

**FULL AUTHORITY MEETING  
ON-LINE VIDEO CONFERENCE  
AND IN-PERSON MEETING**

**Ball's Falls Centre for Conservation  
Glen Elgin Room  
3292 Sixth Avenue, Jordan, ON**

**Friday, April 22, 2022  
(At 9:40 A.M. immediately following  
the Source Protection Authority Meeting)**

**A G E N D A**

---

**CALL TO ORDER – ROLL CALL**

*The Niagara Peninsula watershed is situated within the traditional territory of the Haudenosaunee, Attiwonderonk (Neutral), and the Anishinaabeg, including the Mississaugas of the Credit—many of whom continue to live and work here today. This territory is covered by the Upper Canada Treaties (No. 3, 4, and 381) and is within the land protected by the Dish with One Spoon Wampum agreement. Today, the watershed is home to many First Nations, Métis, and Inuit peoples. Through the 2021-2031 Strategic Plan, we re-confirm our commitment to shared stewardship of natural resources and deep appreciation of Indigenous culture and history in the watershed.*

**1. APPROVAL OF AGENDA**

**2. DECLARATIONS OF CONFLICT OF INTEREST**

**3. APPROVAL OF MINUTES**

- a) Minutes of the Full Authority Meeting dated March 22, 2022 (For Approval)

Page # 1

**4. CHAIR'S UPDATE**

**5. CORRESPONDENCE**

- a) Correspondence from Conservation Ontario dated March 28, 2022 to Mirek Tybinkowski, Great Lakes and Inland Waters Branch RE: Conservation Ontario's Comments on the "Municipal Wastewater and Stormwater Management in Ontario Discussion Paper" (ERO# 019-4967) (For Receipt)

Page # 9

- b) Correspondence dated March 28, 2022 from Doug Hamilton, Niagara 2022 Canada Summer Games RE: NPCA's Letter of December 1, 2021 (For Receipt)

Page # 23

- c) Correspondence from Guy Graveline and Friends of 12 Mile Creek dated April 8, 2022 RE: Permit No. 202101405 (For Receipt)

Page # 24

- d) Correspondence dated March 31, 2022 from Mike Anderson, Chair, St. Catharines Environmental Alliance RE: Creation of a Mountain Bike Racing Trail for the Canada Summer Games (For Receipt)

Page # 35

## **6. PRESENTATIONS**

- a) Presentation by David Marks, KPMG RE: Financial Statements and Audit Findings (For Receipt – This presentation is in conjunction with agenda item 10. b) Report No. FA-11-22 RE: 2021 Audited Financial Statements and Audit Findings Report)
- b) PowerPoint Presentation by Rebecca Hull, NPCA Manager, Strategic Business Planning and Public Relations RE: NPCA 2021 Annual Report (For Receipt – This presentation will be circulated under separate cover and is in conjunction with agenda item 9. b) Report No. FA-16-22 RE: Draft 2021 Annual Report)

## **7. DELEGATIONS**

## **8. CONSENT ITEMS**

- a) Report No. FA-13-22 RE: Public Sector Salary Disclosure (For Receipt)
- b) Report No. FA-14-22 RE: 2021 Health and Safety Year End Report (For Receipt)
- c) Report No. FA-15-22 RE: Compliance and Enforcement 2022 Q1 Statistics (For Receipt)

Page # 37

Page # 41

Page # 44

## **9. DISCUSSION ITEMS**

- a) Report No. FA-01-22 RE: 2021 Restoration Program Highlights and 2022 Restoration Project Approvals (For Approval)
- b) Report No. FA-16-22 RE: Draft 2021 Annual Report (For Approval)

Page # 47

Page # 51

**10. COMMITTEE REPORTS**

**10.1 FINANCE COMMITTEE**

- a) Minutes of the Finance Committee meeting dated March 30, 2022 (For Receipt)

Page # 53

- b) Report No. FA-11-22 RE: 2021 Audited Financial Statements and Audit Findings Report (For Approval)

Page # 57

- c) Report No. FA-12-22 RE: 2022 Operating and Capital Budgets – FINAL (For Approval)

Page # 96

**10.2 GOVERNANCE COMMITTEE**

- a) Minutes of the Governance Committee meeting dated March 31, 2022 (For Receipt)

Page # 102

**11. MOTIONS**

**12. NOTICES OF MOTION**

**13. NEW BUSINESS**

- a) C.A.O. Updates – Verbal

**14. CLOSED SESSION**

**15. ADJOURNMENT**



**FULL AUTHORITY  
ONLINE VIDEO CONFERENCE  
MEETING MINUTES  
Friday, March 25, 2022  
9:00 A.M.**

**NOTE:** The archived recorded meeting is available on the NPCA website. The recorded video of the Full Authority meeting is not considered the official record of that meeting. The official record of the Full Authority meeting shall consist solely of the Minutes approved by the Full Authority Board. *NPCA Administrative By-law*

**MEMBERS PRESENT:** R. Foster (Chair) (arrived at 9:31 a.m.)  
S. Beattie  
B. Clark  
D. Cridland  
L. Feor  
J. Hellinga  
D. Huson  
J. Ingrao  
B. Johnson  
K. Kwall  
J. Metcalfe  
W. Rapley  
R. Shirton  
E. Smith  
M. Woodhouse  
B. Wright

**MEMBERS ABSENT:** R. Brady  
B. Mackenzie  
B. Steele

**STAFF PRESENT:** C. Sharma, CAO / Secretary – Treasurer  
G. Bivol, Clerk  
A. Christie, Director, Land Operations  
J. Culp, Manager, Compliance and Enforcement  
D. Deluce, Senior Manager, Planning and Regulations  
M. Ferrusi, Manager, Human Resources  
L. Gagnon, Director, Corporate Services  
R. Hull, Manager, Strategic Business Planning and Public Relations  
L. Lee-Yates, Director, Watershed Management  
S. Mastroianni, Manager, Planning and Development  
S. Miller, Senior Manager, Water Resources  
A. Parks Manager, Planning Ecology  
G. Shaule, Administrative Assistant  
S. Shah, Administrative Assistant

G. Verkade, Senior Manager, Integrated Watershed Planning /  
Information Management

**OTHERS PRESENT:** G. Ford, Executive Director, Niagara Coastal Community Collaborative  
K. Wiancki, Director of Practice, Planning Solutions Inc.

Vice Chair Metcalfe called the meeting to order at 9:05 a.m..

## 1. APPROVAL OF AGENDA

---

Resolution No. FA-19-2022  
Moved by Member Huson  
Seconded by Member Ingrao

**THAT** agenda for the Full Authority Meeting agenda dated March 25, 2022 **BE APPROVED.**  
**CARRIED**

## 2. DECLARATIONS OF CONFLICT OF INTEREST

---

None declared.

## 3. APPROVAL OF MINUTES

---

- a) Minutes of the Full Authority Meeting (AGM) dated February 18, 2022

Resolution No. FA-20-2022  
Moved by Member Woodhouse  
Seconded by Member Feor

**THAT** the minutes of the Full Authority Meeting (AGM) dated February 18, 2022 **BE APPROVED.**  
**CARRIED**

Vice Chair Metcalfe called for presentations immediately following adoption of the minutes.

## 6. PRESENTATIONS

---

- a) PowerPoint Presentation by Gregory Ford, Executive Director, Niagara Coastal Community Collaborative RE: 2021 GLLAF partnered VAST – Chair Foster joined the meeting at 9:31 a.m. and assumed the role of chair during the presentation which culminated in questions by the Board and the following motion.

Resolution No. FA-21-2022  
Moved by Member Huson  
Seconded by Member Smith

**THAT** the PowerPoint presentation by Gregory Ford, Executive Director, Niagara Coastal Community Collaborative RE: 2021 GLLAF partnered VAST **BE RECEIVED**.

**CARRIED**

- b) PowerPoint Presentation by Karen Wianecki, Director of Practice, Planning Solutions Inc. RE: Niagara Peninsula Conservation Authority Phase 1 Policy Document Review – Lengthy discussion ensued. Report FA-10-22 RE: Niagara Peninsula Conservation Authority Phase 1 Policy Document Review was brought forward to be addressed in conjunction with this presentation.

Resolution No. FA-22-2022

Moved by Member Johnson

Seconded by Member Kawall

**THAT** the PowerPoint Presentation by Karen Wianecki, Director of Practice, Planning Solutions Inc. RE: Niagara Peninsula Conservation Authority Phase 1 Policy Document Review **BE RECEIVED**.

**CARRIED**

9. a) Report No. FA-10-22 RE: Niagara Peninsula Conservation Authority Phase 1 Policy Document Review

Resolution No. FA-23-2022

Moved by Member Johnson

Seconded by Member Kawall

**WHEREAS** changes to Provincial legislation and plans, including amendments to the *Conservation Authorities Act* and the forthcoming Section 28 Regulation, and updates to the Upper-Tier and Single-Tier Municipal Official Plans have required staff to comprehensively review the “NPCA Policy Document: Policies for the Administration of Ontario Regulation 155/06 and the Planning Act” (May 1, 2020, office consolidation);

**AND WHEREAS** since the approval of the NPCA Policy document in 2018, the Niagara Peninsula Conservation Authority (NPCA) Board of Directors have declared a Climate Change Emergency, sent notice to the Province of Ontario to not remove any wetlands that have been designated as Provincially Significant (PSW), and provided renewed corporate direction through the new Strategic Plan 2021-2031;

**AND WHEREAS** on December 17, 2020, staff commenced the NPCA Policy Document update and Procedural Manual with authorization of the NPCA Board of Directors (FA- 66-20)

**AND WHEREAS** on April 16, 2021, staff provided an assessment (FA-24-21) in response to the Auditor General's 2018 report – Recommendation 9 and made a commitment to further improve policies, procedures, and practices in regard to the NPCA planning and permitting role;

**AND WHEREAS** on December 17, 2021, the NPCA Board of Directors directed staff to propose amendments to NPCA policies to set a minimum 30 metre buffer for natural hazards, wetlands and watercourses, etc. and review the policy regarding exceptions with an update report back to the March 2022 meeting;

**THEREFORE, IT BE RESOLVED:**

1. **THAT** Report No. FA-10-22 RE: Niagara Peninsula Conservation Authority Phase 1 Policy Document Review with attached Appendix 1, "Niagara Peninsula Conservation Authority (NPCA) – Policy Document Update, Phase 1 Report", prepared by Planning Solutions Inc. **BE RECEIVED**.
2. **THAT** Interim to the final Procedural Manual being completed, the Toronto and Region Conservation Authority wetland water balance technical guidance documents (received by the NPCA Board on November 11, 2021) currently used as a best practice by NPCA staff to inform Policy 12.4.1 h), "other supporting studies, as required" **BE ADOPTED**.
3. **THAT** the Buffer Width Technical Analysis and Discussion Paper to inform policy development in Phase 2 **BE PREPARED**.
4. **THAT** Interim to the final Procedural Manual being completed, Section 28 Environmental Impact Study (EIS) Guideline **BE PREPARED** for approval by the Board of Directors.
5. **THAT** Interim to the final Procedural Manual being completed, an interim Wetlands Procedure Document **BE PREPARED** for approval by the Board of Directors.
6. **THAT** the Phase 2 Workplan to prepare an updated Policy Document and Procedural Manual by the end of 2022, as provided in the staff report **BE APPROVED**.
7. **THAT** the Phase 2 Workplan **BE GUIDED** by the Amendment Process identified in Policy 12.7.2.1 of the NPCA Policy Document.
8. **AND FURTHER THAT** Phase 2 workplan **BE GUIDED** under the Advice of the NPCA Governance Committee with regular updates to the Board of Directors until the Final Approval of the Policy Document and Procedural Manual.

**CARRIED**

#### 4. CHAIR'S UPDATE

---

Chair Foster spoke on the passing of Lifetime NPCA member Dominic (Mickey) DiFruscio. Members requested that the C.A.O. or Chair seek follow-up on correspondence to from the Board to Niagara 2022 Canada Summer Games.

#### 5. CORRESPONDENCE

---

- a) Correspondence dated March 11, 2022 from Conservation Ontario to Jessica Isaac, Environmental Policy Branch Ministry of Environment, Conservation, and Parks RE: Conservation Ontario's Comments on "Subwatershed Planning Guide" (ERO# 019-4978)
- b) i) Correspondence from Linda Manson dated March 14, 2022 RE: NPCA as a Weak Link in Niagara's Natural Environment System Policies – Lengthy discussion ensued.

- ii) Correspondence from David Deluce, NPCA Senior Manager, Planning and Regulations dated March 16, 2022 RE: Niagara Peninsula Conservation Authority (NPCA) Comments Consolidated Draft – New Niagara Official Plan – Member Huson requested that discussion be referred to the Governance Committee in respect of publicly posting NPCA comments on policy issues, ERO's, environmental assessments, infrastructure projects and applications, etc..

Resolution No. FA-24-2022

Moved by Member Kawall

Seconded by Member Smith

**THAT** staff **BE DIRECTED** to present a report in July, 2022 to the Governance Committee on all development applications processed between January 1, 2019 and December 31, 2021, involving PSW buffers, identifying how many were approved with 30m buffers and how many with less than 30m buffers (and for those with less than 30m buffers providing the average buffer size and smallest approved buffer).

**DEFEATED**

Recorded Vote:	Yea	Nay
Stew Beattie		X
Brad Clark		X
Donna Cridland		X
Leah Feor		X
Rob Foster		X
Jack Hellinga	X	
Diana Huson		X
John Ingrao		X
Brenda Johnson		X
Ken Kawall	X	
John Metcalfe		X
Bill Rapley	X	
Rob Shirton		X
Ed Smith	X	
Mal Woodhouse		X
Brian Wright		X

Resolution No. FA-25-2022

Moved by Member Clark

Seconded by Member Shirton

**THAT** the following items **BE RECEIVED**:

- Correspondence dated March 11, 2022 from Conservation Ontario to Jessica Isaac, Environmental Policy Branch Ministry of Environment, Conservation, and Parks RE: Conservation Ontario's Comments on "Subwatershed Planning Guide" (ERO# 019-4978);
- Correspondence from Linda Manson dated March 14, 2022 RE: NPCA as a Weak Link in Niagara's Natural Environment System Policies; and
- Correspondence from David Deluce, NPCA Senior Manager, Planning and Regulations dated March 16, 2022 RE: Niagara Peninsula Conservation Authority (NPCA) Comments Consolidated Draft – New Niagara Official Plan.

**CARRIED**



## 7. DELEGATIONS

---

None

## 8. CONSENT ITEMS

---

- a) Report No. FA-05-22 RE: Human Resources – 2021 Update
- b) Report No. FA-06-22 RE: Marketing and Communications 2021 Year-End Summary
- c) Report No. FA-09-22 RE: Compliance and Enforcement 2021 Year-End Summary

Resolution No. FA-26-2022  
Moved by Member Ingrao  
Seconded by Member Smith

**THAT** the following reports **BE RECEIVED**:

- Report No. FA-05-22 RE: Human Resources – 2021 Update;
- Report No. FA-06-22 RE: Marketing and Communications 2021 Year-End Summary; and
- Report No. FA-09-22 RE: Compliance and Enforcement 2021 Year-End Summary.

**CARRIED**

## 9. DISCUSSION ITEMS

---

- a) Report No. FA-10-22 RE: Niagara Peninsula Conservation Authority Phase 1 Policy Document Review – This item was addressed in conjunction with agenda item 6. b) the presentation by Karen Wiancki, Director of Practice, Planning Solutions Inc. RE: Niagara Peninsula Conservation Authority Phase 1 Policy Document Review.
- b) Report No. FA-04-22 RE: Wainfleet Bog Advisory Committee Membership Appointments

Resolution No. FA-27-2022  
Moved by Member Johnson  
Seconded by Member Metcalfe

1. **THAT** Report No. FA-04-22 RE: NPCA Wainfleet Bog Advisory Committee Member Appointments **BE RECEIVED**.
2. **THAT** the NPCA Board of Directors **APPOINTS** the individuals identified in the confidential Appendix 1 to the NPCA Wainfleet Bog Advisory Committee.
3. **THAT** Appendix 1 BE hereafter **DEEMED** a public document.
4. **AND FURTHER THAT** as per Wainfleet Bog Advisory Committee Terms of Reference, Board Member Jack Hellinga **BE APPOINTED** to the NPCA Wainfleet Bog Advisory Committee for the duration of their term on the NPCA Board.

**CARRIED**

- c) Report No. FA-07-22 RE: NPCA Climate Change Update

Resolution No. FA-28-2022

Moved by Member Huson

Seconded by Member Feor

1. **THAT** Report No. FA-07-22 RE: NPCA Climate Change Update **BE RECEIVED**.
2. **AND FURTHER THAT** staff **PROVIDE** annual updates to the Board of Directors on the progress of the NPCA's Climate Action Plan.

**CARRIED**

## 10. COMMITTEE ITEMS

---

### 10.1 PUBLIC ADVISORY COMMITTEE

- a) Minutes of the Public Advisory Committee meeting dated February 24, 2022

Resolution No. FA-29-2022

Moved by Member Smith

Seconded by Member Rapley

**THAT** the minutes of the Public Advisory Committee meeting dated February 24, 2022 **BE RECEIVED**.

**CARRIED**

## 11. NOTICES OF MOTION

---

None

## 12. MOTIONS

---

- a) Motion to Appoint an Additional Member to the Governance Committee – Discussion ensued with Members Wright and Hellinga requesting invitations to future Governance Committee meetings.

Resolution No. FA-30-2022

Moved by Member Ingrao

Seconded by Member Woodhouse

**THAT** Board Members Brad Clark, Ken Kawall and Ed Smith **BE APPOINTED** to the Governance Committee for 2022.

**CARRIED**

### 13. NEW BUSINESS

---

- a) C.A.O. Update Verbal – C.A.O. Sharma spoke about the NPCA's plan for staff to return to the workplace, offices re-opening to the public and the transition to in-person/hybrid Board and Committee meetings.
- b) Niagara Peninsula Conservation Foundation Update – Chair Foster spoke on fundraising initiatives and a planned meet and greet noting that more information would follow.

### 14. CLOSED SESSION

---

None

### 15. ADJOURNMENT

---

By consensus, the meeting adjourned at 11:59 a.m..

**CARRIED**

---

Robert Foster, Chair  
Niagara Peninsula Conservation Authority

---

Chandra Sharma, MCIP, RPP  
Chief Administrative Officer / Secretary-  
Treasurer,  
Niagara Peninsula Conservation Authority



March 28, 2022

Mirek Tybinkowski  
Great Lakes and Inland Waters Branch  
40 St. Clair Avenue West, 10<sup>th</sup> Floor  
Toronto, ON  
M4V 1M2

**RE: Conservation Ontario's Comments on the "Municipal Wastewater and Stormwater Management in Ontario Discussion Paper" (ERO# 019-4967)**

Thank you for the opportunity to provide comments on the "Municipal Wastewater and Stormwater Management in Ontario Discussion Paper". Conservation Ontario (CO) is the network of Ontario's 36 conservation authorities (CAs). Comments shared through this consultation are not intended to limit comments received directly from CAs.

Conservation Ontario greatly appreciates the opportunity to provide critical feedback on the Municipal Wastewater and Stormwater Management in Ontario Discussion Paper ("Discussion Paper"), in order to include the conservation authorities' practical considerations. As local watershed management agencies and service delivery partners, Conservation Authorities (CAs) bring important perspectives to the discussion on stormwater and municipal wastewater management and water conservation in Ontario. The comments and perspectives in this response are generally provided through the lens of CAs' delivery of mandatory programs and services related to the identification and management of natural hazards, source protection, and the development of watershed-based resource management strategies. As local delivery agents, CAs maintain a wealth knowledge through watershed-based research and monitoring on the impacts of urban development and climate change experienced by watersheds across the Province. The following comments have been organized to respond to the various sections of the Discussion Paper, including providing responses to the individual discussion questions.

### **Section 1** **Overview of Wastewater and Stormwater**

The overview captures climate change considerations adequately and Conservation Ontario was pleased to see the inclusion of climate change considerations in this discussion paper.

The overview section of the Discussion Paper identifies key definitions and descriptions of terms used throughout the document. Conservation Ontario offers the following recommendations to expand the definitions and descriptions used throughout this document:

- **Green Infrastructure:** While Conservation Ontario is pleased to see acknowledgements to Green Infrastructure (GI) in the Discussion Paper, it is noted that no definition is included, and the text regarding the aims of GI appears limited as compared to the definition provided in the *Low Impact Development Stormwater Management Guidance Manual* (ERO#019-4971). Given the relationship between these two proposals, it is recommended that the definition for Green Infrastructure from the LID Guidance Manual be incorporated into future guidance and policy for municipal wastewater and stormwater management.
- **Municipal Stormwater Infrastructure:** This section includes a more traditional definition of municipal stormwater infrastructure, however, it is recommended that reference to this infrastructure be expanded to include other elements such as curbs and gutters, catch basins and manholes, ditches, swales, engineered flow channels, as well as the travelled portion of most rights-of-way, which often functions as the “major flow system”. Additionally, it is noted that this description is largely focused on urban areas, and should be expanded to include context for stormwater infrastructure in rural areas.

