Signs within the community itself can be quite important for residents and visitors alike. This includes up to date signs that identify a road, the community centre, a medical clinic, a downtown area, a community hall, a ball field, park or and other community point of interest. Recently, the Thessalon Economic Development Committee developed a new signage program (including wayfinding signs) for the community and the results are impressive.

Mandatory Road Signs

Dubreuilville also relies on road signs that are included in the Minimum Maintenance Standards Regulation. Amendments to the Minimum Maintenance Standards Regulation, Ont. Reg. 239/02 that came into effect February 18, 2010 require all municipalities to inspect their regulatory and warning traffic signs annually for retro reflectivity.

Sign inspection ensuring that the sign is in fact there and in good condition is a component of regular patrolling as set out in Section 3 of the Regulation. Sign retro reflectivity inspections using the visual inspection method, as outlined in the Ontario Traffic Manual, must be undertaken at night.

Not only are these requirements law, they also are a component of a good risk management program and show pride in the community. The already established GIS system is an excellent opportunity to track the above noted maintenance.

Parks and Trees

Develop a parks master plan that includes the management of new trees.			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			The Township has some excellent parks areas and is surrounded by trees. Building on these assets, a parks master plan will be of great benefit to residents and visitors alike.

Municipal parks and trees go together. Any discussion about parks must recognize that trees are an important component of parks.

Municipal parks and open space improve the physical and psychological health of ratepayers, strengthen the community, and make the Township neighborhoods more attractive places to live and work. Numerous studies have shown the social, environmental, economic, and health benefits parks bring to any community and its people.

Local parks are an integral part of a happy, healthy community. There are many benefits that come from having high quality municipal parks. In a most noticeable way, parks provide beautiful green spaces which usually result in great programs for any community. There are also, many health benefits as well as other social benefits underneath the surface to having parks in any community.

Green Spaces
Lush greenery in any local park not only looks nice, but also helps the community stay healthy – mentally and physically—especially in areas that might have a more urban setting.

Parks have the effect of reducing stress, while mental health is positively increased. Numerous studies have found positive public health benefits of parks such as lower levels of stress, reduced blood pressure, improved mood and self-esteem, reduced risk of substance abuse, an increase in social interactions, increased levels of physical activity and more. It's clear that the scientific literature supports the importance of parks from a health perspective.

Physical Activity
By providing a space where health and fitness is encouraged for free, the physical wellbeing of any community should increase. Parks are a natural space that promotes activity—including walking, running, and cycling—but ratepayers who live near parks are, of course, more likely to visit them.

Other factors that boost physical activity within municipal parks are the presence of enjoyable scenery and frequency of seeing others exercise. A great positive feedback loop is possible here, once a community starts to embrace the importance of parks.

Economic Benefits
The importance of municipal parks can also be seen in the economic benefits they possess. Businesses near parks see a boost in traffic, as parks have many ways of attracting more people. This creates an increase in property values, business traffic and, in the end, the tax base of the community.

There are other important economic benefits to having accessible green spaces and parks in any community, as they increase income, property values, and positively influence public health in general. Parks are natural assets found already existing in nature, but their presence in any community enriches far beyond what could be initially conceived.

Environmental Power
One acre of trees absorbs the carbon dioxide produced by driving a car 11,000 miles. Air pollution is an important health concern that leads to many unpleasant symptoms and long-

term health issues. Having municipal parks in any community can provide immense health benefits, as the air and water in the area are positively affected.

Not only do municipal parks function as an environmental purifier, but they also provide preservation and conservation of wildlife and plant life, further highlighting the importance of parks. Trees in the more urban or downtown areas of any community can add shade, reducing the risk of heat-related illnesses. Green spaces are critical to creating communities that care about the environment around them.

Community Safety
Green spaces within municipal parks attract people and act as a gathering place where neighbours form social ties that produce stronger, safer neighbourhoods. This building of community not only increases safety but also increases the sense of belonging that people tend to hold to their communities.

Programs
There are many programs that support the development of parks and the planting of trees. One of the most popular is Trees Canada. While providing programs to plant trees for any size community, Trees Canada has also been involved in programs where the trees planted are fruit and nut trees that are used to provide food for the less fortunate in any community.

A few communities have encouraged local schools and schoolboards to get involved in planting trees in local parks. While this benefits the community as a whole it also provides a unique educational opportunity for children.

There have also been programs that encourage people in the community to donate a tree to a local park. In exchange, the name of the person who donated the tree is inscribed on a plaque that is installed beside the tree. It is also possible to take this to a larger level by creating either a *"community forest"* or a *"birth forest"*. These are locations where trees are planted through donations on behalf of a loved one or in the case of a *"birth forest"* on behalf of a new child – the child grows up watching that tree grow.

Any parks and trees program can only be successful though buy-in by the Township and an identification of the areas that are suitable. Once done, it makes the community a better place to live and spend time.

Property Standards

Proactively and aggressively monitor and enforce the Property Standards Bylaw			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			While difficult to implement at times, a properly managed property standards bylaw can improve the welcoming look of the community, show pride and increase assessment values.

Property Standards of any municipality can be the most contentious and frustrating of the many policies that a municipality may have.

In order to have a property standards bylaw and enforce the measures that are contained in the bylaw, a municipality must have an Official Plan that has a section providing the authority for such a bylaw.

Section 14.7 of the Township's Official Plan states; "Council may adopt a property standards by-law under the *Building Code Act* with the objective of maintaining buildings, structures and properties in the municipality in a good state of repair.

The by-law may be reviewed from time-to-time with respect to the standards for maintenance of buildings and without limiting the foregoing, shall include consideration for:

a) The maintenance of yards and accessory buildings.
b) The maintenance of residential and non-residential buildings and structures.
c) Occupancy standards.
d) Notices and orders.
e) Administration and enforcement procedures.

Council may prescribe minimum standards for the maintenance of heritage attributes for properties designated under the Ontario Heritage Act."

The Township should employ the use of a Property Standards Bylaw and proactively enforce that bylaw. The existence and proactive enforcement of a Property Standards Bylaw is important for several reasons as follows:

Municipal Pride
The Township and its ratepayers should take pride in the community. Taking pride in the community means many things but clearly it can be concluded that *"pride*" in this case relates to property owners who keep their properties in keeping with the property standards bylaw.

"A[19] community's appearance is the most telling sign of its own pride, it's the clearest indication of faith in itself and it is the clearest outward sign of its future. Many may say that while a community's appearance is critical to its success that is like saying "one should judge a book by its cover", but in reality, people do exactly that. Failure may take a concerted effort to turn any municipality ugly, and of course that will only create the façade of failure, it will only create the illusion that any municipality is dying, and in essence it will only put an ugly cover on your book. With patience, however, no one will pick up that book to read, no one will be attracted to your community, and eventually that illusion of failure will become a reality."

This report discusses issues that can support community pride. Those issues can also be combined with a *"community mural"* program perhaps that is not limited to parks. Such murals can become an attracting to ratepayers and visitors alike. They can be used to permanently communicate the history and other assets of the municipality.

Safety of Emergency Responders
Many properties that are not in keeping with the property standards bylaw become susceptible to fires and even arson while posing as an attractive playground for mischievous children. This most certainly can result in necessary response from emergency responders such as the Volunteer Fire Department, police of ambulance. Such a response may place the responders in a position of unnecessary harm, certainly not something that the Township would want to do intentionally.

