



## FINANCE AND ADMINISTRATION COMMITTEE

Thursday, June 15, 2023

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A meeting of the Finance and Administration Committee was held on Thursday, June 15, 2023 at 9:30 a.m.

Present were: Chair Jennifer Murphy  
Warden Peter Emon  
Councillor James Brose  
Councillor Glenn Doncaster  
Councillor Michael Donohue  
Councillor David Mayville

Regrets: Vice-Chair Valerie Jahn  
Councillor Anne Giardini

Staff Present: Craig Kelley, Chief Administrative Officer/Clerk  
Jeffrey Foss, Director of Corporate Services  
Laura LePine, Director of Community Services  
Mike Blackmore, Director of Long-Term Care  
Lee Perkins, Director of Public Works and Engineering  
Jason Davis, Director of Development & Property  
Daniel Burke, Manager of Finance  
Greg Belmore, Manager of Human Resources  
Ashley Wilton, Manager of Provincial Offences  
Tara-Lee Hay, Prosecutor  
Rosalyn Gruntz, Deputy Clerk  
Tina Peplinskie, Media Relations and Social Media Coordinator  
Connie Wilson, Administrative Assistant, Corporate Services

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Chair Murphy called the meeting to order at 9:30 a.m. The Chair recited the land acknowledgement, identifying that the meeting was being held on the traditional territory of the Algonquin People. The roll was called, and no pecuniary interests were disclosed.

### **RESOLUTION NO. FA-C-23-06-58**

Moved by Councillor Brose

Seconded by Councillor Mayville

THAT the minutes of the May 18, 2023 meeting be adopted. CARRIED.

Mr. Foss introduced and welcomed Ms. Lori Huber, Partner, KPMG, who attended virtually and presented the Draft 2022 Auditor's Report. Ms. Huber advised that the 2022 Audited Statements will remain in draft format until approved at the June 28, 2023 session of County Council. Ms. Huber thanked County of Renfrew staff for their assistance in finalizing these reports and indicated that the County of Renfrew has obtained a clean audit opinion on the 2022 financial statements.

Councillor Doncaster entered the meeting at 9:38 a.m.

Chair Murphy thanked Ms. Lori Huber and her staff for all their hard work, on behalf of the Finance and Administration Committee. A copy of the Draft 2022 Audited Financial Statements and Audit Report is attached as Appendix A.

Ms. Lori Huber, Partner, KPMG departed the meeting at 9:53 a.m.

Mr. Foss recognized and thanked Mr. Burke and the Finance Division staff for all their hard work, noting that staff have had to move to an entirely new virtual process of conducting an audit with the uploading of reports and information to the various portals utilized by KPMG.

#### **Administration Department Report**

Mr. Kelley overviewed the Administration Department Report which is attached as Appendix B.

Mr. Kelley overviewed the EOWC 2023 Strategic Priorities and asked the Committee to take these priorities back to their local municipalities.

#### **RESOLUTION NO. FA-C-23-06-59**

Moved by Warden Emon

Seconded by Councillor Donohue

THAT the Finance and Administration Committee recommend that County Council authorize staff to join the Canoe Procurement Group of Canada/LAS Group Procurement Program, effective July 1, 2023, to take advantage of public sector group purchasing opportunities when it is beneficial for the County of Renfrew to do so. CARRIED.

Mr. Kelley noted that the Association of Municipalities of Ontario (AMO), through the Local Authority Services (LAS) has partnered with the Canoe Procurement Group of Canada. This partnership provides the County of Renfrew with a cost-effective opportunity to procure items. The Canoe Procurement Group of Canada deals with our local retailers, when and where possible, there is no cost to join, no membership fees and the County of Renfrew can always go out to our own Request for Proposal.

Committee questioned if local municipal corporations (i.e. Airports, Waste Recovery Centre's) could join the Canoe Procurement Group of Canada or whether the County of Renfrew could purchase goods/services, through the Canoe Procurement Group of Canada, on behalf of local non-profit groups and asked that the responses to these questions be brought forward to the next session of County Council.

**RESOLUTION NO. FA-C-23-06-60**

Moved by Councillor Brose

Seconded by Councillor Mayville

THAT the Finance and Administration Committee recommend that County Council approve that the Chief Administrative Officer/Clerk be given delegated authority for the month of July to approve consultant appointments and contract awards that would normally require Committee and/or Council approval. This approval is contingent on the appointments/contract awards being within approved funding allocations and that there are no irregularities associated with the procurement process. CARRIED.

**RESOLUTION NO. FA-C-23-06-61**

Moved by Councillor Donohue

Seconded by Councillor Mayville

THAT the Administration Department Report attached as Appendix B be approved. CARRIED.

**Corporate Services Department Report**

Mr. Foss overviewed the Corporate Services Department Report which is attached as Appendix C.

Mr. Foss introduced and welcomed Ms. Tara-Lee Hay, Prosecutor, County of Renfrew who provided an overview of the post-pandemic challenges on the court system and the East Regional initiative whereby Provincial Offences Prosecutors are reviewing cases for implications under Section 11(b) of the Charter, where a defendant has the right to be tried within a reasonable time. Ms. Hay indicated that COVID-19 is being described as a “discreet event” in legalized terms and during the pandemic, these cases were protected from the 11(b) Charter, but since we have moved beyond the pandemic, these cases are no longer protected by this discreet event. The courts are now reviewing all cases up to December 2021 for POA Part I, Part II and Part III offences; each are reviewed individually for personal injury, death, recidivism if evident and there have been approximately 500 cases that have been disposed of in this jurisdiction due to a lack of resources.

**RESOLUTION NO. FA-C-23-06-62**

Moved by Councillor Mayville

Seconded by Councillor Brose

THAT the Finance and Administration Committee recommends to County Council that the Draft Audited Statements for the County of Renfrew for the year ended December 31, 2022 be approved. CARRIED.

Mr. Foss overviewed the proposed changes to Employment By-law #1 as a result of the 2023 budget, recent business cases and a housekeeping clean-up.

**RESOLUTION NO. FA-C-23-06-63**

Moved by Councillor Mayville

Seconded by Warden Emon

THAT the Finance and Administration Committee recommends that County Council approve the following changes to the Non-Union Staff Salary Grid within Employment By-law #1:

- a) Removal of the following positions:
  - a. COVID-19 Screener & Visit Facilitator in Group 1;
  - b. COVID-19 Screener Coordinator in Group 3;
  - c. Trails Coordinator in Group 3;
  - d. Forestry & Trails Technician in Group 6
  - e. GIS Technician in Group 6;
  - f. Manager, Forestry and GIS in Group 9;
- b) Creation of the following positions:
  - a. Forestry Technician in Group 5;
  - b. GIS Technician/Planning Technician in Group 5;
  - c. Civil Designer in Group 6;
  - d. GIS Coordinator in Group 6;
  - e. Trails Coordinator in Group 6;
- c) Renaming of the following positions:
  - a. Capital Projects Administrator in Group 6 to Building Infrastructure Coordinator in Group 6;
  - b. Manager, Infrastructure in Group 11 to Manager, Capital Works in Group 11;

AND FURTHER THAT the revised Employment By-law # 1 be adopted. CARRIED.

**RESOLUTION NO. FA-C-23-06-64**

Moved by Warden Emon

Seconded by Councillor Brose

THAT the Corporate Services Department Report attached as Appendix C be approved.

CARRIED.

Committee recessed at 11:02 a.m. and reconvened at 11:15 a.m. with all persons present.

**RESOLUTION NO. FA-C-23-06-65**

Moved by Councillor Mayville

Seconded by Councillor Brose

BE IT RESOLVED THAT the Finance and Administration Committee move into a closed meeting pursuant to Section 239 of the Municipal Act, 2001, as amended for the purpose of:

- a) Labour relations or employee negotiations; and
- b) personal matters about an identifiable individual, including municipal or local board employees (reorganization): Time 11:15 a.m. CARRIED.

**RESOLUTION NO. FA-C-23-06-67**

Moved by Councillor Brose

Seconded by Councillor Donohue

THAT this meeting resume as an open meeting. Time: 11:42 a.m. CARRIED.



**RESOLUTION NO. FA-C-23-06-68**

Moved by Councillor Brose

Seconded by Councillor Mayville

THAT this meeting adjourn and the next regular meeting be held on Thursday, August 17, 2023.

Time: 11:42 a.m. CARRIED.

Consolidated Financial Statements of

**THE CORPORATION OF THE  
COUNTY OF RENFREW**

Year ended December 31, 2022

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# THE CORPORATION OF THE COUNTY OF RENFREW

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Year ended December 31, 2022

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## **Management's Responsibility for the Consolidated Financial Statements**

The accompanying consolidated financial statements of the Corporation of the County of Renfrew (the "County") are the responsibility of the County's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards.

A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The County's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

The Finance & Administration Committee meets with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by KPMG LLP, independent external auditors appointed by the County. The accompanying Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the County's consolidated financial statements.

On behalf of the County:

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Craig Kelley  
Chief Administrative Officer

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Jeffrey Foss, CPA, CMA, CMO  
Director of Finance/Treasurer

June 28, 2023

## INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the County of Renfrew

### ***Opinion***

We have audited the consolidated financial statements of the Corporation of the County of Renfrew (the Entity), which comprise:

- the consolidated statement of financial position as at December 31, 2022
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of change in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”).

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position the Entity as at December 31, 2022, and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### ***Basis for Opinion***

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the “***Auditor’s Responsibilities for the Audit of the Financial Statements***” section of our auditor’s report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### ***Other Matter – Comparative Information***

The financial statements as at and for the year ended December 31, 2021 were audited by another auditor who expressed an unmodified opinion on those financial statements on June 29, 2022.

### ***Responsibilities of Management and Those Charged with Governance for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group of the Entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants, Licensed Public Accountants

Kingston, Canada

June 28, 2023

# THE CORPORATION OF THE COUNTY OF RENFREW

## Consolidated Statement of Financial Position

December 31, 2022, with comparative information for 2021

	2022	2021
Financial assets:		
Cash	\$ 71,741,286	\$ 71,501,241
Investments (note 4)	7,375,074	7,371,394
Accounts receivable:		
Federal government	2,162,043	1,115,578
Provincial government	544,960	1,698,680
Municipalities	754,826	416,204
Other	1,200,286	805,228
	83,778,475	82,908,325
Financial liabilities:		
Accounts payable and accrued liabilities	24,416,824	19,830,148
Deferred revenue – obligatory reserve funds (note 5)	–	4,642,157
Deferred revenue	413,412	301,512
Long-term liabilities (note 6)	11,499,977	13,483,799
Accrued interest on long-term liabilities	76,089	91,046
Post-employment benefits (note 7)	12,519,111	12,008,567
	48,925,413	50,357,229
Net financial assets	34,853,062	32,551,096
Non-financial assets:		
Tangible capital assets (note 8)	228,898,220	214,532,484
Tangible capital assets - construction in progress (note 8)	87,019,008	85,972,772
Inventory	789,968	740,594
Prepaid expenses	1,415,903	422,048
	318,123,099	301,667,898
Contingent liabilities (note 11)		
Accumulated surplus (note 9)	\$ 352,976,161	\$ 334,218,994

See accompanying notes to consolidated financial statements.

On behalf of the Board:

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Director

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Director



# THE CORPORATION OF THE COUNTY OF RENFREW

## Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2022, with comparative information for 2021

	Budget 2022 (note 12)	Actual 2022	Actual 2021
Revenue:			
Government grants	\$ 71,746,269	\$ 80,667,181	\$ 71,514,211
Levies on area municipalities	46,564,270	46,869,584	45,356,144
User fees and service charges	16,619,669	19,129,019	17,528,838
Payments-in-lieu of taxation	4,725,219	4,727,909	4,443,955
Other municipal revenue	3,968,606	3,982,494	3,928,517
Investment income	803,000	2,201,522	814,343
Donations, fines and other	5,013,500	1,446,813	1,622,283
Gain (loss) on disposal of tangible capital assets	—	(113,657)	12,298
	149,440,533	158,910,865	145,220,589
Expenses (note 13):			
General government	8,951,289	8,445,693	7,953,414
Protection services	1,095,999	896,604	880,241
Transportation services	19,034,022	19,674,762	18,437,951
Health services	23,496,660	28,058,792	29,201,352
Social and family services	62,998,626	64,214,437	59,002,857
Social housing	15,431,092	15,180,836	16,033,163
Recreation and cultural services	4,342,865	1,123,849	1,566,870
Planning and development	2,536,813	2,558,725	2,407,802
	137,887,366	140,153,698	135,483,650
Annual surplus	11,553,167	18,757,167	9,736,939
Accumulated surplus, beginning of year	334,218,994	334,218,994	324,482,055
Accumulated surplus, end of year	\$ 345,772,161	\$ 352,976,161	\$ 334,218,994

See accompanying notes to consolidated financial statements.

# THE CORPORATION OF THE COUNTY OF RENFREW

## Consolidated Statement of Change in Net Financial Assets

Year ended December 31, 2022, with comparative information for 2021

	Budget 2022 (note 12)	Actual 2022	Actual 2021
Annual surplus	\$ 11,553,167	\$ 18,757,167	\$ 9,736,939
Amortization of tangible capital assets	14,307,035	14,418,797	14,180,261
Acquisition of tangible capital assets	—	(29,038,235)	(18,183,070)
Donated tangible capital assets under construction	—	—	(364,900)
Acquisition of tangible capital assets under construction	—	(1,046,236)	(2,514,963)
Loss (gain) on disposal of tangible capital assets	—	113,657	(12,298)
Proceeds on disposal of tangible capital assets	—	140,045	66,651
Increase in inventory	—	(49,374)	(63,568)
Increase in prepaid expenses	—	(993,855)	(72,944)
	14,307,035	(16,455,201)	(6,964,831)
Change in net financial assets	25,860,202	2,301,966	2,772,108
Net financial assets, beginning of year	32,551,096	32,551,096	29,778,988
Net financial assets, end of year	\$ 58,411,298	\$ 34,853,062	\$ 32,551,096

See accompanying notes to consolidated financial statements.

# THE CORPORATION OF THE COUNTY OF RENFREW

## Consolidated Statement of Cash Flows

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 18,757,167	\$ 9,736,939
Items not involving cash:		
Amortization of tangible capital assets	14,418,797	14,180,261
Loss (gain) on disposal of tangible capital assets	113,657	(12,298)
Donated tangible capital assets	—	(364,900)
Post-employment benefits	510,544	4,589,921
Change in non-cash assets and liabilities:		
Accounts receivable		
Federal government	(1,046,465)	(169,300)
Provincial government	1,153,720	(1,698,680)
Municipalities	(338,622)	(416,204)
Other	(395,058)	687,553
Inventory	(49,374)	(63,568)
Prepaid expenses	(993,855)	(72,944)
Accounts payable and accrued liabilities	4,586,676	1,005,080
Accrued interest on long-term liabilities	(14,957)	(11,471)
Deferred revenue – obligatory reserve funds	(4,642,157)	2,768,580
Deferred revenue	111,900	80,290
	32,171,973	30,239,259
Capital activities:		
Acquisition of tangible capital assets	(29,038,235)	(18,183,070)
Proceeds on disposal of tangible capital assets	140,045	66,651
Additions to tangible capital assets under construction	(1,046,236)	(2,514,963)
	(29,944,426)	(20,631,382)
Investing activities:		
Redemption (purchase) of investments	(3,680)	1,004,504
Financing activities:		
Repayments of temporary construction loan	—	(4,684,900)
Principal repayments of long-term liabilities	(1,983,822)	(1,720,892)
Receipt of long-term liabilities	—	4,684,900
	(1,983,822)	(1,720,892)
Increase in cash	240,045	8,891,489
Cash, beginning of year	71,501,241	62,609,752
Cash, end of year	\$ 71,741,286	\$ 71,501,241

See accompanying notes to consolidated financial statements.

# THE CORPORATION OF THE COUNTY OF RENFREW

## Notes to Consolidated Financial Statements

Year ended December 31, 2022

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The Corporation of the County of Renfrew (the "County") is an upper tier municipality in the Province of Ontario, Canada. The provisions of provincial statutes such as the Municipal Act and related legislation guide its operations.

### 1. Significant accounting policies:

The consolidated financial statements of the County are the representations of management and have been prepared in all material respects in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policies adopted by the County are as follows:

#### (a) Reporting entity:

The consolidated financial statements reflect the assets, liabilities, operating revenues and expenditures, reserve, reserve funds, and changes in investment in tangible capital assets of the County. The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the County and which are owned or controlled by the County. Interdepartmental and interorganizational transactions and balances between these organizations are eliminated. These consolidated financial statements include the Renfrew County Housing Corporation.

The taxation, other revenue, expenses, assets and liabilities with respect to the operations of the school boards are not reflected in the municipal fund balances of these consolidated financial statements.