## **Section Two**

### **Reducing Sewage Overflows and Bypasses, and Public Reporting**

- i) Should municipalities be required (e.g., through a regulation) to provide near real-time monitoring/modelling and public reporting of sewage overflows and bypasses, or should the decision be left to individual municipalities based on guidance material that would be developed by Ontario?**

Conservation Ontario notes that municipalities are currently required to report any unusual operating condition, such as an overflow or bypass, immediately to the Spills Action Centre as a condition of their Environmental Compliance Approval or under Part X of the *Environmental Protection Act (EPA)*. The discussion paper mentions that the Spills Action Centre has piloted a web-based platform for bypass and overflow reporting. Given this pilot program, the Ministry of the Environment, Conservation and Parks (MECP) may be in a position to collect bypass and overflow information in real-time, which may represent an opportunity for a centralized, provincially led initiative to provide near real-time information to the public, rather than duplicating reporting efforts and pushing the responsibility for public reporting back onto the municipalities.

While there is a desire for municipalities to provide near real-time monitoring/modelling and public reporting of sewage overflows and bypasses, it is recognized that the size of municipality, potential impact on receiving water and financial responsibilities associated with a such a program will impact a municipalities’ ability to provide real-time reporting. Should the Province consider a regulation, these implementation and capacity barriers must be considered.

Furthermore, it is suggested that the use of any low impact development practice to return groundwater recharge and baseflow in water courses to the original/ predevelopment conditions include recommendations for infill and brownfield sites. This is an important consideration in areas of rapid development and increasing imperviousness.

- ii) **If it is to be a requirement, should it be province-wide or focused on problem areas (e.g., those areas with many sewage overflow and bypass events or high discharge volumes)?**

While province-wide provision of near real-time monitoring/modelling and public reporting of sewage overflows and bypasses would create consistency amongst municipalities and provide a common ground for sharing of resources and best practices, it is recommended that resources be directed to “problem areas” as a priority, with the opportunity to expand in the future, as necessary. However, given the potential impacts to health, infrastructure, and local communities, it is recommended that municipalities continue to report all unusual by-pass and overflow events to the Spills Action Centre.

- iii) **What information should be reported to the public by municipalities when a sewage overflow or bypass occurs, how quickly would you want to know, and how should this information be made publicly available?**

To avoid risks to public health, timely messaging to inform the public should be considered and occur during or shortly after the by-pass or overflow. Information could include: time, location, estimate discharge volume and duration, potential health risks, any mitigation measures to address any heightened concern (avoid area, do not swim, etc.) and the level of treatment achieved (if any). The messages may be posted on municipal websites and notices could be made on local media (e.g., radio, online news outlets, social media, etc.). Where notices are issued, the information should be clear and easy to understand for the public. Wherever possible, municipalities should be encouraged to share resources and build upon existing municipal models which provide public access to by-pass and overflow events.

### **Section 3**

#### **Changing the Way Stormwater is Managed in Urban Areas**

Conservation authorities hold a range of expertise related to watershed management and are on the frontline of both the promotion and implementation of proper stormwater management in the province. As such, they are valuable partners with practical expertise reflected in the development of a number of green stormwater infrastructure / low impact development programs such as the Sustainable Technology Evaluation Program (<https://sustainabletechnologies.ca/>) created by the Toronto & Region (TRCA), Credit Valley (CVC) and Lake Simcoe Region (LSRCA) Conservation Authorities. Where possible, the province and municipalities are encouraged to leverage this expertise to assist with innovative and sustainable stormwater management.

- i) **How can greater municipal adoption of green stormwater infrastructure/low impact development practices on public, private and commercial/industrial property be encouraged?**

Greater adoption of green stormwater infrastructure/low impact development (GI/LID) practices on private and commercial/industrial property could be encouraged through funding for technical support and implementation incentives for programs that encourage energy retrofits (energy audit followed by cost-share funding to implement audit recommendations). Credit Valley Conservation’s (CVC) Greening

Corporate Grounds Program (<https://cvc.ca/greening-corporate-grounds/>) is a positive example of an existing program model.

Furthermore, stronger policies requiring the adoption of GI/LID, tax credits or discounts on utility costs for the installation of GI/LID, retrofit assistance programs (assistance for analysis, construction costs), and streamlining the approvals process (ECA / municipal permitting) should all be considered. It would be helpful to incorporate stronger direction regarding the use of GI/LID into the Provincial Policy Statement with clear definitions and criteria.

### **Current challenges/ barriers for adoption**

The lack of municipal funding to monitor and maintain stormwater management services is a significant issue and barrier to acceptance and implementation of LID measures on public land. Adequate funding is required for public sector institutions to monitor conditions and maintain these facilities to ensure continued efficacy and identify improvements and best management practices. Without the appropriate capacity for monitoring and maintenance, public sector institutions may be hesitant to implement more GI/LID stormwater management devices.

A solution-based resource, The Region of Durham [Towards Resilience Community Adaptation Plan \(2016\)](#) identified LID techniques and the need for monitoring and rehabilitation for existing stormwater systems as a key component of the climate adaptation plan. As a potential solution it also recommends development of a Stormwater Management (SWM) Fee and Credit system to fund monitoring and maintenance of municipal SWM services, and the inclusion of climate change factors for the design of SWM works. It is important to note that while this resource may be applicable in some circumstances, the approach may not be feasible for all municipalities in Ontario.

### **Economic SWM Optimization Strategies**

To promote greater municipal adoption, cross-jurisdictional sharing of capital and operations and maintenance (O&M) stormwater management (SWM) costs between municipalities along with private landowners to address greater urban catchment area objectives (e.g., flood reduction, water quality parameter(s) of concern reduction, incl. Phosphorus) are recommended (see, [A New Way to Manage Stormwater](#) from the Lake Simcoe Region Conservation Authority for more details on such an approach).

Using the *Drainage Act* would also provide ample room for local knowledge, context, and priorities to be incorporated within green, low impact drainage infrastructure designs. The benefit of utilizing this Act to support more GI including LID implementation is that drainage features designed and constructed using the Act are protected, with appropriate recourse in instances where contraventions occur, protecting GI/LID in retrofit scenarios. It would provide right-of-access to presiding municipalities for inspecting and maintaining drainage infrastructure on private property.

### **Better appreciation of O&M costs for both GI/LID and conventional SWM**

The 'heightened costs' for O&M related to appropriate upkeep of GI/LID has been a common barrier identified by municipalities. A more comprehensive and accurate economic study to demonstrate true cost comparisons for O&M between GI/LID and conventional SWM would help address this barrier. These efforts may also support more insight and recommendations to share with municipalities to

support more holistic O&M approaches, and improve SWM program efficiencies resulting in cost savings.

**ii) Should there be a comprehensive and province-wide environmental protection policy or guidance document to provide clear direction on stormwater management to municipalities, developers, planning authorities and others? What should be included?**

It is recommended that comprehensive and detailed implementation guidance for the Provincial Policy Statement, 2020 (PPS, 2020) be provided with respect to all of the water management policy directions. This should include detailed guidance for each of the following:

- maintaining linkages and related functions among ground water features, hydrologic functions, natural heritage features and areas, and surface water features including shoreline areas;
- implementing necessary restrictions on development and site alteration to:
  - protect all municipal drinking water supplies and designated vulnerable areas; and
  - protect, improve, or restore vulnerable surface and ground water, sensitive surface water features and sensitive ground water features, and their hydrologic functions;
- planning for efficient and sustainable use of water resources, through practices for water conservation and sustaining water quality;
- ensuring consideration of environmental lake capacity, where applicable; and,
- ensuring stormwater management practices minimize stormwater volumes and contaminant loads and maintain or increase the extent of vegetative and pervious surfaces.

The comprehensive policy approach would help all parties (municipalities, developers, planning authorities, and others) to follow a standardized guide on design, maintenance, and inspection.

Finally, while it may not be written in a “comprehensive environmental protection policy”, some guidance currently exists from the province, namely the *Stormwater Planning and Design Manual (2003)* and applies within the ECA process. It is suggested that this resource guide be updated to better incorporate required targets for water quantity and quality (linking to the Provincial Water Quality Objective or other water quality standards, thresholds, guidelines) and to require LID/GI where feasible.

Incorporating a checklist as a tool in the updated guidance would assist in ensuring that all requirements are adequately addressed.

Finally, it is recommended that the Province endorse a commitment to review the guidance / policy every 10 years to be sure that there is alignment with updated technology and science and other related provincial policies.

**iii) Should there be mandatory stormwater management design or technology requirements in Ontario? If so, how can that be phased in for new development and existing development areas?**

With an increasing population and subsequent urbanization there is additional pressure placed on the environment, resulting in the need for effective stormwater management. Mandating the



implementation of LIDs/GI in new and existing developments where appropriate could ease some of the environmental pressures.

The incorporation of new comprehensive methods managing stormwater should be mandatory, while implementation should retain a certain degree of flexibility based on the project scale, existing natural conditions, and community requirements. There is the opportunity to use / develop standardized stormwater management online tools and software.

For new developments, stormwater management requirements could be site specific and focus on enhancing existing natural features rather than removing it from the overall stormwater management strategy. For existing development areas, the focus could be on implementing LID/stormwater management in areas that lack any green infrastructure or need upgrading. Grants could help implement features on privately owned developments.

The updated SWM criteria established by the Greater Toronto Area conservation authorities (LSRCA, CVC, TRCA), focus on runoff volume reduction, both suspended solids and phosphorus reduction, and should be considered as consistent requirements. Engaging all relevant and interested agencies at the consultation phase will allow for clear expectations and communication around the proposed stormwater management techniques and methods. Proponents would be responsible to demonstrate, through site investigation/analysis, the feasibility of volume control on the site. Once a mandatory requirement is in place, any new development proposals (applications) would have to meet the new requirements.

#### **Section 4**

### **Updating Policies Related to the Management of Wastewater and the Quality of Ontario's Water Resources**

#### **i) What feedback do you have for the potential policy updates and new policies identified above?**

Conservation Ontario is generally supportive of the potential policy updates and the new policies identified in the discussion paper. Wherever possible, new and updated policies must maintain a certain degree of flexibility to allow for consideration of local / watershed context, issues and needs.

There is support of the proposed approach to update guidelines for industrial contaminants that municipal wastewater treatment plants are not capable to remove to appropriate levels for assimilative capacity within the receiving water. It is recommended that the proposed approach align any updates with existing policies that continue to be relevant and effective, such as the document *Improving efforts in support of Water Management*, July 1994 'Blue Book' Policy 4 "*Ensure that special measures are taken on a case-by-case basis to minimize the release of hazardous substances that have not been banned.*"

Furthermore, it is also recommended to maintain the 'Blue Book' Policy 5. Mixing zones should be as small as possible and not interfere with beneficial uses aligning with the original policy. For example, mixing zones are not to be used as an alternative to reasonable and practical treatment is updated to incorporate more specifics on source water considerations.

Additionally, CAs are supportive of policy updates which would include more stringent phosphorus limits for wastewater discharges, as well as the proposed requirement to eliminate chlorine from municipal wastewater effluent in a new Ontario regulation for municipal wastewater systems. Policies to include more stringent phosphorus limits could be applied in many watersheds across Ontario, and the elimination of chlorine would result in overall benefits to aquatic health.

Lastly, when assessing potential policy updates and/or new policies, it is recommended that the parameters within the Water Quality Objectives be reviewed and updated as required. Interim values could be reassessed and updated, and additional parameters could be added (based on current and emerging concerns). Any updated policies should direct users to other guidelines, threshold, limits, used in Canada if there is not sufficient data within Ontario.

## **ii) What additional issues should be addressed in the updated or new policies?**

The process of updating or developing new policies could include the following to address existing and emergent issues:

- Consideration of cumulative impacts for multiple wastewater discharges in a single area;
- Investing in research to improve wastewater treatment methods to better address pharmaceuticals and other “non-traditional” waste products;
- Limiting chloride and/or related salts in water systems; and,
- Preventing degeneration of dissolved oxygen in lakes.

Furthermore, it is recommended that the Province consider stricter regulations regarding the discharge of wastewater in a vulnerable area for a municipal drinking water supply.

## **Section 5** **Promoting Water Reuse in Ontario**

### **i) How can the province encourage water reuse and other water conservation measures in Ontario?**

Given the multiple proponents and sectors involved in water conservation and reuse, it is recommended the Province explore multiple avenues to encourage, incentivize, and where possible, require water reuse and conservation measures in Ontario. As such, we offer the following suggestions:

- 1) **Updates to the Ontario Building Code and Supplemental Guidance:** The Province is encouraged to explore incorporating water reuse and other conservation measures into the Ontario Building Code as a requirement (rather than standards) to facilitate the infrastructure required for reuse (e.g., capture roof runoff, cisterns for in home use or lawns, etc.).

Further, the development of guidelines and best management practices around water reuse, including environmental considerations (i.e., only reuse ‘excess’ water and ensure environmental flows continue to creeks and rivers), would be helpful. These guidelines should be developed for a wide range of audiences

- 2) **Increasing Education and Outreach:** To ensure that information on water reuse and conservation measures is distributed widely throughout Ontario, the Province is encouraged to

increase education and public outreach activities. This outreach should be targeted at a wide array of audiences, and highlight simple actions that can be undertaken by the public with minimal costs at the single-property level. As an example, the Province could consider providing information about the required water quality for different uses and comparing this with water reuse quality to demonstrate appropriate means of reusing this resource. Many conservation authorities offer various workshops to residents and businesses promoting sustainable rainwater conservation practices. The Province is encouraged to leverage the information provided in these workshops as appropriate.

- 3) **Financial Incentives:** Lastly, the Province should consider financial incentives such as cost sharing programs, tax breaks, provincial grants for reuse project implementation, or discounts on utilities for landowners and businesses to promote water reuse and conservation. There are many examples of municipally led initiatives (such as the flexible property tax system model (taxation policy) developed by the City of Kitchener) which could be further explored for implementation ideas.

**ii) What are the obstacles that prevent your business from using water reuse technology in your operations?**

Overall, conservation authorities cited the capital, operating and maintenance costs and lack of financial incentives as key obstacles which prevent the implementation of water reuse technology.

Another obstacle is a lack of local practical examples to learn from, share resources and adopt best practices. To address this, the Province is encouraged to invest in pilot studies and demonstration sites, while jointly providing associated funding opportunities to implement this technology.

Finally, there is a need for water reuse technology design standards that are supported by regulatory authorities. This could be achieved through the development of a multi-disciplinary best management practices.

**iii) Are there specific operations, facilities or sectors which may benefit from water conservation/water reuse?**

While the benefits of water conservation and reuse would be visible across a wide range of sectors, Conservation Ontario supports the approach of investigating potential operations that may benefit from water reuse and conservation. When assessing specific sectors, considerations should include: water usage type and appropriate water quality parameters, and standard drawings and design for water reuse infrastructure.

Though many sectors and facilities will benefit from these actions, Conservation Ontario suggests that initial areas of focus could include: Commercial, Industrial or Institutional Buildings (specifically flat-roofed buildings), high-density residential buildings, and recreational facilities.

**iv) Should Ontario develop a regulatory framework or guidelines for water reuse?**

A provincial regulation or guidelines can be helpful to outline requirements for water harvesting and conservation for multiple sectors and stakeholders, and given increasing population growth and impacts of climate change, may reduce stress on Ontario's water resources. Such a regulation or guidelines

would also be beneficial in promoting a consistent approach across the province. Should the Province move forward with a regulatory framework or guidelines, it is recommended sufficient flexibility be built into these frameworks to allow water users to implement reuse and conservation actions which are appropriate for their local context.

## **Section Six**

### **Recovering Resources from Wastewater**

**i) Should the Province apply a reduce, reuse, and recycle model to wastewater management?**

Conservation Ontario supports the Province applying a “reduce, reuse, recycle” model to wastewater management in Ontario to take advantage of wastewater resources, reduce waste, and ultimately, reduce impacts on the natural and human environment.

**ii) How could the province encourage resource recovery at a centralized system such as a wastewater treatment plant, or at the source?**

The Province could have a leading role to incentivize research and development and/or implementation of resource recovery. The recovery of nutrients and biogas or other materials could be beneficial for the province, municipalities, and industry. Further research and innovation, including pilot studies would help with resource recovery reuse. Additionally, the Province should consider a role in education and promotion of benefits to encourage resource recovery, such as reducing erosion in receiving waterways, emphasizing the benefits of reuse, and energy resources which could be extracted through the resource recovery process.

**iii) Do you see challenges to recovering resources from wastewater, and are there potential solutions?**

One of the primary challenges to recovering resources from wastewater is the initial capital costs to acquire necessary land and infrastructure needed to effectively recover resources. To combat reluctance, jurisdictional scans could be completed which document the long-term cost benefits / recovery of implementing these processes and infrastructure investments. This research should be appropriately communicated to municipalities to assist with budgeting and identification of near- and long-term infrastructure needs.

Additionally, contaminants among wastewater are a concern as legacy and emerging contaminants may pose risk and obstacles for the recovery of resources from wastewater (e.g., pharmaceutical, microplastics, polymers, etc.). In addition, creating or identifying markets for recovered resources may be difficult and may require additional outreach.

**iv) What do you think could be done to help increase uptake of innovative technologies and practices for resource recovery?**

There are several actions that could be carried out to help increase the uptake of innovative technologies and practices for resource recovery, which range from developing a regulatory framework to financial investments in the implementation of innovative technologies and developing benefit programs.

As a first step, the Province is encouraged to support more pilot projects, demonstration /education sites, and effectively promoting the outcomes of pilots and the benefits of innovative technologies and practices to municipalities.

Lastly, from a business development standpoint, expanding the market for recovered resources to other industries (e.g., reuse biosolids for remediation and restoration of degraded areas) would help increase the uptake of innovative technologies and practices for resource recovery.

## **Section 7**

### **Improving the Management of Hauled Sewage from Private Septic System**

#### **i) What are the potential benefits and/or challenges, including cost and environmental considerations, of the options identified in this section?**

The considerations proposed by the Province must include the practical perspective that rural communities need an affordable way to empty their septic tanks. An identified challenge with hauled sewage is that this practice is commonly associated with rural or sparsely populated areas. In these areas, the nearest wastewater treatment plant may be located in a small community and the plant may have limited capacity to deal with these types of wastes. If not handled correctly, hauled sewage can have detrimental impacts on wastewater plant performance and the quality of the final effluent.

Treating hauled wastes in a small wastewater treatment plant will consume plant capacity that would otherwise be reserved for residential or commercial growth in the community. The proposed geographical based local ban based on the local municipal wastewater treatment plant capacity could be a potential solution to this challenge.

The benefits of hauled sewage from septic systems to wastewater treatment plants means that the septage can be properly treated including more difficult compounds. Available funding could be made available to municipalities to upgrade their wastewater treatment plant to increase capacity.

In terms of updating guidelines for treatment, land application and trench disposal and untreated hauled sewage (no bans), upholding stringent protection of drinking water sources and negative impacts to ecological integrity should be priority considerations in any discussions.

Finally, education and outreach for new residents owning septic systems will help improve the understanding of the septic system and process of hauling sewage. During the pandemic there was a shift of urban residents moving to rural areas which do not have the same services complement as urban areas.

#### **ii) Are there other options or changes to the approaches to managing hauled sewage that could be considered?**

In areas where there isn't capacity at sewage treatment plants the province could partner with municipalities to develop centralized dedicated facilities for septage treatment, where needed. These could be designed with energy and nutrient recovery systems to make them profitable.

In addition, funding could be made available to municipalities to upgrade their wastewater treatment plant to increase capacity.

## **Section 8**

### **Improving Financial Sustainability**

**i) Are there any barriers to utilizing innovative financing approaches?**

A significant barrier to utilizing innovative funding approaches is agreement between parties on how to appropriately cost-share responsibilities in a fair, equitable, and agreeable manner when sharing infrastructure capital and operation and management costs.

**ii) Are there other innovative financial approaches for wastewater and stormwater management, including water reuse that could be considered?**

As previously mentioned, the Province and municipalities should look to incentivize individual homeowners to implement water reuse and conservation actions. For example, municipalities could consider reducing a homeowner or business' contribution to municipal stormwater charges (if applicable) if LID, water reuse, or filtration mitigation measures are implemented directly on the property.

**iii) What opportunities are there for encouraging economies-of-scale for wastewater and stormwater?**

The 'heightened costs' for operations and maintenance related to appropriate upkeep of GI/LID has been one challenge or barrier identified by municipalities. A more comprehensive and accurate economic study to demonstrate true cost comparisons for operations and maintenance between GI/LID and conventional SWM would help address this barrier some municipalities still have.

These efforts may also support more insight and recommendations to share with municipalities to support more holistic operations and maintenance approaches, and improve SWM program efficiencies resulting in cost savings.

