










Finance and Administration Committee

Monday, June 17, 2024 at 9:30 AM

Council Chambers

Agenda

	Page
1. Call to Order	
2. Land Acknowledgement	
3. Roll Call	
4. Disclosure of Pecuniary Interest and General Nature Thereof	
5. Adoption of the Minutes of May 16, 2024	4 - 8
May 16, 2024 Draft FA Minutes 	
6. Adoption of the Closed Minutes of March 7, 2024	
7. Delegations	
a. 9:30 a.m. - Lori Huber, CPA, CA, Partner, KPMG to present the 2023 Draft Audited Financial Statements for the County of Renfrew (attending virtually).	
8. Administration Report	
a. Administration Report 	9 - 41
CAO Activities	
Administration Report 	
APP ADM-I Queen's Park Day  A 	
APP ADM-II Business Case Staffing Report LTC-RCC 	
APP ADM-III Business Case Staffing Report LTC-BM PSWs 	

9. Corporate Services Department Reports

- a. [Finance Division Report - Resolution - 2023 Draft Audited Financial Statements](#)  42 - 106
[APP FIN-I - December 31, 2024 Draft Audited Financial Statements](#) 
[2023 County of Renfrew Audit Findings Report](#) 
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, 2023 be approved.
- b. [Finance Division Report - Resolution - Ontario Winter Games](#)  107
Recommendation: THAT the Finance and Administration Committee recommends that County Council approve the transfer of \$200,000 from the Ontario Winter Games Reserve to the Working Capital Reserve.
- c. [Finance Division Report - By-law - Amend By-law 59-02 Corporate Policies - GA-01 - Purchasing Policy](#)  108 - 148
[APP FIN-I - Amend By-law 59-02 Corporate Policies and Procedures](#) 
[Policy GA-01-Corporate Purchasing Policy Draft](#) 
Recommendation: THAT the Finance and Administration Committee recommend that County Council approve the revised Policy GA-01 Procurement of Goods and Services; AND THAT a By-law to Amend By-law 59-02 Corporate Policies be adopted.
- d. [Provincial Offences Division Report - Information](#)  149 - 150
- e. [Human Resources Division Report - Information](#)  151 - 154
[APP HR-I - Employee Recognition Results](#) 
- f. [Human Resources Division Report - By-law - Amend HR Policies By-law](#)  155 - 199
[APP HR-I - HR Corporate Policies By-law 63-03](#) 
[A-20 - Use of County Vehicles \(New\)](#) 

[A-21 - Reference Release for Current Former Employees \(New\)](#) 

[A-22 - Co-op Student Placement \(New\)](#) 

[E-06 - Pregnancy Leave and Parental Leave \(Bold and Strike\)](#) 

[E-11 - Flexible Work Arrangements Bold and Strike](#) 

Recommendation: THAT the Finance and Administration Committee recommends to County Council the approval of the following Corporate Policies:

Policy A-20 Use of County Vehicles (new);

Policy A-21 Reference Release for Current/Former Employees (new);

Policy A-22 Co-Op Student Placement Policy (new);

Policy E-06 Pregnancy Leave and Parental Leave (amended);
and

Policy E-11 Flexible Work Arrangements (amended);

AND THAT a By-law to amend By-law 63-03, being a By-law to establish Human Resources Corporate Policies and Procedures for the County of Renfrew be adopted.

10. New Business

11. Closed Meeting

Pursuant to Section 239 (2)(d) of the *Municipal Act, 2001*, as amended to discuss

- a) labour relations or employee negotiations (Paramedic Negotiations); and
- b) personal matters about an identifiable individual (Employment By-law #1).

a. Closed Report #1 - Negotiations

b. Closed Report #2 - Employment By-law #1

12. Date of next meeting (Thursday, August 15, 2024) and adjournment

Note:

- County Council: Wednesday, June 26 2024.
- Submissions received from the public either orally or in writing, may become part of the public record.



FINANCE AND ADMINISTRATION COMMITTEE

Thursday, May 16, 2024

A meeting of the Finance and Administration Committee was held on Thursday, May 16, 2024 at 9:30 a.m.

Present were: Chair Jennifer Murphy
Warden Peter Emon (attended virtually)
Councillor James Brose
Councillor Michael Donohue
Councillor Anne Giardini
Councillor David Mayville

Regrets: Vice-Chair Valerie Jahn
Councillor Glenn Doncaster

Staff Present: Craig Kelley, Chief Administrative Officer/Deputy Clerk
Gwen Dombroski, Clerk
Lee Perkins, Director of Public Works and Engineering
Mike Blackmore, Director of Long-Term Care
Andrea Patrick, Director of Community Services
Jason Davis, Director of Development and Property
Daniel Burke, Treasurer/Manager of Finance
Greg Belmore, Manager of Human Resources
Ashley Wilton, Manager of Provincial Offences
Chris Ryn, Manager of Information Technology
Tyson Hilts, Systems Analyst
Tina Peplinskie, Media Relations and Social Media Coordinator
Connie Wilson, Administrative Assistant

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-24-05-56

Moved by Councillor Mayville

Seconded by Councillor Brose

THAT the minutes of the April 11, 2024 meeting be adopted. CARRIED.

Administration Department Report

The Chief Administrative Officer/Deputy Clerk overviewed the Administration Department Report attached as Appendix A.

RESOLUTION NO. FA-C-24-05-57

Moved by Councillor Donohue

Seconded by Councillor Mayville

THAT the Finance and Administration Committee recommends that County Council endorse the resolution from Hastings County regarding sustainable infrastructure funding for small rural municipalities. CARRIED.

The Chief Administrative Officer/Deputy Clerk advised that recruitment for the Director of Corporate Services position has been paused while an additional assessment is completed. Recent restructuring changes with the reassignment of the role of Clerk, the reassignment of the Treasurer duties to the Manager of Finance, as well as a directive for a more strategic focus within the Corporate Services Department, allows an opportunity for the current Managers to move forward with strategic initiatives. A more fulsome report will be brought forward to a future meeting.

RESOLUTION NO. FA-C-24-05-58

Moved by Councillor Brose

Seconded by Councillor Giardini

THAT the Finance and Administration Committee recommend to County Council that the Corporation of the County of Renfrew nominates County Councillor Peter Emon for the position of Rural Caucus Director on the AMO Board of Directors with the added responsibility of serving on the ROMA Board of Directors for the 2024-2026 term. CARRIED.

RESOLUTION NO. FA-C-24-05-59

Moved by Councillor Mayville

Seconded by Councillor Brose

THAT the Finance and Administration Committee recommend to County Council that, after a review of the current state of Corporate Services, staff submit delegation request(s) at the upcoming Association of Municipalities of Ontario (AMO) Conference that are consistent with the 2023-2026 County of Renfrew Strategic Plan, current initiatives that require further advocacy, and previous delegations that addressed funding shortfall(s). CARRIED.

The Chief Administrative Officer/Deputy Clerk noted that dependent upon the results of the delegations at the May 27, 2024 Queen's Park Advocacy Day, staff have until June 7, 2024 to complete the delegation requests for the Association of Municipalities of Ontario (AMO) Annual Conference in August. These details will be overviewed at the May session of County Council.

The Chief Administrative Officer/Deputy Clerk overviewed the staff recommendation to engage Gallagher Benefit Services (Canada) Group Inc. to provide a current market analysis for the County of Renfrew's non-union employees, noting that not all employment group categories increased during the 2022 analysis. With the ongoing challenges of retention, and recruitment and with salaries being eclipsed by local municipalities, Chalk River Nuclear Laboratories, as well as the school boards, this initiative would be timely.

Committee members agreed that consideration should be given to a four-year review that would coincide with Council's term despite the original resolution, which specifies a review every five years.

RESOLUTION NO. FA-C-24-05-60

Moved by Councillor Brose

Seconded by Councillor Mayville

THAT the Finance and Administration Committee recommend to County Council that the Gallagher Benefit Services (Canada) Group Inc. be engaged to provide a complete market analysis for the County of Renfrew non-union employees.

Councillor Name	For	Against
Councillor Brose		X
Councillor Doncaster	---	---
Councillor Donohue		X
Warden Emon	X	
Councillor Giardini		X
Vice-Chair Jahn	---	---
Councillor Mayville	X	
Chair Murphy	X	

DEFEATED.

The Chief Administrative Officer/Deputy Clerk overviewed the details of the delegated authority by-law and the proposed staff resolution. Committee suggested that a more fulsome discussion take place with all of County Council present.

RESOLUTION NO. FA-C-24-05-61

Moved by Councillor Donohue

Seconded by Councillor Giardini

THAT the Finance and Administration Committee recommends that County Council receive the Delegation of Authority By-law for consideration. CARRIED.

RESOLUTION NO. FA-C-24-05-62

Moved by Councillor Donohue

Seconded by Councillor Mayville

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

Committee recessed at 10:50 a.m. and reconvened at 11:05 a.m. with all persons present.

**Corporate Services Department
Finance Division**

The Treasurer/Manager of Finance overviewed the Finance Division Report attached as Appendix B.

RESOLUTION NO. FA-C-24-05-63

Moved by Councillor Donohue

Seconded by Councillor Brose

THAT the Finance and Administration Committee recommends to County Council that funds up to \$40,000 be taken from the 2024 Provision for Unallocated Funds to initiate the process of implementing central scheduling for the County of Renfrew. CARRIED.

The Treasurer/Manager of Finance noted that as part of the Strategic Plan, this initiative would be the first of several for consideration within the Corporate Services Department.

RESOLUTION NO. FA-C-24-05-64

Moved by Councillor Brose

Seconded by Councillor Mayville

THAT the Finance Division Report attached as Appendix B be approved. CARRIED.

Human Resources Division

The Manager of Human Resources overviewed the Human Resources Division Report attached as Appendix C.

The Manager of Human Resources noted that students and co-op placements are a valuable initiative to the County of Renfrew and local municipalities, supporting opportunities for municipal experience. Committee noted that consideration should be given to including funding resources in the 2025 budget discussions for co-op opportunities at the County of Renfrew.

RESOLUTION NO. FA-C-24-05-65

Moved by Councillor Mayville

Seconded by Councillor Donohue

THAT the Finance and Administration Committee withdraw Resolution No. FA-C-24-04-53 and recommend to County Council the approval of the following amended Corporate Policies:

- a) Policy A-03 Recruitment;
- b) Policy A-04 Ontario Human Rights Code Violation;
- c) Policy A-07 Criminal Record Check for Prospective Employees;
- d) Policy A-09 Misconduct in the Workplace;
- e) Policy A-10 Staffing;
- f) Policy A-15 Code of Ethical Conduct;
- g) Policy A-19 Equity, Diversity & Inclusion;
- h) Policy B-03 Establishment of New Positions;
- i) Policy B-10 Acting Pay;
- j) Policy E-04 Vacation;
- k) Policy E-05 Bereavement Leave;
- l) Policy H-02 Discipline and Dismissal;
- m) Policy J-01 Service Awards Program;
- n) Policy J-05 Employee Recognition Program;

AND THAT County Council adopt a By-law to amend By-law 63-03, being a By-law to establish Human Resources Corporate Policies and Procedures for the County of Renfrew. CARRIED.

RESOLUTION NO. FA-C-24-05-66

Moved by Councillor Brose

Seconded by Councillor Giardini

THAT the Human Resources Division Report attached as Appendix C be approved. CARRIED.

Provincial Offences Division

The Manager of Provincial Offences overviewed the Provincial Offences Division Report attached as Appendix D.

RESOLUTION NO. FA-C-24-05-67

Moved by Councillor Donohue

Seconded by Councillor Giardini

THAT the Provincial Offences Division Report attached as Appendix D be approved. CARRIED.

RESOLUTION NO. FA-C-24-05-68

Moved by Councillor Giardini

Seconded by Councillor Brose

THAT this meeting adjourn and the next regular meeting be held on Monday, June 17, 2024.

Time: 11:44 a.m. CARRIED.

COUNTY OF RENFREW

ADMINISTRATION DEPARTMENT REPORT

TO: Finance and Administration Committee

FROM: Craig Kelley, Chief Administrative Officer

DATE: Monday, June 17, 2024

SUBJECT: Department Report

INFORMATION

1. QUARTERLY REPORT – CHIEF ADMINISTRATIVE OFFICER/DEPUTY CLERK

The purpose of this report is to provide Council with information on the key activities and challenges faced by the municipality in the second quarter of 2024. Quarterly reports are not reflective of a comprehensive and exhaustive review of all the work done by municipal staff; rather, they offer context on the implementation of Council decisions.

Since the last CAO report in February 2024, several key strategic initiatives have been further developed and/or developed. The following is a list of activities that have occupied the office's time, of which many have been reported previously in other departmental reports:

- Finance
 - Planning for the presentation of the Long-Term Financial Plan and Asset Management Plan
 - Oversight and Development of policies: delegated authority, procurement
 - Central Scheduling – A Steering Committee has been established with regular meetings taking place
- Housing First initiatives
 - Renfrew County Housing Summit Development of “mesa”; the collaborative effort with Paramedics Service, Community Services, Development and Property, and Public Works and Engineering (peripherally)
 - Mesa Gathering
 - Development of the Transitional Housing model; Pembroke, Arnprior
 - Negotiations for the purchase of the Keys Public School, Deep River
 - Ribbon cutting of new housing build(s) in Pembroke
- Advocacy efforts
 - Queen's Park Day

- Development of AMO delegation requests
- Human Resources
 - Recruitment of the Director of Corporate Services
- Items of Interest
 - Warden’s Golf Tournament
 - OVTA AGM engagement
 - County of Renfrew Appreciation Evening

The CAO of the Chair of the Eastern Ontario Wardens’ Caucus’ municipality acts as the Secretary-Treasurer for the EOWC, working alongside the Manager of Policy and Government Relations. There has been an enormous amount of advocacy done on the Eastern Ontario Regional Housing Project, including the development of the final Business Plan, which is currently being reviewed by the CAOs group for a final recommendation to the Caucus on next steps. The EOWC also recently launched their first multi-year strategic plan, and a well-researched Eastern Ontario Wardens’ Caucus Municipal Infrastructure Policy Paper.

The CAO continues to be engaged with the Ottawa Valley Ontario Health Team (OVOHT) and is currently co-chairing a committee on Health Human Resources.

2. QUEEN’S PARK DAY

Attached as Appendix I Are the advocacy papers as submitted and delivered to the various ministers during Queen’s Park Day on May 27, 2024.

3. AMO DELEGATIONS

The following delegation requests have been submitted for the AMO Conference in Ottawa, August 18-21, 2024:

- Ministry of Municipal Affairs and Housing and Associate Minister of Housing to discuss additional funding opportunities with regards to proposed solutions to housing, including a modular senior’s village project and a transitional home for seniors.
- Minister of Municipal Affairs and Housing and Associate Minister of Housing to discuss additional funding opportunities for transitional and supportive housing;
- Associate Minister of Mental Health and Addiction to discuss additional funding opportunities for transitional and supportive housing;
- Ministry of Colleges and Universities to discuss the need for the learn and stay grant eligibility to be expanded beyond Northern Ontario and to include Advanced Care Paramedics in the grant eligibility consistent with other health professions.
- Ministry of Long Term Care to discuss and advocate for permanent base funding for the Community Paramedic Long Term Care program.

- President of the Treasury Board / Minister Mulroney and Associate Minister of Emergency Preparedness and Response to discuss the need for sustainable funding for the Emergency Management Program and the need for a coordinated volunteer corps to assist municipalities establish a surge capacity for civil protection.
- Ministry of Finance and/or the Ministry of Municipal Affairs and Housing to discuss the impact of reassessment.

4. RENFREW COUNTY MUNICIPAL DAY

The County of Renfrew Strategic Plan 2023-2026 identifies that the County should seek to define the possible shared services that are available amongst lower tier municipalities and other agencies. Since the Plan’s development, we continue to work with our partners in local government to find opportunities that are mutually beneficial, and we look forward to more collaboration. Furthermore, the County of Renfrew’s Vision Statement identifies “working effectively with local municipalities on common priorities and shared services”.

Over the past several terms of various Wardens, it has been the goal of the elected to meet with the local municipalities, along with members of the Senior Leadership Team, to discuss these possible opportunities and to showcase initiatives currently being undertaken by the County of Renfrew that might be of interest to the municipalities that make up the county.

In an effort to relay the same information to as many locally elected municipal officials and their municipal staff members as possible, the CAO’s office is currently developing a Renfrew County Municipal Day on Thursday, September 26, 2024.

The day will consist of presentations from all County departments, focusing on key initiatives, new innovative activities, and opportunities for collaboration, while discussing the operational aspects of each department. The day will offer two opportunities, with sessions being held from 3pm to 5pm and then again from 6pm to 8pm; all here at the County of Renfrew Administration Building.

More information will become available by the August Committee and Council meetings, with an invitation to save the date going out by the end of June.

5. Business Case – Staffing Report for Additional Resident Care Coordinator Position per Home

Attached as Appendix II is the Business Case – Staffing Report requesting support for the addition of a new Resident Care Coordinator in each of the County of Renfrew’s Long-Term Care Homes.

At the Health Committee meeting held on June 12, 2024, the following resolution was presented, and is being provided as information to Finance and Administration Committee:

THAT the Health Committee recommends that County Council approve two new full-time staffing complements, one each at Bonnechere Manor and Miramichi Lodge, designated as Resident Care Coordinators; AND THAT the Finance and Administration Committee be so advised.

6. Business Case – Staffing Report for Personal Support Workers – Bonnechere Manor

Attached as Appendix III is the Business Case – Staffing Report requesting support for the reduction of full-time and part-time rotations designated as Personal Support Worker for redistribution at Bonnechere Manor.

At the Health Committee meeting held on June 12, 2024, the following resolution was presented, and is being provided as information to Finance and Administration Committee:

THAT the Health Committee recommends that County Council approve of the redistribution of hours of four full-time and three part-time Personal Support Worker rotations to existing Personal Support Worker part-time rotations; AND THAT the Finance and Administration Committee be so advised.

7. Business Case – Staffing Report for Personal Support Workers – Miramichi Lodge

Attached as Appendix IV is the Business Case – Staffing Report requesting support for 14 full-time Personal Support Worker positions at Miramichi Lodge.

At the Health Committee meeting held on June 12, 2024, the following resolution was presented, and is being provided as information to Finance and Administration Committee:

THAT the Health Committee recommends that County Council approve 14 full-time Personal Support Worker positions at Miramichi Lodge; AND THAT the Finance and Administration Committee be so advised.

MINISTRY OF EDUCATION

Canada-Wide Early Learning and Child Care (CWELCC)

Thank you, Minister Lecce for meeting with us today to discuss our challenges with the inability to grow the Canada-Wide Early Learning and Child Care (CWELCC) system in Renfrew County. We appreciate your Ministry's efforts to work with the federal government to initiate and roll out this system, which is already bringing wide ranging benefits to many parents and caregivers in Renfrew County.

Today, we are following up on those conversations with the introduction of more innovative approaches to solving our local challenges around vulnerable children and families. We are working hard to seek proactive measures to help increase community wellness.

Access to safe and affordable child care is imperative to ensure that children from vulnerable populations have the best opportunity for success in later life and positive outcomes. Early childhood experiences significantly shape future development, including cognitive, emotional, and social skills.

Proposals

- We currently have no remaining CWELCC spaces and were not allocated any spaces for 2025 and 2026. We respectfully request that the Ministry of Education provide additional CWELCC spaces for families from equity-deserving populations as an upstream investment in the health of our community.
- We are requesting your support for funding of the Mesa program, estimated at \$2.5 million per year for Community Paramedics, Mental Health & Addictions Counsellors to support vulnerable populations, which would be directed at the requirements to assist and house the vulnerable population, including children, under the following initiatives.

Background

The County of Renfrew's "Mesa project"

The current state of mental health, substance use and addiction challenges in the County of Renfrew, City of Pembroke and Algonquins of Pikwakanagan First Nation is applying significant social and health pressures on County residents. Community services, emergency services and urgent care delivery systems are straining under the additional pressure, challenging our capacity to deliver basic service needs. Local data indicates that there is a

LOCAL INITIATIVES

demand for social, health and emergency services that is placing our systems at a high level of risk. We are reaching a crisis point, requiring innovative thinking, integrated support systems and aligned, strategic investments moving forward.

Looking upstream, there is a clear connection between mental health, substance use and addiction issues and the decisions we are making in social services, planning and housing. As a growing and collective social crisis, our current state is reflected in rapidly rising addiction and toxicity related emergencies, increased demand for mental health services, overall health declines, decreased quality of life and a resulting economic development impact. There is clear evidence to support that a shortage of safe, quality housing as well as shelter and housing supports are significant contributing factors to this crisis. The direct correlations between mental health, substance use and addiction, increasing demand for emergency and social services, planning and housing investments are well documented. In order to create and support effective and innovative solutions to mental health, addiction, emergency services and housing issues, this evidence to action model co-ordinates and integrates multi-sector approaches led collaboratively by the County of Renfrew's Administration, Community Services, Development and Property and Emergency Services Departments.

This approach, named Mesa, embodies bold and compassionate work to address the root causes of homelessness, addictions and mental health while fostering a resilient and healthier community for all residents of the County of Renfrew.

Safe and affordable child care is essential to ensure that children receive the support they require for emotional stability and resilience and experience positive childhood experiences which will provide a solid foundation for them to grow and thrive. The well-being of our communities starts with the health of our children. Mesa is a local approach tailored to community-specific needs that will help address unique individual challenges, leading to a healthier, more productive community. Reducing childhood trauma and neglect leads to improved mental health for our children and directly enhances employment and health outcomes later in life.

Please see our full report here:

<https://www.countyofrenfrew.on.ca/en/resources/Community-Services/Mesa/MesaReport.pdf>



MINISTRY OF LONG TERM CARE

Seniors Housing

Thank you Minister Cho for meeting with us today to discuss our challenges within our local health care and long term care sector.

We would like to express our continued appreciation for our Community Paramedic Long Term Care funding program. We are hopeful that this will receive permanent base funding and sustainability for the people that we continue to serve. We would also like to thank you for your commitment to the delivery of quality long term care as supported by the various funding initiatives undertaken such as the recently announced 6.6% Level of Care funding increases and the ongoing the Nurse and Personal Support Worker (PSW) Supplemental & Allied Health Funds.

Today, we are following up on those conversations of furthering our health care journey, with the introduction of more innovative approaches to solving our local issues.

Proposal

- We are requesting your support for funding of the Mesa program, for Community Paramedics, Mental Health & Addictions Counsellors to support vulnerable populations.
- We are seeking funding of up to \$3 million for the conversion of a vacant long term care facility to accommodate new Senior's Housing dwelling units.

Background

The County of Renfrew's "Mesa project"

The current state of mental health, substance use and addiction challenges in the County of Renfrew, City of Pembroke and Algonquins of Pikwakanagan First Nation is applying significant social and health pressures on County residents. Community services, emergency services and urgent care delivery systems are straining under the additional pressure, challenging our capacity to deliver basic service needs. Local data indicates that there is an increasing demand for social, health and emergency services that is placing our systems at a high level of risk. We are reaching a crisis point, requiring innovative thinking, integrated support systems and aligned, strategic investments moving forward.

This approach, named Mesa, embodies bold and compassionate work to address the root causes of homelessness, addictions and mental health while fostering a resilient and healthier community for all residents of the County of Renfrew.

Housing

Safe, good quality housing is a human right and social determinant of health. Investment in innovative and effective planning, design and housing development enhances a community's overall quality of life, attracts economic development and decreases health care costs, social service costs and demand for emergency services. Within the seniors housing and supports continuum, there is a continuing need for seniors supported housing, especially as a pre-long term care option. Sustained need and limited supply have created a gap in this segment of the market, which has left seniors in many communities with few options as their support requirements increase. Expanding opportunities to meet these pre-long term care needs would help to address the demand gap and provide a more complete and effective system of housing solutions for seniors.

Senior's Modular Village

The County of Renfrew has entered into an agreement with the Town of Renfrew to establish a modular village on the site of our long term care home, Bonnechere Manor. Our plan is to create a village with a minimum of 10 prefabricated and modular homes, enabling seniors otherwise awaiting Long Term Care placement to reside at home with supports. Anchored by Bonnechere Manor and neighbouring health care providers, a campus of care with a broad continuum of care can be leveraged, enabling seniors to age in place without losing their sense of community. The clustering of housing provides critical mass efficiencies for the delivery of community based programs such as community paramedicine and home care supports.

Senior's Community Housing Units

We are currently in negotiations with a non-profit long term care provider in Arnprior on the lease potential of a currently vacant facility. Unable to secure the funds required for an expansion of their facility, the group is seeking a partnership with the County of Renfrew to provide dwelling units for seniors in the area. We are fully supportive of the initiative and have begun the design and requirements of a renovation to bring these units online and within our housing portfolio.

MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES

Overcoming Challenges in Social Services

Thank you Minister Parsa for meeting with us today to discuss our challenges within our local social services sector.

We would like to introduce you to our innovative approach to solving local issues, that we are currently rolling out in our region.

Proposal

- We are requesting your support towards funding of the Mesa program, estimated at \$2.5 million per year for Community Paramedics, Mental Health & Addictions Counsellors to support vulnerable populations, which would be directed at the requirements to assist and house the vulnerable population under the following initiatives. An MCCSS contribution of \$150,000 would go towards funding our Mesa Coordinator and associated expenses, and to help increase employability and improve long-term outcomes for vulnerable social assistance clients we are supporting.

Background

The County of Renfrew's "Mesa project"

The current state of mental health, substance use and addiction challenges in the County of Renfrew, City of Pembroke and Algonquins of Pikwakanagan First Nation is applying significant social and health pressures on County residents. Community services, emergency services and urgent care delivery systems are straining under the additional pressure, challenging our capacity to deliver basic service needs. Local data indicates that there is an increasing demand for social, health and emergency services that is placing our systems at a high level of risk. We are reaching a crisis point, requiring innovative thinking, integrated support systems and aligned, strategic investments moving forward.

Looking upstream, there is a clear connection between mental health, substance use and addiction issues and the decisions we are making in social services, planning and housing. As a growing and collective social crisis, our current state is reflected in rapidly rising addiction and toxicity related emergencies, increased demand for mental health services, overall health declines, decreased quality of life and a resulting economic development impact. There is clear evidence to support that a shortage of safe, quality housing as well as shelter and housing supports are significant contributing factors to this crisis.

the DETAILS

LOCAL HEALTH INITIATIVES

The direct correlations between mental health, substance use and addiction, increasing demand for emergency and social services, planning and housing investments is well documented. In order to create and support effective and innovative solutions to mental health, addiction, emergency services and housing issues, this evidence to action model co-ordinates and integrates multi-sector approaches led collaboratively by the County of Renfrew's Administration, Community Services, Development and Property and Emergency Services Departments.

This approach, named Mesa, embodies bold and compassionate work to address the root causes of homelessness, addictions and mental health while fostering a resilient and healthier community for all residents of the County of Renfrew.

Investing in mental health and addictions services is essential because it offers Ontario Works clients the support needed for emotional stability and resilience, which are key to overall well-being. Mesa is a local approach tailored to community-specific needs which will help address unique individual challenges, leading to a healthier, more productive community. Improved mental health directly enhances employment outcomes by increasing individuals' capacity to secure and retain stable jobs, providing a path for clients to receive the stability supports they require and increase readiness to be connected with Employment Ontario.

We are actively striving to stabilize our population, increase community wellness, and create a better foundation for social assistance recipients to move towards financial stability and independence.

Please see our full report here:

<https://www.countyofrenfrew.on.ca/en/resources/Community-Services/Mesa/MesaReport.pdf>



9 International Drive
Pembroke, ON K8A 6W5
613.735.7288 / 800.273.0183
info@countyofrenfrew.on.ca

MINISTRY OF HEALTH

Mental Health & Addiction

Thank you Minister Tibollo for meeting with us today to discuss our challenges within our local health care sector.

We are encouraged by recent announcements in Lambton County, Thunder Bay and Simcoe County for three pilot mobile crisis response teams through the Addictions Recovery Fund.

Today, we would like to introduce you to the ‘mesa program’ an innovative approach to proactively addressing issues related to mental health, addictions and homelessness with shared goals including:

- diverting clients experiencing issues which are manageable with lower intensity interventions away from jail and hospital emergency departments into community-based acute mental health supports, withdrawal management beds, primary care, or ongoing mental health and addictions programs.
- Prevention of serious health threats and overdoses through early street-level treatment and education on wound care, heating / cooling strategies, harm reduction, and available community-based resources leading to improved health outcomes.
- Development of enhanced interagency coordination to help identify and expedite delivery of support, bridge housing and supportive housing options for vulnerable populations.
- Reduction in 911 calls for overdoses, mental health crises, and people experiencing homelessness.

Proposal

We are requesting funding of the Mesa program, estimated at \$1.8 million per year for Community Paramedics, Mental Health and Addictions Counsellors to support and protect vulnerable populations challenged by homelessness, mental health and addictions.

Background

The County of Renfrew’s “Mesa project”

The current state of mental health, substance use and addiction challenges in the County of Renfrew, City of Pembroke and Algonquins of Pikwakanagan First Nation is applying significant social and health pressures on County residents. Community services, emergency services and urgent care delivery systems are straining under the additional pressure, challenging our capacity to deliver basic service needs.

the DETAILS

LOCAL HEALTH INITIATIVES

Local data indicates that there is an increasing demand for social, health and emergency services that is placing our systems at a high level of risk. We are reaching a crisis point, requiring innovative thinking, integrated support systems and aligned, strategic investments moving forward.

Looking upstream, there is a clear connection between mental health, substance use and addiction issues and the decisions we are making in social services, planning and housing. As a growing and collective social crisis, our current state is reflected in rapidly rising addiction and toxicity related emergencies, increased demand for mental health services, overall health declines, decreased quality of life and a resulting economic development impact. There is clear evidence to support that a shortage of safe, quality housing as well as shelter and housing supports are significant contributing factors to this crisis. The direct correlations between mental health, substance use and addiction, increasing demand for emergency and social services, planning and housing investments is well documented. In order to create and support effective and innovative solutions to mental health, addiction, emergency services and housing issues, this evidence to action model coordinates and integrates multi-sector approaches led collaboratively by the County of Renfrew's Administration, Community Services, Development and Property and Emergency Services Departments.

This approach, named Mesa, embodies bold and compassionate work to address the root causes of homelessness, addictions and mental health while fostering a resilient and healthier community for all residents of the County of Renfrew.