Public Safety
In the same way that unkempt properties can place emergency responders in harm's way, they can also be a harm to the public. Mischievous children and the potential for fires to spread to adjoining properties can all place the public at risk.

Rodent Control
Unkempt properties, particular those with abandoned or derelict buildings can become a haven for many types of rodents who seek shelter from the weather or for a place to raise their young. The risk of this increases in a rural community such as Dubreuilville.

[19] Source – 13 Ways to Kill Your Community by Doug Griffiths

Assessment Values
The Township is likely aware that MPAC assesses property in sections of neighbourhoods. The general conditions of a neighbourhoods can be applied to all properties in the area. Therefore, if the subject neighbourhoods has properties that are not in keeping with the property standards bylaw then it is likely that the associated structures will receive a lower assessment value. These principles can also be used to assess rural properties, farms and commercial / industrial properties.

This therefore makes a direct connection between the maintenance of a property and the assessed value. Therefore, because there is a connection between the assessed values and the amount of property taxes, the lower the assessed values the lower the amount of property taxes. In the end, areas that maintain their properties in good standing are penalized for doing so as they tend to have higher assessed values than those who do not maintain their properties in keeping with the property standards bylaw.

Risk Management and the Private Law Duty of Care
As stated by the Supreme Court of Canada in *Ingles v. Tutkaluk Construction Ltd.* "*The purpose of the building inspection scheme is…to protect health and safety of the public by enforcing safety standards for all construction projects. The province has made the policy decision that the municipalities appoint inspectors who will inspect construction projects and enforce the provisions of the [Building Code] Act. Therefore, municipalities owe a duty of care to all who it is reasonable to conclude might be injured by the negligent exercise of their inspection powers.*"

But where the municipality has discretion to enforce or not enforce its by-laws, a decision not to do so is a policy decision and immune from civil action. *Charles M. K. Loopstra, Q.C, in Foley vs. Shamess (2005*), stated the following cautions on whether or not any municipality should make a policy decision to enforce or not to enforce its property standards bylaw:

- ✓ *A decision not to enforce does not avoid a private law duty of care. For example, the failure to prosecute a building code offence may be a discretionary policy decision, but the failure to inspect and note the defect may be a breach of a private law duty of care resulting in negligence.*

- ✓ *Where there has been a failure to even consider enforcement, there has not been a bona fide policy decision, and therefore may give rise to a claim for negligent enforcement.*

- ✓ *Acting in an unreasonable manner or in bad faith in the enforcement process, may give rise to a breach of private law duty of care if the failure affects innocent third parties.*

Clearly this issue belongs in any Risk Management Plan of the Township. The risk of not proactively enforcing the bylaw far outweigh the risk that the Township may take in proactively enforcing the same bylaw.

Cenotaph

Establish a Cenotaph and register with Veterans Affairs Canada			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			While Dubreuilville may be a young community, there is no reason that it cannot collectively remember those that have serve and contributed towards the protection of Canada.

It is important that all Canadians remember those who have served Canada, past and present, in times of war, military conflict and peace.

One of the ways that we do this is through remembering those that have kept us safe, on November 11 also known as Remembrance Day. Many communities have Cenotaphs constructed as a symbol of remembrance.

I do not recall ever seeing a Cenotaph in Dubreuilville. I have also checked with Veterans Affairs Canada and found no registration for the Township of Dubreuilville.

The Township should consider adding a Cenotaph to the community.

Council Pictures & Staff Information

Prominent display pictures of all Councils and develop a staff recognition wall			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			Properly done, such a display will show a sense of pride of those that have served the ratepayers of the Township; both Council and Staff.

Many municipalities prominently display the pictures of their Councils over the years. I see some evidence of it in Dubreuilville, more specifically in the Township Council Chambers.

Few municipalities if any, display any information about their staff, volunteer fire fighters or retirees. It would communicate a very positive message if a board could be created communicating current and past, Council members, employees and volunteer fire fighters.

Lack of Profile / External Relationships

Develop a plan to improve the Township profile and external relationships			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			Establishing a profile with the Province or Canada is difficult., It starts with establishing those key relationship at the lower levels of various ministries. A plan is fairly east to establish and will pay benefits into the future.

Dubreuilville does have positive relationships within the region but should expand such relationships to a wider audience.

Collaborating externally builds relationships with ratepayers, developers, potential investors, other municipalities and Provincial and Federal ministries. Such relationships can also result in creative thinking and innovation inside the Township by exposing Council and staff to a wider audience.

Building strong external relationships through a good external communication strategy is to inform the outside world of the important work, needs and positions of Dubreuilville. A strong external communication strategy will help to develop and promote Dubreuilville's *"brand"*. Once developed, maintaining the *"brand"* will increase brand recognition, positively shape the perception of the brand, and ultimately drive success. It's difficult to overstate the importance of developing and maintaining a profile or brand.

Grant Programs

Make grant programs a priority and engage GrantMatch for assistance			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			Writing grant applications can be timely and difficult. Many grant programs are hyper-competitive, meaning that there will be "winners" and "losers". Smaller communities usually end up on the losing end. Help is always needed.

A discussion with staff revealed that Dubreuilville does participate in grant programs as it can.

The *"mapping"* exercise also provided important information on the application process and accounting of each grant.

Municipal infrastructure across Canada was built through a tripartite approach; 33% each from the Federal, Provincial and Municipal Government. That model that has proven to be successful in the past has been removed and replaced with a series of conditional grants that are provided based on what mostly can be described as a competitive process.

The problem with a competitive grant process is that it sets up *"winners"* and *"losers"*. If a municipality happens to have the resources necessary to complete and apply for the many programs, it can result in some very successful applications. Most smaller communities are not in this position and thus end up with less grant funding, relative to the larger or more prepared communities.

Regardless, if a municipality does not put an effort towards understanding available grants while submitting applications, it will never be successful in a competitive process. Municipal governments are facing a significant fiscal crunch which is likely to last for the next decade. Grant funding is now more important than ever to help shore up municipal budgets.

COVID-19 and an Economic Re-Start

The Province of Ontario and the Federal Government are planning ahead for the termination of the current COVID-19 pandemic. In order to kick-start the economy, both levels of government have flowed unconditional funds to the municipal and commercial sector as well as to individuals. Given recent activity, there is every reason to believe that this type of activity will continue into the near future.

It will be near impossible for any municipality to keep track of and decide which opportunities are best suited for an application from the municipality. The Township certainly does not have the capacity in which to do this. Applications can also be complicated and require a great amount of time to complete.

GrantMatch

Over the course of the past six (6) months, I have had discussions with a company called GrantMatch.

GrantMatch is a company that specializes in assisting both the private and public sector in accessing grant funds. Such assistance is provided for indirect (tax recoveries and tax credits) and direct (Government grants and loans). GrantMatch has developed a proactive grant strategy to identify, triage, and maximize government funding opportunities for any municipality.

There are thousands of programs that are available for innovation, the environment, human

capital, expansion, energy efficiency, infrastructure and housing.