See previous Economic SWM Optimization Strategies as listed in question 3(i).

**iv) How can municipalities improve their wastewater and stormwater management cost recovery? Should full cost recovery or life cycle costing be mandatory for municipalities?**

Full cost recovery should be implemented for municipalities. Recommendations include a phased approach, via pilots experimenting within the new Consolidated Linear Infrastructure (CLI) ECA SWM framework for a feasible, paced roll-out over the next decade and beyond. Furthermore, it is recommended that municipalities maximize opportunities for sediment reuse applications through new CLI ECA SWM residual re-use considerations.

Lastly, to improve operations and maintenance for SWM, it is recommended that municipalities identify immediate / near-term opportunities for maintenance to extend service life and overall functionality of features (e.g., bottom draw inspections and clean-outs at appropriate time for wet features).

**v) With the goal of achieving full cost recovery for wastewater and stormwater services, what specific actions can different levels of government take to encourage, or better support municipalities to adopt innovative approaches to financing these services?**

To achieve the goal of full cost recovery, it is recommended that funding partnerships be developed between multiple levels of government (municipal, provincial, and federal) given the shared responsibility of protecting water resources.

Other actions that can better support municipalities to adopt approaches to financing these services include providing more guidance and flexibility for the residual management system to allow temporary storage of sediment and/or other rehabilitated materials until repurposing opportunities are identified. Certain conditions for the temporary storage would have to be met, potentially using waste transfer sites as model for adoption / further adaptation. Additionally, it would be beneficial to have greater acceptance of sediment cleaned out of SWM features which could be re-applied for various capital projects and agricultural scenarios, while still considering application sediment quality guidelines.

### **Section 9**

#### **Improving Public Access to Data on Wastewater and Stormwater Discharges, and the Quality of Ontario's Waters**

**i) What wastewater and stormwater data would support you and/or your organization's decision making, and how would it be used?**

The conservation authorities require wastewater and stormwater data to assess impacts on aquatic biota and other beneficial uses of water bodies. The data are used in watershed water quality simulations for deciding appropriate best management practices. Data that could benefit conservation authorities include:

- **Wastewater:** ECA, bypass event type and start and stop time, quality of receiving water during and after a bypass event and the bypass report that is submitted to MECP
- **Stormwater:** Quality of receiving water during and after a storm event

With support from Ontario (MECP), the Grand River Conservation Authority (GRCA) currently collects wastewater data directly from local municipalities through our Watershed-wide Wastewater Optimization Program. The municipalities provide data voluntarily using a spreadsheet template. Performance data is then compiled into an annual report which is used to demonstrate progress toward reducing phosphorus and ammonia loadings to the Grand River. This is a good model that could be considered to share wastewater and stormwater data in other areas of the province.

**ii) How can public access to wastewater, stormwater and water quality-related data be improved?**

Posting the data at locations that are intuitive (e.g., municipal or MECP's websites) to the public would promote easy access for the public. Conservation authorities could help direct public traffic to the applicable webpages. Successful models that are already available for water quality data from partner organizations should be considered (for example conservation authority websites).

**iii) What role could sector partners contribute to improving public transparency of wastewater and stormwater data?**

Municipal partners could provide annual reporting of stormwater management operation and maintenance activities and showing if the status has improved, deteriorated, or stayed same.

Posting datasets for public consumption without providing any context or interpretation should be considered from a communication perspective.

**iv) What role could community science play in the collection and/or reporting of wastewater and stormwater data?**

Wastewater data is very controlled by the municipalities; however, community scientists could do visual inspections/ monitoring of wastewater/stormwater discharge outlets for blockages or anomalies.

Community science could play a role in monitoring / reporting across a broader, landscape scale to help collect data to assess system-wide, cumulative impacts. The Community Collaborative Rain, Hail and Snow Network (CoCoRaHS) system of community-based weather observers across Canada are a good example of a long-term community science program.

With training, some field monitoring for stormwater related parameters (e.g., flow, temperature, turbidity, and possibly even more defined water quality parameters) can be implemented through community science. There are many successful examples of community science water-based projects.

**v) How could all data on wastewater and stormwater discharges and water quality generated within Ontario by various entities be consolidated and made publicly available? Should there be an independent body charged with managing this data, and who could that be?**

The Province can and should play a role in the collaborative setting of standards for the collection and storage of wastewater and stormwater data, but then the data should be published by the organization that collected it - in an open, machine-readable format. For example, if a municipality collects the wastewater and stormwater data, they would use the Provincial standard data format and make it available via open data to the public. The open, standardized data format allows the Province (or anyone else) to compile the data and pull it together based on whatever geography is of interest.

## **Section 10**

### **Making it Easier to Follow the Rules**

There is support for streamlining approvals and removing unnecessary review / approval at provincial level, particularly for aspects that add little value to the goal of minimizing impacts on the receiving environment. There is support of amalgamating ECAs where a single entity owns / operates numerous facilities, with limited provincial periodic review as noted above.

Complying and adhering to the requirements of the ECA could be achieved by making monitoring and reporting as easy as possible, but when compliance with targets is not being achieved oversight and enforcement should be enhanced.



**i) What else can the Province do to streamline reporting requirements?**

To streamline reporting requirements, the Province could consider implementing an on-line portal (similar to the PTTW annual reporting), where updated data/report criteria could be shared from a municipal database.

Additionally, it may be beneficial for the province to set general expectations for municipalities to organize their inventory, with a defined expectations of how annual changes to the SWM collection system, O&M activities, and periodic monitoring updates are to be communicated within the on-line portal / municipal database.

Once again, thank you for the opportunity to provide comments on this proposal. Should you have any questions about this letter, please contact Deborah Balika at extension 225 or Nicholas Fischer at extension 229.

Sincerely,



Deborah Balika  
Source Water Protection Manager



Nicholas Fischer  
Policy and Planning Coordinator

c.c: All CA CAOs/GMs

## NIAGARA 2022 CANADA SUMMER GAMES | JEUX D'ÉTÉ DU CANADA NIAGARA 2022

March 28, 2022

Mr. Robert Foster  
Chair, Niagara Peninsula Conservation Authority

**RE: NPCA's Letter of December 1, 2021**

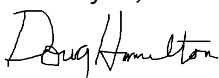
Dear Mr. Foster,

We have received the NPCA's letter of December 1, 2021 advising that the NPCA would be pleased to enter into discussions with our Host Society concerning the intended future use of the mountain bike course being developed for the 2022 Canada Summer Games.

We note that the NPCA also sent copies of the letter to the City of St. Catharines and Ontario Power Generation (OPG). This was appropriate because the City of St. Catharines and OPG have been negotiating a Recreational Trail Use Master Agreement that addresses the future use of the extensive trail network along 12 Mile Creek, including the portion of that trail network where the mountain bike course is situated.

Therefore, once the City of St. Catharines and OPG have completed their Recreational Trail Use Master Agreement, our Host Society would be pleased to participate in any discussions concerning the intended future use of the mountain bike course that include the City of St. Catharines and OPG.

Thank you,

  
Doug Hamilton

cc. C. Sharma, NPCA  
D. Oakes, City of St. Catharines  
J. Grossi, OPG

**Guy Graveline and Friends of 12 Mile Creek**

April 8, 2022

FINAL SUBMISSION --- LETTER OF CORRESPONDENCE: Restricted Distribution.

**To: Grant Bivol  
Clerk/Board Secretariat  
Niagara Peninsula Conservation Authority**

**cc. Chandra Sharma  
CAO & Secretary Treasurer  
Niagara Peninsula Conservation Authority**

**Dear Mr. Bivol, Ms. Sharma, and Board of Directors:**

Re: Permit No. 202101405

We are writing to request that the Permit to OPG/Games for the “Phase One: Trail Maintenance and Mountain Bike Features for Canada Games” be reconsidered and cancelled.

Our reasons are as follows:

- 1. *Competitive mountain bike racing events, and mountain biking on woodland urban ravine slopes, do not qualify as passive recreational use;***
- 2. *The extensive developments of the new trails and features do not meet NPCA Policy regarding slope setbacks;***
- 3. *The works or method of construction used in the work are having or will have detrimental impacts on the environment, and adverse impacts on ecological features and functions; and***
- 4. *Information presented to obtain the Permit was materially false or misleading, and obscured the need to fully consider the extent of the development and its ecological impacts.***

Our planet’s ecosystems are on the verge of collapse. The ecosystems and natural areas of Twelve Mile Creek are of major importance to the broader area of the Niagara Peninsula Watershed. The racecourse is in a small area of the Twelve Mile Creek valley; however, this area is Significant Woodland under City and Region Official Plans and an important biodiversity corridor connecting the urban forest through St. Catharines to the Niagara Escarpment. Planning related to the new OP for Niagara Region identifies this ravine as needing enhancement. NPCA’s own mapping shows that it is part of an Environmentally Significant/Sensitive Area (albeit unofficial) worthy of protection.

NPCA’s role in protecting valley lands and natural areas is critical for all of us.

**1. Competitive mountain bike racing events, and mountain biking on woodland urban ravine slopes, do not qualify as passive recreational use.**

It is inconceivable to us, and our many supporters, that an activity that requires significant development in natural areas, and involves large groups of organized, high-speed bikers, spectators, and event personnel in a fragile woodland ravine with steep slopes full of diverse wildlife, could possibly be considered as passive.

**The alterations for the racecourse are for the purpose of converting a conservation area into a dedicated athletic facility that will be permanent.** Moss covered slopes are being altered with deep bench-cuts so that riders can better handle challenging terrain; soil berms are being created so that speeding tires can have better traction around corners; saplings, seedlings, groundcover and soil are being removed so that new trails can be carved into the ravine to allow riders greater access to natural areas; roots of mature trees have been cut so that structures can be installed; rock piles with wildlife habitat are being dismantled for the construction of mountain bike features. Trail-building destroys plants and wildlife not just in the trail bed but in a wide swath to both sides of the trails. **These extensive alterations demand environmental analysis and a comprehensive permit review process.**

One of the most important protections that NPCA enforces for areas such as this is the requirement that the use be restricted to “passive”. The intent of NPCA Policy is clear: development must be minimal and avoid ecological impacts. Applying the label “passive recreational use” to competitive mountain bike racing events is a clear error. **These events are not passive, they are active. They involve extensive development (as it is defined by NPCA) including structures, bridges, site grading and site alteration throughout a very large area of the ravine, and the high activity levels of racing and competitive events result in many adverse ecological impacts.**

Many conservation areas are dealing with the issues that Niagara faces with the uncontrolled creation of mountain bike trails. There are very extensive unofficial, unapproved mountain bike trails all over the natural areas in Niagara, and they keep multiplying. A managed trail system, with trained environmental oversight is urgently needed. Some areas may be suitable for such trails; others are not.

When we researched other areas in southern Ontario under conservation control, we did not find any that considered mountain biking to be passive. Consider this excerpt from the website of the St. Williams Conservation Reserve (CR) [bold underlining is ours]:

***“MNRF View***

*It’s important for you to know that based on available research, MNRF believes that the trail network in The CR currently exceeds trail density thresholds for impact on wildlife and habitat. MNRF recognizes that they are taking a conservative view, but advocating for ecosystem sensitivity is their job. We encourage any research that would define trail density and human usage impacts on unique sites similar to The CR. Here are a few common sense research findings relevant to The CR that we hold to be true until further research is conclusive.*

***Human Usage***

- *Passive trail use is more desirable than active use in The CR. The term passive use refers to walking, hiking, jogging, wildlife viewing, and picnicking. **Active use includes mountain biking,** horseback riding motorized vehicle use like dirt biking and ATV-ing.”*

This site provides a list of the many negative impacts of recreational activity on vegetation, soil, water, and wildlife. Some might argue that each negative impact in our area on its own is not major, however, the

cumulative effect of so many impacts over such a large area must also be considered, and the cumulative effect in this ravine is very detrimental to the environment.

Here are some definitions related to mountain biking and active use from the website of the Upper Credit Conservation Area in Ontario (CVC) [bold underlining is ours] :

***Cycling:*** *is classified as a low intensity activity that is characterized by travelling at a moderate pace on well-defined, low gradient multi-use trails. This activity is inclusive to a broad range of user groups of varying ages and abilities.*

***Mountain Biking:*** *is classified as an “unsanctioned use within CVC conservation areas. Mountain biking is a high intensity activity, characterized by the use of challenging terrain that generally exceeds that capacity of CVC’s trail system. Mountain biking tends to create significant negative impacts to the condition of CVC’s sanctioned trails and surrounding ecological features, and notably this activity has caused the creation of numerous ad hoc trails in CVC conservation areas.*

***Recreation (passive):*** *A trail-based, non-competitive leisure activity which contributes relatively low environmental, economic and social impacts. Does not require the presence of staff and involves a low level of management. Examples of passive recreation include hiking, photography and wildlife viewing.*

***Recreation (Active):*** *is defined as a leisure activity that may contribute moderate to high environmental, economic and/or social impacts. May include competitive or organized events and involve a variety of facilities or natural settings. May require a higher level of staff presence and a greater degree of management. Examples could include cross-country skiing, organized races, cycling, ice fishing and camping.*

At the November 19, 2021, NPCA Board meeting, a senior staff person stated this about NPCA policies and trails:

*“Our policies do not define trails with our policies themselves. There is some indication of examples of what those trails may be and bike trails is within those examples within our policies and when we’re looking at the policies and whether trails would be supported in the valley system, we are looking at the scope of work, the scale of the work and assessing the impacts of the work and as I noted our staff did work with the applicant to obtain all of the information that we felt was required”.*

The staff person references “bike trails” as allowed, however, those are not the same thing as a national level mountain bike racecourse or even mountain bike trails. In addition, in the case of the Riverview ravine racecourse, the scope and scale of the work, including the important cumulative effect, is very significant. The assessment by NPCA of this scope and scale and the related impacts was insufficient. In part, this was because the Applicant (the Games) did not provide complete information on what the work was (see below for details). And NPCA staff did not request or reference information available and provided by any other source, including local residents who provided substantial details previously.

We believe that there was a clear error in categorizing the Games racecourse as “passive recreational use” and that this must be reversed.

## **2. The extensive development of the new trails and features do not meet NPCA Policy regarding slope setback.**

The hazards of erosion in valleylands regulated by NPCA require policies that minimize erosion. One of these policies is to keep any development on slopes to a minimum. NPCA Policy Section 6.2.6 does not permit development for passive recreational use in a regulated valleyland unless it is “set back from stable top of slope or toe of slope”. This policy is critically important in these times of climate change, with

increased erosion risks due to more frequent and heavier rainfalls. It is especially important for the steep erosion-prone slopes of this ravine. **The mid-slope location of the new mountain bike trails and features for the Games racecourse do not comply with this slope setback policy, and this is sufficient reason to cancel this Permit.**

**3. The works are having or will have detrimental impacts on the environment and adverse impacts on ecological features and functions.**

One of the permit conditions allows it to be cancelled if “*the works or method of construction used in the work are having or will have detrimental impacts on the environment*”. We believe that this condition and the related NPCA Policy requiring no adverse impacts on ecological features or functions cannot be met for many reasons, including loss of wildlife and wildlife habitat, loss of tree canopy and vegetation, soil displacement and loss, alteration to natural features such as rock piles, impacts to streams, loss of biodiversity, and erosion. In addition, these impacts are accelerating due to climate change.

**Use for Racing**

“Use” is a critical factor in determining negative impacts to the environment and its consideration is not mentioned in the FOI materials related to the permit process. There is no mention of any follow-up by NPCA of the consequences of racing use, such as widening of trails, changes in waterflow, effects on wildlife, and erosion. **Racing results in significant and permanent alterations to the ravine ecology, including expansion of vegetation loss and continuous displacement of soil and wildlife.** Trail maintenance to keep tracks dry for racing involves frequent use of noisy, polluting gas blowers which disturbs wildlife and affects air quality. Mountain bike trails are known for leading to the creation of many rogue trails, which result in further environmental damage. The characteristics of racing result in more adverse impacts than regular trails and require carving through the ravine twice to provide a continuous loop. These impacts should preclude the issuance of a permit.

**Wildlife**

If NPCA accepts the “existing trails” information presented by the Applicant as accurate (which we dispute and can prove otherwise) then there remains a major contradiction. How can the permit allow the use of wildlife paths for the racecourse track and yet at the same time not acknowledge that the work has “detrimental impacts on the environment”?

The Applicant has identified most of the trails in the upper slopes as existing trails that are “human walking trails.” They define “human walking trails” as including wildlife paths. This is odd because these are two vastly different things.

The Applicant needed to include wildlife paths in their racecourse track because so much of the area for the racecourse in the slopes was lacking in actual human trails. **The conversion of these wildlife paths into racing trails, by definition, results in detrimental impacts to the environment and adverse ecological impacts.**

Wildlife depends on these paths as they move around the ravine. If wildlife paths are replaced by racecourse construction the wildlife will either be killed or leave. Wildlife is critical to the health of the ravine and the entire 12 Mile Creek ecosystem and affecting habitat and movement corridors is clearly detrimental. Many of the wildlife paths in this ravine are part of wildlife corridors that connect the ravine

with other parts of the Twelve Mile Creek and the Niagara Escarpment. The importance of wildlife corridors and valleyland biodiversity are both noted by NPCA in its Policy Document:

**NPCA POLICY Section 6.1.3:**

*“It is also important to recognize that valleylands have important ecological functions. Some valleylands connect natural areas over large distances, providing corridors for terrestrial, aquatic and avian species. Valleylands can also promote biodiversity, as they have the ability to support a diverse range of habitats resulting from microclimate variations. Accordingly, the policy framework for regulating development in and near valleylands considers aspects related to the erosion hazard and also potential for adverse impacts on ecological features and functions associated with the valleyland (in these instances, the policies refer to the conservation of land).”*

**Most of the racecourse is being constructed in an area with habitat, movement corridors and migration routes for many dozens of bird and animal species. The relocation of rocks for racecourse features appears to have already caused the displacement of hundreds of salamanders. Further, the effects on the ecosystem in the Riverview ravine will extend into the broader ecosystem of the entire 12 Mile Creek.**

**Trees and Canopy**

Trees and their extensive root systems are essential for healthy ravine ecology, and for urgently needed tree canopy in these times of climate change. **The significant removal of seedlings and saplings in the construction of the new trails, damage to large old trees, cutting of tree roots, undermining of leaning trees, and the continuing loss during racing events, will clearly have a detrimental effect on the environment.**

Statements in the City’s Urban Forest Management Plan support the urgency of protecting all vegetation in our ravine:

*“The collection of trees in and around our community makes up what is called the urban forest. We are rapidly losing this resource and must rethink the way we plan and build our community in order to stop and eventually reverse this trend. In the urban forest, a single tree may be as important as a patch of forest remnant. We must preserve existing trees, plant new ones and maintain them to sustain the urban forest system.*

*Every tree has the natural ability to affect air currents, cool the air, and shade the ground. However, older larger trees maximize these benefits. A mature, continuous canopy is important as well, compared to a tightly trimmed canopy or ornamental trees. The model urban forest emphasizes trees as an equal priority in infrastructure. More trees and forest, large canopy trees, understory plants, vegetative ground cover, soil design, and forest management are necessary to maximize the benefits of trees.”*

**Erosion**

The NPCA Policy document identifies two specific valleys as having slope failure problems. One of these is the Twelve Mile Creek valley. The racecourse construction in our ravine makes extensive use of bench cutting. This involves significant removal of soil and groundcover, disruption of wildlife habitat, the cutting of tree roots and, given its frequent placement by the Applicant along the downslope of mature trees, threatens tree survival. The Applicant states that the bench cutting “reduces the potential for erosion” but that is not the primary purpose. The main purposes of the bench cutting are to allow access for riders and to protect the excavated and de-vegetated race trails from collapse, not to protect healthy slopes.

The gradual loss of soil must be controlled in ravines, which are prone to erosion due to the constant running of water down the slopes. This is especially problematic in urban ravines which have roads and houses. **The erosion issue in the ravine along Riverview Blvd. is existing. It is not theoretical. Some homes here require retaining walls and further up Riverview Blvd. some have been demolished to prevent collapse into the ravine.**

**The cumulative effect of all the digging, bench-cutting, soil displacement and vegetation removal for the new trails and modified trails leaves an incredibly significant area of the ravine altered and exposed, without the groundcover that is essential for the absorption and filtering of water, necessary for prevention of erosion. These are significant adverse impacts.** The north-facing newly dug trails are constantly wet, muddy, slippery, and already starting to widen, even with little use. Opening the slopes to a great many more people, as planned by the city, will make things even worse.

An NPCA staff Director who approved the Permit stated at a Board meeting on November 19 (see quote on page 3 above) that the decision to allow the racecourse trails was based on a number of criteria including the assessment of the impacts of the work. **How is it possible to determine the impacts if, as in this case, the work was not properly described (see below)?**

In view of the extensive adverse environmental and ecological impacts noted above, the Permit should be cancelled.

