



City of Barrie

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

Minutes - Final Finance and Corporate Services Committee

Wednesday, June 5, 2019

7:00 PM

Council Chamber

For consideration at General Committee on June 24, 2019

The meeting was called to order by the Vice-Chair, Councillor S. Morales at 7:00 p.m. The following were in attendance for the meeting:

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

Absent: 1 - Councillor, D. Shipley

ALSO PRESENT:

P. Colavecchia, Partner of Deloitte LLP.

STAFF:

Acting Deputy City Clerk, T. Maynard
Chief Administrative Officer, M. Prowse
City Clerk/Director of Legislative and Court Services, W. Cooke
Director of Finance/Treasurer, C. Millar
Director of Internal Audit, S. MacGregor
Director of Transit and Parking Strategy, B. Forsyth
Executive Director of Access Barrie, R. James-Reid
General Manager of Community and Corporate Services, D. McAlpine
Manager of Enforcement Services, T. Banting
Transit Business Services Analyst, T. Williams
Senior Manager of Accounting and Revenue, C. Smith
Supervisor of Financial Reporting and Policy, M. Mifsud
Supervisor of Transit, T. Turner

Pursuant to Section 4.10 of Procedural By-law 2013-072 as amended, the order of business was altered such that the Report to Committee regarding the Parking Guiding Principles was received prior to the presentation concerning the 2018 Audited Consolidated Financial Statements.

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

SECTION "A"

PRESENTATION CONCERNING THE 2019 PARKING STRATEGY UPDATE

Tessa Williams, Transit Business Services Analyst provided a presentation regarding the 2019 Parking Strategy Update. Ms. Williams commented that discussions have taken place with other municipalities surrounding parking strategies and business experiences associated with parking.

Ms. Williams discussed slides concerning the following topics:

- The scope of business problems surrounding parking in Barrie;
- The development of a parking ecosystem including customer and operator benefits;
- The other considerations related to parking programs in Barrie and the opportunities;
- The current and proposed parking guiding principles;
- The proposed guiding principles of a refreshed parking strategy;
- A diagram of the evaluation framework for recommended changes; and
- The tentative timelines associated with the Parking Strategy update

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

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

SECTION "B"

PARKING GUIDING PRINCIPLES

That the revised Parking Guiding Principles attached as Appendix "B" to the Finance and Corporate Services Report dated June 5, 2019, be approved.

This matter was recommended (Section "B") to General Committee for consideration of adoption at its meeting to be held on 2019-06-17.

Pursuant to Section 4.10 of Procedural By-law 2013-072 as amended, the order of business was altered such that the Report to Committee regarding the 2018 Consolidated Financial Statements was received prior to the presentation concerning the 2019 Year to Date Internal Audit Update.

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

SECTION "C"

PRESENTATION CONCERNING THE 2018 CONSOLIDATED FINANCIAL STATEMENTS

Colleen Smith, Senior Manager of Accounting and Revenue provided a presentation concerning of the 2018 Consolidated Financial Statements

Ms. Smith discussed slides concerning the following topics:

- An overview of the Statement of Operations and Accumulated Surplus;
- The annual surplus;
- The significant adjustments to the tax rate surplus;
- The details associated with the consolidated statement of change in net debt;
- An overview of the change in net debt;
- An overview of the statement of financial position;
- Details associated with the accumulated surplus; and
- An overview of the statement of cash flows.

Ms. Pina Colavecchia, Partner of Deloitte LLP reviewed the status of the audit of the 2018 Consolidated Financial Statements for the City's 2018 fiscal year. Ms. Colavecchia thanked the Finance and Internal Audit staff for their efforts in completing the audit.

Ms. Colavecchia reviewed the key elements of the 2018 audit including details of the following aspects:

- The audit scope and terms of engagement and audit risks;
- The status of the audit and uncorrected misstatements;
- The fraud and audit risk areas;
- The significant accounting policies associated with the City's financial position and performance;
- The other reportable matters;
- The SAP Implementation in relation to financial audit practices;
- The communication requirements associated with the Audit Service Plan;
- The uncorrected misstatements; and
- The Independence letter and draft Management Representation letter.