Please see our full report here:

<https://www.countyofrenfrew.on.ca/en/resources/Community-Services/Mesa/MesaReport.pdf>

Community Paramedicine

There are evidence-informed regional and provincial models which offer innovative and effective approaches to address our communities' mental health, addictions and housing crisis. An integrated and community-based mobile team has the capacity to address the intersection of social determinants of health and immediate concerns and is able to provide compassionate care when and where it is needed.



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MINISTRY OF MUNICIPAL AFFAIRS AND HOUSING

Housing Initiatives

Thank you, Associate Minister Flack, for meeting with us today to discuss our challenges with our local housing and vulnerable persons circumstances.

We were very excited to have you representing your Ministry at the opening of our first housing builds in Renfrew County earlier this month in Pembroke. We are optimistic that the tools that you have provided to use our Official Plan effectively will assist with development in our region, and we appreciate those earlier efforts. We are currently assessing Bill 185 – Cutting Red Tape to Build More Homes Act and how the new changes will assist us even more.

Today, we are following up on those conversations with the introduction of more innovative approaches to solving our local housing issues.

Proposals

- We are requesting support for the funding of the Mesa program, estimated at \$2.5 million annually, for Community Paramedics, Mental Health and Addictions Counsellors to support vulnerable populations, which would be directed at the requirements to house the vulnerable population. The MMAH funds required for annual expenses amount to \$500,000 for staffing resources.
- We are requesting funding for up to \$3 million for the conversion of the Transitional Housing Initiative.
- We are requesting an opportunity to be a pilot modular project in Eastern Ontario.

Background

The County of Renfrew’s “Mesa project”

The current state of mental health, substance use and addiction challenges in the County of Renfrew, City of Pembroke and Algonquins of Pikwakanagan First Nation is applying significant social and health pressures on County residents. Community services, emergency services and urgent care delivery systems are straining under the additional pressure, challenging our capacity to deliver basic service needs. Local data indicates that there is an increasing demand for social, health and emergency services that is placing our systems at a high level of risk. We are reaching a crisis point, requiring innovative thinking, integrated support systems and aligned, strategic investments moving forward.

Looking upstream, there is a clear connection between mental health, substance use and addiction issues and the decisions we are making in social services, planning and housing.

the DETAILS

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Transitional Housing Initiative

Safe, good quality housing is a human right and a social determinant of health. Investment in innovative and effective planning, design and housing development enhances a community's overall quality of life, attracts economic development and decreases health care costs, social service costs, mental health and addiction crises, and demand for emergency services. Housing and supportive social services intersect with mental health and addiction and contain inequities and challenges.

The County of Renfrew has entered into an agreement with a local non-profit organization to create new transitional housing dwelling units - something not currently available anywhere west of Ottawa. This relationship, billed as a pilot project over a defined term, will bring all the required supports to the people that need them, as they move away from using the benefits of our warming centre towards a stable and predictable housing situation in our community housing units or through one of our private and supported rental agreements.

We acknowledge that we are recipients of Homelessness Prevention Program (HPP) funding, but that is just not enough to service all of the needs of our community. To operate the transitional housing project, we are asking for additional funding, that would support programming, capital costs for fit-up and operational costs. We anticipate our annual costs will be \$650,000; we are asking for matching and/or supporting funds.

Senior's Modular Village

The County of Renfrew has also entered into an agreement with the Town of Renfrew to establish a modular village on the site of our long-term care home, Bonnechere Manor. Our plan is to create a village with a minimum of 10 prefabricated and modular homes, enabling seniors otherwise awaiting Long Term Care placement to reside at home with supports. Anchored by Bonnechere Manor and neighbouring health care providers, a campus of care with a broad continuum of care can be leveraged enabling seniors to age in place without losing their sense of community. The clustering of housing provides a critical mass of efficiencies for the delivery community based programs such as community paramedicine and home care supports.

Senior's Community Housing Units

Within the seniors housing and supports continuum, there is a continuing need for seniors supported housing, especially as a pre-LTC option. Sustained need and limited supply have created a gap in this segment of the market which has left seniors in many communities with few options as their support requirements increase. Expanding opportunities to meet these pre-LTC needs would help to address the demand gap and provide a more complete and effective system of housing solutions for seniors.

We are currently in negotiations with a non-profit long-term care provider in Arnprior on the lease potential of a currently vacant facility. Unable to secure the funds required for an expansion of their facility, the group is seeking a partnership with the County of Renfrew to provide dwelling units for seniors in the area. We are fully supportive of the initiative and have begun the design and requirements of a renovation to bring these units online and within our housing portfolio.

We will be seeking additional funding of up to \$3 million for the conversion from another Ministry.

Habitat for Humanity & CAHDCO

The County of Renfrew has initiated discussions with HfH and Cahdco for a shovel ready project that would develop a County owned property in the Town of Renfrew. The development concept consists generally of a 300-unit residential development, including 45 townhomes, 64 units in 3-4 storey apartments, and 200 units in 6-storey apartments.

The initial concept would include HFH or Cahdco retaining townhome blocks for their affordable homeownership program, as they serve families with children requiring larger units. The apartment building properties may be sold by HFH to fund the servicing of the property and some may be used as rental units. A number of units could be purchased and incorporated into the Renfrew County Housing Corporation portfolio. These are high-level assumptions that are likely to change as the development concept matures.

The development involves internal access roads and an assumed municipal road with access to O'Brien Road, with a second access to be determined. On a preliminary basis, the second access could be established from Park Avenue or the Algonquin Trail to Hall Avenue. The Town of Renfrew agrees, in principle, to the assumption of internal roads and services as appropriate, subject to the preparation and approval of appropriate engineering designs and standards.

To facilitate this development and create a shovel-ready project the County has partnered with the Town of Renfrew and will be utilizing the \$150,000 funds for an Environmental Site Assessment and Record of Site Condition and a Geotechnical Investigation. Both of these studies would be required to support future development of the lands and are not dependent on having a final design or layout of the project.

Expression of Interest

The County of Renfrew has recently launched an Expression of Interest (EOI) to developers, landlords, and non-profits that is opening up County-owned and Municipal-owned lands for development. We are requesting that the development community bring those ideas that are particularly innovative, that would build new and affordable rental units. We are in a position to replace our aging stock with newer, more efficient housing, and looking for the best public-private partnerships to get this done. We are hopeful, and request, that the Province will open up their lands for proper development and will be a partner with us on this expression.

The County of Renfrew is requesting that we be eligible for funding under the Build Faster Fund in order to encourage and these type of developments.

MINISTRY OF MUNICIPAL AFFAIRS AND HOUSING

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The County of Renfrew is requesting that we be eligible for funding under the Build Faster Fund in order to encourage and these type of developments.

MINISTRY OF FINANCE

MINISTRY OF INFRASTRUCTURE

Ontario Community Infrastructure Fund (OCIF)

We would like to extend our sincere appreciation to the Province of Ontario for their contribution to the County of Renfrew infrastructure portfolio. However, the recent changes to the Ontario Community Infrastructure Fund (OCIF) funding formula has created considerable challenges for us with our long term financial planning.

Proposal

The County of Renfrew is requesting the Province of Ontario to reevaluate the funding formula in order to ensure it is more transparent and unbiased, as well as less volatile (year over year funding decreases of no more than 5%, not the current 15%), and re-instate our funding to prior-2024 levels.

Background

The County of Renfrew is geographically the largest municipality/County in Ontario, with a significant transportation network of over 1,600 lane kms of County-owned roadways and infrastructure, including 252 large culverts and bridges. Maintaining this public infrastructure is becoming increasingly difficult, especially after the inflationary pressures experienced during the COVID-19 pandemic. At the same time, our ratepayers and our lower tier municipalities are requesting the transformation of our network to accommodate the new growth within the various centres in our region.

The change to the OCIF funding formula, whereby it is calculated based on the forward-looking current replacement values, as opposed to the closing values on the FIR utilized under the previous formula, has resulted in a considerable funding unpredictability. Unfortunately, in 2024 the County of Renfrew has undergone the maximum decrease possible under this new funding formula (15%, \$400,000) and it is unclear if this is an isolated event or will occur once again for 2025. The County of Renfrew is extremely concerned about the inequity and volatility that this new formula is creating. Our Asset Management Plan envisions \$400 million in capital infrastructure renewal over 10 years, with provincial and federal funding providing \$68 million and the remainder funded through local property taxes. The change in the County of Renfrew's OCIF funding, if carried throughout the 10-year Asset Management Plan, will result in a \$4 million funding gap, assuming that the County of Renfrew does not undergo further funding reductions. This will further increase the burden on our local property tax payers.

the DETAILS

MINISTRY OF INFRASTRUCTURE

Transportation Infrastructure

We would like to thank the Province of Ontario for their considerations over the years for several of our projects and look forward to a stronger relationship moving forward.

Your Ministry's commitment to providing funding in support of transportation infrastructure is integral to maintaining the transportation network of the County of Renfrew. In particular, recent active transport funding support has furthered the development of the County's Algonquin Trail from the Town of Petawawa to Chalk River, completing an important active transportation connection.

Proposal

We are requesting the support of the Province on key issues facing municipalities in maintaining their transportation infrastructure:

- Implementation of a standardized Pavement Condition Index (PCI) methodology and targets across all municipalities in Ontario and, utilizing this standardized PCI, implementation of a more efficient funding formula which is condition based, prioritizing allocations according to condition of roadways and municipal Financial Information Returns (FIRs).
- Eligibility for a funding stream for housing based infrastructure, to fund a shovel ready project to improve traffic flows and reduce greenhouse gas emissions at a key intersection located in the Town of Petawawa.

Background

The County of Renfrew's transportation network includes 816km of County Roads ranging in traffic volume from 555 to in excess of 14,000 vehicles per day. The County Road network supports the transport of people, goods, and services to and from communities, linking to other communities or to Provincial Highways. The County of Renfrew endeavours to maintain this network in a good condition, with a set target average PCI of 70 for our road network. However, with recent increases in construction costs, and reduced funding availability, it has become increasingly difficult to maintain our current assets, in their current geometry, in good condition; let alone to expand assets to accommodate capacity restraints due to growth in certain communities.

Establishment of a funding formula based on the condition of roadways, as well as standardizing how the condition of roadways is established, across the province would ensure that all municipalities are fairly supported in maintaining their transportation network. Additionally, providing funding for the expansion, or enhancement, of transportation infrastructure in order to improve traffic flows would create more efficient, safe, networks, as well as reduce greenhouse gas emissions from idling or slow-moving vehicles.

Condition Based Funding Formula

Standardizing the methodology for assessing roads and calculating Pavement Condition Indices (PCI) for all municipalities across the province would allow for more efficient, quantifiable, review and tracking of the condition of municipal road infrastructure. Additionally, if standard PCI targets are established province wide, a grant program could be implemented specifically to maintain those PCI values, linked to current condition date from municipalities' Financial Information Returns. If a standard number and methodology was implemented province wide, municipalities could tailor their Asset Management plans to meet that criteria and the Provincial Government could provide funding in accordance with achieving or maintaining the set target average PCI.

By standardizing the methodology for evaluating PCI, and target average PCI values, among infrastructure owners throughout Ontario, and linking this to a funding formula, several significant advantages would be realized, including, but not limited to:

- Enhancement of the quality of asset management plans under development or refinement.
- Improved benchmarking capabilities, enabling municipalities to compare pavement network conditions and associated costs.
- More precise allocation of funds and strategic funding decisions at both the provincial and municipal levels of government.
- The establishment of a province-wide pavement monitoring and evaluation program, supporting other initiatives at the provincial level.
- Addressing our recent reduction to our OCIF allocation and effect on our long term financial plan and Asset management planning.

Funding for Traffic Flow Improvements

The County of Renfrew holds a 'Shovel Ready' design, including a Class A cost estimate, for enhancing an intersection along County Road 51 (Petawawa Boulevard), a key commuter route in the Town of Petawawa. This proposed roundabout design will optimize traffic flow, facilitating prompt access to residences, businesses, and Canadian Forces Base Petawawa. Through the introduction of a roundabout, the project not only enhances traffic efficiency but also plays a role in mitigating greenhouse gas emissions and reducing the likelihood of fatal collisions.

MINISTRY OF TRANSPORTATION

Highway 17 Expansion

We would like to thank the Province of Ontario for their considerations over the years for several of our projects and look forward to a stronger relationship moving forward.

Your Ministry's commitment to continuing the expansion of Highway 17, from Scheel Drive near Arnprior to Bruce Street, 3 kilometres west of Renfrew, will further assist us with attracting residents and businesses to our region.

Proposal

We are requesting that the Province supports alternative solutions for Highway 17 expansion from Renfrew to Deep River. A coordinated strategy for the ongoing expansion of Highway 17 involves a series of innovative approaches, as identified below:

- Removal of traffic signals, combined with integration of highway roundabouts and interchanges, designed to accommodate future expansion.
- Implementation of a 2+1 highway lane design.

Background

With the discontinuation of rail service in 2010, all goods and services for the County of Renfrew arrive by truck, thus making Highway 417/17 a crucial transportation artery through the County, which links the Provinces of Ontario and Québec, while also servicing multiple communities in and around Renfrew County. The interconnected network of Provincial, County, and Municipal roads, which creates a cohesive transportation network to effectively move people and goods to locations within the County; as well as other significant destinations such as the City of Ottawa, the Greater Toronto Area, the City of Montréal, and the Highway 401 corridor. The connectivity and volume on Highway 17 makes this corridor exceedingly valuable. Highway 17 is the main access and supply route to Canadian Forces Base Petawawa and the Canadian Nuclear Laboratories Inc., two of many significant users of this highway. It is absolutely critical that the Minister of Transportation continue to extend Highway 417 and improve Highway 17 through the County of Renfrew.

HIGHWAY 17 EXPANSION

The County of Renfrew is aware of the complexities involved in such a substantial highway expansion and has developed interim options for consideration. The County of Renfrew is requesting that these options be constructed, where practical, in an effort to increase safety with the knowledge that four-laning the entirety of Highway 17 has an exceptionally long completion horizon.

Intersection Enhancements

Currently there are a number of interchanges along the Highway 417 corridor that enable a controlled access to a lower-order facility, such as arterial, or collector roads. Construction of interchanges at arterial road intersections ahead of Highway 17 expansion would immensely improve safety and traffic flows. The severity of collision at any of these currently signalized or stop controlled intersections usually result in severe injuries or death of the individuals involved.

Intersections play a crucial role in facilitating the movement of traffic, ensuring safety, and optimizing transportation networks. Traditionally, intersections controlled by traffic signals have been the standard choice for managing traffic flow. However, in recent years, highway roundabouts have gained popularity as a viable alternative. Highway roundabouts instead of intersections with signals have the potential to enhance safety, improve traffic flow, reduce congestion, and contribute to sustainability. While roundabouts may not be suitable for all scenarios, their adoption should be considered in areas where these advantages can be maximized. As society continues to prioritize safety, efficiency, and environmental responsibility in transportation infrastructure, the utilization of highway roundabouts should be increasingly favoured in future planning and development.

2+1 Highway Design

A 2 + 1 highway is a three-lane highway with a centre passing lane that changes direction approximately every two to five kilometres. The highway model is used in other jurisdictions around the world and is more cost efficient than twinning a highway. Currently a pilot project is underway on Highway 11 north of North Bay.



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MINISTRY OF AGRICULTURE, FOOD AND RURAL AFFAIRS

Housing Crisis in Ontario

Thank you Minister Thompson for meeting with us today to discuss our challenges with our local housing crisis.

The County of Renfrew is grateful for the successful implementation of the Rural Economic Development (RED) grants, which have significantly contributed to the growth and improvement of our local infrastructure and community projects. The rehabilitation of the K & P Recreational and Algonquin Trails stands as a testament to the transformative power of these grants. Also, we are hosting the Municipal Agriculture Economic Development and Planning Forum this October 22-24 and hopefully you can attend. These projects not only enhance our recreational and tourism potential but also foster a sense of community pride and connectivity.

Furthermore, the collaborative rural community inclusion pilot project between the County of Renfrew and Lanark County highlights the strength of partnership and shared vision in addressing rural challenges. This initiative, supported by the RED grant, has laid a solid foundation for creating more inclusive and supportive environments for all residents, demonstrating the positive impact of strategic investments in our rural areas.

Proposal

In light of these challenges, we respectfully request that the RED grant program be expanded to include capital expenditures for affordable housing projects and modular/prefab construction companies. By opening up the RED grant program for this purpose, we can:

- Encourage the development of affordable housing solutions that meet the specific needs of our rural communities.
- Attract and retain the workforce necessary for the sustainability of our farming sector and other local industries.
- Ensure that our aging population can remain in the communities they have long been a part of, with access to appropriate housing and services.
- Strengthen the overall economic and social fabric of rural Ontario by providing stable and affordable living conditions for all residents.
- Support our funding requests for the Mesa Project, a collaborative program, for Community Paramedics, Mental Health and Addictions Counsellors to support vulnerable populations in rural Ontario.

Background

Housing Crisis in Rural Ontario

We must address the pressing issue of the housing crisis in rural Ontario, which poses significant challenges to our communities, particularly the farming sector. The scarcity of affordable housing options has far-reaching implications:

Labour Shortages: The lack of affordable housing makes it difficult for farms to attract and retain workers. Many potential employees are deterred by the high cost of living or the unavailability of suitable housing near their workplaces.

Aging Population: Rural areas often have an aging population, and the limited availability of housing that meets the needs of older adults exacerbates the challenges they face, such as accessibility and proximity to healthcare services.

Economic Constraints: Farmers and rural businesses face increased financial pressures as they struggle to find and retain employees. This situation can hinder productivity and the overall economic health of our rural communities.

Community Viability: A vibrant community relies on a diverse population, including young families. The housing crisis threatens the sustainability of rural schools, healthcare facilities, and local businesses as potential residents seek more affordable living conditions elsewhere.

Addressing the housing crisis in rural Ontario requires immediate and concerted efforts from all levels of government, private sector partners, and community organizations. We need policies that encourage the development of affordable housing, support for innovative housing solutions, and investments in infrastructure that enhance the quality of life in rural areas.

The County of Renfrew's "Mesa project"

The current state of mental health, substance use and addiction challenges in the County of Renfrew, City of Pembroke and Algonquins of Pikwakanagan First Nation is applying significant social and health pressures on County residents. Community services, emergency services and urgent care delivery systems are straining under the additional pressure, challenging our capacity to deliver basic service needs. Local data indicates that there is an increasing demand for social, health and emergency services that is placing our systems at a high level of risk. We are reaching a crisis point, requiring innovative thinking, integrated support systems and aligned, strategic investments moving forward.

Looking upstream, there is a clear connection between mental health, substance use and addiction issues and the decisions we are making in social services, planning and housing. As a growing and collective social crisis, our current state is reflected in rapidly rising addiction and toxicity related emergencies, increased demand for mental health services, overall health declines, decreased quality of life and a resulting economic development impact.

HOUSING CRISIS IN ONTARIO

There is clear evidence to support that a shortage of safe, quality housing as well as shelter and housing supports are significant contributing factors to this crisis. The direct correlations between mental health, substance use and addiction, increasing demand for emergency and social services, planning and housing investments are well documented. In order to create and support effective and innovative solutions to mental health, addiction, emergency services and housing issues, this evidence to action model co-ordinates and integrates multi-sector approaches led collaboratively by the County of Renfrew's Administration, Community Services, Development and Property and Emergency Services Departments.

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BUSINESS CASE - STAFFING REPORT



The

Date: June 12, 2024

Department: Long Term Care

Report Prepared by: Mike Blackmore, DLTC

<p>PROPOSAL</p>	<p>The addition of a new Resident Care Coordinator (RCC) in each of the County of Renfrew’s Long-Term Care Homes is proposed in support of enhanced quality of care programs and ongoing compliance with applicable regulation such as the Fixing Long-Term Care Act, 2021.</p>
<p>POSITIONS</p> <p>Union <input type="checkbox"/></p> <p>Non-Union <input checked="" type="checkbox"/></p>	<p>RCC positions (Bonnechere Manor, Miramichi Lodge) are non union classified under group 10.</p>
<p>SUMMARY</p> <ul style="list-style-type: none"> • Background • Discussion 	<p>Background: The Resident Coordinator (RCC) functions as the first echelon of management contact for all care matters involving residents and families. Each RCC is responsible in this regard for engaging 90 and 83 residents and their family for each of Bonnechere Manor (BM) and Miramichi Lodge (ML) respectively. In addition, each RCC functions as supervisors for as many as 80 nursing staff, managing wide-ranging performance and administrative matters.</p> <p>This expansive span of control, coupled with evolving care standards, clinical program delivery and increased regulatory scrutiny under the Fixing Long-Term Care Act, 2021, negatively impacts the RCC’s ability to lead our care teams in the delivery of the high caliber care we have come to expect. Moreover, current workload and wage compression relative to the Registered Nurse position potentiates a deleterious effect on job satisfaction and subsequent retention for the RCC position.</p> <p>Discussion: Hiring a third RCC for each Home will enhance the capacity to ensure staff are supported in the delivery of the highest standard of care anchored by best practice clinical programs. A more manageable span enhances the ability of the RCC to provide staff mentoring and oversight in support of increasingly complex resident care needs. It is anticipated that the resultant improvement in the ability meaningfully engage residents and staff will enhance job satisfaction and retention, enduring our mission for both County homes as a safe and caring place to live and work.</p>

RECOMMENDATION	THAT the Health Committee recommends County Council approve of two new full time staffing complements (one each at Bonnechere Manor and Miramichi Lodge) designated as Resident Care Coordinator AND THAT the Finance and Administration Committee be so advised.																		
FINANCIAL CONSIDERATIONS	The RCC position is a non union, classified under group 10 position. The two new additional RCC positions would be supported through Allied Health and Level of Care funding.																		
	<table border="1" data-bbox="684 365 1923 602"> <thead> <tr> <th data-bbox="684 365 1163 423"></th> <th data-bbox="1163 365 1350 423">Hours</th> <th data-bbox="1350 365 1635 423">Salary</th> <th data-bbox="1635 365 1923 423">Benefits</th> </tr> </thead> <tbody> <tr> <td data-bbox="684 423 1163 482">Bonnechere Manor</td> <td data-bbox="1163 423 1350 482">1,820</td> <td data-bbox="1350 423 1635 482">\$120,625</td> <td data-bbox="1635 423 1923 482">\$33,577</td> </tr> <tr> <td data-bbox="684 482 1163 540">Miramichi Lodge</td> <td data-bbox="1163 482 1350 540">1,820</td> <td data-bbox="1350 482 1635 540">\$120,625</td> <td data-bbox="1635 482 1923 540">\$33,577</td> </tr> <tr> <td data-bbox="684 540 1163 602">Total</td> <td data-bbox="1163 540 1350 602">3,640</td> <td data-bbox="1350 540 1635 602">\$241,250</td> <td data-bbox="1635 540 1923 602">67,154</td> </tr> </tbody> </table>				Hours	Salary	Benefits	Bonnechere Manor	1,820	\$120,625	\$33,577	Miramichi Lodge	1,820	\$120,625	\$33,577	Total	3,640	\$241,250	67,154
	Hours	Salary	Benefits																
Bonnechere Manor	1,820	\$120,625	\$33,577																
Miramichi Lodge	1,820	\$120,625	\$33,577																
Total	3,640	\$241,250	67,154																
	Total cost per year of \$308,404																		



BUSINESS CASE - STAFFING REPORT

Date: June 12, 2024

Department: LTC – Bonnechere Manor

Report Prepared by: Mike Blackmore, DLTC

<p>PROPOSAL</p>	<p>The reduction of four (4) full-time budgeted/vacant complement with a reduction of three (3) part-time budgeted/vacant personal support workers with the strategy to increase the average bi-weekly hours assigned to part-time employees from 30 to 40 hours is proposed for Bonnechere Manor in support of enhanced resident care aligned with applicable regulation such as the Fixing Long-Term Care Act, 2021. Positions and hours support direct hours of care towards provincial average of four (4) hours of direct care per resident.</p>
<p>POSITIONS</p> <p>Union <input checked="" type="checkbox"/></p> <p>Non-Union <input type="checkbox"/></p>	<p>Personal Support Worker position is a unionized position under CUPE Local 1508.</p>
<p>SUMMARY</p> <ul style="list-style-type: none"> • Background • Discussion 	<p>Background: This initiative is in support of successful recruitment toward achieving the desired provincial average target of four (4) hours of direct care per resident per day.</p> <p>Miramichi Lodge’s staffing ratio is 3 part-time to 1 full-time PSW with part-time scheduled on an average of 42.60 hours bi-weekly. Bonnechere Manor’s staffing ratio is 1 to 1 with part-time scheduled on an average of 30.2 hours bi-weekly. With resident needs and collective agreements being very similar, Bonnechere Manor is moving in the direction of increasing the part-time average weekly hours to 40 with enhanced recruitment strategies offering a more comparable schedule. Currently all full-time complement positions are filled and there are two waves of part-time recruitment (12 + 13) to fill a total 25 vacant part-time positions achievably. In the future new positions will be targeted towards part-time hours.</p> <p>In March 2023, Bonnechere Manor achieved 3.15 hrs of direct care per resident per day. After the first wave of new part-time PSW it is anticipated to be 3.69 and further to 3.90 direct care per resident per day when hiring is completed.</p> <p>Discussion: The addition of these PT hours will also allow the Home to schedule coverage for full-time vacation and additional PSW care on night shifts; currently have six (6) PSWs scheduled for nights and would like to increase this to nine (9) PSWs. As is typical in long-term care, night shifts have reduced staffing levels, however current levels of care have become more challenging. Residents require more care 24/7, and with additional hours, we will be able to improve resident care outcomes and safety.</p>

RECOMMENDATION THAT the Health Committee recommends that County Council approve of the redistribution of hours of four full-time and three part-time Personal Support Worker rotations to existing Personal Support Worker part-time rotations; AND THAT the Finance and Administration Committee be so advised.

FINANCIAL CONSIDERATIONS Personal Support Worker position is a unionize position funded under Long-Term Care - Level of Care and Nursing Staff Supplement. The 2024 budget for Bonnechere Manor includes proposed costs meaning no additional funding is requested under this proposal.

BUDGET	Status	Positions	Hours	Salary	Benefits
	Full-time	68	142,061	\$4,461,367	\$ 896,735
	Part-time	61	90,358	\$3,071,144	\$ 617,300
	TOTAL	129	232,419	\$7,532,511	\$1,514,035

Total cost per year of \$9,046,545

PROPOSED	Status	Positions	Hours	Salary	Benefits
	Full-time	78	162,240	\$4,608,015	\$ 926,211
	Part-time	44	87,866	\$2,924,496	\$ 587,823
	TOTAL	129	249,866	\$7,532,511	\$1,514,034

Total cost per year of \$9,046,545



BUSINESS CASE - STAFFING REPORT

Date: June 12, 2024

Department: LTC – Miramichi Lodge

Report Prepared by: Mike Blackmore, DLTC

PROPOSAL	<p>The addition of fourteen (14) full-time (FT) complement with a reduction of twenty-nine (29) budgeted/vacant part-time (PT) personal support workers (PSWs) is proposed for Miramichi Lodge. Positions and hours support direct hours of care towards provincial average of four (4) hours of direct care per resident.</p>
POSITIONS Union <input checked="" type="checkbox"/> <input type="checkbox"/> Non-Union <input type="checkbox"/>	<p>Personal Support Worker position is a unionized position under CUPE Local 3586.</p>
SUMMARY <ul style="list-style-type: none"> • Background • Discussion 	<p>Background: This initiative is in support of two key desired outcomes. Firstly, to promote successful recruitment toward achieving the provincial average target of four hours of direct care per resident per day. Secondly, to align full-time to part-time ratios with that of Bonnechere Manor in support of enhanced care consistency.</p> <p>Miramichi Lodge’s staffing ratio is 3 part-time to 1 full-time PSW with part-time scheduled on an average of 42.6 hours bi-weekly. Bonnechere Manor’s staffing ratio is 1 to 1 with part-time scheduled on an average of 30.2 hours bi-weekly (revising to 40.0 hrs). With resident needs and collective agreements being very similar, Miramichi Lodge is moving in the direction of increasing full-time complement by reducing part-time hours. Currently, 78 are part-time positions and 36 full-time positions are filled. Recruitment will focus firstly on two full-time complement followed by part-time in waves of 8, ending with a total 36 part-time positions achievable. In the future new positions will be monitored and adjusted towards full-time hours with part-time reduced pending labour market availability.</p> <p>In March 2023, Miramichi Lodge achieved 3.59 hrs of direct care per resident per day. After the two new full-time PSWs are hired, direct care hours are expected to be 3.64 hours with an addition 8 part-time move toward 3.83 ending at 4 plus hours of direct care per resident per day when hiring is completed.</p> <p>Equally as important, an increase to the FT PSW staffing reduces the number of PSWs assigned to each resident. This measure is considered best practice per Health Quality Ontario, in support of care consistency, promotion of therapeutic relationships and resident sense of comfort and security.</p> <p>Discussion: The addition of these FT hours will also allow the Home to schedule additional PSW care on night shifts; currently have six (6) PSWs scheduled for nights and would like to increase this to eight (8) PSWs. As is typical in long-term care, night shifts have reduced staffing levels, however current levels of care have become more challenging. Residents require more care 24/7, and with additional hours, we will be able to improve resident care outcomes and safety.</p>

RECOMMENDATION	THAT the Health Committee recommend County Council approve of fourteen (14) full-time Personal Support Worker positions at Miramichi Lodge; AND THAT the Finance and Administration Committee be so advised.																																																
FINANCIAL CONSIDERATIONS	<p>Personal Support Worker position is a unionize position funded under Long-Term Care - Level of Care and Nursing Staff Supplement. The 2024 budget for Miramichi Lodge includes proposed costs meaning no additional funding is requested under this proposal.</p> <table border="1" data-bbox="499 337 1858 490"> <thead> <tr> <th>BUDGET</th> <th>Status</th> <th>Positions</th> <th>Hours</th> <th>Salary</th> <th>Benefits</th> </tr> </thead> <tbody> <tr> <td></td> <td>Full-time</td> <td>24</td> <td>49,920</td> <td>\$1,402,752</td> <td>\$ 244,079</td> </tr> <tr> <td></td> <td>Part-time</td> <td>143</td> <td>173,811</td> <td>\$5,944,127</td> <td>\$1,034,278</td> </tr> <tr> <td></td> <td>TOTAL</td> <td>167</td> <td>223,731</td> <td>\$7,346,879</td> <td>\$1,278,357</td> </tr> </tbody> </table> <p>Total cost per year of \$8,625,236</p> <table border="1" data-bbox="499 592 1858 745"> <thead> <tr> <th>PROPOSED</th> <th>Status</th> <th>Positions</th> <th>Hours</th> <th>Salary</th> <th>Benefits</th> </tr> </thead> <tbody> <tr> <td></td> <td>Full-time</td> <td>38</td> <td>83,408</td> <td>\$2,842,461</td> <td>\$494,588</td> </tr> <tr> <td></td> <td>Part-time</td> <td>114</td> <td>145,948</td> <td>\$4,504,418</td> <td>\$783,769</td> </tr> <tr> <td></td> <td>TOTAL</td> <td>152</td> <td>229,356</td> <td>\$7,346,879</td> <td>\$1,278,357</td> </tr> </tbody> </table> <p>Total cost per year of \$8,625,236</p>	BUDGET	Status	Positions	Hours	Salary	Benefits		Full-time	24	49,920	\$1,402,752	\$ 244,079		Part-time	143	173,811	\$5,944,127	\$1,034,278		TOTAL	167	223,731	\$7,346,879	\$1,278,357	PROPOSED	Status	Positions	Hours	Salary	Benefits		Full-time	38	83,408	\$2,842,461	\$494,588		Part-time	114	145,948	\$4,504,418	\$783,769		TOTAL	152	229,356	\$7,346,879	\$1,278,357
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**CORPORATE SERVICES DEPARTMENT
FINANCE DIVISION REPORT**

Prepared by: Daniel Burke, Manager of Finance/Treasurer

Prepared for: Finance and Administration Committee

June 17, 2024

RESOLUTIONS

1. 2023 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, 2023 be approved.