#### **4. Information presented to obtain the Permit was materially false or misleading;**

There was misleading information in the Permit application regarding the scope and scale of the works. The effect of this was that the possibility of adverse impacts to the environment and ecological features and functions was obscured. This resulted in an inadequate assessment of the effects of the racecourse. This materially misleading information also very likely affected the decision of NPCA to view the Permitted Works as passive.

#### **Existing versus New Trails**

The Applicant provided the following Project description:

*“Phase One consists of clearing and clean-up of most of the trails to be used for the Mountain Bike Course. This work includes the repair or replacement of existing trail features (such as minor bridges), where necessary additional trail features (such as minor bridges to avoid wet areas, trimming & maintenance along existing trails, removal of garbage and debris, and trail grooming for user safety”.*

**This was not a correct description of the work being done,** and we disputed this with the Applicant and the City on multiple occasions. This is material because the information presented gave an overall picture of ravine slopes that were full of pre-existing trails and a racecourse that was primarily following these pre-existing trails. As publicly stated by City officials and others after most trail system work was completed, a **new** trail system was created, both in location and in type of use. As a result of the misleading information the permit process was incomplete.

**Early in the NPCA process decisions were made not to conduct slope stability or other environmental studies, based on the assumption that the trail system was already existing. It was not known at that time by NPCA that a very large proportion of the ravine was undergoing significant alteration with the creation of many new trails and many new special mountain bike features.**



The misleading information about the trails allowed the construction of a brand-new trail system (from July to late October, 2021) to escape proper oversight and scrutiny. The on-site visits by NPCA in late October would not have been sufficient for NPCA to establish which trails were pre-existing, because the trail workers had been walking through, preparing and constructing the trails/track for the racecourse for many, many months. **Extensive trail development was completed (up to 80%) before any site visit by NPCA occurred.**

Near the end of the Permit process (just after the site visit by NPCA with our group) the Applicant acknowledged that not all the trails were existing. They provided a new map of the racecourse, which identified some **new** trails. We believe that this map, attached to the Permit, is still not accurate. The new trails are far more extensive than those shown on that map, as we monitor and walk this area regularly.

It should also be noted that the Applicant made changes to the permit application (but not a new application) only after it was disclosed that the scope of work and work completed was not restricted to just existing trails, several weeks after the permit application was in final approval stages (FOI correspondence provides proof of this statement). **The NPCA should not have accepted the use of the middle and upper slopes as existing trails as no previous materials provided by the Applicant stated this.**

The new information from the Applicant labelled most of the portions of the course in the upper slopes as existing “human walking trails” (**not** biking trails). The Applicant uses a definition of human walking trails that conveniently includes wildlife paths (undefined) but this is nonsensical. They are not the same thing. The Applicant did not identify which trails they considered human and which were wildlife paths. We believe that the majority were neither.

Within one day of receiving the new information regarding **new** trails, a key staff member gave their approval:

*“I’ve reviewed the additional information provided and am satisfied that no further study is required. The works are being undertaken by hand and vegetation removal is being minimized thereby limiting impacts”*

It is worth noting that the comment “*vegetation removal is being minimized thereby limiting impacts*” is **NOT the same** as saying that there are no significant impacts. Builders of a shopping mall in the middle of a woodland may state that they are “minimizing” tree cutting. This does not mean that there are no significant impacts on trees.

We would also like to contest the statement that “*the works are being undertaken by hand and vegetation removal is being minimized*” as we witnessed tree roots being hacked with a large sharp machete like tool and paths being created using industrial style weed whackers (pictures can be provided). The NPCA should not have supported the Applicant’s claim **without actually witnessing the work** that was done over an extended period of time, as local residents have.

**We believe that the NPCA conclusions on ecological and environmental impacts were premature. Staff did not have sufficient information in time to make final conclusions regarding ecological or environmental impacts of the racecourse.**

### **Environmental Study**

The permit process and approval relied heavily upon an **OPG 2019 Natural Areas Inventory** study to support the arguments that natural areas were protected. **This is materially misleading. That study only**

**covered a small section of the racecourse area, and almost none of the area where *new* trails were being created.** If anything, that study suggests that the non-studied area of the ravine needs environmental protection as it is continuous with the studied area, which is highly biodiverse. The study could be viewed as corroborating the NPCA mapping identifying the area as part of an ESA (unofficial).

The southern-most end of the racecourse, which is in the studied area, is full of unique wildlife and plants, and is now riddled with new racing trails, and soon it will be populated by thousands of spectators during the Games, and after. Use in this area should remain passive.

Here is one portion of the conversation at the November 19, 2021, Board Meeting that shows misleading reference to this study:

Question: Board Member

*Do our valleyland policies provide an option to ask for an environmental impact study and if so under what criteria?*

Answer: NPCA (staff)

*"There's no specific requirement for an environmental impact assessment or study. However, in this case, there was a natural area inventory that was completed by OPG for this area that was submitted".*

**Other similar questions were raised to which the staff person gave answers which referenced the DeCew Inventory report as supporting the racecourse trail locations. This is very puzzling, and not accurate, as there was no inventory taken for most of the racecourse in the ravine.** Given extensive flora and fauna in the area, including numerous protected species, a proper review should have been completed, but was not.

It is our view that reliance upon an OPG internal study that did not contain most of the racecourse location resulted in inadequate environmental evaluation of the extensive new racecourse trails and the possible adverse impacts. Comments from NPCA FOI documents show that the reliance on this study played a key role in the decision of NPCA not to conduct any environmental studies.

On October 18, 2021, **before** the correct site plan and course information was submitted, a senior NPCA staff member stated:

*"NPCA staff have reviewed the information provided in the Works Memo, Site Plan, and Decew Natural Areas Report in conjunction with a site visit completed October 4, 2021 and are satisfied that the proposed works will not have a negative impact on the ecological function of the work area."*

The reliance upon all of the misleading information relating to the development in the ravine and ecological impacts, which we have outlined above, should result in the cancellation of the Permit, and the reconsideration by NPCA of what qualifies as passive recreation.

Please cancel this Permit before it is too late. We have inspected the trails this week and it is shocking to see how so much of this ravine is dominated by man-made paths (many of them new), going up and down in all directions, looking more like a giant parking lot than a natural environment for everyone to enjoy.

## In Closing.

The Permit for the racecourse should be cancelled, for all the reasons provided in this document.

One final point, which we feel is significant and that we will highlight in greater detail in the future is the issue regarding what the stated purpose is for the Permit, which is for “Trail Maintenance and Mountain Bike Features **for Canada Games**”. The Permit does not encompass use of these features outside of the Canada Games or include any re-vegetation plans for other activities or events.

**We therefore request that NPCA notify the City, OPG and the Games that this Permit does not allow the use of this facility for other uses or events. NPCA should be made aware that the course being built is already being actively promoted by the Niagara Trail Maintenance Association (NTMA) to mountain bike enthusiasts as “Niagara’s First Mountain Bike Park”. [View video](#)**

.....Please help us protect the beautiful and valuable Twelve Mile Creek ravines.....

We greatly appreciate the time that NPCA has provided to us, and the prompt replies to our requests for information and documentation. Thank you for taking the time to consider our views on these critically important issues for Niagara.

## Guy Graveline and Friends of 12 Mile Creek

### Pictures:

The first 4 pictures were taken on April 5, 2022. There had been little precipitation for days prior, but many areas of the trail were still wet (always), although the pictures may not show this clearly.







Storm pipe busted in November 2021, and has created gullies and ever expanding large sinkholes. These gullies and sinkholes start at the top of the upper slope behind 266 Riverview Blvd. and run down to the lower trail area. The sinkholes are over 6 ft wide and 10 ft in length in some spots and 4-5 feet deep. They run right across two areas of the mountain bike racecourse. Clear evidence of slope instability, erosion and water run off, that can be found in many other areas in the ravine. No notice as to what will be required to repair, or when.





For more pictures go to  
<https://www.friendsof12milecreek.com/visual-gallery-photos/> and for videos  
go to  
<https://www.friendsof12milecreek.com/visual-gallery-videos/>



March 31, 2022

Board and CAO  
Niagara Peninsula Conservation Authority

Chair Foster,

The St Catharines Environmental Alliance (SEA) has followed with interest the situation occurring at 12-Mile Creek in regards to the creation of a mountain bike racing trail on NPCA regulated lands for the Canada Summer Games (CSG). We are aware that in December of last year your Board passed a motion to request a meeting with CSG to discuss the disposition of the trail following the Games.

It is our understanding that at the December meeting it was also expressed by NPCA staff that a course such as this was considered “passive” and therefore was permissible on regulated lands. As a result we are wondering what has been the response of CSG to your letter requesting a meeting? Further to that, when will the meeting take place and will it be public?

Regarding the designation of the track as passive recreation we refer to the NPCA policy manual section 6.2.6 which states, in part:

#### 6.2.6 Passive Recreational Uses within Valleyland Erosion Hazard

It is recognized that certain forms of passive recreational uses can be appropriate for the public within a valleyland setting. Passive recreational development applications within or adjacent to erosion hazard limits and valleylands will be considered subject to the following criteria:

- a) There are no adverse impacts on ecological features or functions;
- c) All new development is set back from stable top of slope or toe of slope in accordance with the policies of this section, apart from access routes and lookouts; etc.

After referring to the website of the Friends of 12 Mile Creek our level of concern has heightened, and in that regard we have the following questions:

How was it determined that there would be no adverse impacts on ecological features as a result of this race course? It is our understanding that erosion has already begun in many places and is growing worse.

Even if the NPCA considers a high level mountain bike race course as fitting into a definition of passive recreation, how is it that it was permitted to be built in the mid-slope area of the valley? It seems to us that section C of your policy quoted above negates even passive recreational use on valley slopes.

We at SEA have been following the issue since it became public in December and with the launching of the aforementioned website our concern has grown. We provide the link for the website in the event you have not already seen it: <https://www.friendsof12milecreek.com/>

Thank you for including this letter of correspondence in your minutes. We hope that you find the time to provide answers or explanations.

Sincerely,  
Mike Anderson  
Chair, St. Catharines Environmental Alliance



**Report To: Board of Directors**

**Subject: Public Sector Salary Disclosure**

**Report No: FA-13-22**

**Date: April 22, 2022**

---

**Recommendation:**

**THAT** Report No. FA-13-22 RE: Public Sector Salary Disclosure **BE RECEIVED.**

**Purpose:**

The purpose of this report is to inform the Board of Directors regarding the reporting requirements under the Ontario Public Sector Salary Disclosure Act, 1996. The report also updates the Board on actions to be taken by the Niagara Peninsula Conservation Authority to aid in the openness and transparency in public disclosure of staff salaries in excess of \$100,000.

**Background:**

The Public Sector Salary Disclosure Act, 1996 ("the Act"), makes Ontario's public sector more open and accountable to taxpayers. The act requires organizations that receive public funding from the Province of Ontario to disclose annually the names, positions, salaries and total taxable benefits of employees paid \$100,000 or more in a calendar year.

Public sector is defined under section 2(1) "public sector" (c) as:

*2(1) In this Act, "public sector" means,*

*(c) subject to the Government funding condition in subsection (2), every local board as defined by the Municipal Affairs Act and every authority, board, commission, corporation, office or organization of persons some or all of whose members, directors or officers are appointed or chosen by or under the authority of the council of the corporation of a municipality in Ontario,*

Under the Act, the funding condition in subsection (2) states;

*Funding received from Government:*

*(2) A body referred to in clause (c), (g), (h) or (k) of the definition of "public sector" in subsection (1) is included in the definition of "public sector" in a year only if the body receiving funding from the Government of Ontario in that year of an amount that is at least equal to,*

*(a) \$1,000,000; or*



*(b) 10 per cent of the body's gross revenues for the year if that percentage is \$120,000 or more.*

The NPCA's total funding from the Government of Ontario in 2021 was \$589,502. As this number is over \$120,000, NPCA's funding would need to be 10% of our gross revenues to require reporting. With 2021 un-audited gross revenues of approximately \$10,261,012, the NPCA's percentage of Ontario Provincial funding equals 5.43%.

Based on the above requirements the NPCA does not qualify under this legislation and is unable to submit salaries through the Public Sector Salary Disclosure tool.

### NPCA Governance Committee Actions in Facilitating Transparency

In 2019, the NPCA Governance Committee deliberated on release of salary information in a responsible way keeping in mind that the Municipal Freedom of Information and Protection of Privacy Act (MFIPPA), 14(3)(f), considers a disclosure of an individual's salary to be a presumed invasion of privacy. Specific sections that were considered include:

*(14) A head shall refuse to disclose personal information to any person other than the individual to whom the information relates except,*  
*(a) upon the prior written request or consent of the individual, if the record is one to which the individual is entitled to have access;*  
*(3) A disclosure of personal information is presumed to constitute an unjustified invasion of personal privacy if the personal information,*  
*(f) describes an individual's finances, income, assets, liabilities, net worth, bank balances, financial history or activities, or creditworthiness;*

At the October 22, 2019 Governance Committee meeting, the committee suggested that the title and salary ranges for staff earning in excess of \$100,000 annually be published by the NPCA.

A table with titles and corresponding salary ranges in excess of \$100,000 will be published on the NPCA website along with a condensed version of this report to exhibit transparency along with the intent of the Act and to educate the public on the qualifications for reporting under the Public Sector Salary Disclosure Act.

### **Financial Implications:**

There are no financial implications to this report.

### **Links to Policy/Strategic Plan:**

Disclosure of salary ranges for current positions is linked to the NPCA's core value of Customer Service in conducting our business with transparency.

### **Related Reports and Appendices:**

Appendix 1: NPCA Website Salary Range Disclosure

**Authored by:**

*Original signed by:*

---

Misti Ferrusi, CHRL  
Manager, Human Resources

**Submitted by:**

*Original signed by:*

---

Chandra Sharma, MCIP, RPP  
Chief Administrative Officer/Secretary-Treasurer

## Appendix 1 to Report No. FA-13-22 RE: Public Sector Salary Disclosure

The Public Sector Salary Disclosure Act (PSSD), more commonly referred to as the “Sunshine List” makes Ontario’s public sector more open and accountable to taxpayers. Any organization that receives public funding of, or greater than, 10% of gross revenues are required to annually disclose the names, positions, salaries, and total taxable benefits of employees paid \$100,000 or more in a calendar year.

The Niagara Peninsula Conservation Authority (NPCA) received funding in 2021 of \$589,502. With 2021 gross revenues of \$10,261,012, the NPCA’s Provincial funding is a total of 5.43%. With 5.43% of Provincial funding, the NPCA is unable to report salaries through the Public Sector Salary Disclosure Act.

As the NPCA is committed to the intent of the PSSD, we are voluntarily publishing all positions that have salary ranges that could provide a staff person with a total salary in excess of \$100,000.

<b>POSITION</b>	<b>2021 SALARY RANGE</b>
CAO / Secretary-Treasurer	\$137,603 - \$172,004
Director, Watershed Management Director, Land Operations Director, Corporate Services	\$108,979 - \$136,224
Senior Manager, Plan Review & Regulations Senior Manager, Water Resources Senior Manager, Integrated Watershed Planning & Information Management	\$97,168 - \$121,460
Manager, Niagara River Remedial Action Plan Manager, Communications & Public Relations	\$85,356 - \$106,695
Manager, Human Resources	\$81,296 - \$101,620

*Why are the NPCA salaries listed as ranges and positions as opposed to exact salaries and specific names as with the Sunshine List?*

The PSSD Act is a piece of legislation that organizations must follow - it expressly requires exact salaries, position titles and names to be disclosed. Organizations that do not meet requirements under this Act must still abide by all other related Acts. The Municipal Freedom of Information and Protection of Privacy Act (MFIPPA) considers a disclosure of an individual’s salary to be a presumed invasion of privacy. Without application of the PSSD Act, the NPCA is required to abide by the privacy legislation

**Report To: Board of Directors**

**Subject: 2021 Health and Safety Year End Report**

**Report No: FA-14-22**

**Date: April 22, 2022**

---

**Recommendation:**

**THAT** Report No. FA-14-22 RE: 2021 Health and Safety Year End Report **BE RECEIVED.**

**Purpose:**

The purpose of this report is to provide the Board with an update of Health and Safety incidents and practices in 2021, including trending and safety initiatives planned for 2022.

**Background:**

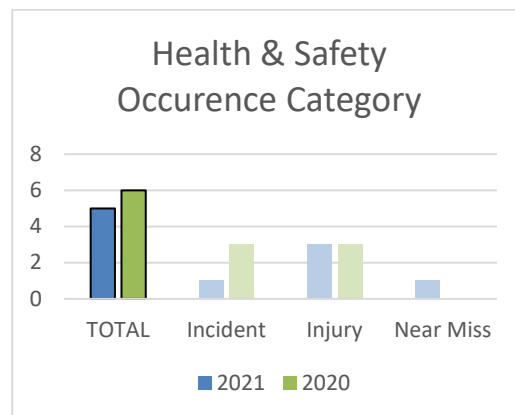
The Board has expressed an interest in understanding the Health and Safety actions at the NPCA, including health and safety programming and initiatives. Staff will provide the Board of Directors with an update on Health and Safety statistics, actions and initiatives annually.

**Discussion:**

The attached summary provides a high-level overview of the Niagara Peninsula Conservation Authority's health and safety performance for 2020-2021. The number of reportable Workplace Safety and Insurance Board (WSIB) injuries are tracked and are categorized depending on severity (whether there was lost time and the number of lost days) and frequency (number of incidents and type of WSIB claim if applicable). Other indicators are also tracked such as the type of injury and area of injury. Analysis of the data allows us to determine what type of prevention programs, including training, should be implemented.

## Injuries and Illnesses

Comparison of the 2020 and 2021 data on employee injuries and illnesses is trending positively overall, showing an improvement over the 2020 calendar year with a reduction in incidents of 16.7%, along with reduced WSIB incidents and no lost time claims. Injury types and locations varied with the most common being hand injuries resulting from being struck/caught. All staff were performing work in the appropriate way at the time of incident occurrence.



Organizational actions from 2021 incidents included updating standard operating procedures, educational opportunities for staff, and consideration of enhancements to current health and safety policies in an effort to prevent further occurrences.

2022 will continue to focus on prevention programs, including education, to further reduce incidents. A review of all Health and Safety policies and procedures is currently underway with the goal of identifying and improving any safety gaps. Part of this review also includes an audit of the health and safety training currently being completed and generation of a structured proactive safety training plan. 2022 will also have increased emphasis on encouragement of health and safety conversations, recognition of safe acts, and corrective coaching for unsafe acts observed. All these areas of focus will support an overall review and evaluation of the NPCA's Health and Safety Program to ensure a proactive approach to ensuring the health and safety of our staff and volunteers.

## **Financial Implications:**

This is an update report and there are no financial implications.

## **Links to Strategic Plan:**

This report supports the actions related to Goal 5.1 by determining a focus for the implementation of health and safety and corporate wellness programs for staff well-being.

## **Related Reports and Appendices:**

None.

### **Authored by:**

*Original Signed by:*

Shardai Konig, CHRP  
Health & Safety/Human Resources Administrator

### **Reviewed by:**

*Original Signed by:*

Misti Ferrusi, CHRL  
Manager, Human Resources

**Submitted by:**

*Original Signed by:*

---

Chandra Sharma MCIP RPP  
Chief Administrative Officer/Secretary-Treasurer

**Report To: Board of Directors**

**Subject: Compliance and Enforcement 2022 Q1 Statistics**

**Report No: FA-15-22**

**Date: April 22, 2022**

---

**Recommendation:**

**THAT** Report No. FA-15-22 RE: Compliance and Enforcement 2022 Q1 Statistics **BE RECEIVED.**

**Purpose:**

The purpose of this report is to provide the Board with an overview of activities related to the Compliance and Enforcement business unit within the NPCA from January 1, 2022 to March 31, 2022 (Q1 of 2022).

**Background:**

The Compliance and Enforcement service area at the Niagara Peninsula Conservation Authority (NPCA) plays a pivotal role in the protection and conservation of wetlands, shorelines and escarpment areas in the NPCA jurisdiction. The overall goal is to protect life and property from natural hazards such as flooding and erosion.

As previously reported in Report No. FA-03-2021, the Compliance and Enforcement unit committed to providing three quarterly reports and one annual report to the Board of Directors on statistics tracked by staff. Report No. FA-10-22 RE: The Compliance and Enforcement 2021 Year-End Summary was received by the Board of Directors on March 25, 2022.

**Discussion:**

Compliance and Enforcement Statistics

The Regulations team tracks a significant amount of data in relation to each complaint and potential violation reported to and investigated by staff. This is done to support progressive compliance or enforcement actions if required, provide all regulations staff with access to pertinent file data, and to identify and assess on-going or continuing concerns, trends, and resourcing requirements. These statistics are only for Section 28 complaints and violations and do not include concerns in relation to Section 29 of the *Conservation Authorities Act*

(Conservation Authority properties).

Quarterly updates on abatement, compliance and enforcement statistics will also be provided to the Board in July and October in 2022 and an annual summary for 2022 in early 2023.