#### (b) Basis of accounting:

The consolidated financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based on receipt of goods and services and/or the creation of a legal obligation to pay.

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the annual surplus, provides the change in net financial assets for the year.

Trust funds and their related operations administered by County are not included in these consolidated financial statements.

# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

## 1. Significant accounting policies (continued):

### (c) Tangible capital assets:

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over their estimated useful lives as follows:

	Useful Life - Years
Land improvements	20 to 25
Buildings	25 to 60
Machinery and equipment	5 to 25
Vehicles	4 to 20
Linear assets	15 to 99

Leasehold improvements are amortized on a straight-line basis over the current lease term plus one subsequent lease term.

Construction in progress comprises capital assets under construction, not yet placed into service and pre-construction activities related to specific projects expected to be constructed. Amortization is not recorded on assets under construction until the asset is available for productive use, at which time they are capitalized.

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt, and that fair value is also recorded as revenue. Similarly, transfers of assets to third parties are recorded as an expense equal to the net book value of the asset as of the date of the transfer.

When tangible capital assets are disposed of, either by way of a sale, destruction or loss, or abandonment of the asset, the asset's net book value, historical cost less accumulated amortization, is written off. Any resulting gain or loss, equal to the proceeds on disposal less the asset's net book value, is reported on the Consolidated Statement of Operations and Accumulated Surplus in the year of disposal.

When conditions indicate that a tangible capital asset no longer contributes to the County's ability to provide services, or the value of the future economic benefits associated with the tangible capital asset are less than its net book value, and the decline is expected to be permanent, the cost and accumulated amortization of the asset are reduced to reflect the revised estimate of the value of the asset's remaining service potential. The resulting net adjustment is reported as an expense on the Consolidated Statement of Operations and Accumulated Surplus.

# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

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## 1. Significant accounting policies (continued):

### (d) Inventories:

Inventories held for consumption are recorded at the lower of cost or replacement cost.

### (e) Investments:

Investments are recorded at cost plus accrued interest. If the market value of investments become lower than cost and the decline in value is considered to be other than temporary, the investments are written down to market value.

Investment income is recognized as revenue in the period earned. Investment income earned on deferred revenue – obligatory reserve funds is added to the fund balance and forms part of respective deferred revenue balances.

### (f) Deferred revenue – obligatory reserve funds:

The County receives restricted contributions under the authority of federal and provincial legislation. These funds are restricted in their use and until applied to applicable costs, are recorded as deferred revenue – obligatory reserve funds in the Consolidated Statement of Financial Position. Amounts applied to qualifying expenses are recorded as revenue in the fiscal period they are expended. These amounts are recognized as revenue in the fiscal year the services are performed, or related expenses incurred.

### (g) Deferred revenue:

The County receives contributions pursuant to legislation, regulations or agreement that may only be used for certain programs or in the completion of specific work. In addition, certain user fees and service charges are collected for which the related services have yet to be performed. These amounts are recognized as revenue in the fiscal year the related expenses are incurred, or services performed.

### (h) Deferred revenue:

Government transfers are recognized in the consolidated financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made, except when and to the extent that stipulations by the transferor give rise to an obligation that meets the definition of a liability. Government transfers that meet the definition of a liability are recorded as deferred revenue and recognized as revenue as the liability is extinguished.

### (i) Post-employment benefits:

The County accounts for its participation in the Ontario Municipal Employees Retirement System ("OMERS"), a multi-employer public sector pension fund, as a defined contribution plan. As a result, the County does not recognize any share of the OMERS pension surplus or deficit in these consolidated financial statements.

# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

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## 1. Significant accounting policies (continued):

### (j) Post-employment benefits (continued):

The County accrues its obligation for post-employment benefits, including sick leave benefits and benefits under the Workplace Safety and Insurance Board ("WSIB"). The County is a Schedule 2 employer under the WSIB Act, and as such, assumes the responsibility for financing its workplace safety and insurance costs. The costs of the WSIB benefits earned by employees are actuarially determined. Actuarial gains and losses are expensed in the fiscal year they arise.

### (k) Liability for contaminated sites:

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all the following criteria are met:

- (a) an environmental standard exists;
- (b) contamination exceeds the environmental standard;
- (c) the County:
  - (i) is directly responsible; or
  - (ii) accepts responsibility
- (d) it is expected that future economic benefit will be given up; and
- (e) a reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

### (l) Use of estimates:

The preparation of consolidated financial statements requires management to make estimates and assumptions which affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses for the year. Significant areas requiring the use of management's estimates include the actuarial assumptions used to develop the post-employment benefits liability. Actual results could differ from these estimates.

# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

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## 2. Trust funds:

Trust funds administered by the County amounting to \$164,650 (2021 - \$160,628) are presented in a separate financial statement of trust fund balances and operations. As such balances are held in trust by the County for the benefit of others, they are not presented as part of the County's financial position of financial activities.

## 3. Pension agreement:

The County makes contributions to the Ontario Municipal Employees Retirement System ("OMERS"), which is a multi-employer plan, on behalf of participating employees. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on length of service and rates of pay. Employers and employees contribute to the plan. Since any surpluses or deficits are a joint responsibility of all members and their employees, the County does not recognize any share of the OMERS pension surplus or deficit in these financial statements.

The latest available report for the OMERS plan was at December 31, 2022. At that time, the plan reported a \$6.7 billion (2021 - \$3.1 billion) actuarial deficit.

For the year ended December 31, 2022, the amount contributed to OMERS was \$3,588,470 (2021 - \$3,409,791) for current service and is included as an expense on the Consolidated Statement of Operations and Accumulated Surplus.



# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

## 4. Investments:

Investments are stated at cost plus accrued interest and are comprised of the following:

	2022	2021
2.90% guaranteed investment certificate with Canadian Western Bank, maturing on May 8, 2024	\$ 1,018,910	\$ 1,018,910
2.63% guaranteed investment certificate with Bank of Montreal, maturing on May 8, 2024	1,017,149	1,017,149
2.31% guaranteed investment certificate with Bank of Montreal, maturing on October 15, 2024	1,004,936	1,004,936
2.11% guaranteed investment certificate with Bank of Montreal, maturing on May 7, 2025	1,013,816	1,013,816
3.51% guaranteed investment certificate with Bank of Montreal, maturing on November 6, 2023	1,005,385	1,005,385
1.75% guaranteed investment certificate with Manulife Bank, maturing on September 23, 2026	602,877	602,877
4.55% guaranteed investment certificate with Bank of Montreal, maturing on September 23, 2024	506,233	—
4.75% guaranteed investment certificate with BMO Trust Company, maturing on December 6, 2027	401,353	—
2.15% guaranteed investment certificate with Equitable Bank, maturing on September 23, 2026	100,589	100,589
2.15% guaranteed investment certificate with Equitable Trust, maturing on September 23, 2026	100,589	100,589
2.15% guaranteed investment certificate with Home Equity Bank, maturing on September 23, 2026	100,589	100,589
2.15% guaranteed investment certificate with Home Trust, maturing on September 23, 2026	100,589	100,589
1.95% guaranteed investment certificate with President's Choice Bank, maturing on September 23, 2026	100,534	100,534
5.15% guaranteed investment certificate with Canadian Western Bank, maturing on November 25, 2027	100,509	—
5.16% guaranteed investment certificate with Home Equity Bank, maturing on November 25, 2027	100,509	—
1.85% guaranteed investment certificate with RFA Bank of Canada, maturing on September 23, 2026	100,507	100,507
2.65% guaranteed investment certificate with Manulife Bank, matured on September 19, 2022	—	503,775
2.91% guaranteed investment certificate with Canadian Tire Bank, matured on December 5, 2022	—	100,215
2.90% guaranteed investment certificate with Concentra Bank GIC, matured on December 5, 2022	—	100,215
2.87% guaranteed investment certificate with B2B Bank, matured on December 5, 2022	—	100,213
2.87% guaranteed investment certificate with LBC Trust, matured on December 5, 2022	—	100,212
1.45% guaranteed investment certificate with Equitable Bank, matured on November 24, 2022	—	100,147
1.45% guaranteed investment certificate with Equitable Trust, matured on November 24, 2022	—	100,147
	\$ 7,375,074	\$ 7,371,394

# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

## 5. Deferred revenue – obligatory reserve funds:

A requirement of the public sector accounting standards of the Chartered Professional Accountants of Canada is that obligatory reserve funds be reported as deferred revenue. This requirement is in place as federal and provincial legislation restricts how these funds may be used. The balance in the obligatory reserve fund is summarized below:

	2022	2021
Canada Community Building Fund (formerly Federal Gas Tax) \$	–	\$ 2,695,828
Safe Restart Agreement	–	1,946,329
Balance, end of year	\$ –	\$ 4,642,157

The transactions for the year are summarized below:

	2022	2021
Balance, beginning of year	\$ 4,642,157	\$ 1,873,577
Revenue:		
Canada Community Building Fund	2,793,217	5,478,416
Ontario Community Infrastructure Fund	2,739,384	1,357,505
Safe Restart Agreement	–	713,334
Interest	–	10,629
Utilization:		
Transfer for capital	(8,228,429)	(4,249,729)
Transfer for operations	(1,946,329)	(541,575)
Balance, end of year	\$ –	\$ 4,642,157

# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

## 6. Long-term liabilities:

	2022	2021
Long-term debt issued by the County bearing interest at 5.656%, payable \$313,405 on April 4th and October 4 <sup>th</sup> of each year, including principal and interest, maturing October 4, 2024	\$ 1,169,764	\$ 1,707,496
3.01% Debenture, payable \$197,926 semi-annually, including principal and interest, maturing February 1, 2032	3,249,641	3,541,084
3.08% Debenture, payable \$219,284 semi-annually, including principal and interest, maturing April 16, 2028	2,203,349	2,565,662
2.61% Mortgage, payable \$8,274 monthly, including principal and interest, maturing November 1, 2023	89,839	185,445
2.60% Mortgage, payable \$10,349 monthly, including principal and interest, maturing June 1, 2028	636,063	742,306
2.52% Mortgage, payable \$13,740 monthly, including principal and interest, maturing August 1, 2023	108,874	268,845
2.08% Debenture, payable \$260,662 semi-annually, including principal and interest, maturing June 15, 2031	4,042,447	4,472,961
	\$ 11,499,977	\$ 13,483,799

Interest paid on long-term liabilities is \$372,124 (2021 - \$393,451).

The 2.61% mortgage is secured by a first charge on the land and building located at 200 Caruso Street, Arnprior with a carrying value of \$810,371 (2021 - \$835,345).

The 2.60% mortgage is secured by a first charge on the land and building located at 26 Spruce Street, Arnprior with a carrying value of \$1,157,799 (2021 - \$1,198,389).

The 2.52% mortgage is secured by a first charge on the land and building located at 224 Vimy Boulevard, Renfrew with a carrying value of \$1,023,386 (2021 - \$416,471).

# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

## 6. Long-term liabilities (continued):

Principal repayments relating to long-term liabilities are due as follows:

2023	\$	1,989,667
2024		1,856,303
2025		1,288,770
2026		1,323,341
2027		1,358,871
Thereafter		3,683,025
	\$	11,499,977

## 7. Post-employment benefits:

Post-employment benefits are summarized as follows:

	2022	2021
Sick leave benefits (note 7(a))	\$ 828,754	\$ 935,291
Workplace Safety and Insurance Board (note 7(b))	11,690,357	11,073,276
	\$ 12,519,111	\$ 12,008,567

(a) Under the sick leave benefit plan, unused sick leave can accumulate, and employees may become entitled to a cash payment when they leave the County's employment.

The liability for these accumulated days, to the extent that they have vested and could be taken in cash by an employee on termination, amounted to \$828,754 (2021 - \$935,291).

# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

## 7. Post-employment benefits (continued):

- (b) The County is a Schedule 2 employer under the Workplace Safety and Insurance Board Act ("WSIB") and remits payments to the WSIB as required to fund disability payments. An independent actuarial valuation was undertaken at December 31, 2021 in order to determine the estimated liability reported in the consolidated financial statements and extrapolated to December 31, 2022. As at December 31, 2022, the County's accrued benefit liability relating to future WSIB claims is \$11,690,357 (2021 - \$11,073,276).

The significant actuarial assumptions adopted in estimating the County's accrued benefit obligation for WSIB claims are as follows:

	2022	2021
Discount rate	3.75% per annum	3.75% per annum
Inflation rate	2.50% per annum	2.50% per annum
Health care escalation	6.00% per annum	6.00% per annum

Information with respect to the County's Workplace Safety and Insurance Board future payments is as follows:

	2022	2021
Accrued benefit liability, beginning of year	\$ 11,073,276	\$ 6,499,852
Expense recognized for the period	1,593,581	2,267,079
Benefits paid for the period	(976,500)	(1,487,175)
Actuarial loss recognized	—	3,793,520
Accrued benefit liability, end of year	\$ 11,690,357	\$ 11,073,276

The accrued benefit liability at December 31 includes the following components:

	2022	2021
Accrued benefit obligation	\$ 11,690,357	\$ 11,073,276
Unamortized actuarial losses (gains)	—	—
	\$ 11,690,357	\$ 11,073,276

# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

## 8. Tangible capital assets:

Cost	Balance at December 31, 2021	Additions	Disposals	Balance at December 31, 2022
Land	\$ 6,344,209	\$ 20,763	\$ –	\$ 6,364,972
Land improvements	5,812,162	559,646	(114,672)	6,257,136
Buildings	120,186,874	3,349,573	(115,454)	123,420,993
Leasehold improvements	459,273	–	–	459,273
Machinery and equipment	12,777,310	636,542	(212,092)	13,201,760
Vehicles	16,649,804	660,731	(553,930)	16,756,605
Linear assets	355,125,662	23,810,980	(1,469,669)	377,466,973
	517,355,294	29,038,235	(2,465,817)	543,927,712
Construction-in-progress	85,972,772	1,046,236	–	87,019,008
	\$ 603,328,066	\$ 30,084,471	\$ (2,465,817)	\$ 630,946,720

Accumulated amortization	Balance at December 31, 2021	Amortization	Disposals	Balance at December 31, 2022
Land	\$ –	\$ –	\$ –	\$ –
Land improvements	3,010,117	192,333	(86,907)	3,115,543
Buildings	53,689,552	2,828,564	(99,154)	56,418,962
Leasehold improvements	105,454	14,561	–	120,015
Machinery and equipment	8,871,178	687,467	(202,935)	9,355,710
Vehicles	10,679,585	1,647,034	(553,930)	11,772,689
Linear assets	226,466,924	9,048,838	(1,269,189)	234,246,573
	302,822,810	14,418,797	(2,212,115)	315,029,492
Construction-in-progress	–	–	–	–
	\$ 302,822,810	\$ 14,418,797	\$ (2,212,115)	\$ 315,029,492

Net book value	Balance at December 31, 2021	Balance at December 31, 2022
Land	\$ 6,344,209	\$ 6,364,972
Land improvements	2,802,045	3,141,593
Buildings	66,497,322	67,002,031
Leasehold improvements	353,819	339,258
Machinery and equipment	3,906,132	3,846,050
Vehicles	5,970,219	4,983,916
Linear assets	128,658,738	143,220,400
	214,532,484	228,898,220
Construction-in-progress	85,972,772	87,019,008
	\$ 300,505,256	\$ 315,917,228

# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

## 8. Tangible capital assets (continued):

On April 28, 2016, the County's Council passed a by-law to enter into a significant Asset Donation Agreement with Canadian Pacific Railway Company. The County and its partners, the County of Lanark and Township of Papineau-Cameron, will be acquiring 296 km of the Canada Pacific Rail Corridor beginning in October 2016. The County will be responsible for a cash payment of \$360,300 and a donation tax receipt for \$55,624,583. Furthermore, it is anticipated that this transaction will cost a further \$164,000 in legal, survey and closing costs.

As at December 31, 2022, the portion of the Canada Pacific Rail Corridor acquired of \$50,233,631 (2021 - \$50,207,900) is recorded as a tangible capital asset - construction in progress on the Consolidated Statement of Financial Position. It is anticipated that the remaining amount under this commitment will be transferred in 2023.