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

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

SECTION "D"

2018 AUDITED CONSOLIDATED FINANCIAL STATEMENTS

That the 2018 Audited Consolidated Financial Statements be received.

This matter was recommended (Section "D") to General Committee for consideration of adoption at its meeting to be held on 2019-06-17.

Pursuant to Section 4.10 of Procedural By-law 2013-072 as amended, the order of business was altered such that the Report to Committee regarding the 2019 Year to Date Audit Status Report was received prior to the Advisory Committee Report(s) to be received.

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

SECTION "E"

PRESENTATION CONCERNING THE 2019 YEAR TO DATE INTERNAL AUDIT UPDATE

Sarah MacGregor, Director of Internal Audit provided a presentation concerning the 2018 Year to Date Internal Audit Status.

Ms. MacGregor discussed slides concerning the following topics:

- A description of the Internal Audit function;
- The 2019 Year to Date Internal Audit Activity;
- The responsibilities of the municipality related to monitoring incidents;
- A chart illustrating the number of recommendations related to Water Billing;
- The programs and functions associated with fraud mitigation;
- The scope of the audit associated with migration of data from Great Plains to SAP; and
- The added value of the Internal Audit Department.

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

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

SECTION "F"

2019 YEAR TO DATE INTERNAL AUDIT STATUS REPORT

That the 2019 Year to Date Internal Audit Status Report be received for information purposes.

This matter was recommended (Section "F") to General Committee for consideration of adoption at its meeting to be held on 2019-06-17.

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

SECTION "G"

REPORT OF THE TOWN AND GOWN COMMITTEE DATED APRIL 24, 2019

The Report of the Town and Gown Committee dated April 24, 2019 was received. (File: C05)

REPORT OF THE SENIORS ADVISORY COMMITTEE DATED APRIL 29, 2019

The Report of the Seniors Advisory Committee dated April 29, 2019 was received. (File: C05)

SIMCOE COUNTY AGE-FRIENDLY SENIORS HOUSING GRANT PROGRAM

That correspondence be sent to the Clerk at the County of Simcoe requesting if the City of Barrie can be included in the Age-Friendly Housing Grant Program.

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

SECTION "H"

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

SECTION "I"

**REPORT OF THE INTERNATIONAL RELATIONS COMMITTEE DATED
MAY 7, 2019**

The Report of the International Relations Committee dated May 7, 2019 was received. (File: C05)

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

SECTION "J"

CITY OF BARRIE TWIN/FRIENDSHIP CITY SIGNAGE

That the Roads, Parks and Fleet Department be requested to include \$7000 in their 2020 Budget for the purpose of updating and replacing the City of Barrie Twin/Friendship signage to add Arras, France and Harrogate, United Kingdom.

This matter was recommended (Section "J") to General Committee for consideration of adoption at its meeting to be held on 2019-06-17.

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

SECTION "K"

**REPORT OF THE SPORTS EVENTS/FACILITIES ADVISORY COMMITTEE
DATED MAY 8, 2019.**

The Report of the Sports Events/Facilities Advisory Committee dated May 8, 2019 was received. (File: C05)

**REPORT OF THE ACCESSIBILITY ADVISORY COMMITTEE DATED MAY
9, 2019**

The Report of the Accessibility Advisory Committee dated May 9, 2019 was received. (File: C05)

REPORT OF THE TOWN AND GOWN COMMITTEE DATED MAY 22, 2019

The Report of the Town and Gown Committee dated May 22, 2019 was received. (File: C05)

**REPORT OF THE SENIORS ADVISORY COMMITTEE DATED MAY 27,
2019**

The Report of the Seniors Advisory Committee dated May 27, 2019 was received. (File: C05)

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

SECTION "L"

**AMENDMENT TO THE TOWN AND GOWN COMMITTEE'S TERMS OF
REFERENCE RELATED TO COMMITTEE COMPOSITION**

That the Terms of Reference for the Town and Gown Committee be amended to add a student representative from the Executive of the Georgian College Students' Association (GCSA) and a staff member from the Barrie Public Library to the Committee's composition.

This matter was recommended (Section "L") to General Committee for consideration of adoption at its meeting to be held on 2019-06-17.

The meeting adjourned at 8:35 p.m.

CHAIRMAN