The statistics below are from January 1, 2022 to March 31, 2022.

#### General File Statistics

	Q1 2019	Q1 2020	Q1 2021	Q1 2022
Open / Active Files				44
Closed / Resolved Files				11
<b>TOTAL COMPLAINTS RECEIVED</b>	<b>20</b>	<b>14</b>	<b>65</b>	<b>55</b>

#### Complaint Validity

	Q1 2022
NPCA Jurisdiction	2
Non-NPCA Complaints	9
Section 29 (Operations)	0
Under Review by NPCA	44
<b>TOTAL</b>	<b>55</b>

#### Complaint/Violation Avenues

	Q1 2022
Voicemail / Phone	6
Email / TIPS Online	17
Professional Contacts	24
Officer Found	0
Other / Not Specified	8
<b>TOTAL</b>	<b>55</b>

#### Notices of Violation

	Q1 2022
<b>TOTAL NOTICES ISSUED</b>	<b>5</b>

#### Complaints/Violations by Municipality

	Q1 2022	% TOTAL
Fort Erie	10	18.2%
Grimsby	1	1.8%
Haldimand	6	10.9%
Hamilton	1	1.8%
Lincoln	4	7.3%
Pelham	7	12.7%
Niagara Falls	1	1.8%
Niagara-on-the-Lake	4	7.3%



Port Colborne	1	1.8%
St. Catharines	4	7.3%
Thorold	1	1.8%
Wainfleet	5	9.1%
Welland	5	9.1%
West Lincoln	5	9.1%
No Location or Unknown	0	0%
<b>TOTALS</b>	<b>55</b>	<b>100%</b>

### Financial Implications:

There are no additional financial implications for the current day-to-day operations of the Compliance and Enforcement business unit as the work is accounted for in the 2022 budget. However, should any complaint or violation proceed to the issuance of a summons and court proceedings, there will be legal costs associated with these activities, which are accounted for within the operating budget. Additionally, the NPCA regulations team will continue to employ prioritization strategies to allocate the resources to appropriately respond to the more significant and high-risk contraventions of the *Conservation Authorities Act*.

Regulations staff are committed to enhanced statistical reporting, recording and analysis of compliance and enforcement related data which will continue to assist in quantifying resource and staffing requirements moving forward.

### Links to Policy/Strategic Plan:

The duties carried out by the Compliance and Enforcement business unit are part of the Niagara Peninsula Conservation Authority's mandate and support NPCA's Strategic Plan 2021-2031 to protect people and properties from natural hazards and climate impacts.

#### Authored by:

*Original Signed by:*

---

Jason Culp, C.Tech., EP  
Manager, Compliance & Enforcement

#### Reviewed by:

*Original Signed by:*

---

Leilani Lee-Yates, MCIP, RPP  
Director, Watershed Management

#### Submitted by:

*Original Signed by:*

---

Chandra Sharma, MCIP, RPP  
Chief Administrative Officer/Secretary-Treasurer

**Report To: Board of Directors**

**Subject: 2021 Restoration Program Highlights and 2022 Restoration Project Approvals**

**Report No: FA-01-22**

**Date: April 22, 2022**

---

**Recommendation:**

1. **THAT** Report No. FA-01-22 RE: 2021 Restoration Program Highlights and 2022 Restoration Project Approvals **BE RECEIVED**.
2. **AND THAT** restoration projects selected from the November 2021 application intake (Appendix 1) **BE APPROVED**.

**Purpose:**

The purpose of this report is to provide the Board of Directors with information regarding activities of the Restoration Program in 2021 and seek Board of Directors approval of restoration projects for 2022 selected from the November 2021 application intake for the Niagara Peninsula Conservation Authority (NPCA) Restoration Grant Program. All restoration projects have been reviewed and recommended for approval by the standing Staff Restoration Program Review Committee.

**Background:**

In 2021, the NPCA Board of Directors approved 61 projects to be completed by the Restoration Grant Program. The projects resulted in 63,393 trees and 7926 shrubs planted. These trees and shrubs contributed to 26.77 hectares (ha) reforested, 1.12 ha of hedgerows being planted or restored, and 2.26 ha of riparian area/shoreline planted. Additionally, 1.21 ha of wetlands were constructed, with 4,027 wetland plants enhancing 2.39 ha of wetland area. Further, three agricultural projects were completed to create an instream crossing, convert 10.9 ha from overhead irrigation to trickle irrigation and one clean water diversion project. Finally, 237 volunteers were engaged for over 700 volunteer hours to complete three community plantings.

In 2021, thirteen projects were placed on a waiting list. Due to project timing and availability of project funds, no projects were moved from the waitlist in 2021. All of the waitlisted projects were invited to be reconsidered for 2022.

In the fall of 2021, the NPCA initiated a call for applications for the Restoration Grant Program for projects to be completed in 2022. On November 15, 2021, sixty-eight (68) applications were received

from landowners and partner agencies. The applications were reviewed, evaluated, and brought forward to the standing Staff Restoration Program Review Committee in December 2021.

Currently, no additional intake dates are scheduled. Applications will still be received throughout the year in the event funding becomes available or for consideration in 2023

### **Discussion:**

At the December 16, 2021 NPCA Restoration Program Review Committee meeting, staff selected forty-three (43) of the 68 applications received to submit for Board approval (see Appendix 1). Partnerships from this round of applications include the City of St. Catharines, the Town of Grimsby, Land Care Niagara, Forests Ontario and Ducks Unlimited Canada, Haldimand Stewardship Council and the Niagara Parks Commission.

In total, the projects selected will result in 24.24 ha of reforestation, 3.8 ha of wetlands created, 7.39 ha of new or improved hedgerows, 7.05 ha of riparian restoration and 3 agricultural best management practices projects.

Additionally, due to weather and permitting delays, and changes landowner financial situations, nineteen (19) projects and related funding from the 2021 year have been carried over to 2022.

Furthermore, for the 2022 program year, the NPCA received a high volume of project applications. This has resulted in the need to create a waiting list for projects that meet program criteria but where currently there is no funding available. Ten (10) projects have been selected by the NPCA Restoration Program Review Committee to be placed on the waiting list. Projects will be selected from the waiting list based on amount of funding available, project timing and staff capacity.

Finally, in keeping with the Guiding Principles of the Restoration Program, staff continue to engage with several significant traditional and new partner organizations. These partnerships allow the NPCA and our partners to leverage funds and organizational capacities to deliver on current priorities and build capacity for future partnerships efficiently and effectively. Staff continues to work on negotiating and executing Memorandums of Understanding with stakeholders.

### **Financial Implications:**

The NPCA provides a portion of the costs for approved projects. Contributions are required from landowners and/or other partners.

The 2022 Budget allocated for restoration projects is \$225,000. Total NPCA projected contributions to the selected 41 projects total \$224,650 funded from the NPCA 2022 Restoration Program budget. A significant leveraging of NPCA investment is demonstrated in these projects. (Appendix 1).

The funds for the nineteen 2021 projects have been carried over from the 2021 budget year, are carried in the Restoration Reserve and have no financial implications for the 2022 budget.

### **Links to Policy/Strategic Plan**

This report links to the following portions of the Strategic Plan:

Goal 1.3 Restore and enhance natural habitat, water resources, and forest cover.

Goal 1.4 Manage NPCA lands to increase biodiversity, habitat connectivity, and natural cover.

Goal 3.2 Lead nature education, environmental stewardship and volunteerism.

Goal 4.1 Strengthen government relations toward collective outcomes and impact.

Goal 4.2 Foster relationships with the community, non-governmental organizations, industry, and academic institutions for collective outcomes and impact.

Goal 6.1 Ensure responsible, sustainable, and sound fiscal practices.

### **Related Reports and Appendices:**

Appendix 1: Management Approved Restoration Projects for 2022

### **Authored by:**

*Original Signed by:*

---

Stuart McPherson  
Restoration Specialist

### **Reviewed by:**

*Original Signed by:*

---

Geoff Verkade  
Senior Manager, Integrated Watershed Planning/  
Information Management

### **Reviewed by:**

*Original Signed by:*

---

Lise Gagnon, CPA, CGA  
Director, Corporate Services

### **Submitted by:**

*Original Signed by:*

---

Chandra Sharma, MCIP, RPP  
Chief Administrative Officer/Secretary-Treasurer

Project Summary- Management Approved Restoration Projects for 2022

Project Number	Watershed	Municipality	Project Type	Project Description	Potential Partner	Partner Projected Funds	Landowner Projected Cost	NPCA Projected Cost	Total Estimated Cost	NPCA %
RP202201001	Central Welland River	Pelham	Creek crossing	Creek crossing/fish barrier removal			\$ 2,000.00	\$ 5,000.00	\$ 7,000.00	71%
RP202201002	Central Welland River	West Lincoln	Creek crossing	Creek crossing/fish barrier removal			\$ 2,000.00	\$ 5,000.00	\$ 7,000.00	71%
RP202202001	Bayers Creek	Niagara Falls	Conservation Farm	1.5ac/1150m hedgerow planting (0.6ha)	LCN	\$ 2,010.00	\$ 2,000.00	\$ 1,215.06	\$ 5,225.06	23%
RP202202002	16 Mile Creek	West Lincoln	Conservation Farm	1.7ac windbreak planting	LCN	\$ 1,742.00	\$ 2,000.00	\$ 1,082.41	\$ 4,824.41	24%
RP202202003	20 MC, North Creek	West Lincoln	Conservation Farm	2ac windbreak planting	LCN	\$ 2,144.00	\$ 2,000.00	\$ 1,325.03	\$ 5,469.03	27%
RP202202004	20 MC, North Creek	West Lincoln	Conservation Farm	3ac windbreak planting	LCN	\$ 3,216.00	\$ 2,000.00	\$ 1,919.21	\$ 7,135.21	27%
RP202202005	20 MC, Gavora Ditch	Lincoln	Conservation Farm	17ac alley cropping	LCN	\$ 3,618.00	\$ 3,550.00	\$ 2,385.57	\$ 9,553.57	25%
RP202202006	30 MC/ LO 29	Grimsby	Conservation Farm	5.75ac hedgerow planting	FO	\$ 2,593.50	\$ 1,107.55	\$ 3,322.64	\$ 7,023.69	47%
RP202202007	40 Mile Creek	Hamilton	Conservation Farm	3770m/0.59ha windbreak planting	FO	\$ 3,081.75	\$ 1,130.36	\$ 3,391.07	\$ 7,603.18	45%
RP202202008	West Wolf Creek	Hamilton	Conservation Farm	2.5ac hedgerow planting	HSC	\$ 2,401.20	\$ 712.40	\$ 2,137.20	\$ 5,250.80	41%
RP202203001	16 Mile Creek	Lincoln	Tree planting	7.2ac tree planting	FO	\$ 4,704.00	\$ 1,537.67	\$ 4,613.02	\$ 10,854.69	42%
RP202203002	20 Mile Creek	West Lincoln	tree planting	1.9ac tree planting	LCN	\$ 2,010.00	\$ 2,000.00	\$ 1,193.03	\$ 5,203.03	23%
RP202203003	12 Mile Creek	Pelham	Tree Planting	7ac tree planting	LCN	\$ 9,912.00	\$ 5,000.00	\$ 2,749.23	\$ 17,661.23	16%
RP202203004	15 Mile Creek	Pelham	Tree planting	4ac tree planting	FOGB	\$ 3,360.00	\$ 1,131.74	\$ 3,395.23	\$ 7,886.97	43%
RP202203015	20 MC, North Creek	West Lincoln	Tree planting	3.2ac tree planting	FO	\$ 2,275.00	\$ 944.21	\$ 2,832.64	\$ 6,051.85	47%
RP202203006	West Wolf Creek	Hamilton	Tree planting	4ac tree planting	FOGB	\$ 3,150.00	\$ 1,264.67	\$ 3,793.42	\$ 8,208.09	46%
RP202203007	2 Mile Creek	NOTL	Tree Planting	3ac tree planting	FO	\$ 1,837.50	\$ 1,026.75	\$ 3,080.25	\$ 5,944.50	52%
RP202203008	Upper Welland River	Hamilton	Tree planting	6ac tree planting	HSC	\$ 5,568.00	\$ 1,026.75	\$ 4,945.50	\$ 11,540.25	43%
RP202203009	Little Wolf Creek	Hamilton	Tree planting	5.3ac tree planting	HSC	\$ 3,871.60	\$ 1,118.20	\$ 3,354.60	\$ 8,344.40	40%
RP202203010	West Wolf Creek	Hamilton	Tree planting	5ac tree planting	HSC	\$ 4,640.00	\$ 1,373.75	\$ 4,121.25	\$ 10,135.00	41%
RP202203011	Wolf Creek	West Lincoln	Tree planting	2.8ac corridor planting	TU/FO	\$ 2,600.00	\$ 1,181.25	\$ 3,543.75	\$ 7,325.00	48%
RP202203012	Wainfleet Marsh Drain	Wainfleet	Tree planting	2.5-3ac tree planting to restore forest	FO	\$ 2,502.50	\$ 1,712.94	\$ 5,138.83	\$ 9,354.27	55%
RP202203013	Oswego Creek	Haldimand	Tree planting	7.2ac tree planting	HSC	\$ 6,681.60	\$ 1,974.45	\$ 5,923.35	\$ 14,579.40	41%
RP202203014	Low Banks Drain	Haldimand	Tree planting	2.4ac tree planting	HSC	\$ 2,320.00	\$ 683.75	\$ 2,051.25	\$ 5,055.00	41%
RP202204001	15 Mile Creek	Pelham	Riparian	1.2ac tree planting	LCN	\$ 1,699.00	\$ 2,000.00	\$ 518.19	\$ 4,217.19	12%
RP202204002	2 Mile Creek	NOTL	Instream	Instream and riparian restoration				\$ 10,000.00	\$ 10,000.00	100%
RP202204003	2 Mile Creek	NOTL	Riparian Planting	7.9ac riparian planting	FO	\$ 4,515.00		\$ 8,646.53	\$ 13,161.53	66%
RP202204004	Spring Garden Creek	St.Catharines	Riparian Planting	0.55ac community riparian planting	TD		\$ 1,250.00	\$ 3,750.00	\$ 5,000.00	75%
RP202204005	12 Mile Creek	St.Catharines	Riparian Planting	~1ac community riparian planting	TD		\$ 1,028.51	\$ 3,085.53	\$ 4,114.04	75%
RP202204006	40 Mile Creek	Grimsby	Riparian Planting	~1ac community riparian planting	TD		\$ 1,750.00	\$ 5,250.00	\$ 7,000.00	75%
RP202204007	LO32	Grimsby	Riparian Planting	~1ac riparian planting	TD		\$ 1,250.00	\$ 3,750.00	\$ 5,000.00	75%
RP202204008	40 Mile Creek	Hamilton	Riparian Planting	0.78 ha riparian planting			\$ 360.68	\$ 1,082.05	\$ 1,442.73	75%
RP202204009	16 Mile Creek	Lincoln	Riparian Planting	3.3ac riparian planting		\$ 850.85	\$ 825.51	\$ 2,476.53	\$ 4,152.89	60%
RP202204010	20 MC Spring Creek	Lincoln	Riparian Planting	0.75ac riparian planting			\$ 568.63	\$ 1,705.88	\$ 2,274.51	75%
RP202204011	20 Mile Creek	Lincoln	Riparian Planting	~1ac riparian planting			\$ 1,500.00	\$ 4,500.00	\$ 6,000.00	75%
RP202205001	Niagara River	Niagara Falls	Wetland	4 ac wetland	LCN DUC NCF	\$ 80,000.00		\$ 45,000.00	\$ 125,000.00	36%
RP202205002	Bayers Creek	Niagara Falls	Wetland	1.3ac wetland	DUC	\$ 7,500.00	\$ 1,875.00	\$ 5,625.00	\$ 15,000.00	38%
RP202205003	20 MC Spring Creek	Lincoln	Wetland	2 ac wetland	DUC	\$ 7,500.00	\$ 3,750.00	\$ 15,000.00	\$ 26,250.00	57%
RP202205004	20 Mile Creek	West Lincoln	Wetland	0.6ac wetland	DUC	\$ 5,500.00	\$ 1,375.00	\$ 4,125.00	\$ 11,000.00	38%
RP202205005	12 Mile Creek	Pelham	Wetland	0.75ac wetland	DUC	\$ 7,500.00	\$ 3,125.00	\$ 9,375.00	\$ 20,000.00	47%
RP202205006	Beaver Creek	Port Colborne	Wetland	0.75ac wetland	DUC	\$ 7,500.00	\$ 3,125.00	\$ 9,375.00	\$ 20,000.00	47%
RP202207001	4 Mile Creek	NOTL	Nutrient Management	Trickle Irrigation Project - 3 ha			\$ 28,000.00	\$ 12,000.00	\$ 40,000.00	30%
						\$ 198,803.50	\$ 92,259.77	\$ 222,778.25	\$ 513,841.52	43%

REPLANTING

RP201905010	West Wolf Creek	Hamilton	Wetland Enhancement	Replant of 2020 wetland enahancement		\$455.00		\$1,872.15	\$2,327.15	100.00%
Total						\$199,258.50	\$92,259.77	\$224,650.40	\$516,168.67	44%

**Report To: Board of Directors**

**Subject: Draft 2021 Annual Report**

**Report No: FA-16-22**

**Date: April 22, 2022**

---

**Recommendation:**

1. **THAT** Report No. FA-16-22 RE: Draft 2021 Annual Report **BE RECEIVED** for information.
2. **AND FURTHER THAT** the final report **BE PUBLISHED** online and distributed to participating municipalities, community stakeholders, NPCA Public Advisory Committee, and the public in several media formats.

**Purpose:**

This report aims to present the NPCA Board of Directors with the draft 2021 Annual Report, which highlights the organization's key accomplishments in 2021. The Annual Report shares our mission, showcases conservation leadership and team members, highlights the NPCA culture, celebrates our successes, and lays the groundwork for the future.

**Background:**

The NPCA continues to make a concerted effort to improve the understanding of our work, programs, and services. The Annual Report is an essential tool that aims to build trust and confidence in the community. It provides an overview of the value of the Authority's work and its impact on the Niagara Peninsula watershed.

The purpose of the Annual Report is to provide a public-facing document that:

- Highlights significant accomplishments of the organization
- Communicates the collective impact of NPCA's work with our funders, municipal partners, regional collaborators, and local communities
- Provides updates and information regarding the programs and services of the organization

**Discussion:**

The central theme of this year's report is shaping the future of conservation. The information connects the NPCA's progress to the new strategic plan's guiding principles of healthy watersheds, green infrastructure, collaboration, and innovation. This future theme – progress, growth, and advancement – is integrated throughout the report.

### Key Highlights:

- Record attendance of over 90,500 paid admission visitors at four flagship conservation areas (Ball's Falls, Binbrook, Long Beach, Chippawa)
- 1,800+ Annual Membership Passes sold
- Sales and admissions up 80.3% (\$1.14 million) from 2020
- 1,150 planning and permits reviews completed
- 8,977 hours logged by 409 dedicated volunteers, and 75+ community groups engaged
- 949 media stories about our work in the watershed and 450,000 website views
- 61 restoration projects completed with over 63,000 trees and 7,000 shrubs planted
- Completed \$3.7 million in capital projects

The final 2021 Annual Report will be published online and distributed to participating municipalities, community stakeholders, NPCA Public Advisory Committee, and the public in several media formats.

### Financial Implications:

The distribution of the Annual Report is within 2022 budget allocations.

### Related Reports and Appendices:

A PDF version of the draft 2021 Annual Report will be distributed to all members under separate cover.

### Authored by:

*Original Signed By:*

---

Rebecca Hull  
Manager, Strategic Business Planning and Public Relations

### Submitted by:

*Original Signed By:*

---

Chandra Sharma, MCIP RPP  
Chief Administrative Officer/Secretary-Treasurer

*This report was developed in consultation with Rob Petrullo, Multimedia Marketing Specialist, Erika Navarro, Communications & Marketing Specialist, Kerry Royer, Community Outreach Coordinator, and each department through the respective Director/Manager.*



FINANCE COMMITTEE  
ON-LINE VIDEO CONFERENCE  
MEETING MINUTES  
Wednesday, March 30, 2022  
9:00 a.m.

---

<b>MEMBERS PRESENT:</b>	S. Beattie R. Brady R. Foster B. Mackenzie M. Woodhouse
<b>MEMBERS ABSENT:</b>	B. Johnson J. Metcalfe
<b>STAFF PRESENT:</b>	C. Sharma, Chief Administrative Officer/Secretary–Treasurer G. Bivol, Clerk C. Coverdale, Business and Financial Analyst L. Gagnon, Director, Corporate Services S. Miller, Senior Manager, Water Resources
<b>ALSO PRESENT:</b>	D. Marks, KPMG K. Gooden, KPMG

Vice Chair Brady called the meeting to order at 9:02 a.m..

