



Town of Blind River

Administrative Process Review

Final Report
October 20, 2020



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Town of Blind River

Administrative Process Review

Chapter I
Introduction



Introduction

A. Overview of our engagement

KPMG has been retained by the Town of Blind River (the “Town”) to undertake a review of its current processes within the finance department, including:

- User fees (landfill, recreation and water and sewer)
- Taxation revenue
- Purchasing and Accounts Payable (including credit card processing)
- Payroll (including employee expense reports)
- Monthly reporting and budgeting processes

This report includes the work completed on the finance processes. The process mapping and analysis completed on the non-financial processes (building permits, public works, planning applications, agenda preparation etc.) have been included in a separate report.

Our review is being undertaken in connection with funding received by the Town from the Audit and Accountability Fund (the “Fund”). The Fund was established by the Province to assist municipalities in identifying potential cost savings from operational efficiencies and other strategies. Pursuant to the provisions of the Fund, the Town is required to:

- Retain a third party advisor for the purposes of the review, rather than undertaking the review internally;
- Provide public disclosure as to the results of the review, including a statement from its advisors as to the quantum of potential cost savings; and
- Establish that front line service reductions and increases in user fees are not outcomes of the review.

The terms of reference for our review is based on our engagement letter dated March 6, 2020.

Our review relied heavily on the contributions and knowledge of Town personnel and we would like to express our appreciation and thanks for the assistance provided to us by staff.

Introduction

B. Our approach

Our review involved a series of facilitated working sessions with Town staff to discuss the current processes used by the Town for the delivery of various administrative services. During these working sessions, KPMG facilitated discussion with Town staff to identify the individual steps in the process under review, as well as any issues that were perceived as impacting operating efficiencies, customer service, internal controls or risk management.









The approach adopted to review the Town's processes reflected the LEAN concept of value-stream mapping. While there are many different definitions of LEAN, we define LEAN thinking as the belief that there is a simpler, better way through a continuous drive to identify and eliminate waste, or inefficiencies and errors, in day-to-day work. It is about making work environments efficient and effective, so organizations can provide higher quality of services to their customers. LEAN helps create time for quality improvement to be part of everyday routine activity.

There are five common principles of LEAN thinking:

1. Value is defined by the **voice of the client**. If a process or function doesn't create value for the client (recognizing that clients can be internal or external), the question is why is it being performed.
2. LEAN requires that you **understand your process**. Process mapping allows you to have a picture of your process so that you can begin to make improvements. Without this understanding, it is difficult to have transparency and see where the problems are. It also helps teams gain an understanding of everyone's involvement in the process.
3. LEAN seeks to develop **flow**, so that products or services move fluidly and without interruptions through the process.
4. LEAN seeks to establish **pull**, so that activities are undertaken in response to what a client needs when they need it, by reacting to a trigger. This is contrary to how many processes are structured, which involves a push to the next user regardless of whether they are ready or not.
5. LEAN is a means of **continuous improvement**. When done right, LEAN is not a one-time event but rather a journey to continually improve processes and constantly strive to supply value, from the perspective of the client.

Introduction

LEAN methodologies are intended to help organizations identify and address one of eight typical types of inefficiencies.


Inefficiency	Description	Examples
 Defects	Work or services that are not completed correctly the first time.	Departments key in hours worked incorrectly, requiring payroll to fix errors.
 Overproduction	Doing more than what is required to complete the task.	Generating reports that are not used by management.
 Waiting	Idle time when material, information, people or equipment are waiting.	Waiting for approvals prior to issuing cheques.
 Non-utilized talent	Not utilizing all of the skills of employees.	Incurring overtime because staff working in other departments cannot be used.
 Transportation	Moving equipment, supplies or equipment from place to place.	Transferring paper files from one location to another rather than using email.
 Inventory	Having more material and supplies on hand than what its needed.	Stocking extra stores inventory to prevent stockouts caused by poor order management.
 Motion	Unnecessary movement by employees to complete an activity.	Having staff attend meetings in person rather than by video or teleconference.
 Extra processing	Spending extra time and effort for an activity, including duplication of efforts.	Developing Excel spreadsheets to track information that is already available in MIS.

Introduction

C. How to read our report

For each process under review, we have provided process maps that outline the individual worksteps undertaken as part of the process in Chapter II. These maps are outlined in flowchart form and are intended to assist in understanding (i) the individual worksteps performed by Town personnel; (ii) the sequential ordering of the worksteps; and (iii) decision points included in the process.

Where an area for potential improvement has been identified, they have been indicated in the process maps through the following markers:

-  Process inefficiencies, which may include duplication of efforts, manual vs. automated processes and the performance of work with nominal value
-  Financial risk, representing areas where the Town's system of internal controls is insufficient to prevent the risk of financial loss
-  Client service limitations, representing aspects of the Town's operations that may adversely impact on customer satisfaction
-  Litigation risk, consisting of potential areas where the Town's processes may expose it to risk, including areas where existing measures to mitigate risk are considered insufficient

Included with the process maps are the potential areas for improvements, as well as potential courses of action that could be adopted by the Town to address the identified issues.

Introduction

D. Restrictions

This report is based on information and documentation that was made available to KPMG at the date of this report. We had access to information up to the date of this report in order to arrive at our observations but, should additional documentation or other information become available which impacts upon the observations reached in our report, we will reserve the right, if we consider it necessary, to amend our report accordingly. This report and the observations and recommendations expressed herein are valid only in the context of the whole report. Selected observations and recommendations should not be examined outside of the context of the report in its entirety.

Our observations and full report are confidential and are intended for the sole use of the Town of Blind River's management team. We consider this report to be operational in nature and as such, intended for internal management use only. In order to satisfy the public reporting requirements of the Fund, key themes emerging from our review of the financial processes have been reported in a separate public document.

Our review was limited to, and our recommendations are based on, the procedures conducted. The scope of our engagement was, by design, limited and therefore the observations and recommendations should be in the context of the procedures performed. In this capacity, we are not acting as external auditors and, accordingly, our work does not constitute an audit, examination, attestation, or specified procedures engagement in the nature of that conducted by external auditors on financial statements or other information and does not result in the expression of an opinion.

Pursuant to the terms of our engagement, it is understood and agreed that all decisions in connection with the implementation of advice and opportunities as provided by KPMG during the course of this engagement shall be the responsibility of, and made by, Town of Blind River. Accordingly, KPMG will assume no responsibility for any losses or expenses incurred by any party as a result of the reliance on our report.

Comments in this report are not intended, nor should they be interpreted, to be legal advice or opinion.

KPMG has no present or contemplated interest in the Town of Blind River nor are we an insider or associate of the Town of Blind River or its management team. Our fees for this engagement are not contingent upon our findings or any other event. Accordingly, we believe we are independent of the Town of Blind River and are acting objectively.



Town of Blind River

Administrative Process Review

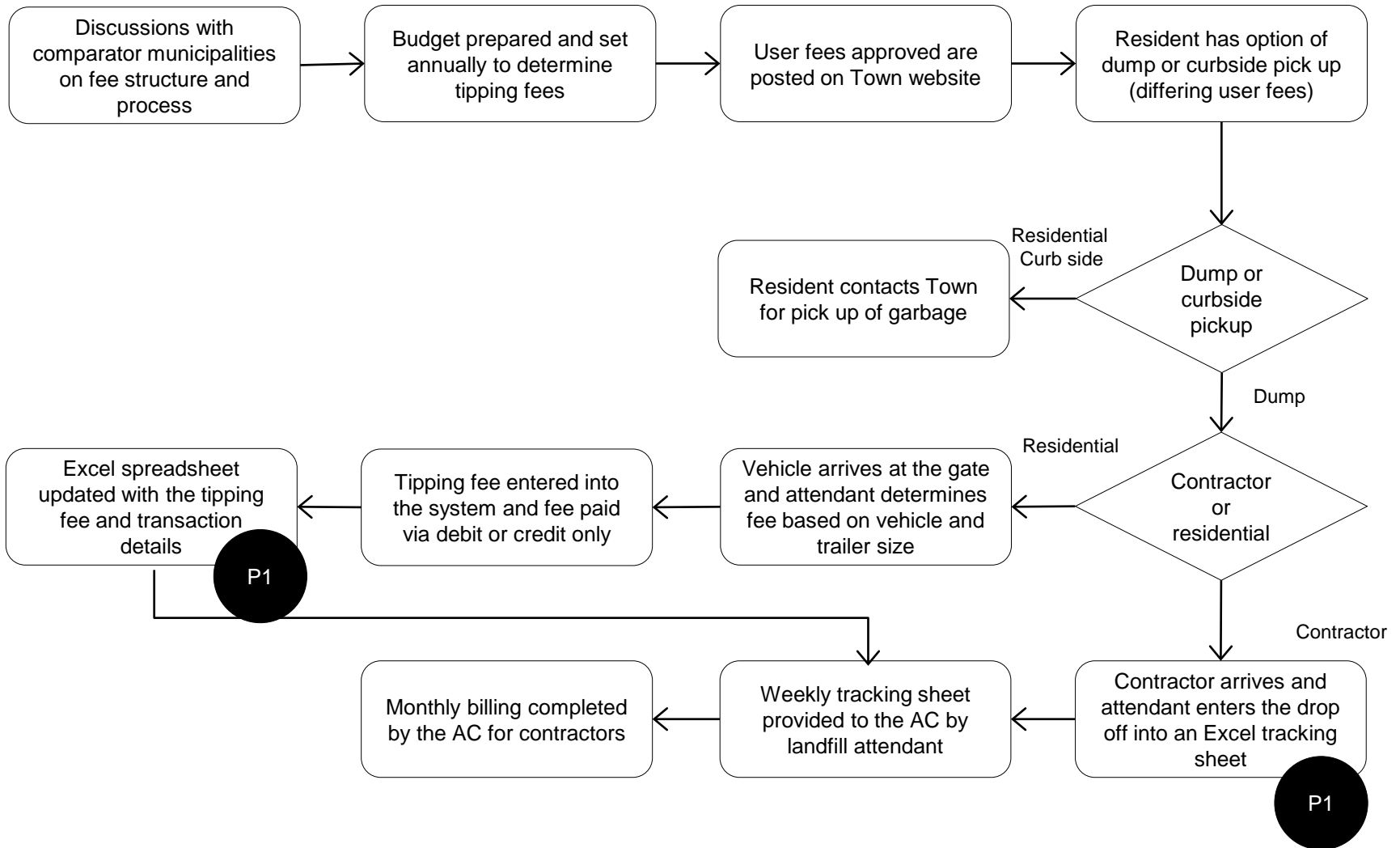
Chapter II
Process Maps and Potential Courses of Action



Abbreviations

AC	Accounting Clerk – Taxation / Accounts Receivable
DPW	Director of Public Services / Works
DF	Director of Finance
DPS	Director of Protective Services
CAO	Chief Administrative Officer / Clerk
APC	Accounts Payable / Payroll Clerk
ACW	Accounting Clerk – Water Department
DFCS	Director of Facilities and Community Services
DC	Deputy Clerk
DH	Department Head
GF	General Foreman
CBO	Chief Building Official
BA	Building Assistant
AA	Administrative Assistant
WO	Work Order
CR	Cash Receipts
RM	Recreation Manager

User Fees - Landfill

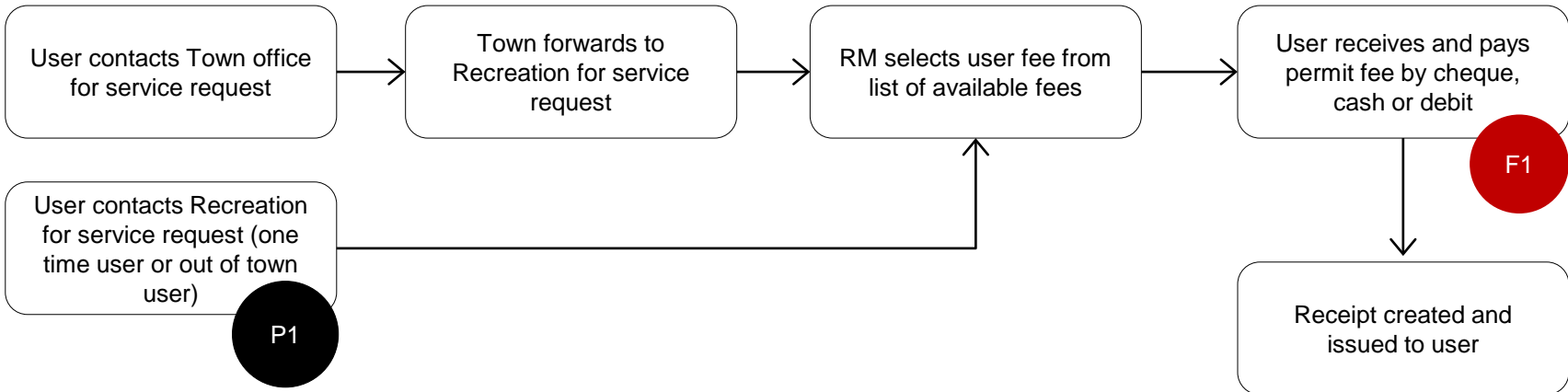


Potential Courses of Action

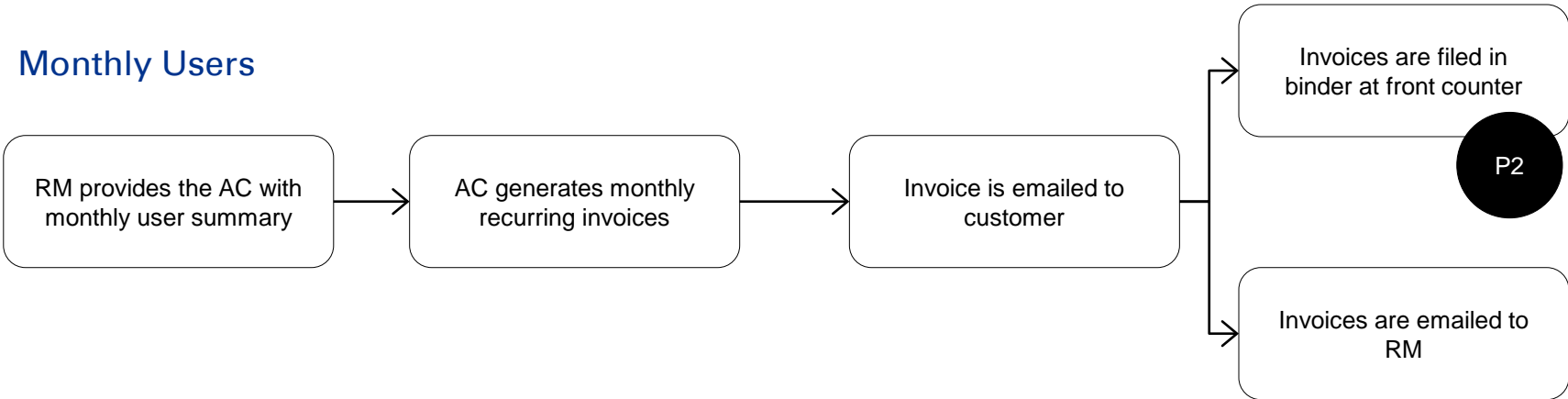
Issue	Potential Course of Action
<p data-bbox="98 508 210 622">P1</p> <p data-bbox="258 361 1074 576">On a weekly basis the landfill attendant provides the AC the weekly tracking sheet (Excel document) for purposes of billing landfill charges to contractors and recording the residential transactions from the payment system (debit/credit machine). There is a payment listing report that is available daily and printed by the landfill attendant however this document is not provided to the AC and a reconciliation is not completed.</p> <p data-bbox="258 615 1074 801">At the current time, the document provided to the AC for purposes of billing and recording within the system is the Excel document, which is manually updated by the landfill attendant. Given the lack of reconciliation it is possible transactions will be missed on the excel document, resulting in additional reconciliations required at month end while completing the bank reconciliation.</p>	<p data-bbox="1112 361 1823 546">The payment report with all transactions should be provided to the AC in order to complete a reconciliation of the landfill transactions. On a weekly basis, prior to submitting the documents by the attendant to the Town office, the payment listing should be reconciled to the Excel spreadsheet to ensure accuracy.</p>

User Fees - Recreation

One time – Out of Town Users



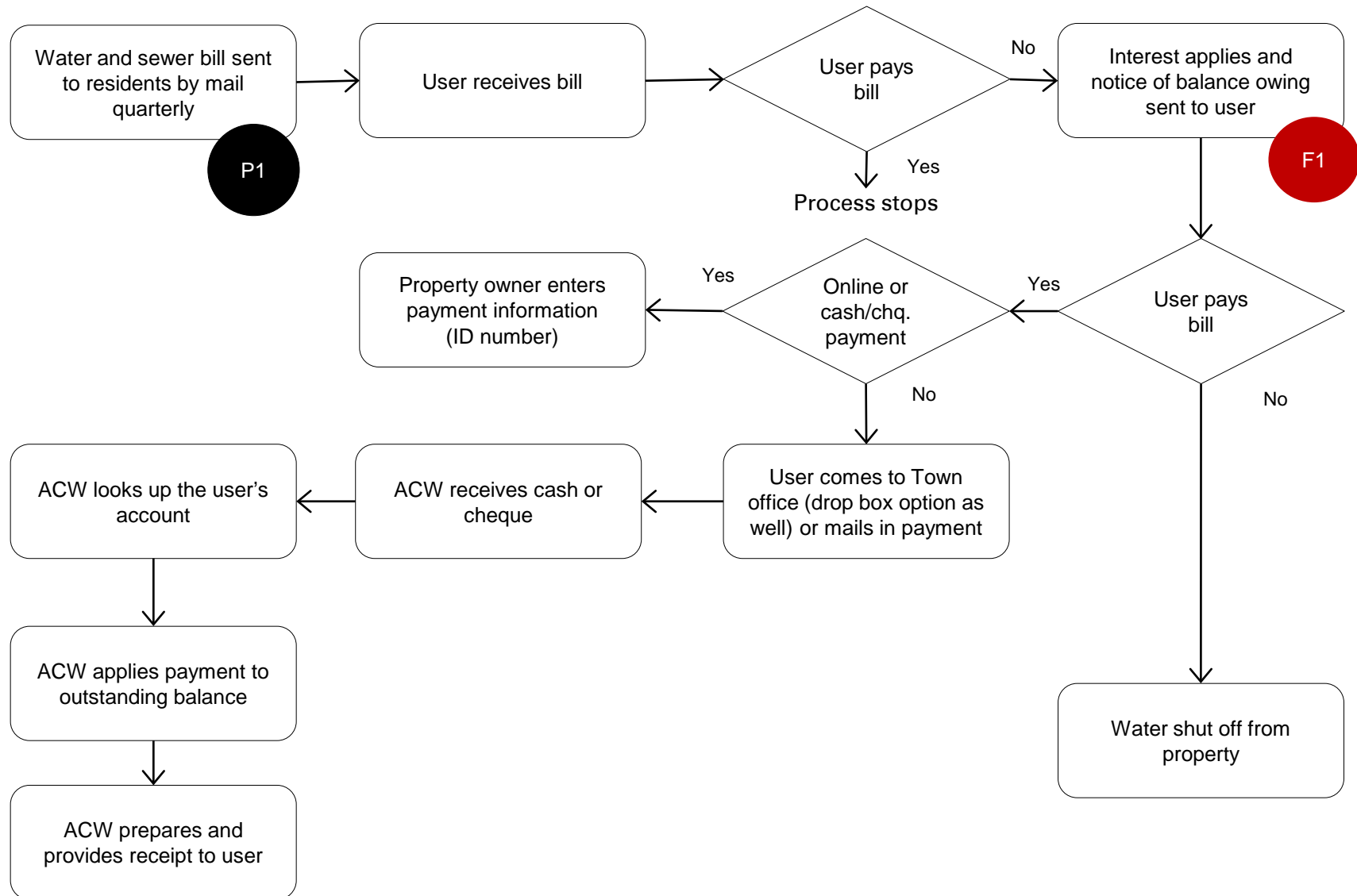
Monthly Users



Potential Courses of Action

Issue	Previous Potential Course of Action	Update (June 2020)
<p>P1</p> <p>Currently, all user fees need to be paid in person at the Town office by cash, debit or cheque. Due to the time required to attend the Town office, users may opt to not pay the required fees if the penalty for not doing so is minor.</p>	<p>Allow user fees to be paid and accepted online through the Town's website. The Town has already made standard forms available on their website. Easier access to methods of payment will encourage users to pay the required fees.</p>	<p>There is now the ability to make payments via etransfer (this is noted for any required Town payment, such as taxes, water billings or rentals of recreation facilities).</p>
<p>F1</p> <p>A receipt is not always created and issued if a user does not request a receipt. There is a risk that a permit (e.g. fire permit) is manually completed, issued to the user and fee collected but never entered into the accounting system, providing the opportunity to misappropriation of funds.</p>	<p>Ensure a receipt is issued for all user fees. Create signage at the reception desk that informs users to ask for and receive a receipt for all purchases.</p> <p>In the longer term, do not accept cash payments. All payments for user fees should be paid by cheque or debit/credit.</p>	<p>The finance group is looking to develop a policy and procedure for all miscellaneous receivables, which would include the process to invoice and steps for cash payment / non-payments. It is anticipated the policy would be developed by Q4 2020.</p>
<p>P2</p> <p>Copies of invoices that have been sent out and not yet paid are filed in a binder at the front counter to track unpaid invoices. This information is already entered into the Town's accounting system and should be tracked using the system capabilities.</p>	<p>Consideration should be given to discontinuing the process of printing and filing all unpaid invoices in the binder at the front.</p>	<p>The finance group is looking to develop a policy and procedure for all miscellaneous receivables, which would include the process to invoice and steps for cash payment / non-payments. It is anticipated the policy would be developed by Q4 2020.</p> <p>With the use of the updated policy and procedure document the process for printing these invoices is anticipated to cease as of the start of 2021.</p> <p>In addition, a new system has been sourced for the scheduling and invoicing of recreation facilities. The budget for this system was approved by Council in 2020 and it is anticipated the system will be implemented in Q4 2020 / Q1 2021. The Director of Facilities will be in charge of the implementation.</p>