GrantMatch has over twenty-five (25) years of experience, over thirty (30) staff across Canada and has successfully obtained $250 million in grants and incentives for their clients. Through the use of their proprietary software and database, they have assisted municipalities in "stacked" and *"paired"* funding along with the more common "*one-off"* applications. The sector general application success is 25% while the success by the GrantMatch method is 94%. While this does not guarantee every municipality the same success rate it does signal that with the assistance of GrantMatch the odds are significantly improved.

The assistance of GrantMatch comes with no up-front fee or charge. Instead, GrantMatch only gets paid if and when a grant application is successful. The rates as stipulated in their standard contract are 10% on the first $1,000,000 of Government Funding approved and 5% on the remaining Government Funding approved, greater than $1 million. Thus, no taxpayer dollars are used in the program.

As part of their program, GrantMatch will complete a funding strategy for the Township that will highlight priority action items. The grant strategy document is a living document and will be updated regularly as GrantMatch becomes more acquainted with the Township's activities and strategic priorities.

Once projects are identified and discussed through the grant strategy, GrantMatch will:

- ✓ Research all applicable funding programs
- ✓ Match project expenditures with available funding programs
- ✓ Identify stacking & pairing opportunities
- ✓ Communicate with government representatives and funding agencies, as needed
- ✓ Prepare any communications required on behalf of the Township.
- ✓ Complete and file applications
- ✓ Manage compliance reporting process

Lastly, as new programs are released, GrantMatch will identify and notify the Township of the programs that fit both the Township's needs and strategies.

The municipal funding sector presents a unique set of challenges. Dubreuilville, like many small communities has Management Staff that often wear many hats, making the pursuit of all grant opportunities across departments a daunting task. GrantMatch has the experience and know-how to maximize the funding intake and record of approval for Dubreuilville.

Lastly, the recommended use of GrantMatch does not mean that GrantMatch should be used for each and every opportunity. There are grant programs that due to their simplicity and high

rate of success, where Township staff can complete the applications. These include such programs as unconditional grants, internships etc. The staff would be able to manage what programs should be applied for through GrantMatch and what programs should apply for strictly through staff.

Seeking Savings

Staff should develop and execute a municipal savings program which includes using LAS when possible			
Recommended Priority	**Difficulty Level**	**Recommended Timing**	**Comment**
			LAS is an excellent conduit for saving costs on municipal services. There are a host of services that Dubreuilville should review. Such programs have shown to have savings of up to 40% (employee benefits).

Dubreuilville has participated in a few savings programs such as installing LED streetlights. There are however a host of other opportunities available; some that have easy participation and some that require work.

Additional opportunities will provide positive information on the efforts of the Township to cut costs and become more efficient.

There are also opportunities where the Township could create additional non-taxation revenues. Participation in ONE Funds by the Township is one such example. Others should be sought out.

Most importantly, LAS now has a large number of programs that should be explored for their benefits.

Other opportunities are also available. For example, the Township should contact Telcom and request an audit of its telecommunications costs. The great thing about using Telcom is that if they don't find any savings then the Township pays nothing. Telcom only gets paid if they find savings in which case they are shared with the Township for a period of time. After that, the Township keeps all the savings.

Financial Framework

Develop a complete financial framework and reporting process for management related financial reporting; should include budgeting and forecasting			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			It is important that staff provide Council with a simple financial reporting process that ensures municipal finds are being managed appropriately. The extension of this is a Council approved budget and forecasting model.

Municipal financial sustainability can be defined as the *"Ability to continue to deliver services and develop infrastructure required without sudden unplanned increases in rates and tariffs or reduction in services and the capacity to absorb financial shocks without external financial assistance".* And/or… *"Financial capacity of municipalities to deliver services and meet contractual commitments while planning for the future."*

Like many small communities, Dubreuilville lacks an updated Budgeting Policy, a Long-Term Financial Plan, including multi-year budgeting and a defined managerial financial reporting format or process. The exceptions within this paradigm are likely the five (5) year financial plan for water and sewer services and a financial plan within the current Asset Management Plan – both required by Regulation. Frankly, while the two (2) plans do assist those areas they do not address a holistic approach to the subject.

Managerial accounting or reporting

Managerial accounting or reporting typically refers to the preparation of specific purpose reports for use by persons within the municipality – including Mayor and Council. Management accounting includes identifying, accumulating, analyzing, interpreting, and providing management and Council with information to assist in the decision-making process. This type of reporting assists management in planning and controlling operations to achieve the municipality's goals. It should be noted that control in this context is not simply a matter of eliminating waste, preventing fraud, or discouraging bad performance. Control should also involve promoting efficiency and effectiveness, inducing excellence and innovation, and encouraging outstanding performance[20]. These positive aspects of control have traditionally been harder to achieve in most areas of government because the natural competitive regulator of a marketplace has been absent. Competition, instead, has been centred upon getting a larger share of the total municipal budget for one's own area of responsibility – not an objective conducive to the promotion of productivity.

The production of Management Financial Statements should be developed keeping the above

[20] Blake 2014

in mind while producing statements that are easily read, explained and understood.

Municipal Budget

The budget, at its simplest, is an estimate of future revenues and expenditures, whether for an annual or a multiyear period. At a minimum, municipal staff should use it to target and control financial transactions, including investment of surplus funds through the fiscal year or borrowing to meet in-year pressures. Municipal councils can use an adopted budget as a benchmark to monitor and control the fiscal operations of the municipality. The annual budget should also be used as a management and planning tool to guide the operations of the municipality. In addition, the municipal budgeting process provides an opportunity to review the appropriateness of local tax policies in the context of the capacity and affordability of the local assessment base.

The municipal budget is essential to the proper management of a municipality. The customary form of a local municipal budget is a set of documents, divided according to the organizational breakdown of authority within the municipality, usually by operating departments for expenditure items, and including an overall document summarizing the anticipated revenues and the taxation and fee policies being implemented. Total allowable expenditures are usually allocated to each unit/subunit and further divided into line-items of expenditure. Line-item-based budgeting is easily understood; however, it may be inflexible, and it may encourage subterfuge by staff seeking to reallocate funds internally if categories of expenditure are too strictly defined within the operation of a unit. Good internal controls go a long way to controlling the above noted negative elements of budgeting.

Long-term financial strategic planning

Long Term Financial Planning is definitely the route to take. It allows Mayor, Council and municipal management to develop a shared vision of a municipality's priorities and issues. This approach also makes it possible to get a clear picture of operating costs, required investments, impact on the municipality's debt and, incidentally, how its ratepayers should be taxed. This shared vision helps the municipality to be proactive in developing the best tax strategies for its ratepayers.

Briefly, the five steps necessary for conducting a long-term financial planning program are:

- ✓ Establish financial principles to guide investment decisions.
- ✓ Identify and document all projects and new activities that may affect the municipality's finances.
- ✓ Define various hypotheses on which to base financial projections.
- ✓ Simulate results based on all projects and new activities to be implemented and then analyze the impact on debt servicing, expenditure progression and taxes.
- ✓ Establish the municipal administration's financial strategies.

Considering the financial challenges of small municipalities such as Dubreuilville, this kind of planning is an indispensable tool. In addition to helping prepare annual budgets, it is completely in line with modern approaches to municipal governance. It also encourages efficient resource management and has the advantage of providing transparent management of municipal finances.