## 1. APPROVAL OF AGENDA

---

Recommendation No. FC-01-2022  
Moved by Member Mackenzie  
Seconded by Member Woodhouse

**THAT** the Finance Committee meeting agenda dated March 30, 2022 **BE APPROVED.**  
**CARRIED**

## 2. DECLARATIONS OF CONFLICT OF INTEREST

---

None declared.

## 3. APPOINTMENT OF CHAIR/VICE CHAIR

---

Committee Vice Chair Brady called on Board Chair Robert Foster to preside over the selection of the 2022 Committee Chair positions which culminated in the following motion:

Recommendation No. FC-02-2022  
Moved by Member Mackenzie  
Seconded by Member Woodhouse

1. **THAT** Stew Beattie **BE ACCLAIMED** as Chair of the NPCA Finance Committee for



2022.

2. **AND THAT** Rick Brady **BE ACCLAIMED** as Vice Chair of the NPCA Finance Committee for 2022.

**CARRIED**

Chair Beattie presided over the remainder of the meeting.

#### 4. APPROVAL OF THE MINUTES

---

- a) Minutes of the Finance Committee meeting dated November 4, 2021

Recommendation No. FC-03-2022

Moved by Member Woodhouse

Seconded by Member Brady

**THAT** the minutes of the Finance Committee meeting dated November 4, 2021, **BE APPROVED**.

**CARRIED**

#### 5. CORRESPONDENCE

---

None

#### 6. DELEGATIONS

---

None

#### 7. PRESENTATIONS

---

- a) PowerPoint Presentation by David Marks, KPMG RE: Financial Statements and Audit Findings – David Marks and Kimmone Gooden of KPMG presented. Members posed questions and discussion ensued.

Recommendation No. FC-04-2022

Moved by Member Woodhouse

Seconded by Member Brady

**THAT** the PowerPoint presentation by David Marks, KPMG RE: Financial Statements and Audit Findings **BE RECEIVED**.

**CARRIED**

#### 8. CONSENT ITEMS

---

- a) Report No. FC-01-22 RE: Financial Report – Q4 – 2021
- b) Report No. FC-05-22 RE: Banking and Investments – 2021 Activity
- c) Report No. FC-06-22 RE: Procurement – 2021 Activity

- d) Report No. FC-07-22 RE: Canada Community Revitalization Fund

Recommendation No. FC-05-2022

Moved by Member Woodhouse

Seconded by Member Brady

**THAT** the following reports **BE RECEIVED**:

- Report No. FC-01-22 RE: Financial Report – Q4 – 2021;
- Report No. FC-05-22 RE: Banking and Investments – 2021 Activity;
- Report No. FC-06-22 RE: Procurement – 2021 Activity; and
- Report No. FC-07-22 RE: Canada Community Revitalization Fund.

**CARRIED**

## 9. DISCUSSION ITEMS

---

- a) Report No. FC-02-22 RE: Finance Committee – 2022 Work Plan

Recommendation No. FC-06-2022

Moved by Member Woodhouse

Seconded by Member Mackenzie

1. **THAT** Report No. FC-02-22 RE: Finance Committee – 2022 Work Plan **BE RECEIVED**.

2. **THAT** the Finance Committee - 2022 Work Plan attached as Appendix 1 **BE APPROVED**.

**CARRIED**

- b) Report No. FC-04-22 RE: 2021 Audited Financial Statements

Recommendation No. FC-07-2022

Moved by Member Mackenzie

Seconded by Member Brady

1. **THAT** Report No. FC-04-22 RE: 2021 Audited Financial Statements **BE RECEIVED**.

2. **THAT** the 2021 Audited Financial Statements and the 2021 Audit Findings Report attached hereto as Appendices 1 and 2 respectively **BE RECOMMENDED** to the Board of Directors for approval.

**CARRIED**

- c) Report No. FC-03-22 RE: Conservation Authorities Act – Update on Inventory of Programs/Services

Recommendation No. FC-08-2022

Moved by Member Woodhouse

Seconded by Member Brady

**THAT** Report No. FC-03-22 RE: Conservation Authorities Act – Update on Inventory of Programs/Services **BE RECEIVED**.

**CARRIED**

## 10. NEW BUSINESS

---

None

## 11. ADJOURNMENT

---

Recommendation No. FC-08-2022

Moved by Member Beattie

Seconded by Member Brady

**THAT** the Finance Committee meeting **BE ADJOURNED** at 10:06 a.m..

**CARRIED**

---

Stew Beattie,  
Committee Chair

---

Chandra Sharma, MCIP, RPP  
Chief Administrative Officer / Secretary  
- Treasurer

**Report To: Board of Directors**

**Subject: 2021 Audited Financial Statements and Audit Findings Report**

**Report No: FA-11-22**

**Date: April 22, 2022**

---

**Recommendation:**

1. **THAT** Report No. FA-11-22 RE: 2021 Audited Financial Statements and Audit Findings Report **BE RECEIVED.**
2. **THAT** the 2021 Audited Financial Statements and the 2021 Audit Findings Report **BE APPROVED.**

**Purpose:**

The purpose of this report is to seek the Board of Directors' approval of the 2021 Audited Financial Statements and the 2021 Audit Findings Report.

**Background:**

On March 30, 2022, the Finance Committee endorsed the 2021 Audited Financial Statements and the 2021 Audit Findings Report for Board Approval (Recommendation No FC-04-2022).

**Financial Implications:**

There are no financial implications associated with this report.

**Related Reports and Appendices:**

Appendix 1 - Draft 2021 Audited Financial Statements

Appendix 2 - Draft 2021 Audit Findings Report

**Authored by:**

*Original Signed by:*

---

Lise Gagnon, CPA, CGA  
Director, Corporate Services

**Submitted by:**

*Original Signed by:*

---

Chandra Sharma, MCIP, RPP  
Chief Administrative Officer/Secretary-  
Treasurer

Financial Statements of

**NIAGARA PENINSULA  
CONSERVATION AUTHORITY**

And Independent Auditors' Report thereon

Year ended December 31, 2021

## INDEPENDENT AUDITORS' REPORT

To the Board of Niagara Peninsula Conservation Authority

### ***Opinion***

We have audited the financial statements of Niagara Peninsula Conservation Authority (the Entity), which comprise:

- the statement of financial position as at December 31, 2021
- the statement of operations for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”)

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2020, and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### ***Basis for Opinion***

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the “***Auditors’ Responsibilities for the Audit of the Financial Statements***” section of our report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### ***Responsibilities of Management and Those Charged with Governance for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants, Licensed Public Accountants

St. Catharines, Canada  
April 22, 2022

# NIAGARA PENINSULA CONSERVATION AUTHORITY

## Statement of Financial Position

As at December 31, 2021, with comparative information for 2020

	2021	2020
<b>Financial assets</b>		
Cash and cash equivalents	\$ 2,278,107	\$ 4,079,157
Investments	4,509,668	4,467,229
Accounts receivable	1,407,215	732,551
	<u>8,194,990</u>	<u>9,278,937</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	1,224,615	1,655,408
Employee future benefits (note 2)	95,500	74,200
Deferred revenue (note 3)	1,906,117	1,966,299
	<u>3,226,232</u>	<u>3,695,907</u>
Net financial assets	4,968,758	5,583,030
<b>Non-financial assets</b>		
Prepaid expenses	49,131	37,163
Tangible capital assets (note 4)	24,212,871	21,329,536
	<u>24,262,002</u>	<u>21,366,699</u>
Accumulated surplus (note 5)	\$ 29,230,760	\$ 26,949,729

See accompanying notes to financial statements

---

Chair

---

Chief Administrative Officer

# NIAGARA PENINSULA CONSERVATION AUTHORITY

## Statement of Operations

Year ended December 31, 2021, with comparative information for 2020

	Budget (note 8)	2021 Actual	2020 Actual
Revenues:			
Government transfers			
Province of Ontario – Ministry of Natural Resources and Forestry ("MNRF")	\$ 90,000	\$ 90,083	\$ 90,083
Province of Ontario - Other	293,594	262,686	264,520
Government of Canada	70,000	173,531	54,195
Municipal levies			
General	6,213,480	6,213,470	6,092,753
Special	1,465,215	2,427,557	1,453,445
Authority generated			
User fees, sales and admissions	2,183,045	2,562,681	1,421,260
Administration fees	498,000	539,310	439,317
Interest	119,000	57,904	108,624
Other	398,000	381,777	601,723
OPG - Welland river watershed	-	162,698	45,916
	11,330,334	12,871,697	10,571,836
Expenses:			
CAO and Administration	1,714,887	1,475,920	1,709,181
Watershed	2,637,295	2,380,689	2,080,522
Corporate Resources	6,464,923	6,734,057	6,185,436
	10,817,105	10,590,666	9,975,139
Annual surplus	513,229	2,281,031	596,697
Accumulated surplus, beginning of year	26,949,729	26,949,729	26,353,032
Accumulated surplus, end of year	\$ 27,462,958	\$29,230,760	\$26,949,729

See accompanying notes to financial statements

# NIAGARA PENINSULA CONSERVATION AUTHORITY

## Statement of Change in Net Financial Assets

Year ended December 31, 2021, with comparative information for 2020

	2021	2020
Annual surplus	\$ 2,281,031	\$ 596,697
Acquisition of tangible capital assets	(3,912,290)	(1,407,844)
Fair value of tangible capital assets assumed	-	(650)
Amortization of tangible capital assets	951,986	897,530
Proceeds on disposal of tangible capital assets	114,424	45,900
(Gain) loss on disposal of tangible capital assets	(37,455)	143,673
Increase in prepaid expenses	(11,968)	(366)
	(614,272)	274,940
Net financial assets, beginning of year	5,583,030	5,308,090
Net financial assets, end of year	\$ 4,968,758	\$ 5,583,030

See accompanying notes to financial statements

# NIAGARA PENINSULA CONSERVATION AUTHORITY

## Statement of Changes in Cash Flows

Year ended December 31, 2021, with comparative information for 2020

	2021	2020
Cash provided by (used in):		
Operations:		
Annual surplus	\$ 2,281,031	\$ 596,697
Item not involving cash:		
Amortization of tangible capital assets	951,986	897,530
Fair value of tangible capital assets assumed	-	(650)
(Gain) loss on disposal of tangible capital assets, net	(37,455)	143,673
Employee future benefits	21,300	7,900
Accrued interest on investments	1,860	2,452
Change in non-cash operating working capital:		
Accounts receivable	(674,664)	(66,337)
Prepaid expenses	(11,968)	(366)
Accounts payable and accrued liabilities	(430,793)	265,410
Deferred revenue	(60,182)	445,252
Net change in cash and cash equivalents from operations	2,041,115	2,291,561
Capital activities:		
Purchases of tangible capital assets	(3,912,672)	(1,407,844)
Proceeds from disposal of tangible capital assets	114,806	45,900
Net change in cash and cash equivalents from capital activities	(3,797,866)	(1,361,944)
Investing activities:		
Proceeds from sale of investments	4,465,369	4,377,200
Purchases of investments	(4,509,668)	(4,465,369)
Net change in cash and cash equivalents from investing activities	(44,299)	(88,169)
Financing activities:		
Repayment of long-term debt	-	(216,325)
Net change in cash and cash equivalents	(1,801,050)	625,123
Cash and cash equivalents, beginning of year	4,079,157	3,454,034
Cash and cash equivalents, end of year	\$ 2,278,107	\$ 4,079,157

See accompanying notes to financial statement.

# NIAGARA PENINSULA CONSERVATION AUTHORITY

## Notes to Financial Statements

Year ended December 31, 2021

---

The Niagara Peninsula Conservation Authority ("the Authority") is established under The Conservation Authorities Act of Ontario to further the conservation, restoration, development and management of natural resources within the watershed boundary established for the Authority.

### 1. Significant accounting policies:

The financial statements of Niagara Peninsula Conservation Authority (the "Authority") are prepared by management in accordance with Public Sector Accounting Standards ("PSAS"). Significant accounting policies adopted by the Authority are as follows:

(a) Basis of accounting:

Revenues and expenses are reported on the accrual basis of accounting. Revenues are recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

(b) Cash and cash equivalents:

Cash and cash equivalents include cash on hand, balances with banks and guaranteed investment certificates that mature within three months.

(c) Investments:

Investments consist of term deposits and are recorded at amortized cost. Investments held by the Authority have a market value that approximates cost given their fixed interest rate nature and maturity date within one year. When there has been a loss in value that is other than a temporary decline in value, the respective investment is written down to recognize the loss. Investment income earned on investments are reported as revenue in the period earned.

(d) Deferred revenue:

Deferred revenues represent government transfers and user fees which have been collected but for which related expenses or related services have yet to be performed. These amounts will be recognized as revenues in the fiscal year the services are performed.

(e) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. Tangible capital assets have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

# NIAGARA PENINSULA CONSERVATION AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2021

---

## 1. Significant accounting policies (continued):

### (e) Non-financial assets (continued):

#### (i) Tangible capital assets:

Tangible capital assets are recorded at cost. Cost includes all directly attributable expenses in the acquisition, construction, development and/or betterment of the asset. The Authority does not capitalize interest costs associated with the acquisition or construction of tangible capital assets.

Cost, less residual value of tangible capital assets are amortized on a straight line basis over their estimated useful life. Land is considered to have an infinite life without amortization. Full year amortization is charged in the year of acquisition. Work-in-progress assets are not amortized until the asset is available for productive use.

Amortization is based on the following classifications and useful lives:

Asset	Useful Life - Years
Land Improvements	20 years
Buildings	30 years
Dams	15 to 100 years
Gauge stations	15 to 30 years
Equipment	10 years
Vehicles	5 years
Office equipment	5 years

Contributed tangible capital assets are capitalized at their estimated fair value upon acquisition and recognized as revenue in the year of contribution.

# NIAGARA PENINSULA CONSERVATION AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2021

---

## 1. Significant accounting policies (continued):

### (f) Revenue recognition:

#### i) Government transfers

Government transfers are recognized as revenue in the financial statements when the transfer is authorized, any eligibility criteria are met and a reasonable estimate of the amount can be made except when, and to the extent that, stipulations by the transferor give rise to an obligation that meet the definition of a liability. Government transfers that meet the definition of a liability are recognized as revenue as the liability is extinguished.

#### ii) Municipal levies

Municipal levies are recognized as revenue in the year in which they meet the definition of an asset, the levy is authorized and the levy event has occurred.

#### iii) Authority generated

User fees, sales and admissions and other income is reported as revenue in the period earned.

### (g) Employee future benefits:

The Authority provides certain employee benefits which will require funding in future periods. These benefits include extended health and dental benefits for early retirees to age 65. The employee future benefits represent management's best estimates of the cost of premiums on benefits up to the date of retirement.

### (h) Use of estimates:

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Actual results could differ from management's best estimates as additional information becomes available in future. Significant estimates include assumptions used in the estimation of employee future benefits.



# NIAGARA PENINSULA CONSERVATION AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2021

## 2. Employee future benefits:

The Authority provides extended life, health and dental benefits to a closed group of early retirees to age 65 which will require funding in future periods. The Authority recognizes these retirement benefit costs in the period in which the service is rendered. The accrued benefit liability at December 31, 2021 was estimated by management to be \$95,500 (2020 - \$74,200). Information about the Authority's benefit plan is as follows:

	2021	2020
Accrued benefit obligation:		
Balance, beginning of year	\$ 74,200	\$ 66,300
Current benefit cost	28,672	20,913
Benefits paid	(7,372)	(13,013)
Accrued benefit obligation, end of year	\$ 95,500	\$ 74,200

## 3. Deferred revenue:

Deferred revenues consist of the following:

	Balance at December 31, 2020	Externally restricted inflows	Revenue earned	Balance at December 31, 2021
User fees and other	\$ 223,535	\$ 98,065	\$ (46,815)	\$ 274,785
Government grants	223,265	66,844	(11,438)	278,671
Canada Emergency Wage Subsidy	494,365	-	-	494,365
Welland river watershed- Ontario Power Generation ("OPG")	1,020,994	-	(162,698)	858,295
Other	4,140	-	(4,140)	-
Total	\$ 1,966,299	\$ 164,909	\$ (255,091)	\$ 1,906,117

# NIAGARA PENINSULA CONSERVATION AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2021

## 4. Tangible capital assets:

Cost	Balance at December 31, 2020	Additions	Transfers/ Disposals	Balance at December 31, 2021
Land	\$ 9,184,038	\$ 798,871	\$ -	\$ 9,982,909
Land improvements	5,320,796	320,922	-	5,641,718
Buildings	5,986,759	970,170	-	6,956,929
Dams	5,164,330	-	-	5,164,330
Gauge stations	403,351	-	-	403,351
Equipment	2,484,608	671,213	(208,041)	2,947,780
Vehicles	182,818	-	(104,078)	78,740
Office equipment	708,364	9,679	-	718,043
Work-in-progress	531,044	3,912,672	(2,770,855)	1,672,861
<b>Total</b>	<b>\$ 29,966,108</b>	<b>\$ 6,683,527</b>	<b>\$ (3,082,974)</b>	<b>\$ 33,566,661</b>

Accumulated Amortization	Balance at December 31, 2020	Additions	Transfers/ Disposals	Balance at December 31, 2021
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	2,362,545	277,848	-	2,640,393
Buildings	2,421,244	230,939	-	2,652,183
Dams	1,846,017	73,891	-	1,919,908
Gauge stations	245,172	19,009	-	264,181
Equipment	1,005,188	294,831	(151,663)	1,148,356
Vehicles	162,004	-	(83,264)	78,740
Office equipment	594,402	55,627	-	650,029
<b>Total</b>	<b>\$ 8,636,572</b>	<b>\$ 952,145</b>	<b>\$ (234,927)</b>	<b>\$ 9,353,790</b>

# NIAGARA PENINSULA CONSERVATION AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2021

## 4. Tangible capital assets (continued):

	Net Book Value December 31, 2020	Net Book Value December 31, 2021
Land	\$ 9,184,038	\$ 9,982,909
Land improvements	2,958,251	3,001,325
Buildings	3,565,515	4,304,746
Dams	3,318,313	3,244,422
Gauge stations	158,179	139,170
Equipment	1,479,420	1,799,424
Vehicles	20,814	-
Office equipment	113,962	68,014
Work-in-progress	531,044	1,672,861
<b>Total</b>	<b>\$ 21,329,536</b>	<b>\$ 24,212,871</b>

Work-in-process, having a value of \$1,672,861 (2020 - \$531,044) has not been amortized. Amortization of these assets will commence when the asset is put into service.

Contributed tangible capital assets have been recognized at fair value at the date of contribution. The fair value of contributed assets received during the year is \$nil (2020 - \$650) comprised of land) and has been recognized as revenue in the Statement of Operations. Tangible capital assets recognized at nominal value include land used in the operations and conservation management. There were no amounts recognized at nominal value during the year or 2020.

During the year, the Authority disposed of assets in the normal course of operations, recognizing a gain on disposal of \$37,455 (2020 - \$22,334).

## 5. Accumulated surplus:

Accumulated surplus consists of the following:

	2021	2020
Invested in tangible capital assets	\$ 24,212,871	\$ 21,329,536
Reserves set aside by the Board of the Authority for specific purpose	5,113,389	5,694,393
Unfunded employee future benefits liability	(95,500)	(74,200)
	<b>\$ 29,230,760</b>	<b>\$ 26,949,729</b>

# NIAGARA PENINSULA CONSERVATION AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2021

## 5. Accumulated surplus (continued):

Reserves set aside by the Board of the Authority for specific purpose consists of the following:

	2021	2020
General capital	\$ 715,886	\$ 557,530
Operating reserve	1,536,894	1,426,539
Equipment	-	-
Flood protection	253,268	307,705
Levy differential	32,361	32,126
Land acquisitions	2,195,865	2,972,934
Restoration	299,766	318,809
Tree by-law	79,349	78,750
	<u>\$ 5,113,389</u>	<u>\$ 5,694,393</u>

## 6. Credit facility:

The Authority's credit facility includes an overdraft lending account of \$765,000 bearing interest at prime. As at December 31, 2021, \$nil (2020 - \$nil) was drawn on this facility. As at December 31, 2021, \$23,333 (2020 - \$23,333) was issued by way of a letter of credit to a municipality for which the Authority receives levies in exchange for construction work on-going within the municipal boundaries.

## 7. Pension plan:

The Authority makes contributions to the Ontario Municipal Employees Retirement System ("OMERS"), which is a multi-employer plan, on behalf of the 61 (2020 - 55) members of its staff. The plan is a defined benefit plan that specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. Employees and employers contribute jointly to the plan.

Since OMERS is a multi-employer pension plan, the Authority does not recognize any share of the pension plan deficit of \$3.1 billion (2020 - \$3.2 billion) based on the fair market value of the Plan's assets, as this is a joint responsibility of all Ontario municipal entities and their employees. Contributions were made in the 2021 calendar year at rates ranging from 9.0% to 15.8% depending on the member's designated retirement age and level of earnings. Employer contributions for current and past service are included as an expense in the Statement of Operations. Employer contributions to OMERS for 2021 current and past service was \$487,552 (2020 - \$442,787) and were matched by employee contributions.

