



Final
Finance and Responsible Governance
Committee

Wednesday, March 1, 2023

4:30 PM

Council Chambers/Virtual Meeting

FINANCE AND RESPONSIBLE GOVERNANCE COMMITTEE REPORT
For consideration by General Committee on March 22, 2023

The meeting was called to order by the Chair, Councillor, G. Harvey at 4:32 p.m. The following were in attendance for the meeting:

Present: 4 - Mayor, A. Nuttall
Deputy Mayor, R. Thomson
Councillor, Gary Harvey
Councillor, A.M. Kungl

ALSO PRESENT:

Councillor, C. Riepma
Councillor, C. Nixon
Councillor, A. Courser
Councillor, S. Morales
Councillor, B. Hamilton.

STAFF:

Associate Director of Corporate Asset Management, K. Oakley
Chief Financial Officer, C. Millar
City Clerk/Director of Legislative and Court Services, W. Cooke
Committee Support Clerk, T. Maynard
Deputy City Clerk, T. McArthur
Director of Development Services, M. Banfield
Director of Human Resources, C. Gianino
Director of Information Technology, R. Nolan
Director of Legal Services, I. Peters
Executive Director of Access Barrie, R. James-Reid
General Manager of Community and Corporate Services, D. McAlpine
General Manager of Infrastructure and Growth Management, B. Araniyasundaran
Manager of Accounting and Financial Reporting, M. Mifsud
Senior Manager of Accounting and Revenue, C. Smith
Senior Manager of Corporate Finance and Investment, C. Gillespie

Service Desk Specialist, B. Manwell
Supervisor of Development Charges, M. Villeneuve
Supervisor of Information Management and Privacy, M. Williams.

The Finance and Responsible Governance Committee met and reports as follows:

SECTION "A"

PRESENTATION CONCERNING THE DELOITTE 2022 AUDIT SERVICE PLAN

Pina Colavecchia, Partner, Deloitte Canada, provided a presentation regarding the Deloitte 2022 Audit Service Plan.

Ms. Colavecchia discussed slides concerning the following topics:

- An overview of the legislated opinion letter to Mayor and Council from Deloitte Canada regarding the 2022 Audit Service Plan;
- An Executive Summary concerning the audit scope, terms of engagement and the identification of significant audit risks;
- The development of the audit strategy to address fraud risk, including the use of experts, specialists, and independent consultants;
- An overview of Deloitte's hybrid auditing approach involving both on-site and virtual participation and review;
- Details concerning the identified significant audit risks of revenue recognition and management override of controls;
- An overview of the risk-based approach and associated phases of the audit;
- Communication requirements and responsibilities under the Canadian Generally Accepted Auditing Standards (GAAS); and
- A summary concerning changes to public sector accounting standards for 2023 and beyond.

Members of the Committee asked a number of questions of City staff and received responses.

This matter was recommended (Section "A") to General Committee for consideration of receipt at its meeting to be held on 3/22/2023.

PRESENTATION CONCERNING THE DEVELOPMENT CHARGES STUDY, COMMUNITY BENEFITS CHARGES STRATEGY, PARKLAND DEDICATION / CASH-IN-LIEU AND RELATED BY-LAWS

Jackie Hall, Hemson Consulting Ltd. provided a presentation regarding the Development Charges Study, Community Benefits Charges Strategy, and Parkland Dedication / Cash-in-lieu and related by-laws.

Ms. Hall discussed slides concerning the following topics:

- A summary of the multi-study process being used to complete the Development Charge Background Study and By-law, the Community Benefits Charges Background Study and By-law, and the Parkland Dedication By-law;
- An overview of what Development Charges are and how they are applied;
- An overview of the new framework for growth-related capital;
- The changes resulting from Bill 23, the *More Homes Built Faster Act* and its impacts on how Development Charges, Community Benefits Charges, and Parkland Dedication rates are determined and collected;
- A schematic illustrating the Development Charges Study process;
- A summary of the development forecast assumptions being used by the City to inform the studies;
- A pie chart illustrating the areas Development Charges are used fund, including water, wastewater, long-term care, and library services;
- A summary of the key decision points Council will consider, including area rating, holding a public meeting, and various implementation options;
- An overview of the Community Benefit Charges tool available to municipalities and the areas it can be used to fund, including parking, studies, parkland, and active transportation initiatives;
- A schematic illustrating the Community Benefit Charges Strategy process;
- The requirements of implementing and administering a Community Benefit Charges By-law;
- An overview of the Parkland Dedication tool available to municipalities and a summary of the City's Interim Parkland Dedication By-law; and
- A summary of the study objectives achieved to date and the next steps and associated timeframes of the project.

Members of the Committee asked a number of questions of City staff and received responses.

This matter was recommended (Section "A") to General Committee for consideration of receipt at its meeting to be held on 3/22/2023.

PRESENTATION CONCERNING A HUMAN RESOURCES 101

Christine Gianino, Director of Human Resources provided a presentation regarding a Human Resources 101.

Ms. Gianino discussed slides concerning the following topics:

- An organization chart outlining Human Resources Department reporting relationships and staffing complement;

- An overview of services provided by the Human Resources Department under the three key areas of health and safety, people and partnerships, and total rewards and HR technology;
- The Human Resources Strategy developed to guide the department for the next four years;
- The Human Resources Mission and Vision statements established as part of the Human Resources strategy;
- The strategic context linking Council's strategic priorities to the organizational HR strategy;
- A listing of the top six challenges facing human resources;
- An overview of the key strategic focus areas that will be used to guide human resources during the 2022-2026 Council term;
- An overview of key activities planned for 2023 concerning each of the strategic focus areas;
- A graphic illustrating the future of the Human Resources technology structure, consisting of various applications used by the department to achieve its objectives; and
- A graphic illustrating the HR People Plan concerning the employee experience and illustrating the current versus enhanced human resources service states.

Members of the Committee asked a number of questions of City staff and received responses.

This matter was recommended (Section "A") to General Committee for consideration of receipt at its meeting to be held on 3/22/2023.

SECTION "B"

REPORT OF THE INTERNATIONAL RELATIONS COMMITTEE DATED AUGUST 30, 2022

The Report of the International Relations Committee dated August 30, 2022 was received.

REPORT OF THE INTERNATIONAL RELATIONS COMMITTEE DATED SEPTEMBER 27, 2022

The Report of the International Relations Committee dated September 27, 2022 was received.

This matter was recommended (Section "B") to General Committee for consideration of receipt at its meeting to be held on 3/22/2023.

The Finance and Good Governance Committee met and recommends adoption of the following recommendation:

SECTION "C"

SECURE ELECTRONIC DELIVERY METHOD FOR CONFIDENTIAL ITEM

1. That staff in the Legislative and Court Services Department, in consultation with the Information and Technology Department, investigate the feasibility of secure digital information management systems for the purpose of delivering confidential items safely to members of Council and applicable staff and report back by the May 31, 2023 General Committee meeting on viable options.
2. That if an electronic secure delivery method of confidential items is implemented, paper copies be prepared and distributed by the Clerk at the in camera meetings in order to adhere to Procedural By-law 2019-100 as amended where the use of electronic devices during in camera meetings is prohibited. (Item for Discussion 8.1, March 1, 2023)

This matter was recommended (Section "C") to General Committee for consideration of adoption at its meeting to be held on 3/22/2023.

ADJOURNMENT

The meeting adjourned at 6:31 p.m.

CHAIRMAN