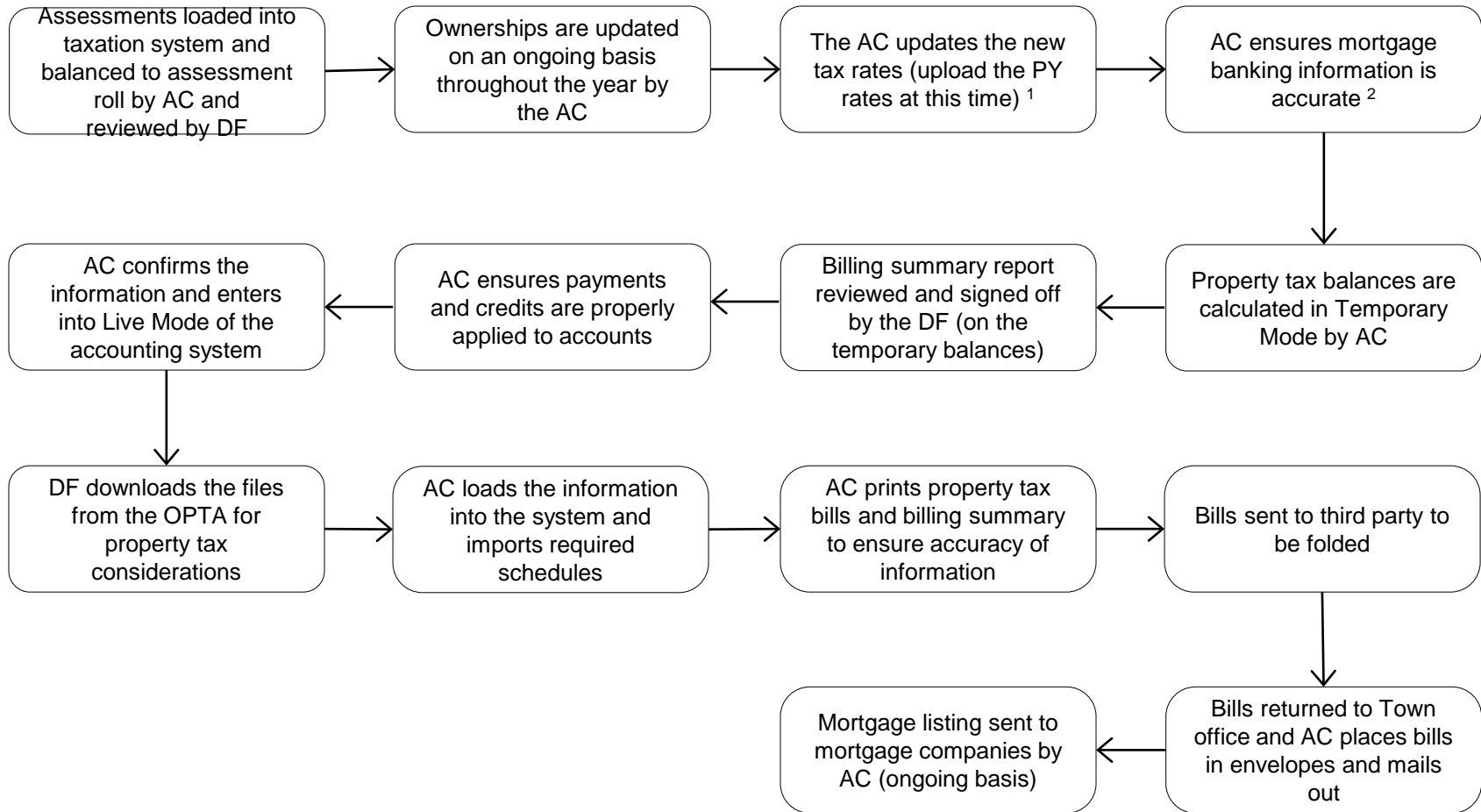
User Fees - Water and Sewer



Potential Courses of Action

Issue	Previous Potential Course of Action	Update (June 2020)
<p data-bbox="21 429 137 544">P1</p> <p data-bbox="166 268 469 482">All water and sewer bills are currently manually prepared and sent by mail. This results in additional time and postage costs incurred by the Town</p>	<p data-bbox="517 268 1093 454">Allow users to receive bills electronically through email. System generated emails can be produced that will send users their bills electronically thereby reducing costs associated with post and the time required to prepare and mail the bills.</p>	<p data-bbox="1141 268 1870 425">Bills can be accessed electronically provided the email address is included within Vadim. The Town has been sending correspondence to residents to allow them to sign up for electronic invoicing. There have been a number of residents who have done so.</p> <p data-bbox="1141 458 1875 672">In addition, the Town is investigating the implementation of a User portal with Central Square. The portal would allow users to receive email notification when their bill is available and can be viewed with a “pay now” option including credit card payment (the user would assume the fees associated). It was noted there may be a need to revise the bylaw for the implementation of the portal.</p> <p data-bbox="1141 711 1831 801">It is anticipated billings commencing in 2021 will utilize this technology as the background work by Central Square is complete (only Town IT integration is required).</p>
<p data-bbox="21 953 137 1068">F1</p> <p data-bbox="166 825 469 1139">Although a formal collection of water and sewer policy exist (Policy No: 1.3.4) it is not always adhered to. This can lead to inconsistent methods used for collection and expose the Town to potential legal and reputational risks.</p> <p data-bbox="166 1172 446 1329">Furthermore, the most recently policy was approved in 2011 and may require review and updating.</p>	<p data-bbox="517 825 1078 886">The Town can implement the following process step:</p> <ul data-bbox="517 919 1097 1172" style="list-style-type: none"> • Update the formal policy that is followed for water and sewer arrears, similar to property taxation (e.g. notice of pass due amounts sent after 30 days, development of a payment plan after 60 days, water shutoff after 90 days). • The policy should be approved by council and made public to inform all users and residents of the process and policy in place. <p data-bbox="517 1205 1064 1296">Updating and adherence to a formal policy will allow staff to address operational matters in a more efficient and time sensitive manner.</p>	<p data-bbox="1141 825 1862 948">Based on information shared during the course of the review, the Town addressed this issue upon the completion of the Service Delivery Review. The Town has both reviewed and updated the policy as per the previous recommendation.</p>

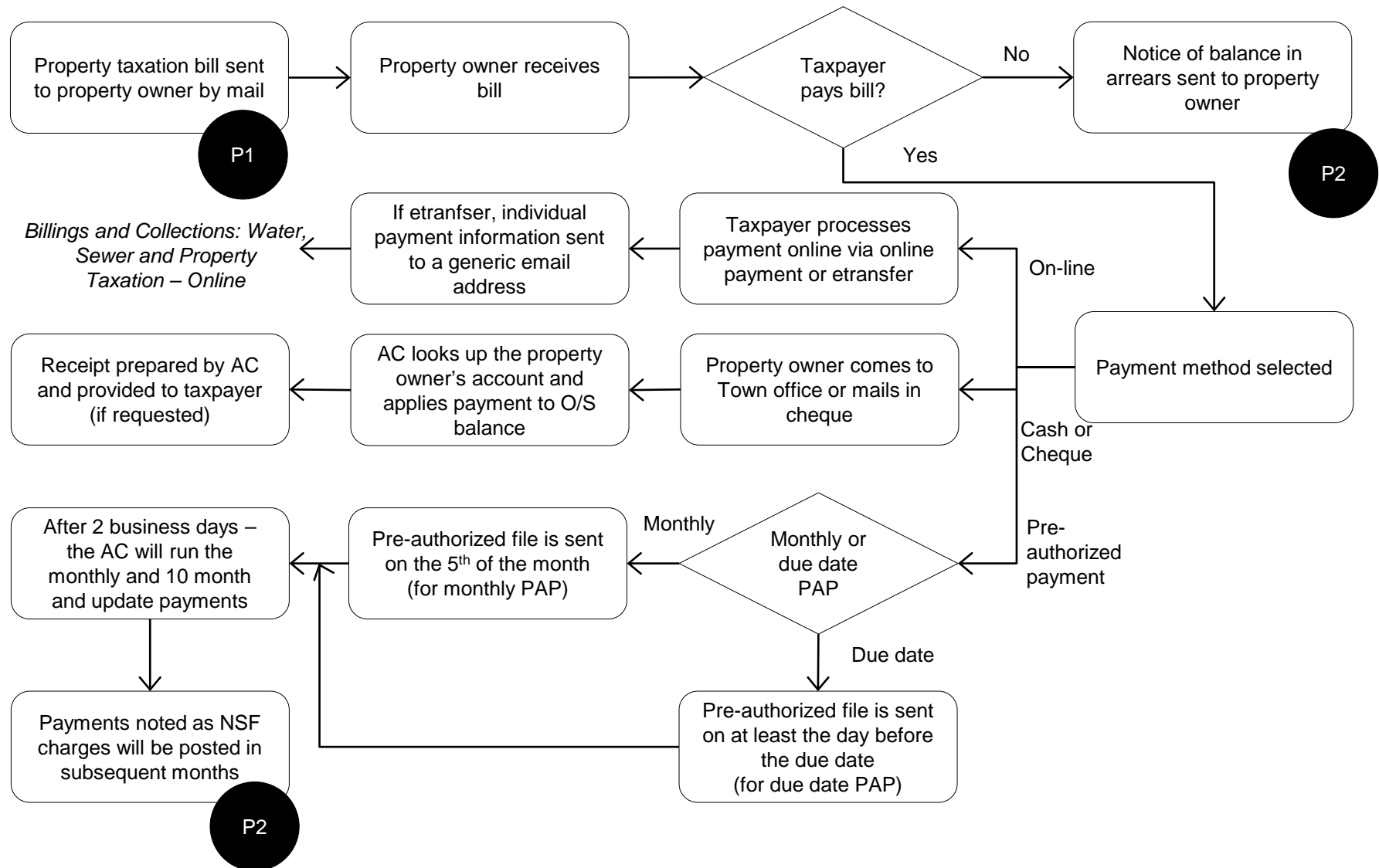
Billings and Collections: Property Taxation - Assessment & Mailing



¹ This process is started before the new tax rates are finalized and approved for the years. As a result, the AC utilizes the prior year tax rates as a starting point and then will update the new tax rates once they are approved.

² This process is completed on an ongoing basis throughout the year.

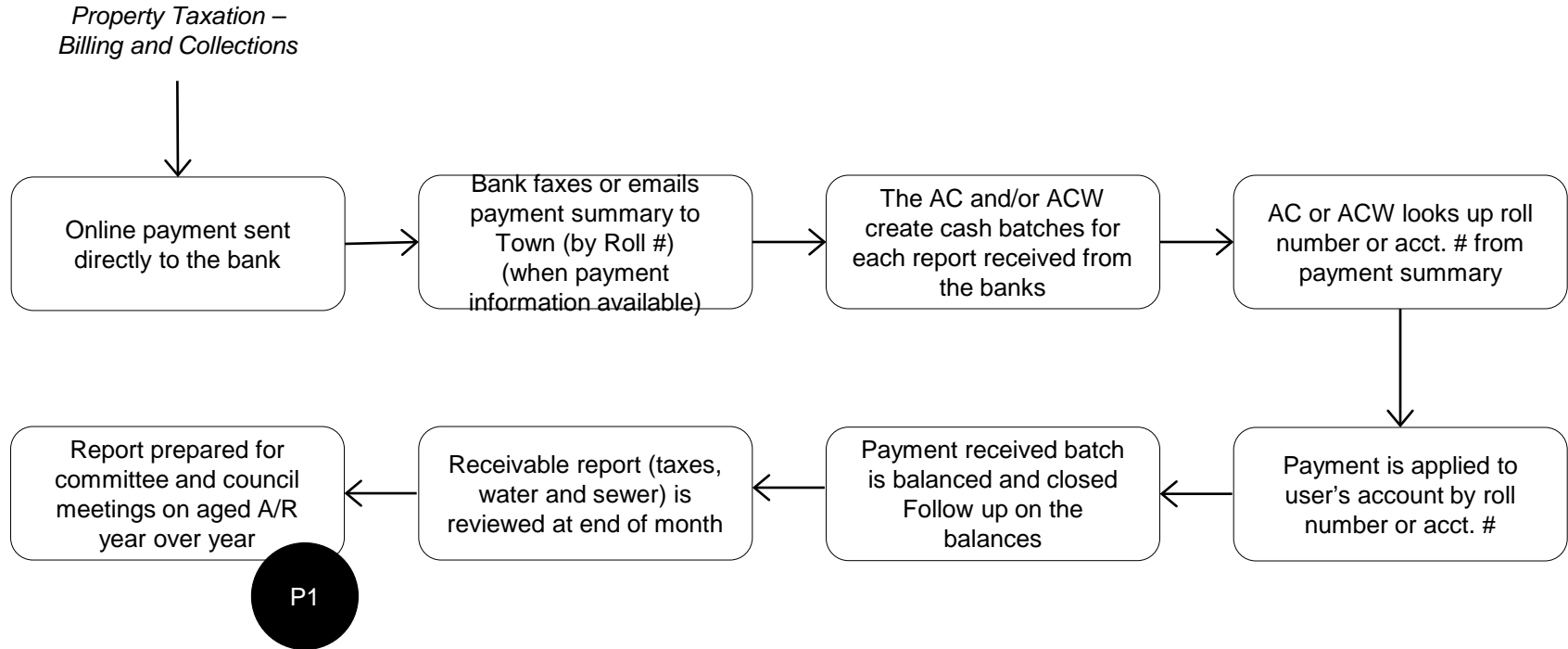
Property Taxation - Billing and Collections



Potential Courses of Action

Issue	Previous Potential Course of Action	Update (June 2020)
<p>P1</p> <p>All taxation bills are currently manually prepared and sent by mail. This results in additional time and postage costs incurred by the Town</p>	<p>Allow users to receive bills electronically through email. System generated emails can be produced that will send users their bills electronically thereby reducing costs associated with post and the time required to prepare and mail the bills.</p>	<p>In addition, the Town is investigating the implementation of a User portal with Central Square. The portal would allow users to receive email notification when their bill is available and can be viewed with a “pay now” option including credit card payment (the user would assume the fees associated). It was noted there may be a need to revise the bylaw for the implementation of the portal.</p> <p>It is anticipated billings commencing in 2021 will utilize this technology as the background work by Central Square is complete (only Town IT integration is required).</p>
<p>P2</p> <p>Notices of arrears are sent to taxpayers when they have not made required tax payments by the appropriate due date. At the current time there is no standard timeline that is followed to dictate when the letter should be sent to the tax payer.</p>	<p>A tax collection policy should be formally documented and adhered to which includes timelines for the notice of arrears to be sent to the taxpayers. This will ensure a consistent approach is followed and can allow these tasks to be allocated to other individuals at the Town (i.e. the DF can review the letters once prepared).</p> <p>A listing of taxation arrears over a certain age will need to be developed which aligns with the newly developed policy which will facilitate the preparation of the letters by the staff on a timely basis.</p>	<p>The taxation collection policy has been drafted and will be presented to the Corporate Services Committee during the September 2020 meeting. This policy has been available previously but given the COVID impact and leniency provided to residents for taxation bills the policy was not previously reviewed.</p> <p>The taxation collection policy includes the timeline for the first notice of arrears letters to be provided to the taxpayer. The earlier the letters are provided to the taxpayer the more likely they will be to make a repayment or provide the Town with a repayment plan.</p>

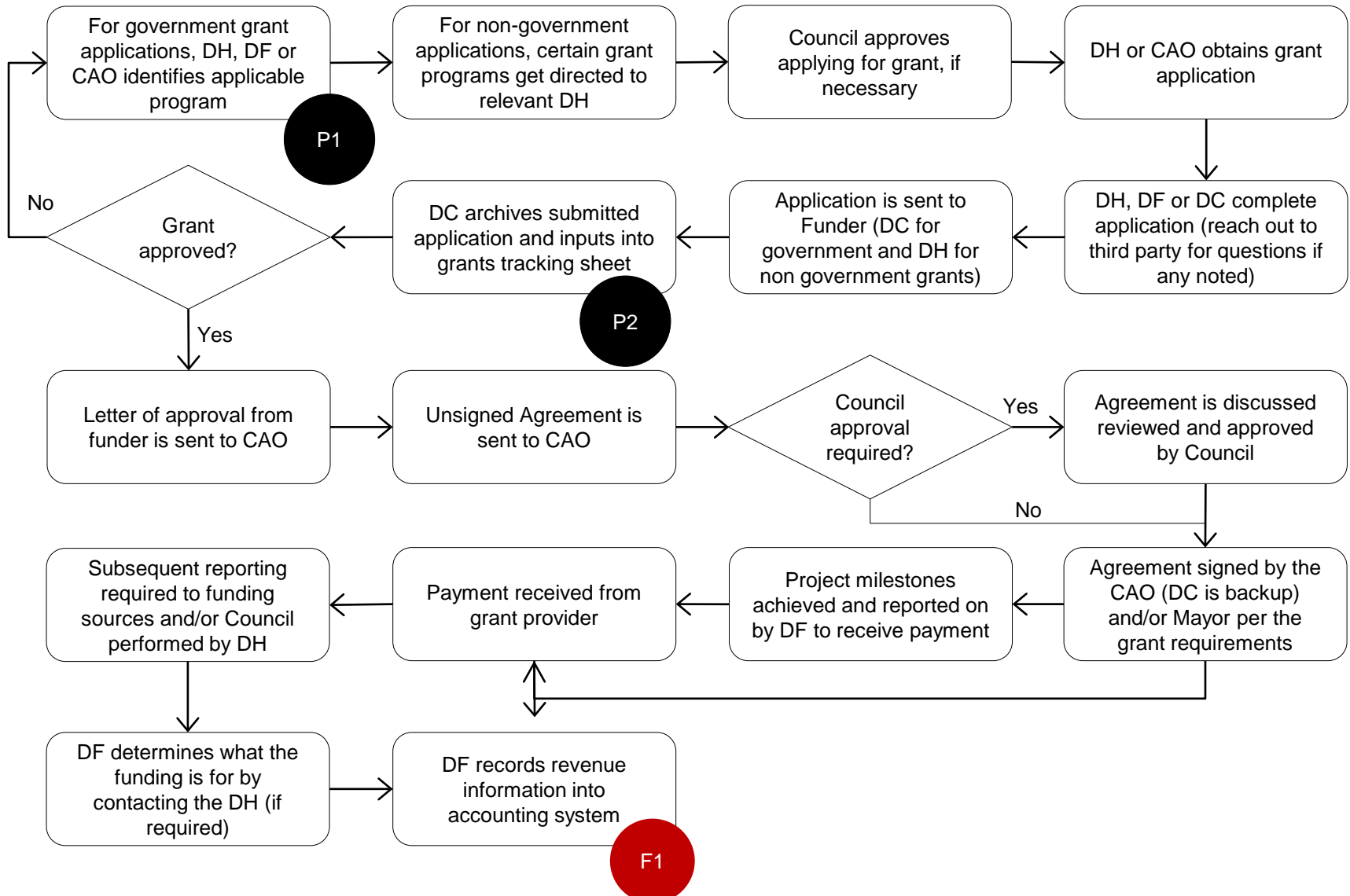
Billings and Collections: Water, Sewer and Property Taxation - Online



Potential Courses of Action

Issue	Previous Potential Course of Action	Update (June 2020)
<p data-bbox="79 482 195 596">P1</p> <p data-bbox="208 362 768 548">Notices are arrears are sent to taxpayers when they have not made required tax payments by the appropriate due date. At the current time there is no standard timeline that is followed to dictate when the letter should be sent to the tax payer.</p>	<p data-bbox="803 362 1302 611">A tax collection policy should be formally documented and adhered to which includes timelines for the notice of arrears to be sent to the taxpayers. This will ensure a consistent approach is followed and can allow these tasks to be allocated to other individuals at the Town (i.e. the DF can review the letters once prepared).</p> <p data-bbox="803 648 1290 802">A listing of taxation arrears over a certain age will need to be developed which aligns with the newly developed policy which will facilitate the preparation of the letters by the staff on a timely basis.</p>	<p data-bbox="1340 362 1839 611">The new tax collection policy was presented to the Corporate Services Committee during the September 2020 meeting. This policy has been available previously but given the COVID impact and leniency provided to residents for taxation bills the policy was not previously reviewed.</p> <p data-bbox="1340 648 1839 865">The taxation collection policy includes the timeline for the first notice of arrears letters to be provided to the taxpayer. The earlier the letters are provided to the taxpayer the more likely they will be to make a repayment or provide the Town with a repayment plan.</p>

Billings and Collections: Grants



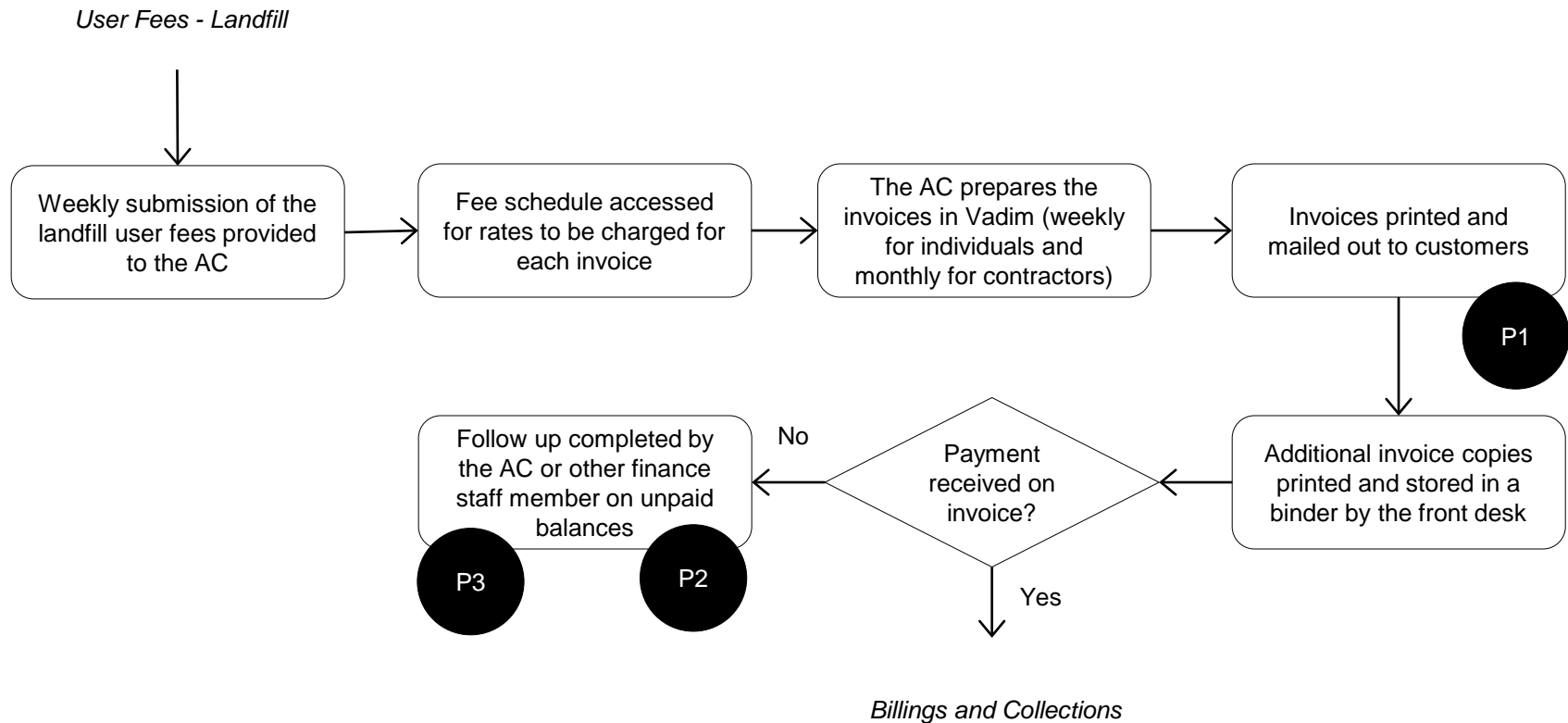
Potential Courses of Action

Issue	Previous Potential Course of Action	Update (June 2020)
<p data-bbox="79 501 195 618">P1</p> <p data-bbox="204 329 722 511">Currently there is no formal guidance provided by Council to establish grant priorities (operating, capital, job creation etc.) As a result, the DH may be focusing efforts on initiatives that are not a priority of the Town.</p>	<p data-bbox="774 329 1302 451">The following procedures should be developed to ensure priority areas are focused on for the grant search. This should include the following:</p> <ul data-bbox="774 458 1302 796" style="list-style-type: none"> <li data-bbox="774 458 1302 608">• Prior to the budgeting process, Council should set specific priorities for operating, capital and job creation to ensure grant research is focused on the relevant areas. <li data-bbox="774 615 1302 708">• Assign accountability for the grant research by type (operating, capital and job creation to the DH and/or DF). <li data-bbox="774 715 1302 796">• On a standing, monthly basis have an update presented to Council on the grant research and applications. 	<p data-bbox="1344 329 1827 608">Based on the previous recommendation, Council provided a list of priorities (essentially a wish list) for the year as well as a community improvement plan and strategic plan. There are formal presentations made to Council on the plans and priorities which has resulted in Council's vision being brought to life in their established priorities.</p> <p data-bbox="1344 644 1837 796">Further planning can be completed on the capital project management area. See the additional recommendations presented within the Capital Project Management process mapping.</p>
<p data-bbox="79 872 195 989">P2</p> <p data-bbox="204 825 736 1036">Currently, a debrief of unsuccessful grant applications does not always occur. Determining the reason for the failed application can identify the strengths and weaknesses in the application and will assist with improved grants submissions in the future.</p>	<p data-bbox="774 825 1302 979">Follow up should be completed on all unsuccessful grant applications in excess of \$50,000 by the individual who completed the grant application. This will help to identify items to improve on further applications.</p>	<p data-bbox="1344 825 1818 1036">There has been a new step added to complete a debrief of unsuccessful applications by the individual who submitted the grant. This information is then used in subsequent grant applications in an effort to increase the success of the application.</p>




Potential Courses of Action

Issue	Previous Potential Course of Action	Update (June 2020)
<p data-bbox="79 439 189 548">F1</p> <p data-bbox="204 339 763 619">Revenue and the related receivable for grant funding is not recorded until the funds are received. There is a risk at the end of a period, that revenue related to that period is not recorded. Additionally, since the receivable balance may not be recorded, there can be an increased risk that funds owed to the Town are not collected as they will not be followed up on a regular basis.</p> <p data-bbox="204 654 763 873">Finally, the involvement of the DF within the grant tracking process is critical given the project reporting requirements. It was noted many times the DF is not notified of the grant application or the status of the grant which can create issues with the reporting, overall responsibilities for the grant and tracking.</p>	<p data-bbox="803 339 1300 588">Grants should be recorded as accounts receivable when approved and/or earned. This receivable should then be cleared when the cash is received. This will allow the DF to follow up on any outstanding balances and also provide more accurate information for cash forecasting and budgeting.</p>	<p data-bbox="1340 339 1783 459">The Deputy Clerk has overall responsibility for a grant tracking spreadsheet which was developed to track the following information:</p> <ul data-bbox="1340 468 1707 619" style="list-style-type: none"> • Grant purpose • Amount requested • Municipal contribution • Town contact • Grant successful (Yes / No) <p data-bbox="1340 654 1835 839">This task will be transitioned to the DF in Q4 2020. Requiring the DF to update the tracking spreadsheet will enable to recording of the revenue and receivables associated with the grants on a timely basis.</p> <p data-bbox="1340 873 1818 1059">In addition, the tracking spreadsheet is presented and discussed by the DHs at the bi-weekly manager meetings to ensure all members of the management team are aware of the status of the various grants.</p>