## 9. Accumulated surplus:

Accumulated surplus is comprised of:

	2022	2021
Investment in tangible capital assets:		
Tangible capital assets	\$ 315,917,228	\$ 300,505,256
Long-term liabilities	(11,499,977)	(13,483,799)
	304,417,251	287,021,457
Reserves – current (note 10)	8,960,466	7,143,027
Reserves – capital (note 10)	52,117,555	52,281,145
Unfunded:		
Tangible capital assets	–	(218,068)
Post-employment benefits	(12,519,111)	(12,008,567)
	(12,519,111)	(12,226,635)
Accumulated surplus	\$ 352,976,161	\$ 334,218,994

# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

## 10. Reserves:

	2022	2021
Reserves - current:		
Ottawa Valley Ontario Health Team	\$ 65,000	\$ –
Safe Restart Agreement	1,711,768	–
Child Care Funding Mitigation	1,534,681	1,534,678
Economic Development Ontario Small Town and Rural Development program	35,000	35,000
General Fund Insurance	150,000	150,000
General Fund Sick Leave	69,458	69,458
Cannabis	149,979	149,979
Housing Non Profit Provider Capital	116,222	116,222
Housing Statutory Severance Entitlement	150,903	146,993
Community Paramedic	626,005	738,884
Paramedic Services Severance	1,378,862	1,378,862
Operations Winter Control	250,000	250,000
Social Services Fiscal Pressure	339,942	339,942
Algonquin Trail	54,125	54,125
Ontario Winter Games	200,000	200,000
General Fund WSIB	621,546	621,547
Miramichi Lodge Sick Leave	186,402	186,402
Miramichi Lodge Case Mix Stabilization	100,614	–
Miramichi Lodge WSIB	228,442	228,442
Bonnechere Manor Case Mix Stabilization	248,242	248,242
Bonnechere Manor WSIB	594,792	545,768
Renfrew County Housing Corporation WSIB	148,483	148,483
	8,960,466	7,143,027
Reserves - capital:		
Reforestation	237,169	235,893
Development	9,013	8,780
General Fund Tangible Capital Asset Renewal	17,940,265	17,526,393
General Fund Working Capital	19,378,285	19,378,285
General Fund Building	3,508,954	3,528,757
OPP Building	863,037	808,540
Paramedic Service Equipment	2,579,908	2,229,761
Miramichi Lodge Equipment	38,782	38,782
Miramichi Lodge Butterfly Model of Care	159,419	159,419
Miramichi Lodge Working Capital	227,835	947,809
Bonnechere Manor Equipment	100,000	100,000
Bonnechere Manor Butterfly Model of Care	149,318	149,318
Bonnechere Manor Working Capital	3,140,157	3,248,734
Renfrew County Housing Corporation Working Capital	50,000	50,000
Renfrew County Housing Corporation Capital Renewal	3,735,413	3,870,674
	52,117,555	52,281,145



# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

## 11. Contingent liabilities:

The nature of municipal activities is such that there may be litigation pending or in prospect at any time. With respect to claims as at December 31, 2022, management believes that the County has valid defences and appropriate revenues and insurance coverages in place.

In the event any claims are successful, the amount of any potential liability is not determinable, therefore, no amount has been accrued in the consolidated financial statements.

## 12. Budget figures:

The 2022 approved budget was prepared on a cash-based approach with a reconciliation to a budget based on Public Sector Accounting Standards. The cash-based approach includes capital expenses, repayment of long-term debt and transfers to and from reserves which are removed in the year end Consolidated Statement of Operations and Accumulated Surplus. The following analysis is provided to assist readers in their understanding of differences between the approved budget and the audited consolidated financial statements.

	Budget 2022	Actual 2022
Total revenue	\$ 149,440,533	\$ 158,910,865
Total expenses	(137,887,366)	(140,153,698)
Net revenue	11,553,167	18,757,167
Amortization	14,307,035	14,418,797
Capital purchases	(35,295,134)	(30,084,471)
Principal repayments	(2,201,890)	(1,983,822)
Net transfers from (to) reserves	11,636,822	(156,926)
Allocation of operating surplus to reserves	—	(950,745)
Increase in operating surplus	\$ —	\$ —

# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

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## 13. Segmented information:

The County is a municipal government organization that provides a range of services to its residents. The County's services are reported by function and their activities are separately disclosed in the segmented information.

For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the preparation of segmented financial information. Taxation, payments-in-lieu of taxes and certain unconditional government transfers are apportioned based on each segment's net requirements.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1.

- (a) General government consists of the activities of Council and general financial and administrative management of the County and its programs and services.
- (b) Protection services include emergency measures and provincial offences operation for the County.
- (c) Transportation services include the construction and maintenance of the County's roads and bridges.
- (d) Health services consists of land ambulance services and contributions to the local Health Unit.
- (e) Social and family services consist of general assistance to inhabitants, homes of the aged and childcare services.
- (f) Social housing services provide affordable housing to qualified inhabitants of the County.
- (g) Recreation services include the trial development activities of the County.

Planning and development services function manages commercial, industrial and residential development within the County.

# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

## 13. Segmented information (continued):

2022	General Government	Protection Services	Transportation Services	Health Services	Social and Family Services	Social Housing	Recreation and Culture	Planning and Development	Total
Revenue:									
Government grants	\$ 2,202,723	\$ -	\$ 8,228,429	\$ 13,174,554	\$ 50,903,167	\$ 5,857,064	\$ 56,600	\$ 244,644	\$ 80,667,181
Levies on area municipalities and payments-in-lieu of taxation	19,400,020	(364,483)	9,621,255	11,629,147	4,246,260	5,038,383	343,877	1,683,034	51,597,493
User fees and service charges	996,516	-	236,283	2,760,437	9,220,393	5,349,292	28,288	537,810	19,129,019
Other municipal revenue	49,417	115,155	5,039	1,420,014	1,760,936	559,883	-	72,050	3,982,494
Investment income	2,201,522	-	-	-	-	-	-	-	2,201,522
Donations, fines and other	230,125	1,216,688	-	-	-	-	-	-	1,446,813
Loss on disposal of tangible capital capital assets	(113,657)	-	-	-	-	-	-	-	(113,657)
	24,966,666	967,360	18,091,006	28,984,152	66,130,756	16,804,622	428,765	2,537,538	158,910,865
Expenses:									
Salaries, wages and benefits	3,903,492	393,020	3,912,089	20,963,319	31,521,280	2,209,450	89,234	1,978,861	64,970,745
Interest on long-term debt	264,655	-	-	-	81,725	25,744	-	-	372,124
Materials	1,436,388	303,056	5,005,487	3,525,378	7,084,371	9,118,488	980,275	534,294	27,987,737
Contracted services	1,888,529	197,269	903,940	631,367	13,384,036	1,961,735	54,340	23,117	19,044,333
Rents and financial expense	129,423	-	66,790	82,554	32,470	694,524	-	-	1,005,761
Transfer payments	-	-	-	1,733,289	10,620,912	-	-	-	12,354,201
Amortization of tangible capital assets	823,206	3,259	9,786,456	1,122,885	1,489,643	1,170,895	-	22,453	14,418,797
	8,445,693	896,604	19,674,762	28,058,792	64,214,437	15,180,836	1,123,849	2,558,725	140,153,698
<b>Annual surplus (deficit)</b>	<b>\$ 16,520,973</b>	<b>\$ 70,756</b>	<b>\$ (1,583,756)</b>	<b>\$ 925,360</b>	<b>\$ 1,916,319</b>	<b>\$ 1,623,786</b>	<b>\$ (695,084)</b>	<b>\$ (21,187)</b>	<b>\$ 18,757,167</b>

# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

## 13. Segmented information (continued):

2021	General Government	Protection Services	Transportation Services	Health Services	Social and Family Services	Social Housing	Recreation and Culture	Planning and Development	Total
Revenue:									
Government grants	\$ 280,240	\$ 226,746	\$ 4,229,094	\$ 14,283,143	\$ 44,869,693	\$ 6,786,013	\$ 511,114	\$ 328,168	\$ 71,514,211
Levies on area municipalities and payments-in-lieu of taxation	17,671,993	(457,580)	8,419,449	12,911,899	4,294,579	4,944,870	290,656	1,724,233	49,800,099
User fees and service charges	986,876	-	288,796	1,600,468	9,209,002	4,834,354	40,376	568,966	17,528,838
Other municipal revenue	4,133	113,893	21,334	1,587,609	1,631,298	554,930	-	15,320	3,928,517
Investment income	653,476	-	-	113,499	-	47,368	-	-	814,343
Donations, fines and other	1,623	1,192,131	364,900	16,034	7,595	-	40,000	-	1,622,283
Gain on disposal of tangible capital assets	37,854	-	-	-	-	(25,556)	-	-	12,298
	19,636,195	1,075,190	13,323,573	30,512,652	60,012,167	17,141,979	882,146	2,636,687	145,220,589
Expenses:									
Salaries, wages and benefits	3,702,083	403,996	3,627,380	22,415,533	30,793,273	2,190,215	68,122	1,856,618	65,057,220
Interest on long-term debt	247,410	-	-	-	111,295	34,746	-	-	393,451
Materials	1,020,365	279,448	4,059,810	3,116,237	7,407,911	10,046,004	1,437,068	484,348	27,851,191
Contracted services	1,955,403	190,797	998,477	726,307	9,700,913	1,717,869	61,680	42,720	15,394,166
Rents and financial expense	360,101	-	64,005	77,686	54,136	860,304	-	-	1,416,232
Transfer payments	-	-	-	1,733,289	9,457,840	-	-	-	11,191,129
Amortization of tangible capital assets	668,052	6,000	9,688,279	1,132,300	1,477,489	1,184,025	-	24,116	14,180,261
	7,953,414	880,241	18,437,951	29,201,352	59,002,857	16,033,163	1,566,870	2,407,802	135,483,650
<b>Annual surplus (deficit)</b>	<b>\$ 11,682,781</b>	<b>\$ 194,949</b>	<b>\$ (5,114,378)</b>	<b>\$ 1,311,300</b>	<b>\$ 1,009,310</b>	<b>\$ 1,108,816</b>	<b>\$ (684,724)</b>	<b>\$ 228,885</b>	<b>\$ 9,736,939</b>

# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

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## 14. Comparative information:

Certain comparative information has been reclassified to conform to the financial statement presentation adopted in the current year.

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# Corporation of the County of Renfrew

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

*KPMG LLP*

Prepared on June 5, 2023 for the Finance and Administration Committee meeting on  
June 15, 2023

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



# KPMG contacts

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4	Audit highlights	5	Status of the audit	6	Significant changes from our audit plan	7	Audit risks and results
9	Audit misstatements	11	Control deficiencies	15	Additional matters	17	Appendices

The purpose of this report is to assist you, as a member of the Finance and Administrative Committee (the “Committee”), in your review of the results of our audit of the consolidated financial statements as at and for the period ended December 31, 2022. This report builds on the Audit Plan provided to the Committee. This report is intended solely for the information and use of Management, the Committee, and the members of Council and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.





# Audit highlights

## Status of the audit

We have completed the audit of the consolidated financial statements of the Corporation of the County of Renfrew (the "County") with the exception of certain remaining outstanding procedures, which are highlighted on page 5 of this report.



## Uncorrected audit misstatements

Professional standards require that we request of management and the Committee that all identified audit misstatements be corrected. We have already made this request of management. One uncorrected audit misstatement remains. See pages 9 to 10.



## Audit risks and results – going concern assessment

We performed an assessment to support the appropriateness of the going concern assumption. We have no findings to report.

## Significant changes to our audit plan

There were no significant changes to our audit plan which was originally communicated to you in the audit planning report.



## Corrected audit misstatements

We identified one misstatement that was communicated to management and subsequently corrected in the consolidated financial statements. See pages 9 to 10.



## Significant unusual transactions

We did not identify any significant unusual transactions to bring to your attention.

## Audit risks and results – significant risks

In the Audit Plan, we did not identify any significant financial reporting risks other than the presumed risk of management override of controls. We did not identify any additional significant financial reporting risks that required additional audit procedures.



## Control deficiencies

We did not identify any control deficiencies that we determined to be significant deficiencies in internal control over financial reporting.



## Accounting policies and practices

There were no changes to significant accounting policies and practices.



## Other financial reporting matters

The consolidated financial statement presentation complies with the financial reporting framework.





# Status of the audit

As of the date of this report, we have completed the audit of the consolidated financial statements, with the exception of certain remaining procedures, which include amongst others:

- Completion of our subsequent events review procedures up to the date of our auditors' report;
- Completion our discussions with the Committee;
- Obtaining evidence of Council's approval of the consolidated financial statements; and
- Receipt of the signed management representation letter.

We will update the Committee, and not solely the Chair, on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures.

Our auditor's report, a draft of which is provided in Appendix 1a: Draft Auditor's Report, will be dated upon the completion of any remaining procedures.

## KPMG Clara for Clients (KCfc)



### Real-time collaboration and transparency











We leveraged **KCfc** to facilitate real-time collaboration with your team and provide visual insights into the status of the audit!





# Significant changes to our audit plan

We have not made any significant changes to our audit plan which was communicated to you in the audit planning report, and note that:

 Management and the KPMG audit team	 There were no key Management team member changes from the Audit Plan. Management were available as needed to assist the Audit Team. The senior audit team remained consistent from the team presented in the Audit Plan.
 Materiality	 Materiality was set at \$3 million, which represented approximately 2.2% of prior year expenses. Current year expenses increased to \$140,153,698, therefore materiality represented 2.1% of this benchmark. This falls within the acceptable range of our required benchmark of between 0.5% - 3.0%. No changes to materiality were required.
 Fraud risk	 We performed our required audit procedures in professional standards over fraud risk as communicated to the Committee in the Audit Plan and did not identify any additional fraud risks from our audit work. As part of our unpredictable procedure, we reviewed a sample of bank reconciliations to ensure existence of appropriate reviews and segregation of duties on a timely basis.
 Other areas of audit focus	 We identified certain areas of audit focus in our Audit Plan. We have no significant findings as a result of these procedures.
 Newly effective auditing standards	 In the Audit Plan, we highlighted that CAS 315, <i>Identifying and Assessing the Risks of Material Misstatements</i> , was effective for the fiscal 2022 audit. We performed the required procedures to comply with this new auditing standard and have no findings to report.

# Significant risks and results

We highlight our significant findings in respect of **significant financial reporting risks** as identified in our discussion with you in the Audit Plan, as well as any additional significant risks identified.

<div></div> <div>Fraud risk from management override of controls</div> <div>RISK OF FRAUD</div>		
Significant risk	Estimate?	Key audit matter?
Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities.	No	No
<div>Our response</div> <p>As this presumed risk of material misstatement due to fraud is not rebuttable, our audit methodology incorporates the required procedures in professional standards to address this risk. These procedures include:</p> <ul style="list-style-type: none"><li>Assessed the design and implementation of controls surrounding the journal entry process;</li><li>Determined the criteria to identify high-risk journal entries and other adjustments; and</li><li>Tested high-risk journal entries and other adjustments.</li></ul>		
<div>Findings</div> <p>We did not uncover any issues during the performance of the procedures described above.</p>		



# Response to newly effective auditing standard



## CAS 315 (Revised) Identifying and Assessing the Risks of Material Misstatement

### Key changes to the audit approach in the current year

A risk of material misstatement exists when there is a reasonable possibility of a misstatement occurring and being material if it were to occur

- New requirement to take into account how, and the degree to which, 'inherent risk factors' affect the susceptibility of relevant assertions to misstatement
- New concept of significant classes of transactions, account balances and disclosures and relevant assertions to help us to identify and assess the risks of material misstatement
- New requirement to separately assess inherent risk and control risk for each risk of material misstatement
- Revised definition of significant risk for those risks which are close to the upper end of the spectrum of inherent risk
- Overall, a more robust risk identification and assessment process, including evaluating whether the audit evidence obtained from risk assessment procedures provides an appropriate basis to identify and assess the risks of material misstatement
- Overall, a more robust risk identification and assessment process, including performing a 'stand back' at the end of the risk assessment process
- Modernized to recognize the evolving environment, including in relation to IT
- Enhanced requirements relating to exercising professional skepticism
- Clarification of which controls need to be identified for the purpose of evaluating the design and implementation of a control

### Results of procedures performed

**We designed and performed risk assessment procedures to obtain an understanding of the:**

- entity and its environment;
- applicable financial reporting framework; and
- entity's system of internal control.

**The audit evidence obtained from this understanding provided a basis for:**

- identifying and assessing the risks of material misstatement, whether due to fraud or error; and
- the design of audit procedures that are responsive to the assessed risks of material misstatement.

### Findings

**No significant issues were identified in responding to the newly effective auditing standard.**



# Audit misstatements

Our materiality for fiscal 2022 was set at \$3,000,000, which translated into an audit misstatement posting threshold of \$150,000. As such, all misstatements identified during the audit greater than \$150,000 have been recorded on our summary of adjustments and differences.

Uncorrected audit misstatements include financial presentation and disclosure omissions.

The management representation letter, a copy of which is included in [Appendix 1b](#), includes the Summary of Corrected Audit Misstatements which discloses the impact of all misstatements that were communicated to management and subsequently corrected in the financial statements.



## Impact of uncorrected audit misstatements – not material to the consolidated financial statements

The management representation letter, a copy of which is included in [Appendix 1b](#), includes the Summary of Uncorrected Audit Misstatements, which discloses the impact of all uncorrected misstatements considered to be other than clearly trivial, including the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the consolidated financial statements as a whole.