Plan Integration

Ensure that all municipal plans, where applicable, are integrated as possible – there should be a section in each plan that describes the integration			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			Used by few, if any municipalities, integrating municipal plans can be a highly effective method of delivering on the municipal mandate. For example, what is the use of a strategic or business plan if it is not integrated with an official plan?

Every municipality has many types of plans. There are mandatory plans such as Official Plans, Zoning Bylaws, Budgets and Energy Plans. Then there are discretionary plans such as Community Improvement Plans, Winter Control Plans, Multi-Year Budgeting, Long Term Financial Plans, Strategic Planning and Risk Management. Few municipalities, if any, make attempts to integrate these plans.

The Township has plans such as an Official Plan and the Dubreuilville Strategic action Plan. Yet there appears to have been no attempt to integrate those plans with each other.

Winnie the Pooh once said; *"Always watch where you are going. Otherwise, you may step on a piece of the forest that was left out by mistake."* This simple quote can certainly be applied to planning within a municipality and the very reason to integrate planning within the municipal paradigm.

Integrated Planning can enhance the ability of the Township to confront and control its future. Such a process includes the following characteristics:

- ✓ An ongoing joint exercise that ensures participation of all stakeholders and affected departments.
- ✓ It integrates across two or more functions / services / plans with the objective to examine / study all socio-economic, legislative and environmental costs and benefits (issues).
- ✓ Takes into consideration the attributes of all plans and how they may affect each other.

- ✓ Such integration and examination will assist in determining the most appropriate options and plan the best course of action; individually and collectively (enterprise wide).
- ✓ The result is intended to maximize the scarce resources of the Municipality to the benefit of its ratepayers.

The benefits of integrating planning are as follows:

- ✓ Teaches discipline across the organization
- ✓ *"Knocks down"* silos resulting in better collaboration
- ✓ Provides key information for sound decision making
- ✓ Quick responses to change
- ✓ More efficient & strategic allocation of scarce resources
- ✓ Empowerment of the *"team"*
- ✓ Increased municipal service efficiency and delivery
- ✓ A better *"Community Lens"* for:
  - Ontario, MMA
  - Community
  - Investors
  - Grant Applications
  - Council and Staff

Service Sharing

Explore all service sharing opportunities and review current service sharing arrangements			
Recommended Priority	**Difficulty Level**	**Recommended Timing**	**Comment**
			The years 1999 to 2014 allowed the communities of the Northeastern Superior Region to develop opportunities for the sharing of services. In the past five (5) years that has waned with the lack of a leader.

Service sharing is not a new concept to the municipal sector. It has been ongoing in some areas for decades. Dubreuilville has participated in this activity mostly by purchasing services such as bylaw enforcement, building enforcement and information technology from the Municipality of Wawa. Since Wawa appears to have abandoned the sharing of information technology services it may only be a matter of time before the other service are also abandoned.

There are a host of methods to share services that could be explored with neighbouring communities in the region, notwithstanding any of the present arrangements. For example,

both, White River and Hornepayne are similar in size to Dubreuilville with similar issues.

MPAC and Assessment

Establish an ongoing relationship with MAPC and ensure regular communication			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			Despite its small size, Dubreuilville should establish a good but ongoing relationship with MPAC. Not just at the local level but within other areas of MPAC. Such relationship will prove beneficial in the long run.

Property Taxation accounted for about 40% of the revenue used by the Township to deliver the many services to its ratepayers in 2018.

While I found that staff are involved in a cursory examination of assessment on an annual basis, the examination lacks the necessary *"deep dive"* to maximize the potential that is locked in the assessment.

Establishing regular communications with MPAC and challenging them on changes made to assessment can only result in positive advancements for Dubreuilville. I also found that there was little if any follow up with MPAC on building permits issued.

In 2019, the Township issued building permits for many purposes. These additions to the assessment roll can create significant supplemental and omitted taxation in each year while increasing assessment on an annual go forward basis. MPAC can only go back the two previous years to add assessment to the assessment roll. If the Township is lacking in getting the proper information to MPAC or if MPAC is slow in adding the changes to the assessment roll, then the taxation revenue is lost for those years.

Fees and Charges

Develop and implement one Fees and Charges Bylaw			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			The Township has developed a very good fees and charges bylaw. It is not apparent from the bylaw that all fees and charges have been included.

Whether it is for ice fees, planning fees, burial permits, sewer and water or some other ancillary service provided by the Township, fees and charges are an important component of the

financial paradigm.

The Township maintains a similar process used by many municipalities with respect to these fees. Such fees are dealt with on a one-on-one basis. The fees and charges are described and set in a bylaw and quite often never compiled in an all-inclusive list and may only be reviewed upon identifying an issue.

Records Retention

Review Records Retention Bylaw and develop a new records retention program that should include plans for storage (perhaps electronically)			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			Records retention and a proper storage facility are struggles that many municipalities have. Reviewing the records retention bylaw and the options moving forward provide opportunities for efficiencies.

The Municipal Act (Section 228) stipulates that it is the Clerk that is responsible for the preservation of all municipal records. There are records that must be kept in perpetuity and those where the retention period may be subject to the timeframes in other legislation (such as payroll records). There are also records where the Township may decide when they become redundant.

The management of records is detailed in the *Municipal Act (Section 253 to 255)*. This includes a requirement of the Township to ensure that the records are properly safeguarded and stored; being protected against damage. While the *Act* is not specific, there is an implied requirement that this be managed through a Records Retention Policy.

While staff are diligent about the retention of municipal records, there is cause for concern on the difficulty to properly manage the records. The records appear to be stored in various locations with no apparent cataloguing. It is not apparent when the last purge occurred on redundant records.

The present situation could pose a serious liability. The Township could be called upon to produce various types and ages of records in a lawsuit or in some other similar situation. Not being able to produce the proper records could result in serious financial losses. We don't want to be responsible for such as loss.

Council Governance / Procedural Bylaw

Update the Procedural Bylaw and move to the Committee of the Whole System			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			A review of the agendas for the Township indicates that the sue of a Committee of the Whole system and consent agenda could benefit the Township.

A Council that does not function very well at the meeting level will no doubt not be able to govern to any level of success. Governance issues include a good Procedural Bylaw, a strong Head of Council, properly structured agendas and attendees who fully understand their roles.

Having two regular meetings per month can result in long meetings with very little accomplished. Quite often a Committee of the Whole system can make a Council more effective in its accomplishments. Using the Committee of the Whole as the necessary discussion / recommending body and then forwarding all recommendations for the consideration of Council would make better use of both Council and staff time.

Dubreuilville also appears to have number of Council Committees. It is not apparent if these Committees meet regularly or if they have a mandate. This structure should be reviewed and improved if possible.

A review of the Procedural Bylaw and Council Meeting practices suggest that there should be some changes. Such recommend changes include moving to Committee of the Whole system and using a Consent Agenda.

Other practices that I noticed are mostly superficial and can be addressed with a fulsome review of the Procedural Bylaw.

Council & Staff Roles

Continuing education in the roles of Council and Staff			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			It is vital that both Council and staff understand their respective roles. A misunderstanding in this area can only create confusion which may lead to chaos. Establishing such a program is not overly difficult.