Billings and Collections: Other Accounts Receivable - Landfill

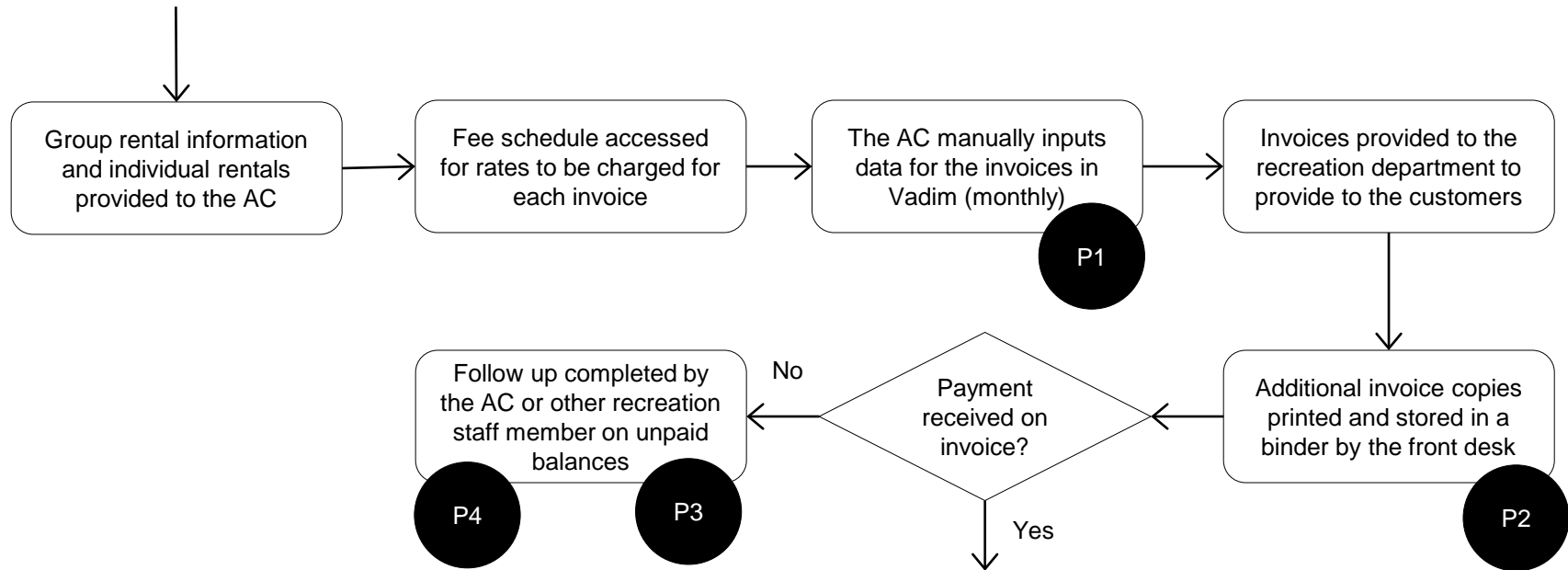


Potential Courses of Action

Issue	Potential Course of Action
<p> Copies of invoices that have been sent out and not yet paid are filed in a binder at the front counter to track unpaid invoices. This information is already entered into the Town's accounting system and should be tracked using the system capabilities.</p>	<p>The finance group is looking to develop a policy and procedure for all miscellaneous receivables, which would include the process to invoice and steps for cash payment / non-payments. It is anticipated the policy would be developed by Q4 2020.</p> <p>With the use of the updated policy and procedure document the process for printing these invoices is anticipated to cease as of the start of 2021.</p>
<p> Follow up is not completed on a regular basis on balances which are outstanding. At the current time there is no standard timeline that is followed to dictate when the follow up should be completed with the individual with the outstanding balances.</p>	<p>An accounts receivable collection policy should be formally documented and adhered to which includes timelines for the follow up to be completed with the individuals. This should include all types of receivable balances of the Town. This will ensure a consistent approach is followed and can allow these tasks to be allocated to other individuals at the Town to create additional efficiencies within the process.</p> <p>A listing of accounts receivable balances over a certain age will need to be developed which aligns with the newly developed policy which will facilitate the necessary follow up.</p>
<p> Follow up is not completed on a regular basis on outstanding balances. At the current time there is no standard process that is followed to dictate the steps required when there are outstanding balances.</p>	<p>A listing of balances in arrears should be provided to the landfill staff and should individuals attend the landfill with balances outstanding should be required to pay their balances prior to completing their current deposit at the landfill.</p>

Billings and Collections: Other Accounts Receivable - Recreation

User Fees - Recreation



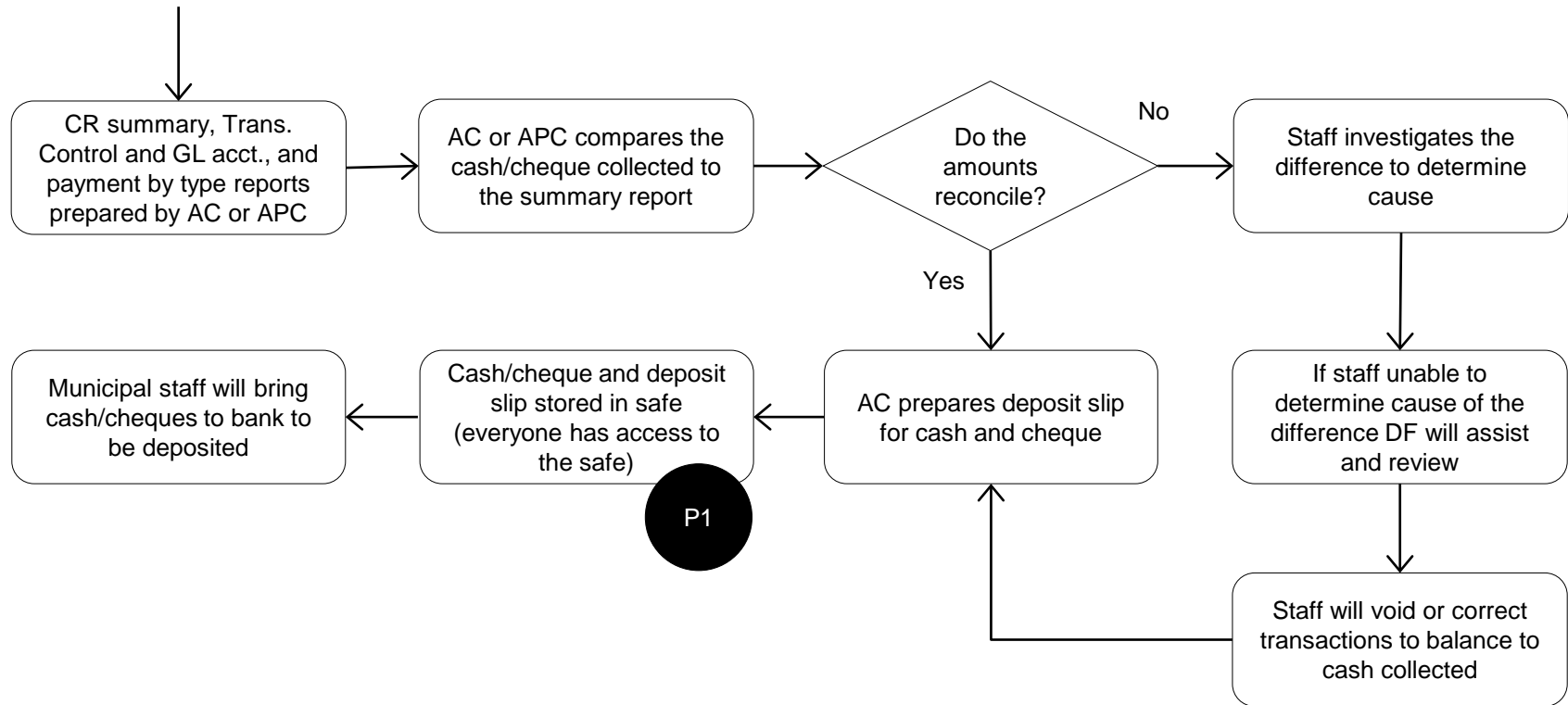
Billings and Collections

Potential Courses of Action

Issue	Potential Course of Action
<p>P1</p> <p>Copies of invoices that have been sent out and not yet paid are filed in a binder at the front counter to track unpaid invoices. This information is already entered into the Town's accounting system and should be tracked using the system capabilities.</p>	<p>The finance group is looking to develop a policy and procedure for all miscellaneous receivables, which would include the process to invoice and steps for cash payment / non-payments. It is anticipated the policy would be developed by Q4 2020.</p> <p>With the use of the updated policy and procedure document the process for printing these invoices is anticipated to cease as of the start of 2021.</p>
<p>P2</p> <p>The data for the arena and community centre rentals is provided by the RM to the AC for manual input of the information into the invoice. Given there is no linkage between a scheduling system and Vadim there is the potential for manual input errors on the invoices.</p>	<p>A new system has been sourced for the scheduling and invoicing of recreation facilities. The budget for this system was approved by Council in 2020 and it is anticipated the system will be implemented in Q4 2020 / Q1 2021. The Director of Facilities will be in charge of the implementation.</p>
<p>P3</p> <p>Follow up is not completed on a regular basis on balances which are outstanding. At the current time there is no standard timeline that is followed to dictate when the follow up should be completed with the individual with the outstanding balances.</p>	<p>An accounts receivable collection policy should be formally documented and adhered to which includes timelines for the follow up to be completed with the individuals. This should include all types of receivable balances of the Town. This will ensure a consistent approach is followed and can allow these tasks to be allocated to other individuals at the Town to create additional efficiencies within the process.</p> <p>A listing of accounts receivable balances over a certain age will need to be developed which aligns with the newly developed policy which will facilitate the necessary follow up.</p>
<p>P4</p> <p>Follow up is not completed on a regular basis on outstanding balances. At the current time there is no standard process that is followed to dictate the steps required when there are outstanding balances.</p>	<p>A listing of balances in arrears should be provided to the recreation staff and should individuals attend the arena with balances outstanding should be required to pay their balances prior to completing their current deposit at the landfill.</p>

Billings and Collections: End of Day Cash Reconciliation

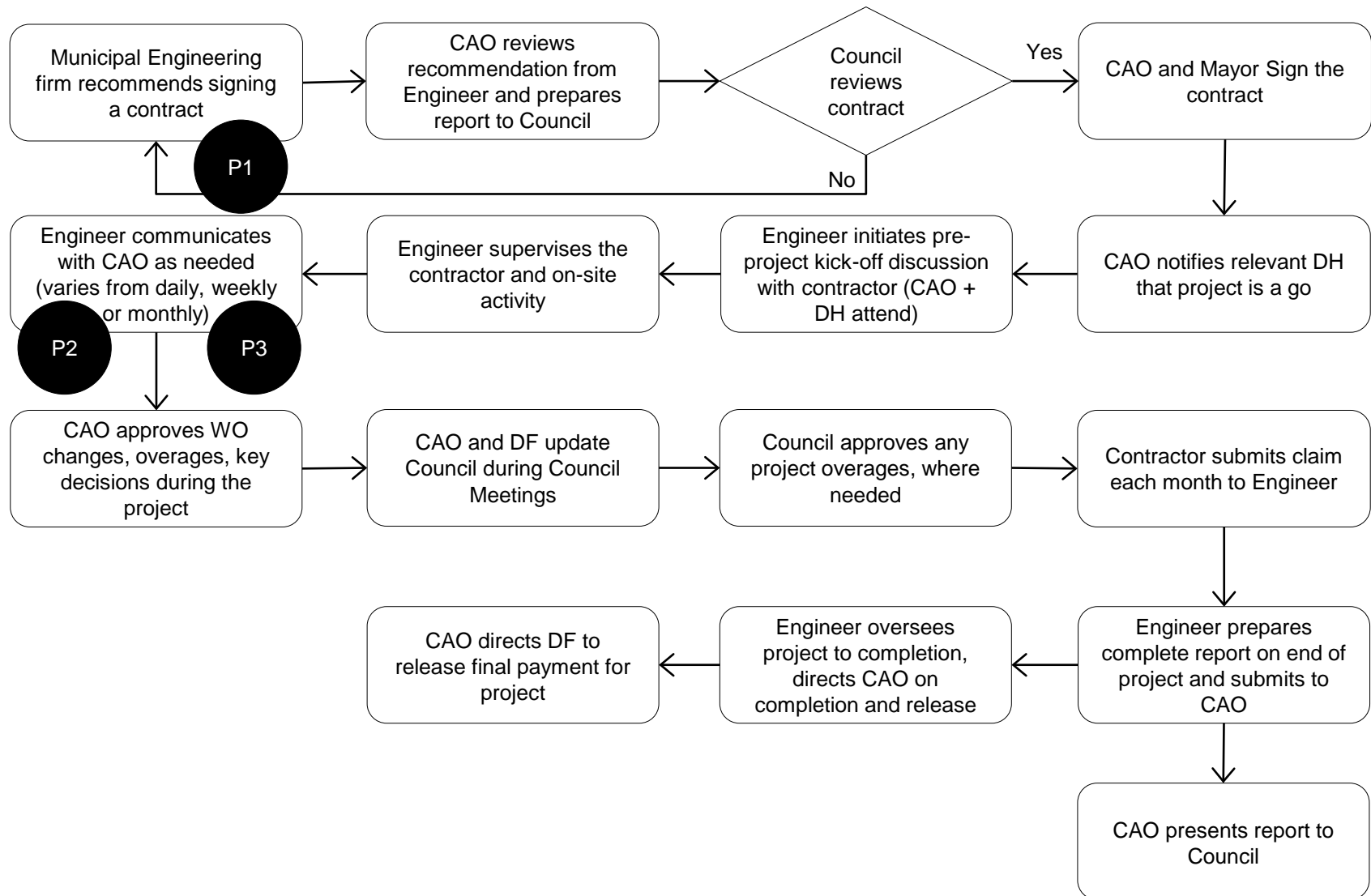
Billing and Collections – User fees
Billing and Collections – Property taxes
Billing and Collections – Water and Sewer



Potential Courses of Action

Issue	Potential Course of Action
<p data-bbox="98 362 214 476">P1</p> <p data-bbox="258 362 1031 476">It was noted all staff within the finance and administration group have access to the safe and are aware of the combination. While certain staff members have the combination, they do not use the combo and access the safe.</p> <p data-bbox="258 519 1070 605">Given all staff are aware of the combination for the staff funds can be removed from the cash stored in the safe and there would be no way to determine who has accessed the safe of the cash.</p>	<p data-bbox="1110 362 1831 505">The access to the safe should be limited to individuals who are not preparing the cash deposit information. This is needed to ensure should cash be missing in the safe there would be a limited number of individuals who have access to the safe.</p> <p data-bbox="1110 548 1831 705">It is recommended the CAO, DC and DF are the only individuals with access to the safe as these individuals would not be processing or recording payments. This will require the lock / combination on the safe to be reset which will be investigated in Q4 2020.</p>

Capital Contract Project Management



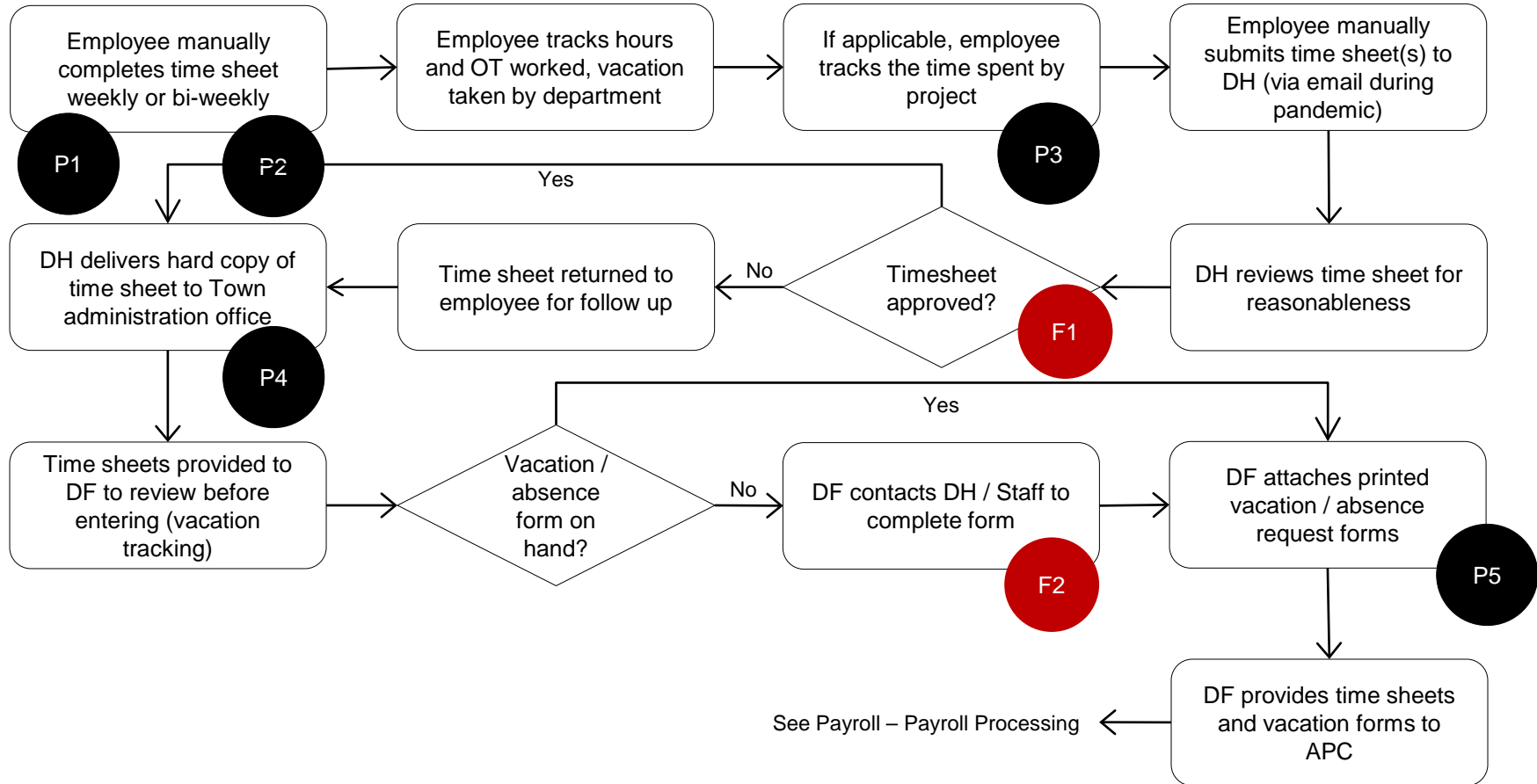
Potential Courses of Action

Issue	Potential Course of Action
<p data-bbox="96 506 212 621">P1</p> <p data-bbox="260 342 1062 556">At the current time the process of determining which projects take precedent are not defined. The process for capital project selection is mainly reactionary and can be based on issues that arise. There is a lack of long term asset management planning. Recent changes to provincial regulations relating to asset management further highlight the need for full asset management planning to meet the Phase II milestones as of July 1, 2023.</p>	<p data-bbox="1110 342 1835 621">Faced with aging infrastructure, growing demands for service and changing operating environments, Ontario's Municipalities are challenged to control costs and get more out of their asset base. A structured and robust approach to Infrastructure Asset Management helps organizations make informed and effective plans and decisions, align capital and operations spending with goals and priorities, and manage the trade-offs between service, risk and cost over the asset lifecycle.</p> <p data-bbox="1110 656 1806 842">As a result, it is recommended a structured asset management policy be developed which aligns the asset management planning decisions with other guiding documents for the Town including the strategic asset management policy and the Official Community Plan. The policy should:</p> <ul data-bbox="1110 849 1835 1285" style="list-style-type: none"> • Set and communicate organizational commitment to AM principles and philosophies • Align and integrate asset management with the Town's Strategic Planning process, as well as other key goals, policies and plans • Confirm how stakeholders will be engaged and their input included in the asset management planning process • Support formation of a culture that values asset management and makes it a priority • Define asset management responsibilities and accountabilities for Council, CAO and management • Guide the asset management planning process, and embed asset management thinking in to ongoing capital, operations and maintenance activities

Potential Courses of Action

Issue	Potential Course of Action
<p data-bbox="96 378 212 492">P2</p> <p data-bbox="260 339 1062 556">It was noted throughout the process mapping session that the CAO spends a considerable amount of time managing the various capital projects. It was noted the size of the project does not matter and CAO involvement was noted on smaller projects. The involvement in each project results in an inefficient use of the CAO's time and takes away from a more strategic focus on longer term capital planning for the Town.</p>	<p data-bbox="1110 339 1845 525">A formal guideline for allocation of responsibilities for capital projects should be documented by the Town. This would include allocation of responsibilities for projects to the various DHs. It is recommended capital projects \$50K and below are managed by the DHs with support from the finance group for the overall reporting requirements to the funders.</p> <p data-bbox="1110 564 1816 682">While projects exceeding \$50K will likely have CAO involvement, it is recommended the first point of contact be the DH with the CAO moving into a support role on the various projects.</p> <p data-bbox="1110 721 1825 811">For significant projects (exceeding \$250K) the CAO should be the lead individual for the project, with coordination at the departmental level when needed.</p> <p data-bbox="1110 849 1845 999">Formal policy development is recommended for the delegation of responsibilities to ensure all staff are aware of the new process for managing projects. This formal policy for capital projects should be aligned with the newly approved purchasing policy for the Town.</p>
<p data-bbox="96 1021 212 1135">P3</p> <p data-bbox="260 1025 1072 1210">It was noted throughout the process mapping sessions that changes are required to the purchasing policy as the current policy requires CAO approval of purchases greater than \$2K. As a result, regardless of overall responsibility for the capital projects there is significant CAO approvals required given the requirements of the purchasing policy.</p>	<p data-bbox="1110 1025 1787 1113">As indicated within the purchasing and accounts payable process maps, revisions are required to the purchasing policy.</p> <p data-bbox="1110 1149 1835 1270">As part of the process mapping activities, KPMG has reviewed the purchasing policy and best practices have been suggested within the purchasing process via the updated / revised purchasing policy</p>

Payroll: Time Sheet Submission



Potential Courses of Action

Issue	Previous Potential Course of Action	Update (June 2020)
<p>P1</p> <p>Timesheets are prepared manually which can result in timesheets being inaccurate (e.g. all hours not adding to 70 hours every pay period) or incomplete (e.g. description of the tasks and projects completed not being recorded).</p>	<p>Have staff complete timesheets electronically, restricting submission until all errors or discrepancies have been addressed.</p>	<p>This finding is still valid. The budget for 2020 included funds for an automated payroll system which would eliminate the need for the manual timesheets. This was put on hold in 2020 given COVID impacts however it is anticipated the system will be implemented within Q4 2020 or Q1 2021.</p>
<p>P2</p> <p>No standard timesheets between departments. The AC and Treasurer are required to adapt their process to recording payroll based on the department timesheet (e.g. required information is at different locations on timesheets).</p>	<p>Standardized timesheets for all Town staff should be developed and utilized.</p>	<p>New spreadsheets have been developed for use by Town staff (one for employees always using the same coding and one for timesheets requiring a number of codes to allocate their time). Each department has been provided with the codes relevant to their department for use in the timesheet reporting.</p>
<p>P3</p> <p>Staff do not always code time to specific projects on their time sheets. This is increasingly important for Public Works staff who may be working on a conditional grant project that requires financial reporting on the total cost of the project at its conclusion. The Treasurer and DHs are required to recalculate wage costs at the end of a project. As a result, project costs at a point in time are not always known and comparisons to budget can not be completed accurately until the conclusion of the project.</p>	<p>Require staff to code time by project, if applicable, on their timesheet. Project codes should be set up in the accounting system with applicable expenses (wages and other) applied to these project codes. This will potentially provide for more up to date costing information to determine if the project is on budget and free up the time of the Treasurer and DHs at year end.</p>	<p>The previously identified issue is not as pronounced given the development of the 2 newly utilized timesheets (noted above) which include pre-populated department coding to facilitate the preparation of the timesheets.</p> <p>However, the move to electronic timesheets would improve this process and eliminate the manual input and entries associated with the manual timesheets.</p>