Based on both qualitative and quantitative considerations, management have decided not to correct one misstatement and represented to us that the misstatement is, in their judgment, not material to the consolidated financial statements. This management representation is included in the management representation letter.

**We concur with management's representation that the uncorrected misstatement is not material to the consolidated financial statements. Accordingly, the uncorrected misstatement has no effect on our auditor's report.**

Below is a summary of the impact of uncorrected misstatements:

Annual surplus		Total assets	
As currently presented	\$18,757,167	As currently presented	\$400,867,750
Uncorrected misstatements	\$(1,946,329)	Uncorrected misstatements	\$nil
As a % of the balance	10.38%	As a % of the balance	0.00%



# Individually significant uncorrected audit misstatements

## Uncorrected audit misstatements greater than \$150,000 individually:

	Income effect	Financial position		
Description of individually significant misstatements	(Decrease) Increase	Assets (Decrease) Increase	Liabilities (Decrease) Increase	Accumulated Surplus (Decrease) Increase
To record the uncorrected difference related to the recognition of Safe Restart funding that was inappropriately deferred at December 31, 2021 and recognized as revenue in fiscal 2022.	(1,946,329)	–	–	–
<b>Total uncorrected misstatements</b>	<b>(1,946,329)</b>	<b>–</b>	<b>–</b>	<b>–</b>





# Control deficiencies

## Consideration of internal control over financial reporting (ICFR)

In planning and performing our audit, we considered ICFR relevant to the County's preparation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on ICFR.

Our understanding of internal control over financial reporting was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies. The matters being reported are limited to those deficiencies that we have identified during the audit that we have concluded are of sufficient importance to merit being reported to those charged with governance.

Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors. Had we performed more extensive procedures on internal control over financial reporting, we might have identified more significant deficiencies to be reported or concluded that some of the reported significant deficiencies need not, in fact, have been reported.

## A deficiency in internal control over financial reporting

A deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

**We identified certain observations surrounding internal controls over financial reporting. See pages 12 to 14.**

## Significant deficiencies in internal control over financial reporting

A significant deficiency in internal control over financial reporting is a deficiency, or combination of deficiencies, in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.

**We did not identify any significant deficiencies in internal control over financial reporting.**







# Control deficiencies (continued)



## Other control deficiencies

We have included a summary of the other control deficiencies identified in the current year.



## Construction-in-Progress

### 2022 Observation:

During the review of construction-in-progress, it was noted that there is not a subledger that details the balances and movements in individual projects. The use of a construction-in-progress subledger enhances the tracking of projects and facilitates capital budgeting decisions. Without a detailed subledger, there is a risk that projects that are complete have not been transferred to in-service.

### 2022 Recommendation:

KPMG recommends that the County implement a formal spreadsheet or subledger to track construction-in-progress which details the opening balance of a project, additions, transfers to in-service and the ending balance on a project basis.



## Purchase Order System

### 2022 Observation:

During our review of the purchasing process, it was noted that a central purchase order ("PO") system is not used. As a result, there is no formal tracking of the value of approved projects against costs incurred to date to determine the remaining commitment associated with each project.

### 2022 Recommendation:

KPMG recommends that the County consider the implementation of a PO system to monitor and track projects. By maintaining an open PO file in the purchasing department, the County will enhance the oversight of projects as they progress and the related timing of future cash outflows.



# Control deficiencies (continued)



## Other control deficiencies

We have included a summary of the other control deficiencies identified in the current year.



## Transactions with the Housing Corporation

### 2022 Observation:

In accordance with the Housing Services Act, an Annual Information Return ("AIR") is to be prepared by non-profit housing corporations to summarize the financial and operating data for a fiscal year. The AIR is to be completed by housing corporations and provided to the service manager, the County, on an annual basis. Service managers have the authority to determine if local housing corporations must complete the AIR.

The Renfrew County Housing Corporation ("RCHC") does not file an AIR with the County on an annual basis. Although this complies with the Housing Services Act, there is a risk that the subsidy entitlements, including any related receivables and payables, are not accurately recorded and tracked.

In addition, we noted that an Affordable Housing project is being constructed by the County on behalf of RCHC. The costs incurred to date of \$145,786 are recorded as construction-in-progress with the County and will be transferred to RCHC on completion of the project. However, as RCHC has legal title to the property, the construction-in-progress balance should be recorded as a component of tangible capital assets in RCHC as the project progresses, rather than on completion of the project.

### 2022 Recommendation:

We recommend that a year-end reconciliation process for the balance owing from (to) the RCHC is formalized, including details on the underlying components of the balance, to ensure timely receipt and payment of outstanding balances. We further recommend that inter-entity transactions are recorded in the entity that has rights to the underlying asset. This will enhance the accuracy of the financial reporting throughout the year and at year-end.



# Control deficiencies (continued)



## Other control deficiencies

We have included a summary of the other control deficiencies identified in the current year.



## Digitization of Financial Records

### 2022 Observation:

Throughout the audit process, it was noted that certain financial records are maintained in hardcopy only, including detailed subledgers that are tracked by hand on paper. By digitizing the financial records and related supporting documentation, not only will it enhance the audit process, but the County can get real-time access to data, standardize reporting and increase efficiencies internally.

### 2022 Recommendation:

KPMG recommends that the County investigate options to digitize the financial records through a review of the current state of information technology infrastructure and document management systems. In the interim, the County should consider enhancing the use of Excel-based subledgers where a system is not readily available.



# Significant accounting policies and practices



## Initial selections of significant accounting policies and practices

There were no new significant accounting policies and practices that were selected and applied during the period.



## Description of new or revised significant accounting policies and practices

There were no changes to significant accounting policies and practices. As a result, there was no impact on the consolidated financial statements.



## Significant qualitative aspects of the accounting policies and practices

There are no items to report.



## Future implementation

The most significant pronouncement in the near term relates to Asset Retirement Obligations (“AROs”) that will be applicable for fiscal 2023. Refer to [Appendix 3](#).



# Other financial reporting matters

We also highlight the following:



**Consolidated financial statement presentation - form, arrangement, and content**



The presentation and disclosure included in the consolidated financial statements is in accordance with the required standards as disclosed in the notes to the consolidated financial statements.



**Concerns regarding application of new accounting pronouncements**



No matters to report.



**Significant qualitative aspects of consolidated financial statement presentation and disclosure**



No additional matters to report.

# Appendices

1

Other required communications

2

Technology

3

Future accounting pronouncements

4

Audit and assurance insights



# Appendix 1: Other Required Communications



## CPAB communication protocol

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

- [CPAB Audit Quality Insights Report: 2022 Interim Inspection Results](#)
- [CPAB Audit Quality Insights Report: 2021 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2020 Annual Audit Quality Assessments](#)



## Auditors' Report

The conclusion of our audit is set out in our draft auditors' report as attached.



## Matters pertaining to independence and confidentiality

We are independent of the County, and we have a robust and consistent system of quality control.

Confidentiality of our clients' information is an on-going professional and business requirement of both KPMG and our overall profession. In addition to our internal confirmation of independence of team members, we request confirmation and acknowledgement of our policies regarding confidentiality of the County's information.



## Representations of management

In accordance with professional standards, we will obtain certain representations from management upon approval of the consolidated financial statements.



# Appendix 1a: Draft auditors' report

## INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the County of Renfrew

### ***Opinion***

We have audited the consolidated financial statements of the Corporation of the County of Renfrew ("the Entity"), which comprise:

- the consolidated statement of financial position as at December 31, 2022
- the consolidated statements of operations and accumulated surplus for the year then ended
- the consolidated statement of change in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position the Entity as at December 31, 2022, and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### ***Basis for Opinion***

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.





# Appendix 1a: Draft auditors' report (continued)

## ***Other Matter – Comparative Information***

The financial statements as at and for the year ended December 31, 2021 were audited by another auditor who expressed an unmodified opinion on those financial statements on June 29, 2022.

## ***Responsibilities of Management and Those Charged with Governance for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

## ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



# Appendix 1a: Draft auditors' report (continued)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group of the Entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants, Licensed Public Accountants

Kingston, Canada

June 28, 2023



# Appendix 1b: Management representation letter

KPMG LLP

863 Princess Street, Suite, 400  
Kingston, Ontario K7L 5N4  
Canada

June 28, 2023

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the consolidated financial statements (hereinafter referred to as "financial statements") of the Corporation of the County of Renfrew ("the Entity") as at and for the period ended December 31, 2022.

## General:

We confirm that the representations we make in this letter are in accordance with the definitions as set out in [Attachment I](#) to this letter.

We also confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

## Responsibilities:

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated December 12, 2022, including for:
  - a) the preparation and fair presentation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.
  - b) providing you with all information of which we are aware that is relevant to the preparation of the financial statements ("relevant information"), such as financial records, documentation and other matters, including:
    - the names of all related parties and information regarding all relationships and transactions with related parties;
    - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of shareholders, board of directors and committees of the board of directors that may affect the financial statements. All significant actions are included in such summaries.
  - c) providing you with unrestricted access to such relevant information.
  - d) providing you with complete responses to all enquiries made by you during the engagement.
  - e) providing you with additional information that you may request from us for the purpose of the engagement.

- f) providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.
- g) such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.
- h) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.

## Internal control over financial reporting:

- 2) We have communicated to you all deficiencies in the design and implementation or maintenance of internal control over financial reporting of which we are aware.

## Fraud & non-compliance with laws and regulations:

- 3) We have disclosed to you:
  - a) the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
  - b) all information in relation to fraud or suspected fraud that we are aware of that involves:
    - management;
    - employees who have significant roles in internal control over financial reporting; or
    - others
 where such fraud or suspected fraud could have a material effect on the financial statements.
  - c) all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, or others.
  - d) all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements, whose effects should be considered when preparing financial statements.
  - e) all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

## Subsequent events:

- 4) All events subsequent to the date of the financial statements and for which the relevant financial reporting framework requires adjustment or disclosure in the financial statements have been adjusted or disclosed.



# Appendix 1b: Management representation letter (continued)

## Related parties:

- 5) We have disclosed to you the identity of the Entity's related parties.
- 6) We have disclosed to you all the related party relationships and transactions/balances of which we are aware.
- 7) All related party relationships and transactions/balances have been appropriately accounted for and disclosed in accordance with the relevant financial reporting framework.

Yours very truly,

## Estimates:

- 8) The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

\_\_\_\_\_  
Jeffrey Foss, Director of Finance/Treasurer

## Going concern:

- 9) We have provided you with all information relevant to the use of the going concern assumption in the financial statements.
- 10) We confirm that we are not aware of material uncertainties related to events or conditions that may cast significant doubt upon the Entity's ability to continue as a going concern.

\_\_\_\_\_  
Daniel Burke, Manager of Finance

## Commitments:

- 11) We have reviewed outstanding contracts and provided you with all relevant information. We confirm based on current information that there are no material commitments to disclose.

## Misstatements:

- 12) The effects of the uncorrected misstatements described in [Attachment II](#) are immaterial, both individually and in the aggregate, to the financial statements as a whole.
- 13) We approve the corrected misstatements as described in [Attachment II](#).

cc: Finance and Administration Committee

## Non-SEC registrants or non-reporting issuers:

- 14) We confirm that the Entity is not a Canadian reporting issuer (as defined under any applicable Canadian securities act) and is not a United States Securities and Exchange Commission ("SEC") Issuer (as defined by the Sarbanes-Oxley Act of 2002).
- 15) We also confirm that the financial statements of the Entity will not be included in the group financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.



# Appendix 1b: Management representation letter (continued)

## Attachment I – Definitions

### Materiality

Certain representations in this letter are described as being limited to matters that are material.

Information is material if omitting, misstating or obscuring it could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in light of surrounding circumstances, and are affected by perception of the needs of, or the characteristics of, the users of the financial statements and, the size or nature of a misstatement, or a combination of both while also considering the entity's own circumstances.

### Fraud & error

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of an entity's assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorization.

An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.

## Attachment II – Summary of Audit Misstatements Schedules

### Summary of Uncorrected Audit Misstatements:

Description	Statement of Financial Position effect <sup>1</sup>			Statement of Operations effect <sup>1</sup>
	Assets \$	Liabilities \$	Accumulated Surplus \$	
Dr. Government grants	–	–	1,946,329	1,946,329
Cr. Accumulated surplus	–	–	(1,946,329)	–
To record the uncorrected difference related to the recognition of Safe Restart funding that was inappropriately deferred at December 31, 2021 and recognized as revenue in fiscal 2022.				
<b>TOTAL UNCORRECTED AUDIT MISSTATEMENTS</b>	–	–	–	1,946,329

### Summary of Corrected Audit Misstatements:

Description	Statement of Financial Position effect <sup>2</sup>			Statement of Operations effect <sup>1</sup>
	Assets \$	Liabilities \$	Accumulated Surplus \$	
Dr. Accounts receivable: federal government	234,361	–	–	–
Dr. Accounts receivable: provincial government	544,960	–	–	–
Dr. Accounts receivable: municipalities	254,503	–	–	–
Cr. Accounts payable and accrued liabilities	–	(1,033,824)	–	–
To present government transfers receivable and payable on a gross basis.				
<b>TOTAL CORRECTED AUDIT MISSTATEMENTS</b>	1,033,824	(1,033,824)	–	–



# Appendix 2: Technology – Continuous improvement powered by transformation

## Our investment: \$5B

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

## Responsive delivery model

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

## Result: A better experience

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







# Appendix 2: Technology - KPMG Clara - Bringing the audit to one place



## Streamlined client experience

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



## Secure

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



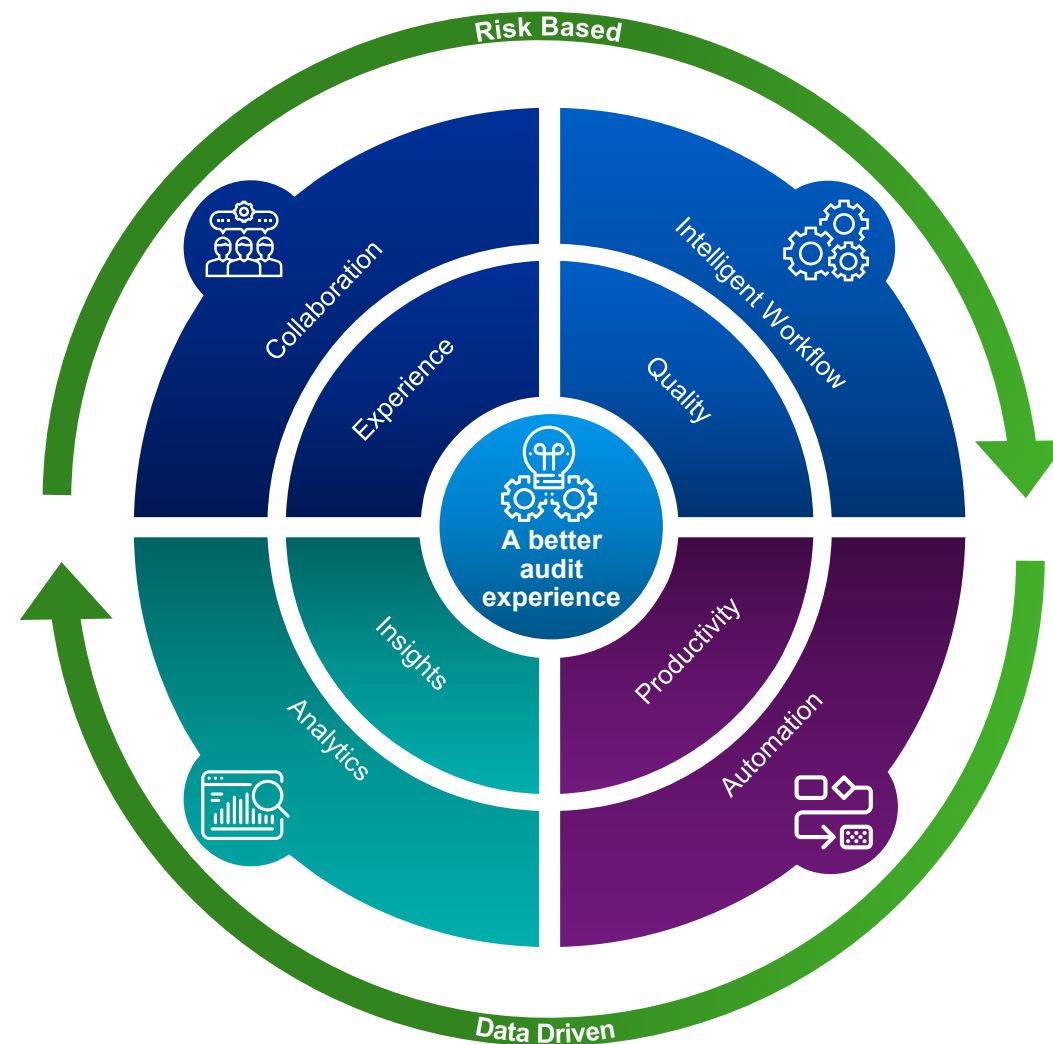
## Intelligent workflow

An intelligent workflow guides audit teams through the audit.



