



City of Barrie

70 Collier Street
P.O. Box 400
Barrie, ON L4M 4T5

Minutes - Final Finance and Corporate Services Committee

Wednesday, November 6, 2019

7:00 PM

Council Chamber

For consideration by the General Committee on November 18, 2019.

The meeting was called to order by the Chair, Councillor, S. Morales at 7:03 p.m. The following were in attendance for the meeting:

Present: 5 - Councillor, Sergio Morales
Mayor, J. Lehman
Deputy Mayor, B. Ward
Councillor, G. Harvey
Councillor, J. Harris

ALSO PRESENT:

P. Colavecchia, Partner Deloitte LLP.

STAFF:

Acting Deputy City Clerk, T. McArthur
Asst. Deputy Chief of Fire Prevention and Education, C. Clark
Chief Administrative Officer, M. Prowse
City Clerk/Director of Legislative and Court Services, W. Cooke
Deputy Fire Chief of Communications and Business Services, S. Dawson
Director of Finance/Treasurer, C. Millar
Director of Human Resources, A.M. Langlois
Director of Internal Audit, S. MacGregor
Director of Recreation Services, B. Roth
Fire Chief, C. Mainprize
General Manager of Community and Corporate Services, D. McAlpine
General Manager of Infrastructure and Growth Management, A. Miller
Internal Auditor, H. Miller
Manager of Business Services, D. Bell
Manager of Recreation Facilities, R. Bell
Manager of Recreation Programs, S. Lee Young
Supervisor Administrative Services, A. VanLeusen.

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

SECTION "A"

PRESENTATION BY DELOITTE CONCERNING THE 2019 AUDIT SERVICE PLAN

Pina Colavecchia, Partner of Deloitte LLP provided an overview on the scope and strategies and their audit approach to the 2019 Audit Service Plan for the year ending December 31, 2019.

Ms. Colavecchia discussed slides concerning the following topics:

- The 2019 audit scope and terms of engagement associated with the City and the Service Partners Financial Statements for the year ending December 31, 2019;
- Identification of any significant events, materiality, and audit risks;
- The development of an audit strategy to address fraud risks, use of specialists, audit fees, and complete engagement reporting;
- Audit risks related to revenue recognition, management override of controls, audit responses and management estimates;
- Appendix 1, the audit approach associated with planning, assessing and executing the Audit Plan;
- Appendix 2, the communication requirements according to the Canadian Auditing Standards (CAS);
- Appendix 3, the new and revised Public Sector Accounting Standards; and
- Appendix 4, the SAP conversion to provide updates on the SAP implementation and work performed and to be performed by Deloitte.

A member of the Finance and Corporate Services Committee asked a couple of questions to Ms. Colavecchia and received responses.

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

SECTION "B"

2019 AUDIT SERVICE PLAN

That the 2019 Audit Service Plan presented by Deloitte LLP to the Finance and Corporate Services Committee on November 6, 2019, be approved.
(File: F00)

This matter was recommended to General Committee for consideration of adoption at its meeting to be held on 11/18/2019.

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

SECTION "C"

PRESENTATION CONCERNING THE 2019 3RD QUARTER INTERNAL AUDIT UPDATE

Ms. Sarah MacGregor, Director of Internal Audit provided a presentation concerning the 2019 3rd Quarter Internal Audit Status Update.

Ms. MacGregor discussed slides concerning the following topics:

- The evolution of the role of Internal Audit at the City;
- The 2019 3rd Quarter Internal Audit activities;
- The review and recommendations associated to the SAP segregation of duties;
- The review and recommendations associated to payroll;
- An update on the Barrie Emergency Services Campus Budget;
- The results of a follow-up on cash handling in Five Points Theatre and Legislative and Court Services;
- An update on year two the Fraud and Wrongdoing Program; and
- The next steps for Internal Audit.

Members of the Committee asked a number of questions and received responses from Ms. MacGregor.

Pursuant to Procedural By law 2013-072, as amended, Section 4, Subsection 10, the order of business was altered such that the Report to Committee concerning the 3rd Quarter Internal Audit Update and Year Two Fraud Wrongdoing was considered prior to the presentation concerning the Recreation Services 101.

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

SECTION "D"

2019 3RD QUARTER INTERNAL AUDIT UPDATE AND YEAR TWO FRAUD WRONGDOING

1. That the 2019 3rd Quarter Internal Audit Status Report be received as information.
2. That the Year Two Fraud and Wrongdoing Pilot Program Summary be received as information.

This matter was recommended to General Committee for consideration of adoption at its meeting to be held on 11/18/2019.