Background

Lori Huber, CPA, CA, Partner, KPMG LLP will be attending virtually today as a delegation to present the 2023 Draft Audited Statements for the County of Renfrew. The statements for the County of Renfrew for the year ended December 31, 2023 are attached as Appendix FIN-I.

Consolidated Financial Statements of

**THE CORPORATION OF THE
COUNTY OF RENFREW**

Year ended December 31, 2023

DRAFT

THE CORPORATION OF THE COUNTY OF RENFREW

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Year ended December 31, 2023

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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:

Craig Kelley
Chief Administrative Officer

Daniel Burke, CPA, CA
Treasurer

(date)

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, 2023
- 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, 2023, 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.

Emphasis of Matter – Comparative Information

We draw attention to Note 2 of the financial statements (“Note 2”) which explains that certain comparative information presented for the year ended December 31, 2022 has been restated.

Note 2 explains the reasons for the restatement and also explains the adjustments that were applied to restate certain comparative information.

Our opinion is not modified in respect of this matter.

Other Matter – Comparative Information

As part of our audit of the financial statements for the year ended December 31, 2023, we also audited the adjustments that were applied to restate certain comparative information presented for the year ended December 31, 2022. In our opinion, such adjustments are appropriate and have been properly applied.

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
(date)

THE CORPORATION OF THE COUNTY OF RENFREW

Consolidated Statement of Financial Position

December 31, 2023, with comparative information for 2022

	2023	2022 (restated – note 2)
Financial assets:		
Cash	\$ 70,027,829	\$ 71,741,286
Investments (note 5)	7,378,050	7,375,074
Accounts receivable:		
Federal government	–	2,162,043
Provincial government	–	544,960
Municipalities	883,649	754,826
Other	1,095,987	1,200,286
	<u>79,385,515</u>	<u>83,778,475</u>
Financial liabilities:		
Accounts payable and accrued liabilities	24,771,709	24,416,824
Short-term loan	172,000	–
Deferred revenue – obligatory reserve funds (note 6)	–	–
Deferred revenue	405,279	413,412
Asset retirement obligation (note 15)	17,259,592	17,259,592
Long-term liabilities (note 7)	9,510,312	11,499,977
Accrued interest on long-term liabilities	61,026	76,089
Post-employment benefits (note 8)	13,358,681	12,519,111
	<u>65,538,599</u>	<u>66,185,005</u>
Net financial assets	13,846,916	17,593,470
Non-financial assets:		
Tangible capital assets (note 9)	240,797,424	230,830,823
Tangible capital assets - construction in progress (note 9)	102,468,412	87,019,008
Inventory	882,823	789,968
Prepaid expenses	1,800,419	1,415,903
	<u>345,949,078</u>	<u>320,055,702</u>
Contingent liabilities (note 12)		
Accumulated surplus (note 10)	<u>\$ 359,795,994</u>	<u>\$ 337,649,172</u>

See accompanying notes to consolidated financial statements.

On behalf of the Board:

_____ Director

_____ Director

THE CORPORATION OF THE COUNTY OF RENFREW

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2023, with comparative information for 2022

	Budget 2023 (note 13)	Actual 2023	Actual 2022 Restated – note 2)
Revenue:			
Government grants	\$ 88,198,087	\$ 95,317,056	\$ 80,667,181
Levies on area municipalities	49,605,306	49,770,882	46,869,584
User fees and service charges	16,650,509	18,814,018	19,129,019
Payments-in-lieu of taxation	4,032,699	5,305,676	4,727,909
Other municipal revenue	4,499,488	4,639,251	3,982,494
Investment income	889,800	4,133,711	2,201,522
Donations, fines and other	5,013,000	1,158,514	1,446,813
Gain (loss) on disposal of tangible capital assets	–	(59,981)	(113,657)
	168,888,889	179,079,127	158,910,865
Expenses (note 14):			
General government	9,120,102	8,744,384	8,445,693
Protection services	1,085,105	867,267	896,604
Transportation services	20,008,619	21,984,792	19,674,762
Health services	28,429,890	30,910,741	28,058,792
Social and family services	73,409,652	73,412,579	64,214,437
Social housing	14,925,596	15,770,657	15,472,811
Recreation and cultural services	5,270,872	2,697,832	1,123,849
Planning and development	2,941,754	2,544,053	2,558,726
	155,191,590	156,932,305	140,445,674
Annual surplus	13,697,299	22,146,822	18,465,191
Accumulated surplus, beginning of year	337,649,172	337,649,172	319,183,981
Accumulated surplus, end of year	\$ 351,346,471	\$ 359,795,994	\$ 337,649,172

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, 2023, with comparative information for 2022

	Budget 2023 (note 13)	Actual 2023	Actual 2022 (Restated – note 2)
Annual surplus	\$ 13,697,299	\$ 22,146,822	\$ 18,465,192
Amortization of tangible capital assets	14,653,200	15,676,470	14,710,772
Acquisition of tangible capital assets	(47,464,929)	(25,840,059)	(29,038,234)
Acquisition of tangible capital assets under construction	–	(15,449,404)	(1,046,236)
Loss (gain) on disposal of tangible capital assets	–	59,981	113,657
Proceeds on disposal of tangible capital assets	–	137,007	140,045
Increase in inventory	–	(92,855)	(49,374)
Increase in prepaid expenses	–	(384,516)	(993,856)
	(32,811,729)	(25,893,376)	(16,163,226)
Change in net financial assets	(19,114,430)	(3,746,554)	2,301,966
Net financial assets, beginning of year	17,593,470	17,593,470	15,291,504
Net financial assets, end of year	\$ (1,520,960)	\$ 13,846,916	\$ 17,593,470

See accompanying notes to consolidated financial statements.

THE CORPORATION OF THE COUNTY OF RENFREW

Consolidated Statement of Cash Flows

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 22,146,822	\$ 18,465,192
Items not involving cash:		
Amortization of tangible capital assets	15,676,470	14,710,772
Loss (gain) on disposal of tangible capital assets	59,981	113,657
Post-employment benefits	839,570	510,544
Change in non-cash assets and liabilities:		
Accounts receivable		
Federal government	2,162,043	(1,046,465)
Provincial government	(2,712,339)	1,153,720
Municipalities	(128,884)	(338,622)
Other	104,299	(395,058)
Inventory	(92,855)	(49,374)
Prepaid expenses	(384,516)	(993,855)
Accounts payable and accrued liabilities	3,612,245	4,586,676
Accrued interest on long-term liabilities	(15,063)	(14,957)
Deferred revenue – obligatory reserve funds	–	(4,642,157)
Deferred revenue	(8,133)	111,900
	41,259,640	32,171,973
Capital activities:		
Acquisition of tangible capital assets	(25,840,059)	(29,038,235)
Proceeds on disposal of tangible capital assets	137,007	140,045
Additions to tangible capital assets under construction	(15,449,404)	(1,046,236)
	(41,152,456)	(29,944,426)
Investing activities:		
Purchase of investments	(2,976)	(3,680)
Financing activities:		
Advance of temporary construction loan	172,000	–
Principal repayments of long-term liabilities	(1,989,665)	(1,983,822)
	(1,817,665)	(1,983,822)
Increase (decrease) in cash	(1,713,457)	240,045
Cash, beginning of year	71,741,286	71,501,241
Cash, end of year	\$ 70,027,829	\$ 71,741,286

See accompanying notes to consolidated financial statements.

THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements

Year ended December 31, 2023

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, 2023

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, 2023

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) Government transfers:

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, 2023

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) Financial instruments:

On January 1, 2023, the County adopted PS 3450 Financial Instruments which establishes accounting and reporting for all types of financial instruments, including derivatives as disclosed in Note 2. The standard requires fair value measurement of derivatives and portfolio investments in equity instruments that are quoted in an active market. All other financial instruments will generally be measured at cost or amortized cost.

Management has not elected to record any investments at fair value as they are managed and evaluated on a fair value basis.

THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

1. Significant accounting policies (continued):

(l) Financial instruments (continued):

On application of this standard, unrealized gains and losses arising from changes in fair value are presented in the Statement of Remeasurement Gains and Losses which records the remeasurement gains and losses for financial instruments measured at fair value. Unrealized gains and losses are realized upon settlement of the financial instrument when the financial instrument is sold or reaches maturity through the Statement of Operations and Accumulated Surplus. Changes in the fair value on restricted assets are recognized as a liability until the criterion attached to the restrictions has been met, upon which the gain or loss is recognized in the Statement of Operations and Accumulated Surplus.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

All financial assets are assessed for impairment on an annual basis. When a decline is determined to be other than temporary, the amount of the loss is reported in the statement operations and accumulated surplus and any unrealized gain is adjusted through the statement of remeasurement gains and losses.

Long-term debt is recorded at amortized cost.

Establishing fair value:

The fair value of guarantees and letters of credit are based on fees currently charged for similar agreements or on the estimated cost to terminate them or otherwise settle the obligations with the counterparties at the reported borrowing date. In situations in which there is no market for these guarantees, and they were issued without explicit costs, it is not practicable to determine their fair value with sufficient reliability (if applicable).

The following provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

Level 1 - fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities;

Level 2 - fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and

Level 3 - fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

1. Significant accounting policies (continued):

(l) Financial instruments (continued):

The fair value hierarchy requires the use of observable market inputs whenever such inputs exist. A financial instrument is classified to the lowest level of the hierarchy for which a significant input has been considered in measuring fair value.

(m) Foreign currency:

Foreign currency transactions are recorded at the exchange rate at the time of the transaction.

Assets and liabilities denominated in foreign currencies are recorded at fair value using the exchange rate at the financial statement date. Unrealized foreign exchange gains and losses are recognized in the Statement of Remeasurement Gains and Losses. In, the period of settlement, the realized foreign exchange gains and losses are recognized in the Statement of Operations and Accumulated Surplus and the unrealized balances are reversed from the Statement of Remeasurement Gains and Losses.

(n) Statement of Remeasurement Gains and Losses:

A statement of Remeasurement and Gains and Losses has not been provided as there are no significant unrealized gains or losses at December 31, 2023 and 2022.

(o) Asset retirement obligation:

An asset retirement obligation ("ARO") is recognized when, as at the financial reporting date, all of the following criteria are met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

The liability for the removal of asbestos in several of the buildings owned by the County has been recognized based on estimated undiscounted future expenses. Under the modified retroactive method, the assumptions used on initial recognition are those as of the date of adoption in the standard. Assumptions used in the subsequent calculations are revised yearly.

The recognition of the ARO liability resulted in an accompanying increase to the respective tangible capital assets. Building tangible capital assets affected by the asbestos liability are being amortized with the building following the amortization accounting policies.

THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

1. Significant accounting policies (continued):

(p) 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.

2. Change in Accounting Policy – Adoption of new accounting standards:

(a) The County adopted the following standards concurrently beginning January 1, 2023 prospectively: PS 1201 *Financial Statement Presentation*, PS 2601 *Foreign Currency Translation*, PS 3041 *Portfolio Investments*, and PS 3450 *Financial Instruments*.

PS 1201 *Financial Statement Presentation* replaces PS 1200 *Financial Statement Presentation*. This standard establishes general reporting principles and standards for the disclosure of information in government financial statements. The standard introduces the Statement of Remeasurement Gains and Losses separate from the Statement of Operations. Requirements in PS 2601 *Foreign Currency Translation*, PS 3450 *Financial Instruments*, and PS 3041 *Portfolio Investments*, which are required to be adopted at the same time, can give rise to the presentation of gains and losses as remeasurement gains and losses.

PS 2601 *Foreign Currency Translation* replaces PS 2600 *Foreign Currency Translation*. The standard requires monetary assets and liabilities denominated in a foreign currency and non-monetary items denoted in a foreign currency that are reported as fair value, to be adjusted to reflect the exchange rates in effect at the financial statement date. Unrealized gains and losses arising from foreign currency changes are presented in the new Statement of Remeasurement Gains and Losses.

PS 3041 *Portfolio Investments* replaces PS 3040 *Portfolio Investments*. The standard provides revised guidance on accounting for, and presentation and disclosure of, portfolio investments to conform to PS 3450 *Financial Instruments*. The distinction between temporary and portfolio investments has been removed in the new standard, and upon adoption, PS 3030 *Temporary Investments* no longer applies.

PS 3450 *Financial Instruments* establishes accounting and reporting requirements for all types of financial instruments including derivatives. The standard requires fair value measurement of derivatives and portfolio investments in equity instruments that are quoted in an active market. All other financial instruments will generally be measured at cost or amortized cost. Unrealized gains and losses arising from changes in fair value are presented in the Statement of Remeasurement Gains and Losses.

THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

2. Change in Accounting Policy – Adoption of new accounting standards (continued):

Establishing fair value:

The fair value of guarantees and letters of credit are based on fees currently charged for similar agreements or on the estimated cost to terminate them or otherwise settle the obligations with the counterparties at the reported borrowing date. In situations in which there is no market for these guarantees, and they were issued without explicit costs, it is not practicable to determine their fair value with sufficient reliability (if applicable).

Fair value hierarchy:

The following provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

Level 1 - fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities;

Level 2 - fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and

Level 3 - fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The fair value hierarchy requires the use of observable market inputs whenever such inputs exist. A financial instrument is classified to the lowest level of the hierarchy for which a significant input has been considered in measuring fair value.

In accordance with PS 3450 *Financial Instruments*, the financial statements of prior periods were not restated on transition. Consequently, the accounting policies for recognition, derecognition and measurement of financial instruments applied to the comparative information reflect those disclosed in the 2022 financial statements.

On application of this standard, a new statement, the Statement of Remeasurement Gains and Losses has been included in these financial statements which records the remeasurement gains and losses for financial instruments measured at fair value.

Any difference between the financial instruments' fair values as at January 1, 2023 and previous carrying amounts as at December 31, 2022, excluding previously recognized exchange gains and losses, were recognized as an adjustment to the opening balance of accumulated remeasurement gains and losses. Hence, no comparative amounts are reported in the Statement of Remeasurement Gains and Losses due to prospective application of this standard.

THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

2. Change in Accounting Policy – Adoption of new accounting standards (continued):

(b) PS 3280 *Asset Retirement Obligations (ARO)* establishes the accounting and reporting requirements for legal obligations associated with the retirement of tangible capital assets controlled by a government or government organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use. This standard was adopted on January 1, 2023 on a modified retroactive basis with prior period restatement.

In the past, the County has reported its obligations related to the retirement of tangible capital assets in the period when the asset was retired directly as an expense. The new standard requires the recognition of a liability for legal obligations that exist as a result of the acquisition, construction or development of a tangible capital asset, or that result from the normal use of the asset when the asset is recorded, and replaces Section PS 3270, Solid Waste Landfill Closure and Post-Closure Liability (PS 3270). Such obligation justifies recognition of a liability and can result from existing legislation, regulation, agreement, contract, or that is based on a promise and an expectation of performance. The estimate of the liability includes costs directly attributable to asset retirement activities. Costs include post-retirement operation, maintenance, and monitoring that are an integral part of the retirement of the tangible capital asset (if applicable). When recording an asset retirement obligation, the estimated retirement costs are capitalized to the carrying value of the associated assets and amortized over the asset's estimated useful life. The amortization of the asset retirement costs follows the same method of amortization as the associated tangible capital asset.

A significant part of asset retirement obligations results from the removal and disposal of designated substances such as asbestos from County buildings and closure activities. The County reports liabilities related to the legal obligations where the County is obligated to incur costs to retire a tangible capital asset.

The County's ongoing efforts to assess the extent to which designated substances exist in County assets, and new information obtained through regular maintenance and renewal of County assets may result in additional asset retirement obligations from better information on the nature and extent the substance exists or from changes in the estimated cost to fulfil the obligation. The measurement of assets retirement obligations is also impacted by activities that occurred to settle all or part of the obligation, or any changes in the legal obligation. Revisions to the estimated cost of the obligation will result in the carrying amount of the associated assets that are in productive use and amortized as part of the asset on an ongoing basis. When obligations have reliable cash flow projections, the liability may be estimated using the present value of future cash flows. Subsequently, accretion of the discounted liability due to the passage of time is recorded as an in-year expense (if applicable).

THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

2. Change in Accounting Policy – Adoption of new accounting standards (continued):

To estimate the liability for similar buildings that do not have information on asbestos and other designated substances, the County uses buildings with assessments on the extent and nature of the designated substances in the building to measure the liability and those buildings and this information is extrapolated to a group of similar assets that do not have designated substances reports. As more information becomes available on specific assets, the liability is revised to be asset specific. In other situations, where the building might not be part of a large portfolio, other techniques are used such as using industry data, experts or basing the estimate on a specific asset that is similar (if applicable).

As a result of applying this accounting standard, an asset retirement obligation of \$17,259,592 (2022 - \$17,259,592) was recognized as a liability in the Statement of Financial Position. These obligations represent estimated retirement costs for the County owned buildings and equipment, including tanks, and restoration costs related to leasehold improvements. The County has restated the prior period based on a simplified approach, using the ARO liabilities, ARO assets and the associated ARO accumulated amortization, and amortization expense for the period January 1, 2023 to December 31, 2023 as a proxy for January 1, 2022 to December 31, 2022 information. The associated TCA gross book value, TCA accumulated amortization and TCA amortization expense was restated. The adoption of PS 3280 ARO was applied to the comparative period as follows:

Statement of Financial Position	As previously reported	Adjustments	As restated
Tangible Capital Assets including ARO	\$ 228,898,220	\$ 1,932,603	\$ 230,830,823
Asset retirement obligation liability	-	17,259,592	17,259,592
Accumulated surplus	352,976,161	(15,326,989)	337,649,172
Statement of Change in Net Financial Debt	As previously reported	Adjustments	As restated
Annual surplus	\$ 18,757,167	\$ (291,975)	\$ 18,465,192
Amortization of tangible capital assets (including ARO)	14,418,797	291,975	14,710,772
Change in net financial assets	2,301,966	-	2,301,966
Statement of Operations	As previously reported	Adjustments	As restated
Expenses - Social Housing and Family Services	\$ 15,180,836	\$ 291,975	\$ 15,472,811
Annual surplus	18,757,167	(291,975)	18,465,192

3. Trust funds:

Trust funds administered by the County amounting to \$158,886 (2022 - \$164,650) 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.

THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

4. 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, 2023. At that time, the plan reported a \$7.6 billion (2022 - \$6.7 billion) actuarial deficit.

For the year ended December 31, 2023, the amount contributed to OMERS was \$4,312,208 (2022 - \$3,588,470) for current service and is included as an expense on the Consolidated Statement of Operations and Accumulated Surplus.

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THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

5. Investments:

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

	2023	2022
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, matured on November 6, 2023	–	1,005,385
1.75% guaranteed investment certificate with Manulife Bank, maturing on September 23, 2026	602,887	602,877
4.55% guaranteed investment certificate with Bank of Montreal, maturing on September 23, 2024	506,233	506,233
4.75% guaranteed investment certificate with BMO Trust Company, maturing on December 6, 2027	401,353	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	100,509
5.16% guaranteed investment certificate with Home Equity Bank, maturing on November 25, 2027	100,509	100,509
1.85% guaranteed investment certificate with RFA Bank of Canada, maturing on September 23, 2026	100,509	100,507
5.45% guaranteed investment certificate with Bank of Montreal, maturing on November 6, 2028	1,008,349	–
	\$ 7,378,050	\$ 7,375,074

The County's investments are all level 1 investments.

THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

6. 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:

	2023		2022	
Canada Community Building Fund (formerly Federal Gas Tax)	\$	–	\$	–
Balance, end of year	\$	–	\$	–

The transactions for the year are summarized below:

	2023		2022	
Balance, beginning of year	\$	–	\$	4,642,157
Revenue:				
Canada Community Building Fund		2,914,661		2,793,217
Ontario Community Infrastructure Fund		–		2,739,384
Interest				–
Utilization:				
Transfer for capital		(2,914,661)		(8,228,429)
Transfer for operations				(1,946,329)
Balance, end of year	\$	–	\$	–

THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

7. Long-term liabilities:

	2022	2022
Long-term debt issued by the County bearing interest at 5.656%, payable \$313,405 on April 4 and October 4 of each year, including principal and interest, maturing October 4, 2024	\$ 601,189	\$ 1,169,764
3.01% Debenture, payable \$197,926 semi-annually, including principal and interest, maturing February 1, 2032	2,949,360	3,249,641
3.08% Debenture, payable \$219,284 semi-annually, including principal and interest, maturing April 16, 2028	1,829,790	2,203,349
2.61% Mortgage, payable \$8,274 monthly, including principal and interest, matured November 1, 2023	–	89,839
2.60% Mortgage, payable \$10,349 monthly, including principal and interest, maturing June 1, 2028	527,040	636,063
2.52% Mortgage, payable \$13,740 monthly, including principal and interest, matured August 1, 2023	–	108,874
2.08% Debenture, payable \$260,662 semi-annually, including principal and interest, maturing June 15, 2031	3,602,933	4,042,447
	<u>\$ 9,510,312</u>	<u>\$ 11,499,977</u>

Interest paid on long-term liabilities is \$303,376 (2022 - \$372,124).

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 \$885,363 (2022 - \$810,371).

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 \$1,162,567 (2022 - \$1,157,799).

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 \$428,237 (2022 - \$416,471).

THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

7. Long-term liabilities (continued):

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

2024	\$	1,856,305
2025		1,288,770
2026		1,323,341
2027		1,358,871
2028		1,113,706
Thereafter		2,569,319
	\$	9,510,312

During the year, the County was granted an approved construction mortgage in the amount of \$8,850,000, of which, \$172,000 was drawn at December 31, 2023.

The rate of interest payable on this advance is variable based on the prime rate of lending. Upon project completion, this loan will be converted into a mortgage at prevailing rates at that time.

8. Post-employment benefits:

Post-employment benefits are summarized as follows:

	2023	2022
Sick leave benefits (note 7(a))	\$ 847,217	\$ 828,754
Workplace Safety and Insurance Board (note 7(b))	12,511,464	11,690,357
	\$ 13,358,681	\$ 12,519,111

(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 \$847,217 (2022 - \$828,754).

THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

8. 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, 2023. As at December 31, 2023, the County’s accrued benefit liability relating to future WSIB claims is \$12,511,464 (2022 - \$11,690,357).

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

	2023	2022
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:

	2023	2022
Accrued benefit liability, beginning of year	\$ 11,690,357	\$ 11,073,276
Expense recognized for the period	2,451,705	1,593,581
Benefits paid for the period	(1,630,598)	(976,500)
Accrued benefit liability, end of year	\$ 12,511,464	\$ 11,690,357

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

	2023	2022
Accrued benefit obligation	\$ 12,511,464	\$ 11,690,357
Unamortized actuarial losses	–	–
	\$ 12,511,464	\$ 11,690,357

THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

9. Tangible capital assets:

Cost	Balance at December 31, 2022	Additions	Disposals	Balance at December 31, 2023
	(Restated - note 2)			
Land	\$ 6,364,972	\$ 71,118	\$ -	\$ 6,436,090
Land improvements	6,257,136	34,150	-	6,291,286
Buildings	140,680,585	3,836,730	(733,522)	143,783,793
Leasehold improvements	459,273	-	(95,000)	364,273
Machinery and equipment	13,201,760	1,096,785	(727,321)	13,571,224
Vehicles	16,756,605	2,632,822	(1,838,274)	17,551,153
Linear assets	377,466,973	18,168,454	(732,617)	394,902,810
	561,187,304	25,840,059	(4,126,734)	582,900,629
Construction-in-progress	87,019,008	15,449,404	-	102,468,412
	\$ 648,206,312	\$ 41,289,463	\$ (4,126,734)	\$ 685,369,041

Accumulated amortization	Balance at December 31, 2022	Amortization	Disposals	Balance at December 31, 2023
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	3,115,543	211,706	-	3,327,249
Buildings	71,745,950	3,378,681	(563,373)	74,561,258
Leasehold improvements	120,015	14,562	(95,000)	39,577
Machinery and equipment	9,355,710	696,599	(707,292)	9,345,017
Vehicles	11,772,689	1,439,147	(1,831,465)	11,380,371
Linear assets	234,246,573	9,935,777	(732,617)	243,449,733
	330,356,480	15,676,473	(3,929,747)	342,103,205
Construction-in-progress	-	-	-	-
	\$ 330,356,480	\$ 15,676,473	\$ (3,929,747)	\$ 342,103,205

Net book value	Balance at December 31, 2022		Balance at December 31, 2023
	(Restated - note 2)		
Land	\$ 6,364,972		\$ 6,436,090
Land improvements	3,141,593		2,964,037
Buildings	68,934,634		69,222,535
Leasehold improvements	339,258		324,696
Machinery and equipment	3,846,050		4,226,207
Vehicles	4,983,916		6,170,782
Linear assets	143,220,400		151,453,077
	230,830,823		240,797,424
Construction-in-progress	87,019,008		102,468,412
	\$ 317,849,831		\$ 343,265,836

THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

9. 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, 2023, the portion of the Canada Pacific Rail Corridor acquired of \$50,829,099 (2022 - \$50,233,631) 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 2024.

10. Accumulated surplus:

Accumulated surplus is comprised of:

	2023	2022
Investment in tangible capital assets:		
Tangible capital assets	\$ 343,265,836	\$ 317,849,831
Long-term liabilities	(9,510,312)	(11,499,977)
Temporary construction loan	(172,000)	-
	333,583,524	306,349,854
Reserves – current (note 11)	8,259,936	8,960,466
Reserves – capital (note 11)	48,570,807	52,117,555
Unfunded:		
Tangible capital assets	-	-
Asset retirement obligation	(17,259,592)	(17,259,592)
Post-employment benefits	(13,358,681)	(12,519,111)
	(30,618,273)	(29,778,703)
Accumulated surplus	\$ 359,795,994	\$ 337,649,172

THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

11. Reserves:

	2023	2022
Reserves - current:		
Ottawa Valley Ontario Health Team	\$ 210,561	\$ 65,000
Safe Restart Agreement	1,291,876	1,711,768
Child Care Funding Mitigation	1,617,555	1,534,681
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	159,051	150,903
Community Paramedic	626,005	626,005
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	304,325	200,000
General Fund WSIB	-	621,546
Miramichi Lodge Sick Leave	186,402	186,402
Miramichi Lodge Case Mix Stabilization	100,614	100,614
Miramichi Lodge WSIB	228,442	228,442
Bonnechere Manor Case Mix Stabilization	248,242	248,242
Bonnechere Manor WSIB	594,792	594,792
Renfrew County Housing Corporation WSIB	148,483	148,483
	\$ 8,259,936	\$ 8,960,466
Reserves - capital:		
Reforestation	\$ 489,545	\$ 237,169
Development	9,500	9,013
General Fund Tangible Capital Asset Renewal	8,919,029	17,940,265
General Fund Working Capital	22,668,005	19,378,285
General Fund Building	1,880,347	3,508,954
OPP Building	877,830	863,037
Paramedic Service Equipment	1,861,139	2,579,908
Miramichi Lodge Equipment	38,782	38,782
Miramichi Lodge Butterfly Model of Care	159,419	159,419
Miramichi Lodge Working Capital	2,043,570	227,835
Bonnechere Manor Equipment	100,000	100,000
Bonnechere Manor Butterfly Model of Care	149,318	149,318
Bonnechere Manor Working Capital	6,148,269	3,140,157
Renfrew County Housing Corporation Working Capital	50,000	50,000
Renfrew County Housing Corporation Capital Renewal	3,176,054	3,735,413
	\$ 48,570,807	\$ 52,117,555

THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

12. 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, 2023, 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.