## Increased precision

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





# Appendix 3: Future accounting pronouncements

## Asset retirement obligations (“ARO”)

### Effective date

December 31, 2023

### Summary and implications

- The new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with retirement of tangible capital assets in productive use. Retirement costs will be recognized as an integral cost of owning and operating tangible capital assets.
- The ARO standard will require the public sector entity to record a liability related to future costs of any legal obligations to be incurred upon retirement of any controlled tangible capital assets (“TCA”). As a result of the new standard, the public sector entity will:
  - Consider how the additional liability will impact net financial assets.
  - Carefully review legal agreements, senior government directives and legislation in relation to all controlled TCA to determine if any legal obligations exist with respect to asset retirements.

## Financial instruments & foreign currency translation

### Effective date

December 31, 2023

### Summary and implications

- Equity instruments quoted in an active market and free-standing derivatives are to be carried at fair value. All other financial instruments, including bonds, can be carried at cost or fair value depending on the public sector entity’s choice and this choice must be made on initial recognition of the financial instrument and is irrevocable.
- Hedge accounting is not permitted.
- A new statement, the Statement of Remeasurement Gains and Losses, will be included in the financial statements. Unrealized gains and losses incurred on fair value accounted financial instruments will be presented in this statement. Realized gains and losses will continue to be presented in the statement of operations.
- PS 3450 *Financial Instruments* was amended subsequent to its initial release to include various federal government narrow-scope amendments.





# Appendix 3: Future accounting pronouncements (continued)

## Revenue

### Effective date

December 31, 2024

### Summary and implications

- The new standard establishes a single framework to categorize revenues to enhance the consistency of revenue recognition and its measurement.
- The standard notes that in the case of revenues arising from an exchange transaction, a public sector entity must ensure the recognition of revenue aligns with the satisfaction of related performance obligations.
- The standard notes that unilateral revenue arises when no performance obligations are present, and recognition occurs when there is authority to record the revenue and an event has happened that gives the public sector entity the right to the revenue.

### Effective date

December 31, 2024

### Summary and implications

- PSAB has introduced Section PS3160, which includes new requirements for the recognition, measurement and classification of infrastructure procured through a public private partnership. The standard may be applied retroactively or prospectively.
- The standard notes that recognition of infrastructure by the public sector entity would occur when it controls the purpose and use of the infrastructure, when it controls access and the price, if any, charged for use, and it controls any significant interest accumulated in the infrastructure when the P3 ends.
- The public sector entity recognizes a liability when it needs to pay cash or non-cash consideration to the private sector partner for the infrastructure.

### Effective date

December 31, 2024

### Summary and implications

- The guideline allows public sector entities to recognize intangibles purchased through an exchange transaction. The definition of an asset, the general recognition criteria and GAAP hierarchy are used to account for purchased intangibles.
- Narrow scope amendments were made to *PS 1000 Financial statement concepts* to remove the prohibition to recognize purchased intangibles and to *PS 1201 Financial statement presentation* to remove the requirement to disclose purchased intangibles not recognized.
- The guideline can be applied retroactively or prospectively.

## Purchased intangibles



# Appendix 3: Future accounting pronouncements (continued)

## Asset Retirement Obligations (ARO's): key audit risks

1

Do you have **completeness** of ARO's on your financial statements, particularly in terms of assets identified as in-scope?

2

Have you determined **measurement** of ARO's based on reliable data and costing models?

3

Have you correctly applied an appropriate **transition method**?

4

Do you have adequate **documentation** of your process and audit working papers enabling auditability?



# Appendix 3: Future accounting pronouncements (continued)

## Asset retirement obligations: implementation project

### Project planning

- Project team is cross-functional and includes Finance and non-Finance personnel.
- Sufficient personnel resources are available for the implementation project.
- Where required, external experts have been engaged.
- The project plan identifies who is responsible for each project task.
- Project timelines are reasonable.
- Auditor involvement has been scheduled at each significant project milestone.
- Asset retirement obligations policy has been drafted.
- Recurring project updates are provided to the Audit Committee or other governance body to engage them in the implementation process.

### Scoping

- The tangible capital assets listing reconciles to the audited financial statements.
- Agreements (e.g. leases, statutory rights of way, etc.) have been reviewed for potential legal obligations.
- Productive and non-productive assets have been included in the scoping analysis.
- Assets with similar characteristics and risks have been grouped together in the scoping analysis.
- All relevant legal acts, regulations, guidelines, etc. have been identified.
- Relevant internal stakeholders have been interviewed to obtain information about potential retirement obligations.

### Measurement

- Cost information is relevant and reliable.
- Only costs directly attributable to legally required retirement activities have been included in the liability.
- If applicable, the discount rate is consistent with the risks and timelines inherent in the cash flows.
- If discounting is applied, it is based on reliable information to inform the timing of future cash flows.
- Asset retirement obligations have been linked to specific tangible capital assets.
- The useful life of the tangible capital asset remain appropriate and are consistent with estimated asset retirement date.
- The transition method selected is appropriate based on the measurement information available.
- Calculations are mathematically accurate.

### Financial reporting

- Financial statements have been mocked up to include asset retirement obligations.
- Note disclosures, including significant accounting policies, have been drafted.
- Documentation prepared during the project has been reviewed to ensure it is accurate and complete.
- Plans have been implemented for the annual post-implementation review and update of the asset retirement obligation liability.



# Appendix 3: Future accounting pronouncements (continued)

## Asset retirement obligations: implementation milestones

### PHASE 1

#### Step 1:

Development of a PS3280 compliant policy. Include a definition for in-scope assets, productive and non-productive assets, and document known sources of legal obligations (such as regulations and contracts) as well as key roles and responsibilities for retirement obligation identification, measurement and reporting.

#### Step 2:

Identification of TCA/sites inventory. Develop an inventory of potential in-scope assets or sites based on existing TCA listings, and inventories used for PS3260 contaminated sites. Reconcile the listing of TCA items to the audited financial statements. Assess in-scope assets against PS3280 recognition criteria.

**Milestone – KPMG Audit Team review of PS3280 policy, asset listings, and in-scope assets**

### PHASE 2

#### Step 3:

Measure the estimated liability. Assess available information, and consider the need for additional environmental assessment of any sites. Document key assumptions and variables, and selection of transition method. Determine if discounting will be applied for any assets. Consider impacts on useful life assumptions for in-scope assets. Document measurement methodology and range of estimate for in-scope assets.

**Milestone – KPMG Audit Team review of measurement methodology and range of estimates**

#### Step 4:

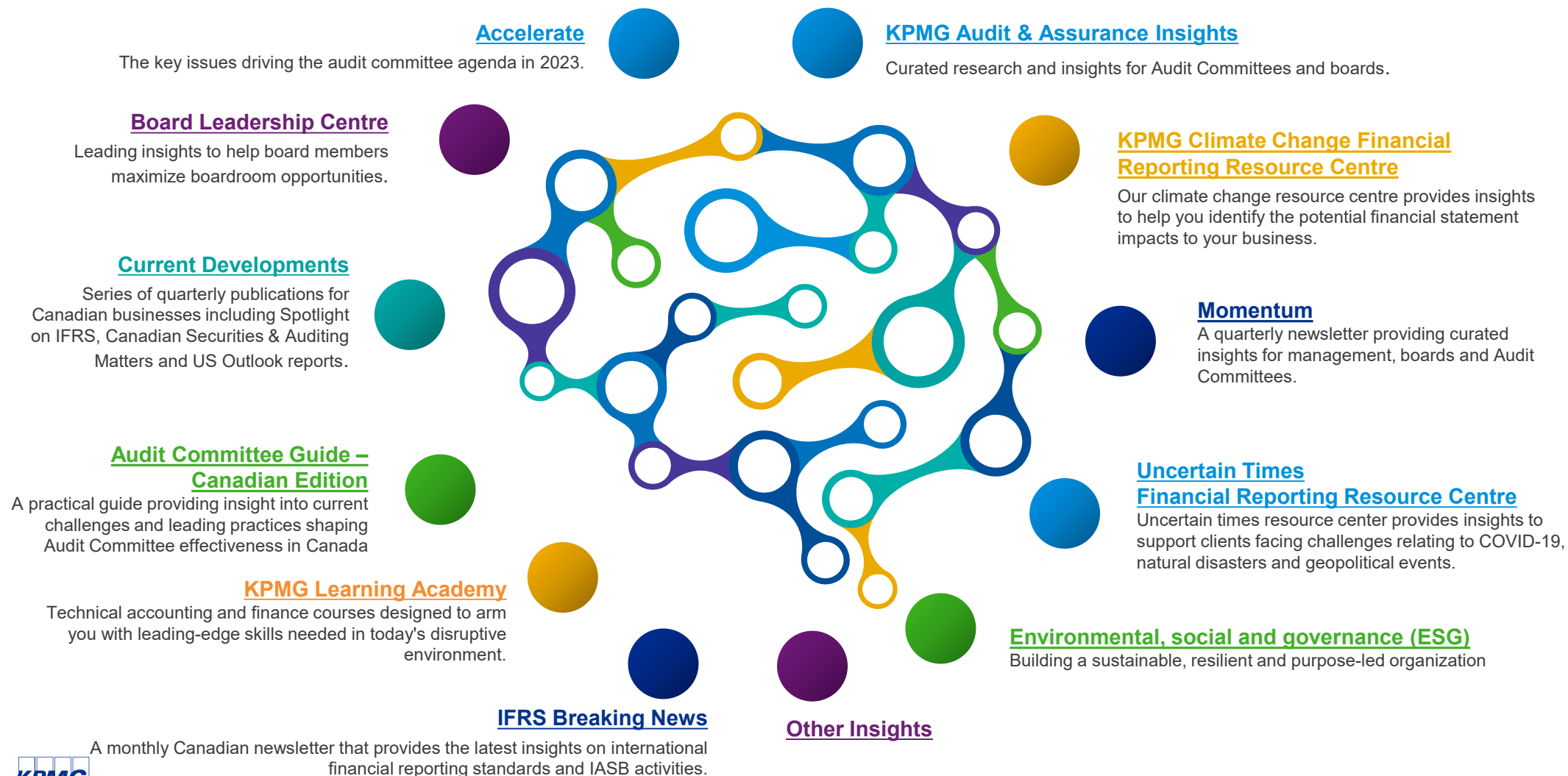
Reporting. Prepare a library of documentation and assumptions supporting each retirement obligation for audit purposes, and comprehensive documentation of the process followed for implementation. Prepare template financial statements and related note disclosure for 2023 year end.

**Milestone – KPMG Audit Team review of working papers and template financial statements**



# Appendix 4: Audit and assurance insights

Our latest thinking on the issues that matter most to Audit Committees, Board of Directors and Management.







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



**COUNTY OF RENFREW****ADMINISTRATION DEPARTMENT REPORT**

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**TO:** Finance and Administration Committee

**FROM:** Craig Kelley, Chief Administrative Officer/Clerk

**DATE:** June 15, 2023

**SUBJECT:** Department Report

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**INFORMATION****1. Eastern Ontario Wardens' Caucus 2023 Strategic Priorities**

Attached as Appendix I is 2023 Strategic Priorities document for the Eastern Ontario Wardens' Caucus. Manager of Government Relations and Policy for the EOWC, Meredith Staveley-Watson will be invited to a future meeting of County Council to present.

**2. 2023 Miramichi Lodge Capital Budget**

Approved through the 2023 Capital Budget for Miramichi Lodge was incremental floor covering replacement at \$50,000. Unanticipated repairs are required to maintain serviceability of the Home's HVAC system and the emergency generator. In the absence of capital funding set aside for this purpose, Miramichi Lodge staff have recommended to Health Committee and for Council's approval that this year's allotment of floor replacement capital be reduced to \$21,000 to cover the cost associated with the replacement of four chiller relief valves at a cost of \$15,000 for the HVAC and emergency generator repairs at a cost of \$14,000.

**RESOLUTIONS****3. Canoe Procurement Group of Canada**

**Recommendation:** THAT the Finance and Administration Committee recommend that County Council authorize staff to join the Canoe Procurement Group of Canada/LAS Group Procurement Program, effective July 1, 2023, to take advantage of public sector group purchasing opportunities when it is beneficial for the County of Renfrew to do so.

## **Background**

Group purchasing organizations offer the benefits of being able to join in on new purchasing opportunities or previously established contracts that are fully compliant with broader public sector purchasing guidelines and the relevant trade agreements between Canadian provinces and with other countries. The benefit of a group purchasing organization is that they go to market on behalf of their members to establish pricing for a defined period of time, covering a wide array of products and services. It is up to each municipality to decide to take advantage of a contract but there is no obligation to do so as a member. For many products, this is an efficient and effective process resulting in obtaining the right product at a competitive price.

The County of Renfrew's Corporate Policy GA-01 – Procurement of Goods and Services, specifically Section 34.0 – Cooperative Purchasing allows for cooperative purchasing arrangements such as a group purchasing organization.

The Canoe Procurement Group of Canada provided our Committee with an overview of their organization at our May meeting and staff have had an opportunity to further investigate this opportunity. The Association of Municipalities of Ontario (AMO) through the Local Authority Services (LAS) is a preferred provider of competitively priced and sustainable co-operative business services for Ontario municipalities and the broader public sector and they partnered to create this cross-Canada co-operative purchasing group in 2019. The County of Renfrew has taken advantage of various LAS programs in the past, including investment opportunities with ONE Investment, and preferred rates for natural gas. LAS has partnered with the Canoe Procurement Group to offer Ontario municipalities access to contracts and services common in the municipal sector and pertinent to all sizes of organizations. Canoe Procurement Group is Canada's largest not-for-profit buying group with 5,000 members and contracts established with 180+ vendors across multiple categories.

The benefits of using Canoe Procurement Group, as identified by LAS, are as follows:

- Completed competitive bid process for suppliers saves the time of doing your own RFP or tender;
- Fully compliant with trade agreements;
- Work with local retailers for service and support; and
- No cost to join/no membership fees, no minimum purchases, or binding contracts.

Attached as Appendix II is a copy of the Canoe Member Procurement Guide and compliance documents.

When purchasing under this Program, the Canadian Free Trade Agreement (CFTA) requires the following:

- “7. A procurement entity shall publish a notice of its participation with the buying group at least annually on one of the tendering websites or systems designated by its



Party. That notice shall direct potential suppliers to the buying group tender notices website if it is different from its Party's tendering websites or systems."

Therefore, the Canoe Procurement Group recommends that the following statement be posted on our County of Renfrew website:

"The County of Renfrew intends to participate in one or more procurements conducted by Local Authority Services (LAS) between July 1, 2023 – July 1, 2024. For further information and access to LAS request for proposal (RFP) notices, please review the website at [www.las.on.ca](http://www.las.on.ca)."

#### **4. Delegation of Authority**

**Recommendation:** THAT the Finance & Administration Committee recommend that County Council approve that the Chief Administrative Officer/Clerk be given delegated authority for the month of July to approve consultant appointments and contract awards that would normally require Committee and/or Council approval. This approval is contingent on the appointments/contract awards being within approved funding allocations and that there are no irregularities associated with the procurement process.

##### **Background**

In past years, County Council has approved delegated authority to the Chief Administrative Officer/Clerk to award contracts, consulting appointments, etc. for the month of July where there are no regularly scheduled Committee and Council meetings. This delegated authority has proven beneficial in terms of ensuring that there are no significant time delays incurred in enabling critical project work to proceed.

The delegated authority is given on the understanding that consultant appointments and contract awards are within approved funding authority and are not subject to any irregularities. Departments will make every effort possible to direct required consultant appointments and contract awards to regularly scheduled meetings; however, where this is not possible, staff will utilize the delegated authority process if approved.

# 2023 Strategic Priorities

## Attainable and Affordable Housing

As part of the Ontario Government's goal of building 1.5 million homes by 2031, the EOWC is looking to do our part to increase housing supply through our '7 in 7' regional housing plan.

Across the EOWC region, there are 12,000 to 14,000 units on municipal community rental housing wait lists. The EOWC's '7 in 7' regional housing plan proposes building at least **7,000 community rental units over seven years** across the region to address the wait lists. Using a mixed-model approach, the '7 in 7' plan has the added benefit to bring on nearly 21,000 additional market rate units. This would **total 28,000 housing units**. The plan requires partnering with Federal and Provincial Governments, as well as the private and non-profit sectors, and Indigenous partners. The EOWC is working with KWM Consulting Inc. to create a business case which will be ready by Summer 2023.