# NIAGARA PENINSULA CONSERVATION AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2021

## 8. Budget data:

The budget data presented in these financial statements is based upon the 2021 operating budget approved by the Board of the Authority on May 21, 2021 and capital budget approved May 21, 2021. Amortization was not incorporated in the development of the budget and, as such, were not provided on the statement of changes in net financial assets. The chart below reconciles the approved budget to the budget figures reported in these financial statements:

	Budget Amount
Revenues	
Operating	
Approved budget	\$ 9,865,119
Capital	1,815,086
Less:	
Transfers from reserves	(349,871)
Total revenues	\$ 11,330,334
Expenses:	
Operating	
Approved budget	9,865,119
Capital	
Approved budget	1,815,086
Add:	
Amortization	951,986
Less:	
Tangible capital assets included in operating expense	(1,815,086)
Debt principal payments	-
Total expenses	10,817,105
Annual surplus	\$ 513,229

## 9. Contingencies:

The Authority is involved from time to time in litigation, which arises in the normal course of business. The exact outcome of these actions is not determinable as at the date of reporting. In respect of certain outstanding claims, the Authority believes that insurance coverage is adequate and that no material exposure exists on the eventual settlement of such litigation, therefore no provision has been made in the accompanying financial statements.

## 10. Related party transactions:

During the year, the Authority incurred \$28,110 (2020 - \$36,273) in expenditures for per diems, honorariums, and mileage which was paid to and on behalf of members of the Board of Directors for the Authority.

# NIAGARA PENINSULA CONSERVATION AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2021

---

## 11. Contractual rights:

The Authority has contractual rights under contract with various Ministry agencies to receive funds in exchange for services to be provided under those contracts. The Authority is expecting up to \$145,492 in future revenues based on anticipated services to be performed.

## 12. Contractual obligations and commitments:

The Authority has entered into a contract for provision of reservation and park system services until December 2025 with an annual financial requirement of \$30,000. This will be financed by the Authority's operating reserves.

## 13. Segmented information:

The Authority provides a wide range of services which are categorized by department. Certain departments that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

### **CAO and Administration**

CAO and administration services is comprised of the administration services of the Authority.

### **Watershed**

The watershed department is the umbrella for three divisions dedicated to monitoring, regulating, protecting and improving the health and safety of our watersheds.

### **Corporate Resources**

The corporate resources department is the umbrella for three divisions dedicated to conservation land management, conservation land programming and development and managing the Authority's vehicles and equipment. Conservation land management is the administration department for the conservation areas. Conservation land programming and development is responsible for maintenance and improvements to the conservation areas. The vehicles and equipment department accounts for the cost of maintaining the vehicles and equipment.

For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Municipal levies have been allocated to the segments based upon budgeted levies for the segment. Interest earned on investments has been allocated to the corporate resources segment.

# NIAGARA PENINSULA CONSERVATION AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2021

## 13. Segmented information (continued):

2021				
	CAO and Administration	Watershed	Corporate Resources	Total
<b>Revenues:</b>				
MNRF transfers	\$ 15,200	\$ 74,883	\$ -	\$ 90,083
Government transfers	22,291	74,568	339,358	436,217
Municipal levies	1,576,671	1,757,131	5,307,225	8,641,027
User fees, sales and administration	-	-	2,562,681	2,562,681
Administration fees	-	539,310	-	539,310
Interest	-	-	57,904	57,904
Other	11,749	198,955	133,618	344,322
Gain on disposal	-	-	37,455	37,455
OPG – Welland River Watershed	-	162,698	-	162,698
<b>Total revenues</b>	<b>1,625,911</b>	<b>2,807,545</b>	<b>8,438,241</b>	<b>12,871,697</b>
<b>Expenses:</b>				
Salaries and benefits	1,105,978	1,950,717	3,575,811	6,632,506
Materials and supplies	136,230	97,251	1,475,020	1,708,501
Contracted services	-	35,349	103,258	138,607
Professional fees	36,104	114,705	235,514	386,323
Rent and financial expenses	-	-	562,536	562,536
Debt service	-	-	-	-
Marketing and promotion	91,769	-	118,438	210,207
Loss on disposal	-	-	-	-
Amortization	105,839	182,667	663,480	951,986
<b>Total expenses</b>	<b>1,475,920</b>	<b>2,380,689</b>	<b>6,734,057</b>	<b>10,590,666</b>
<b>Annual surplus</b>	<b>\$ 149,991</b>	<b>\$ 426,856</b>	<b>\$ 1,704,184</b>	<b>\$ 2,281,031</b>
2020				
	CAO and Administration	Watershed	Corporate Resources	Total
<b>Revenues:</b>				
MNRF transfers	\$ 15,200	\$ 74,883	\$ -	\$ 90,083
Government transfers	8,513	119,260	190,942	318,715
Municipal levies	1,698,820	1,618,657	4,228,721	7,546,198
User fees, sales and administration	-	-	1,421,260	1,421,260
Administration fees	-	439,317	-	439,317
Interest	-	-	108,624	108,624
Other	19,579	290,133	269,027	578,739
Land acquisition (note 5)	-	650	-	650
Gain on disposal	-	-	22,334	22,334
OPG – Welland River Watershed	-	45,916	-	45,916
<b>Total revenues</b>	<b>1,742,112</b>	<b>2,588,816</b>	<b>6,240,908</b>	<b>10,571,836</b>
<b>Expenses:</b>				
Salaries and benefits	1,171,905	1,672,549	3,035,204	5,879,658
Materials and supplies	120,934	58,831	1,273,650	1,453,415
Contracted services	-	28,107	274,057	302,164
Professional fees	144,835	170,058	249,093	563,987
Rent and financial expenses	-	-	538,365	538,365
Debt service	-	-	5,030	5,030
Marketing and promotion	110,498	-	58,486	168,983
Loss on disposal	-	-	166,007	166,007
Amortization	161,009	150,977	585,544	897,530
<b>Total expenses</b>	<b>1,709,181</b>	<b>2,080,522</b>	<b>6,185,436</b>	<b>9,975,139</b>
<b>Annual surplus</b>	<b>\$ 32,931</b>	<b>\$ 508,294</b>	<b>\$ 55,472</b>	<b>\$ 596,697</b>



# Niagara Peninsula Conservation Authority

Audit Findings Report  
for the year ended  
December 31, 2021

Prepared March 18, 2022 for  
presentation on March 30, 2022

[kpmg.ca/audit](https://kpmg.ca/audit)





# Table of contents

---

<b>EXECUTIVE SUMMARY</b>	<b>1</b>
<b>AUDIT RISKS AND RESULTS</b>	<b>3</b>
<b>MATERIALITY</b>	<b>7</b>
<b>ADJUSTMENTS AND DIFFERENCES</b>	<b>8</b>
<b>IMPACT OF COVID-19</b>	<b>10</b>
<b>CURRENT DEVELOPMENTS AND AUDIT TRENDS</b>	<b>11</b>
<b>APPENDICES</b>	<b>13</b>



The contacts at KPMG in connection with this report are:

**David Marks CPA, CA**  
Lead Audit Engagement Partner  
Tel: 905-523-2296  
davidmarks@kpmg.ca

**Kimmone Gooden CPA, CA, CIA**  
Audit Manager  
Tel: 905-523-6940  
kimmonegooden@kpmg.ca

# Executive summary



## Purpose of this report\*

The purpose of this Audit Findings Report is to assist you, as a member of the audit and budget committee, in your review of the results of our audit of the financial statements of Niagara Peninsula Conservation Authority (the “Authority”) as at and for the year ended December 31, 2021.



## Financial impact of COVID-19

We discussed the financial impact of the on-going COVID-19 pandemic on the operations of the Authority with management, and the Corporation’s response to the pandemic. We considered the relevant financial reporting impacts as well as performed thorough risk assessment activities to understand the impacts of COVID-19 in our audit. Refer to pages 10 – 11 for more information.



## Finalizing the Audit

As of the date of this report, we have completed the audit of the financial statements, with the exception of certain remaining procedures, which include amongst others:

- Obtaining legal confirmations
- Obtaining receipt of signed management representation letter
- Completing our discussions with the audit and budget committee
- Obtaining evidence of the Board’s approval of the financial statements

We will update the audit and budget committee, and not solely the Chair (as required by professional standards), on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures. Our auditors’ report will be dated upon the completion of any remaining procedures.

\*This Audit Findings Report should not be used for any other purpose or by anyone other than the Audit and Budget Committee. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this Audit Findings Report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.





# Executive summary



## Audit risks and results

We have summarized our findings with respect to required auditing risks and key areas of audit focus.

See pages 3-6



## Significant accounting policies and practices

No new significant accounting policies were adopted in the current fiscal year and there have been no changes to the significant accounting policies adopted from prior years. Refer to page 12 for additional insights into upcoming PSAB changes.



## Independence

We are independent and have extensive quality control and conflict checking processes in place. We provide complete transparency on all services and follow Audit Committee approved protocols.



## Misstatements

We did not identify any adjustments that remain uncorrected in the financial statements of the Authority that are other than clearly trivial. Adjustments posted to the Authority's financial statements are summarized on page 8.



# Audit risks and results

We highlight our significant findings in respect of financial reporting risks required to be addressed in each and every audit under Canadian Auditing Standards.

## Significant financial reporting risks

### Fraud risk from revenue recognition

## Why is it significant?

This is a presumed fraud risk.

We have rebutted this risk with respect to revenue recognition.

## Our response and significant findings

We exercise professional judgment to rebut the presumed risk of fraud in revenue recognition after we consider and evaluate the facts and circumstances of the audit. We have rebutted this fraud risk as it is not applicable to NPCA where performance is not measured based on earnings and a significant portion of revenues can be agreed directly to municipal funding support. There are limited perceived opportunities to commit fraud and NPCA revenue sources require very minimal judgment.

## Significant financial reporting risks

### Fraud risk from management override of controls

## Why is it significant?

This is a presumed fraud risk.

## Our response and significant findings

Our audit methodology incorporates the required procedures in professional standards to address this risk. These procedures include testing of journal entries and other adjustments, performing a retrospective review of estimates and evaluating the business rationale of significant unusual transactions.

Data & Analytics tools were used to perform work in this area including testing of journal entries. We have not identified any instances of management override of controls as a result of our procedures performed.





# Audit risks and results

Significant findings from the audit regarding other areas of focus are as follows:

Other area of focus	Why are we focusing here?
Grant Revenue and Deferred Contributions	Risk of material misstatement related to the completeness, existence and accuracy of grant revenue including related deferred liabilities.

## Our response and significant findings

Substantive approach to revenue using third party grant funding agreements and related expenditures to ensure completeness and accuracy of revenue recorded. Substantive approach over deferred revenue to ensure appropriate timing and revenue recognition. Amounts received from CEWS continues to be held in deferred revenue until ultimate settlement is achieved.

Substantive approach over municipal levies in accordance with the approved budgets including review of approval of levy differential repayment.

During our testing we noted that funds received related to the Great Lakes Local Action Fund (GLLAF) were netted with the payments made to Niagara Coastal Community Collaborative (NCCC), an organization for which the funds were intended. However, as NCCC was not qualified to apply for the funds its, NPCA applied on their behalf and entered into a Memorandum of Agreement with NCCC. KPMG determined based on the agreements that NPCA is acting as a principal rather than agent and hence the revenue and expenditures should not have been netted. Management has corrected this in the amount of \$41,599.

Other area of focus	Why are we focusing here?
Authority Generated Revenue	Risk of material misstatement related to the accuracy of authority generated revenue.

## Our response and significant findings

Substantive procedures to select samples for the testing of authority generated revenues.

Revenues across various revenue streams were agreed to supporting documentation and bank deposits.

No significant findings to report as a result of these procedures.





# Audit risks and results

## Other area of focus

Accounts Payable and Accrued Liabilities

## Why are we focusing here?

Risk of material misstatement related to the completeness and accuracy of accounts payable and accrued liabilities.

## Our response and significant findings

Substantive approach to testing accounts payables and accruals including a review of subsequent payment activity, minutes and relevant contracts to assess for completeness of recorded accruals.

Substantive procedures over potential legal accruals through legal confirmations. At the date of this report the legal letters have not been received. An update of this procedure will occur at the audit and budget committee meeting.

No significant findings to report as a result of these procedures.

## Other area of focus

Operating Expenses

## Why are we focusing here?

Risk of material misstatement with respect to the existence, accuracy and cut-off of operating expenditures.

## Our response and significant findings

Substantive approach including analytical procedures and selecting expenditures for sampling as necessary.

No significant findings to report as a result of these procedures.



# Audit risks and results

## Other area of focus

Payroll expenditures (including Payroll Accruals)

## Why are we focusing here?

Risk of material misstatement related to the completeness and accuracy of payroll expenditures.

## Our response and significant findings

Substantive approach to testing payroll expenditures including testing of employee headcount.

Recalculation of payroll accrual based on pay period ending January 8, 2022.

No significant findings to report as a result of these procedures.

## Other area of focus

Tangible Capital Assets (TCA)

## Why are we focusing here?

Risk of material misstatement related to the completeness, accuracy and classification of tangible capital assets.

## Our response and significant findings

Statistical sampling technique used to select samples for testing additions to TCA in the current year and assess capitalization in accordance with Public Sector Accounting Standards.

Vouching contributed tangible capital assets to ensure appropriate valuation.

We also had discussions with management surrounding impairment and contaminated sites and concurred with management's assessment that there are no impaired tangible capital assets and no contaminated sites in accordance with Public Sector Accounting Standards.

During our testing we noted an amount of \$67,068 in tangible capital assets that was as a result of management adjusting a previously recorded grant receivable that was determined to be overstated. Subsequently, management corrected the entry to the statement of operations.

We communicated this adjustment with management and management has corrected it by posting an adjustment through tangible capital asset – working in progress and grant revenue.

# Materiality

Materiality determination	Comments	Amount
<b>Materiality</b>	Determined to plan and perform the audit and to evaluate the effects of identified misstatements on the audit and of any uncorrected misstatements on the financial statements. The corresponding amount for the prior year's audit was \$260,000.	\$260,000
<b>Benchmark</b>	Based on 2020 revenues. This benchmark is consistent with the prior year.	\$10,571,836
<b>% of Benchmark</b>	The corresponding percentage for the prior year's audit was 2.5%	2.5%
<b>Performance Materiality</b>	Used 75% of materiality. The corresponding amount for the prior year's audit was \$195,000	\$195,000
<b>Audit Misstatement Posting Threshold (AMPT)</b>	Threshold used to accumulate misstatements identified during the audit. The corresponding amount for the prior year's audit was \$13,000.	\$13,000

Materiality has been used to scope the audit, identify risks of material misstatements and evaluate the level at which we think misstatements will reasonably influence users of the financial statements. It considers both quantitative and qualitative factors.

To respond to aggregation risk, we designed our procedures to detect misstatements at a lower level of materiality.

## We will report to the Board:



Corrected audit misstatements



Uncorrected audit misstatements





# Adjustments and differences



**Adjustments and differences identified during the audit have been categorized as “Corrected adjustments” or “Uncorrected differences”. These include disclosure adjustments and differences.**

Professional standards require that we request of management and the audit committee that all identified adjustments or differences be corrected. We have already made this request of management.

## Corrected adjustments

The management representation letter includes all adjustments identified as a result of the audit, communicated to management and subsequently corrected in the financial statements.

Refer to the following page for a summary of the adjustments made during the audit.

## Uncorrected differences

There are no adjustments that have been communicated to management that remain uncorrected in the Authority's December 31, 2021 year-end financial statements.

# Adjustments and differences - Corrected



As at and year ended December 31, 2021	Income effect	Financial position		
Description of differences	(Decrease) Increase	Assets (Decrease) Increase	Liabilities (Decrease) Increase	Accumulated Surplus (Decrease) Increase
To gross up revenues and expenses for Great Lakes Local Action Fund (GLLAF) - \$41,599	–	–	–	–
To adjust \$67,068 for FPM – Grimsby/Lincoln (WIP) and reduce revenues	(67,068)	(67,068)	–	(67,068)
<b>Total corrected differences</b>	<b>(67,068)</b>	<b>(67,068)</b>	<b>–</b>	<b>(67,068)</b>

# Impact of COVID-19

We adapted our audit to respond to the continued changes in your business, including the impacts on financial reporting.

Area of Impact	Key Observations
<b>Corporation's financial reporting impacts</b>	<ul style="list-style-type: none"> <li>— We considered impacts to financial reporting due to COVID 19 pandemic and the increased disclosures needed in the financial statements as a result of the significant judgements. Specific instances include considerations for impairment of trade receivables and tangible capital assets.</li> <li>— In areas of the financial statements where estimates involved significant judgements, we evaluated whether the method, assumptions and data used by Management to derive the accounting estimates, and their related financial statement disclosures were still appropriate per the relevant financial reporting framework given the changed economic conditions and increased estimation uncertainty.</li> </ul>
<b>Materiality</b>	<ul style="list-style-type: none"> <li>— We considered impacts to financial reporting on both the determination and the re-assessment of materiality for the audit of the financial statements.</li> </ul>
<b>Risk Assessment</b>	<ul style="list-style-type: none"> <li>— We performed a thorough risk assessment specifically targeted at the impacts of the COVID 19 pandemic, including an assessment of fraud risk factors (i.e., conditions or events that may be indicative of an incentive/pressure to commit fraud, opportunities to commit fraud, rationalizations of committing fraud). We did not identify any additional risks of material misstatement as a result of impacts to financial reporting, which required an audit response compared to the prior year.</li> </ul>
<b>Working remotely</b>	<ul style="list-style-type: none"> <li>— We used virtual work rooms, video conferencing, and internally shared team sites to collaborate in real-time, both amongst the audit team as well as with Management. We were on site for specific testing where it was more effective to be in person.</li> <li>— We used secure and innovative technologies to conduct our audit procedures including the use of our KPMG Client Collaboration site.</li> <li>— We increased our professional skepticism when evaluating electronic evidence received and performed additional procedures to validate the authenticity and reliability of electronic information used as audit evidence.</li> </ul>
<b>Direction and Supervision of the audit – overall</b>	<ul style="list-style-type: none"> <li>— The manager, and partner were actively involved in determining the impact that the COVID-19 pandemic had on the audit (as discussed above), including the impact on the Authority's financial reporting.</li> <li>— Managers and partners implemented new supervision processes to deal with working in a remote environment, and our audit approach allowed us to manage the audit using meaningful milestones and frequent touch points.</li> </ul>

# Current developments and audit trends

Title	Details	Link
<b>Public Sector Update – connection series</b>	Public Sector Accounting Standards are evolving – Get a comprehensive update on the latest developments from our PSAB professionals. Learn about current changes to the standards, active projects and exposure drafts, and other items.	Contact your KPMG team representative to sign up for these webinars. <a href="#">Public Sector Minute Link</a>

The following are upcoming changes that will be effective in future periods as they pertain to Public Sector Accounting Standards.