Potential Courses of Action

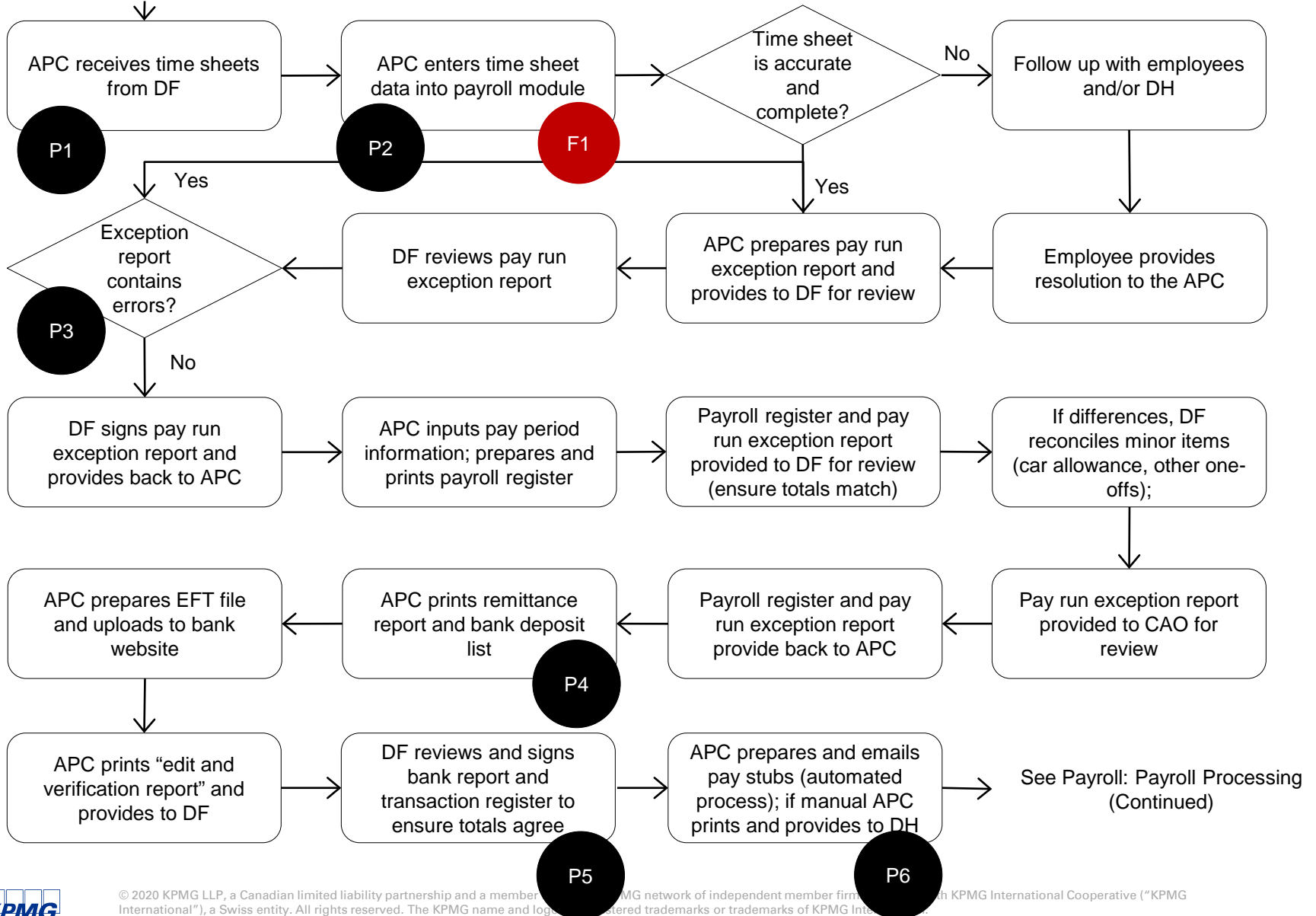
Issue	Previous Potential Course of Action	Update (June 2020)
<p>F1</p> <p>It was noted time sheets are submitted to APC / DF which have been reviewed and approved by the Department Heads however they contain errors and require follow up. This indicates that a thorough review is not completed by the department heads and there is an overreliance in the finance group to catch errors.</p>	<p>It is important to communicate with the Department Heads on the importance of a thorough and accurate timesheet review before submitting the approved timesheet.</p> <p>In addition, the move to electronic timesheets can include certain automated data entry prompts when incorrect information is included. The technology solutions can also assist with the standardization of the timesheets which will assist with identifying errors before approving for submission.</p>	<p>This finding continues to be an issue and creates inefficiencies for the finance group. Given the use of manual timesheets, handwritten adjustments can be completed which are not legible for the finance group and require additional follow up.</p> <p>In addition, the follow up is required to be completed by senior individuals at the Town (CAO and DF) which is not an efficient use of the time of the senior management team.</p>
<p>P4</p> <p>Employees need to bring hard copies of their timesheets to the Town office. The time taken to deliver the timesheets can be spent on other value added activities.</p>	<p>Set up a shared folder on the Town network that restricts access to only the Department Heads. At the end of the pay period, the Department Head can scan and save the time sheets in the share folder. This will also indicate their review and approval. The Accounting Clerk can then retrieve the time sheets from this folder and save them electronically.</p>	<p>This finding is still valid. At the time of this report, there is the desire to move towards electronic timesheets. Currently manual timesheets continue to be utilized. This finding will be remedied with the move to electronic timesheets.</p>

Potential Courses of Action

Issue	Previous Potential Course of Action	Update (June 2020)
<p>P5</p> <p>The DF is reviewing timesheets to ensure all vacation and absences noted on the submitted timesheets has been approved. This activity should be completed by the DH or AC, allowing the DF to direct her resources on other activities.</p>	<p>Initial review of timesheets should be completed by the DH. The DH would have the most accurate information relating to whether the individual was at work or away given vacation or sick time.</p> <p>Timesheets submitted without the vacation/absence approval forms should not be approved by the DH. Secondary review should be performed by the AC.</p>	<p>There continues to be issues identified based on the review of the timesheets. Given the errors noted and the requirement for the DH to re-review the timesheet, the DF continues to review the timesheets.</p> <p>Accountability rests with the DHs for the review of the employee timesheets. Tracking of the errors within employee timesheets should be commenced and provided to the CAO on a monthly basis for follow up purposes.</p>
<p>F2</p> <p>Managers do not have access to the vacation, and time in lieu balances when deciding to approve the leave request from employees. This information needs to be requested from the Finance department. There is a risk that employees can take unearned paid leave or vacation. This will only be detected upon the DF's review of the vacation/leave forms on hand, which occurs after the vacation/leave has already been taken.</p>	<p>Provide department heads with monthly summaries of vacation / leave / overtime entitlement. DHs can use this information when approving the vacation/leave. This will also assist the DH with recognizing which vacation/leave forms the Finance Department has on file and reduce the number of instances that DF is required to follow up and request a missing vacation/leave form.</p>	<p>Each DH now has access to the accrued leave banks (vacation and sick time) however it was noted vacation approvals and timesheets can still contain errors.</p> <p>The DH must be the individual accurately approving the use of vacation and time in lieu balances and ensuring this information is included within the timesheets appropriately. Relying on the finance group to identify errors and following up on the timesheets is not an efficient use of time by the finance department.</p>

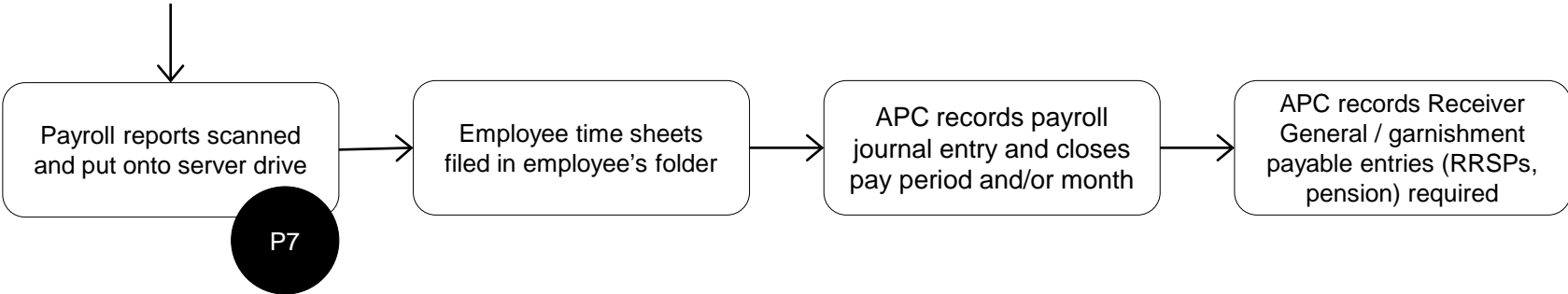
Payroll: Payroll Processing

From: Payroll: Time Sheet Submission



Payroll: Payroll Processing (Continued)

From: Payroll: Payroll Processing



Potential Courses of Action

Issue	Previous Potential Course of Action	Update (June 2020)
<p>P1</p> <p>Timesheets are provided to the DF on Tuesday. Payroll is required to be prepared, reviewed and processed by Wednesday at 11:00 AM. This short time frame does not allow for proper analysis to ensure the accuracy of timesheets and payroll and lends itself to errors due to the required rush to meet the payroll deadline.</p> <p>It was noted the DH may not complete an accurate review of vacation, sick time and time in lieu balances when deciding to approve the leave resulting in errors for follow up by the finance group.</p>	<p>Change timing of when payroll processing occurs. Pay employees for the previous two week period rather than the current week. This will provide the Accounting Clerk and Treasurer more time for the financial analyst to ensure all submissions are complete and accurate.</p>	<p>The process has been improved to have most timesheets approved on a weekly basis for employees who have time to be allocated. This has resulted in an improved turnaround on the approvals.</p> <p>Employees working in the same department without cost allocations continue to be reviewed on a bi-weekly basis.</p> <p>In addition, new timesheets have been developed to facilitate this process.</p>
<p>P2</p> <p>Duplication of data entry of employee time sheet submission into payroll module sheet.</p>	<p>It is recommended the employees complete timesheets electronically, and submit to the DH for approval. Once approved by the DH, they would send all time sheets to DF indicating that they have been approved.</p>	<p>This finding is still valid. At the time of this report, there is the desire to move towards electronic timesheets. Currently manual timesheets continue to be utilized. This finding will be remedied with the move to electronic timesheets.</p>
<p>F1</p> <p>When there is a change in wage rate for an employee, there is no independent review of the changes to ensure that the approved changes have been accurately entered into the payroll system. Without independent verification, there is a risk that changes could be entered incorrectly.</p>	<p>Whenever employee pay rate information is changed, a Senior staff member independent from the payroll function should verify a sample of employees' payroll records to ensure that changes have been entered correctly. Wage rates should be reviewed regularly to ensure accuracy</p>	<p>It was noted the DF does review the changes to ensure they are appropriate. When changes are noted they are reported to the CAO in order to sign off on the rates for non union (union staff is in accordance with the salary grid). The payroll registers are signed off as an indication of approval however there is no observation within the payroll module to review the rate change.</p>

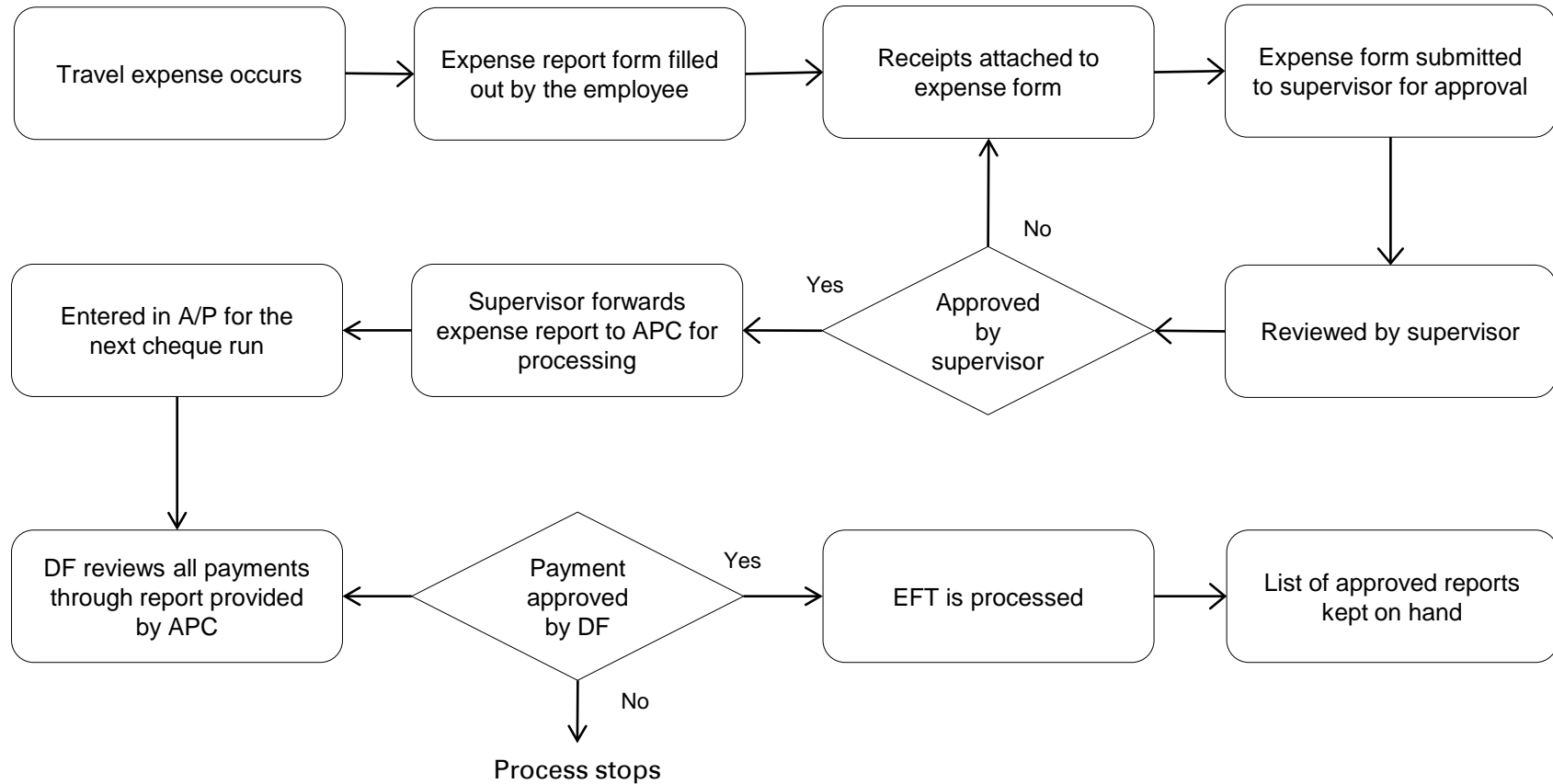
Potential Courses of Action

Issue	Previous Potential Course of Action	Update (June 2020)
<p>P3</p> <p>The Town's payroll process is heavily paper based with exception reports and payroll registers printed after every version. This results in numerous pages of information that is incorrect or requires updating after review</p>	<p>Consideration should be given to using and saving only electronic versions of payroll information. Electronic signatures can be developed and used for approvals. Saving in printing costs as storage space requirements would also result.</p>	<p>Throughout the process update it was noted the payroll registers are scanned however the process remains very paper based and manual.</p> <p>This finding is still valid. At the time of this report, there is the desire to move towards electronic timesheets. Currently manual timesheets continue to be utilized. This finding will be remedied with the move to electronic timesheets</p>
<p>P4</p> <p>A number of processes for payroll processing gather, store and use the same information resulting in an increase in the risk of human error and duplication of efforts. The cost and time savings associated with the implementation of a direct deposit program can be significant</p>	<p>The Town may want to consider automating the time tracking required for the payroll process (e.g. swipe cards, mobile application check in, etc.) . This will reduce the inefficiency from duplicating information in the current process and simplify the year end reporting processes and requirements, including T4 preparation.</p>	<p>One process improvement has been noted which includes saving the payroll report to the G drive instead of printing and including in a binder. It should be noted all individuals have access to the G drive therefore the folder where the payroll documentation is stored should be password protected, with the password only available to the CAO, DF and APC.</p> <p>The process continues to be manual and there continues to be the desire to move to an electronic process.</p>
<p>P5</p> <p>Payroll information is reviewed multiple times by the DF throughout the process (pay run exception report, payroll register, remittance report and bank report) . This can result in multiple revisions throughout the process that is completed by the AC.</p>	<p>The Treasurer can review the payroll register and pay run exception report at the same time. Corrections that are required can be made to both reports at the same time by the Accounting Clerk, eliminating one of the iterations of the process.</p>	<p>It was noted the system is date sensitive and will not allow dual review of the reports. With the transition to an electronic payroll process this issue will be resolved.</p>

Potential Courses of Action

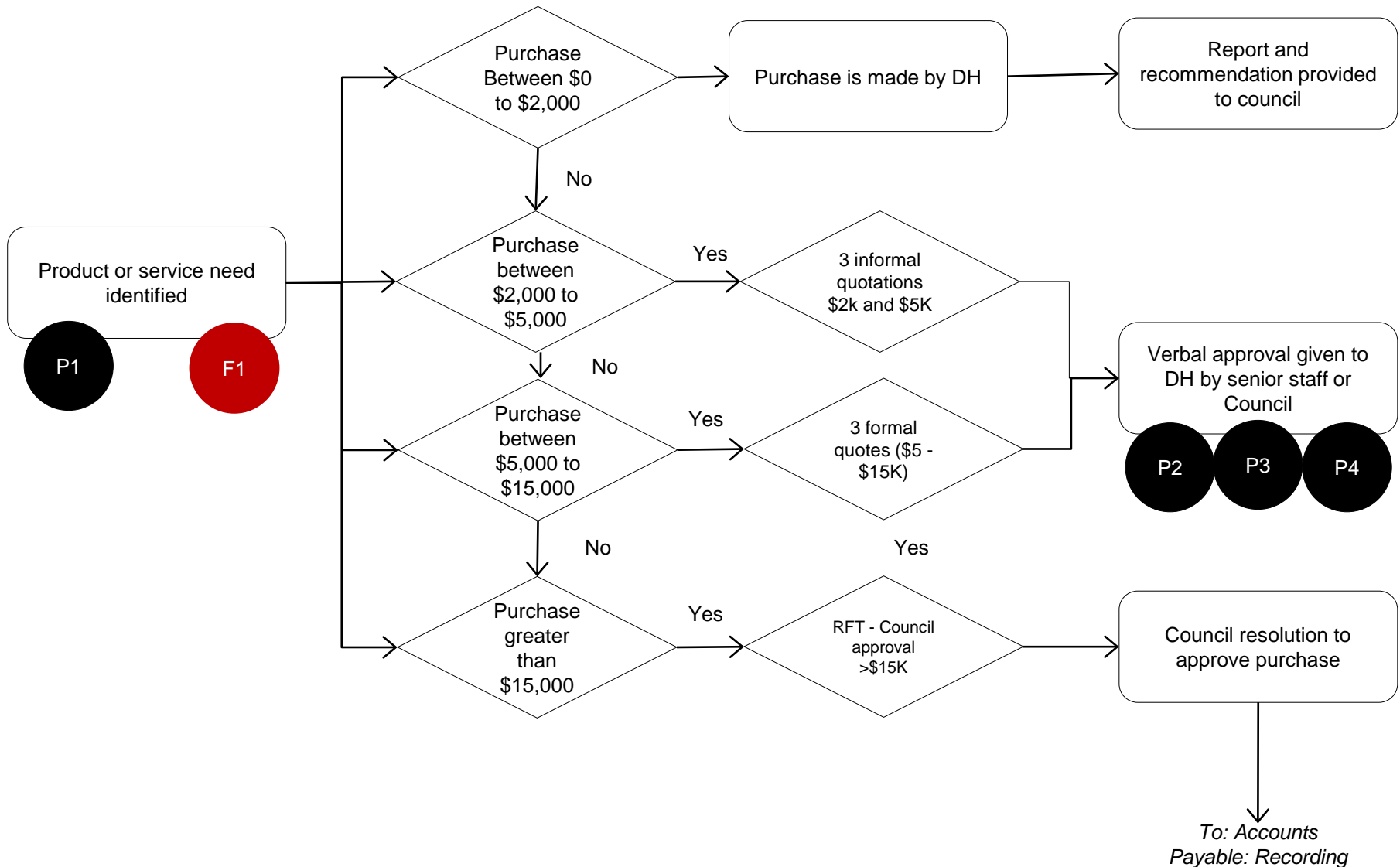
Issue	Potential Course of Action
<p data-bbox="98 332 214 448">P6</p> <p data-bbox="258 339 1031 432">It was noted employees are provided a choice on a manual vs. electronic pay stub. The dual process followed creates additional work for the finance group.</p> <p data-bbox="258 468 1064 625">When an employee is hired they are provided with documentation where their email address is provided to the Town. The majority of employees also have a Town email address. There are three individuals who receive paper copies of their pay stubs as they have not provided email address (mainly volunteer fire fighters).</p>	<p data-bbox="1112 339 1841 432">The APC should follow up on all employee information sheets to ensure upon hiring the email address is filled out by the new employee.</p> <p data-bbox="1112 468 1841 561">All employees should be provided with an electronic pay stub to ensure one process is followed and to allow for a reduction in the use of paper in the printing of the pay stubs.</p>
<p data-bbox="98 684 214 799">P7</p> <p data-bbox="258 676 1054 769">It was noted throughout the review that payroll information is stored on the G drive and can be accessed by any member of the finance group.</p>	<p data-bbox="1112 676 1841 833">It should be noted all individuals have access to the G drive therefore the folder where the payroll documentation is stored should be password protected, with the password only available to the CAO, DF and APC. This will ensure confidentiality of data payroll related information.</p>

Employee Expense Reports



**Travel expense policy is kept in a binder with blank expense forms and it is also provided to new employees and councilors. Therefore, the policy is always available to staff and supervisors.*

Accounts Payable: Purchasing



Potential Courses of Action

Issue	Previous Potential Course of Action	Update (June 2020)
<p>P1</p> <p>Currently, the Town does not always use preferred or approved vendors for recurring product purchases or services. There is a risk that the Town is not receiving optimal value when purchasing products or services from vendors.</p>	<p>Establishing preferred vendors for recurring products purchases or services on a scheduled basis can simplify the purchase process and provide increased value. Tendering product purchases and/or recurring services for an agreed time frame can result in cost savings. Furthermore, DHs should be provided with a listing of approved and preferred vendors.</p> <p>Enforce the use of approved vendors with negotiated agreements</p>	<p>A revised purchasing policy has been drafted and presented to Council in the summer of 2020. KPMG reviewed the proposed purchasing policy and recommended the use of preferred vendors and the use of purchasing cards which would be appropriate for smaller purchases.</p> <p>Management will be determining whether additional P-Cards can be used throughout the remainder of 2020.</p>
<p>F1</p> <p>Currently, the procurement policy is not consistently adhered to. Purchases are sometimes made without the required quotations documented. There is a risk that the Town is not receiving optimal value when purchasing products or services from vendors</p>	<p>Centralizing the purchase process with the finance department and requiring department heads to submit formal purchase requisitions and purchase orders for purchases greater than \$2,000. This will ensure that quotes are submitted to the approver before they are authorized to make the purchase.</p>	<p>A reviewed purchasing policy has been drafted and presented to Council in the summer of 2020</p> <p>The revised purchasing policy includes best practices for purchasing directives. A sole source document has been prepared for use by the Town when the number of quotes per the purchasing policy are not obtained.</p>

