



# City of Barrie

70 Collier Street (Box 400)  
Barrie, ON L4M 4T5

## Minutes - Final Finance and Corporate Services Committee

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Wednesday, June 19, 2013

6:00 PM

Council Chamber

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**For consideration by General Committee on June 24, 2013.**

**The meeting was called to order by Councillor Prowse at 6:05 p.m. The following were in attendance at the meeting:**

**PRESENT:**

Councillor, M. Prowse, Finance and Corporate Services Committee Chairperson  
Mayor, J. Lehman (ex officio)  
Councillor, B. Ainsworth, Finance and Corporate Services Committee Member  
Councillor, J. Brassard, Finance and Corporate Services Committee Member  
Councillor, A. Nuttall, Finance and Corporate Services Committee Member  
Councillor, B. Jackson  
Councillor, A. Khan  
Councillor, D. Shipley  
Councillor, P. Silveira  
Councillor, L. Strachan  
Councillor, B. Ward

**STAFF:**

Chief Administrative Officer, C. Ladd  
City Clerk/Director of Legislative and Court Services, D. McAlpine  
Deputy Treasurer, C. Millar  
Director of Finance, D. McKinnon  
General Manager of Community and Corporate Services, E. Archer  
Manager of Accounting, L. Jerney  
Supervisor of Administrative Support Services, W. Sutherland

**ALSO PRESENT:**

P. Jesty, Deloitte LLP  
E. Karvinen, Watson & Associates

**The Finance and Corporate Services Committee met and reports as follows:**

**SECTION "A"**

**2012 AUDITED CONSOLIDATED FINANCIAL STATEMENTS**

Craig Millar, Deputy Treasurer provided the Committee with an overview of the 2012 Consolidated Financial Statements. He described the elements of municipal financial statements and the related key measures. Mr. Millar reviewed the City's Consolidated Statements, Financial Position, the Consolidated Statement of Operations and Accumulated Surplus, Statement of Change in Net Debt and Statement of Cash Flows and reviewed the key indicators providing an explanation of changes from 2011.

Members of the Committee asked a number of questions related to the information provided and received responses from the presenter and City staff. (File: F00)

**Attachments:** [FS presentation to FC Jun 19 2013 \(FINAL\).pptx](#)

**YEAR END COMMUNICATION - DELOITTE LLP**

Paula Jesty, Partner, Deloitte LLP reviewed the year-end communication on the audit of the 2012 Consolidated Financial Statements with the Committee. She noted that the report summarized the findings from the audit which was conducted in accordance with the Audit Plan presented to the Finance and Corporate Services Committee in December 2012.

Ms. Jesty reviewed key elements of the Audit including details of the following aspects:

- Audit scope
- Status of audit
- Audit risks
- Use of the work experts
- Internal control
- Fraud and illegal acts
- Legal and regulatory compliance
- Significant accounting policies
- Management judgment and accounting estimates
- Audit adjustments and uncorrected misstatements
- Adjusted and unadjusted disclosure deficiencies
- Post-balance sheet events
- Related party transactions
- Representations letter
- Independence

Ms. Jesty concluded by commenting that it is the auditor's opinion that the consolidated financial statements present fairly, in all material respects, the financial position of The Corporation of the City of Barrie as at December 31, 2012.

Members of the Committee asked a number of questions related to the information provided and received responses from the presenter and City staff. (File: F00)

**Attachments:** [Deloitte - 2012 Year End Communication.pdf](#)

**The Finance and Corporate Services Committee met and recommends adoption of the following recommendation(s):**

**SECTION "B"**

**2012 AUDITED CONSOLIDATED FINANCIAL STATEMENTS**

That the 2012 Audited Consolidated Financial Statements be approved, and delegated authority be given to the Treasurer or designate to approve any minor presentation changes as requested by the City's external auditor, Deloitte LLP.

**Attachments:** [Report to Finance and Corporate Services June 19 2013.pdf](#)

**This matter was recommended to General Committee for consideration of adoption at its meeting to be held on 06/24/2013.**

### WARD BOUNDARY REVIEW

1. That the City of Barrie Ward Boundary Review Report prepared by Watson & Associates Economists Ltd. in association with Dr. Robert Williams, dated May 22, 2013 and attached as Appendix "A" to Staff Report CLK006-13, be received.
2. That a by-law be presented to adopt the Ward Boundary Structure identified in Appendix "A" attached to the minutes of the Finance and Corporate Services Committee meeting dated June 19, 2013 as the City of Barrie's Ward Boundaries.
3. That the suitability of the 2014 ward boundaries be considered following the 2018 Municipal Election, to determine their continued effectiveness in the context of actual population growth. (CLK006-13) (File: C07-WBR)

**Attachments:** [Ward Boundary Review - CLK006-13.pdf](#)  
[WBR- Option 1 Alternative 1.pdf](#)  
[WBR - Option 1 - Alternative 2.pdf](#)  
[WBR - Option 1 - Alternative 3.pdf](#)  
[WBR- Option 1 - Alternative 4.pdf](#)  
[Memo to Council 130617 Ward Boundary Review\[1\].pdf](#)  
[Barrie Proposed Ward Structure Map - Finance and Corpo Preferred Option.](#)  
[Barrie Ward Boundary Population - Finance and Corp Preferred Option.pdf](#)

**This matter was recommended to General Committee for consideration of adoption at its meeting to be held on 06/24/2013.**

The Finance and Corporate Services Committee met and reports as follows:

**SECTION "C"**

**REPORT OF THE TOWN AND GOWN COMMITTEE DATED MAY 28, 2013.**

The Report of the Town and Gown Committee dated May 28, 2013 was received. (File: C05)

**Attachments:** [Town and Gown Committee Report May 28 2013.pdf](#)

The meeting adjourned at 7:20 p.m.

**CHAIRMAN**