The EOWC is also calling on government to develop a strong **financial framework** to support municipalities to prepare, plan and implement housing and support services. In addition, the EOWC is advocating for government to **clarify and standardize 'affordable and 'attainable' housing definitions**.

## Long-Term Care

Municipal governments are key partners in the delivery of long-term care, which was highlighted throughout the COVID-19 pandemic. The EOWC was an early advocate for the four hours of care model that the Province is in the process of implementing and continues to provide evidence-based feedback to inform the government decisions.

The EOWC is advocating for the Province to **implement the long-term care human resources strategy** to address staffing shortages that work for rural long-term care facilities and labour markets. As part of the human resources advocacy, the EOWC is continuing to call on the Provincial Government to **eliminate staffing agencies** that pose an unnecessary and unsustainable resource and cost burden on municipalities and taxpayers.

Additionally, the EOWC is advocating that the Provincial Government **review and modernize the long-term care funding framework**. The EOWC is ready to provide input and work with government and stakeholders.

## Paramedic Services

EOWC member municipalities are experiencing increased pressures on their paramedic services. The EOWC is advocating for **permanent, sustainable and predictable funding** to support paramedic services as well as **community paramedicine** efforts.

The EOWC is also calling on the Provincial Government to **modernize the dispatch system** to improve the prioritization of calls and overall level of service. Additionally, the Caucus is advocating for the Provincial Government and associated stakeholders to **reduce offload delays** at hospitals which would allow paramedics to spend more hours serving their communities.

The EOWC is working with ApexPro Consulting Inc. to update the **Review of Eastern Ontario Paramedic Services Situation Overview report** to be launched in May 2023. The EOWC looks forward to sharing report findings and recommendations with government and stakeholders.



[www.eowc.org](http://www.eowc.org)

 @EOWC\_ON

## Chair's Message

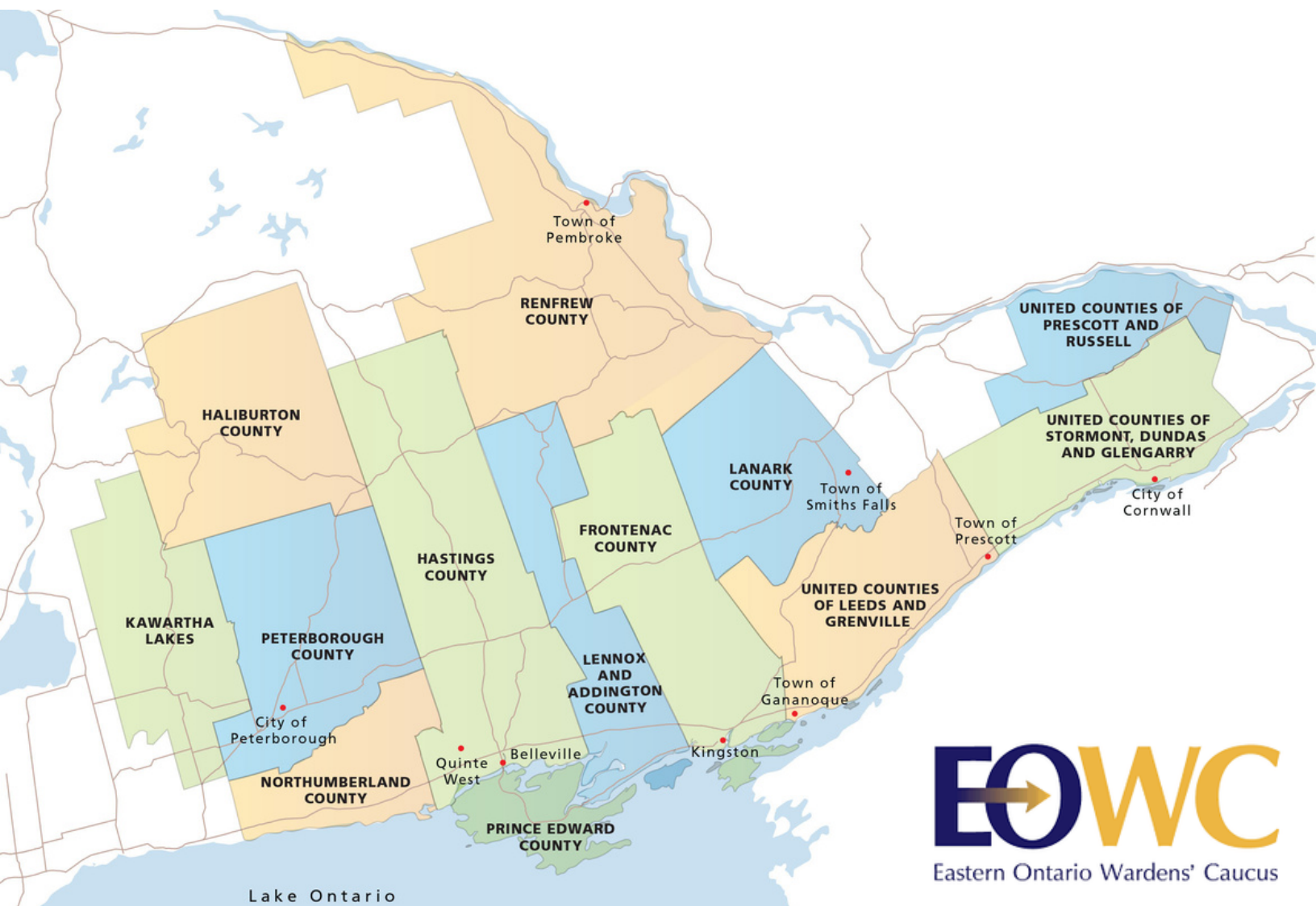
"Now more than ever, municipal governments play a vital role as organizations that unify and strengthen Ontario and Canada. The EOWC is in a position to lead, inform and respond during the coming year and beyond. The Caucus has set clear goals and we intend to strongly advocate on behalf of our region's communities and residents" -  
Chair, Warden Peter Emon

The Eastern Ontario Wardens' Caucus (EOWC) is an incorporated non-profit organization comprised of the Heads of Councils of 13 upper-tier and single-tier municipalities. The EOWC covers an area of approximately 50,000 square kilometres from Northumberland County to the Québec border. The EOWC supports and advocates on behalf of 103 municipalities including 750,000 residents to champion priorities and work with government, stakeholders, media, and the public.

## EOWC Members

County of Frontenac  
County of Haliburton  
County of Hastings  
City of Kawartha Lakes  
County of Lanark  
United Counties of Leeds and Grenville  
County of Lennox and Addington

County of Northumberland  
County of Peterborough  
United Counties of Prescott and Russell  
County of Prince Edward  
County of Renfrew  
United Counties of Stormont, Dundas and Glengarry



## Contact Information

### Elected Officials and General Inquiries

Chair, Renfrew County Warden Peter Emon  
Vice-Chair, Peterborough County Warden Bonnie Clark  
[info@eowc.org](mailto:info@eowc.org)

### Staff

Meredith Staveley-Watson  
Manager of Government Relations and Policy  
[meredith.staveley-watson@eowc.org](mailto:meredith.staveley-watson@eowc.org)

## Re: LAS Canoe Procurement Group – CFTA Compliance

Thanks for your interest in the Canoe Procurement Group. By participating in this Program your municipality is participating in a buying group and we want to ensure you remain in compliance with trade agreements. Therefore, when purchasing under this Program, the Canadian Free Trade Agreement (CFTA) requires the following:

*7. A procurement entity shall publish a notice of its participation with the buying group at least annually on one of the tendering websites or systems designated by its Party. That notice shall direct potential suppliers to the buying group tender notices website if it is different from its Party's tendering websites or systems.*

It is recommended that your municipality's declaration be posted on the public notice website your municipality uses to posts competition documents for a minimum of two weeks.

To create your municipality's declaration, copy and paste the paragraph below onto a document with your municipality's letterhead. The following language should satisfy the requirements of the CFTA:

**[Insert Municipality Name] intends to participate in one or more procurements conducted by Local Authority Services (LAS) between [month/year to month/year, for indefinite term projects include one year only and post annually ]. For further information and access to LAS request for proposal (RFP) notices, please review the website at [www.las.on.ca](http://www.las.on.ca).**

The above notice can be used for our program offerings including tires, office supplies, traffic supplies, fleet management, culverts, ground engagement, and/or the capital purchase program. Due to the RFP/Tendering process being completed on behalf of the municipalities on the programs listed above, the requirements of the CFTA have been met and your municipality can defer to the third party who undertook the procurement process.

For additional information on the CFTA process, please contact:

Jeff Barten  
Energy and Asset Services Manager  
[jbarten@amo.on.ca](mailto:jbarten@amo.on.ca)  
T 416.971.9856 x357

Rev Feb 2022



**canoe**  
procurement group of canada

A resource for getting started

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# MEMBER PROCUREMENT GUIDE



NOVA SCOTIA  
FEDERATION OF  
MUNICIPALITIES







## WELCOME TO CANOE!

We are pleased to welcome you as a member of one of the largest cooperative purchasing groups in the country! As a member of the Canoe Procurement Group of Canada, you are positioned to take advantage of the combined purchasing power of more than 5,000 municipalities, public agencies, and not-for-profit organizations. This huge economy of scale means greater selection and best value pricing on the products and services you need to build, maintain, and grow your community.



# WHAT IS CANOE?

The Canoe Procurement Group of Canada represents a partnership of municipal associations across the country. In operation since 1936, the purchasing group was created by its membership specifically to support public and non-profit organizations through mutually-beneficial, trade-compliant relationships with suppliers. Canoe is wholly owned and operated by its membership through a not-for-profit municipal association.

Canoe's partnership includes the Rural Municipalities of Alberta (RMA), the Saskatchewan Association of Rural Municipalities (SARM), the Association of Manitoba Municipalities (AMM), the Association of Municipalities of Ontario (AMO) via its Local Authority Services (LAS) arm, the Union of Municipalities of New Brunswick (UMNB), the Federation of Prince Edward Island Municipalities (FPEIM), the Nova Scotia Federation of Municipalities (NSFM), Municipalities Newfoundland and Labrador (MNL), and the Northwest Territories Association of Communities (NWTAC). The group also operates in British Columbia and Nunavut.

Membership is available to the MASH (municipalities, academic institutions, school boards, and hospitals), not-for-profit, and public sectors. Member organizations can include municipalities (both rural and urban), school districts, universities and other academic institutions, electrical associations, natural gas cooperatives, irrigation districts, housing foundations, airports, museums, and many others.

## Compliant



- ♦ Open RFP process using approved tendering processes
- ♦ Satisfies CFTA and other trade legislative requirements for buying groups

## Cooperative



- ♦ Like-minded municipal associations across the country
- ♦ Securing best value by leveraging over 5,000 member organizations in Canada

## Credible



- ♦ Facilitating public sector cooperative procurement since 1936
- ♦ Not-for-profit group representing municipalities across Canada and committed to creating mutually beneficial relationships for both members and suppliers



## WHAT LEGISLATION IS INVOLVED IN PUBLIC PROCUREMENT?

The Canadian Free Trade Agreement (CFTA) provides legislative direction across all provinces and territories of Canada. In addition, there are three regional trade agreements that may impact procurement laws depending on your jurisdiction:

- ◆ The Atlantic Procurement Agreement (APA) for Newfoundland and Labrador, Nova Scotia, Prince Edward Island, and New Brunswick
- ◆ The Ontario-Quebec Trade and Cooperation Agreement (OQTCA) for Ontario and Quebec
- ◆ The New West Partnership Trade Agreement (NWPTA) for Manitoba, Saskatchewan, Alberta, and British Columbia

## WHAT ARE MY OBLIGATIONS UNDER THESE REGULATIONS?

Trade agreements (along with government directives and policies) generally require public sector purchasers to conduct open, competitive procurement processes. This requirement arises if the estimated value of the goods or services to be purchased exceeds certain value thresholds.

This means that once the value threshold is exceeded, the purchaser must purchase from a contractor who is successful in a competitive process (e.g. a request for proposals, request for quotation) that is open to the entire marketplace. That competitive process must meet the requirements of applicable trade treaties, which usually involves posting notices, disclosing relevant information, running a fair evaluation process, etc.



## WHAT IS A BUYING GROUP?

A 'buying group' is generally understood as a group of two or more members that combines the purchasing requirements and activities of the members of the group into one joint procurement process.

For public sector, using a buying group can have advantages that include:

- ♦ Reduced procurement process costs – since group members share in the costs of running procurement processes, rather than each group member bearing the full cost;
- ♦ Access to greater resources and expertise – since group members can pool procurement resources, and can centralize procurement experience; and
- ♦ Potentially better pricing – since the group can leverage its combined buying power, offering suppliers greater purchase volumes.

## HOW DO I COMPLY WITH THE LEGISLATION?

We are keenly aware of the trade agreement obligations that apply to our members. In order to ensure compliance for ourselves and our membership, we:

- ♦ actively review our policies, practices, and process documents to continually improve them based on feedback. We have also engaged external experts to review our process documents to support trade agreement compliance.
- ♦ only run open, competitive procurement processes – we do not engage in invitation-only or non-competitive contract awards (we leave that to our members to decide).
- ♦ are transparent about who our members are. Each municipal association involved is able to provide a list of relevant members so that the marketplace is aware of who may purchase through awarded contracts.
- ♦ ensure our processes account for distributor networks. A network of regional distributors can collectively bid on opportunities, with member organizations entering into contracts with the applicable distributor for their region. Suppliers are not permitted to charge higher pricing than was proposed to us, and must honour the terms of the agreement.

## HOW CAN I BECOME A MEMBER?

In order to join, your organization must be a municipality, public sector entity, or registered not-for-profit group. Membership gives your organization access to all cooperative procurement programs, ranging from office supplies to capital purchases, fuel to employee benefit packages, and much more!

Membership for municipalities is generally handled through your territory or province's municipal association. To join, contact the municipal association representative for your province from the Canoe contact map.

## WHAT DO I NEED TO DO ONCE I JOIN?

In order to make sure your organization is compliant with governing legislation, you should:

1. **Review and update your organization's procurement policy to enable participation in group programs (if applicable).**
2. **Post an annual notice of intention of membership to your designated tendering website and link to the appropriate municipal association.**

## HOW DO I MAKE A PURCHASE?

Once your organization has an active account and the steps noted previously are taken, you can make a purchase through one of our programs by contacting the approved supplier of your choice and placing your order. You will need to let the supplier know that you would like to use the cooperative procurement program through Canoe or your municipal association. Indicate that you are purchasing through the buying group on all correspondence and purchase orders.

For information about approved suppliers or assistance with any program, you can contact your Client Relations Manager listed on the Canoe contact map.

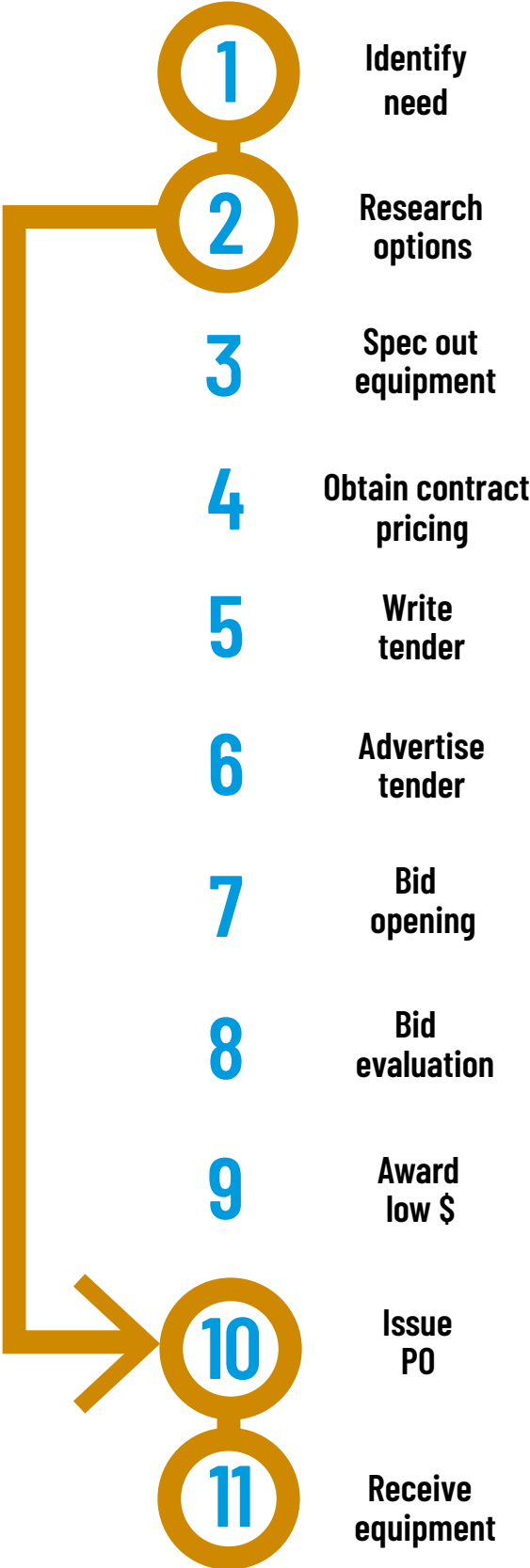


## ONCE I'M A MEMBER, IS PARTICIPATION IN THE PROGRAMS MANDATORY?

No, participation in all Canoe programs is completely voluntary.