There is nothing that can create chaos faster in a municipal organization than a misunderstanding by staff, Council or both on what their role is. Such chaos causes a significant amount of extra work that is neither efficient nor effective. It most certainly creates a liability and in extreme cases can cause significant contempt, poor work culture and a toxic atmosphere.

Steps have been taken by the Province through the *Municipal Act* in an attempt to clarify the various roles while putting in place legislative metrics and measures that address *"bad actors"*. The *Municipal Act* now requires all municipalities to have a Council Code of Conduct, an Integrity Commissioner and a policy on Staff / Council Relationships. These are good measures and if followed properly will contribute to a positive, efficient workplace.

The Township has taken steps to ensure that both Council and Staff understand their roles. Specifically, Council has been provided training that will ensure they understand their role and how they should interact with staff. The staff are knowledgeable in the municipal sector and respectful of Council. My observation is that staff understand their role as the body who implements the *"policies"* adopted by Council and as being the main advisor to Council. Not only does work need to continue in this area but the Township needs to formalize the necessary education through established programs that can be rolled out to both Council and staff at the appropriate times. Efforts to educate the public on the role of Council and staff should also be part of this program.

Forms

Establish a data bank of all forms used by the Township and convert each to PDF fillable			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			Converting all forms to fillable PDF's will increase the efficiency of these forms and the subsequent processes.

The Township uses a myriad of forms for various purposes; both internal and external. It appears that most if not all of these forms are not in a *"user-friendly"* format – in other words in a fillable format (PDF).

The use of fillable forms appropriately organized can lead to major efficiencies in municipal services.

Water and Sewer

Review the water and sewer bylaw and rates and consider water meters. This could be accomplished through a study			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			This process, while not difficult, is recommend ensuring that the Township is apparently guiding its costs and recoveries at the proper levels.

After property taxation, water and sewer charges are the next highest producer of revenue. While the fees raised are exclusively used for the system itself, they should still be well managed.

A few years ago, Dubreuilville undertook a study on water and sewer rates. The Township may want to revisit that study and consider the recommendations. Water and sewer charges appear to be levied based on what appears to be a *"flat rate"* basis leading to what some would think is an unfair billing of fees. Water meters do not appear to have been the subject of any serious consideration and perhaps should be considered.

Major Services and RFP's

Prepare and distribute RFP's for all major services and adopt a policy for the frequency of such RFP's			
Recommended Priority	**Difficulty Level**	**Recommended Timing**	**Comment**
			It is important to RFP many of the major services that the Township uses so that complacency is not embraced by the major suppliers. Such a process should save municipal dollars.

The Township like most smaller communities, has relationships with larger firms for specific services that are quite often required on an irregular yet permanent basis. Using a firm for these services is much more cost efficient than retaining staff personnel to do the same job. Typically, these services include:

- ✓ Legal services
- ✓ Audit services (appointed for a maximum term not to exceed five (5) years)
- ✓ Engineering
- ✓ Sewer & Water (in some municipalities)
- ✓ Land Use Planner

In some cases, other services are also added to the mix such as:

- ✓ Information Technology
- ✓ Chief Building Official
- ✓ By law Enforcement.
- ✓ Insurance (Liability and Employee)

Given the importance of these services and the value of tax dollars that are expended annually, it is good practice that an RFP is issued regularly to ensure the quality of the service and the best value for money.

It is not apparent that the Township has issued an RFP for any of these services in the past several years.

KPI's (Key Performance Indicators) / Metrics

Ensure that metrics are a part of any Municipal Business Plan and that those metrics can flow to staff			
Recommended Priority	**Difficulty Level**	**Recommended Timing**	**Comment**
			Should the Township move ahead with a Municipal Business Plan it should ensure that metrics are part of the plan. Metrics provide an objective basis to measure the success or failure of a particular action.

Key Performance Indicators (KPI's) of the Township are part of the annual FIR process on an annual basis. Such a process is not part of the Township paradigm but should be.

All too often municipalities fail to log departmental or operational metrics throughout the year, and then they are quite often left wondering where the problems lay.

Key Performance Indicators, or KPIs, should be a pertinent part of measuring the successes and failures of any municipality. Also known as a flash report or dashboard, KPI's allows municipalities, through its Council and management to see an overview of how the municipality is performing at any given time.

A KPI measures the goals of the municipality against the actual, quantifiable data over a specified period. Not every KPI measures the overall performance of the municipality, they can also measure individual departments.

KPI's should not be used simply as a number or unquantifiable measurement. KPI's should be measured against the goals that have been set out in the Strategic or Business Plan of the municipality. In this way, such measurements are given elevated importance.

Business Sector

Establish formal relationship with the local business sector. Consider a BIA.			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			While the current EDC setup may provide a conduit between the Township and the Business Sector, the Township may wish to look at the benefits of a Mayor's Committee to extend the relationship to a wider audience.

The Township should formalize its relationship with the local business community. In many cases this means a relationship with a local chamber of commerce. In the absence of a Chamber of Commerce, a Committee of Council could be used to accomplish this.

It may be worthwhile to also discuss the option of also becoming a Business Improvement Area by using the option in the *Municipal Act.*

Mines

Formalize the relationship with all of the mines in the Township with the intention of Impact Benefit Agreements			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			The Township already has a relationship with the local mining companies, it may wish to extend this to actual Impact Benefit Agreements. Other communities are looking to do just this, and it is advisable that Dubreuilville be "first in line".

Dubreuilville is a hotbed of mining activity. With the price of gold increasing, there are some very unique opportunities for the Township.

The Township would be aware that it has communities in the area that have had discussions with these companies to accrue benefits from this activity. The advantage that Dubreuilville has is its already established workforce in the Township and its location relative to the location of the mining areas.

Some of the mining companies have already assisted the Township with the likes of program support and equipment (i.e., at the landfill). This is just a beginning of what is possible.

The Township should elevate its discussion with the mining companies in the area of Impact Benefit Agreements. While the location of the mining areas and perhaps the employees do result in economic benefits, the mining companies also attract additional costs. For example, the use of the municipal landfills by these companies is apparent. What is not apparent is how the fees are established. Outside of the simple disposal fees, the Township should also employ the use of an additional fee that would be placed in reserves towards the eventual post closure costs of the landfill. If not, it is the future residents of Dubreuilville that will need to pay these costs and not the mining company.

The Province of Ontario recently announced that it was their intention to share the benefits of revenues earned from resources in the Province of Ontario with municipalities. This is already ongoing with First Nation Communities. This does not mean that municipalities cannot negotiate their own Impact Benefit Agreements. Such IBA's can benefit local municipalities with many things that won't be covered by the Province's sharing of revenues.

Department Names

Change Department Names			
Recommended Priority	**Difficulty Level**	**Recommended Timing**	**Comment**
			Changing Department Names will provide more clarity in what each does.

It might be a subtle matter, but the Township Departments have names that are somewhat *"traditional"* in nature and have existed in the sector for a long time.

In an attempt to be progressive, the Township should consider changing their Department names as follows:

Old Department Name	New Department Name
Transportation & Environmental Services	Infrastructure Services
Parks and Recreation	Recreational Services
Fire Services	Fire Services
General Government	Corporate and Finance Services
Economic Development	Strategic and Economic Development

The new names, where applicable, provide a renewed sense of meaning for each Department.