13. Budget information:

The 2023 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 2023	Actual 2023
Total revenue	\$ 168,888,889	\$ 179,079,127
Total expenses	(155,191,590)	(156,932,305)
Net revenue	13,697,299	22,146,822
Amortization	14,653,200	15,676,470
Capital purchases	(47,464,929)	(41,289,463)
Principal repayments	(2,048,187)	(1,989,665)
Debt issued	4,490,190	172,000
Net transfers from (to) reserves	16,672,427	13,590,805
Allocation of operating surplus to reserves	—	8,306,970
Increase in operating surplus	\$ —	\$ —

THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

14. 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, 2023

14. Segmented information (continued):

2023	General Government	Protection Services	Transportation Services	Health Services	Social and Family Services	Social Housing	Recreation and Culture	Planning and Development	Total
Revenue:									
Government grants	\$ 92,872	-	\$ 5,736,470	\$ 17,075,506	\$ 62,407,628	\$ 8,336,663	\$ 1,291,131	\$ 376,786	\$ 95,317,056
Levies on area municipalities and payments-in-lieu of taxation	21,364,359	(395,982)	11,138,550	11,468,026	4,741,295	5,284,156	-	1,476,154	55,076,558
User fees and service charges	961,358	-	402,534	1,297,395	9,852,862	5,113,913	314,399	871,557	18,814,018
Other municipal revenue	154,158	462,012	-	1,552,116	1,808,474	620,963	-	41,528	4,639,251
Investment income	4,133,711	-	-	-	-	-	-	-	4,133,711
Donations, fines and other	162,124	996,390	-	-	-	-	-	-	1,158,514
Loss on disposal of tangible capital assets	(59,981)	-	-	-	-	-	-	-	(59,981)
	26,808,601	1,062,420	17,277,554	31,393,043	78,810,259	19,355,695	1,605,530	2,766,025	179,079,127
Expenses:									
Salaries, wages and benefits	3,970,649	450,006	4,299,201	22,437,780	32,402,788	2,490,518	60,072	2,010,437	68,121,451
Interest on long-term debt	235,770	-	-	-	50,460	17,146	-	-	303,376
Materials	1,622,349	224,912	5,636,377	3,192,671	7,902,063	8,986,556	1,987,914	468,029	30,020,871
Contracted services	1,921,431	188,673	1,236,752	2,576,788	19,755,106	1,962,272	649,846	43,134	28,334,002
Rents and financial expense	122,671	-	98,551	84,840	12,179	702,975	-	-	1,021,216
Transfer payments	-	-	-	1,755,588	11,699,331	-	-	-	13,454,919
Amortization of tangible capital assets	871,514	3,676	10,713,911	863,074	1,590,652	1,611,190	-	22,453	15,676,470
	8,744,384	867,267	21,984,792	30,910,741	73,412,579	15,770,657	2,697,832	2,544,053	156,932,305
Annual surplus (deficit)	\$ 18,064,217	\$ 195,153	\$ (4,707,238)	\$ 482,302	\$ 5,397,680	\$ 3,585,038	\$ (1,092,302)	\$ 221,972	\$ 22,146,822

THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

14. 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 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	1,462,870	-	22,453	14,710,772
	8,445,693	896,604	19,674,762	28,058,792	64,214,437	15,472,811	1,123,849	2,558,725	140,445,673
Annual surplus (deficit)	\$ 16,520,973	\$ 70,756	\$ (1,583,756)	\$ 925,360	\$ 1,916,319	\$ 1,331,811	\$ (695,084)	\$ (21,187)	\$ 18,465,192

THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

15. Asset retirement obligations:

The County has recorded ARO as of the January 1, 2022 implementation date on a modified retroactive basis, with a simplified restatement of prior year amounts.

The County discounts significant obligations where there is a high degree of confidence on the amount and timing of cash flows and the obligation will not be settled for at least five years from the reporting date. The discount and inflation rate is reflective of the risks specific to the asset retirement liability.

As at December 31, 2023, all liabilities for asset retirement obligations are reported at current costs in nominal dollars without discounting.

A reconciliation of the beginning and ending aggregate carrying amount of the ARO liability is below:

	2023	2022
Liabilities for asset retirement obligations, beginning of year	\$ 17,259,592	\$ –
Opening adjustments for PSAB adjustment	–	17,259,592
Liabilities incurred during the year	–	–
Liabilities settled during the year	–	–
Liabilities for asset retirement obligations, end of year	\$ 17,259,592	\$ 17,259,592

THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

16. Financial risks:

(a) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The County is exposed to credit risk with respect to accounts receivable and investments on the Statement of Financial Position.

The County assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts. The maximum exposure to credit risk of the County at December 31, 2023 is the carrying value of these assets. The carrying amount of accounts receivable is valued with consideration for an allowance for doubtful accounts. The amount of any related impairment loss is recognized in the Statement of Operations and Accumulated Surplus. Subsequent recoveries of impairment losses related to accounts receivable are credited to the Statement of Operations and Accumulated Surplus.

The amount in the allowance for double accounts at December 31, 2023 is \$117,123 (2022 - \$72,429).

The County follows an investment policy approved by its Council. The maximum exposure to credit risk with respect to investments of the County at December 31, 2023 is the carrying value of investment assets.

There have been no significant changes to the credit risk exposure from 2022.

(b) Market risk:

Market risk is the risk that changes in market prices, such as foreign exchange rates or interest rates, impact the County's income or the value of its holdings of financial instruments. Market factors include three types of risk: currency risk, interest rate risk and equity risk.

The objective of market risk management is to control market risk exposures within acceptable parameters while optimizing return on investment.

There have been no significant changes to the market risk exposure from 2022.

THE CORPORATION OF THE COUNTY OF RENFREW

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

16. Financial risks (continued):

(b) Market risk (continued):

(i) Currency risk:

Currency risk arises from the County's operations in different currencies and converting non-Canadian earnings at different points in time at different foreign currency levels when adverse changes in foreign currency rates occur. The County does not have any material transactions or financial instruments denominated in foreign currencies.

(ii) Interest rate risk:

Interest rate risk is the potential for financial loss caused by fluctuations in fair value or future cash flows of financial instruments because of changes in market interest rates. Financial assets and financial liabilities with fixed interest rates expose the County to fair value interest rate risk. The County is exposed to this risk through its interest bearing investments and long-term debt.

The County's management monitors the interest rate fluctuations on a continuous basis and acts accordingly with regards to long-term debt as described in note 7.

Therefore, fluctuations in market interest rates would not impact future cash flows and operations relating to the long-term debt.

The County's investments are disclosed in note 5.

There has been no change to the interest rate risk exposure from 2022.

(iii) Equity risk:

Equity risk is the uncertainty associated with the valuation of assets arising from changes in equity markets. The County is not exposed to this risk.

(c) Liquidity risk:

Liquidity risk is the risk that the County will not be able to meet all of its cash outflow obligations as they come due. The County mitigates this risk by monitoring cash activities and expected outflows through extensive budgeting and maintaining investments that may be converted to cash in the near-term if unexpected cash outflows arise. Accounts payable are all current and the terms of the long-term debt are disclosed in note 7.

There have been no significant changes from the previous year in the County's exposure to liquidity risk or policies, procedures and methods used to measure the risk.

17. Comparative information:

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



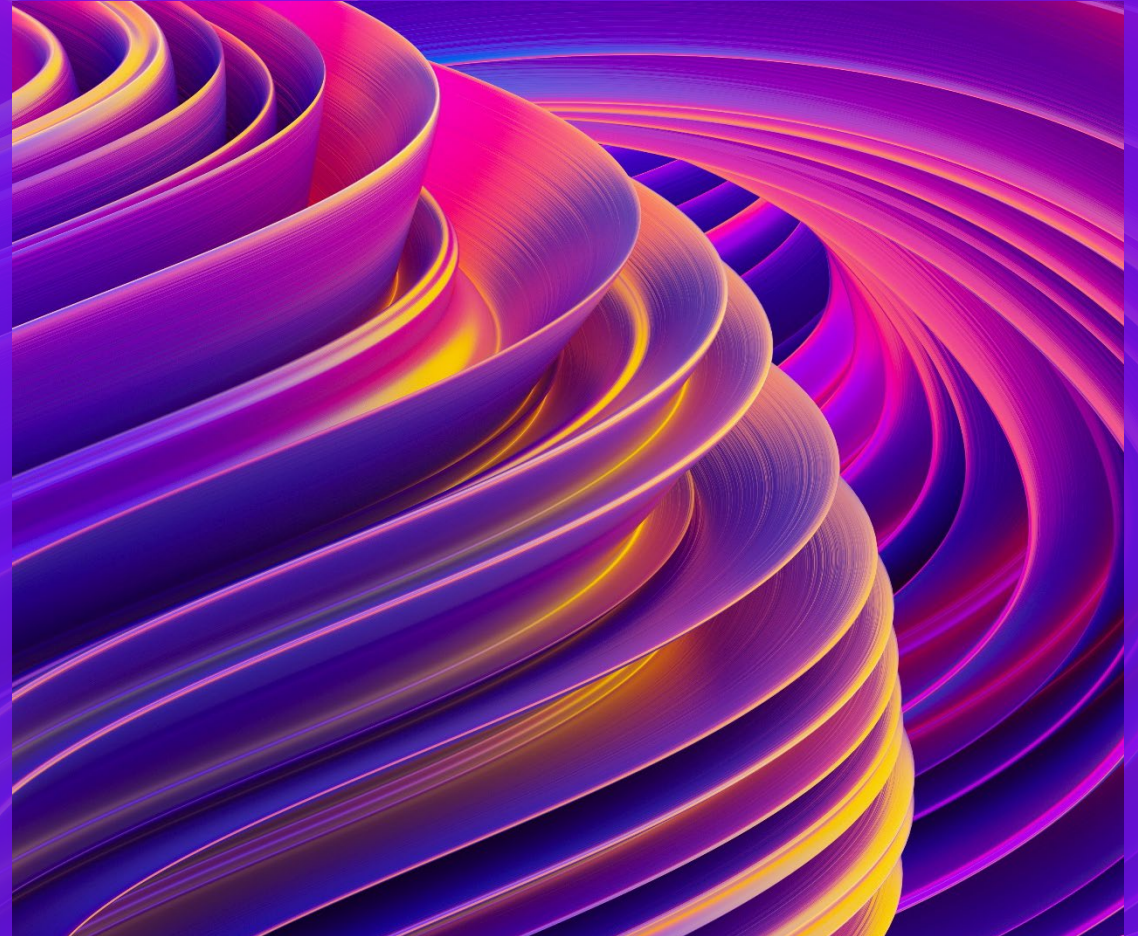
Corporation of the County of Renfrew

**Audit Findings Report for the
year ended December 31, 2023**

KPMG LLP

Prepared as of June 13, 2024 for the Finance
and Administration Committee meeting on June 17, 2024

kpmg.ca/audit



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Table of contents

Digital use information

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

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



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

4	Highlights	5	Status	6	Materiality	8	Risks and results
12	Control deficiencies	13	Policies and practices	15	Specific topics	16	Independence
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 financial statements. This report is intended solely for the information and use of Management and the Committee 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

We have completed the audit of the financial statements ("financial statements") of Corporation of the County of Renfrew ("County") for the year ended December 31, 2023, with the exception of certain remaining outstanding procedures, which are highlighted on the 'Status' slide of this report.



Significant changes

Significant changes to our audit plan

- No changes to risk assessment
- No changes to audit strategy assessment

Risks and results

Significant risks

- We identified a significant financial reporting risk related to the presumed risk of management override of controls.

Other risks of material misstatement

- No matters to report.

Group Materiality

Current year	\$3,000,000
Benchmark	Expenses
% Benchmark	2.14%
Audit Misstatement Posting Threshold	\$150,000

No matters to report

Matters to report – see link for details

Policies and practices & Specific topics

Significant unusual transactions

Accounting policies and practices

Other financial reporting matters

Going concern matters

Uncorrected misstatements

Uncorrected misstatements

- We have not identified any adjustments which remain uncorrected through the course of the audit.

Corrected misstatements

Corrected misstatements

- We have identified an adjustment which was corrected through the course of the audit. See [Appendix 1b: Management Representation Letter](#).

Control deficiencies

Significant deficiencies



Status

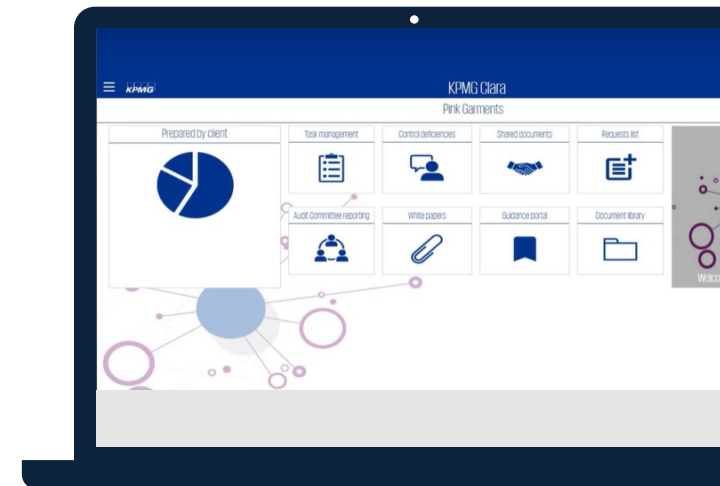
As of June 13, 2024 in preparation of our Audit Findings Report, we have completed the audit of the financial statements, with the exception of certain remaining procedures, which include amongst others:

- Completing our discussions with the Committee;
- Completion of our subsequent events review procedures up to the date of our auditor's report;
- Obtaining evidence of Council's approval of the financial statements; and
- Final assembly of our audit documentation, including completion of any remaining procedures and review of audit working papers including receipt of signed management representation letter.

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

A draft of our auditor's report is provided in [Appendix 1a: Draft Auditor's Report](#).

KPMG Clara for Clients (KCfc)



Real-time collaboration and transparency

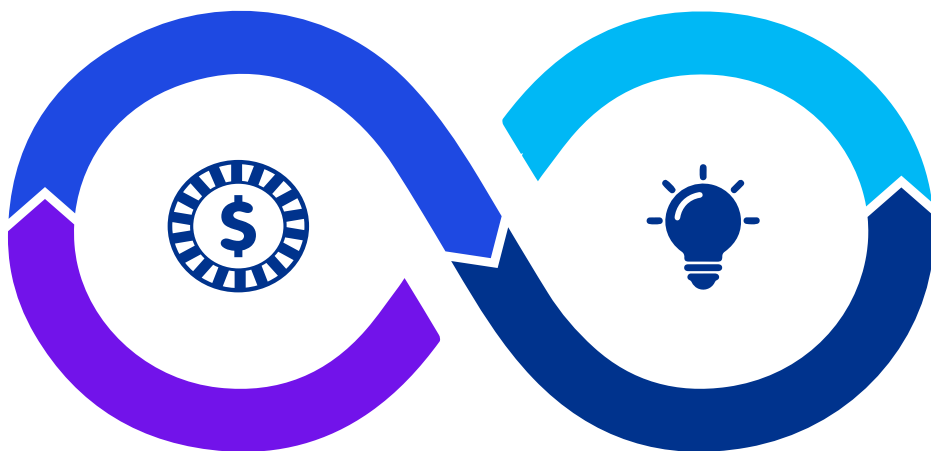
We leveraged **KCfc** to facilitate real-time collaboration with management and provide visual insights into the status of the audit!

On our audit we used KCfc to coordinate requests from management.





Materiality



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

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

Plan and perform the audit

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

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

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

Evaluate the effect of misstatements

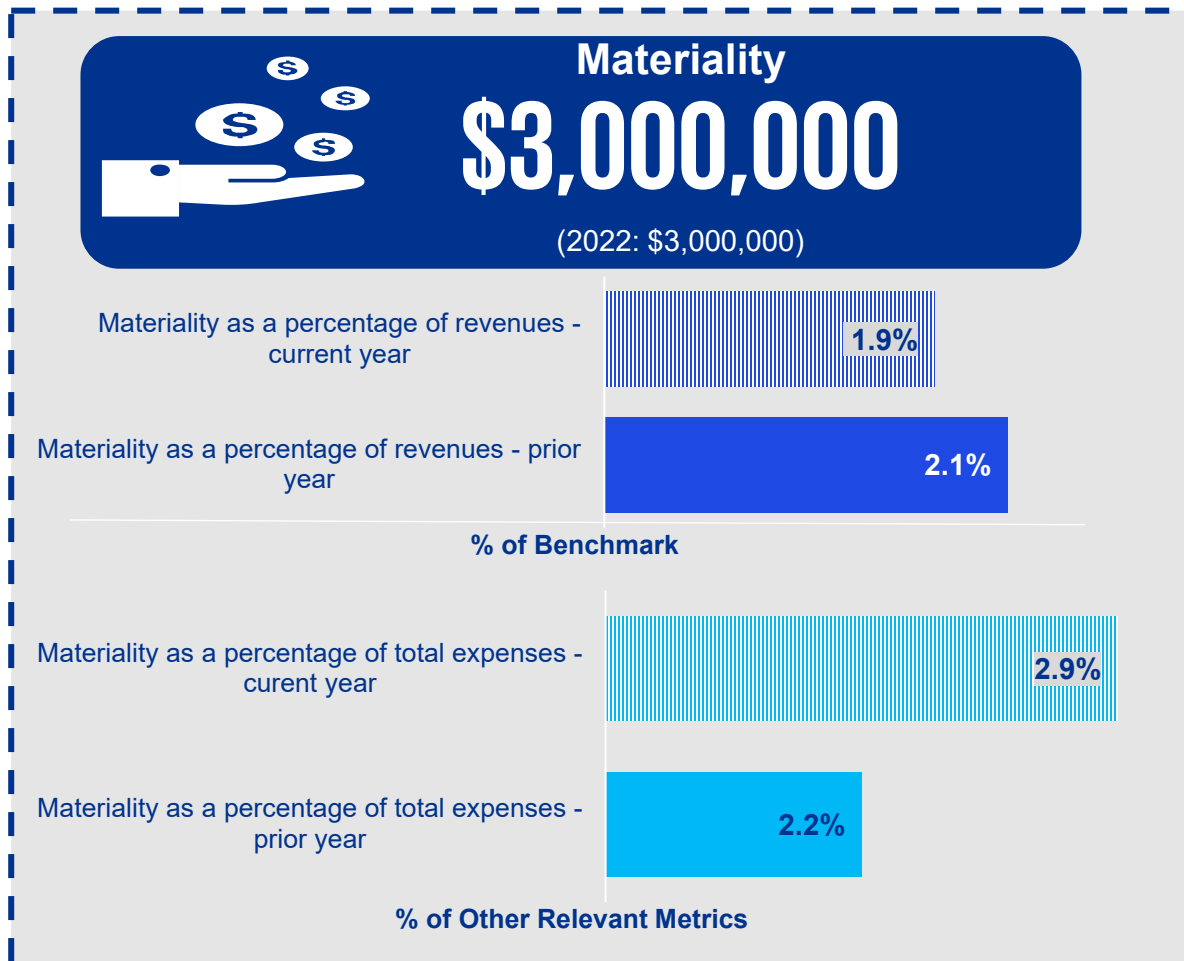
We also **use materiality** to evaluate the effect of:

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



Group materiality (continued)

Materiality has been set using the prior year audited financial statements. Performance materiality has been set at 75% of group materiality or \$2,250,000. Professional standards require us to re-assess materiality at the completion of our audit based on period-end results or new information in order to confirm whether the amount determined for planning purposes remains appropriate. Our assessment of misstatements, if any, in amounts or disclosures at the completion of our audit will include the consideration of both qualitative and quantitative factors.



We will report:



Corrected audit misstatements



Uncorrected audit misstatements



Errors and omissions in disclosure
(Corrected and uncorrected)

Prior year total revenues

\$158,910,865

(2022: \$145,220,589)

Prior year total expenses

\$140,445,673

(2022: \$135,483,650)



Risk assessment summary

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

We draw upon our understanding of the County and its environment (e.g. the industry, the wider economic environment in which the business operates, etc.), our understanding of the County's components of its system of internal control, including our business process understanding.

	Risk of Fraud	Risk of Error	Risk Rating
● Management override of controls	✓		Significant
● Cash		✓	Base
● Operating and payroll expenses (including related accruals)		✓	Base
● Tangible capital assets		✓	Base
● Asset retirement obligations		✓	Significant
● Government grants		✓	Base
● Financial instruments		✓	Base
● Financial reporting		✓	Base

● PRESUMED RISK OF MATERIAL MISSTATEMENT

● OTHER AREA OF FOCUS



Current year findings

We did not uncover any significant findings as a result of the procedures performed over the areas highlighted above.



Significant risks and results

We highlight our significant findings in respect of **significant risk**.



Fraud risk from management override of controls

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

Our response

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

- Assessed the design and implementation of controls surrounding the journal entry process;
- Determined the criteria to identify high-risk journal entries and other adjustments; and
- Tested high-risk journal entries and other adjustments.

Findings

We did not uncover any issues during the performance of the procedures described above.



Significant risks and results (continued)

We highlight our significant findings in respect of a **significant risk**.



Asset Retirement Obligations

RISK OF

FRAUD

Significant risk	Estimate?	Key audit matter?
<p>In 2023, the County adopted Public Accounting Standard PS 3280, Asset Retirement Obligations (“ARO”). The new accounting standard addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets, such as asbestos removal in buildings owned by the County. Asset retirement obligations are an estimate in the County’s financial statements which is derived from a variety of sources.</p> <p>Management performed an internal assessment of the impact of the new accounting standard on the County’s financial statements, including potential liabilities related to asbestos abatement, future removal of equipment and contaminated storage tanks, drilled wells, septic tanks, etc. To generate their assessment, Management worked with external experts to determine asbestos quantities present and perform a calculation of asbestos abatement costs using a standard rate card. As at December 31, 2023, a \$17.259 million asset retirement obligation has been recognized on the County’s statement of financial position.</p>	No	No
Our response		

- Our procedures included:
 - We obtained an understanding of the activities performed by Management to identify the County’s legal obligations associated with the retirement of capital assets and ensured that all of the recognition criteria were met to recognize an ARO in the financial statements.
 - We obtained Management’s most up-to-date calculation of the ARO and verified that the estimated ARO costs were reasonable by agreeing each of the costs to the standard rate card and the quantities of designated substances to data provided by the third-party consultant.
 - As a significant risk, we also considered the design and implementation of certain of the County’s controls over the ARO liability.

Advanced technologies

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



[Click to learn more](#)



Significant risks and results (continued)

We highlight our significant findings in respect of **significant risk**.



Asset Retirement Obligations

RISK OF
FRAUD

Our response

- Our procedures included (continued):
 - The County has chosen not to discount or use the present value technique for measurement of the ARO liability, as the timeline for the retirement activities is not well defined and discounting would add an additional layer of substantial uncertainty. KPMG notes that while PS 3280 does not require the present value technique for measurement, it does suggest that it is often the best available technique. We do understand the County's position for not discounting the obligation as there is uncertainty as to the timing of remediation.
 - Appropriate disclosures have been made in the financial statements for the adoption of the new accounting policy in note 3.
 - Looking ahead, in subsequent periods, continued effective communication between facilities management and finance will be important to ensure that the ARO recorded in the County's financial statements remains complete and accurate. In addition, the liability is required to be re-measured at each reporting date.
 - We noted no issues in the performance of the above procedures. We concur with Management's presentation and disclosure related to the implementation of PS 3280, Asset Retirement Obligations in the County's financial statements for the year ended December 31, 2023.

Advanced technologies

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



[Click to learn more](#)



Control deficiencies

Consideration of internal control over financial reporting (ICFR)

In planning and performing our audit, we considered ICFR relevant to the Entity's preparation of the 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.

Significant deficiencies in internal control over financial reporting

A deficiency, or a combination of deficiencies, in internal control over financial reporting that, in our judgment, is important enough to merit the attention of those charged with governance.

We have not identified a significant deficiency in internal control over financial reporting.



Accounting policies and practices



Initial selection

The following new significant accounting policies and practices were selected and applied during the period.

- The County adopted Public Accounting Standard PS 3280 – Asset Retirement Obligations on January 1, 2023 and applied this transition on the prospective basis. The impact of the implementation of this standard was \$17,259,592. Note disclosure has been included in the financial statements related to the transition to the new accounting standard. Please see note 15 for additional information relating to the transitional adjustments.
- PS 1201 Financial Statement Presentation establishes general reporting principles and standards for the disclosure of information in government financial statements.
- PS 2601 Foreign Currency Translation establishes monetary assets and liabilities denominated in a foreign currency and non-monetary items denoted in a foreign currency that are reported as fair value, to be adjusted to reflect the exchange rates in effect at the financial statement date.
- PS 3041 Portfolio Investments establishes guidance on accounting for, and presentation and disclosure of, portfolio investments to conform to PS 3450 Financial Instruments.
- PS 3450 Financial Instruments establishes accounting and reporting requirements for all types of financial instruments including derivatives. The standard requires fair value measurement of derivatives and portfolio investments in equity instruments that are quoted in an active market.



Revised

No matters to report.



Significant qualitative aspects

Significant accounting policies or practices are disclosed in note 1 to the financial statements.

No matters to report.



Other financial reporting matters

We also highlight the following:



Financial statement presentation - form, arrangement, and content



The adoption of PS 3450 includes new note disclosure related to financial risks as described in note 16.



Concerns regarding application of new accounting pronouncements



See [Appendix 3: Upcoming changes to accounting standards](#) for Public Sector Accounting Standards Board developments.



Significant qualitative aspects of financial statement presentation and disclosure



No matters to report.



Specific topics

We have highlighted the following that we would like to bring to your attention:

Matter	Finding
Illegal acts, including noncompliance with laws and regulations, or fraud	No matters to report
Other information in documents containing the audited financial statements	N/A
Significant difficulties encountered during the audit	No matters to report
Difficult or contentious matters for which the auditor consulted	No matters to report
Management's consultation with other accountants	No matters to report
Disagreements with management	No matters to report
Related parties	No matters to report
Significant issues in connection with our appointment or retention	No matters to report
Other matters that are relevant matters of governance interest	No matters to report



Independence

As a firm, we are committed to being and being seen to be independent. We have strict rules and protocols to maintain our independence that meet or exceed those of the IESBA Code¹ and CPA Code. The following are the actions or safeguards applied to reduce or eliminate threats to an acceptable level:



Dedicated ethics & independence partners



Process for reporting breaches of professional standards and policy, and documented disciplinary policy



Ethics, independence and integrity training for all staff



International proprietary system used to evaluate and document threats to independence and those arising from conflicts of interest



Operating policies, procedures and guidance contained in our quality & risk management manual



Mandated procedures for evaluating independence of prospective audit clients



Restricted investments and relationships



Annual ethics and independence confirmation for staff

Statement of compliance

We confirm that, as of the date of this communication, **we are independent** of the County in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada.



¹ International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards)

Appendices

1

Required
communications

2

Audit quality

3

Upcoming changes to
accounting standards

4

Insights



Appendix 1: Other required communications



Engagement terms

An engagement letter was provided to management for fiscal 2023.



Auditor's report

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



Representations of management

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



CPAB communication protocol

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

- [CPAB Audit Quality Insights Report: 2021 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2022 Interim Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2022 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2023 Interim Inspections Results](#)



Appendix 1a: Draft auditor's 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, 2023
- 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, 2023, 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.

Emphasis of Matter – Comparative Information

We draw attention to Note 2 to the financial statements (“Note 2”) which explains that certain comparative information presented for the year ended December 31, 2022 has been restated.

Note 2 explains the reasons for the restatement and also explains the adjustments that were applied to restate certain comparative information.

Our opinion is not modified in respect of this matter.



Appendix 1a: Draft auditor's report (continued)

Other Matter – Comparative Information

As part of our audit of the financial statements for the year ended December 31, 2023, we also audited the adjustments that were applied to restate certain comparative information presented for the year ended December 31, 2022. In our opinion, such adjustments are appropriate and have been properly applied

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.



Appendix 1a: Draft auditor's report (continued)

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

(date)





Appendix 1b: Management representation letter

KPMG LLP
Chartered Professional Accountants
863 Princess Street, Suite 400
Kingston, ON K7L 5N4
Canada

June 26, 2024

Ladies and Gentlemen:

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, 2023.

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 February 27, 2024, 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 Council and committees of Council 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.

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.



Appendix 1b: Management representation letter (continued)

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.

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.

Misstatements:

- 11) We approve the corrected misstatements identified by you during the audit described in [Attachment I](#).

Non-SEC registrants or non-reporting issuers:

- 12) 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).
- 13) 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.

Yours very truly,

CORPORATION OF THE COUNTY OF RENFREW

Daniel Burke, Treasurer

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.



Appendix 1b: Management representation letter (continued)

Attachment II – Summary of Audit Misstatements Schedule

Summary of Corrected Audit Misstatements

Description	Statement of Financial Position effect			Statement of Operations effect
	Assets	Liabilities	Accumulated Surplus	
	\$	\$	\$	\$
Audit misstatements greater than \$150,000 individually				
Dr. Accounts receivable	3,257,299	-	-	-
Cr. Accounts payable and accrued liabilities	-	(3,257,299)	-	-
To reclassify certain balances.				
TOTAL CORRECTED AUDIT MISSTATEMENTS	3,257,299	(3,257,299)	-	-



Appendix 2: Audit quality - How do we deliver audit quality?

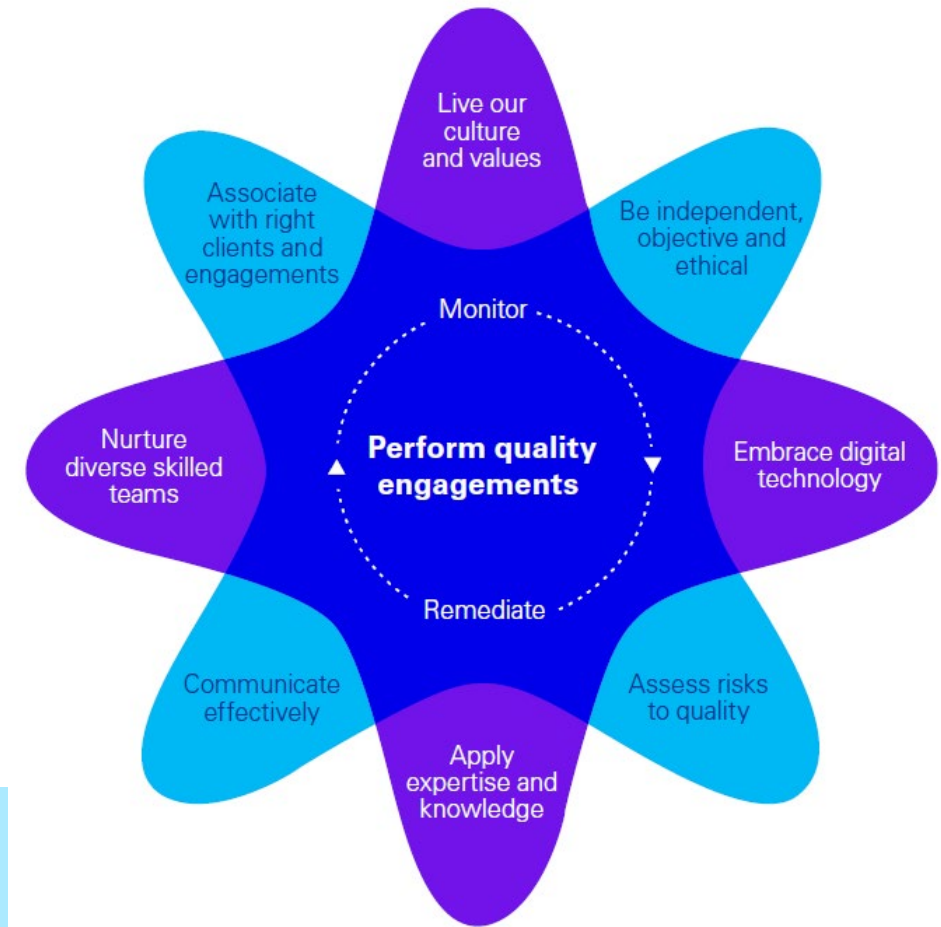
Quality essentially means doing the right thing and remains our highest priority. Our Global Quality Framework outlines how we deliver quality and how every partner and staff member contributes to its delivery.