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

SECTION "E"

PRESENTATION CONCERNING A RECREATION SERVICES 101

Barb Roth, Director of Recreation Services provided a presentation concerning the day to day operations of the Recreation Services Department.

Ms. Roth discussed slides concerning the following topics:

- The mandate and key responsibilities of the Recreation Services Department;
- The Recreation Services Team;
- The program services and initiatives of the Recreation Program Branch;
- An overview on the Recreation Facilities and Client Services Branch;

- The names and functions of the City's Recreation Community Centres, and the Specialty and Outdoor Facilities;
- An overview on the Business and Administrative Services Branch;
- Recreation Services Strives, Shares and Cares priorities and accomplishments;
- Examples of Recreation staff being leaders in innovation;
- The current trends in recreation services;
- An update on the proposed Hewitt's Creek Community Centre and Library;
- Recreation Services contact information for public inquires, rental requests and council inquires; and
- A video illustrating the programs, facilities and events supported by the Recreation Services Team.

Members of the Finance and Corporate Services Committee asked a number of questions to Ms. Roth and received responses.

PRESENTATION CONCERNING THE 2018 BARRIE FIRE AND EMERGENCY SERVICE (BFES) ANNUAL REPORT

Cory Mainprize, Fire Chief/Director of Emergency Services, Sue Dawson, Deputy Fire Chief/Manager of Communications and Business Services and Carrie Clark, Assistant Deputy Chief of Fire Prevention and Public Education provided a presentation concerning the 2018 Barrie Fire and Emergency Service (BFES) Annual Report.

Fire Chief Mainprize, Deputy Fire Chief Dawson and Assistant Deputy Chief Clark discussed slides concerning the following topics:

- The 2018 highlights of the essential services provided to the community by the BFES;
- The BFES's vision, mission, and values statements;
- An organizational chart structure of BFES;
- An overview on the BFES Branches: Operations; Training; Administration and Business; Emergency Management; and Fire Prevention and Public Education.
- The five Barrie Fire Station locations;
- Overviews concerning Fire Prevention and Public Education and Operations;
- Maps identifying areas of door to door alarm inspections, fire incidents by property loss, and fire emergency incidents by heat mapping;
- Graphs illustrating the percentages of emergency incidents in 2018 by Ward, type, and time allocation per incident;
- Charts comparing the yearly number of emergency incidents, the number of dollar loss by fire and the total dollars lost from fire;
- The 2018 BFES calls received and response times;
- An overview associated to operating and capital budgets;
- The challenges and opportunities for the BFES; and
- The 2019 Goals for the BFES.

Members of the Finance and Corporate Services asked a number of questions to the presenters and received responses.

REPORT OF THE TOWN AND GOWN COMMITTEE DATED SEPTEMBER 25, 2019

The Report of the Town and Gown Committee dated September 25, 2019 was received.

REPORT OF THE INTERNATIONAL RELATIONS COMMITTEE DATED OCTOBER 1, 2019

The Report of the International Relations Committee dated October 1, 2019 was received.

REPORT OF THE COMMUNITY SAFETY AND WELL-BEING COMMITTEE DATED OCTOBER 3, 2019

The Report of the Community Safety and Well-Being Committee dated October 3, 2019 was received.

REPORT OF THE ACCESSIBILITY ADVISORY COMMITTEE DATED OCTOBER 10, 2019

The Report of the Accessibility Advisory Committee dated October 10, 2019 was received.

REPORT OF THE TOWN AND GOWN COMMITTEE DATED OCTOBER 23, 2019

The Report of the Town and Gown Committee dated October 23, 2019 was received.

REPORT OF THE SENIORS ADVISORY COMMITTEE DATED OCTOBER 28, 2019

The Report of the Seniors Advisory Committee dated October 28, 2019 was received.

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

SECTION "F"

RESERVE FUND - INTERNATIONAL RELATIONS COMMITTEE

1. That an International Relations Committee (IRC) Reserve Fund be established and any unused funds at the end of each calendar year from the IRC Budget be put into the Reserve Account.
2. That the IRC Reserve Fund be capped at a maximum of \$20,000.

This matter was recommended to General Committee for consideration of adoption at its meeting to be held on 11/18/2019.

HOMESHARE FOR STUDENTS AND SENIORS PILOT PROGRAM

1. That a one year Student and Seniors Homeshare Pilot Program in partnership with Georgian College be supported and that commitment funds in the amount of \$5,000.00 from the Community Benefit Reserve be approved.
2. That once the Student and Seniors Homeshare Pilot Program is in place an update be provided to the Seniors Advisory Committee on the progress of the Pilot Program.

This matter was recommended to General Committee for consideration of adoption at its meeting to be held on 11/18/2019.

The meeting adjourned at 9:12 p.m.

CHAIRMAN