The Status of Dubreuilville

Change the municipal name from *"Township"* to *"Municipality"*			
Recommended Priority	**Difficulty Level**	**Recommended Timing**	**Comment**
			This should be viewed as an opportunity to explore in the maturation of Dubreuilville.

The name of any Municipality is an important part of the geographical and cultural environment of Canada. Individual names identify geographical entities of different kinds and represent irreplaceable cultural values of vital significance to people's sense of well-being and feeling at home. Municipal names are therefore of major social importance.

Dubreuilville is designated as a *"Township"* At one time in the history of the Province, municipalities were characterized as Cities, Towns, Townships etc. based on their population. This was in keeping with the *Municipal Act* in place until the new *Municipal Act, 2001*.

The Municipal Act, 2001 gave the ability to any municipality to change its name. The *Act* states as follows:

187 (1) Without limiting sections 9, 10 and 11, those sections authorize a municipality to change its name so long as the new name is not the same as the name of another municipality. 2006, c. 32, Sched. A, s. 85.

Section 187 refers to the entire name including whether it is a city, town or township etc. Municipalities who have gone through an amalgamation process or who have changed their name are now quite often dropping the term town or township and are now using the more progressive term *"Municipality".*

In order to bring Dubreuilville into the future and make branding, marketing and reference easier, consideration should be made in dropping the term *"Township"* and adding the term *"Municipality".* Thus, the new name would be the *"Municipality of Dubreuilville".*

Township Identity

Develop a set of corporate images and an associated policy.			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			The Township will understand the benefit of a corporate image. It goes well beyond the corporate logo.

The current logo that is used by Dubreuilville clearly depicts its forestry heritage while recognizing the natural surroundings of the community.

I could not find the existence of a Corporate Coat of Arms (crest) for the Township of Dubreuilville.

Municipalities in Ontario use a municipal crest to portray the municipality in an official capacity. The use of a municipal crest should be restricted to corporate activities, including but not limited to official municipal letterhead, business documents, flags, awards, wearing apparel and uniforms, municipally owned property, vehicles and buildings.

A corporate identity, crest, logo or other image is the manner in which a corporation or municipality presents itself to anyone or thing. The corporate identity is typically visualized by branding and with the use of trademarks, but it can also include things like product design, advertising, public relations etc. A corporate identity is usually a primary goal of corporate communications (through a policy), in order to maintain and build the identity that facilitates municipal business objectives.

This should amount to a municipal title, logo and supporting images commonly assembled within a set of municipal corporate guidelines. These guidelines govern how the identity is applied and usually include approved colour palettes, typefaces, page layouts, fonts, and others.

The Township does not have municipal corporate guidelines that would assist in achieving the above. Council should, however, discuss this and understand the benefits of moving this matter forward. If Council is amiable to reviewing the status of the name of Dubreuilville, then this would be an opportune time to review the above as well. There are various ways to achieve success in this area including local contests or paying for the assistance of a third party.

Departmental Cross Charges

Develop a policy and procedure for cross charging of appropriate costs			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			This process will allocate costs appropriate and provide financial results that are increasingly more accurate.

Dubreuilville does not appear to have ever put the necessary resources towards the recognition of the human resource and other costs for services provided from one department to another. For example, the Recreation area does not reflect the budget or cost of either the staff time or materials that it incurs for services that are provided from other areas. This tends to over inflate the Public Works budget, for example while undervaluing the budget in Recreation.

A properly designed program for Departmental Cross Charges will benefit financial reporting and budgeting.

Dubreuilville Strategic Action Plan

Continue Promoting and Executing the Dubreuilville Strategic Action Plan			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			The plan is excellent and should not be ignored. But the Township should increase its efforts on promoting the plan.

The Dubreuilville Strategic Action Plan is a well ;crafted document that concentrates on strategies to improvement the community as a whole. It was, however, quite noticeable from the interviews conducted that many have not read thoroughly the document, including ratepayers.

It is vital that this document be well known to Council. Staff and the public. The Township should develop new methods to communicate the plan to all parties using the Communications Plan.

What is even more important that the Township continue to execute the actions in the plan. In order to do this, the Township needs a champion for promotion, a dedicated resource to execute the plan and a tracking and promotional tool. Each Council and staff member has a role to play and any annual objectives or performance appraisals should reflect that role.

The DSAP is not only progressive but it has many deliverables. Relying upon the Economic Development Officer to be the sole person to deliver on the plan will be a bit overbearing. It will be important to remember this and to provide resources as necessary for assistance in this important endeavor.

Industrial Park

Obtain land to develop an Industrial park			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			My recollection is that the Township had been looking at an Industrial Park. Efforts to expand and formulize this concept should benefit all.

The Township does have the beginnings of an Industrial Park within the Township. There are also other available lands that likely could be obtained for a small investment that could enhance the efforts of the Township. Any funding efforts are also likely to be met with success.

Once the concept is established and land is obtained, successful results can be achieved. It is also likely that the Township could obtain funding from either FedNor or NOHFC or both for this project.

Selling the lots may not be difficult if the Township positions itself for the mining supply sector and a continuation of using the forestry resources in the area. If the Township sells the lots itself, then Section 106[21] of the Municipal Act would apply. If the thought is to sell the lots at a discount, then I would suggest that the Township could transfer the lots to the Economic Development Corporation to sell. This is likely to escape the need to comply with Section 106 of the Municipal Act.

Annual Report Card

Develop a Township Annual Report Card			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			While usually established in conjunction with a strategic or municipal business plan, there is no reason that the Township can look at establishing this when it is ready.

All municipalities in Ontario annually report to the Province on a host of matters. From Water and Sewer to financial results, hundreds of measurements are provided each year. Reporting to

[21] Section 106 of the Municipal Act prevents a municipality from financially assisting any commercial enterprise.

ratepayers is often ignored by many communities. Of course, most will post their annual audited statements but few reports on any progress that may have been made on a strategic plan or business plan.

Through the use of an appropriate tacking tool and metrics, the Township should make efforts to develop a simple report to its ratepayers on an annual basis. While this type of reporting is successful from a transparency point of view, it is also a very progressive manner in which to convey important matters to ratepayers. It is also an annual document that can be used in future years as a comparator. Education of all ratepayers is paramount to building a fully engaged community. An Annual Report is a good start.

Progress Tool

Use the provided Progress Tool to track plan process.			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			A simple progress tool can easily be read and understood by Council, staff and ratepayers.

Progress tools are regularly used by many municipalities to communicate the progress of its employees to the various plans it may be using. The Township does not presently use any tool for this purpose.

As part of this report, a tool has been provided and can be altered for all the purposes above. Its use is not difficult or time consuming yet communicate important information.

I highly recommend this tool as it makes tracking by staff and reporting to Council quite easy.

Water and Sewer

Create budget sheet for sewer and water costs			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			Due to the manner in which costs are budgeted within the Vadim Accounting System, it may not show reality in the area of water and sewer until the year end actuals. A simple budget sheet done at budget time can assist.

Given the limitations of the Vadim Accounting System and in fact the majority of municipal accounting systems, it is likely that the Township is not able to properly allocate the budgeted cost for water and sewer while the actual is likely correct. This shortfall can cause some problems when comparing budget to actuals.