The drivers outlined in the framework are the ten components of the KPMG System of Quality Management (SoQM). Aligned with ISQM 1/CSQM 1, our SoQM components also meet the requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA) and the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting in Canada, which apply to professional services firms that perform audits of financial statements. Our Transparency Report includes our firm's Statement on the Effectiveness of our SoQM.

 [KPMG 2023 Audit Quality and Transparency Report](#)

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

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



Doing the right thing. Always.



Appendix 3: Upcoming changes to accounting standards

Accounting changes



Newly effective accounting standards



The amendments to PS 3400, *Revenue*, become effective for this year end (fiscal years beginning on or after April 1, 2023).

- The 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.



Newly effective accounting standards



PS 3160, *Public Private Partnerships ("P3s")* becomes effective for this year end (fiscal years beginning on or after April 1, 2023).

- This standard 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.



Appendix 4: Audit and assurance insights

Our latest thinking on the issues that matter most to Committees, Council and management.

[KPMG Audit & Assurance Insights](#)

Curated research and insights for audit committees and boards.

[Board Leadership Centre](#)

Leading insights to help board members maximize boardroom opportunities

[Current Developments](#)

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

[Audit Committee Guide – Canadian Edition](#)

A practical guide providing insight into current challenges and leading practices shaping audit committee effectiveness in Canada.

[Accelerate 2024](#)

The key issues driving the audit committee agenda in 2024.

[Momentum](#)

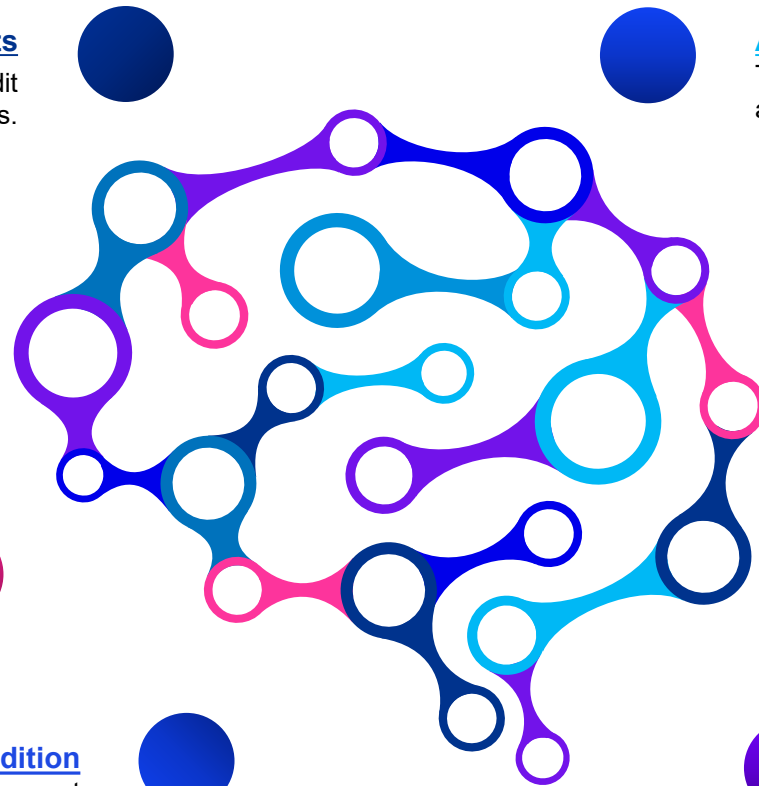
A quarterly newsletter with the latest thought-leadership from KPMG's subject matter leaders across Canada and valuable audit resources for clients.

[KPMG Climate Change Financial Reporting Resource Centre](#)

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

[IFRS Breaking News](#)

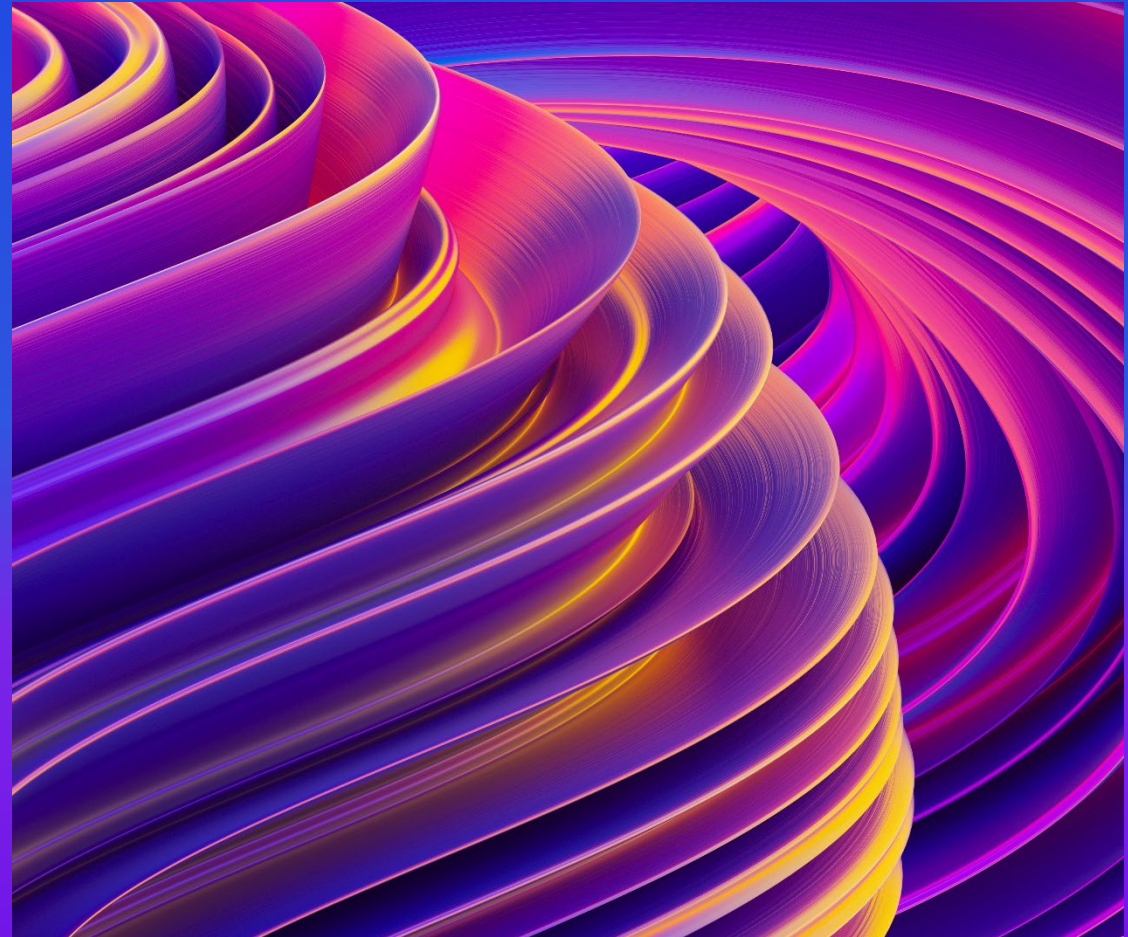
A monthly Canadian newsletter that provides the latest insights on international financial reporting standards and IASB activities.





<https://kpmg.com/ca/en/home.html>

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**CORPORATE SERVICES DEPARTMENT
FINANCE DIVISION REPORT**

Prepared by: Daniel Burke, Manager of Finance/Treasurer
Prepared for: Finance and Administration Committee
June 17, 2024

RESOLUTIONS

1. Ontario Winter Games – Reserve Transfer

Recommendation: THAT the Finance and Administration Committee recommends that County Council approve the transfer of \$200,000 from the Ontario Winter Games Reserve to the Working Capital Reserve.

Background

As per Resolution No. DP-CC-21-01-05, the County of Renfrew budgeted \$200,000 for the Ontario Winter Games to cover expenditures by the Ontario Winter Games Committee, in excess of, or prior to the establishment of a Transfer Payment Agreement with the Province of Ontario. This money has been held in the Ontario Winter Games Reserve for the last three years, and now that the Ontario Winter Games has successfully concluded without requiring this \$200,000, the money can now be returned to the County of Renfrew Working Capital Reserve.

**CORPORATE SERVICES DEPARTMENT
FINANCE DIVISION REPORT**

Prepared by: Daniel Burke, Manager of Finance/Treasurer
Prepared for: Finance and Administration Committee
June 17, 2024

BY-LAWS

1. Policy GA-01 – Procurement of Goods and Services Policy

Recommendation: THAT the Finance and Administration Committee recommend that County Council approve the revised Policy GA-01 Procurement of Goods and Services; AND THAT a By-law to Amend By-law 59-02 Corporate Policies be adopted.

Background

As a result of County Council adopting the Delegated Authority By-Law No. 98-24, it is now necessary to amend the purchasing policy to ensure consistency. Furthermore, a number of amendments are proposed, most of which involve increasing the dollar value of procurement allowable under the various authorities and processes in the policy. The last revision to the policy that increased the purchasing authority limits was in May 2013, and staff feel that increased authorities are warranted to offset inflation, as well as keeping the administrative burden low. Staff are recommending the changes listed below:

- Insertion of a total prohibition against purchases of alcohol and cannabis;
- Increase the limit of purchases not requiring multiple quotes from \$5,000 to \$10,000;
- Increase the limit of purchases only requiring two (2) verbal quotes from \$15,000 to \$25,000;
- Increase the limit of purchases only requiring an RFQ from \$50,000 to \$75,000;
- Increase the Directors ability to delegate purchase approval to another staff from \$15,000 to \$25,000;
- Increase the Directors ability to approve purchases within budget from \$50,000 to \$75,000;
- Increase the Chief Administrative Officer's (CAO) ability to approve purchases within budget from \$100,000 to \$150,000;
- Insertion of the Delegated Authority By-law No. 98-24 provision to allow for the CAO, Warden, and Clerk to approve all purchases provided they are within budget, followed by monthly reporting to Committee and Council;
- Change the requirement for Standing Committee to approve contract awards between \$100,000 and \$150,000 to Standing Committee approval required for contracts that are \$100,000 or less in excess of their budgeted amount;

- Change the requirement for Council to approve contract awards in excess of \$150,000 to Council approval required for contracts that are \$100,000 or more in excess of their budgeted amount;
- Inclusion of procurement done through a co-operative purchasing group as eligible under the non-competitive purchasing process; and
- Merger of legal services procurement and professional services procurement into a single area, with the following approval limit changes:
 - Increase Director approval authority for legal services procurement and professional services from \$15,000 to \$25,000; and
 - Increase CAO approval authority for legal services procurement and professional services from \$100,000 to \$150,000.

Staff have also taken this opportunity to reorganize the policy for easier use and make a number of administrative changes. While these changes are not material to the functioning of the policy, they are so numerous that a bold and strike through version of the policy would have been difficult to review. Should any member of Committee wish, the original version is available for review and staff are able to provide a list of all changes. Attached as Appendix FIN-I is the amended By-law 59-02 and Corporate Policy GA-01 – Procurement of Goods and Services.

At the June 12, 2024 Renfrew County Housing Corporation Board of Directors meeting, the following resolution was adopted:

RESOLUTION NO. RCHC-C-24-05-39

THAT the Renfrew County Housing Corporation (RCHC) Board of Directors repeal Corporate Policy RCHC-02, Procurement of Goods and Services, and that the RCHC be subject to the County of Renfrew Corporate Policy GA-01, Procurement of Goods and Services as a wholly consolidated municipal service corporation of the County of Renfrew.

COUNTY OF RENFREW

BY-LAW NUMBER 76-24

**A BY-LAW TO AMEND BY-LAW 59-02 CORPORATE POLICIES AND PROCEDURES
FOR THE CORPORATION OF THE COUNTY OF RENFREW**

WHEREAS on November 27, 2002 the Corporation of the County of Renfrew enacted By-law No. 59-02, a By-law to establish Corporate Policies and Procedures for the County of Renfrew;

AND WHEREAS it is deemed desirable and expedient to amend the said By-law for the purpose of establishing a new policy and/or amending an existing policy and/or removing an existing policy;

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

1. THAT the following policy attached to this By-law be hereby enacted as an amendment to the said By-law 59-02:
 - Policy GA-01 – Procurement of Goods and Services
2. THAT this By-law shall come into force and take effect upon the passing thereof.

READ a first time this ~~26 16~~th day of ~~June~~ ~~May~~, 2024.

READ a second time this ~~26 16~~th day of ~~June~~ ~~May~~, 2024.

READ a third time and finally passed this ~~26 16~~th day of ~~June~~ ~~May~~, 2024.

PETER EMON, WARDEN

GWEN DOMBROSKI, CLERK

Corporate Policies and Procedures				
DEPARTMENT: General Administration				POLICY #: GA-01
POLICY: Procurement of Goods and Services				
DATE CREATED: August 2005	REVIEW DATE: June 2024	REVISION DATE: February 2022	COVERAGE: All Departments	PAGE #: 1 of 38

POLICY STATEMENT

The County of Renfrew will purchase Goods and/or Services for its operations as outlined in this policy.

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1.0 POLICY SCOPE

- a) This policy is intended to set out how the County of Renfrew will seek to ensure that all materials, supplies and services provided to it are purchased on an open and fair basis, with a view that the County obtain the Best Value while treating all Bidders and Vendors equitably.
- b) Section headings are for ease of reference only.

2.0 POLICY DEFINITIONS

“Award” means authorization to proceed with the purchase of Goods, Services or Construction (when “Services” are hereinafter referred to, that term includes “Construction”) from a chosen Vendor.

“Best Value” means the optimal balance of performance and cost determined in accordance with a pre-defined evaluation plan.

“Bid” means an offer or submission from a Vendor in response to a Bid Solicitation.

“Bid Bond” means the form of security as required in the Bid Solicitation documentation to guarantee that the successful Bidder enters into a Contract with the County.

“Bid Deposit” means currency, certified cheque, bank draft, bond surety issued by a surety company or other form of negotiable instrument acceptable to the County submitted by a Bidder as evidence of their commitment to enter into a Formal Agreement to do the work outlined in the Bid Solicitation.

“Bid Solicitation” means a formal request for Bids that may be in the form of a Request for Quotation, Request for Qualifications, Request for Tender, Request for Proposal or Request for Standing Offer.

“Bidder” means an individual, partnership, corporation or any other entity who responds to a Bid Solicitation from the County for the supply of Goods and/or Services to the County.

“Bidding System” means an Electronic Tendering program such as ‘bids&tenders’ to use as a digital platform for procurement.

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“Bidding System Vendor Account” means the account that each Bidder shall be required to have within the Bidding System in order to register as a Plan Taker for an opportunity to Bid on Requests for Proposal, Quotation, or Tender issued by the County of Renfrew through the Bidding System.

“Chief Administrative Officer” (“CAO”) means the County’s employee with that title or person acting in that capacity as designated by By-law.

“Clerk” means the County’s employee with that title or person acting in that capacity as designated by By-law.

“Construction” means a construction, reconstruction, demolition, repair or renovation of a building, structure or other civil engineering or architectural work and includes site preparation, excavation, drilling, seismic investigation, the supply of products and materials and the supply of equipment and machinery if they are included in and incidental to the Construction, and the installation and repair of fixtures of a building, structure or other civil engineering or architectural work, but does not include Professional Services related to the Construction Contract unless they are included in the procurement.

“Contract” means a legally binding agreement between two or more parties by way of a Purchase Order or a Formal Agreement or otherwise that is in writing, for the exchange of Goods and/or Services for money or other consideration.

“Contract Extension or Follow-On Contract” means an amendment to a Contract which can include either an increase in the value of the Contract, an increase in scope of work, or an extension of the time in which the Goods and/or Services referred to in the Contract are to be supplied and/or performed.

“Corporate Credit Card” means a Credit Card issued to users as a system of payment.

“Council” means the Council of the Municipal Corporation of the County of Renfrew.

“Council Approved Estimates” means Council approved departmental budgets, including authorized revisions.

“County” means the Municipal Corporation of the County of Renfrew.

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“Delegated Authority” means the person who has the right to conduct the tasks set out in this policy and authorized to procure Goods and/or Services up to a defined purchase amount and in accordance to this Policy.

“Director” means the County employee with administrative responsibilities for the operation of a County Department, including the CAO.

“Disposal” means the removal of material/equipment from the County by sale, trade-in, alternative use or destruction.

“Electronic Tendering” means the use of an electronic program such as a Bidding System such as ‘bids&tenders’ for a digital procurement platform.

“Employee-Employer Relationship” means a relationship that exists where persons for pay or other consideration, enter into the service of others and devote their personal labour for any given period and the other person has the power or right to control or direct the person in the material details of how the work is to be performed.

“Fair Market Value” means the price that would be agreed to in an open and unrestricted market between knowledgeable and willing parties dealing at arm’s length, who are fully informed and not under any compulsion to transact.

“Formal Agreement” means an agreement developed for the purposes of entering into a contractual agreement for the provision of Goods and/or Services. The agreement shall specify the Terms of Reference, terms of payment, respective responsibilities, etc.

“Goods and/or Services” means moveable property including the costs of installing, operating, maintaining or manufacturing such moveable property and raw materials, products, equipment and other physical objects of every kind and description whether in solid, liquid, gaseous, or electronic form, unless they are procured as part of a Construction Contract.

“Highest Technical Bid” means the Bid that would provide the County with the best product or service, as measured by the evaluation criteria.

“Holdback” means an amount withheld under the terms of the Contract other than the “Statutory Holdback” to ensure the complete performance of the Contract and to avoid overpayment in relation to progress of work.

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“Lowest Responsive Bid” means the Bid that would provide the County with the desired Goods and/or Services at the lowest cost, meets all the specifications and criteria and contains no major irregularity or qualifications.

“Opening Committee” means a committee consisting of a minimum of two County employees and comprised of at least one representative from the Department requesting the procurement and the Finance Division.

“Owner” means the Municipal Corporation of the County of Renfrew.

“Payment Bond” means a form of security purchased from an insurance company, which provides a guarantee that the Contractor will pay the complete costs of labour, materials, and other services related to the project for which the Contractor is responsible under the Contract for Construction.

“Performance Bond” means the type of security furnished to the Owner to guarantee completion of the work in accordance with the Contract and to the extent provided in the bond.

“Petty Cash” means a small amount of discretionary funds in the form of cash used for expenditures where it is not feasible to make the disbursement by any other means.

“Plan Taker” means a Bidder who has registered as a Plan Taker for a solicitation with a Bidding System and who has paid any fees that may be charged by a Bidding System, or has contacted the Corporation requesting a Tender or Quotation.

“Professional Services” means services requiring the skills of professionals for a defined service requirement including, architects, engineers, designers, management, auditors and financial consultants and firms or individuals having specialized competence in environmental, planning or other disciplines.

“Progress Payment” means a payment made under the terms of a Contract after the performance of the part of the Contract in respect of which payment is made but before the performance of the whole Contract.

“Proposal” means a Bid submitted in response to a Request for Proposal.

“Purchase Order” (“PO”) means a written offer to a Vendor formally stating all terms and conditions for the purchase of Goods and/or Services or a written acceptance of an offer received in accordance with this Policy.

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“Quote” means a Bid submitted in response to a Request for Quotation.

“Request for Expression of Interest” (“RFEOI”) means a formal, non-binding process where information is requested from Suppliers regarding the feasibility and availability of specific Goods and/or Services in the marketplace and to determine if there are enough suppliers to justify an RFQ, RFP, or RFT.

“Request for Proposal” (“RFP”) means a Bid Solicitation based on relevant specifications and where Vendors are invited to propose a solution. Award will be based on an evaluation process, not just cost.

“Request for Quotation” (“RFQ”) means a Bid Solicitation where written Quotes are received from Vendors without formal advertising or receipt of sealed Bids.

“Request for Standing Offer” (“RFSO”) means a process used to solicit Standing Offers to provide Goods and/or Services on an as-and-when required basis, at firm prices, as per established terms and conditions. It must clearly state the requirement, the evaluation method and selection criteria, the call-up procedures, the ranking methodologies, whenever applicable, to be used for making call-ups against the authorized Standing Offer(s), and all terms and conditions applicable to the Contract that is brought into effect, as a result of any call-up.

“Request for Tender” (“RFT”) means a Bid Solicitation based on relevant specifications, terms and conditions where the recommendation to Award the Contract is intended to be the Lowest Responsive Bidder.

“Security Deposit” means a deposit of securities by a Vendor that the County may convert under defined conditions to complete the Vendor’s Contractual obligation.

“Selection Committee” means a committee comprised of at least three (3) staff members who are knowledgeable about a project under review and charged with the responsibility of evaluation of Proposal submissions. The Director, or designate, shall appoint the committee members.

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“Special Circumstance” means:

- a) an event that is exceptional or could not be foreseen and is a threat to the health, safety, or welfare of the public;
- b) an event that could cause loss or damage to public or other property;
- c) an event that has disrupted essential services that need to be re-established without delay; or,
- d) an emergency response situation such as fire, flooding, natural disaster, or any other unforeseen crisis requiring immediate action to protect life, property, or essential services.

“Standing Committee” means an approved Standing Committee of Council including the Renfrew County Housing Corporation Board of Directors.

“Standing Offer” means an offer from a Vendor that allows the County to purchase frequently ordered Goods and/or Services from Vendors at prearranged prices, under set terms and conditions, when and if these are requested but no Contract exists until the County places an order against the Standing Offer.

“Statutory Holdback” means the amount retained by the County in accordance with the requirements of the Construction Act R.S.O. 1990, C.30 as amended (the “Construction Act”).

“Substantive Objection” means a written objection provided to the Director or the CAO, by an interested party giving specific reasons for the objection and subject to the proviso that the objection is not precluded by Legislation or applicable trade agreements.

“Tender” means a written detailed offer where the estimated value exceeds \$75,000 from a Vendor to supply Goods and/or Services.

“Terms of Reference” means an identification of the specific requirements that a Bidder must undertake in the execution of a Contract Awarded to it.

“Total Amended Value” means the sum of the value of the original Contract and all subsequent amendments to the Contract.

“Treasurer” means the County’s employee with that title or acting in that capacity.

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“Vendor” means an individual, partnership, corporation or any other entity who has been selected by the County to supply Goods and/or Services to the County.

“Web Clock” means the official time set by the National Research Council of Canada: <https://nrc.canada.ca/en/web-clock/> Eastern Standard Time.

To establish the definition of any other procurement term not herein included, reference shall be made to the latest edition of the NIGP – the [Institute for Public Procurement’s Dictionary of Procurement Terms](#).

3.0 GENERAL PROCUREMENT POLICY APPLICATION

- 3.1 The procedures prescribed in this Policy will be followed to make a Contract Award or to make a recommendation of a Contract Award to Council.
- 3.2 The following Schedules attached hereto, form part of this Policy:
 - a) Schedule “A” – Levels of Contract Approval Authority (provided for ease of reference purposes only and subject to specific wording of the Corporate Policies and Procedures document);
 - b) Schedule “B” – Irregularities Contained in Bids; and
 - c) Schedule “C” – Minimum Standards and Requirements for Tenders.

4.0 RESPONSIBILITIES AND AUTHORITIES

- 4.1 Directors have responsibility for procurement activities within their departments and are accountable for achieving the specific objectives of the procurement project.
- 4.2 Directors and the CAO have authority to Award Contracts in the circumstances specified in this Policy, provided the delegated power is exercised within the limits prescribed in this Policy and the requirements of this Policy are met.
- 4.3 The CAO has the authority to instruct Directors not to Award Contracts but to submit recommendations to Council for approval. The CAO may provide additional restrictions concerning procurement, where such action is considered necessary and in the best interest of the County.
- 4.4 In accordance with the Tangible Capital Asset Policies adopted by Council, Directors are responsible for ensuring that notice of acquisition, betterment, etc.

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of any tangible capital asset purchased in accordance with this Policy be reported to the Finance Division.

- 4.5 In accordance with the Delegation of Authority By-Law (98-24) adopted by Council, Directors are responsible for ensuring that notice of use of Delegated Authority to approve procurement Contracts has been provided to the Clerk.
- 4.6 In accordance with the Employee Code of Conduct adopted by Council, Directors are responsible for ensuring compliance with the Employee Code of Conduct, specifically related to the Conflict of Interest provision.

5.0 REQUIREMENT FOR FUNDING APPROVAL

- 5.1 The exercise of authority to Award a Contract is subject to the identification and availability of sufficient funds in appropriate accounts, within Council Approved Estimates.
- 5.2 Where a requirement exists to initiate a project for which Goods and/or Services are required and funds are not contained in appropriate accounts within the Council approved departmental estimates to meet the proposed expenditure, the Director shall, prior to the commencement of the purchasing process, submit a report through the appropriate Standing Committee to Council containing:
 - a) information surrounding the requirement to Contract;
 - b) the Terms of Reference to be provided in the Contract; and,
 - c) information on the availability of the funds within existing estimates, which were originally approved by Council for other purposes, or on the requirement for additional funds.
- 5.3 Where Goods and/or Services are routinely purchased or leased on a multi-year basis, the exercise of authority to Award a Contract is subject to:
 - a) the identification and availability of sufficient funds in appropriate accounts for the current year within Council Approved Estimates;
 - b) the requirement for the Goods and/or Services will continue to exist in subsequent years and in the opinion of the Treasurer, the required funding can reasonably be expected to be made available; and
 - c) the Contract has a provision in it that the supply of Goods and/or Services in subsequent years is subject to the approval by Council of the department estimates to meet the proposed expenditures.

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6.0 RESTRICTIONS

- 6.1 No requirement may be divided into two or more parts to avoid the application of the provisions of this Policy.
- 6.2 Purchase requisitions for services, where the services could result in the establishment of an Employee - Employer Relationship, are not permitted.
- 6.3 Alcohol and cannabis not for medical use cannot be purchased and will not be reimbursed as part of a travel or meal expense.
- 6.4 Where this Policy identifies Delegated Authority limits for Contract Awards, the value of a Contract shall be the sum of:
 - a) all costs to be paid to the Vendor under the Contract; and
 - b) less any applicable refundable taxes and/or rebates.

7.0 PRESCRIBED COUNCIL APPROVAL

- 7.1 Despite any other provision of this Policy, the following Contracts are subject to Council approval:
 - a) any Contract prescribed by Statute to be made by Council;
 - b) where a Substantive Objection emanating from the Bid Solicitation has been filed with the Director or with the CAO,
 - c) where a major irregularity precludes the Award of a Tender to the Vendor submitting the Lowest Responsive Bid; and
 - d) where authority to approve has not been expressly delegated.

8.0 TRADE AGREEMENTS

- 8.1 Procurements by the County may be subject to the provisions of trade agreements.
- 8.2 Where an applicable trade agreement is in conflict with this Policy, the trade agreement shall take precedence.

9.0 NOTIFICATION REQUIREMENTS

- 9.1 Advertising for RFQs is at the discretion of the Manager/Director. A notice is not required on the website. A notice shall be sent directly via email to Vendors with

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experience undertaking works for the County and known to undertake the general scope of work anticipated to be required under the Contract included in the notice.

- 9.2 RFTs require a notice on the County’s website. A notice may also be sent directly via email to a minimum of six (6) Vendors with experience undertaking works for the County, and known to undertake the general scope of work anticipated to be required under the Contract included in the notice.

Notwithstanding the above, a Director may, at their discretion, require a notice to be placed as an advertisement in a local paper regardless of the number of available Vendors. However, if the Tender is advertised through the ‘bids&tenders’ platform, it shall only require publication on the County website. In such cases, notifications must clearly specify the utilization of the electronic ‘bids&tenders’ program and provide the site link.

If the required expertise for undertaking the works for the County, as described in the Tender, is outside of the County, the Director may advertise in the Daily Commercial News, a daily newspaper or in a trade publication.

- 9.3 RFPs not issued under an approved Standing Offer require a notice on the County’s website. A notice shall be sent directly via email to a minimum of three (3) Vendors with experience undertaking works for the County, and known to undertake the general scope of work anticipated to be required under the Contract included in the notice. Should less than three (3) Vendors be notified, the notice must be placed as an advertisement in at least one local newspaper that is circulated to all or a major section of the County.

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Notwithstanding the above, a Director may, at their discretion, require a notice to be placed as an advertisement in a local paper regardless of the number of available Vendors. However, if the Tender is advertised through the 'bids&tenders' platform, it shall only require publication on the County website. In such cases, notifications must clearly specify the utilization of the electronic 'bids&tenders' program and provide the site link.

If the required expertise is outside of the County, a Director may, in consultation with the CAO, advertise in the Daily Commercial News, a daily newspaper or in a trade publication.

- 9.4 RFSOs require a notice on the County's website. A notice shall be sent directly via email to a minimum of six (6) Vendors with experience undertaking works for the County and known to undertake the general scope of work anticipated to be required under the Contract included in the notice.

Notwithstanding the above, a Director may, at their discretion, require a notice to be placed as an advertisement in a local paper regardless of the number of available Vendors. However, if the Tender is advertised through the "bids&tenders' platform, it shall only require publication on the County website. In such cases, notifications must clearly specify the utilization of the electronic 'bids&tenders' program and provide the site link.

- 9.5 At the discretion of a Director, and in consultation with the CAO, other means of notification, such as MERX, may be used in connection with the notices as described above.

10.0 PROCUREMENT DOCUMENTATION

- 10.1 Procurement documentation shall avoid use of specific products or brand names, and shall not contain wording which has the effect of calling for the use of specific products or brand names.
- 10.2 The use of standards in procurement documentation that have been certified, evaluated, qualified, registered or verified by independent nationally recognized and industry-supported organizations, such as the Standards Council of Canada, shall be preferred.
- 10.3 Notwithstanding section 11.1, a Director may, with the approval of the CAO, specify a specific product or brand name for essential functionality purposes, to

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avoid unacceptable risk or for some other valid purpose. The Director shall manage the procurement process in such a manner as to achieve as competitive a situation as possible in these circumstances.

10.4 Directors shall:

- a) give consideration to the need for value analyses comparisons of options or choices; and
- b) ensure that adequate value analyses comparisons are conducted to provide assurance that the specification will provide Best Value.