You can think of the programs as tools that can assist your organization in generally securing better prices and services than individual organizations by leveraging the buying power of the entire membership. However, if you have a preferred purchasing method already in place, you are free to continue using it.

We save time and money for our suppliers and members.



Traditional vs. Cooperative Purchasing

## WHAT ARE THE BENEFITS OF BEING A MEMBER?



### Preferred pricing

Cooperative procurement through Canoe provides discounted pricing and preferred service to members due to the large volume of aggregated purchases.



### Trade-compliant

All Canoe programs are tendered nationally using legislated purchasing methods, meaning any buying done through the programs is compliant with the Canadian Free Trade Agreement (CFTA) and regional trade agreements.



### Simplified process and reduced administration

Because all programs are tendered in compliance with Canadian trade law, members using the programs are not required to go through the tendering process again on their own, reducing administration time and cost.

## DO I NEED TO POST AN RFP OR GO TO TENDER?

As the RFP process is done in advance on behalf of the entire membership, you do not need to post the RFP again. Depending on the program and your local laws, however, you may need to ensure that you have posted notice of your intention to procure using a cooperative buying group on your province's approved tendering system.

If you have questions, please reach out to your local Canoe Client Relations Manager and we will help you through the process.

## HOW DO YOU SELECT SUPPLIERS?

Approved suppliers are selected based on a successful proposal to an open tendering process for the entire membership. Approved suppliers have demonstrated that they are able to provide financial benefit and value to municipalities, public entities, and not-for-profit groups.

Representing over 5,000 members including rural and urban municipalities, school districts, rural electrification associations, and water irrigation districts, Canoe approved suppliers get their products and services in front of an enormous market that would otherwise be challenging for many businesses to navigate. Regulatory compliance for the programs is handled by Canoe on behalf of the membership, providing streamlined administration for members and suppliers alike.

# OUR REACH







## I HAVE OTHER QUESTIONS.

Canoe is committed to ensuring all programs provide your organization with the best value available. Contact your local Client Relations Manager listed on the Canoe contact map if you have any other questions or need additional support at any step of the process – we're here to help!



## **Canoe Procurement Group of Canada - Compliance**

At Canoe, we are keenly aware of the trade agreement obligations that apply to our members. We have an in-house legal team that works with both internal and external procurement experts to actively review our policies, practices, and process documents to continually improve them. Our staff also works with members to answer inquiries and assist with any compliance issues that may arise.

As all of Canoe's procurements are expected to exceed the monetary threshold amounts set out in trade agreements, each procurement process is conducted in accordance with the most restrictive trade agreement requirement.

Regarding the CFTA, Canoe follows the required obligations under Chapter 5 – Article 504. This means:

- Canoe ensures that all procurement is carried out in accordance with the CFTA. Canoe runs an open, transparent, competitive procurement process.
- Canoe publishes a notice for each procurement in Ontario and nationwide on Merx, as well as on applicable provincial procurement posting websites.
- Canoe's Notice of Procurement includes a list of our members and potential future members. Each of Canoe's partner organizations provides a list of relevant members so that the marketplace is aware of the entities who may purchase through awarded contracts.
- Canoe advises its members to annually post a notice of participation on their respective provincially designated procurement sites to advise of their membership in Canoe. Precedent notices of participation are provided to members.

Canoe's procurement process is also in compliance with the CETA, New West Partnership Trade Agreement (NWPTA), Ontario-Quebec Trade and Cooperation Agreement and Atlantic Trade and Procurement Partnership. While these agreements do not set out specific requirements for group procurement, Canoe's process follows, among other things, the mandated posting and evaluation requirements.

## **Complaint with Canadian Public Procurement Policies and Laws**

Canoe runs transparent, open, competitive procurement processes. We do not engage in invitation-only or non-competitive contract awards (we leave that to our members to decide). We continually review provincial procurement policies such as the Ontario Broader Public Sector Procurement Directive to maintain compliance. Additionally, we work with provincial governments to review and update our procedures, when required. Numerous provincial governments, as well as large municipalities such as the City of Toronto, have directly reviewed and approved our process.

## COUNTY OF RENFREW

### CORPORATE SERVICES DEPARTMENT REPORT

**TO:** Finance and Administration Committee

**FROM:** Jeffrey Foss, Director of Corporate Services

**DATE:** June 15, 2023

**SUBJECT:** Department Report

#### INFORMATION

**1. Eastern Ontario Wardens' Caucus (EOWC) Treasurers Meeting**

As Chair of the Eastern Ontario Wardens' Caucus Treasurers Group, Mr. Foss held an in-person meeting on Thursday, June 8, 2023 at the Hastings County Office in Belleville. Discussion items amongst the Treasurers included COVID funding costs, revenues and reporting requirements; delay of assessment by Municipal Property Assessment Corporation (MPAC); Long Term Financial Plans and funding of these plans; Asset Management Plan – O. Reg 588/17 deadlines; POA Court backlog due to shortage of Justices of the Peace. The County of Renfrew will also be hosting a Fall EOWC Treasurers' Meeting.

**2. Career Fairs**

On June 6, 2023 members of the County of Renfrew Human Resources Division attended two separate career fairs, promoting the County of Renfrew and lower-tier available positions, but also promoting the County as a preferred place to search for employment opportunities. Human Resources Manager Greg Belmore and Human Resources Coordinator Amanda Nesbitt attended the Shaw Centre in Ottawa for a career fair hosted by Jobs Fair Canada, from 1 to 4 p.m. The event was well attended, and had over a dozen employers present.

Human Resources Coordinator Brady Smith and members of the economic development team attended a career fair hosted by the Petawawa Military Family Resource Center (PMFRC) at the Petawawa Civic Centre from 11 a.m. to 6 p.m. This event was held in conjunction with the Canadian Armed Forces (CAF) Second Career Assistance Network (SCAN) seminar. The seminar is geared towards transitioning military personnel who have specialized training and skills in fields such as aviation, administration, medical, managerial, transportation, logistics and much more. The event was also open to the general public to attend. These initiatives are in support of strategic plan goal number two, workforce development.



### 3. Provincial Offences Administration Workload

The following is a chart comparing charges received, trial notices issued, payments processed, accounts receivable files reviewed and collection notices mailed over the past five months through the Provincial Offences Administration Office.

Month 2023	Charges Received	Trial Notices Issued	Early Resolution Notices	Payments Processed	Payfines Payments Processed	Number of Files Reviewed	Licence Suspensions	Collection Notices	To Collection Agency
January	588	40	72	365	303	480	82	215	173
February	581	24	44	325	238	384	105	68	122
March	771	48	81	433	387	363	68	127	187
April	726	54	65	352	267	447	89	155	65
May	652	79	91	354	35	375	65	95	125

### 4. Provincial Offences Administration Backlog

The following chart highlights the ongoing backlog of court matters due to the COVID-19 shutdown:

Month 2023	# of Courts Originally Scheduled	# of Courts Cancelled	# Part I Charges in Backlog	Part III New Charges	# Part III Charges in Backlog	Total Backlog Charges	Number of Court Days Required for Backlog	Months to Clear Backlog at Current Rate
Jan	6	2	313	109	907	1,329	55	18
Feb	5	2	297	105	1,042	1,444	60	20
March	7	3	240	114	897	1,251	52	17
April	5	2	169	125	967	1,261	52	17
May	6	2	149	114	925	1,188	49	16

## 5. **Provincial Offences Administration Prosecutor Update**

Under the direction of the local Crown Attorney's Office, in early 2023, and following an East Region initiative, the Provincial Offences Prosecutors began reviewing cases for implications under Section 11 (b) of the Charter where a defendant has a right to be tried within a reasonable time. The presumptive ceiling, in normal circumstances, for Provincial Court is 18 months. With COVID-19 creating a discrete and unique event, the Crown's ability to proceed to trial was delayed.

The result of this direction is the disposal of approximately 500 Part I and Part III charges within the County of Renfrew between January to May 2023. The majority of these charges fall under the Highway Traffic Act and the Compulsory Automobile Insurance Act.

Prosecutors must act with objectivity, independence and fairness in every case to ensure timely and principled decision making based on the nature of the alleged offence, the rights and circumstances of the defendant, applicable legal principles, and the public interest. Prosecutors are both advocates and ministers of justice. This dual role excludes any notion of winning or losing.

It is this notion that fueled the analysis behind the backlog reduction initiative. The role of the prosecutor being one of dual capacity, must ensure that the cases being prosecuted are ones that not only have a simple prospect of conviction from an evidentiary standpoint, but also that the administration of justice will not be put into disrepute by proceeding. As you have heard, COVID-19 is what the courts are calling an "unprecedented discreet event" which caused severe impact on the legal system. Coupled with the lack of judicial resources and the recovery from COVID-19, the East Region has taken the decision to review each Provincial Offences case requiring court time for its value in proceeding. There was a standard set of guidelines implemented to follow, in that if a case was still before the court as of March 2023, and the offence date was prior to December 31, 2021, it was to be reviewed for Withdrawal or a Stay. If the charge resulted in death or personal injury, or if there was evidence of recidivism, the matter would proceed. The cases that were being analyzed were being protected by COVID-19 in that, the delay could be explained by COVID and therefore, no legal breach had occurred. What the courts realized in early 2023, was that there was no capacity to continue proceeding with the backlog cases, as the newer cases that were entering the system each day did not have the same legal protection regarding time to trial. Ultimately, the courts would have found themselves being clogged up with Charter motions that take time and resources to hear, leaving little actual time to hear regular cases.

## 6. Provincial Offences Administration MCMA Conference Update

Ashley Wilton, POA Manager attended the Municipal Court Manager's Association Annual (MCMA) Conference from May 15-17, 2023, hosted by the Central East Region in Niagara Falls, Ontario. Agenda items included:

- Keynote Speaker Alan Mallory – Reaching New Heights in Court Management, A Facilitated Session by the Education Committee for a New Manager Onboarding and Mentorship Program;
- Presentation by Chris Bendick, Senior Council, York Region on the Transfer of Part III Prosecution – the Municipal Experience;
- Automated Speed Enforcement Program presented by Jeff Barten, AMO and Rodger Bates, Barrie Court Manager; and
- Facilitated Closed Sessions with the Ministry of Attorney General and MCMA Members.

## RESOLUTIONS

### 7. 2022 Draft Audited Statements

**Recommendation:** THAT the Finance and Administration Committee recommends to County Council that the Draft Audited Statements for the County of Renfrew for the year ended December 31, 2022 be approved.

#### Background

Lori Huber, Partner, KPMG LLP will be attending virtually today to present the 2022 Draft Audited Statements for the County of Renfrew. These statements for the County of Renfrew for the year ended December 31, 2022 will be distributed prior to the meeting.

## BY-LAWS

### 8. Employment By-law #1

**Recommendation:** THAT the Finance and Administration Committee recommends that County Council approve the following changes to the Non-Union Staff Salary Grid within Employment By-law #1:

1. Removal of the following positions:
  - a. COVID-19 Screener & Visit Facilitator in Group 1;
  - b. COVID-19 Screener Coordinator in Group 3;
  - c. Trails Coordinator in Group 3;
  - d. Forestry & Trails Technician in Group 6
  - e. GIS Technician in Group 6;
  - f. Manager, Forestry and GIS in Group 9;
2. Creation of the following positions:
  - a. Forestry Technician in Group 5;
  - b. GIS Technician/Planning Technician in Group 5;
  - c. Civil Designer in Group 6;
  - d. GIS Coordinator in Group 6;
  - e. Trails Coordinator in Group 6;
3. Renaming of the following positions:
  - a. Capital Projects Administrator in Group 6 to Building Infrastructure Coordinator in Group 6;
  - b. Manager, Infrastructure in Group 11 to Manager, Capital Works in Group 11;

AND FURTHER THAT the revised Employment By-law # 1 be adopted.

## Background

A summary of the changes to Employment By-law #1 are as follows as approved at the February 2023 Budget Workshop, as well as a housekeeping exercise:

a) Development and Property Department:

To restructure the Forestry and GIS Division and reallocate existing staff within the Development and Property Department as follows:

- Remove the **Manager of Forestry and GIS** position in Group 9;
- Remove the existing **GIS Technician** position in Group 6 and change to a **GIS Coordinator** position in Group 6;
- Add one (1) new full-time **GIS Technician/Planning Technician** position in Group 5;
- GIS staff will report to Planning Division;
- County Forester reports directly to the Director of Development and Property;
- Add one (1) new full-time **Forestry Technician** position in Group 5;
- Remove the existing **Trails Coordinator** position in Group 3, this was an annual 4-month contract trails maintenance position, and with responsibility of County Trails transferring to the Public Works and Engineering Department, their staff will now be assuming these trails maintenance duties;
- Remove the existing **Forestry and Trails Technician** position in Group 6 and change to a **Trails Coordinator** position in Group 6 reporting to the Public Works and Engineering Department.

The Real Estate Division is proposing the renaming of the **Capital Projects Administrator** position in Group 6 to a **Building Infrastructure Coordinator** position in Group 6 and transitioning this position from a one-year contract position to a full-time permanent position. If approved by Committee and County Council in June, this position will be included in the staff salary grid. The Business Case is attached as Appendix I for Committee's information.

b) Public Works and Engineering Department:

- Renaming of **Manager, Infrastructure** position in Group 11 to **Manager, Capital Works** position in Group 11.
- Creation of a new **Civil Designer** position in Group 6 within the Capital Works Division could realize substantial benefits to the design and supervision for culvert structures and simple bridges by allowing some of these typically contracted services to be completed internally.

c) Housekeeping items include the removal of the **COVID-19 Screener and Visit Facilitator** position in Group 1 and the **COVID-19 Screener Coordinator** position in Group 3 due to the end of COVID-19 funding on March 31, 2023.

d) The Renfrew County Housing Corporation is proposing the hiring of a new temporary full-time contract **Community Housing Coordinator** position. If this position is approved by the Renfrew County Housing Corporation Board of Directors at their June 14, 2023 meeting, this position will then be scored by the Human Resources Division and included within the staff salary grid. The Business Case is attached as Appendix II for Committee's information.

Attached as Appendix III are the recommended changes to Employment By-law #1 in bold and strikeout.



## BUSINESS CASE - STAFFING REPORT


Date: **May, 2023**

Department: **Development and Property**

Report Prepared by: **Kevin Raddatz**

<b>PROPOSAL</b>	To move the Building Infrastructure Coordinator position (one-year contract) to full time permanent with benefits.
<b>POSITIONS</b> Union <input type="checkbox"/> Non-Union <input checked="" type="checkbox"/>	Building Infrastructure Coordinator
<b>SUMMARY</b> <ul style="list-style-type: none"> <li>• <b>Background</b></li> <li>• <b>Discussion</b></li> </ul>	<p><b>Background</b></p> <p>In May 2022 a business case was initiated to hire an Infrastructure Coordinator on a one-year contract, funded to the end of the year to assist and support the Real Estate Division in the Renfrew County Housing portfolio in order to ensure long-term viability through building upgrades and completion of capital projects. The recruiting process started in June and a successful candidate was hired on a fixed-term basis commencing on September 26, 2022, and expiring on September 29, 2023.</p> <p><b>Discussion</b></p> <p>Currently the Renfrew County Housing Corporation portfolio includes 1,020 units in the County of Renfrew consisting of duplexes, row houses and apartment type units totalling more than of 1.2 million sq ft. Due to aging infrastructure, Renfrew County Housing Corporation (RCHC) is currently dealing annually with an increased volume of capital projects, in addition to scheduled construction in 2023 of new housing units in Pembroke. The combined projects in 2023 will exceed \$8 million.</p> <p>Reporting to the Manager of Real Estate and in consultation with the Supervisor of Technical Services and the Operations Coordinator, the Building Infrastructure Coordinator is responsible to coordinate and undertake the following:</p> <ul style="list-style-type: none"> <li>• Infrastructure projects and studies using in house and outsourced technical and engineering resources.</li> <li>• Review and work with Administrative Assistant confirming submission of proper documentation.</li> <li>• Prepare engineering designs, contract documents and engineering studies for capital works projects.</li> <li>• Contract administration and routine inspection duties on projects.</li> </ul>

	<ul style="list-style-type: none"> <li>• Initiate studies, prepare designs, tender contracts and supervise construction activities for assigned projects.</li> <li>• Prepare various draft reports and program summaries to document the progress of the projects.</li> <li>• Engage in the contracting and tendering process for all non-recurring projects and for major recurring contracts, such as preventative maintenance contracts; ensure contractors are notified of upcoming tender calls and requests for proposals or quotations; respond to contractor enquiries regarding scopes of work and/or the contracting process.</li> <li>• Follow-up on repairs to ensure compliance with plan specifications and rectifying project deficiencies.</li> <li>• Consult with the various authorities having jurisdiction.</li> </ul> <p>With the ongoing increase of both capital projects and day-to-day maintenance within the aging RCHC portfolio, there is a significant challenge to maintain an efficient and satisfactory service delivery without adequate staffing levels. The Building Infrastructure Coordinator position plays a key role in contributing to success in the Development and Property Department.</p> <p>The County of Renfrew was pleased to receive news from the Ontario government that funding for the Homelessness Prevention Program would be increased from \$1,785,700 during 2022-23 to \$3,569,200 for 2023-24 and the next two fiscal years following that. The funding increase will help to provide additional rent affordability and homelessness prevention supports through existing County of Renfrew programs including, Strong Communities Rent Supplement Program, Rent Allowance Program, Emergency Minor Home Repairs Program, and Emergency Housing Assistance.</p>
<b>RECOMMENDATION</b>	THAT the Development and Property Committee recommends that County Council approves the transition of the Building Infrastructure Coordinator from the one-year contract to full time permanent with benefits in Group 6 (\$36.83-\$41.45) of the Salary Grid in Employment By-law #1.
<b>FINANCIAL CONSIDERATIONS</b>	There will be an increased annual staffing expense of \$14,957 and this additional expense will be covered by additional revenues from Homelessness Prevention Program administration allocation.