There are two ways in which this can be resolved. First, the Township could develop an Excel spreadsheet that would track all payroll actuals on an ongoing annual basis. It is these actuals that could eb sued to develop a budgetary split for all departments including water and sewer. Second, the Township could maintain the use of an Excel spreadsheet at budget time to reflect the actuals in water and sewer over the years and budget accordingly.

If the Township does commit to moving ahead with either method, I can provide assistance with this matter.

Capital Accounting

Adjust Income Statement for Capital			
Recommended Priority	**Difficulty Level**	**Recommended Timing**	**Comment**
			There are various ways for staff to communicate with Council on its budgeted revenues and costs. The Township budgets its capital within the operating costs. Establishing a method to set capital away from operating is preferred for clarity purposes.

I did a cursory review of the Township's Operating Statement. In that review, I found that the format should be subject to some improvements.

I highly recommend that the Township remove or suspend the current Capital Accounts from the present Operating Statement and replace them with a set of accounts that will separate Capital from Operating. This will ensure a split between Operating and Capital and set up an easier way for Council to understand.

As an aside, there may also be additional changes that can be made to the manner in which the financial reporting is done. I can also work with staff on this matter.

Elections

Electronic Election			
Recommended Priority	**Difficulty Level**	**Recommended Timing**	**Comment**
			Electronic elections are gaining in popularity and are showing better participation levels and efficiencies.

Changes to the *Municipal Elections Act* have now provided for a variety of Alternative Voting Methods that provide the following three (3) main benefits:

1. Improved convenience for voters
2. Enhanced accessibility for voters
3. The opportunity for increased voter turnout

Pursuant to *Section 42(1) of the Municipal Elections Act*, the Council of a local municipality may pass a by-law authorizing the method of voting and the use of vote-counting equipment and for electors to use an alternative voting method. The *Act* provides that the subject by-law must be passed on or before May 1st in the year preceding the election year.

The use of alternate, remote methods of voting in municipal elections in Ontario is now commonplace and more and more communities are discontinuing the traditional method of voting. This has corresponded generally with a higher voter turnout.

Remote voting offers electors convenience, choice and greater access to participate in the election process. Of the alternative voting methods available, internet and telephone voting offer the greatest flexibility of use by the voter.

With the changing demographics of our society, it can be expected that the number of people with disabilities or mobility issues will steadily increase. The provision of remote voting for this population ensures that nobody will be disenfranchised. The availability of current technology offers many individuals with a range of disabilities to vote via an alternative method just as those who are able bodied.

The Township should seriously consider Alternative Voting Methods.

ADSAB

ADSAB and power dams			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			The Township should ensure that the method of calculating the ADSAB premium annually is fair. The method should be revied to ensure that the power dam payments are fairly being included. The payment formula is almost twenty (20) years old.

The Township would be aware that it is responsible to pay a levy annually to the District of Algoma Services Board; the DSSAB for Algoma. The method of how the payment is calculated for District Social Services Administration Boards (DSSAB's) varies across Northern Ontario, region to region.

The levy for Algoma has two steps for the calculation. The first step is the costs to be requested from each municipality. The second step involves the reduction of the levy for the communities that receive a Power Dam Assistance Payment. This is a benefit to the communities of Wawa, Blind River, North Shore and Huron Shores only; Wawa would be the largest benefactor. The Township may want to ask that the resulting calculation be reviewed and applied on a district basis as opposed to the current calculation. Given that the total of the Power Dam Assistance Payment is about $1 million, any redistribution could result in a benefit for all other communities, including Dubreuilville.

Staff Insurance

Self-Fund Staff Insurance			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			While LAS can be engaged on the matter of staff benefits, the Township can further reduce its costs to the insurance carrier by self-insuring comes costs. The most obvious is Short Term Disability. Using the same rates as the insurance company and moving the funds to reserves prevents giving money to the carrier that it would not otherwise earn.

Maintaining any type of insurance is an expensive venture for any municipality. It is not very often that an opportunity is presented to reduce annual premiums.

Maintaining employee insurance (benefits) does present some opportunity. For example, the Township could move some insured costs from a payment to the insurance to a reserve fund for the same purpose. Areas that could be considered include spousal life insurance, short term disability and eyecare.

Quite often in these areas the premiums go unused and end up in the pocket of the underwriter. If the Township was to calculate the premiums based on the rates of the underwriter and deposit them in a Reserve Fund, it could accumulate these funds and only pay them when a claim is made. In the mid to long term, this will likely result in a positive cash flow back to the municipal Reserves. Drawdowns would only result when a claim is made.

Vendors

Pre-Qualify Vendors			
Recommended Priority	**Difficulty Level**	**Recommended Timing**	**Comment**
			The pre-qualification of vendors is gaining popularity in the municipal sector. The Township should review to see how it may benefit from those process.

The Township may look for new vendors for a host of products. The Township may also issue RFP's or Tenders on an annual basis for larger amounts or capital projects.

The Township may wish to review its purchasing policy to see if there is a benefit to pre-qualifying vendors. Vendor prequalification is an information gathering and assessment process that determines a vendor's capability, capacity, resources, management processes, and performance.

If the Township decides to implement such a process, vendors who have not previously done business with the Township, or who are unknow, but who wish to submit a tender response or sell goods or services to the Township, could be pre-qualified. Moving forward, the Township would not accept purchases from vendors who are not qualified.

A successful pre-qualification process could lead to a vendor of record (VOR) list, notwithstanding other requirements in the purchasing policy (e.g., Tenders or RFP's).

Staff Reports

Post Staff Reports			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			Staff reports are provided and discussed in a public setting. For the sake of transparency, posting these same reports on the municipal website is a bets practice.

Reports, written by staff for Council, are important documents in the decision-making process. Such reports contain the background of an issue, the options available to Council and the recommendation by staff.

Many ratepayers may never have seen a staff report and in fact may not even know that they exist. Listing and adding these reports to the municipal website, much like other reports, will improve the transparency of the Township.

Highway 17 and 519

Confluence of Highway 17 and Highway 519			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			The establishment of a presence at Highway 17 and 519 w3ill only increase the profile of Dubreuilville.

Roadside and community symbols are used around the Province and Canada in an attempt to develop a theme and mark the way to such communities. For example, the Wawa Goose, Huskie the Muskie in Kenora and Max the Moose in Dryden are all symbols that are easily recognized by community members and the travelling public.

These symbols can result in many people stopping to visit and in some cases, such as at the confluence of Highway 17 and Highway 614 (Manitouwadge), introduce the way to a community.

The Township should give consideration to such a symbol.

LED's

Internal LED's			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			The installation of LED's can greatly reduce the associated energy costs.

The Township would understand the benefit of installing LED lighting. The recent conversion of the streetlights from high pressure sodium to LED will have saved a significant percentage of the power and maintenance costs.

The use of LED lighting goes well beyond streetlights. It also includes arenas, community centres and other indoor lighting. While I know that the arena has been converted, there is still great incentive to replace all indoor lighting with LED lighting. These replacements will pay for themselves and reduce costs in the long run.

Leak Detection

Leak Detection Program			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			A leak detection program is one of those things that is obvious but rarely done. The Township may find that it is losing a high percentage of its treated water through leaks.