Potential Courses of Action

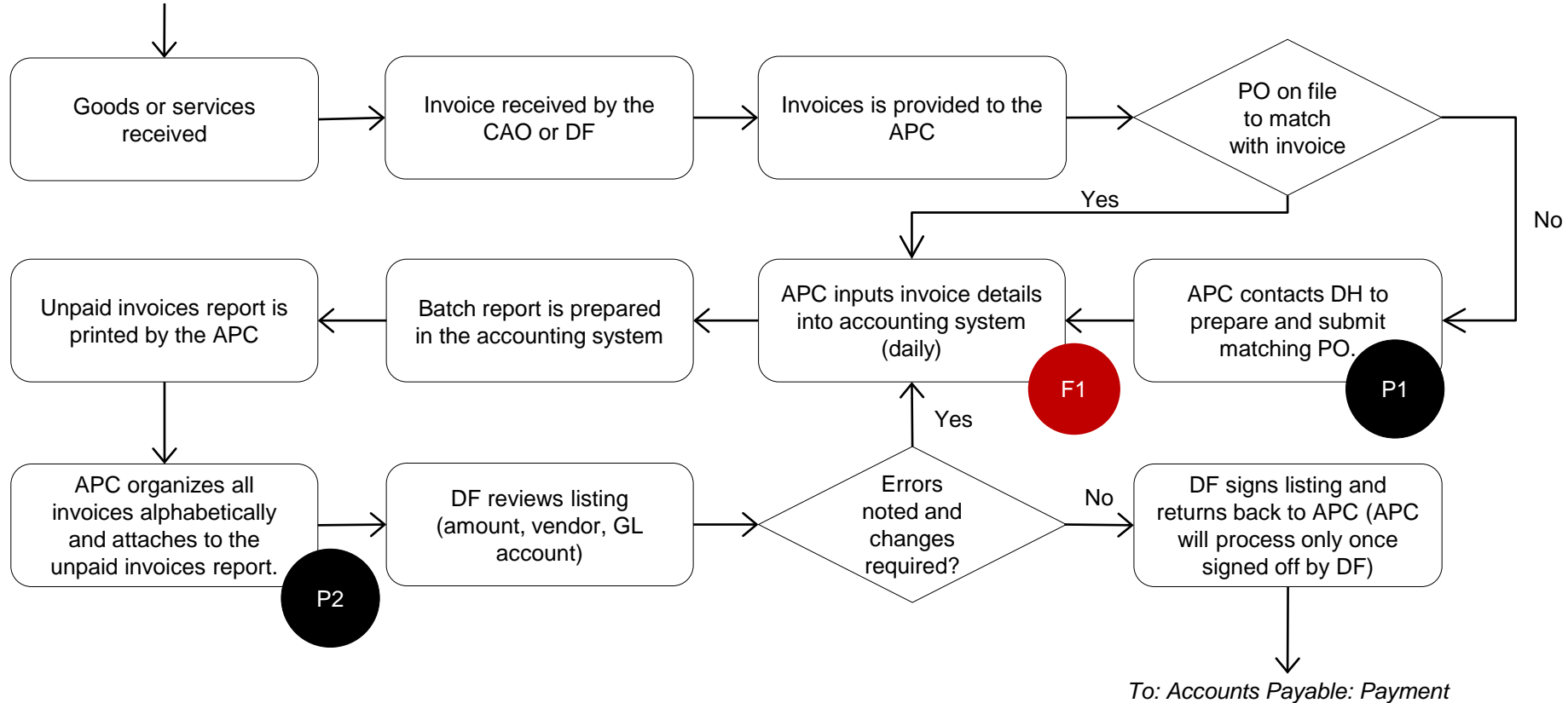
Issue	Previous Potential Course of Action	Update (June 2020)
<p data-bbox="79 458 195 572">P2</p> <p data-bbox="204 297 606 511">Purchase orders are completed manually on paper. The information on the purchase order then needs to be entered into the accounting system by the APC resulting in a duplication of efforts.</p>	<p data-bbox="639 297 1141 672">Investigate if electronic purchase requisitions can be completed within the accounting system. The DH would input the request directly into the accounting system. It can then be reviewed and approved, automatically generating a purchase order, reducing the risk of input error. When the invoice is received, it can be applied against the existing purchase order and requisition without having to input the purchase and journal entry information again.</p>	<p data-bbox="1188 297 1818 482">A revised purchasing policy has been drafted and presented to Council in the summer of 2020. KPMG reviewed the proposed purchasing policy and recommended the use of preferred vendors and the use of purchasing cards which would be appropriate for smaller purchases.</p> <p data-bbox="1188 518 1837 704">This will be looked at throughout the remainder of 2020 to determine if P-Cards can be used. This would eliminate the need for the purchase orders on small purchases (less than \$2,499, in accordance with the revised purchasing policy). It was also noted the manual POs can be an expensive</p> <p data-bbox="1188 739 1837 801">The use of electronic purchase orders should continue to be considered for the purchases exceeding \$2,500.</p>
<p data-bbox="79 932 195 1046">P3</p> <p data-bbox="204 825 606 1139">Currently, purchase are made by DHs on an ad hoc basis. This results in the finance department sometimes being unaware of purchases made until after an invoice has been received. There is a risk that the Town is making unnecessary purchases in addition to potential duplication of purchases.</p>	<p data-bbox="639 825 1141 1265">Require that all purchases be processed by the finance department. Require DHs to submit a purchase requisition form detailing the item that is required to be purchased as well as the selected vendor based on the existing procurement policy. Finance staff will prepare a purchase order that is provided to the vendor and filed with the purchase requisition. When the invoice is received by the DH or the finance department, it is matched with the purchase requisition and purchase order before proceeding to the accounts payable: recording process.</p>	<p data-bbox="1188 825 1837 1011">It was noted invoices can be put on hold given that adequate supporting documentation for purchases is not available when the invoice is in the payment process which requires follow up with the various departments. In addition, proof of delivery in the PO is not always documented also requiring follow up.</p> <p data-bbox="1188 1046 1837 1139">The transition to P-Cards will require the DHs to provide receipts and coding for each purchase to allow for appropriate recording.</p> <p data-bbox="1188 1175 1798 1265">The finance group should continue to request each department to complete the coding and provide accurate information to the finance group.</p>

Potential Courses of Action

Issue	Previous Potential Course of Action	Update (June 2020)
<p data-bbox="79 554 195 668">P4</p> <p data-bbox="204 361 606 672">The Town does most of its ordering over the telephone, but in many cases does not document the order with a written purchase order. Additionally, Several employees are responsible for authorizing the purchases and receiving the goods, in effect, authorization, receipt, and custody.</p>	<p data-bbox="643 361 1348 482">We suggest the Town implement a centralized purchase order and receipt system to improve internal accounting controls over purchasing of inventory and supplies. The purchase order system would include the following controls:</p> <ul data-bbox="643 486 1360 1239" style="list-style-type: none"> <li data-bbox="643 486 1335 639">• Purchase orders should be numbered sequentially, required for all purchases of inventory and supplies, controlled numerically, and bear the appropriate documented approval from the appropriate responsible official. <li data-bbox="643 644 1344 739">• Personnel requesting and approving purchase orders should be independent of the individuals in the receiving area, to allow for a proper segregation of duties. <li data-bbox="643 743 1309 865">• The receiving reports should be matched with the purchase order by the AC and this comparison documented on the receiving report. Any differences should be reviewed on a timely basis. <li data-bbox="643 869 1338 1022">• Vendor invoices received should be matched with the attached purchase order and receiving report and the procedure documented on the invoice to determine that the invoice reflects the merchandise ordered and received. <li data-bbox="643 1026 1360 1239">• A centralized purchasing function should be used to allow the Town to take advantage of volume discounts through group purchasing of large quantities. It would also ensure purchases are made only when inventory levels have declined to the appropriate reorder quantity and reduce the amount of cash invested in excess inventories. 	<p data-bbox="1400 361 1812 546">A revised purchasing policy has been drafted and presented to Council in the summer of 2020. KPMG reviewed the proposed purchasing policy and provided commentary as part of this review.</p> <p data-bbox="1400 582 1843 672">Best practices have been suggested within the purchasing process via the updated / revised purchasing policy.</p> <p data-bbox="1400 708 1837 829">Suggestions have been provided relating to the use of P-Cards for low value purchases for create efficiencies within the process.</p>

Accounts Payable: Recording

From: Accounts Payable Purchasing



Potential Courses of Action

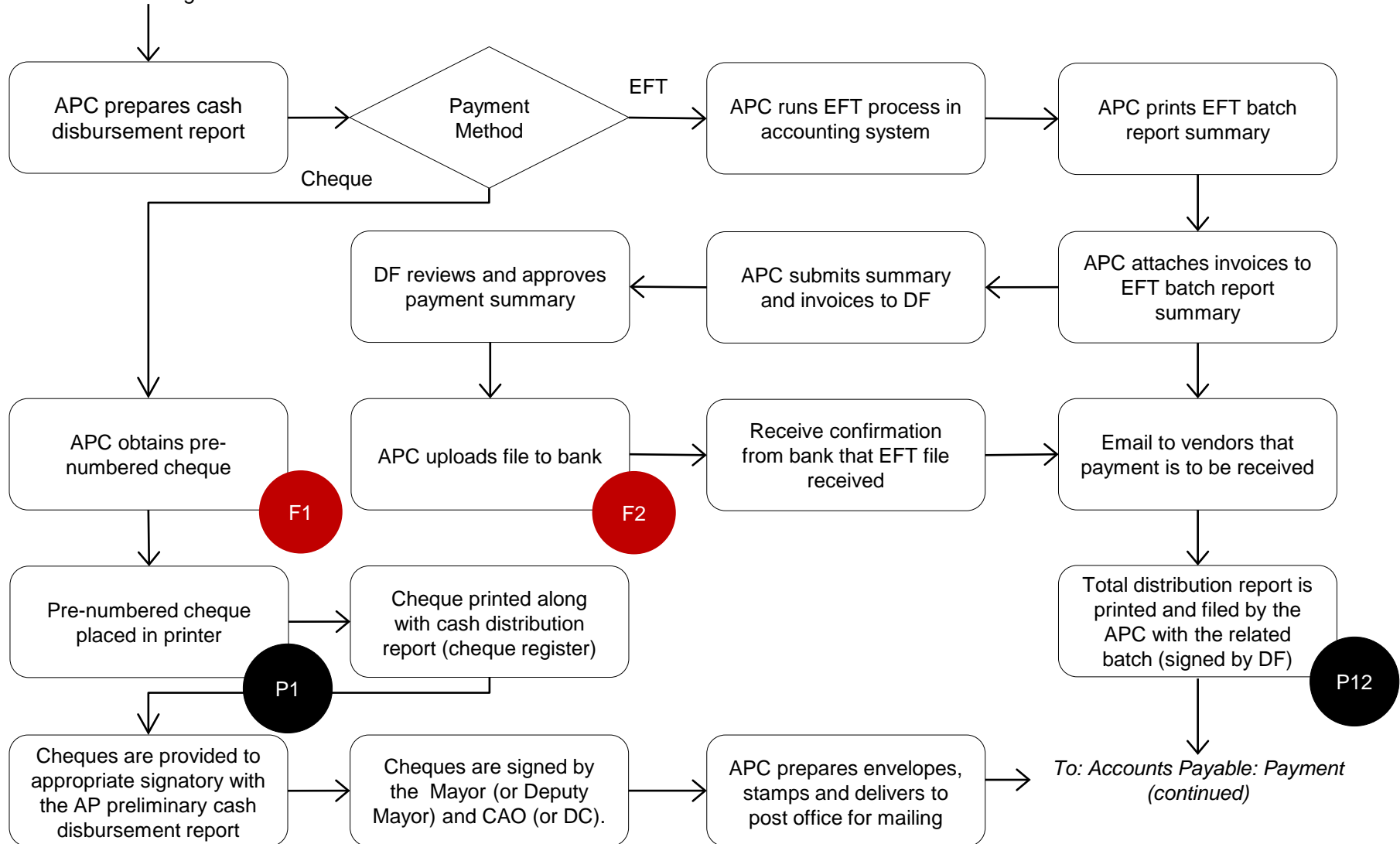
Issue	Previous Potential Course of Action	Update (June 2020)
<p>P1</p> <p>The Town's s account payable process is paper based, with emailed copies of invoices printed out for processing. This represents a potential inefficiency as (i) the process consumes time and resources associated with the printing of electronic invoices; and (ii) the approval process involves the physical movement of invoices as opposed to email.</p>	<p>The Town should consider the use of electronic invoices as opposed to paper copies, whereby invoices received by mail are scanned prior to processing.</p> <p>Invoices should be scanned and saved by date and vendor only. A naming convention should be developed that will allow for an efficient electronic search (e.g. vendor, amount, batch number, payment date, cheque number, etc.)</p> <p>Electronic invoices can also be submitted to a shared folder location with access restricted to only the Department Heads. Accounting Clerk can retrieve the documents from this location every week to prepare the payment batch.</p>	<p>It was noted that previous to the pandemic copies of invoices are provided to Council for review. Since the pandemic it was noted the invoices are no longer provided to Council which is a best practice.</p> <p>There is no requirement for Council to review the individual invoices going forward as this would be considered an operational review as opposed to a governance Council.</p> <p>The COVID pandemic showcased the need to transition to electronic storage of documents to result in access to the documents at any location.</p>
<p>F1</p> <p>The Town's process for new vendor set-up involves minimal controls and review and is initiated once an invoice is received. It is possible that staff can purchase goods or services from related parties or false vendors without independent due diligence into the vendor.</p>	<p>The Town may wish to establish a process whereby new vendor set-up requires certain verification procedures, including proof of operation and reviews of potential conflicts of interest.</p> <p>The listing of active vendors should be reviewed regularly for accuracy and independence. Vendors which have not been used over the last 24 months should be removed.</p>	<p>There were no significant changes noted to the changes to the vendor lists. It is recommended to review the vendor listing on an annual basis and determine if there are any vendors who are inactive and should be removed from the master vendor listing.</p>

Potential Courses of Action



Issue	Previous Potential Course of Action	Update (June 2020)
<p data-bbox="65 425 185 544">P2</p> <p data-bbox="204 329 664 479">The APC is following up with DHs to request that they complete a purchase order after an invoices has ready been received to ensure proper documentation.</p>	<p data-bbox="710 329 1302 668">Although missing purchases orders indicate that a purchase was made outside of the Town's policy, the subsequent preparation of purchase orders should not be continued since the control has already been bypassed at this time. Additional effort and consideration should be provided to ensuring purchases have a purchase order on file before initiation. Contacting vendors and instructing that all future purchases made by the Town must make reference to a PO number on the invoice may assist with enforcement</p>	<p data-bbox="1340 329 1796 515">There has been no significant change noted in 2020. The finance group continues to follow up with the departments when information has not been received which can hold up the process for approval of the invoices.</p> <p data-bbox="1340 551 1835 672">The use of P-Cards should be considered along with the use of the electronic purchase orders which should help facilitate the approval process for POs.</p>

Accounts Payable: Payment

From: Accounts Payable:
Recording



Potential Courses of Action

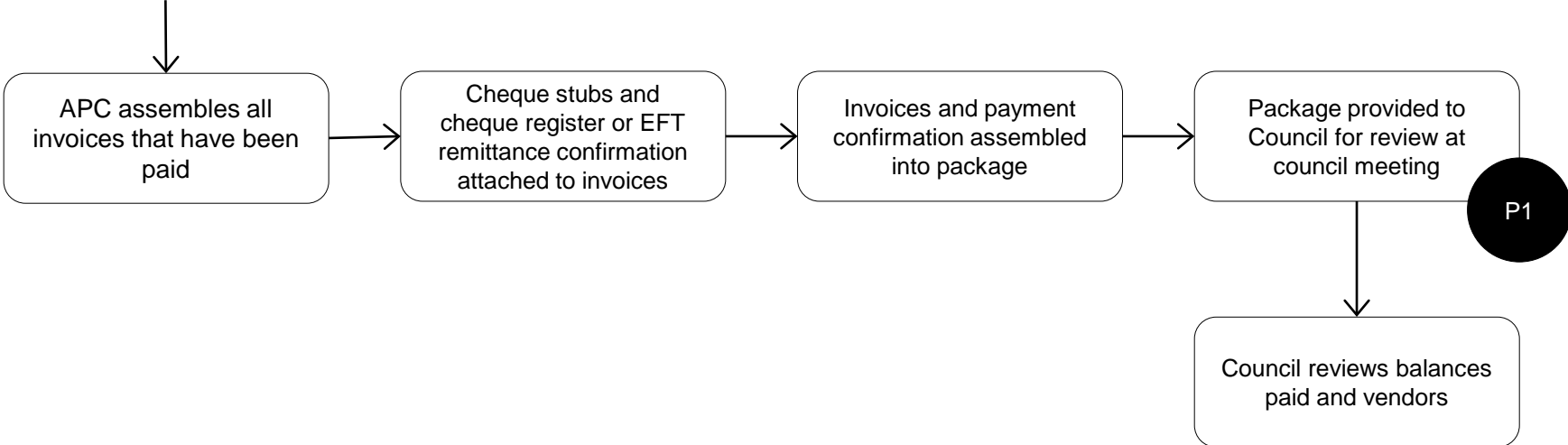
Issue	Previous Potential Course of Action	Update (June 2020)
<p>Blank cheques are stored in a drawer next to the printer, which is accessible to all administration personnel</p> <p> F1</p>	<p>We recommend that custody of blank cheques should be vested in one person (Accounting Clerk) and un-issued cheques should be kept locked in a safe place.</p>	<p>The cheques are now stored in the safe however as previously noted the safe is unlocked during the day. It is recommended the CAO, DC and DF are the only individuals with access to the safe. This will require the lock / combination on the safe to be reset which will be investigated in Q4 2020.</p> <p>In addition to the previously identified recommendation we recommend the continued use of EFTs where possible for efficiency purposes. Appropriate controls are required to be in place for all EFT payments which require two approvers prior to the release of any payments.</p>
<p>A number of transactions are paid by cheque. This results in additional efforts and time required to process a payment.</p> <p> P1</p>	<p>We recommend considering expanded use of Electronic Fund Transfers (EFTs) with integration into the account system. The recommended process is as follows:</p> <ul style="list-style-type: none"> • The AC runs EFT process in accounting system • The AC prints EFT batch report and attaches invoices which are provided to the Treasurer for review • The AC uploads EFT file the bank (payment does not process at this time) • The DF receives notification that an EFT has been updated. DF reviews the EFT with the provided supporting documentation and approves the EFT payment. • EFT confirmation is provided to the AC to save and file with the payment batch information. 	<p>Throughout 2020 there has been an increased use of EFT payments. The pandemic has highlighted the need to transition to a virtual environment where possible therefore it is recommended there is continued use of EFT payments where possible.</p> <p>Appropriate controls are required to be in place for all EFT payments which require two approvers prior to the release of any payments.</p>

Potential Courses of Action

Issue	Previous Potential Course of Action	Update (June 2020)
<p data-bbox="86 382 195 491">F2</p> <p data-bbox="204 329 765 415">The APC and DF have the ability to initiate and authorize EFT payments without secondary review.</p>	<p data-bbox="803 329 1296 572">We recommend that a process be put in place that requires two separate validations for the release of an EFT, ensuring that all payments initiated within the EFT system are appropriately reviewed and approved by someone senior to the initiator. EFT best practices have been included above</p>	<p data-bbox="1340 329 1837 668">Over the last number of years increased numbers of frauds have occurred with EFT payments when only one individual is involved. In addition, when EFT payments are made there should be a review of the information from the bank to ensure the information is read only and not able to be modified to ensure personnel cannot update the payment listing subsequent to the approvals occurring.</p>
<p data-bbox="86 729 195 838">P2</p> <p data-bbox="204 696 755 882">The total distribution report is printed and filed by the APC with the related batch. This information is automatically saved in the system and can be retrieved by searching the batch number, invoice number or vendor. This creates a duplication of information.</p>	<p data-bbox="803 696 1257 786">Consideration should be given to discontinuing the printing and filing the total distribution report.</p>	<p data-bbox="1340 696 1808 753">The movement to electronic storage for this report has occurred.</p>

Accounts Payable: Payment (continued)

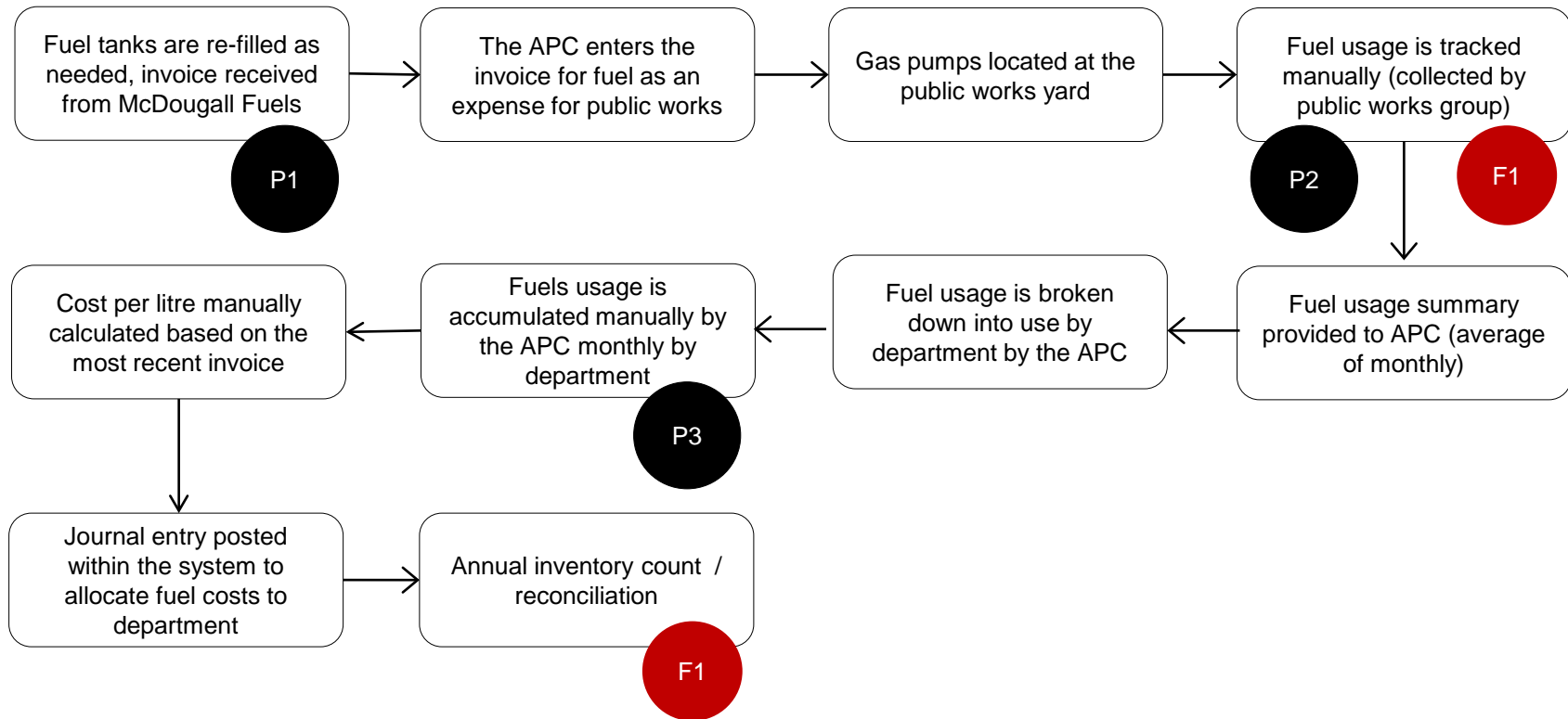
From: Accounts Payable: Payment



Potential Courses of Action

Issue	Previous Potential Course of Action	Update (June 2020)
<p data-bbox="79 491 195 605">P1</p> <p data-bbox="204 329 761 736">The Town's staff are preparing packages containing invoice details and cheque stubs to provide to Council for review. The invoices (balances, vendors, terms, etc.) have already been reviewed by the Town's Treasurer and sometimes, CAO. Council has already reviewed and approved the budget for the year and reviewed and approved tenders for any purchase over \$5,000 in accordance with the procurement policy per By-law No. 1946. Furthermore, payments have already been processed at this time, restricting the Town's ability to take corrective action if ever required.</p> <p data-bbox="204 772 691 829">This results in a duplication of efforts and review.</p>	<p data-bbox="803 329 1306 451">Consideration should be given to eliminating the review and approval of expenses by Council if it has already been approved as part of the annual budget.</p> <p data-bbox="803 486 1209 579">Council will be made aware of any purchase greater than \$5,000 in accordance with the by-law.</p> <p data-bbox="803 615 1286 708">Purchases made that were not included as part of the approved budget should be brought forward to Council for approval.</p> <p data-bbox="803 743 1277 865">Absent of eliminating this process, a system generated summary report (e.g. cash distribution report) can be provided to council quarterly for review.</p>	<p data-bbox="1340 329 1843 515">It was noted that previous to the pandemic copies of invoices are provided to Council for review. Since the pandemic it was noted the invoices are no longer provided to Council which is a best practice.</p> <p data-bbox="1340 551 1804 708">There is no requirement for Council to review the individual invoices going forward as this would be considered an operational review as opposed to a governance Council.</p> <p data-bbox="1340 743 1823 929">The reports produced in the monthly reporting process will continue to be presented to Council and the requirements of the purchasing policy followed with respect to Council approval of purchases.</p>