11.0 LEGAL/PROFESSIONAL SERVICES

- 11.1 A Director may approve legal or Professional Services with an estimated cost less than \$25,000 per occurrence.
- 11.2 For legal or Professional Services with an estimated cost between \$25,000 and \$150,000 per occurrence, the approval of the CAO is required.
- 11.3 For legal or Professional Services with an estimated cost in excess of \$150,000, the CAO shall obtain the approval of County Council. The CAO's report to Council shall remain confidential unless otherwise directed by County Council.

12.0 AUDITING SERVICES

- 12.1 The County shall appoint an auditor licensed under the Public Accounting Act, 2004, as amended who is responsible for:
 - a) annually auditing the accounts and transactions of the County and its local boards and expressing an opinion on the financial statements of these bodies based on the audits; and
 - b) performing duties required by the municipality or local board.
- 12.2 An auditor of the County shall not be appointed for a term exceeding five (5) years.
- 12.3 Prior to or upon the expiry of the current term of appointment, the CAO has the authority to seek and obtain a Proposal from the auditing firm for continued service.

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12.4 Notwithstanding any other provision of this Policy, if the Proposal received under section 12.3 is considered reasonable and appropriate by the CAO, the CAO shall obtain the approval of County Council to reappoint the auditing firm for a term not to exceed five (5) years from the date of the expiry of the current appointment.

12.5 Should the Proposal received under section 12.3 not be considered reasonable and appropriate by the CAO, or if the CAO does not exercise their authority under section 12.3 above, the provisions of this Policy shall be followed to procure an auditing firm for the County of Renfrew.

13.0 CANCELLATION OF A BID SOLICITATION

13.1 A Director may cancel a Bid Solicitation at any time.

13.2 A Director shall ensure that the confidentiality of any Bid submitted is maintained in accordance with the provisions of the Municipal Freedom of Information and Protection of Privacy Act, as amended.

14.0 GENERAL PROCUREMENT PROCEDURES

14.1 The following are authorized procedures and project cost limits for the procurement of Goods and/or Services:

This chart is provided for ease of reference purposes only and is subject to the specific wording of the Corporate Policies and Procedures document.

Procedure	Project Cost	Reference Sections
Direct Procurement	\$10,000 or less	15
Informal Procurement	\$25,000 or less	16
Request for Quotation	\$75,000 or less	17
Request for Tender	Any Value	18
Request for Proposal	Any Value	19
Request for Standing Offer	\$75,000 or less	20
Request for Expression of Interest	Uncertain value	21
Non-competitive purchasing	Special Circumstances	22

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- 14.2 The above procedures are fully described in sections 15 to 21 inclusive. Schedule “A” hereto provides a summary in tabular form of the levels of Contract approval to the limitations expressed therein.
- 14.3 RFQ and RFT procedures, shall be used where a requirement can be fully defined and Best Value for the County can be achieved, by an Award selection made on the basis of the Lowest Responsive Bid.
- 14.4 The RFP procedure shall be used, where, to achieve Best Value, the Award selection will be made on a formal evaluation. Criteria will be established, involving a combination of mandatory and desirable requirements, where the requirement is best described in a general performance specification and where innovative solutions are sought.
- 14.5 RFPs will normally be evaluated and scored according to a combination of the following criteria:
- a) understanding of the assignment;
 - b) capabilities of firm or project team;
 - c) previous experience on assignments of a similar nature;
 - d) past performance in the provision of services to the County or local municipalities in the County of Renfrew;
 - e) quality of submission;
 - f) cost savings and/or process improvements for the County;
 - g) project schedule;
 - h) cost; and
 - i) other criteria as may be appropriate for the services being sought.
- 14.6 The RFP document issued by the County will identify the criteria being evaluated, and the weight given to each criterion.
- 14.7 A Director shall provide specific Terms of Reference for services for Contracts of an estimated value greater than \$50,000.
- 14.8 A general scope established by a Director that describes requirements in less detail than for a Terms of Reference, is sufficient for Contracts of an estimated value of \$50,000 or less.
- 14.9 Where a requirement has corporate-wide application, or applies to two or more departments, one Director shall manage the procurement, keeping other

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affected Directors informed and be accountable for the authorization of the procurement.

14.10 In the event a Vendor cannot produce an invoice, or it is impractical to pay a Vendor via invoice, a Credit Card may be issued to employees for use. All Credit Card purchases shall be evidenced by receipts, which shall be submitted to the Finance Division when Credit Card is reconciled.

14.11 Payment for the purchase of Goods and/or Services shall be made upon the receipt of said goods, or the completion of said services and the submission of an invoice from the Vendor. The CAO, Director, or designate as permitted under this policy, shall sign each invoice indicating their approval. Partial payment for partial completion of work (also known as Progress Payments) are permitted at the discretion of the Director.

15.0 DIRECT PROCUREMENT - \$10,000 OR LESS

15.1 A Director shall have authority to purchase Goods and/or Services not exceeding \$10,000 in value, or to designate authority for procurement not exceeding \$10,000 in value to another employee.

15.2 Purchases made pursuant to section 16.1 shall be made from the competitive marketplace wherever possible.

15.3 In the event a Vendor cannot produce an invoice, or it is impractical to pay a Vendor via invoice, a Director shall have authority to establish a Petty Cash fund in such an amount to meet the requirements of the Department for the acquisition of Goods and/or Services having a value of \$5,000 or less.

15.4 All Petty Cash disbursements shall be evidenced by receipts, which shall be submitted to the Finance Division when the Petty Cash fund is being replenished.

16.0 INFORMAL PROCUREMENT - \$25,000 OR LESS

16.1 The procedure used to make purchases not exceeding \$25,000 shall include evidence that a Director obtained a minimum of two (2) verbal or written Quotes.

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16.2 For purchases not exceeding \$25,000 in value, a Director may delegate their authority to a designate, provided the designate follows the requirements of this Policy.

16.3 The procedure used to purchase the goods and/or services, shall demonstrate that Fair Market Value was achieved.

17.0 REQUEST FOR QUOTATION - \$75,000 OR LESS

17.1 Purchases estimated at \$75,000 or less, should be handled by the RFQ procedure; however, there may be requirements estimated at \$75,000 or less where it will be more appropriate to solicit Bids using an RFT, an RFP, or an RFSO.

17.2 In advance of a solicitation, a Director, or designate, shall be responsible for the development of specifications, terms and conditions for the purchase of Goods and/or Services.

17.3 Directors may Award Contracts emanating from an RFQ not exceeding \$75,000 provided that:

- a) sufficient funds are available and identified in appropriate accounts within Council approved departmental estimates, including authorized revisions; and,
- b) the Award is to the Lowest Responsive Bidder, provided the provisions of this Policy are followed.

17.4 Where the authority referred to in section 17.3 is exercised, written documentation respecting the Award of Contract is to be kept on a procurement file in accordance with the County's Records Retention By-law No. 94-19.

17.5 A Director, or designate, shall provide specific Terms of Reference for services for Contracts of an estimated value greater than \$50,000. A general scope established by a Director that describes requirements in less detail than for a Terms of Reference, is sufficient for Contracts of an estimated value of \$50,000 or less.

18.0 REQUEST FOR TENDER – ANY VALUE

18.1 An RFT shall be used for purchases where all of the following criteria apply:

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- a) two (2) or more sources are considered capable of supplying the requirement;
 - b) the requirement is adequately defined to permit the evaluation of Tenders against clearly stated criteria;
 - c) the market conditions are such that Tenders can be submitted on a common pricing basis; and,
 - d) it is intended to accept the Lowest Responsive Bidder.
- 18.2 In advance of a solicitation, a Director or their designate shall develop the relevant specifications, terms and conditions for the acquisition of Goods and/or Services.
- 18.3 A Director, or designate, shall recommend the Award of Contract to the Lowest Responsive Bidder.
- 18.4 Directors may Award Contracts emanating from an RFT not exceeding \$75,000 provided that:
- a) sufficient funds are available and identified in appropriate accounts within Council approved departmental estimates, including authorized revisions; and,
 - b) the Award is to the Lowest Responsive Bidder, provided the provisions of this Policy are followed.
- 18.5 The CAO may Award Contracts up to \$150,000 emanating from an RFT provided that:
- a) the Award is to the Lowest Responsive Bidder; and,
 - b) sufficient funds are available and identified in appropriate accounts within Council approved departmental estimates, including authorized revisions.
- 18.6 In accordance with the Delegation of Authority By-Law (98-24) adopted by Council, the Warden, Clerk, or CAO may Award Tender Contracts greater than \$150,000 provided that:
- a) the Award is to the Lowest Responsive Bidder; and,
 - b) sufficient funds are available and identified in appropriate accounts within Council approved departmental estimates, including authorized revisions.
 - c) Notice of use of Delegated Authority is provided to Committee and Council at the next regular scheduled meeting.

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18.7 Awards emanating from an RFT that are \$100,000 or less in excess of the Council approved estimate require approval from the appropriate Standing Committee.

18.8 Awards emanating from an RFT that are greater than \$100,000 in excess of the Council approved estimate require approval from County Council.

19.0 REQUEST FOR PROPOSAL – ANY VALUE

19.1 An RFP should be used where one or more of the criteria for issuing a Request for Tender cannot be met, such as:

- a) owing to the nature of the requirement, Bidders are invited to propose a solution to a problem, requirement or objective and the selection of the Bidder is based on the effectiveness of the proposed solution rather than on price alone; or
- b) it is expected that negotiations with one or more Bidders may be required with respect to any aspect of the requirement.

19.2 In advance of a solicitation, a Director or their designate, shall develop Terms of Reference and evaluation criteria to be applied in assessing the Proposals submitted.

19.3 Where the requirement is not straightforward, or an excessive workload would be required to evaluate Proposals, either due to their complexity, length, number or any combination thereof, a multi-step procedure may be used that would include a pre-qualification stage, to ensure the workload is at a manageable level.

19.4 A Selection Committee shall be established to review all Proposals against pre-established criteria and reach consensus on the final rating results. The final rating results, with supporting documents are to be kept on a procurement file in accordance with the County's Records Retention By-law No. 94-19.

19.5 Directors may Award Contracts emanating from an RFP not exceeding \$75,000 provided that:

- a) sufficient funds are available and identified in appropriate accounts within Council approved departmental estimates, including authorized revisions; and
- b) the Award is to the highest rated Bidder as determined by the Selection Committee, provided the provisions of this Policy are followed.

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19.6 The CAO may Award Contracts up to \$150,000 emanating from an RFP provided that:

- a) sufficient funds are available and identified in appropriate accounts within Council approved departmental estimates, including authorized revisions; and
- b) the Award is to the highest rated Bidder as determined by the Selection Committee, provided the provisions of this Policy are followed

19.7 In accordance with the Delegation of Authority By-Law (98-24) adopted by Council, the Warden, Clerk, or CAO may Award Contracts emanating from an RFP greater than \$150,000 provided that:

- a) the Award is to the highest rated Bidder as determined by the Selection Committee, provided the provisions of this Policy are followed; and
- b) sufficient funds are available and identified in appropriate accounts within Council approved departmental estimates, including authorized revisions.
- c) Notice of use of Delegated Authority is provided to Committee and Council at the next regular scheduled meeting.

19.8 Awards emanating from an RFP that are \$100,000 or less in excess of the Council approved estimate require approval from the appropriate Standing Committee.

19.9 Awards emanating from an RFP that are greater than \$100,000 in excess of the Council approved estimate require approval from County Council.

20.0 STANDING OFFER PURCHASES - \$75,000 OR LESS PER AGREEMENT, \$10,000 OR LESS PER ITEM

20.1 An RFSO may be used where:

- a) one or more Departments repetitively order the same Goods and/or Services and the actual demand is not known in advance; or
- b) a need is anticipated for a range of Goods and/or Services for a specific purpose, but the actual demand is not known at the outset and delivery is to be made when a requirement arises; and
- c) the individual price of each purchase does not exceed \$10,000.

20.2 Each Department shall establish and maintain Standing Offers that define source and price with selected Bidders for all frequently used Goods and/or Services.

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- 20.3 To establish prices and select sources, a Department shall employ the provisions contained in this Policy for the acquisition of Goods and/or Services.
- 20.4 More than one (1) Bidder may be selected, where it is in the best interest of the County and the Bid Solicitation allows for more than one.
- 20.5 Where a purchasing action is initiated by a Department for frequently used Goods and/or Services, for which a Standing Offer is in place and the value of the purchasing action does not exceed \$10,000 per item, it is to be made with the Vendors or Vendors listed in the Standing Offer.
- 20.6 In an RSFO, the expected quantity of the specified Goods and/or Services to be purchased over the time-period of the Formal Agreement, will be as accurate an estimate as practical and be based, to the extent possible, on previous usage adjusted for any known factors that may change usage.
- 20.7 A call-up against a Standing Offer is considered to be an individual Contract and the normal Contract Award prescribed limits apply, unless otherwise stated in the original approval document.
- 20.8 A Director, may select a Vendor to provide Professional Services through the Standing Offer where:
- a) the estimated total cost does not exceed \$75,000 per term of the agreement;
 - b) the cost of preparing a detailed Proposal would deter Bidders from submitting Proposals; and,
 - c) the provided services are clearly defined by Terms of Reference or Formal Agreement.
- 20.9 Purchases invited under a Standing Offer process shall not exceed \$75,000 per agreement.

21.0 REQUEST FOR EXPRESSION OF INTEREST (RFEOI)

- 21.1 For use when there is uncertainty regarding the market availability and interest in providing the Goods and/or Services;
- 21.2 The submissions received may assist with a potential future evaluation and Award.

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21.3 An RFEI submission does not create any contractual obligation between the County and the respondent.

22.0 NON-COMPETITIVE PURCHASES

22.1 The requirement for competitive Bid Solicitation for Goods and/or Services may be waived under joint authority of the appropriate Director and the CAO, under one or more of the following circumstances:

- a) where competition is precluded due to the application of any Act or Legislation, or because of the existence of patent rights, copyrights, technical secrets or controls of raw material or involves the relocation/modification of infrastructure under the direct responsibility of a regulated agency (e.g. Bell, Hydro, Gas);
- b) where due to abnormal market conditions, the Goods and/or Services required are in short supply;
- c) where only one source of supply would be acceptable and/or cost effective due to compatibility, or safety and liability concerns;
- d) where there is an absence of competition for technical or other reasons and the Goods and/or Services can only be supplied by a particular supplier and no alternative exists;
- e) where the nature of the requirement is such that it would not be in the public interest to solicit competitive Bids as in the case of security or confidentiality matters;
- f) where in the event of a Special Circumstance as defined by this Policy, a requirement exists;
- g) where the possibility of a Contract Extension/Follow-On Contract was identified in the original Bid Solicitation;
- h) where a change in the scope of work originally procured has been identified as being required, which will necessitate a change to the Contract as originally Awarded;
- i) where the requirement is for a utility for which there exists a monopoly;
- j) where the use of a co-operative purchasing group satisfies the policy objective of ensuring that all materials, supplies and services provided to it are purchased on an open and fair basis, with a view that the County obtain the Best Value while treating all Bidders and Vendors equitably; and
- k) where the original Contract contains an option to renew or a renewal clause stipulating the provisions of what is acceptable for a renewal.

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- 22.2 For the sake of safety and security, particularly when it is deemed advantageous for the County to keep the public unaware of these systems' use, in cases of Sole Source procurements driven by safety and security concerns, it is essential to consistently engage the same Vendor. This approach ensures smooth operation.
- 22.3 When a Director is of the opinion that a non-competitive purchase is considered necessary and permitted under the circumstances described in section 22.1, the Director may Award the Contract provided that the Contract does not exceed \$75,000 and sufficient funds are available and identified in the appropriate accounts within Council approved departmental estimates, including authorized revisions.
- 22.4 When the CAO is of the opinion that a non-competitive purchase is considered necessary and permitted under the circumstances described in section 22.1, the Director may Award the Contract provided that the Contract does not exceed \$150,000 and sufficient funds are available and identified in the appropriate accounts within Council approved departmental estimates, including authorized revisions.
- 22.5 In accordance with the Delegation of Authority By-Law (98-24) adopted by Council, the Warden, Clerk, or CAO may Award non-competitive purchase Contracts greater than \$150,000 provided that:
 - a) sufficient funds are available and identified in appropriate accounts within Council approved departmental estimates, including authorized revisions; and
 - b) notice of use of Delegated Authority is provided to Committee and Council at the next regular scheduled meeting.
- 22.6 Awards emanating from a non-competitive purchase that are \$100,000 or less in excess of the Council approved estimate require approval from the appropriate Standing Committee.
- 22.7 Awards emanating from a non-competitive purchase that are greater than \$100,000 in excess of the Council approved estimate require approval from County Council.
- 22.8 Where the extent or the severity of the Special Circumstance as described in section 22.1 f) warrants a non-competitive purchase, which is considered necessary to remedy a situation with expediency and without regard for Council

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Approved Estimates, such purchases shall be reported to County Council at the first possible opportunity.

23.0 CONTRACT EXTENSIONS/FOLLOW-ON CONTRACTS

- 23.1 Where a reasonable likelihood exists that on completion of a Contract, it will be necessary to Award a non-competitive Contract for Follow-On Goods and/or Services, the Director shall ensure that the possibility of a Contract Extension/Follow-On Contract will be identified in the original Bid Solicitation.
- 23.2 Contract Extensions/Follow-On Contract for Goods and/or Services may be procured in accordance with non-competitive purchases section 22.1 g).

24.0 CONTRACT AMENDMENTS AND REVISIONS (SCOPE CHANGE)

- 24.1 No amendment that changes the price of a Contract shall be agreed to without a corresponding change in requirement or scope of work.
- 24.2 Amendments to Contracts may be procured in accordance with non-competitive purchases section 22.1 h).

25.0 CONTRACT RENEWALS

- 25.1 Where the original Contract contains an option to renew or a renewal clause stipulating the provisions of what is acceptable for a renewal, a Contract may be renewed provided that:
 - a) the supplier's performance in supplying the Goods and/or Services is considered to have met the requirements of the Contract; and
 - b) a Director/CAO agrees that the renewal option is in the best interest of the County.
- 25.2 Contract renewals may be procured in accordance with non-competitive purchases section 22.1 k).

26.0 BID AND CONTRACT ADMINISTRATION SUBMISSION OF BIDS

- 26.1 Bids will be accepted in electronic format either through the Bidding System, via email, or by way of sealed paper form. This will ensure confidentiality and security, including maintaining the "sealed" nature of Bids.

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26.2 Where Bids are received in response to a Bid Solicitation but exceed budget, are not responsive to the requirement or do not represent Fair Market Value, a revised solicitation shall be issued in an effort to obtain an acceptable Bid unless section 26.3 applies.

26.3 A Director may waive the need for a revised Bid Solicitation and enter negotiations with the Lowest Responsive Bidder or the Highest Responsive Bidder for a revenue-driven Bid selection, emanating from a Bid Solicitation under the following circumstances:

- a) the total cost of the Lowest Responsive Bid is in excess of the funds approved by Council for the project; or,
- b) the total revenue of the Highest Responsive Bid is less than that anticipated by Council; or,
- c) a Director and the CAO agree that the changes required to achieve an acceptable Bid will not change the general nature of the requirement described in the Bid Solicitation.

26.4 In the case of building Construction Contracts, where the total cost of the Lowest Responsive Bid is in excess of the approval made by Council, negotiations shall be made in accordance with the guidelines established by the most current Canadian Construction Documents Committee.

26.5 If two (2) equal Bids are received, the names of the tied Bidders shall be placed in a container and the Bid to be recommended to Council for Award, shall be drawn by the CAO or their designate, in the presence of the Director or their designate and the Treasurer or their designate.

27.0 GUARANTEES OF CONTRACT EXECUTION AND PERFORMANCE

27.1 The Director may require that a Bid be accompanied by a Bid Deposit or other similar security, to guarantee entry into a Contract.

27.2 In addition to the security referred to in section 27.1, the successful Bidder may be required to provide a Performance Bond to guarantee the faithful performance of the Contract and a Payment Bond to guarantee the payment for labour and materials to be supplied in connection with the Contract.

27.3 The Director shall select the appropriate means to guarantee execution and performance of the Contract. Means may include one or more of, but are not

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limited to, financial bonds or other forms of Security Deposits, provisions for liquidated damages, Progress Payments, and Holdbacks.

- 27.4 At the discretion of a Director, prior to the commencement of work, evidence of liability insurance coverage may be obtained (by the Director), ensuring indemnification of the County of Renfrew from any and all claims, demands, losses, costs or damages resulting from the performance of a supplier's obligations under the Contract. When evidence of liability insurance coverage is obtained, it shall satisfy the requirements of the Treasurer.
- 27.5 Prior to payment to a Vendor, an Independent Operator Status or Certificate of Clearance from the Workplace Safety and Insurance Board shall be required by the Director, ensuring all premiums or levies have been paid to the Board to date.
- 27.6 A Director shall ensure that the guarantee means selected will:
 - a) not be excessive but sufficient to cover financial risks to the County;
 - b) provide flexibility in applying leverage on a Vendor so that the penalty is proportional to the deficiencies; and,
 - c) comply with Provincial Statutes and Regulations.
- 27.7 Financial security for Contract performance shall only be required where the County will be exposed to costs if the Contractor does not complete the requirements of the Contract.
- 27.8 The Treasurer may release the Holdback funds on Construction Contracts upon:
 - a) the Contractor submitting a Statutory Declaration that all accounts have been paid and that all documents have been received for all damage claims;
 - b) receipt of clearance from the Workplace Safety and Insurance Board for any arrears of Workplace Safety and Insurance Board assessment;
 - c) all the requirements of the Construction Act being satisfied;
 - d) where applicable, staff may conduct a title search without the assistance of the County Solicitor to ensure that liens have not been registered; and,
 - e) certification from the Director, under whom the work has been performed, that the conditions of the Contract have been satisfied.

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28.0 IRREGULARITIES CONTAINED IN BIDS

- 28.1 The process for administering irregularities contained in Bids pertaining to all Contracts, are set out in Schedule "B".
- 28.2 For an irregularity listed in the first column of Schedule "B", the applicable response is identified in the second column of Schedule "B".

29.0 CONTRACTUAL AGREEMENT

- 29.1 The Award of Contract may be made by way of a Formal Agreement, Supplier Invoice, and/or a PO.
- 29.2 It shall be the responsibility of a Director to determine if it is in the best interest of the County to establish a Formal Agreement with the Vendor.
- 29.3 Where it is determined that section 29.0 is to apply, the Formal Agreement may be reviewed and approved for execution by a solicitor. Where a Formal Agreement is required as part of the Award of a Contract, it should be executed in accordance with the Delegated Authority on purchasing limits as outlined in this Policy.
- 29.4 Where a Formal Agreement is not required, a PO incorporating the terms and conditions relevant to the Award of Contract, shall be issued.

30.0 EXECUTION AND CUSTODY OF DOCUMENTS

- 30.1 A Director, or designate, is authorized to execute Formal Agreements in the name of the County for which the Award was made by Delegated Authority. Where a Formal Agreement is required as part of the Award of Contract, it should be executed in accordance with the Delegated Authority on purchasing limits as outlined this Policy.
- 30.2 A Director, or designate, shall have the authority to execute POs issued in accordance with these provisions.
- 30.3 A Director, or designate, shall be responsible for the safeguarding of original purchasing and Contract documentation, for the contracting of Goods and/or Services, for which the Award is made by Delegated Authority.

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31.0 TERM OF COUNCIL

31.1 Where a Contract may extend beyond the term of the Council, the Contract shall contain provisions to minimize the financial liability of the County, should the subsequent Council not approve sufficient funds to complete the Contract and the Contract must be terminated by the County.

32.0 COOPERATIVE PURCHASING

32.1 The County may participate with other government agencies or public authorities in Cooperative Purchasing, where it is in the best interests of the County to do so.

32.2 The procurement policies of the County or government agencies or public authorities calling the cooperative Tender are to be the accepted policies for that particular Tender.

33.0 SUPPLIER PERFORMANCE

33.1 A Director shall document evidence and advise the CAO and Treasurer in writing, where the performance of a Vendor has been unsatisfactory in terms of failure to meet Contract specifications, terms and conditions or for Health and Safety violations.

33.2 The CAO may, in consultation with the Director and the County Solicitor, prohibit an unsatisfactory Vendor from participating in future Bid Solicitations.

34.0 RECEIPT OF GOODS

34.1 A Director, or designate, shall arrange for the prompt inspection of goods on receipt to confirm conformance with the terms of the Contract and inform the Treasurer of discrepancies immediately.

34.2 A Director, or designate, shall coordinate an appropriate course of action with the Treasurer, for any non-performance or discrepancies.

35.0 ACCESS TO INFORMATION

35.1 The disclosure of information received relevant to the issue of Bid Solicitations or the Award of Contracts emanating from Bid Solicitations, shall be made by the

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appropriate officers in accordance with the provisions of the Municipal Freedom of Information and Protection of Privacy Act, as amended.

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SCHEDULE A
LEVELS OF CONTRACT APPROVAL AUTHORITY

For ease of reference purposes only and subject to the specific wording of Corporate Policies and Procedures.

Transaction Type	Value (K=\$thousands)	Procurement Process	Approval Required
Goods, Materials, Services, and Construction	≤10K	Direct procurement	Director / Designate
	>10K – ≤25K	Informal Procurement or eligible under non-competitive purchases criteria	Director / Designate
	>25K – ≤75K	RFQ or eligible under non-competitive purchases criteria	Director
	>75K – ≤150K	RFT or RFP or eligible under non-competitive purchases criteria	CAO
	>150K but within approved budget	RFT or RFP or eligible under non-competitive purchases criteria	CAO, Warden, and Clerk under Delegated Authority By-Law No. 98-24
	>150K and <100K greater than approved budget	RFT or RFP or eligible under non-competitive purchases criteria	Standing Committee
	>150K and 100K greater than approved budget	RFT or RFP or eligible under non-competitive purchases criteria	County Council
Legal or Professional Services	≤25K	Direct Appointment – negotiation – demonstrate Fair Market Value (price support)	Director
	>25K – ≤75K	Direct Appointment – negotiation – demonstrate Fair Market Value (price support)	CAO
	>150K	Direct Appointment – negotiation – demonstrate Fair Market Value (price support)	County Council

Non-Competitive Purchase Criteria:

- a) where competition is precluded due to the application of any Act or Legislation or because of the existence of patent rights, copyrights, technical secrets or controls of raw material or involves the relocation/modification of infrastructure under the direct responsibility of a regulated agency (e.g. Bell, Hydro, Gas);
- b) where due to abnormal market conditions, the Goods and/or Services required are in short supply;
- c) where only one source of supply would be acceptable and/or cost effective due to compatibility, or safety and liability concerns;
- d) where there is an absence of competition for technical or other reasons and the Goods and/or Services can only be supplied by a particular supplier and no alternative exists;
- e) where the nature of the requirement is such that it would not be in the public interest to solicit competitive Bids as in the case of security or confidentiality matters;
- f) where in the event of a Special Circumstance as defined by this Policy, a requirement exists;
- g) where the possibility of a Contract Extension/Follow-On Contract was identified in the original Bid Solicitation;
- h) where a change in the scope of work originally procured has been identified as being required, which will necessitate a change to the Contract as originally Awarded;
- i) where the requirement is for a utility for which there exists a monopoly;
- j) where the use of a co-operative purchasing group satisfies the policy objective of ensuring that all materials, supplies and services provided to it are purchased on an open and fair basis, with a view that the County obtain the Best Value while treating all Bidders and Vendors equitably; or
- k) where the original Contract contains an option to renew or a renewal clause stipulating the provisions of what is acceptable for a renewal.

**SCHEDULE B
IRREGULARITIES CONTAINED IN BIDS**

#	IRREGULARITY	RESPONSE
1.	Late Bids.	Automatic Rejection, not read publicly, returned unopened to the Bidder.
2.	Unsealed envelopes.	Automatic Rejection, not read publicly, returned unopened to the Bidder.
3.	Financial Security – Execution No Bid Deposit, cheque not certified or not an original financial security (e.g. a photocopy or a facsimile of a financial security).	Automatic Rejection.
	Insufficient financial security	Automatic Rejection, unless in the opinion of Director the insufficiency in the financial security is trivial or insignificant.
	Signature and/or Corporate Seal of Contractor or of bonding company or both are missing from Bid Bond.	A Bid Bond must be executed (signed) by both the Principal (Contractor) and Surety (Bonding Company) to be valid. If either signature is missing, the response is Automatic Rejection. If one or both Corporate Seals is missing, the Bid Bond is still considered to be valid and no additional action is required.
4.	Bid Document – Execution Bids not executed in non-erasable medium and signed in ink.	Automatic Rejection.
	Bid document missing signature of authorized representative, whether Corporate seal affixed or not.	Automatic Rejection, unless in the opinion of the CAO, the signature(s) do not significantly impact the Bid, in which case the Bidder will be given 48 hours to formally sign the Bid document(s) with no change permitted to the original financial Bid.
	Bid documents in which all Addenda issued have not been acknowledged.	Automatic Rejection, unless in the opinion of the CAO, the Addenda do not significantly impact the Bid, in which case the Bidder will be given 48 hours to formally acknowledge the Addenda, with no change permitted to the original financial Bid.
5.	Incomplete Bids partial Bids, all required items not Bid.	Automatic Rejection.
6.	Qualified Bids Bids qualified or restricted by a written statement, whether within	Automatic Rejection.

#	IRREGULARITY	RESPONSE
	the form of Tender or included as an attachment.	
7.	Bids received on documents other than those provided by the County.	Automatic Rejection, unless in the opinion of the CAO, the intention of the Bidder is clear, and the Bid submission details do not deviate in any material manner from those provided by the County.
8.	Bids Containing Clerical or Mathematical Errors Uninitialled changes to the Bid document, which are in the opinion of Director trivial in nature.	After official notification from the Director, the Bidder has 48 hours to rectify the situation and initial any changes.
	Uninitialled changes to the unit prices in the price schedule and the Contract totals are consistent with the price as amended.	After official notification from the Director, the Bidder has 48 hours to initial the changes.
	Extension error, based on quantity provided in Bid document and unit rate provided by Bidder.	Mathematical error corrected by the Department, using the unit price.
9.	Mistakes in Tendering on the application of the Bidder and the clear demonstration of an error in the Tender or in the Bidder's calculation sheets.	Following consultation with the Bidder, the Department may allow the Bidder to withdraw the Bid, in writing, without financial penalty. In some instances, the Director may elect to retain the Bid Deposit.
10.	Other Irregularities.	The CAO and the Director shall have authority to waive irregularities, which are considered to be trivial or insignificant.
11.	Any Irregularity.	Despite any provisions herein contained, County Council may waive any irregularity, where Council, in its sole discretion, considers it to be in the best interests of the County of Renfrew.