Every drop of clean water is precious. Unfortunately, 30–50% of water is lost through aging infrastructure. And lost water equals lost revenue to the Township. Water is lost through leaks and cracks in pipes and their fittings. Since most infrastructure is underground, it is virtually impossible to visually determine the location of these leaks unless the water has reached the surface (causing ponding and sink holes, structural damage, buckling pavement, etc.), and the exact location may be indeterminate. Leak detection requires special technologies that allow inspectors to precisely determine the location and severity of pipeline leaks. This is a field that continues to grow and advance by utilizing both established technology and by adopting emerging methods.

Water that is lost through leaks, bypasses, waste, or simple theft is a revenue loss and a cost increase for the Township. Not only does it fail to provide revenue to the Township because it never reaches the ratepayer, but it also causes increases in costs that are not offset by this revenue. These can be physical losses of water escaping the system, or unaccounted-for water that can be due to poor accounting, or as a result of human error when reading and recording the water system flow meters. Available and emerging technologies are designed to detect and prevent physical water losses. These will continue over time until they are detected. The accumulation of losses

over long durations can result in significant losses even from insignificant leaks. And if water can get out, impurities (soil, bacteria, organics, etc.) can get in and impair the quality of the water, and in the worst cases rendering it unfit to drink.

These water losses are quantified the same way as water provided volume (litres) per units of time (per minute for the actual leakage/flow rate or per year to measure accumulative losses). Water losses can also be measured in large water supply systems in terms of volume of water lost per the total length (kilometers) of the pipelines that make up the water supply system. These values are then compared to the water supply flow rates to determine the percent of total water being lost or otherwise unaccounted for. As a general rule, water losses will vary proportionally with the age of the water supply system.

Acoustic detection remains the primary means of detecting and locating pipeline leaks. The method of acoustic leak detection is described as "the systematic method of using listening equipment to survey the distribution system, identify leak sounds, and pinpoint the exact locations of hidden underground leaks." Water escaping under high pressure from a pipe leak or crack makes a distinct rushing or hissing sound that can carry considerable distance along the length of the pipe itself (in contrast, the loose soil surrounding the pipe in its backfilled trench makes a poor conductor of sound). In this sense, the pipe acts as a medium for transmitting sound. In doing so, it can act like the strings on a guitar, vibrating with different pitches for different pipe lengths, diameters, and materials. Small diameter metal pipes carry sound the greatest distance, up to 1,000 metres, while large diameter polyvinyl chloride (PVC) pipes can carry sound only 30 metres.

The listening devices used to detect this sound come in various operational modes. They can be mobile or fixed, direct or indirect, external or internal, or transit data via radio or utilize manual download into laptop computers. There are mobile acoustic sensors that are manually operated or run along the pipe segment on wheels. In either case, the sensors consist of ground microphones that listen below the surface as the operator walks along the pipe segment. As the operator manages the sensor, the signal will get louder as it zeroes in on its location. There are also permanently mounted units in fixed locations along the pipe network. Accuracy is typically about a metre—more than sufficient to allow digging operations to expose and repair the leak. The use of mobile devices can be hampered by local environment and engineered structures. Sound at the surface can be muffled by deep soil, thick roadway pavement, or heavy local traffic.

I understand that the Township has never conducted a leak detection program. I would expect that such a program would discover many leaks. The repair of these leaks could reduce the costs of operating the water system.

The Township should engage in a leak detection program.

Group RFP's

Group RFP's and Tendering			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			This type of process can be including with any discussion on share services.

There have only been a few occasions where group RFP's or Tendering has been used in the Northeast Superior Region.

Group RFP's and Tendering can result in significant benefits for all of the parties participating. It has been proven that such tenders tend to result in prices that are much less than if a single municipality attempted the same thing.

Beyond the pricing, staff time is saved through the production of the actual RFP or Tender. During the review process and prior to the awarding of any contract, various bids are reviewed by a group of municipal professionals that quite often can provide a level of scrutiny that cannot always be accomplished by a single municipality.

While a group situation will not resolve all situations, there are situations such as sand & gravel, road surfacing etc. that has the potential to achieve significant savings. The Township may want to look to the Northeast Superior Region for RFP or Tender partners. I would suspect that those that might want to participate would include White River and Hornepayne.

Advertising

Sell Advertising			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			This is not an area that many have explored. It could bring good non-taxation revenue if properly marketed.

Selling advertising on municipal assets is not a new matter. It has been going on for years, as many community arena boards would attest. However, there is yet there are other sources of advertising revenue that can be exploited.

Based on an appropriate policy, the Township should review which municipal assets that could attract advertising revenue either locally or from other external sources. The Township website likely offer the largest opportunity while other assets such as benches and garbage cans also offer opportunity.

The Township should review these opportunities.

Surplus Sale

Surplus Sale of stuff			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			Regularly selling surplus equipment etc. is a good way of avoiding clutter, creating small amounts of revenue and allowing others to repurpose such equipment.

Over the years, many municipalities will accumulate surplus equipment and other goods that it no longer needs. Often, these items end up rusting or wasting away in storage or out in the open, exposed to the elements. The same items can take up valuable storage space.

The Township should consider an inventory and subsequent "garage sale" of these items. Such a sale could be conducted both immediately and then every few years after that. The resulting revenues won't be huge but can be used for various purposes.

Staff – Cost Savings

Challenge Staff on Cost Savings Ideas			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			Staff are likely the best source for ideas on saving costs. Developing a small program for this purpose may provide some great savings.

Cost savings are always an issue in any municipality. A staff challenge on cost savings or revenue producing ideas has worked well in both the private and public sector. People participating are always surprised at the results.

The Township should consider a staff challenge with prizes or cash bonuses for those who submit the best ideas that can be quantified.

Collection Agency

Use Collection agencies for taxes			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			There are a few municipalities that are using collection agencies for taxes. This process can be use din advance of the two- or three-years arrears process and the cost are recoverable as taxes.

It is true that collection agencies can be used to assist in the collection of property tax arrears. Such a firm can be engaged well before the legislated tax registrations date. The costs can also be added to the tax roll of the individual property.

Every day that property taxes remain uncollected the amount outstanding loses value. `In fact, the Ontario Municipal Tax and Revenue Association at one time had stated that a dollar of tax arrears is worth a paltry $0.18 once the property is eligible for tax sale.

Electronic Transactions

Electronic Transactions			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			Society is inching closure to being cashless. It is appropriate to be out in front of this.

The lessons learned through the COVID-19 experience have only escalated society to moving towards a cashless economy. At some point all cheques and cash will be replaced by electronic transactions. There are many benefits to this type of system.

The Township should explore a move to this type of system. If the proper policies and procedures are put in place, the Township will be more efficient and save money.

Newsletter

Community Newsletter			
Recommended Priority	Difficulty Level	Recommended Timing	Comment
			Community Newsletter are always well reviewing. These do not need to be printed and distributed. They could be made available on the Township website, emailed to ratepayers or a small number could be printed and made available at the Township Office.

I note that some community news is placed on the Township website. While the website is extremely good, it may not reach some simply because many people likely don't visit the site.

In order to more effectively communicate with ratepayers, the Township may wish to consider the establishment of a Township newsletter that could eb distributed by email, hardcopy or on the website. Such a newsletter could communicate a host of subjects pertaining to Council news and the news on Township services.