Fuel Tank Usage



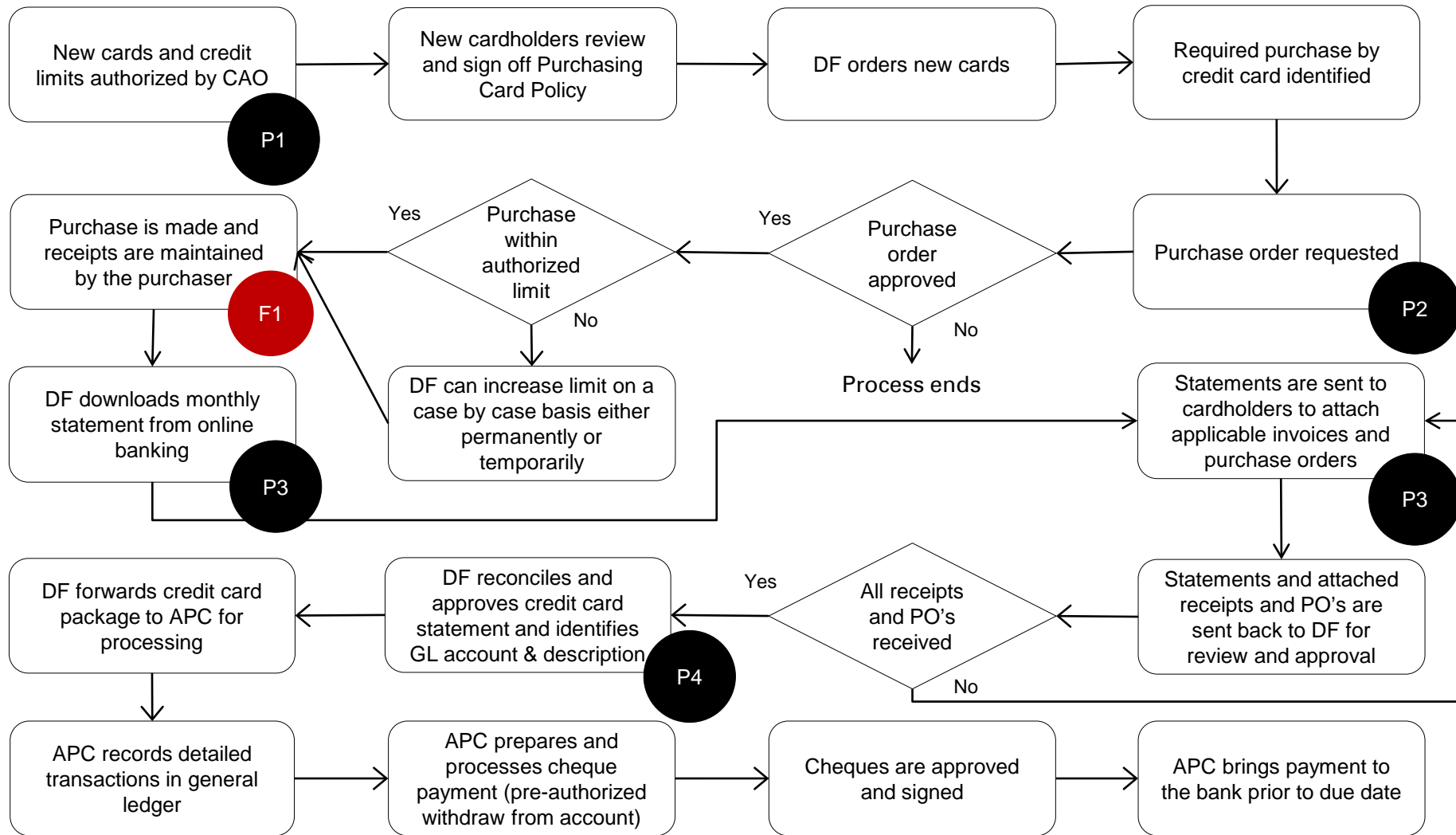
Potential Courses of Action

Issue	Potential Course of Action
<p>P1</p> <p>The fuel tanks are to be monitored and re-filled once they hit a certain reorder point. It was noted this has not occurred on each occasion and the fuel tank has been emptied prior to re-filling.</p>	<p>Follow up should occur with the supplier (McDougall Fuels) to ensure the sensors indicating the fuel reorder point are working to reduce the chance of an empty fuel tank before the re-fill.</p>
<p>P2</p> <p>The fuel usage is tracked via the use of a manual tracking sheet within the public works office. The tracking sheet is manually updated when individuals utilize gas from the fuel tank. Given that the spreadsheet is updated manually only, there is the risk usage is not appropriately tracked or updated within the tracking sheet for each usage. This results in an increased amount of fuel allocated to the public works department (as allocations of fuel usage are completed bi-monthly via the tracking sheet)</p> <p>In addition, the documentation within the manual tracking sheet is not legible on all occasions. If the APC cannot determine the individual or department utilizing the fuel this is not recorded / allocated to the appropriate department within the system.</p>	<p>Throughout discussions with the DPW it was noted there is a system which would require the use of a fob and a key code prior to fueling. This would allow the fuel to be tracked automatically and remove the need for the manual tracking sheet. We understand however preliminary cost estimates for this program are significant (original quote was \$13K however subsequent quotes are significantly higher at \$70K).</p> <p>In the interim, the manual tracking sheet should be updated to include the department and require a last name to be included on the spreadsheet. This will facilitate the tracking of the information to ensure it's legible and clear.</p>
<p>F1</p> <p>It was noted reconciliations of the fuel usage are not completed as there is currently no ability to complete fuel dips. It was noted in the prior year the total spend on fuel was \$93K annually however there was no method of completing a reasonableness reconciliation of the fuel usage and allocation of fuel costs by department. In addition, there are surveillance cameras are in place but are not utilized.</p> <p>As a result of the above, inappropriate use of the fuel can occur (such as for personal use). Given there are no reconciliations completed it would not be possible to track inappropriate usage of fuel.</p>	<p>Implementing the tracking system noted above would assist with ensuring appropriate usage of fuel. Given the cost of the system it might not be possible to implement the process at this time.</p> <p>In the interim, the surveillance cameras should be utilized to ensure there is a oversight on the fuel tanks and use of the fuel. If needed, cross referencing can occur between the video surveillance and the manual tracking sheet.</p>

Potential Courses of Action

Issue	Potential Course of Action
<p data-bbox="96 411 212 525">P3</p> <p data-bbox="258 361 1058 515">As fuel usage is tracked manually, it must be accumulated by the APC on a bi-monthly basis in order to re-allocate the costs between the various departments. This requires the APC to add up the quantities used and calculate a cost per litre based on the most recent invoice for purposes of calculating the cost to allocate.</p> <p data-bbox="258 551 1058 672">The current process requires the APC to accumulate information manually which can result in calculation errors. In addition, should the information on the tracking sheet not be legible the costs are not re-allocated.</p>	<p data-bbox="1112 361 1843 482">Implementing the tracking system noted above would assist with ensuring appropriate usage of fuel. Given the cost of the system it might not be possible to implement the process at this time.</p> <p data-bbox="1112 518 1843 639">In the interim, the manual tracking sheet should be updated to include the department and require a last name to be included on the spreadsheet. This will facilitate the tracking of the information to ensure it's legible and clear.</p>

Credit Card Processing



*All management have a corporate credit card.

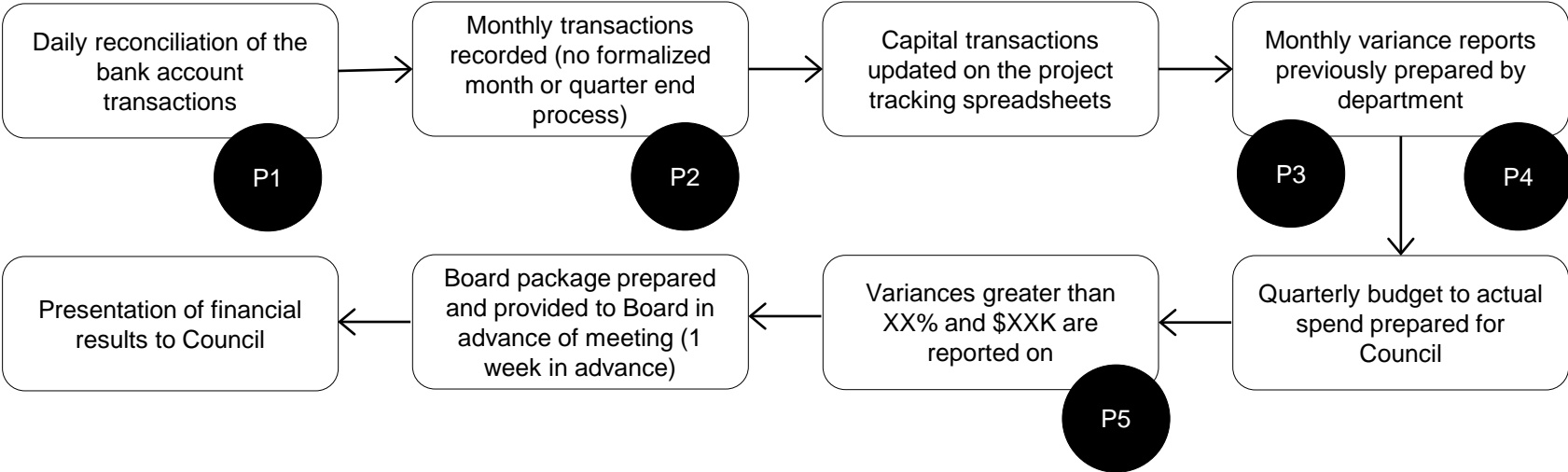
Potential Courses of Action

Issue	Potential Course of Action
<p>P1</p> <p>Throughout the course of the review it was noted that credit card limits are not specified within the purchasing policy.</p>	<p>It is recommended should there be an increase use of P-Cards that there is an update to the purchasing policy to include approved credit card limits by level of individual. There is an existing credit card policy in place at the Town however with an increased use of P-Cards the policy will need to be revisited. The review of the outstanding cards and the policy is to be completed in Q4 2020.</p>
<p>P2</p> <p>Purchase orders are completed manually on paper. The information on the purchase order then needs to be entered into the accounting system by the Accounting Clerk resulting in a supplication of efforts.</p>	<p>Investigate if electronic purchase requisitions can be completed within the accounting system. The Department Head would input the request directly into the accounting system. It can then be reviewed and approve, automatically generating a purchase order, reducing the risk of input error. When the invoice is received, it can be applied against the existing purchase order and requisition without having to input the purchase and journal entry information again.</p>
<p>F1</p> <p>Given that P-Cards are not used on a frequent basis, there is no formal policy that states the type of purchases can be made by credit cards. There could be a risk of inappropriate purchases or personal purchases made on the P-Card.</p>	<p>Changes should be made to the purchasing policy to establish what purchases are authorized to be made by credit card (hotel, travel costs etc.). A credit card agreement should be signed by each card holder indicating they understand the types of purchases allowed on each credit card.</p> <p>The transition to P-Cards will require the DHs to provide receipts and coding for each purchase to allow for appropriate recording.</p> <p>The finance group should continue to request each department to complete the coding and provide accurate information to the finance group.</p> <p>There is an existing credit card policy in place at the Town however with an increased use of P-Cards the policy will need to be revisited. The review of the outstanding cards and the policy is to be completed in Q4 2020.</p>

Potential Courses of Action

Issue	Potential Course of Action
<p>P3</p> <p>All cardholders have access to online credit card statements however it was noted the DF downloads them and forwards them to each user.</p>	<p>In order to have each DH accountable for the reconciliation of the credit cards, it is recommended each users download their credit card statements monthly and complete the reconciliation. Once completed this should be provided to the DF for review and approval.</p>
<p>P4</p> <p>The DF reconciles the credit card statements with the invoices provided by the card holders. If the DF is missing an invoice or unsure where to code the expense, a request is made to the card holder for additional information.</p>	<p>In order to have each DH accountable for the reconciliation of the credit cards, it is recommended each users download their credit card statements monthly and complete the reconciliation. Once completed this should be provided to the DF for review and approval.</p> <p>The transition to P-Cards will require the DHs to provide receipts and coding for each purchase to allow for appropriate recording.</p> <p>The finance group should continue to request each department to complete the coding and provide accurate information to the finance group.</p> <p>All receipts should be attached to the reconciliation completed by the DH. For receipts not submitted the expense will be deemed as a personal expense and deducted from the subsequent pay cheque of the individual.</p>

Monthly Reporting Process



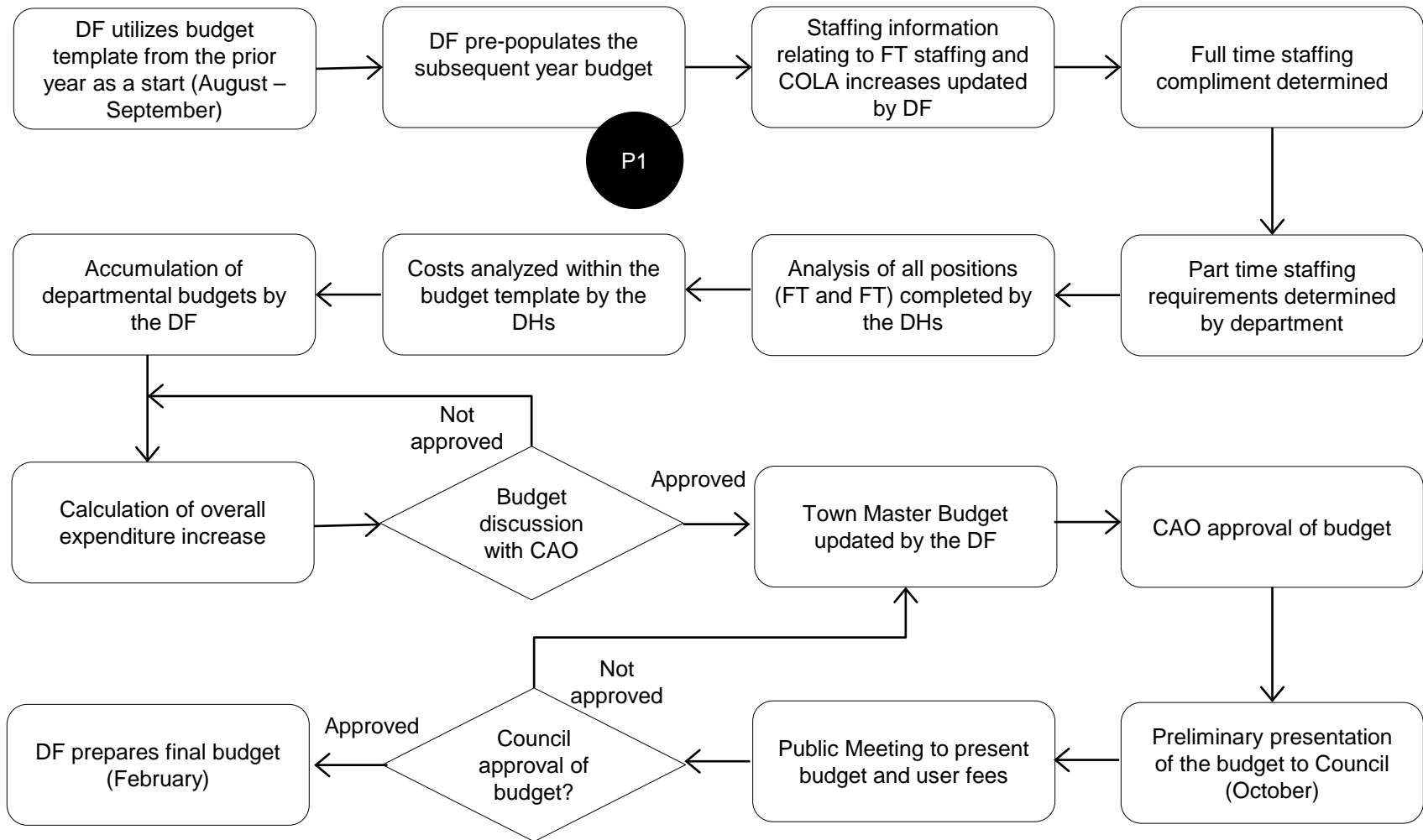
Potential Courses of Action

Issue	Potential Course of Action
<p>P1</p> <p>As a result of a situation in prior years when the bank account when into the credit line the DF reviews all bank transactions and clears the transactions on a daily basis.</p>	<p>Following up on the transactions to ensure all transactions are appropriately recorded in the bank account is necessary given the increased number of online transactions. It is however recommended that someone other than the DF be allocated the responsibility to complete the daily reconciliation of the bank accounts. This task could be allocated to the AC, APC and ACW to allow the DF to focus on tasks associated with review and oversight after the formal procedure has been drafted and documented and is followed by staff.</p>
<p>P2</p> <p>At the current time a formalized month and quarter end process is not followed or communicated to staff. The current focus is ensuring annually the transactions and accruals are updated for purposes of preparing the year end financial statements.</p>	<p>As management moves to a more formalized quarterly reporting process to Council ensuring all transactions are recorded in the appropriate period will become increasingly important. A schedule should be created by the DF and communicated to the DHs and the finance team in order to ensure on a quarterly basis the financial results are appropriately recorded and complete to ensure management and Council is making decisions based upon accurate information.</p>
<p>P3</p> <p>Throughout discussions it was noted the monthly variance reports, which detailed the revenue and expenses by department are time consuming to produce. In addition, the reports and financial information from Vadim is not presented in a manner that is user friendly and easy to access within the system.</p>	<p>Investigation into reports for monthly reporting is critical to reduce the amount of time associated with the preparation of the reports by the DF. A more detailed report at the department level will require increased accountability for the DHs as they will be required to report back on the results of the budget vs. actual results for the period.</p>

Potential Courses of Action

Issue	Potential Course of Action
<p data-bbox="117 646 156 672">P4</p> <p data-bbox="258 361 1074 546">At the current time the CAO/Clerk and the DF are responsible for analyzing the budget vs. actual spend for Council. As noted in the next page, the department managers are responsible for the development of their departmental budgets but given the system reporting constraints reports are not readily available from Vadim for the purposes of the monthly actual to budget analysis by department.</p>	<p data-bbox="1110 361 1843 639">As noted in the previous course of action, each DH should be provided with a monthly actual vs. budget for their department. A threshold of dollar value and percentage changes between the actual and budget should be set with each DH responsible for providing a written explanation of the over/under spending along with a forecast of spending to the end of the calendar year and a discussion as to whether there are any changes needed to the forecast for the remainder of the year.</p> <p data-bbox="1110 679 1843 768">Requiring the DHs to report on the spending within the budget lines under their control will result in increased accountability and increased oversight completed by the DHs.</p> <p data-bbox="1110 808 1843 986">Involving the DHs in the analysis of the departmental spending will allow the DF and the CAO to focus on the bigger picture items impacting the Town, analyzing the results for the Town as a whole. This will also allow for additional time to be spent on strategic and capital planning for the Town.</p>
<p data-bbox="117 1108 156 1133">P5</p> <p data-bbox="258 1013 1070 1168">Recently a budget policy was presented and approved by Council indicating a requirement for the department managers to review monthly (actual vs. budget by department) along with a quarterly presentation to Council on the actual vs. budget spend. This is to be completed June, October and December.</p> <p data-bbox="258 1203 1035 1229">There is no standard threshold for variances to be followed up on.</p>	<p data-bbox="1110 1013 1837 1136">Management should set a dollar value and percentage change between the budgeted and actual expenses requiring a follow up by the Department Head for inclusion in the quarterly Council presentation.</p> <p data-bbox="1110 1172 1823 1260">A reasonable threshold would be 5% of the account balance and a dollar value based on a percentage of the total expenses for the year.</p>

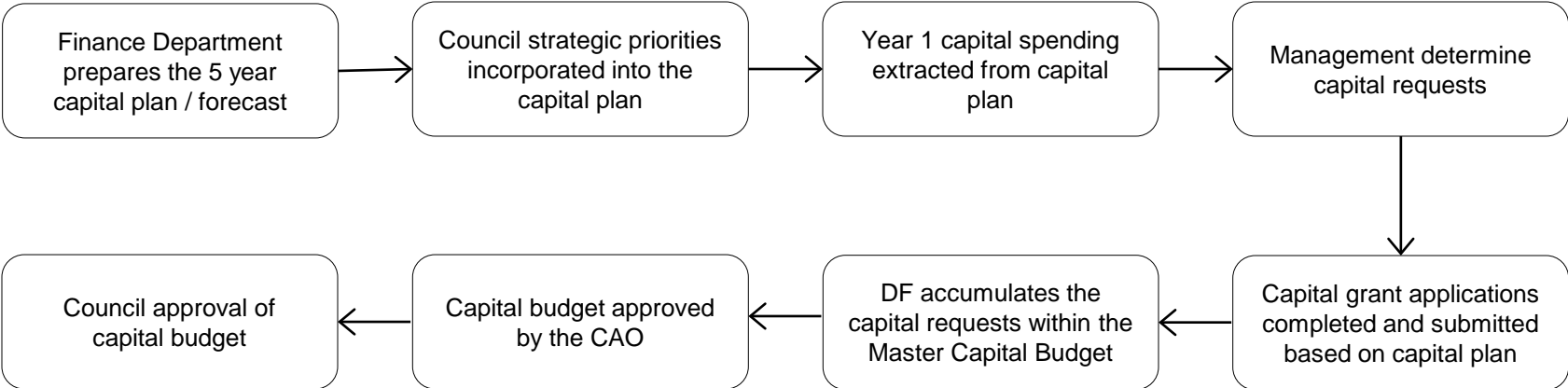
Budgeting Process (Operating)



Potential Courses of Action

Issue	Potential Course of Action
<p data-bbox="98 362 214 476">P1</p> <p data-bbox="258 362 1039 482">The budgeting process for the Town is completed within Excel spreadsheets. The budget template utilized within the process is prepared using Excel with all departmental budgets required to be input into the Master Budget template.</p>	<p data-bbox="1112 362 1798 511">Consideration should be given to the use of a budgeting software to facilitate the budget preparation process. This would reduce the amount of time and effort in the manual updates required each time a change to the individual department budget is made.</p>

Budgeting Process (Capital)





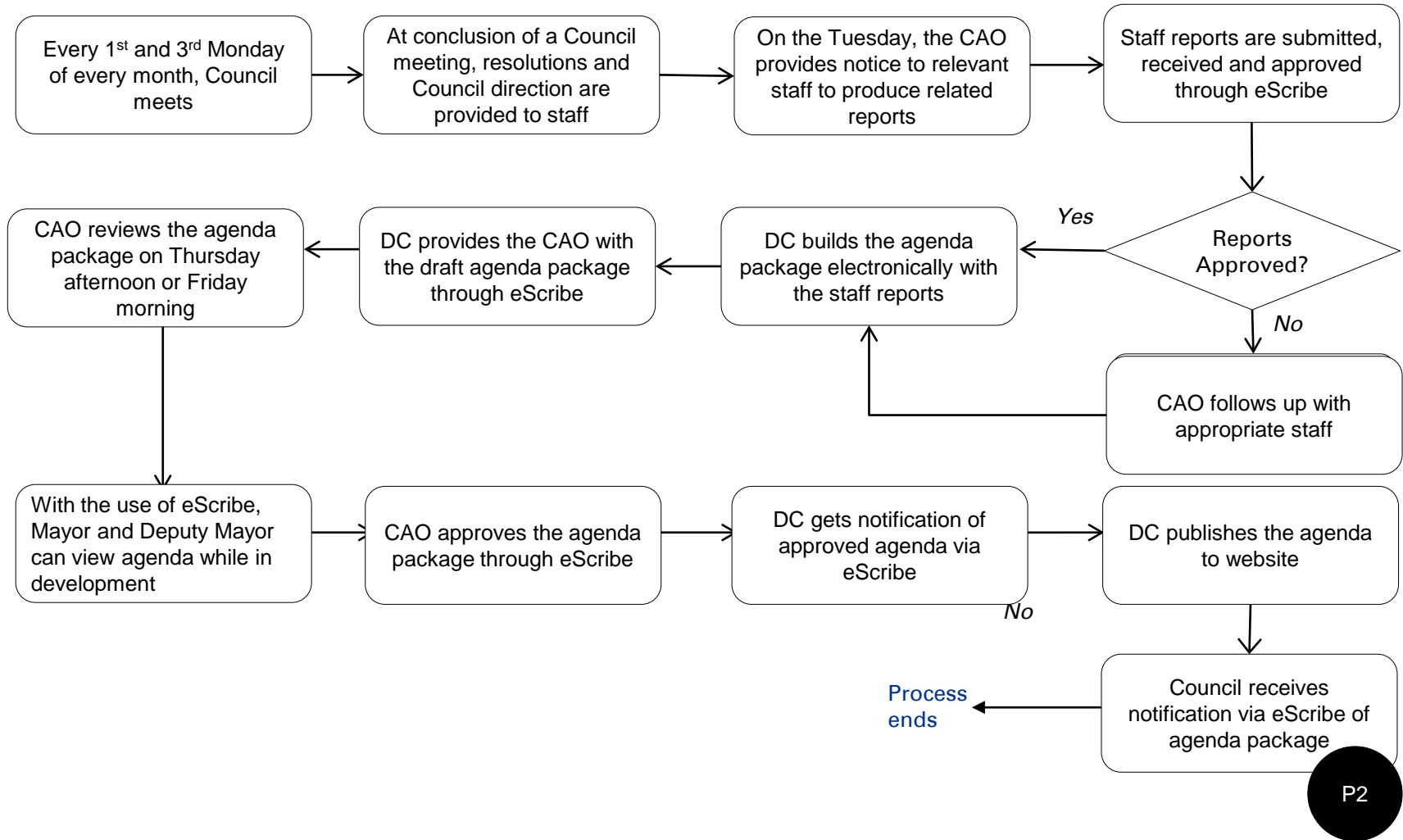
Town of Blind River

Administrative Process Review

Chapter III
Non Financial Process Maps



Agenda Preparation

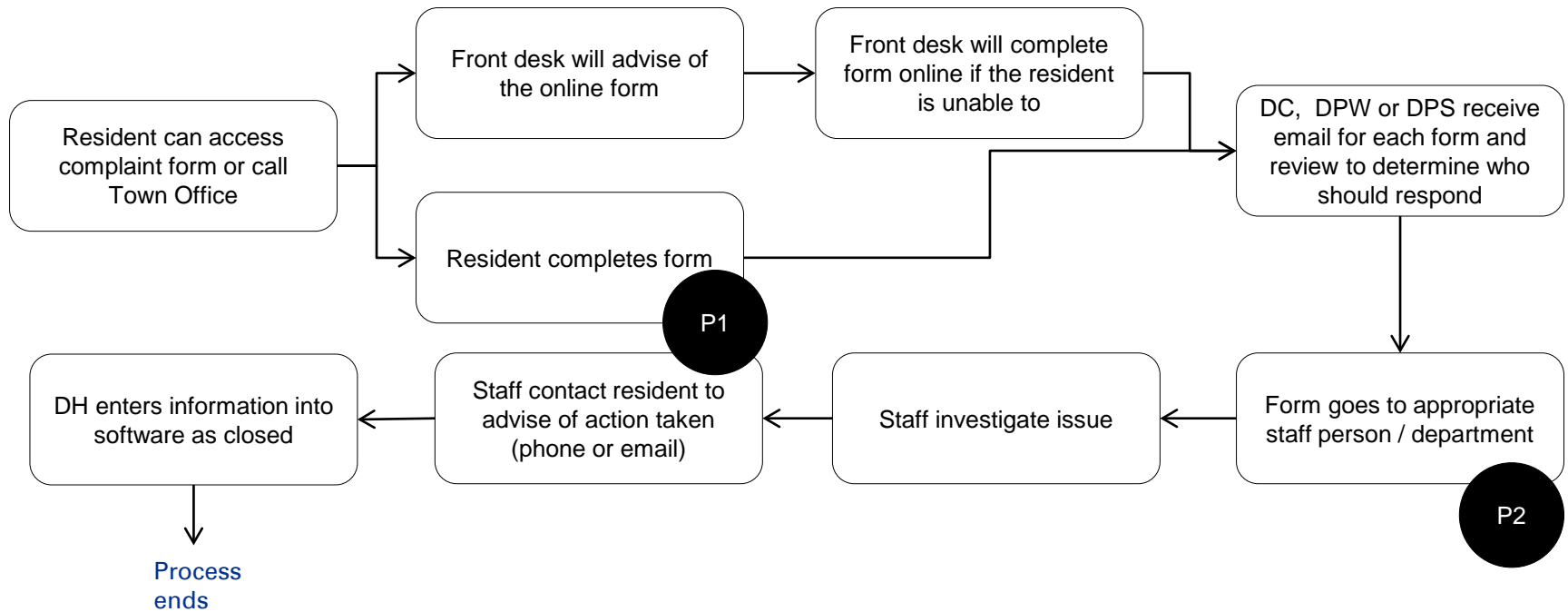


P2

Potential Courses of Action

Issue	Previous Potential Course of Action	Update (June 2020)
<p data-bbox="73 491 189 606">P1</p> <p data-bbox="208 361 761 606">In its previous state, the DC produces seven physical copies of Council's agenda. In the event that there is an error and/or additions to the package, the DC may have to produce additional pages to add to the Council agenda package. In other cases and if the amendment is significant, the entire agenda package may need to be reproduced.</p>	<p data-bbox="805 361 1296 704">The Town may want to give some consideration to ending the practice of producing physical Council agenda packages. The Town could potentially move to electronic agenda packages that would allow for amendments to be done and then uploaded opposed to reproduction of physical documents. A shift in this approach would be consistent with municipal best practice and frees up internal capacity within the organization.</p>	<p data-bbox="1342 361 1843 704">With the implementation and use of eScribe technology, the DC no longer physically produces copies of the agenda. Council is advised via an email notification that the agenda is ready for their review prior to a Council meeting. The use of eScribe also provides for greater ease in making any amendments to the agenda and providing those amendments to Council in an efficient and time effective manner.</p>