SCHEDULE C MINIMUM STANDARDS AND REQUIREMENTS FOR TENDERS

The following are minimum procedures and apply to the acquisition of Commodities (except Consultant's services) by Tender.

1.0 ADVERTISING

In order to attract as many competitive Bidders as possible, RFTs must be published on the County's website. A notice shall be sent directly via email to a minimum of six (6) Proponents with experience undertaking works for the County, and known to undertake the general scope of work anticipated to be required under the Contract included in the notice. Should less than six (6) Proponents be notified, the notice must be placed as an advertisement in at least one local newspaper that is circulated to all or a major section of the County.

Notwithstanding the above, the Director may, at their discretion, require a notice be placed as an advertisement in a local paper regardless of the number of available Proponents. If a Bidding System is to be utilized, notifications must advise that an electronic 'bids&tenders' program is used and provide the site link.

Where possible, at least fifteen days' notice shall be given between the date of the advertisement/notice and the closing time of the Tender, in accordance with any applicable **trade agreements**.

2.0 TENDER DOCUMENTS

- a) **Tender Document Statement:** All Tender documents shall contain the following statement "The lowest or any Tender will not necessarily be accepted and the County reserves the right to Award any portion of this Tender" or words to that effect.
- b) **Bond Agreement:** Where a performance and/or maintenance bond and/or labour and material Payment Bond is required, the Tender document must contain an "Agreement to Bond" to be executed by the Bidder and returned with the Bid.
- c) **Bid Surety Requirements:** Bid Deposits are guarantees that a Bidder will enter into a Contract with the County.

Where deemed necessary by the Director or where labour (or services) and material are involved, a Bid Deposit is required in the amount specified in the Tender documents.

Bid Deposits must be in the form of a Bid Bond, certified cheque, bank draft, money order, or irrevocable letter of credit.

Any Tender received without the required Bid Deposit shall be disqualified.

County may request that a Bid Deposit from the successful proponent as specified in the Tender Document.

- d) **Performance and Maintenance Bonds:** Performance Bonds guarantee performance of the terms of a Contract. This bond protects the County from financial loss should the Vendor fail to perform the Contract in accordance with its terms and conditions. Maintenance bonds provide upkeep of a project for a specified period of time after the project is completed. This bond guarantees against defective workmanship or materials.

Where deemed necessary by the Director or where the County could experience significant financial loss should a Vendor's failure to perform the Contract within the terms and conditions of the Contract, a Performance Bond is required.

Where deemed necessary by the Director or where the County could experience significant financial loss or other harm as a result of defective workmanship or materials, a maintenance bond is required.

Performance and/or maintenance bonds must be in the amount of one hundred (100%) percent of the total Contract price.

- e) **Labour and Material Payment Bonds:** Labour and material Payment Bonds are guarantees that the Vendor will make payment for obligations under the Contract for subcontractors, labourers, and materials suppliers associated with the project.

Where deemed necessary by the Director or where the County could experience significant financial loss should a Vendor fail to pay its obligations under the Contract for subcontractors, labourers, and materials suppliers associated with the Contract, a labour and material Payment Bond shall be required.

Labour and Material Payment Bonds shall be in the amount of fifty (50%) percent of the Total Award Price.

- f) **Insurance:** Where deemed necessary by the Director or where the County could experience significant financial loss, the Tender shall require that an insurance certificate be provided. The insurance coverage will be a minimum of Five Million (\$5,000,000) dollars for liability, bodily injury and property. The insurance coverage may be increased, or lowered, at the discretion of the Director.

The policy will require that the County be added as an additional named insured (for the project in question) and that the County be notified in advance in the event the insurance policy is cancelled or changed in any manner.

- g) **Occupational Health and Safety:** All Tender document forms and Contracts shall require that the Occupational Health and Safety Act must be complied with.

- h) **Workplace Safety and Insurance Board Certificate (WSIB):** All Tender document forms and Contracts involving a labour component shall require a WSIB Certificate of Clearance from the Vendor.

3.0 RECEIPT AND OPENING OF BID DOCUMENTS

- a) **Electronic Bid Receipt:** Timing of Electronic Bids submitted through an electronic Bidding System (such as 'bids&tenders' or an email submission) is based on when the Bid is RECEIVED by the Bidding System and not when a Bid is submitted as Bid transmission can be delayed due to file transfer size, transmission speed. Confirmation of receipt is provided through the electronic Bidding System advising that the Bid is submitted successfully. Electronic Bids are based on the Web Clock.
- b) **Paper Bids Timed and Dated:** Paper Bid submissions when received shall be time and date stamped and initialled by the person receiving the Bid and placed in a secure location until the Tender opening.
- c) **Number of Bids and Bidder Name Not to be Divulged:** The number of Bids received and the names of Bidders is confidential, and shall not be divulged prior to the Tender opening.
- d) **Tender Envelopes:** Paper Bids shall be submitted in sealed envelopes which clearly indicate the following information:
 - i) Contract Number;
 - ii) Contract/Project Name;
 - iii) Bid Closing Day, Date and Time;
 - iv) Bidder's Name, Business Address and Phone Number;
 - v) County; and
 - vi) Department to which the Bid is directed including the address of the location to which Bids are to be submitted.

Submissions which do not comply with the foregoing requirements shall be rejected. When this occurs, the Department will make every reasonable attempt to notify the Bidder.

- e) **Tenders Received After Closing Time and Date:** Electronic Tenders received after the closing time are not permitted and automatically rejected through the Bidding System.

Paper Tenders received after the closing time shall be noted and returned unopened to the Bidder, as soon as possible. If a late Tender is received without a return address on the envelope it shall be opened, the address obtained, and then returned. The covering letter will advise why the envelope could not be returned unopened.

- f) **Alternative Bids:** Unsolicited alternative Bids shall not be considered.

- g) **Two Bids for Same Contract:** If two Bids for the same Contract are received simultaneously (i.e. Vendor's copy included), the signed copy, or if both are properly executed and prices differ, the lower price copy, shall be considered the intended Bid, which shall be processed in the normal manner. If two Bids for the same Contract are received the latest date received shall be considered the intended Bid.
- h) **Bids Received By:** Bids shall be received by the Department requiring the service or commodity unless otherwise provided for.
- i) **Tender Opening:** Tenders shall be opened in public and in the presence of the Opening Committee or via applicable electronic Bidding System or virtual meeting at the discretion of the Director. If the Tender is opened in a public meeting (virtual or in person), the names of those individuals in attendance, the time and date of the opening, the names of the firms submitting a Bid, an opening statement for the purpose of the meeting, and the total Bid price of each Bid shall be recorded at the opening.

4.0 RETURN OF DEPOSIT CHEQUES

- a) **Return of Bid Deposit Cheques:** Immediately following the Tender opening, all Bid Deposit cheques (other than those of the two lowest Bidders) shall be returned to the applicable Bidders by courier, registered mail, or pick-up by the Bidder. In the case of a pick-up, the person picking up the Bid Deposit shall execute a receipt.

Upon receipt of the executed Contract (and all other required documents, such as bonds etc.) in a format acceptable to the County, the deposit cheques of the Vendor and the second and third low Bidders shall be returned by courier, registered mail or pick-up by the Bidders.

- b) **Deposit Cheque Not to be Cashed Unless:** The Bid Deposit cheques that are retained in accordance with section 4.0 a) of this Schedule, shall not be cashed unless the deposit is forfeited as set out in section 5.0 of this Schedule.

5.0 ACTION WHEN SUCCESSFUL BIDDER DOES NOT FINALIZE CONTRACT

If a Contract has been Awarded and the successful Bidder fails to sign the Contract or provide any required documents (i.e. bonds) within the specified time, the Department may grant additional time to fulfill the necessary requirements or may recommend that either:

- a) the Contract be Awarded to the next higher Bidder; or
- b) the Contract be cancelled.

In either case, the deposit of the originally Awarded Bidder is forfeited to the County.

**CORPORATE SERVICES DEPARTMENT
PROVINCIAL OFFENCES DIVISION REPORT**

Prepared by: Ashley Wilton, Manager of Provincial Offences

Prepared for: Finance and Administration Committee

June 17, 2024

INFORMATION

1. 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 three months through the Provincial Offences Administration Office. In an effort to maintain consistency with statistical reporting, and similar to the Backlog Report, staff will now provide this summary to Committee on a quarterly basis.

Month	Charges Received 2024	Charges Received 2023	Trial Notices Issued	Early Resolution Notices	Payments Processed	Payfines Payments Processed	Number of Files Reviewed	Licence Suspensions	Collection Notices	To Collection Agency
March	462	771	20	62	257	152	357	55	213	136
April	604	726	31	65	348	219	360	36	172	76
May	619	652	39	43	367	237	232	58	188	138

**CORPORATE SERVICES DEPARTMENT
HUMAN RESOURCES DIVISION REPORT**

Prepared by: Greg Belmore, Manager of Human Resources

Prepared for: Finance and Administration Committee

June 17, 2024

INFORMATION

1. 17th Annual Wardens Golf Tournament

On June 7, 2024 the 17th Annual Wardens Golf Tournament took place at the Dragonfly Golf Links in Renfrew. There were 120 golfers registered for the tournament, and despite the weather, a great time was had by all. This year's tournament supported two charities, Autism Ontario – East Region, and the County of Renfrew Housing and Homelessness Fund. Approximately \$5,000.00 was raised, with the presentation of the funds to occur at the August 2024 session of County Council.

A special thank you to our County staff who made this day possible, Amanda Kelly, Amanda Nesbitt, Andrea Patrick, Aspyn Carroll, Bernadette Plummer, Brittany Nagora, Connie Wilson, Gwen Dombroski, Kira Sully, Mackenzie Stewart, Tina Peplinskie and David Doner from our Public Works Sign Shop who created the hole and event sponsor signage for our event.

2. Recruitment Efforts – International Recruiting

The County of Renfrew was pleased to welcome an additional international recruit to Bonnechere Manor on May 27, 2024. This brings our total complement of international recruits to eight, as we work towards our goal of welcoming twenty staff to the Manor. The County is awaiting authorization paperwork granting permission for the additional candidates to work in Canada.

3. Co-Op Placements

In April 2024, the County hosted Denise Rivet as a co-op student in Corporate Services. Denise came to the County through Willis College and their Administrative Assistant Program. We are pleased to welcome Denise to the Finance Division, as a contract Accounting Clerk.

The County is hosting Emma Zimmerling as a co-op student in Community Services. Emma comes to the County through the Pontiac Continuing Education Centre secretarial studies program. We are pleased to welcome Emma on a contract position in the Community Services Department, as a Community Housing Representative.

Supporting co-op students strengthens the talent pipeline for the County and lower tier municipalities by fostering a pool of skilled and motivated future professionals. The above noted examples provide concrete evidence of the success of the County's Co-Op program.

4. **Shared Training Opportunity – AMCTO Project & Portfolio Management**

The Manager of Real Estate, Kevin Raddatz, and Manager of Human Resources, Greg Belmore attended the Town of Renfrew's AMCTO Project and Portfolio Management Workshop held at the myFM centre in Renfrew on May 27, 2024. The course covered topics including modern project management and creating an enabling environment to achieve excellence. There were also participants from a number of local municipalities, and everyone attending gained a more in depth understanding of project management. The County is pleased to support and host shared training offerings, providing valuable education for workforce development.

5. **Employee Recognition**

On April 26, 2023, County Council approved Policy J-05 Employee Recognition Program. Employee recognition is the acknowledgement of an individual or team's behaviour, effort and accomplishments that support the County's goals and values. The County of Renfrew's Employee Recognition Program is a way for the County of Renfrew to promote a workplace culture that strives to recognize and appreciate the commitment, dedication and contributions of all employees at the County of Renfrew.

Attached as Appendix HR-I is the bulletin announcing the round of winners and nominees of the County's Employee Recognition Program for the period of Q1 January to March, 2024. Congratulations to all of the winners and nominees and a big thank you to all of those who made nominations! Nominations for the Q2 Employee Recognition Program can be made until June 30, 2024.

Employee Recognition Results

January to March – 2024

On April 26, 2023, the County of Renfrew approved Policy J-05 Employee Recognition Program. Employee recognition is the acknowledgement of an individual or team's behaviour, effort and accomplishments that support the County's goals and values. The County of Renfrew's Employee Recognition Program is a way for us to promote a workplace culture that strives to recognize and appreciate the commitment, dedication and contributions of all employees at the County of Renfrew.

Below you will find the winners and nominees from the nomination period which ran January to March of 2024. Nominations are now being accepted for the April to June 2024 period.

Winners:

Professionalism – Diane Kennedy

Diane is an Eligibility Coordinator for the Department of Community Services. Diane provides various teams with dedicated service. She goes above and beyond to ensure families have access to all available supports. Diane is always available to help whenever needed and mentors new teammates.

Client Service Orientation – Colleen Corrigan

Colleen is a Laundry Aide at the Miramichi Lodge. Colleen shows kindness and respect in her everyday life at work by going above and beyond for the residents residing at the lodge. Her actions touch the residents around her as well as her co-workers who have the pleasure to work with her.

Focus on Results – Anna Leahey

Anna is an Ontario Works Agent for the Department of Community Services. Anna demonstrates excellent customer service orientation. Her knowledge of resources makes a significant difference in others' lives every day. Anna goes above and beyond by making sure people are comfortable.

Teamwork – Sheila Wishart

Sheila is an Ontario Works Agent for the Department of Community Services. Sheila exemplified the value of teamwork by collaborating with ODSP staff and organizing luncheons with different community partners. Sheila goes above and beyond to help colleagues and provide innovative solutions.

Teamwork – Kenzie Collins

Kenzie is a Registered Practical Nurse at Miramichi Lodge. She is always smiling and goes above and beyond to help the PSWs on her team. Kenzie's kindness and professionalism does

not go unnoticed by her team and residents at the lodge. Her colleagues consider her a great team leader.

Nominated Employees:

Christena Baker
Donna Rutz
Penny Bergin
Anna Leahey
Colleen Corrigan

Samantha Hass
Tyson Hilts
Kenzie Collins
Sheila Wishart
Diane Kennedy

We thank all nominators for nominating these employees this quarter. Please continue to nominate your colleagues for April to June. Nomination forms are available on the County Website, Staff Intranet or from Human Resources.

Winners from this quarter will be contacted individually to coordinate their prize and have their picture taken with the CAO.

At the end of the year, a grand prize will be selected to receive a prize value equivalent to \$500.

**CORPORATE SERVICES DEPARTMENT
HUMAN RESOURCES DIVISION REPORT**

Prepared by: Greg Belmore, Manager of Human Resources

Prepared for: Finance and Administration Committee

June 17, 2024

BY-LAWS

1. Corporate Policies and Procedures – Human Resources

Recommendation: THAT the Finance and Administration Committee recommends to County Council the approval of the following Corporate Policies:

- a) Policy A-20 Use of County Vehicles (new);
- b) Policy A-21 Reference Release for Current/Former Employees (new);
- c) Policy A-22 Co-Op Student Placement Policy (new);
- d) Policy E-06 Pregnancy Leave and Parental Leave (amended); and
- e) Policy E-11 Flexible Work Arrangements (amended);

AND THAT a By-law to amend By-law 63-03, being a By-law to establish Human Resources Corporate Policies and Procedures for the County of Renfrew be adopted.

Background

Attached as Appendix HR-I is the amended By-law 63-03 and the following policies:

a) A-20 Use of County Vehicles

In an effort to reduce mileage claims, the County of Renfrew is trialling the use of a rental car, which is available at the County Administration Building. This policy provides clear guidelines for employees on the appropriate use of County vehicles, helping to minimize the risk of accidents and liability issues. By outlining expectations and responsibilities, the policy also protects the organization against misuse or abuse of company vehicles, thereby safeguarding the County's assets and reputation.

b) A-21 Reference Release for Current/Former Employees

The aim of this new policy is to help maintain fairness, protect legal rights, ensure consistency and quality, and uphold the County's professional reputation when providing employment references to former employees. The policy benefits both the County and its current and former employees by providing clear guidelines and managing risks effectively.

c) A-22 Co-Op Student Placement

The County of Renfrew's Human Resources Division has recently been involved in setting up numerous Co-Op opportunities, supporting the County's Strategic Plan. This new policy is a result of discussions with the Renfrew County District School Board and solidifies the County's stance on encouraging co-op opportunities for fostering the development of future professionals and meeting organizational needs. Co-op programs provide students with valuable hands-on experience, bridging the gap between academic learning and real-world application, which enhances their job readiness upon graduation.

d) E-06 Pregnancy Leave and Parental Leave

Updated to match language and formatting of the Employment Standards Act, as well as aligning the policy with our Collective Agreements related to extended parental leave and the impact on the Supplemental Unemployment Benefits (SUB) plan.

e) E-11 Flexible Work Arrangements

Council adopted Policy E-11 Flexible Work Arrangements in June 2023, with a one-year trial period. The amendments to this policy, incorporates lessons learned during the trial period. Generally, employees and management were satisfied with the policy, and the flexibility it provides staff to support a healthy work life balance, while maintaining the same service level to our clients.

COUNTY OF RENFREW

BY-LAW NUMBER 97-24

**A BY-LAW TO AMEND BY-LAW 63-03 HUMAN RESOURCES CORPORATE
POLICIES AND PROCEDURES FOR THE COUNTY OF RENFREW**

WHEREAS on October 29, 2003 the Corporation of the County of Renfrew enacted By-law No. 63-03, a By-law to establish Human Resources Corporate Policies and Procedures for the County of Renfrew;

AND WHEREAS it is deemed desirable and expedient to amend the said By-law for the purpose of establishing a new policy and/or amending and/or removing an existing policy;

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

1. That the following policies attached to this By-law be hereby enacted as an amendment to the said By-law 63-03:
 - A-20 Use of County Vehicles (new)
 - A-21 Reference Release for Current/Former Employees (new)
 - A-22 Co-Op Student Placement (new)
 - E-06 Pregnancy Leave and Parental Leave (amended)
 - E-11 Flexible Work Arrangements (amended)

2. That this By-law shall come into force and take effect upon the passing thereof.

READ a first time this ~~29-26~~th day of ~~June~~ **May**, 2024.

READ a second time this ~~29-26~~th day of ~~June~~ **May**, 2024.

READ a third time and finally passed this ~~29-26~~th day of ~~June~~ **May**, 2024.

PETER EMON, WARDEN

GWEN DOMBROSKI, CLERK

Corporate Policies and Procedures

DEPARTMENT: Human Resources				POLICY #: A-20
POLICY: Use of County Vehicles				
DATE CREATED: June 26/2024	REVIEW DATE:	REVISION DATE:	COVERAGE: All Employees	PAGE #: 1 of 10

POLICY STATEMENT

The County of Renfrew mandates the safe, respectful and lawful use of all County Vehicles in order to protect the corporation's vehicular assets, the employees who operate them and members of the public.

POLICY SCOPE

This policy governs the operation of County Vehicles and is applicable to all employees. This policy covers the following content:

- Eligibility for Operation of County Vehicles;
- Safe Use Practices & Misuse of County Vehicles;
- Reporting Accidents, Theft, or Damage to County Vehicles;
- Impairment & Driving Under the Influence;
- Disclosing Driving Offenses or Charges; and
- Employer Commitment.

Consult the appropriate Collective Agreement for any deviations to this policy.

DEFINITIONS

County Vehicle means any County owned/leased/rented equipment that is used for transporting people or goods from one place to another, and may include motor vehicles such as trucks, snowplows, ambulances, cars, vans, side-by-sides, ATVs; drivable construction equipment such as backhoes, loaders, excavators; drivable lawn care and maintenance equipment such as ride on lawnmowers, and any other drivable motor, electric or battery powered equipment or machine.

POLICY CONTENT

Corporate Policies and Procedures

DEPARTMENT:
Human Resources

POLICY #:
A-20

POLICY:
Use of County Vehicles

DATE CREATED:
June 26/2024

REVIEW DATE:

REVISION DATE:

COVERAGE:
All Employees

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1. Eligibility for Operation of County Vehicles

In order to operate a County Vehicle employees must possess all required licences and qualifications, including the appropriate driver's licence and a driving record or abstract that is to the satisfaction of the County, and any training that may be required by the County or any other governing body. All documentation (i.e. Required licences, certifications, insurance documentation) must be present with the employee who is operating the County Vehicle (refer to Appendix B for specific requirements). Employees are only allowed to drive a County Vehicle if they have been provided approval from their supervisor to do so and have submitted all required evidence of eligibility prior to operating a County Vehicle. Employees may be required to periodically supply proof of eligibility on an ongoing basis at the County's discretion.

If at any time an employee does not meet eligibility requirements to operate a County Vehicle they will not be permitted to do so until the eligibility requirements are met and the supervisor has authorized the employee to use a County Vehicle. Employees who feel their eligibility to operate a County Vehicle may be in question, or who may have questions about this, are encouraged to speak with their supervisor for clarification.

In some instances, failure to provide or possess the appropriate eligibility requirements may result in temporary or permanent ineligibility for use, and in some cases, loss of employment.

Please complete Appendix C before operating a County Vehicle.

2. Safe Use Practices & Misuse of County Vehicles

The County expects all employees who operate County Vehicles to abide by the safe use practices below and refrain from misuse of County Vehicles in all forms:

- Operate County Vehicles responsibly and refrain from reckless operation.
- No smoking or vaping in a County Vehicle.
- Refrain from texting and talking on the phone while driving (unless connected to Bluetooth), unless exempted per the Highway Traffic Act.
- Do not lend, sell or purchase a County Vehicle unless you are authorized to do so.

Corporate Policies and Procedures

DEPARTMENT: Human Resources				POLICY #: A-20
POLICY: Use of County Vehicles				
DATE CREATED: June 26/2024	REVIEW DATE:	REVISION DATE:	COVERAGE: All Employees	PAGE #: 3 of 10

- Do not allow employees to operate County Vehicles if they have not been approved by the supervisor as an eligible driver.
- Do not allow third parties to operate County Vehicles.
- Do not make alterations to the County Vehicles or attempt to disable systems within Vehicles.
- Refrain from engaging in personal or non-work related use of a County Vehicle. **Any personal use, including taking the vehicle home shall result in a taxable benefit. Please refer to Appendix D. It is the employee's responsibility to report personal use of this vehicle.**
- Perform safety checks and walk-around prior to operating a County Vehicle in accordance with departmental standard operating procedures.
- Monitor the vehicle's tire pressure, fuel, oil, and fluid levels and fill the vehicle with the appropriate fuel and fluid.
- Do not operate a damaged vehicle or a vehicle that has been deemed unsafe to operate.
- Speak with your supervisor as appropriate about vehicle concerns.
- Attempt to get County Vehicles off the road and out of the flow of traffic in the event of a mechanical failure.
- Abide by all Department Standard Operating Procedures for operating a County Vehicle wherever applicable.
- No pets, save for service animals, unless authorized by department head.
- No bumper, window, or body stickers, other than approved decals, will be placed on the vehicles.

Please be advised that the County of Renfrew takes the safe, respectful and lawful operation of its vehicles seriously. Failure to abide by the above noted safe use practices or engaging in misuse of a County Vehicle may result in disciplinary action up to and including dismissal. In some instances, legal action may be taken as a result of failing to abide by safe use practices or engaging in misuse.

Corporate Policies and Procedures

DEPARTMENT:
Human Resources

POLICY #:
A-20

POLICY:
Use of County Vehicles

DATE CREATED:
June 26/2024

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3. Reporting Accidents, Theft or Damage to County Vehicles

County employees that operate County Vehicles are responsible for immediately reporting to their supervisor any accidents that may have occurred while operating the vehicle, regardless of who is determined to be at fault. County employees will also immediately report to their supervisor any damage to a County Vehicle or if a County Vehicle is stolen or if theft was attempted. Where necessary, the supervisor or the employee will contact 911. At no time will an employee accept fault or make statements to other drivers, or members of the public without express authorization from the supervisor. Employees will be authorized to exchange insurance information with other drivers if they are involved in an accident. Employees are also expected to comply with law enforcement responding to an accident or 911 call.

Please refer to Appendix A for instructions on How to Report an Accident or Stolen Vehicle.

4. Impairment & Driving Under the Influence

Under no circumstances will the County condone employees operating a County Vehicle while not fit for duty, including being impaired or under the influence of alcohol, drugs, (including illegal drugs and any medication(s) that impairs the driver to operate a vehicle). Employees who engage in this conduct may face disciplinary action up to and including dismissal.

For more information on impairment in the workplace, please see policy G-08 Impairment in the Workplace – Drug & Alcohol/Fitness for Duty.

5. Disclosing Driving Offenses and Charges

Employees that operate County Vehicles will immediately disclose to their supervisor and the Human Resources Division if they are charged with a driving offense or if they lose their licence on a temporary or permanent basis, in accordance with County policy. In the event an employee is charged with a driving offense (i.e. speeding tickets, parking tickets etc.) while operating a County Vehicle they will be responsible for paying any fines that may result.

Corporate Policies and Procedures

DEPARTMENT: Human Resources				POLICY #: A-20
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Excessive driving offenses and/or accident history may preclude a driver from being covered by the County-provided insurance and may make them ineligible to operate a County Vehicle. Where the frequency and/or severity of driving offenses are unsatisfactory to the County, employees may be prohibited from operating a County Vehicle on a temporary or permanent basis.

6. Employer Commitment

The County of Renfrew will take every reasonable precaution necessary for the protection of its employees, and to that end, the County will:

- Facilitate regular maintenance to ensure vehicles remain in good condition.
- Make a copy of this policy available to all employees who are permitted to operate County Vehicles.
- Insure vehicles with a reliable insurance provider.
- Provide or facilitate training to staff on the safe operation of County Vehicles.
- Remove County Vehicles from operation that are no longer safe to operate.
- Maintain appropriate fleet records for all County Vehicles that may be required by legislation.

Corporate Policies and Procedures				
DEPARTMENT: Human Resources				POLICY #: A-20
POLICY: Use of County Vehicles				
DATE CREATED: June 26/2024	REVIEW DATE:	REVISION DATE:	COVERAGE: All Employees	PAGE #: 6 of 10

Appendix A – How to Report an Accident

If you are involved in an accident, it is necessary to follow the procedure outlined below:

1. If anyone is hurt, call for medical assistance.
2. Immediately following an accident, where safe and practicable, stop and investigate what damage might have occurred to the vehicle.
3. Contact the Supervisor, the Supervisor may also contact the Human Resources Division within the first 24 hours preceding the accident if a critical incident per the Ministry of Labour has occurred so a preliminary accident report may be taken.
4. Get the names and addresses of the owner(s) and driver(s) involved, licence number and registration number of the vehicle(s) involved and the names and addresses of any passengers in the vehicles connected with the accident.
5. Get the name of the other party's insurance company and insurance policy number.
6. Get the names and addresses of witnesses, if any.
7. If law enforcement officers are present, at the scene, note their names and badge numbers. If no police officers are present, try to have one called to the scene of the accident.
8. Express no opinion of who was at fault. Give no information except as required by law enforcement officers.
9. Sign no statements for anyone except an identified County insurance company covering the County Vehicle.
10. Keep a copy of the County's authorized accident reporting form for your records.
11. Complete all reports required by law enforcement and provincial motor vehicle authorities. If you need help completing these reports, request help from your local police department, Ministry of Transportation, or the Human Resources Division.
12. If any demand, claims or summons is served to an employee involved in an accident asserting liability against the employee, contact your supervisor and the Human Resources Division immediately.
13. If the collision involves an unattended vehicle, you must attempt to notify the owner. If that is not directly possible, attach a note to the vehicle asking the owner to contact you. Notify the police immediately telling them that you have attempted to make contact with the owner. Inform your supervisor of the situation.

Corporate Policies and Procedures

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14. Cooperate with law enforcement officers to attend the local police station to complete the report.

Appendix B – Driver Eligibility

County Cars, Vans and Trucks

- Glass G licence (Note: G2 licence is not sufficient for insurance purposes)
- Clean driving abstract

County Ambulances

- Class F licence
- Clean driving abstract
 - Renewed every 5 years if under the age of 46
 - Renewed every 3 years if aged between 46-64
 - Every year is over the age of 64

County Plows and Equipment

- Class DZ or AZ licence as appropriate
- Clean driving abstract

Corporate Policies and Procedures

DEPARTMENT:
Human Resources

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Use of County Vehicles

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Appendix C

I, _____ have read, understand and agree to abide by the conditions of policy A-20 – Use of County Vehicles.

Driver's Licence Number:

Driver's Licence Class:

Driver's Licence Expiry:

Employee Signature & Date

Corporate Policies and Procedures

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Appendix D – Taxable Benefit for Personal Use of County Vehicles

The Canada Revenue Agency (CRA) requires that a taxable benefit be assessed on the personal use of County owned/leased/rented vehicles. CRA states that travel between an employee's home and their place of work is considered to be personal travel. All employers must be in compliance with the CRA guidelines and payroll tax must be deducted accordingly.

The rate that will be used to determine the taxable benefit will be designated by the CRA each year. The actual amount of the income tax will be calculated as follows:

$$\text{Taxable Benefit} = \text{Distance} \times \text{\$CRA Designated Rate}$$

$$\text{Income Tax Payable} = \text{Taxable Benefit} \times \text{Marginal Tax Rate}$$

In order to ensure the correct taxable benefit is applied to correct year, please submit to payroll all personal use of County Vehicle kilometers no later than **December 15th at noon**. Personal use kilometers incurred after December 15th will be claimed in the subsequent year.

Corporate Policies and Procedures

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POLICY: Use of County Vehicles				
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**COUNTY OF RENFREW
PERSONAL USE OF COUNTY VEHICLE**

EMPLOYEE: _____

Pay Period Ending: _____

DEPT: _____

	DATE	FROM	TO	If work related, nature of work	# OF KMS
Sun					
Mon					
Tue					
Wed					
Thu					
Fri					
Sat					
TOTAL					0
Sun					
Mon					
Tue					
Wed					
Thu					
Fri					
Sat					
TOTAL					0
BI-WEEKLY TOTAL					0

EMPLOYEE SIGNATURE: _____

DATE: _____

SUPERVISOR SIGNATURE: _____

DATE: _____

Corporate Policies and Procedures

DEPARTMENT:

Human Resources

POLICY**#:**

A-21

POLICY:

Reference Release for Current/Former Employees

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POLICY STATEMENT

The County of Renfrew recognizes the importance of providing accurate and fair references for our former employees. This policy is designed to ensure consistency, transparency, and confidentiality in all reference-related matters.