	<h2 style="text-align: center;">BUSINESS CASE - STAFFING REPORT</h2>			
			<p style="text-align: right;"><b>Date:</b> <u>June 14, 2023</u></p>	
			<p style="text-align: right;"><b>Department:</b> <u>Community Services</u></p>	
			<p style="text-align: right;"><b>Report Prepared by:</b> <u>Jennifer Dombroskie, Manager of Housing and Homelessness</u></p>	
<b>PROPOSAL</b>	To hire a new contract Community Housing Coordinator (910 hours) with mandatory benefits to meet increased business demands regarding Landlord Tenant Board (LTB) matters, rent arrears maintenance and collection, and policy revisions.			
<b>POSITIONS</b> Union <input type="checkbox"/> Non-Union <input checked="" type="checkbox"/>	Temporary Full-Time Community Housing Coordinator (6-month contract – Pembroke Site)			
<b>SUMMARY</b> <ul style="list-style-type: none"> <li>• <b>Background</b></li> <li>• <b>Discussion</b></li> </ul>	The COVID-19 pandemic caused widespread health, social, and financial adversities worldwide. Resulting provincial pandemic policies for eviction freezes and delays within the Landlord and Tenant Board (LTB) resulted in exponential increases to rent arrears.			
<b>Summary (continued)</b>	The Ontario Budget for 2023 announced a \$24 million dollar investment over three years to clear long-standing backlogs at the LTB and to streamline the process to resolve disputes faster. Currently 40 cases are waiting a hearing or a decision from the Landlord and Tenant Board. The number of LTB cases has grown, and the volume of hearings has started to increase. As the LTB moves forward in clearing long-standing backlogs, workload regarding LTB will also increase for Renfrew County Housing Corporation (RCHC). LTB notices, hearings, and arrears tracking causes a significant draw on staff resources, especially since hearings are scheduled for a full day and case participants are required to be on standby as cases are not heard in order. LTB and arrears recovery work are responsibilities within the Community Housing Supervisor job description, however, increases to this work is providing an unsustainable workload pressure and additional staffing is needed to meet the demand.			
<b>RECOMMENDATION</b>	<ul style="list-style-type: none"> <li>• To approve the creation of a new position and to hire a Temporary Full-Time Community Housing Coordinator for a period of six months, during 2023.</li> </ul>			
<b>FINANCIAL CONSIDERATIONS</b>	<ul style="list-style-type: none"> <li>• The expense for a six-month contract is expected not to exceed \$50,000.</li> <li>• The position will be funded partially by Homelessness Prevention Program and additional revenue from unbudgeted arrears.</li> </ul>			

**COUNTY OF RENFREW****BY-LAW NUMBER ~~35~~-23****EMPLOYMENT BY-LAW # 1 FOR COUNTY OFFICERS AND STAFF**

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WHEREAS the Council of the Corporation of the County of Renfrew deems it advisable to employ County Officers and Staff under and subject to the provisions of a By-law;

AND WHEREAS the Ontario Municipal Act empowers Council to pass such a By-law regulating the appointment, duties and remuneration of such Officers and Staff;

NOW THEREFORE the Council of the Corporation of the County of Renfrew enacts as follows:

**ARTICLE 1 - INSURANCE AND HEALTH BENEFITS****PART A - Full-Time Employees****1. Pension**

The Ontario Municipal Employees Retirement System Pension Plan shall apply as per the OMERS Agreement.

**2. Life Insurance**

The Employer shall pay 100% of the premiums for Basic Group Life Insurance coverage and Accidental Death or Dismemberment. From age 71 to 75, "life coverage" will be at a rate of 50% of the coverage provided in the original plan for non-union employees.

**3. Extended Health Care**

The Employer shall pay 100% of the premiums for the Extended Health Care Plan. There is a drug dispensing fee cap of \$8.50.

**4. Dental Plan**

The employer shall pay 100% of the standard dental plan (prior year ODA schedule).

In additional, major restorative coverage is provided at 50% co-insurance to a maximum of \$2,000 per year per insured. Orthodontic coverage is provided at 50% co-insurance to a lifetime maximum of \$2,000 per insured.

**5. Health Care Spending Account**

In addition to the Extended Health and the Dental Plan, full-time employees have access to an annual Health Care Spending Account. The Health Care Spending Account is set at \$850.00 annually. This is prorated for new employees.

**6. Optional Life Insurance/Optional Accidental Death & Dismemberment Insurance**

Employees may participate in an Optional Life Insurance Program and an Optional Accidental Death & Dismemberment Program within the terms and conditions of the policy, provided the employee assumes full responsibility for the premiums.



## 7. Early Retiree Benefit

The employer shall pay 100% of the premiums for employees who qualify under OMERS for an Early Retirement Plan for full-time employees as follows:

- For all employees who retired prior to January 30, 2013 a lifetime maximum of \$25,000 for claims.
- For all employees who retire after January 29, 2013 a lifetime maximum of \$50,000 for claims.
- For all employees who retire after March 1, 2015 a lifetime maximum of \$75,000 for claims.
- For all employees who retire after February 1, 2016 a lifetime maximum of \$100,000 for all claims.
- For all employees who retire after March 1, 2021 there is no lifetime maximum cap for all health and dental claims.

## ARTICLE 2 - PAID HOLIDAYS

Thirteen paid holidays shall be provided. Specific days are outlined in the Corporate Policies and Procedures Manual.

## ARTICLE 3 - OTHER ALLOWANCES

## 1. Mileage Allowance

For the use of vehicles authorized by the employee's supervisor, the employee shall receive a mileage allowance established at the maximum automobile allowance rate approved by the Canada Revenue Agency (CRA).

## 2. Meals, Gratuities and Incidental Expenses

While attending conferences, conventions, seminars, workshops or business meetings, employees will receive actual expenses supported by receipts of up to \$95.00 per day.

### 3. Safety Footwear Allowance

- (a) Employees who are required by nature of their job to wear safety footwear on a regular daily basis shall be provided the following annual allowance:  
Effective January 1, 2017: Full-time - \$275.00 per annum  
Part-time - \$137.50 per annum
- (b) Employees who are required by nature of their job to wear safety footwear on an occasional basis will be provided with the above allowance once every three years.

## ARTICLE 4 - RATES OF PAY

## Schedule "A" - Non-Union Salary Grid and Classifications

## ARTICLE 5 - ADJUSTMENT DATE

The next adjustment date shall be January 1, 2024 or earlier as deemed appropriate by Council.

## ARTICLE 6 - ENFORCEMENT AND GENERAL

1. Matters pertaining to working conditions and employment are also set out in the Corporate Policies and Procedures Manual. The manual should be referred to for additional information about the employment conditions contained in this by-law.
2. Any other amendments to this By-law shall be recommended by the Finance and Administration Committee to County Council in the form of a replacement By-law.
3. This By-law shall not be interpreted to contradict or violate any statute or regulation of the Province of Ontario.
4. By-law ~~115-22~~ **35-23** is hereby repealed.
5. This By-law shall come into force and be effective January 1, 2023 except where otherwise noted.

READ a first time this ~~28th 29th~~ day of ~~June March~~, 2023.

READ a second time this ~~28th 29th~~ day of ~~June March~~, 2023.

READ a third time and finally passed this ~~28th 29th~~ day of ~~June March~~, 2023.

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PETER EMON, WARDEN

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CRAIG KELLEY, CLERK

**County of Renfrew Non-Union Staff Salary Grid**  
**Schedule "A"**  
**Effective: January 1, 2023**

Group	Step 1	Step 2	Step 3	Step 4	Step 5 Job Rate	Merit
1	23.36	24.07	24.80	25.54	26.31	1,274.00
2	24.54	25.29	26.04	26.82	27.63	1,483.00
3	29.05	29.92	30.82	31.75	32.70	1,700.00
4	30.57	31.48	32.43	33.39	34.40	1,900.00
5	33.50	34.51	35.55	36.62	37.72	2,122.00
6	36.83	37.93	39.08	40.25	41.45	2,333.00
7	40.21	41.41	42.66	43.93	45.26	2,549.00
8	44.74	46.08	47.46	48.88	50.35	2,759.00
9	50.97	52.50	54.07	55.69	57.36	3,024.00
10	53.35	54.95	56.59	58.29	60.05	3,291.00
11	56.91	58.61	60.36	62.17	64.04	3,557.00
12	60.39	62.21	64.08	65.99	67.98	3,824.00
13	64.44	66.37	68.36	70.42	72.53	4,082.00
14	68.86	70.93	73.05	75.25	77.51	4,349.00
15	73.28	75.47	77.73	80.07	82.47	4,618.00
16	76.45	78.74	81.11	83.54	86.04	4,829.00
17	79.61	82.00	84.46	87.00	89.60	5,045.00

Classification	Permanent Rate
Student (under 18)	14.60
Student (18 and over)	15.50
Lead Hand Premium	2.00
Grader Operator Premium	1.25
Shift Premium	0.85
Weekend	0.50
Commander Shift Premium	0.75

Revised: March 2023

### County of Renfrew Staff Classifications and Salary Ranges

GROUP	HOURLY (\$)	POSITION	
1	23.36 – 26.31	<ul style="list-style-type: none"> <li>Administration Clerk</li> <li><del>COVID-19 Screener &amp; Visit Facilitator</del></li> </ul>	<ul style="list-style-type: none"> <li>Data Entry Clerk</li> <li>Labourer</li> </ul>
2	24.54 – 27.63	<ul style="list-style-type: none"> <li>Administrative Assistant I</li> <li>Fundraising Coordinator</li> </ul>	<ul style="list-style-type: none"> <li>Logistics Clerk</li> <li>Maintenance Person</li> </ul>
3	29.05 – 32.70	<ul style="list-style-type: none"> <li>Accounting Clerk I</li> <li>Administrative Assistant II</li> <li>Administrative and Business Support Assistant</li> <li>Court Service Specialist</li> <li><del>COVID-19 Screener Coordinator</del></li> <li>Customer Service Representative</li> </ul>	<ul style="list-style-type: none"> <li>Economic Development Specialist</li> <li>Intake Coordinator</li> <li>Scheduling Clerk</li> <li>Sign Shop Fabricator</li> <li><del>Trails Coordinator</del></li> </ul>
4	30.57 – 34.40	<ul style="list-style-type: none"> <li>Administrative Assistant - Finance</li> <li>Data Analysis Coordinator</li> <li>Economic Development &amp; Entrepreneurship Coordinator</li> <li>Inclusion Coordinator</li> </ul>	<ul style="list-style-type: none"> <li>Licensed Home Visitor</li> <li>Tourism Industry Relations &amp; Digital Marketing Coordinator</li> <li>Truck/Equipment Operator</li> </ul>
5	33.50 – 37.72	<ul style="list-style-type: none"> <li>Accounting Clerk I – Finance</li> <li>Administrative Assistant III</li> <li>Eligibility Coordinator</li> <li><b>Forestry Technician</b></li> <li><b>GIS Technician/Planning Technician</b></li> </ul>	<ul style="list-style-type: none"> <li>Junior Planner/Land Division Secretary-Treasurer Media Relations and Social Media Coordinator</li> <li>Tourism Development Officer</li> </ul>
6	36.83 – 41.45	<ul style="list-style-type: none"> <li>Accounting Technician</li> <li>Assistant Food Services Supervisor</li> <li><b>Building Infrastructure Coordinator</b></li> <li><del>Capital Projects Administrator</del></li> <li><b>Civil Designer</b></li> <li>Engineering Technician</li> <li><del>Forestry &amp; Trails Technician</del></li> <li><b>GIS Technician</b></li> </ul>	<ul style="list-style-type: none"> <li><b>GIS Coordinator</b></li> <li>Infrastructure Coordinator</li> <li>IT Technician</li> <li>Junior Planner</li> <li>Mechanic</li> <li>Ontario Works Agent</li> <li>Payroll Administrator</li> <li><b>Trails Coordinator</b></li> </ul>
7	40.21 – 45.26	<ul style="list-style-type: none"> <li>Capital Projects Coordinator</li> <li>Child Care &amp; Early Years Supervisor</li> <li>Client Programs Supervisor</li> <li>Community Housing Supervisor</li> <li>Construction Supervisor</li> <li>County Planner</li> <li>Early Years Supervisor</li> <li>Executive Assistant/Deputy Clerk</li> </ul>	<ul style="list-style-type: none"> <li>Human Resources Coordinator</li> <li>Infrastructure Technician</li> <li>Operations Coordinator</li> <li>Patrol Supervisor</li> <li>Small Business Advisor</li> <li>Social Worker</li> <li>Systems Analyst</li> </ul>
8	44.74 – 50.35	<ul style="list-style-type: none"> <li>Administration Supervisor</li> <li>Business Development Officer</li> <li>County Forester</li> <li>Dietitian</li> <li>Environmental Services Supervisor</li> <li>Food Services Supervisor</li> </ul>	<ul style="list-style-type: none"> <li>Network Administrator</li> <li>Prosecutor</li> <li>Prosecutor (Bilingual)</li> <li>Senior Planner</li> <li>Supervisor, Ontario Works</li> <li>Supervisor, Technical Services</li> </ul>

GROUP	HOURLY (\$)	POSITION	
9	50.97 – 57.36	<ul style="list-style-type: none"> <li>Employee Health Coordinator</li> <li>Manager, Economic Development Services</li> </ul>	<ul style="list-style-type: none"> <li><del>Manager, Forestry &amp; GIS</del></li> <li>Manager, Provincial Offences</li> <li>Physiotherapist</li> </ul>
10	53.35 – 60.05	<ul style="list-style-type: none"> <li>Commander</li> <li>Manager, Child Care Services</li> <li>Manager, Finance</li> <li>Manager, Housing and Homelessness</li> </ul>	<ul style="list-style-type: none"> <li>Manager, Human Resources</li> <li>Manager, Information Technology</li> <li>Manager, Ontario Works</li> <li>Manager, Real Estate</li> <li>Resident Care Coordinator</li> </ul>
11	56.91 – 64.04	<ul style="list-style-type: none"> <li><del>Manager, Infrastructure</del></li> <li><b>Manager, Capital Works</b></li> </ul>	<ul style="list-style-type: none"> <li>Manager, Operations</li> <li>Manager, Planning Services</li> </ul>
12	60.39 – 67.98	<ul style="list-style-type: none"> <li>Deputy Chief Clinical Programs</li> <li>Deputy Chief Operations</li> </ul>	<ul style="list-style-type: none"> <li>Director of Care</li> </ul>
13	64.44 – 72.53	<ul style="list-style-type: none"> <li>Nurse Practitioner</li> </ul>	
14	68.86 – 77.51		
15	73.28 – 82.47	<ul style="list-style-type: none"> <li>Administrator, Bonnechere Manor</li> </ul>	
16	76.45 – 86.04		
17	79.61 – 89.60	<ul style="list-style-type: none"> <li>Director, Corporate Services</li> <li>Director, Development &amp; Property</li> <li>Director, Emergency Services /Chief Paramedic Services</li> </ul>	<ul style="list-style-type: none"> <li>Director, Long Term Care</li> <li>Director, Public Works &amp; Engineering</li> <li>Director, Community Services</li> </ul>

Revised: ~~March 2023~~ June 2023