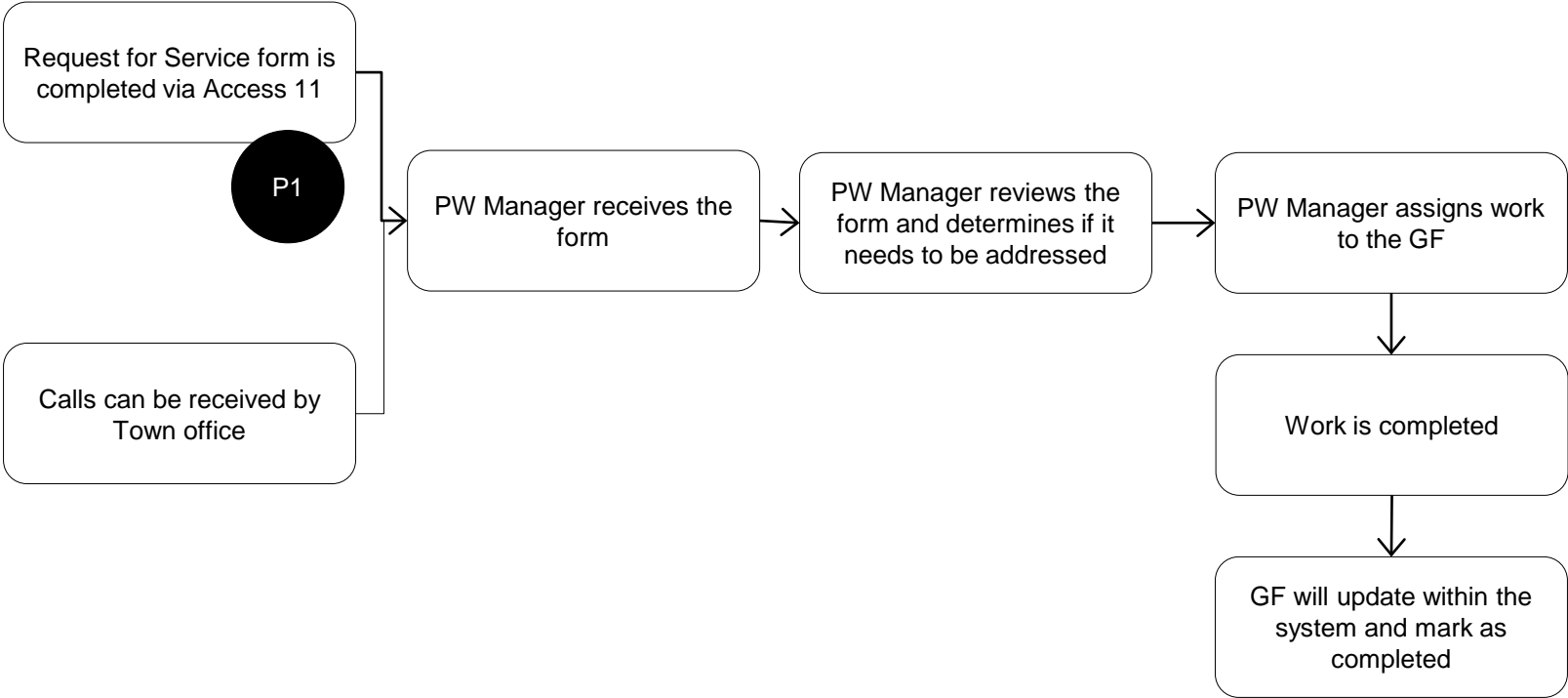
Complaint/Customer Service



Potential Courses of Action

Issue	Previous Potential Course of Action	Update (June 2020)
<p>P1 Previously, the entire process and its associated policies and forms all focus upon complaints. Other municipalities including those within the comparator group approach interactions with the public differently.</p>	<p>The Town may want to consider a re-development of its approach to customer service rather than solely focusing on resident complaints. One aspect of the policy that the Town may want to include is a service level standard where once correspondence is received, there is a timeframe by which the Town will acknowledge and advise about the potential resolution of a matter.</p>	<p>The Town has implemented a web-based approach for residents to submit complaints and/or service issues.</p> <p>The Town has recently implemented an additional electronic work step where the person submitting the form receives an automatic response that it has been received which also communicates when a person can expect to receive acknowledgement of the issue from the Town.</p>
<p>P2 Previously, all of the complaint forms are directed to the CAO upon receipt. The challenge this process step creates is shifts the focus of the CAO to become more operational versus strategic.</p>	<p>The Town may want to consider change its approach to managing completed forms. This may require two changes in approach. First, the form would allow for residents to identify the service area to which the issue is related. By doing this, this should provide sufficient information to allow for the form to be directed to the appropriate area opposed to all to the CAO.</p>	<p>The Town has changed its approach to resident issues whereas the CAO is not involved in all issues and may only become involved in matters that require it. Issues are resolved at the departmental level wherever possible.</p> <p>In addition, recently Council has received a summary of the types of complaints received by the Town (no specific information on the actual complaint, only a summary of the nature of the complaints and the total number of complaints received).</p>

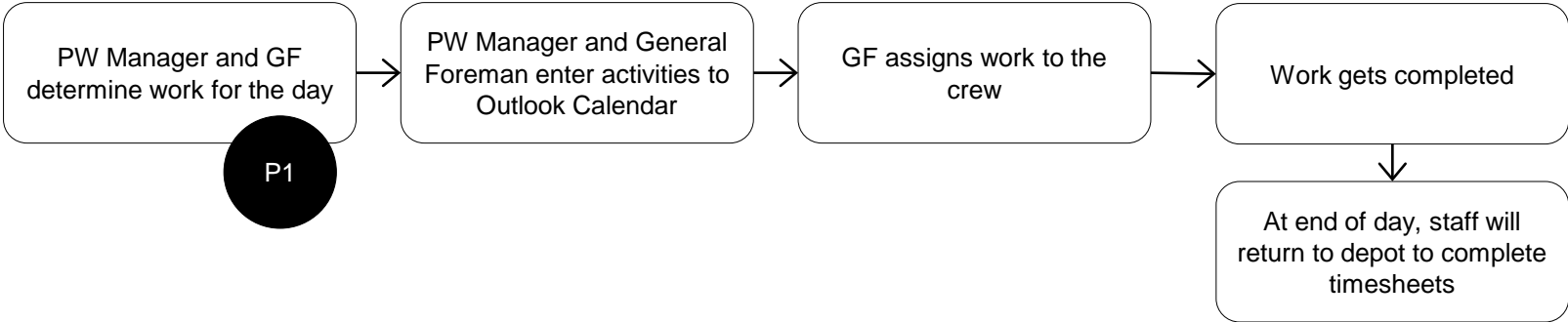
Public Works - Work Order Management



Potential Courses of Action

Issue	Potential Course of Action
<p>P1</p> <p>Based on information provided, the processes for work order management and daily work assignment are done using general software opposed to software capable of creating, tracking and managing work until it is completed</p>	<p>The Town may want to explore the implementation of a module within CityWide which allow the Town to shift to an electronic work order system.</p> <p>The electronic work order system has been approved by Council within the 2020 budget. It is anticipated this work order management system will be implemented by Q4 2020.</p>

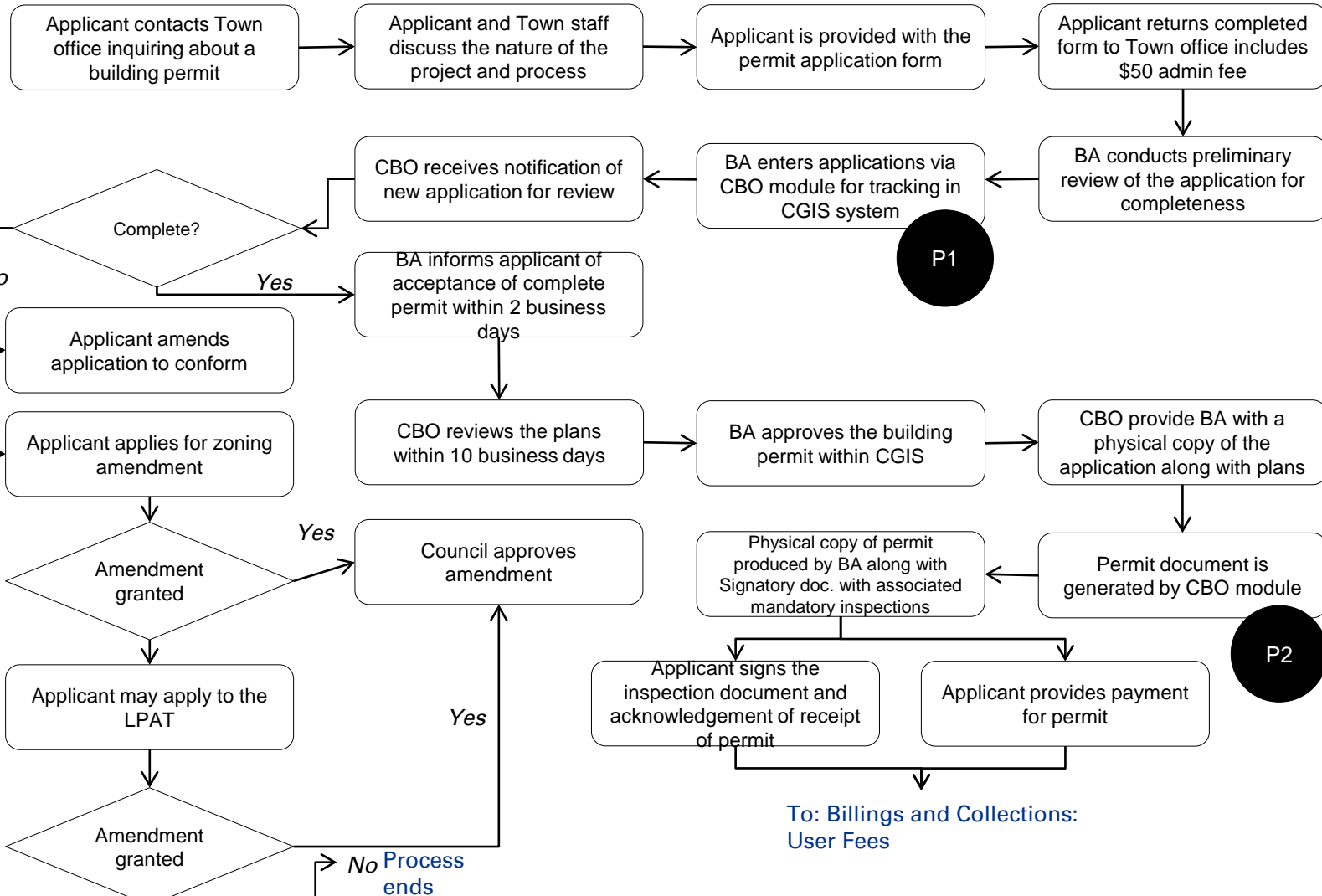
Public Works - Daily Work Assignment



Potential Courses of Action

Issue	Potential Course of Action
<p>P1</p> <p>Based on information provided, the processes for work order management and daily work assignment are done using general software opposed to software capable of creating, tracking and managing work until it is completed</p>	<p>The Town may want to explore the implementation of a module within CityWide which allow the Town to shift to an electronic work order system.</p> <p>The electronic work order system has been approved by Council within the 2020 budget. It is anticipated this work order management system will be implemented by Q4 2020.</p>

Building Permits

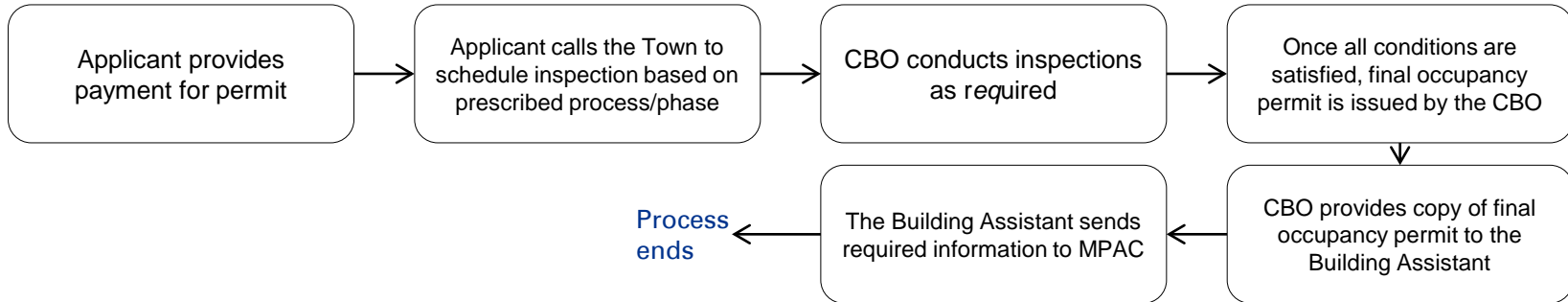


Potential Courses of Action

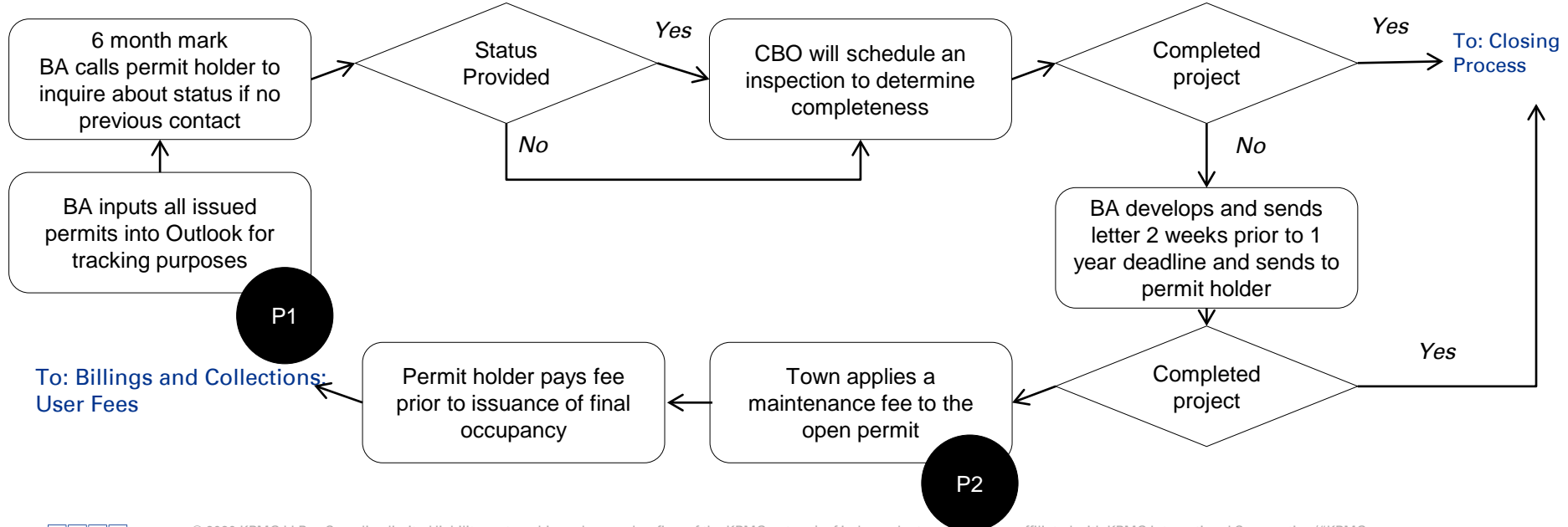
Issue	Previous Potential Course of Action	Update (June 2020)
<p>P1 It was noted throughout the course of the review that not all building permits are entered within the system. Not recording all permits does not allow for appropriate tracking of information within the system nor the ability to appropriate KPIs as actual results cannot be compared to the indicators.</p>	<p>All applications are required to be entered into to the system for tracking. No manual building permits can be used. To ensure this occurs, all manual building permit documents should be shredded to prevent use going forward.</p>	
<p>P2 Previously, the Town tracks building permits using manual processes and the current process provides the opportunity for open permits to be potentially lost inside the spreadsheet.</p>	<p>The Town may want to consider exploring the potential of acquiring software which would allow for building permits to be tracked in a more formal manner.</p>	<p>With the implementation and use of the CBO module, the Town now generates its building permits electronically which allows for easier tracking of permits.</p>

Building Permits

Open Building Permits and Closing Process



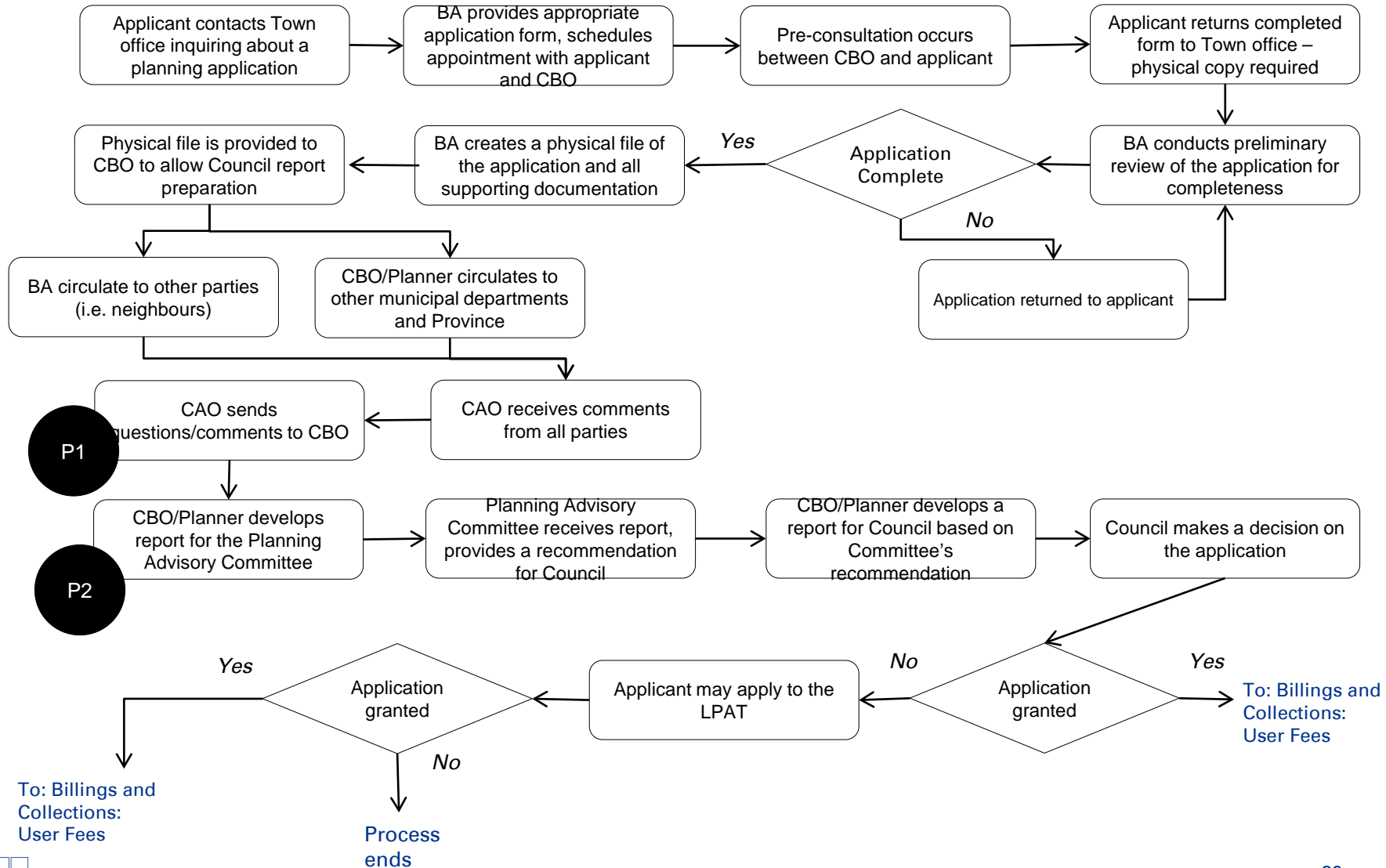
Open Permits (6 months from issuance)



Potential Courses of Action

Issue	Previous Potential Course of Action	Update (June 2020)
<p>P1</p> <p>Given the process by which the Town tracks open permits, there appears to be a challenge in identifying how many open permits currently remain within the Town.</p>	<p>The Town may want to consider exploring the potential of acquiring software which would allow for building permits to be tracked in a more formal manner. Potentially closing out open permits in a more timely manner provides the Town with the opportunity to realize additional tax revenues related to the increased assessment on those properties.</p>	<p>With the implementation and use of the CBO module, the Town now generates its building permits electronically which allows for easier tracking of permits.</p>
<p>P2</p> <p>Based on information shared, the policy and bylaw regarding the provision of building permit extensions are out of date and may not be consistently adhered to. The policy states only one extension will be permitted or the applicant needs to appear before planning and bylaw committee (which no longer exists).</p>	<p>The Town may want to review and update the policy and bylaw to ensure both reflect current practices and governance. The Town may want to delegate the authority of granting extension to the Chief Building Official, in consultation with the Director of Protective Services to allow for more efficient and effective decision making.</p>	