POLICY SCOPE

This policy governs the County of Renfrew's reference release for any former or current employee. This policy covers the following content:

- Reference request procedure;
- Content of References;
- Confidentiality;
- Legal compliance;
- Employee rights;
- Limitations on references; and
- Record keeping.

DEFINITIONS

There are no definitions related to this policy.

POLICY CONTENT

1. Reference Request Procedure

- i. All reference requests must be directed to the Human Resources Division.
- ii. Only authorized personnel within the Human Resources Division are permitted to release references.
- iii. Requests for references should include the name of the current/former employee, the position held, and the contact information of the requesting party.

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2. Content of References

- i. References will be based on factual information pertaining to the employee's employment with the County.
- ii. References will focus on dates of employment, job title, responsibilities, and confirmation of employment status.
- iii. No subjective opinions or performance evaluations will be included in references.

3. Confidentiality

- i. All reference-related communications will be treated with strict confidentiality.
- ii. Information provided in references will be disclosed only to authorized recipients and for legitimate purposes.

4. Legal Compliance

- i. References will comply with all applicable laws and regulations governing employment references, including data protection and privacy laws.
- ii. The Human Resources Division personnel responsible for releasing references will stay informed about relevant legal developments and update policies accordingly.

5. Employee Rights

- i. Former employees have the right to request a copy of any reference provided by the county pertaining to their employment.

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6. Limitations on References

- i. References will not disclose any sensitive personal information unless required by law.
- ii. References will not include performance evaluations, disciplinary actions, complaints, or any subjective assessments.

7. Record Keeping

- i. Copies of all references provided by the County will be maintained in the employee's personnel file.
- ii. Records of reference requests and releases will be retained in accordance with retention policies.

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Corporate Policies and Procedures

DEPARTMENT: Human Resources				POLICY #: A-22
POLICY: Co-op Student Placement				
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POLICY STATEMENT

The County of Renfrew is committed to supporting educational institutions by providing both unpaid and paid co-op placements for students. These placements are designed to enhance students' educational experience and career development while contributing to the County of Renfrew's goals of labour force development.

This policy outlines the requirements and procedures for co-op student placements within the County of Renfrew. It aims to provide valuable and practical work experience for the students while benefiting the County through fresh perspectives, additional support and succession planning opportunities.

POLICY SCOPE

This policy applies to all departments within the organization that are eligible to host co-op students.

This policy covers the following content:

- Responsibilities;
- Recruitment and selection; and
- Performance evaluation.

DEFINITIONS

Co-op Student means a student enrolled in a cooperative education program at a recognized educational institution.

Placement Supervisor means an employee assigned to oversee the work and development of the co-op student.

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Co-op Student Placement

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POLICY CONTENT

1. Responsibilities

- i. Human Resources Division
 - Coordinate with educational institutions to identify co-op placement opportunities.
 - Develop and maintain relationship with educational institutions.
 - Facilitate the recruitment and selection process for co-op students.
 - Ensure compliance with all legal and institutional requirements regarding co-op placements.
 - Ensure all necessary documentation is completed before the start of the placement.
 - Provide orientation for co-op students, covering County policies, procedures and expectations.
- ii. Department Heads
 - Identify jobs for which co-op opportunities may exist, and inform Human Resources of suitable roles and projects for co-op students within their departments.
 - Identify budgetary opportunities' for paid co-op placements, and ensure compliance with County policies for creation of positions.
 - Assign a Placement Supervisor for each co-op student.
 - Ensure co-op students are provided with the necessary resources and support.
 - Ensure co-op students are integrated into the team and organizational culture.
- iii. Placement Supervisors
 - Provide guidance, mentorship, and regular feedback to co-op students.
 - Provide orientation and training to co-op students.

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- Monitor and evaluate the performance of co-op students in accordance with institutional requirements.
- Facilitate the integration of co-op students into the team and involve them in relevant projects and activities.
- Provide feedback to the Human Resources division regarding the co-op student's performance and overall experience.

2. Recruitment and Selection

- Human Resources will collaborate with educational institutions to post co-op opportunities and conduct recruitment drives.
- All recruitment and selection activities will abide by County policies.
- Applications will be reviewed by Human Resources and relevant department managers.
- Selected candidates will undergo interviews to determine their suitability for the placement.
- Successful candidates will be offered placement positions, contingent on the completing necessary documentation and agreements.
- All co-op students over the age of eighteen (18) will be required to provide a criminal record/vulnerable record check per the departments requirements and County policy. Any co-op student under the age of eighteen (18) is exempted, due to the Police not providing youth with CRC/VRC.

3. Performance Evaluation

- Placement Supervisors must conduct formal evaluations at the mid-point and end of the placement period.
- Feedback should be constructive and aim to support the student's professional development.
- Evaluations should be documented and shared with the Human Resources Division and the educational institution, as required.

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DEPARTMENT:

Human Resources

POLICY**#:**

E-06

POLICY:

Pregnancy Leave and Parental Leave

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POLICY STATEMENT

The County of Renfrew is committed to assisting employees as they welcome a new child into their family. To that end, every County of Renfrew employee employed for at least thirteen (13) consecutive weeks of continuous service is entitled to take Pregnancy and/or Parental Leave under the *Employment Standards Act, 2000 (ESA)*.

POLICY SCOPE

This policy governs the County of Renfrew's Pregnancy and Parental Leave practices in accordance with the *Employment Standards Act, 2000*, Supplementary Unemployment Benefit entitlements and is applicable to eligible employees.

This policy covers the following content:

- Eligibility;
- Pregnancy Leave under the *ESA*;
- Parental Leave under the *ESA*;
- General Provisions Concerning Pregnancy Leave;
- General Provisions Concerning Pregnancy and Parental Leave; and
- Pregnancy and Parental Supplemental Unemployment Benefit Plan (SUB).

Consult the appropriate Collective Agreement for any deviations to this policy.

POLICY DEFINITIONS

This policy has no definitions.

POLICY CONTENT

1. Eligibility

- i. Full-time or part-time employees with less than 13 weeks of service:
 - a. Your leave will be unpaid, though you may receive Employment Insurance (EI) benefits.

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- ii. Permanent full-time or part-time employees with more than 13 weeks of service:
 - a. If you receive Employment Insurance (EI) benefits, you are eligible for a “top up” of your salary during your leave.
- iii. Contract employees with more than 13 weeks of service:
 - a. Your leave will be unpaid, though you may receive Employment Insurance (EI) benefits.
 - b. You should not resign your position to start a pregnancy or parental leave. Instead, you should seek a pregnancy and/or parental leave from your position.
 - c. If your contract is longer than your leave, you can return to your position after your leave.
 - d. If your contract expires while you are on leave, the expiry date of your contract will become your layoff date.
- iv. An employee does not have to be actively working in the thirteen (13) week period preceding the start of the pregnancy and/or parental to be entitled (e.g. could be off on temporary layoff, vacation or sick leave).

2. Pregnancy Leave

- i. Under the *ESA*, employees who are pregnant, and who have been employed with the Employer for at least thirteen (13) weeks prior to the expected date of birth are entitled to take pregnancy leave.
- ii. An employee can start their pregnancy leave up to seventeen (17) weeks before their due date up to and including the due date. However, when an employee has a live birth more than seventeen (17) weeks before the due date, they will be able to begin their pregnancy leave on the date the child is born.
- iii. Generally, the latest pregnancy leave can begin is the child’s due date, however, if the child is born earlier than the original due date, the latest the leave can begin is the day the child is born.

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- iv. Pregnancy leave generally lasts a total of seventeen (17) weeks, however, if an employee has taken all of their full leave and is still pregnant, they may continue their pregnancy leave until the child is born. If they have a live birth, the pregnancy leave will end on the date of the birth.
- v. In the event of a stillbirth or miscarriage that occurs more than seventeen (17) weeks before the due date, an employee is not entitled to pregnancy leave. However, if an employee has a stillbirth or miscarriage within the seventeen (17) week period before the due date, they are eligible for pregnancy leave. In the latter case, the date for commencing the leave is the date of the stillbirth or miscarriage. If the employee has commenced pregnancy leave prior to the stillbirth or miscarriage, the leave will be the later of is i) seventeen (17) weeks after the leave began, or twelve (12) weeks after the stillbirth or miscarriage. The Employer may request a medical certificate from a medical doctor, a midwife or a nurse practitioner confirming due date, date of birth, stillbirth or miscarriage.
- vi. Employees must provide at least two (2) weeks written notice to the Employer prior to commencing their leave. If the Employee stops working earlier than expected, perhaps due to complications caused by the pregnancy, they have two (2) weeks after stopping work to provide written notice of when the pregnancy leave began or will begin. An Employee does not have to start pregnancy leave once they stop working if due to illness or a complication caused by pregnancy, and may choose to treat the time off as sick time and commence the pregnancy leave later (but no later than the earlier of the birth date or due date). In that case, the Employee has two (2) weeks after stopping work to give the Employer written notice of the day the leave will begin.
- vii. If the Employer requests it, the Employee has to provide a medical certificate issued by a medical doctor, a midwife or a nurse practitioner stating the baby's due date and that they were unable to perform their duties because of the complication. If an employee stops working earlier than expected because of a birth, stillbirth or miscarriage, they have two (2) weeks after they stop working to provide written notice of the day the leave began. The pregnancy leave begins no later than the date of the birth, stillbirth or miscarriage.

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- viii. An Employee can begin leave earlier than was originally communicated to the Employer if they provide new written notice at least two (2) weeks before the new, earlier date. Employees can tell their Employer when they will be returning to work, but are not required to do so. If the Employee does not specify a return date, the Employer will assume all seventeen (17) weeks of leave (or any longer period that she may be entitled to) will be taken. An Employee may want to change the date leave was scheduled to end to an earlier date, however, they must provide a new written notice at least four (4) weeks before the new, earlier day.
- ix. If an Employee changes the date leave was supposed to end to a later date, they must provide new written notice at least four (4) weeks before the original leave end date. Unless agreed to in writing by the County, they cannot schedule a new leave end date that would result in taking a leave longer than permitted by the *ESA*. If an employee wishes to resign before their leave concludes, or at the time of its conclusion, they must provide at least four (4) weeks' written notice of their resignation from the County.

3. Parental Leave

- i. Employees who have been continuously employed for at least thirteen (13) weeks prior to commencing parental leave are entitled to parental leave under the *ESA*. Employees who took pregnancy leave are entitled to sixty-one (61) weeks of parental leave, and all other parents recognized under the *ESA* are entitled to sixty-three (63) weeks of parental leave following the birth of a child, or the date the child came into the Employee's custody, care and control for the first time. Parental leave must be taken no more than seventy-eight (78) weeks after the date the child is born, or the date the child first came into their care, custody and control. The following are entitled to parental leave under the *ESA*:
 - Birth parent;
 - Adoptive parent; or
 - A person who is in a relationship of some permanence with a parent of the child and who intends to treat the child as their own.
- ii. In some cases, Employees may elect to take less than the sixty-one (61) or sixty-three (63) weeks of leave they are entitled to, however, it should be noted that parental leave cannot be taken more than once for the same child. For instance,

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if a non-birth parent uses five (5) weeks of their leave, and then returns to work, they cannot resume the remaining fifty-eight (58) weeks of their unused leave. If an Employee returns to work before all of their parental leave entitlement is used, they forfeit any remaining leave.

- iii. An employee who has a miscarriage or stillbirth, or whose spouse or same-sex partner has a miscarriage or stillbirth, is not eligible for parental leave (see Section 2 v).
- iv. Prior to commencing parental leave, an employee must provide at least two (2) weeks' written notice. EI benefits can be taken over a shorter period or longer period, it is strongly advised that employees tell the employer exactly how many weeks they plan to take as parental leave when they give notice (for example, 37 weeks or 63 weeks). If an employee does not tell an employer how much leave they plan to take, the employer is to assume that the employee will be on leave for the full 61 or 63 weeks, whichever is applicable. In the event the leave duration is shorter than the total permitted (e.g. 37 weeks instead of 63 weeks), the employee is required to give four (4) weeks' written notice if they want to return before using the 61 or 63 weeks of leave they are entitled to.
- v. Sometimes, an employee may stop working earlier than expected because a child is born or comes into the employee's custody, care and control for the first time earlier than expected. In this case, the employee has two weeks after stopping work to give the employer written notice that they are taking parental leave. The parental leave begins on the day the employee stops working.

4. General Provisions Concerning Parental Leave

- i. The term "parent" includes a person with whom a child is placed for adoption, and a person who is in a relationship of some permanence with a parent of a child and who intends to treat the child as their own.
- ii. Adoptive parents may commence parental leave when the child comes into the custody and control of the parent.
- iii. An employee who has suffered a stillbirth or miscarriage, or whose spouse or same-sex partner has suffered a stillbirth or miscarriage is not eligible for parental leave.

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- iv. In the event that an employee who is a parent stops working due to a child being born or coming into their custody, care and control for the first time sooner than expected, the employee has two (2) weeks after stopping work to provide the Employer with written notice of the date the parental leave began. The parental leave begins on the date that the employee stopped working.

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5. General Provisions of Pregnancy and Parental Leave:

- i. An employee who has given notice to begin pregnancy or parental leave may change the notice to begin leave upon providing the Employer at least two (2) weeks' written notice before the new date.
- ii. An employee who has given notice to end leave may change the notice to an earlier date upon giving the Employer at least four (4) weeks' written notice before the new date.
- iii. Employees are entitled, during pregnancy and / or parental leave, to continue participation in the benefit plans that they participated in prior to taking the leave. The Employer continues to make the Employer's contributions unless the employee gives the Employer written notice that the employee does not intend to pay the employee's contributions during the leave period, in which case such benefits would cease.
- iv. While on pregnancy and / or parental leave, employees continue to accumulate service for the purposes of determining salary increment and vacation. Sick leave incentive and merit pay will not be accumulated during pregnancy and/or parental leave.
- v. Employees are reinstated following return from pregnancy and / or parental leave in the position that the employee held prior to commencing leave, if it still exists, or a comparable position at the rate equal to the wages most recently paid by the Employer.

6. Pregnancy and Parental Supplemental Unemployment Benefit Plan (SUB) *(Eligible Full-Time and Part-Time employees only):*

- i. After completion of thirteen (13) weeks' continuous employment, an employee who provides the Employer with proof that they have applied for, and is in receipt of Employment Insurance Pregnancy or Parental benefits, shall be paid a Supplementary Unemployment Benefit (SUB).
- ii. An applicant shall sign a Pregnancy/Parental Leave Allowance Agreement, see Appendix A, with the Employer, providing:
 - That they will return to work and remain in the Employer's employ for a period of at least six (6) weeks after their return to work.

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- That they will return to work on the date of the expiry of their leave, unless this date is modified with the Employer's consent.
- iii. Should an employee fail to return to work as per the (ii) above, the employee must reimburse the Employer for the total amount received as SUB within fifteen (15) business days of notifying the employer. The employee is required to provide the employer with at least two (2) weeks' written notice of their resignation. This notice requirement does not apply if the Employer constructively dismisses the employee.
- iv. Rate of SUB

In respect of the period of leave, payments made according to the SUB Plan will consist of the following:

- For the first week, payments will be equivalent to ninety-three percent (93%) of the employee's weekly wage.
- Employees taking Pregnancy Leave are entitled up to fifteen (15) week's payments equivalent to the difference between the EI Pregnancy benefits the employee is eligible to receive ninety-three percent (93%) of their weekly wage.
- Employees taking Standard Parental Leave are entitled to ten (10) additional weeks' payments equivalent to the difference between the EI Parental benefits the employee is eligible to receive and ninety-three percent (93%) of their weekly wage.
- Employees taking Extended Parental Leave are entitled to ten (10) additional weeks' payments equivalent to the difference between their normal weekly earnings and the sum of the weekly employment insurance benefits and any other earnings that the employee would have received should they have elected Standard Parental Leave.
- Where an employee becomes eligible for any salary increase during the period of leave, payments under this clause will be adjusted accordingly.
- Weekly wages for part-time employees shall be the average of the last twenty (20) weeks worked immediately preceding the commencement of the leave.

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v. Vested Interest

Employees do not have the right to SUB payments except for supplementation of Employment Insurance benefits during the unemployment period, as specified in the plan and as may be limited by the terms of the Employment Insurance Regulations.

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vi. Other Income

Payments in respect of guaranteed annual remuneration or in respect of deferred remuneration or severance pay benefits are not reduced or increased by payments received under this SUB plan.

vii. Auditing

The Employer is responsible for keeping accurate records to show the effective date of the pregnancy / parental leave SUB plan and that it meets regulatory criteria for auditing purposes.

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Pregnancy & Parental Leave – Employee Reference Guide

Leave Title	Eligibility Requirements	Required Length of Service	Leave Entitlement
Pregnancy Leave	Biological mothers, including surrogate mothers who have 13 weeks of continuous service	13 weeks of continuous service	17 weeks
Miscarriage & Stillbirth Leave	Biological mothers, including surrogate mothers who have 13 weeks of continuous service, with the event occurring within the 17-week period before the due date	13 weeks of continuous service	12 weeks Employee also entitled to pregnancy leave. If the employee has commenced pregnancy leave prior to the event, the leave is extended to the latter of the 17 weeks after the pregnancy leave began, of 12 weeks after the event.
Standard Parental Leave	Biological, adoptive or legally recognized parents caring for newborn or newly adopted children.	13 weeks of continuous service	35 weeks when taken with Pregnancy Leave
			37 weeks
Extended Parental Leave		13 weeks of continuous service	61 weeks when taken with Pregnancy Leave
			63 weeks

Supplemental Unemployment Benefit Plan (SUB) – Employee Reference Guide *(Full-Time & Part-Time Employees Only)*

Leave Title	First week	Entitlement	Total Top-Up
Pregnancy Leave	93% of employee wage	15 weeks of top-up to 93% of income (after EI contribution)	16 weeks of top-up

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<p>Standard Parental Leave</p>	<p>93% of employee wage</p>	<p>10 weeks of top-up to 93% of income (after EI contribution)</p>	<p>Additional 10 weeks of top-up following pregnancy leave 11 weeks of top-up if only taking parental leave</p>
<p>Extended Parental Leave</p>	<p>Equivalent to the difference between normal weekly earnings and the sum of the weekly employment insurance benefits should they have elected Standard Parental Leave.</p>	<p>10 weeks of top-up</p>	<p>Additional 10 weeks of top up following pregnancy leave 11 weeks of top-up if only taking parental leave</p>

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Appendix A: Form E-06 Pregnancy/Parental Leave Allowance Agreement



Pregnancy/Parental Leave Allowance Agreement

Form E-06

As per Corporate Human Resources Policy E-06 - Pregnancy Leave and Parental Leave, I _____, will:

- i) return to work and remain in the Employer's employ for a period of at least six (6) weeks after my return to work; and
- ii) return to work on the date of the expiry of my leave, unless this date is modified with the Employer's consent or unless I am entitled to another leave provided for in the Collective Agreement.

Date leave to commence on _____

If known, expected return to work date _____

Employee Signature

Witness Signature

Date

Date

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Return signed copy to Payroll, Finance Division.

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POLICY: Flexible Work Arrangements				
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POLICY STATEMENT

The County of Renfrew recognizes that as workplaces continue to evolve, organizations must also evolve to ensure operational excellence without sacrificing the work/life balance of its workforce. While this policy aims to create flexibility for the County of Renfrew’s workforce, it is essential that productivity, collaboration, corporate culture, service delivery and work performance continue to meet the standards set by the County of Renfrew and the expectations of the communities we serve. Many positions across the County of Renfrew are on-site positions given the nature of our mission to deliver exceptional customer service. Alternative work arrangements may not be suitable for all employees/positions across the Corporation.

It should be noted that while alternative work arrangements may be granted in order to satisfy a duty to accommodate under the *Ontario Human Rights Code, 1990*, they may also be granted in situations where the duty to accommodate is not applicable. Therefore, not all approved alternative work arrangements mean there is a *Code* obligation to do so.

Any employee approved for a flexible work arrangement acknowledges and agrees to comply with all County of Renfrew policies, practices, protocols, by-laws, resolutions, motions, rules, regulations, and directives (“policies”), as amended or replaced, and at the sole discretion of the County of Renfrew. The Employee agrees to comply at all times with prevailing laws, or any other relevant governing legislation. **The County reserves the right to rescind or amend this policy in its entirety without notice at the County’s sole discretion.**

POLICY SCOPE

This policy applies to all County of Renfrew employees ~~and takes effect July 1, 2023 on a one-year trial basis~~. This policy covers the following content:

- Alternative Work Arrangement Eligibility and Application.
- Types of Alternative Work Arrangements.

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Human Resources

POLICY #:
E-11

POLICY:
Flexible Work Arrangements

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- Remote Work;
- Flex-Time;
- Compressed Work Week;
- Revoking or Altering an Alternative Work Arrangement;
- Compensation Adjustments;
- Confidentiality and Security; and
- Health and Safety.

All unionized employees are encouraged to consult their applicable collective agreement for deviations to this policy, **and any FWA's must respect the terms laid out in their applicable collective agreement.**

POLICY DEFINITIONS

Alternative Work Arrangement – means any permanent or temporary change to work schedule, hours or location from standard hours of work, work schedule or work location that is approved by your Supervisor and Department Head. Examples include remote work, flex-time, or a compressed work week.

Remote Work – employees can complete their job duties from an alternative work location that is not a County of Renfrew work location.

Flex-Time – employees work their regular daily and/or weekly hours, but outside the normal start and end times of each day.

Compressed Work Week – employees work a longer day in exchange for a reduction in the number of working days in a pay period, while still working the standard number of hours for the position in a pay period.

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POLICY CONTENT

1. Alternative Work Arrangement Eligibility and Application

While an alternative work arrangement may be available to some employees, such arrangements are assessed on a case-by-case basis and are not universal or implied. With this in mind, alternative work arrangements may not be available to all staff. While not an exhaustive list, the following may prevent an application for an alternative work arrangement from being approved:

- Nature of the duties and responsibilities of the position.
- Operational demands placed on the position or the department.
- Potential for disruptions to communication, operations, productivity and service delivery.
- Accessibility, safety and security concerns; or
- At the Supervisor and Department Head's discretion, which may include:
 - The reasons for requesting the arrangement;
 - Whether the arrangement meets operational needs;
 - Whether the arrangement is economical;
 - Whether the arrangement is reasonable;
 - Whether attendance, performance or quality will be negatively affected;
 - Whether regular supervision and communication is possible;
 - Whether the position requires face-to-face interaction with other staff, clients, customers, representatives, contractors or members of the public;
 - Whether the employee can undergo business travel and report to other locations if required; and
 - Any other factors that may be relevant to reasonably assess an application.

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In order to be eligible for an alternative work arrangement, employees must have completed their probationary period of employment, **unless authorized by the Chief Administrative Officer/ Deputy Clerk in consultation with Human Resources.** Alternative work arrangements that may satisfy accommodation requirements under the Code for an employee that has not yet completed their probationary period will not be unreasonably withheld.

Flexible work arrangements for new employees will be assessed during the onboarding and probationary period to ensure employees are supported in building confidence, connectivity and organizational competency, as well as having the opportunity to demonstrate an understanding of the roles and responsibilities required to successfully perform their duties.

If an alternative work arrangement is approved, the arrangement will be formalized via an Alternative Work Arrangement Agreement, which outlines the terms and conditions of the arrangement. All applications will be reviewed in a manner that is fair and transparent.

An employee who works in multiple departments will require approval from all applicable Department Heads as part of their application. To begin the alternative work arrangement process, employees are encouraged to submit an application form to their Supervisor/Manager, which can be found in **Appendix A.**

2. Types of Alternative Work Arrangements

The job and employee characteristics listed below are examples only and can differ from department to department, or position to position. It is recommended that managers and employees review the self-assessment form to assist in determining if a flexible work arrangement is a fit for the employee and the department. This self-assessment can be found in **Appendix A.**

Alternative work arrangements can include any **one** of the below arrangements:

- I. Remote Work;

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- II. Flex-Time; or
- III. Compressed Work Week.

Note: Only one option is available per employee

I. Remote Work

Remote work allows for aspects, or all of an employee's job to be performed off-site, usually at the employee's primary residence, during regularly scheduled office hours as determined by the County of Renfrew. Since the employee must be accessible and the employee is required to devote their full time and attention to their assigned tasks, remote work is not a substitute for childcare or eldercare. The maximum number of **remote working** days will be determined during the application process.

II. Flex-Time

Flex-time allows employees to adjust the start and end times for their work day while still working their standard number of hours per week. Flex-time does not reduce the total number of hours worked in a given week, nor should it increase the hours, unless overtime has been approved by the manager. Flex-time schedules are expected to fall within the core business hours of the department, **as determined by the department head.**

III. Compressed Work Week

A compressed work week is one where a full-time employee maintains a base number of hours worked, but over fewer days per week. For example, a full-time 40 hour/week employee may work four 10-hour days instead of five 8-hour days. A 35 hour/week Employee may also elect to work hours such as 8 a.m. to 5 p.m. with a reduction to their meal break to ensure they work their standard 35 hours in a week over the period of 4 days instead of 5 days.

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3. Revoking or Altering a Flexible Work Arrangement

If an application for an alternative work arrangement has been approved in writing by the Department Head, it will commence in accordance with the terms of the arrangement outlined in the Agreement, and this policy. This policy, and any alternative work arrangement, does not override terms of a collective agreement or an existing employment contract that would otherwise prevail. An alternative work arrangement under this policy does not remove the worker's obligation to abide by all County of Renfrew policies, practices, protocols, by-laws, resolutions, motions, rules, regulations, and directives.

The County of Renfrew may alter or revoke approval for a flexible work arrangement if:

- The arrangement is no longer satisfying its purpose(s);
- The arrangement has resulted in performance below the standard required in the role;
- The arrangement has resulted in absenteeism;
- The arrangement is being abused by the worker;
- The arrangement has resulted in barriers to communication and/or supervision;
- The arrangement is sub-optimal in terms of efficiency and/or productivity;
- The arrangement presents health and safety, privacy or security risks for the employee and/or the County of Renfrew;
- The arrangement has created undue financial or operational strain for the County of Renfrew;
- The worker is not adhering to agreed upon standards for normal hours of work, overtime, and eating/break periods;
- The worker has breached this policy or their alternative work arrangement agreement; or;
- The County of Renfrew deems it necessary to alter or withdraw approval for the arrangement in its sole discretion.

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If the County of Renfrew alters or withdraws approval of an alternative work arrangement, efforts will be made to provide written notice by the Supervisor that is reasonable in the circumstances. In some cases, no notice will be provided, and the employee will be expected to commence a standard work week and schedule immediately. Workers may request changes to their alternative work arrangement, subject to the written approval of the Supervisor/Manager and Department Head.

4. Compensation Adjustments

The employee's compensation, benefits, work status and work responsibilities will not change as a result of participation in the flexible work arrangement program. A flexible work arrangement cannot:

- Create instances of overtime or shift differential.
- Be used to take away the opportunity for overtime or shift differential pay.
- Create additional expenses for the County of Renfrew, including but not limited to office supplies and furniture, electronic equipment, telephone or internet costs, **additional managerial burden.**

5. Confidentiality and Security

If an alternative work arrangement includes remote work, special consideration must be taken to ensure that confidential information and County of Renfrew property is safeguarded and secure. All workers that perform work in another work location other than a County of Renfrew building, will abide by the following confidentiality and security measures:

- Confidential documents will not be removed from the building they reside in. All non-confidential documents must be signed out when removed and signed back in when returned. If in doubt as to whether a document is confidential and/or

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sensitive in nature, employees should consult with their Supervisor/Manager or Department Head before removing the document;

- County of Renfrew devices, software and programs must be used at all times when completing work to ensure data and information is secure and confidential;
- Refrain from connecting personal devices or drives to County of Renfrew devices;
- Save work product, files, documents and information on the appropriate County of Renfrew platforms to ensure these are available to the County of Renfrew at any time;
- Refrain from removing work product, files, documents and information from County of Renfrew devices;
- Use County of Renfrew owned resources for County of Renfrew business purposes only;
- Protect County of Renfrew property from theft, damage, or misuse;
- Take every reasonable precaution to ensure work product, files, documents, information, equipment and devices are not accessible to anyone that is not you;
- Permit County of Renfrew staff to enter your work location if they require access to equipment and County of Renfrew records (paper and electronic) kept at the work location;
- Ensure compliance with privacy legislation such as the Municipal Freedom of Information and Protection of Privacy Act (MFIPPA) and the Personal Health Information Protection Act (PHIPA) at all times; and
- Promptly return any and all County of Renfrew equipment, resources, property, work product, files, or information should employment end, or the arrangement conclude.

Failure to adhere to these policy provisions could lead to cybersecurity concerns, data breaches, theft or losses causing irreparable harm to the County of Renfrew, which may result in discipline up to and including dismissal. Depending on the circumstances, workers may be held personally liable for any damages or losses experienced by the County of Renfrew.

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6. Health and Safety

If an alternative work arrangement has been approved, the employee will abide by the following County of Renfrew health and safety practices and procedures:

- Promptly report, in accordance with legislative and County of Renfrew requirements, any job-related accident, near miss, or illness to their Supervisor that occurred in the course and scope of employment while working.
- Employees performing remote work will not meet with clients or their co-workers in person outside of County of Renfrew sanctioned location(s). Employees are expected to complete check-ins/check-outs with their supervisor if attending a meeting outside of their designated work location. Mutually agreed upon virtual meetings with clients or co-workers are permitted.
- If performing remote work, permit County of Renfrew staff to make onsite visits to their work site at a mutually agreed upon time to ensure that the designated workspace is safe and free from hazards. If the workspace is unsafe, the County of Renfrew may implement corrective measures to make it safe. If the workspace cannot be made safe, or the remote worker refuses to abide by corrective measures, the County of Renfrew may deny or revoke an alternative work arrangement.
- Any employee performing remote work, working from an approved alternative work location will be covered by workers' compensation for job-related injuries that occur in the course and scope of employment while working from home. Remote workers remain liable for injuries to third parties that occur on the remote worker's premises.

The County of Renfrew maintains the right to investigate any alleged accident or injury claims that occur at the home, or any location where the accident, near miss, injury or illness occurred while performing work for the County of Renfrew.

Appendix A

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Flexible Work Arrangements Information Guide inclusive of Appendices.

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