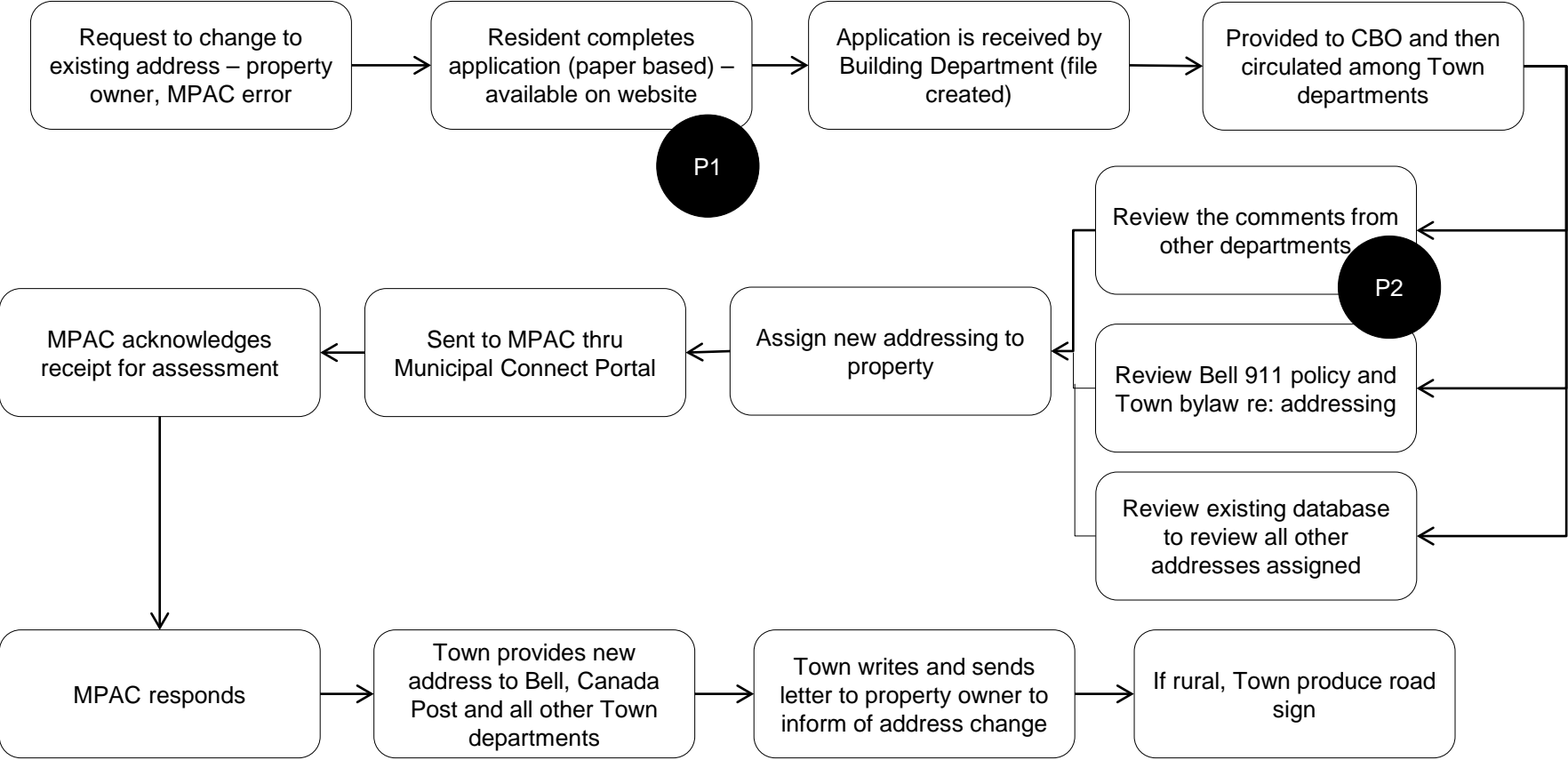
Planning Applications



Potential Courses of Action

Issue	Potential Course of Action
<p>P1</p> <p>The current process involves the CAO receiving comments from all related parties on a planning application and then forwards those to the CBO.</p>	<p>The Town may want to eliminate the direct involvement of the CAO and allow for those comments to be directly provided to the CBO in consultation with the Director of Protective Services to reduce the amount of time required within the process.</p>
<p>P2</p> <p>The current process involves the Planning Advisory Committee ('PAC') to review planning applications and provide recommendations to Council. Based on information provided, the use of the PAC could extend the time required to provide recommendations to Council given the frequency of meetings. Additionally, it would appear that the PAC no longer exists.</p>	<p>The Town may wish to change the process to staff to provide Council with recommendations and potentially shorten the time required to make decisions on planning matters.</p>

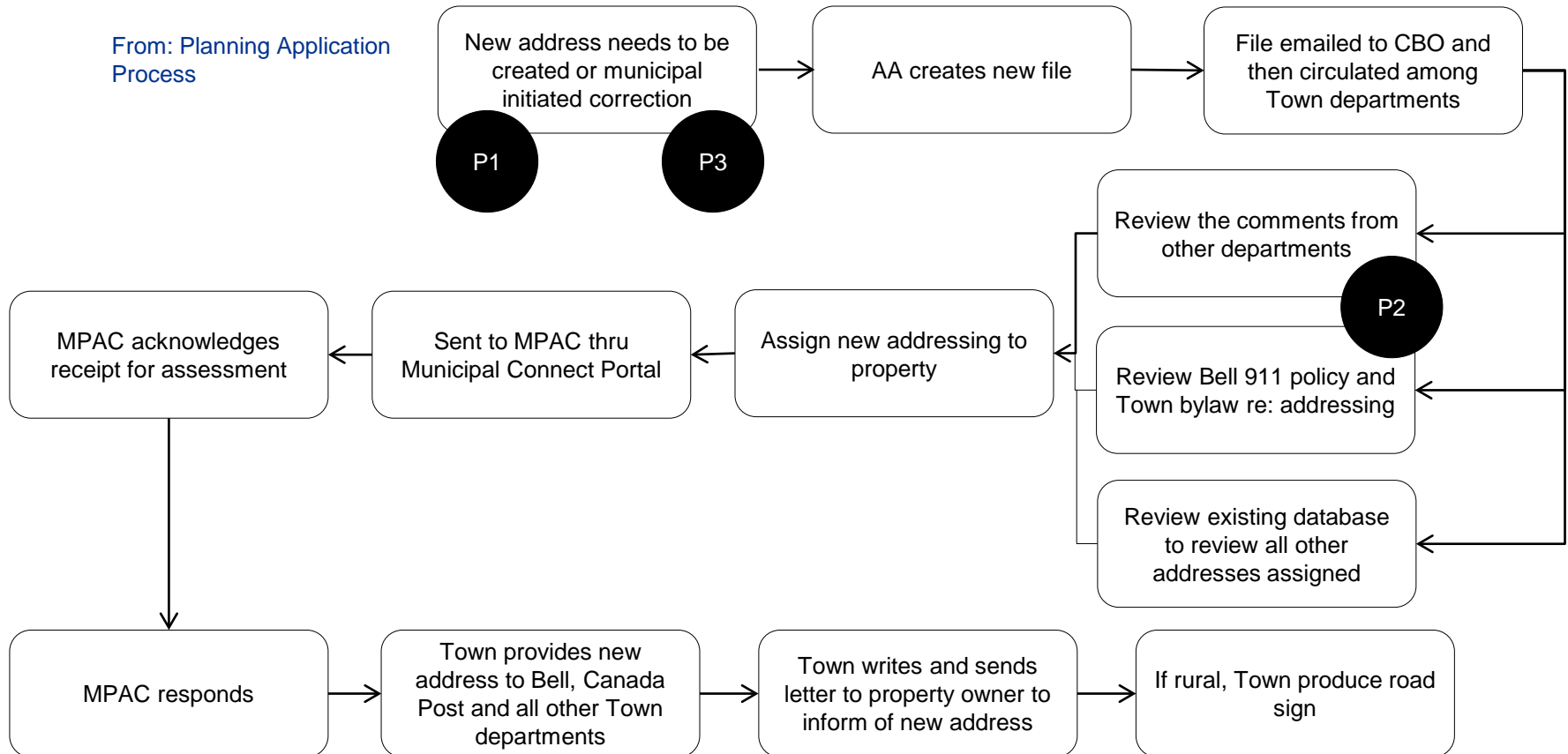
911 Addressing - Change to Existing Address



Potential Courses of Action

Issue	Potential Course of Action
<p>P1</p> <p>Based on information provided and a review of the Town's 2020 user fee bylaw, the Town charges a processing fee for 911 addressing which may not always be invoiced.</p>	<p>The Town should commence the process for invoicing all 911 address applications.</p>
<p>P2</p> <p>The CBO circulates all applications to other Town departments for comments. There does not appear to be an internal timeframe established for commentary and it is done through email opposed to a form which would allow for a more standardized approach to consolidating comments where applicable and following up on delayed responses.</p>	<p>The Town may want to consider the following two items:</p> <ul style="list-style-type: none"> • Establish an internal reporting timeframe for comments to be received • Develop an electronic form (i.e. pdf fillable) that allows for a standardized approach to providing comments when required

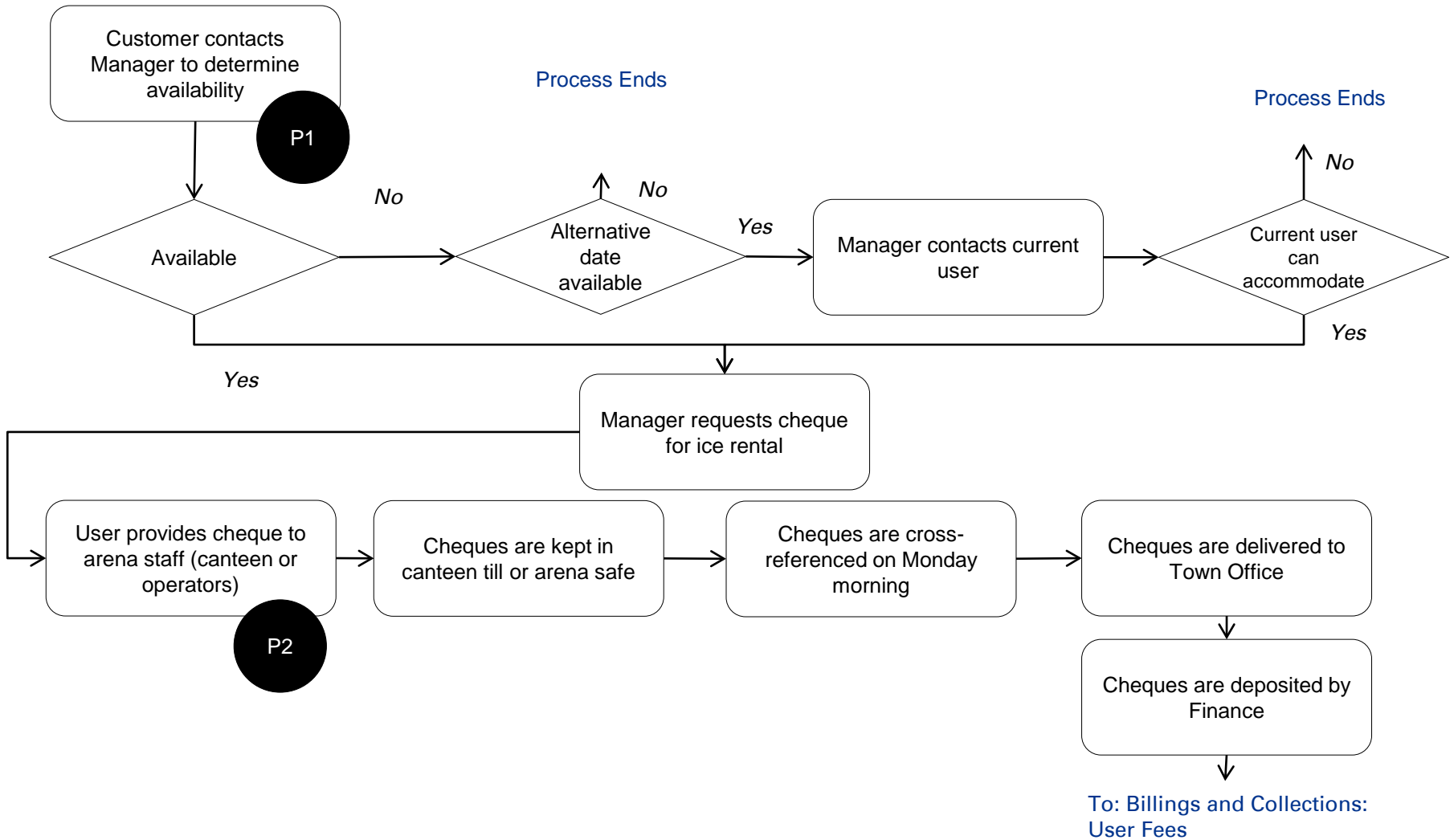
911 Addressing - New Address



Potential Courses of Action

Issue	Potential Course of Action
<p>P1 Based on information provided and a review of the Town's 2020 user fee bylaw, the Town charges a processing fee for 911 addressing which may not always be invoiced.</p>	<p>The Town should commence the process for invoicing all 911 address applications.</p>
<p>P2 The CBO circulates all applications to other Town departments for comments. There does not appear to be an internal timeframe established for commentary and it is done through email opposed to a form which would allow for a more standardized approach to consolidating comments where applicable and following up on delayed responses.</p>	<p>While the information may be provided to all departments, it is not clear whether comments are received from all parties. The Town may want to consider the following two items:</p> <ul style="list-style-type: none"> • Establish an internal reporting timeframe for comments to be received • Develop an electronic form (i.e. pdf fillable) that allows for a standardized approach to providing comments when required
<p>P3 Typically, the Town initiates changes to 911 addressing when working with the Town's CGIS network. There are concerns about compliance across the Town with respect to addressing.</p>	<p>The Town may want to develop a public education campaign about the importance of addressing. The Town may also want to complement the campaign with an enforcement campaign to address compliance.</p>

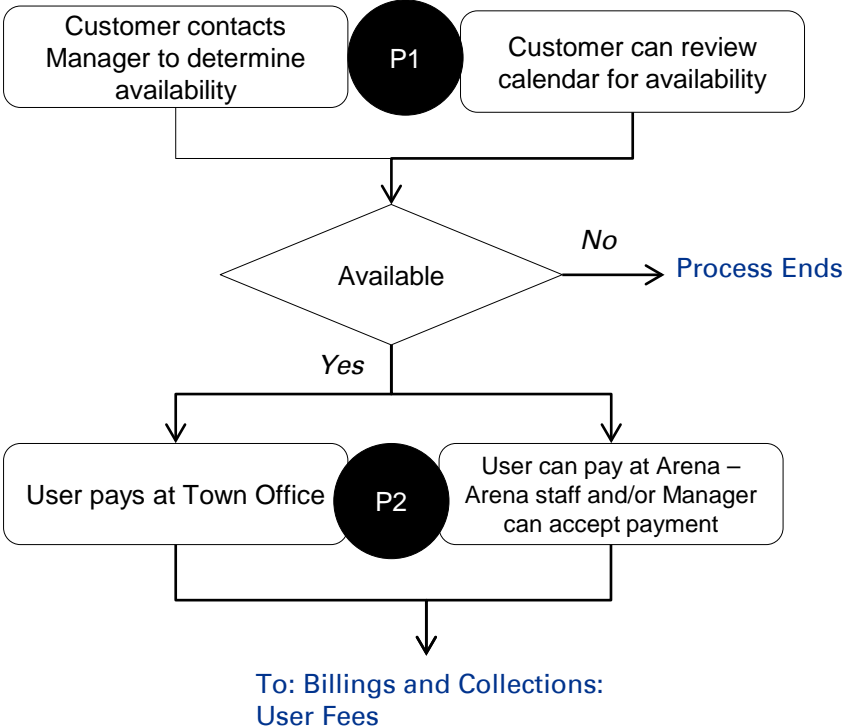
Arena Ice Rentals - Non Resident User



Potential Courses of Action

Issue	Previous Potential Course of Action	Update (June 2020)
<p>P1</p> <p>The process of booking ice time at the Blind River Memorial Community Centre is based on manual processes. Based on discussions held, it does not appear the software for booking and managing rentals at the facility and requests for bookings begin with the involvement of the Director of Recreation and Community Services.</p>	<p>The Town may want to consider exploring the potential of acquiring recreational software which would then allow for bookings to be consolidated within the Town's operations as well as potentially increase the user's experience as they could potentially see when ice is available in live time opposed to having to be in contact directly with Town staff.</p>	<p>The Town has provided for a link on its website that allows for potential users to determine whether or not there is availability on the items / locations they are looking to rent.</p>
<p>P2</p> <p>Currently, users of the community centre are unable to pay for service through e-commerce tools.</p>	<p>The Town may want to consider exploring the potential of allowing for users to pay for services online.</p>	<p>There is now the ability to make payments via etransfer (this is noted for any required Town payment, such as taxes, water billings or rentals of recreation facilities).</p>

Arena Ice Rentals - Individual User (Resident)

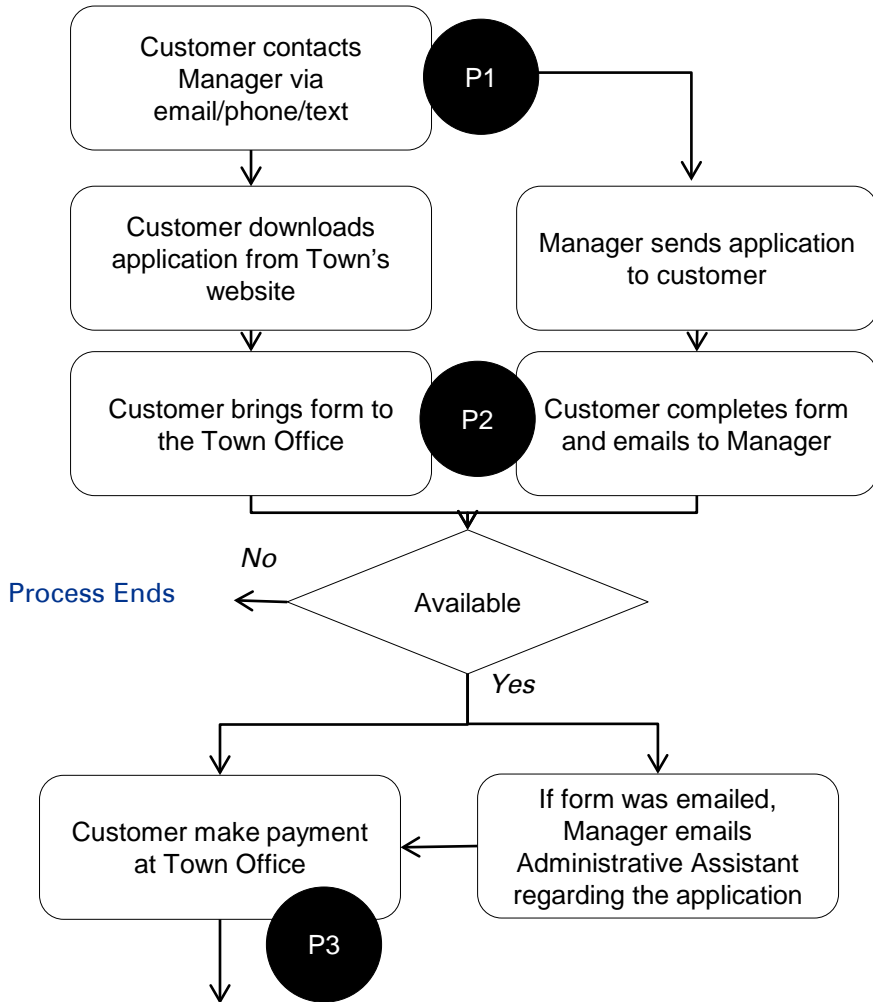


Potential Courses of Action

Issue	Previous Potential Course of Action	Update (June 2020)
<p>P1</p> <p>The process of booking ice time at the Blind River Memorial Community Centre is based on manual processes. Based on discussions held, it does not appear the software for booking and managing rentals at the facility and requests for bookings begin with the involvement of the Director of Recreation and Community Services.</p>	<p>The Town may want to consider exploring the potential of acquiring recreational software which would then allow for bookings to be consolidated within the Town's operations as well as potentially increase the user's experience as they could potentially see when ice is available in live time opposed to having to be in contact directly with Town staff.</p>	<p>The Town has provided for a link on its website that allows for potential users to determine whether or not there is availability on the items / locations they are looking to rent.</p>
<p>P2</p> <p>Currently, users of the community centre are unable to pay for service through e-commerce tools.</p>	<p>The Town may want to consider exploring the potential of allowing for users to pay for services online.</p>	<p>There is now the ability to make payments via etransfer (this is noted for any required Town payment, such as taxes, water billings or rentals of recreation facilities).</p>

Community Centre Rentals

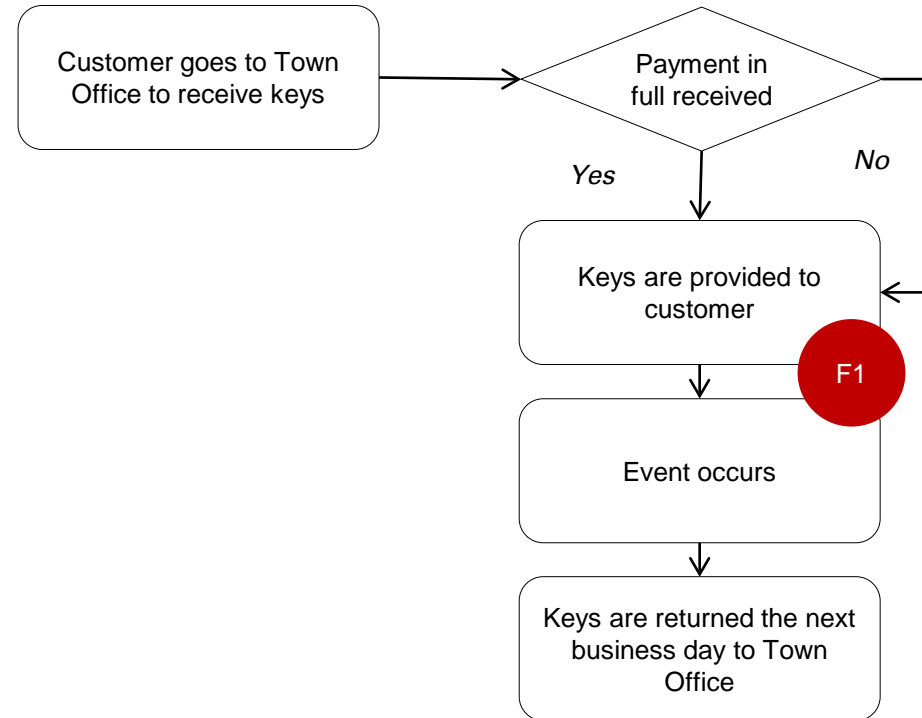
Community Centre Rental



To: Billings and Collections:
User Fees



Key Sign Out



Potential Courses of Action

Issue	Previous Potential Course of Action	Update (June 2020)
<p>P1</p> <p>The process of booking hall rentals at the Blind River Memorial Community Centre is based on manual processes. Based on discussions held, it does not appear the software for booking and managing rentals at the facility and requests for bookings begin with the involvement of the Director of Recreation and Community Services.</p>	<p>The Town may want to consider exploring the potential of acquiring recreational software which would then allow for bookings to be consolidated within the Town's operations as well as potentially increase the user's experience as they could potentially see when ice is available in live time opposed to having to be in contact directly with Town staff.</p>	<p>The Town has provided for a link on its website that allows for potential users to determine whether or not there is availability on the items / locations they are looking to rent.</p> <p>In addition, a new system has been sourced for the scheduling and invoicing of recreation facilities. The budget for this system was approved by Council in 2020 and it is anticipated the system will be implemented in Q4 2020 / Q1 2021. The Director of Facilities will be in charge of the implementation.</p>
<p>P2</p> <p>A resident may need to download the file and then print out hard copy of the form to populate. If the person intends on submitting the form via email, they must then populate the form and then scan it in order to email it back to the Town.</p>	<p>The Town could provide the form on its website with fillable fields to reduce the number of steps a person is required to complete to submit a form electronically.</p>	<p>There have been no significant changes noted. The Town may still want to explore where there is the ability to complete the rental process online.</p>
<p>P3</p> <p>Currently, users of the community centre are unable to pay for service through e-commerce tools.</p>	<p>The Town may want to consider exploring the potential of allowing for users to pay for services online.</p>	<p>There is now the ability to make payments via etransfer (this is noted for any required Town payment, such as taxes, water billings or rentals of recreation facilities).</p>
<p>F1</p> <p>The Town will provide keys to a user regardless if the entire amount owing for the rental has been paid in full.</p>	<p>The Town may want to amend its policies to reflect that users must pay in full in order to get the keys.</p>	<p>This course of action has been fully implemented as of June 2020.</p>



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