Standard	Summary and implications
Impact of COVID-19	<ul style="list-style-type: none"> <li>– In response to the impact of COVID-19 on public sector entities, PSAB has approved deferral of all upcoming accounting standards by one year and will issue non-authoritative guidance on the effects of COVID-19.</li> </ul>
<b>Asset Retirement Obligations</b> (applicable for the year ending December 31, 2022 with a retrospective application effective December 31, 2020)	<ul style="list-style-type: none"> <li>– A new standard has been approved that is effective for fiscal years beginning on or after April 1, 2022 (the Authority's 2023 year- end).</li> <li>– The new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with retirement of tangible capital assets in productive use. Retirement costs would be recognized as an integral cost of owning and operating tangible capital assets. PSAB currently contains no specific guidance in this area.</li> <li>– The ARO standard would require the public sector entity to record a liability related to future costs of any legal obligations to be incurred upon retirement of any controlled tangible capital assets ("TCA"). The amount of the initial liability would be added to the historical cost of the asset and amortized over its useful life.</li> <li>– As a result of the new standard, the public sector entity would have to: <ul style="list-style-type: none"> <li>○ consider how the additional liability will impact net debt, as a new liability will be recognized with no corresponding increase in a financial asset;</li> <li>○ carefully review legal agreements, senior government directives and legislation in relation to all controlled TCA to determine if any legal obligations exist with respect to asset retirements;</li> <li>○ begin considering the potential effects on the organization as soon as possible to coordinate with resources outside the finance department to identify AROs and obtain information to estimate the value of potential AROs to avoid unexpected issues.</li> </ul> </li> </ul>

Standard	Summary and implications
<b>Revenue</b>	<ul style="list-style-type: none"> <li>– The new standard is effective for fiscal years beginning on or after April 1, 2023. The effective date was deferred by one year due to COVID-19.</li> <li>– The new standard establishes a single framework to categorize revenues to enhance the consistency of revenue recognition and its measurement.</li> <li>– The standard notes that in the case of revenues arising from an exchange transaction, a public sector entity must ensure the recognition of revenue aligns with the satisfaction of related performance obligations.</li> <li>– The standard notes that unilateral revenues arise when no performance obligations are present, and recognition occurs when there is authority to record the revenue and an event has happened that gives the public sector entity the right to the revenue.</li> </ul>
<b>Financial Instruments and Foreign Currency Translation</b>	<ul style="list-style-type: none"> <li>– The accounting standards, PS3450 <i>Financial Instruments</i>, PS2601 <i>Foreign Currency Translation</i>, PS1201 <i>Financial Statement Presentation</i> and PS3041 <i>Portfolio Investments</i> are effective for fiscal years commencing on or after April 1, 2022. The effective date was deferred by one year due to COVID-19.</li> <li>– Equity instruments quoted in an active market and free-standing derivatives are to be carried at fair value. All other financial instruments, including bonds, can be carried at cost or fair value depending on the public sector entity's choice and this choice must be made on initial recognition of the financial instrument and is irrevocable.</li> <li>– Hedge accounting is not permitted.</li> <li>– A new statement, the Statement of Remeasurement Gains and Losses, will be included in the financial statements. Unrealized gains and losses incurred on fair value accounted financial instruments will be presented in this statement. Realized gains and losses will continue to be presented in the statement of operations.</li> <li>– In July 2020, PSAB approved federal government narrow-scope amendments to PS3450 <i>Financial Instruments</i> which will be included in the Handbook in the fall of 2020. Based on stakeholder feedback, PSAB is considering other narrow-scope amendments related to the presentation and foreign currency requirements in PS3450 <i>Financial Instruments</i>. The exposure drafts were released in summer 2020 with a 90-day comment period.</li> </ul>
<b>Employee Future Benefit Obligations</b>	<ul style="list-style-type: none"> <li>– PSAB has initiated a review of sections PS3250 <i>Retirement Benefits</i> and PS3255 <i>Post-Employment Benefits, Compensated Absences and Termination Benefits</i>. In July 2020, PSAB approved a revised project plan.</li> <li>– PSAB intends to use principles from International Public Sector Accounting Standard 39 <i>Employee Benefits</i> as a starting point to develop the Canadian standard.</li> <li>– Given the complexity of issues involved and potential implications of any changes that may arise from the review of the existing guidance, PSAB will implement a multi-release strategy for the new standards. The first standard will provide foundational guidance. Subsequent standards will provide additional guidance on current and emerging issues.</li> </ul>



# Appendices



**Appendix 1: Required communications**



**Appendix 2: KPMG's System of Quality Control**



**Appendix 3: Audit and Assurance Insights**

# Appendix 1: Required communications



In accordance with professional standards, there are a number of communications that are required during the course of and upon completion of our audit. These include:



## Auditors' report

The conclusion of our audit is set out in our draft auditors' report attached to the draft financial statements.



## Management representation letter

In accordance with professional standards, copies of the management representation letter can be provided by management.

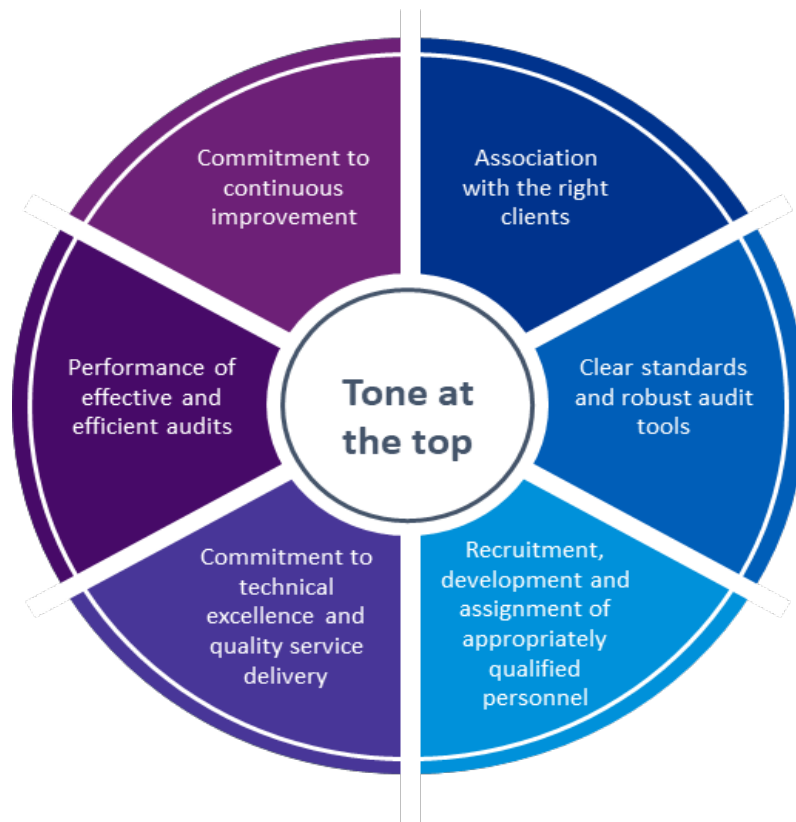


**CPAB Audit Quality Insights Report (October 2019) (formerly the "Big Four Firm Public Report")**  
**CPAB Annual Inspections Results (March 2019)**



# Appendix 2: KPMG's System of Quality Control

Quality control is fundamental to our business and is the responsibility of every partner and employee. To help all audit professionals concentrate on the fundamental skills and behaviors required to deliver a quality audit, KPMG has developed the Audit Quality Framework shown below. These are the cornerstones of how we execute our responsibilities.



## What do we mean by audit quality?

Audit Quality (AQ) is at the core of everything we do at KPMG.

We believe that it is not just about reaching the right opinion, but how we reach that opinion.

We define 'audit quality' as being the outcome when audits are executed consistently, in line with the requirements and intent of applicable professional standards within a strong system of quality controls.

All of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics, and integrity**.

Visit our [Audit Quality Resources page](#) for more information including access to our [Transparency report](#).



# Appendix 3: Audit and Assurance Insights

Our latest thinking on the issues that matter most to audit committees, Boards and Management.

Featured insight	Summary	Reference
<a href="#">Accelerate 2022</a>	The key issues driving the audit committee agenda in 2022	<a href="#">Learn more</a>
<a href="#">Audit Committee Guide – Canadian Edition</a>	A practical guide providing insight into current challenges and leading practices shaping audit committee effectiveness in Canada	<a href="#">Learn more</a>
<a href="#">Unleashing the positive in net zero</a>	Real solutions for a sustainable and responsible future	<a href="#">Learn more</a>
<a href="#">KPMG Audit &amp; Assurance Insights</a>	Curated research and insights for audit committees and boards.	<a href="#">Learn more</a>
<a href="#">Board Leadership Centre</a>	Leading insights to help board members maximize boardroom opportunities.	<a href="#">Learn more</a>
<a href="#">KPMG Climate Change Financial Reporting Resource Centre</a>	Our climate change resource centre provides insights to help you identify the potential financial statement impacts to your business.	<a href="#">Learn more</a>
<a href="#">The business implications of coronavirus (COVID 19)</a>	Resources to help you understand your exposure to COVID-19, and more importantly, position your business to be resilient in the face of this and the next global threat.	<a href="#">Learn more</a>
	KPMG Global IFRS Institute - COVID-19 financial reporting resource center.	<a href="#">Learn more</a>
<a href="#">Momentum</a>	A quarterly Canadian newsletter which provides a snapshot of KPMG's latest thought leadership, audit and assurance insights and information on upcoming and past audit events – keeping management and board members abreast on current issues and emerging challenges within audit.	<a href="#">Sign-up now</a>
<a href="#">KPMG Learning Academy</a>	Technical accounting and finance courses designed to arm you with leading-edge skills needed in today's disruptive environment.	<a href="#">Learn more</a>





**kpmg.ca/audit**



KPMG LLP, an Audit, Tax and Advisory firm (kpmg.ca) and a Canadian limited liability partnership established under the laws of Ontario, is the Canadian member firm of KPMG International Cooperative ("KPMG International").

KPMG member firms around the world have 174,000 professionals, in 155 countries.

The independent member firms of the KPMG network are affiliated with KPMG International, a Swiss entity. Each KPMG firm is a legally distinct and separate entity, and describes itself as such.

© 2019 KPMG LLP, a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved.



---

**Report To: Board of Directors**

**Subject: 2022 Operating and Capital Budgets - FINAL**

**Report No: FA-12-22**

**Date: April 22, 2022**

---

**Recommendation:**

1. **THAT** Report No. FA-12-22 RE: 2022 Operating and Capital Budgets – FINAL **BE APPROVED**;
2. **THAT** in accordance with the Board approved Reserves Policy, the amount of \$1,147,240 **BE ALLOCATED** from Reserves to fund ongoing initiatives carried over from 2021 as per details provided in this report;
3. **AND FURTHER THAT** the 2022 Unfunded Budget Priorities list attached as Appendix 1 **BE ADOPTED** and staff **BE AUTHORIZED** to update the list and address critical pressures as funding becomes available through external funding sources and/or within the approved budget.

**Purpose:**

The purpose of this report is to seek the Board of Directors' approval of the Final 2022 Operating and Capital Budgets. Additionally, Staff is requesting Board of Directors approval of recommendations related to reserve allocations for 2022, in accordance with the Reserve Policy approved by the Board of Directors in December 2020. Further, staff is requesting authorization to address critical pressures as outlined in the 2022 Unfunded Budget Priorities list as funding becomes available.

**Background:**

On November 19, 2021, the NPCA Board of Directors passed the following resolution, in part, respecting the 2022 Draft Operating and Capital Budgets:

**Resolution No. FA-199-2021**

***THAT*** Report No. FA-70-21 RE: 2022 Draft Budgets and Municipal Levies **BE APPROVED** for discussion with participating municipal staff, in accordance with Board approved Budget Assumptions.

***THAT*** the final 2022 Budget **BE BROUGHT** back to the Finance Committee and Board of Directors meetings for approval.

On December 17, 2020, the NPCA Board of Directors passed Resolution No. FA-181-2020 approving the NPCA Reserves Policy.

On March 30, 2022, Report No. FC-01-22 – Financial Report – Q4 - 2021 was presented to the Finance Committee, and Recommendation No. FC-05-2022 was passed to receive Report No. FC-01-22. Along with annual allocation and use of funds within each reserve category, this report also provided an overview of unspent operating funds to be carried forward to complete critical policy and CA Act initiatives. Accounting standards dictate that these funds must first be allocated to the General Operating Reserve at fiscal year end, prior to reallocation to operations in 2022 to fund ongoing initiatives.

### **Discussion:**

Further to the Board's directive, staff met and/or communicated with each municipal partner relative to NPCA's draft 2022 operating and capital budgets. Staff delivered a presentation on the 2022 budgets to Niagara Region's Budget Review Committee of the Whole on November 25, 2021 and the City of Hamilton's General Issues Committee on January 18, 2022. Haldimand did not require the NPCA to deliver a Council presentation; 2022 budgets for the NPCA are included as a line item in Haldimand County's overall budgets and were adopted on April 4, 2022. In all cases, 2022 operating and capital budgets were presented to Council as approved by the NPCA's Board of Directors on November 19, 2021, with no changes.

#### **Budget Approval Status:**

##### ***Niagara Region:***

NPCA 2022 Operating and Capital Budgets were approved by Niagara Region Council on December 16, 2021.

##### ***City of Hamilton:***

NPCA 2022 Operating and Capital Budgets were approved by City of Hamilton Council on March 30, 2022.

##### ***Haldimand County:***

NPCA 2022 Operating and Capital Budgets were approved by Haldimand County on April 4, 2022.

Levy letters have been issued to each partner municipality.

#### **Reserve Allocations – 2022**

The Reserve Policy provides guidance for the allocation and use of funds within each of the reserve categories. To that end, staff is recommending the following reserve allocations for the 2022 fiscal year.

1. *General Operating Reserve - \$622,320*

Unlike capital projects classified as work-in-progress and carried forward into the following fiscal year, in order to comply with accounting protocols unspent operating funds to be carried forward must first be allocated to the General Operating Reserve at fiscal year end. In an effort to appropriately track, record and account for these carry forward projects, subsets of the General Operating Reserve have been set up, as follows:

i)	Watershed policy and planning review	\$175,000
ii)	Capital planning and asset management	275,000
iii)	Land acquisition strategy, CA Act transition	172,320

Each of these initiatives has an established business plan, including workplan and deliverables and will be subject to regular monitoring in keeping with established protocols.

2. *General Capital Reserve - \$356,662*

This balance represents Board approved capital projects that will be completed in 2022.

Board approval: November 19, 2021

[https://npca.ca/images/uploads/board\\_files/Full\\_Authority\\_Minutes\\_November\\_19%2C\\_2021.pdf](https://npca.ca/images/uploads/board_files/Full_Authority_Minutes_November_19%2C_2021.pdf)

3. *Restoration Reserve - \$88,909*

This balance represents Board approved Restoration projects that are carried forward for completion in 2022.

Board approvals: January 21 and March 19, 2021

[https://npca.ca/images/uploads/board\\_files/Full\\_Authority\\_Minutes\\_January\\_21%2C\\_2021.pdf](https://npca.ca/images/uploads/board_files/Full_Authority_Minutes_January_21%2C_2021.pdf)

[https://npca.ca/images/uploads/board\\_files/Full\\_Authority\\_Minutes\\_March\\_19%2C\\_2021.pdf](https://npca.ca/images/uploads/board_files/Full_Authority_Minutes_March_19%2C_2021.pdf)

4. *Tree By-Law Reserve - \$79,349*

Given that Niagara Region has repatriated administration of the Tree By-Law, staff is recommending reallocation of this reserve as needed to address forestry issues related to hazard tree removal (Emerald Ash Borer).

## **Related Reports and Appendices:**

Appendix 1: 2022 – Unfunded Budget Priorities

Reserves Policy

### **Authored by:**

*Original Signed by:*

---

Lise Gagnon, CPA, CGA  
Director, Corporate Services

### **Submitted by:**

*Original Signed by:*

---

Chandra Sharma, MCIP, RPP  
CAO/Secretary-Treasurer

Niagara Peninsula Conservation Authority - 2022 UNFUNDED BUDGET PRIORITIES									
Appendix 1 - Report No. FA-12-22	Location	Proposed 2022	Funding Source	Munic.	Funding Source				
Project Name					Niagara	Hamilton	Haldimand	External	total
Restoration & Shoreline Resiliency									
Water Quality Non-Point Source Modelling	Various	80,000	Special Levy - ALL	All	61,574	16,931	1,495	-	80,000
Conservation Authority Lands Restoration Inventory	Various	173,236	Special Levy - ALL	All	133,336	36,663	3,237	-	173,236
Welland River SWAT Decision Support Model	Niagara	60,000	Special Levy - Niagara	Niagara	60,000	-	-	-	60,000
Natural Asset Management - Phase 1 (carbon sequestration)	Various	60,000	Special Levy - ALL	All	46,181	12,698	1,121	-	60,000
Restoration Warranty Provision - plant material	Various	30,000	Special Levy - ALL	All	23,090	6,349	561	-	30,000
Sub Total - Restoration & Shoreline Resiliency		403,236			324,182	72,640	6,413	-	403,236
Planning and Growth Pressures									
Watershed/sub-watershed Data Update - growth/intensification	Various	100,000	Special Levy - ALL	All	76,968	21,163	1,869	-	100,000
Shoreline Management & Resiliency Update (Lake Ontario)	Niagara	220,000	Special Levy - Niagara	Niagara	220,000	-	-	-	220,000
Sustainable Technologies and Green Infrastructure	Various	90,000	Special Levy - ALL	All	69,271	19,047	1,682	-	90,000
Climate Risk and Vulnerable Action Plan	Various	50,000	Special Levy - ALL	All	38,484	10,582	934	-	50,000
Terrestrial and Aquatic monitoring	Various	100,000	Special Levy - ALL	All	76,968	21,163	1,869	-	100,000
City View Reconfiguration	Various	50,000	Special Levy - ALL	All	115,452	31,745	2,803	-	150,000
Upper Virgil Dam Erosion Protection	Niagara	100,000	Special Levy - Niagara	Niagara	100,000	-	-	-	100,000
Sub Total - Planning and Growth Pressures		710,000			597,144	103,701	9,156		710,000
Conservation Authority Act Transition									
Watershed Based Resource Management Strategy	Various	25,000	Special Levy - ALL	All	19,242	5,291	467	-	25,000
Land Management Plan Updates	Various	125,000	Special Levy - ALL	All	96,210	26,454	2,336	-	125,000
Sub Total - Conservation Authority Act Transition		150,000			115,452	31,745	2,803		150,000
State of Good Repair/Health and Safety									
Internet Upgrade	Central	50,000	Special Levy - ALL	All	38,484	10,582	934	-	50,000
Asset replacement and sustainment (amortization)	Various	875,000	Special Levy - ALL	All	673,471	185,180	16,349	-	875,000
Speed Bumps - All Parks (Phase 2)	Central	100,000	Special Levy - ALL	All	76,968	21,163	1,869	-	100,000
Barn Storage Facility	Balls Falls	50,000	Special Levy - Niagara	Niagara	50,000	-	-	-	50,000
Argo (Bog & Wainfleet Wetlands)	Central	20,000	Special Levy - Niagara	Niagara	20,000	-	-	-	20,000
Passive Parks Gates	Central	330,000	Special Levy - Niagara	Niagara	330,000	-	-	-	330,000
Centre for Conservation Upgrades (gift Shop)	Balls Falls	50,000	Special Levy - Niagara	Niagara	50,000			-	50,000
Furniture	Various	25,000	Special Levy - ALL	All	19,242	5,291	467	-	25,000
Lime Restoration	Balls Falls	40,000	Special Levy - Niagara	Niagara	40,000			-	40,000
New Metal Stairs for Bruce Trail	Balls Falls	100,000	External	N/A				100,000	100,000
Info Signs / Kiosk	Various	300,000	Special Levy - ALL	All	230,904	63,490	5,606	-	300,000
Pavilion 1 Demolition	Binbrook	50,000	Special Levy - Hamilton	Hamilton		50,000		-	50,000
Playground Upgrade	Binbrook	300,000	Special Levy - Hamilton	Hamilton		300,000		-	300,000
New Washroom Facility	Binbrook	300,000	Special Levy - Hamilton	Hamilton		300,000		-	300,000
Main Boat Launch Upgrade	Binbrook	100,000	Special Levy - Hamilton	Hamilton		100,000		-	100,000
Northside Playground	Long Beach	125,000	Special Levy - Niagara	Niagara	125,000			-	125,000
Drainage South Side	Long Beach	100,000	Special Levy - Niagara	Niagara	100,000			-	100,000
Rebuild Comfort station #2 South Side	Long Beach	400,000	Special Levy - Niagara	Niagara	400,000			-	400,000
Beach Washroom Renovations	Chippawa Creek	15,000	Special Levy - Niagara	Niagara	15,000			-	15,000
Electrical Upgrades	Chippawa Creek	1,000,000	Special Levy - Niagara	Niagara	1,000,000			-	1,000,000
New Pavilion	Chippawa Creek	125,000	Special Levy - Niagara	Niagara	125,000			-	125,000
New Playground Equipment	Chippawa Creek	150,000	Special Levy - Niagara	Niagara	150,000			-	150,000
Tile Drain in Day Use	Chippawa Creek	125,000	Special Levy - Niagara	Niagara	125,000			-	125,000

**Niagara Peninsula Conservation Authority - 2022 UNFUNDED BUDGET PRIORITIES**

Appendix 1 - Report No. FA-12-22					Funding Source				
Project Name	Location	Proposed 2022	Funding Source	Munic.	Niagara	Hamilton	Haldimand	External	total
Roadway Improvements	Various	965,000	Special Levy - ALL	All	742,742	204,227	18,031	-	965,000
St. Johns Valley Centre Septic System	Central	225,000	Special Levy - Niagara	Niagara	225,000			-	225,000
St. Johns Valley Centre Post Office & House Restoration	Central	115,000	Special Levy - Niagara	Niagara	115,000			-	115,000
Fencing for All Parks	Central	170,000	Special Levy - ALL	All	130,846	35,978	3,176	-	170,000
Waste bins for All Parks	Central	30,000	Special Levy - ALL	All	23,090	6,349	561	-	30,000
Picnic tables for passive parks	Central	15,000	Special Levy - ALL	All	11,545	3,175	280	-	15,000
Work Vehicles	Equipment	150,000	Special Levy - ALL	All	115,452	31,745	2,803	-	150,000
New AED Units (H&S)	Equipment	30,000	Special Levy - ALL	All	23,090	6,349	561	-	30,000
Equipment for Glanbrook Conservation Committee	Equipment	30,000	Special Levy - Hamilton	Hamilton		30,000		-	30,000
<b>Sub Total - State of Good Repair</b>		<b>6,460,000</b>			<b>4,955,836</b>	<b>1,353,528</b>	<b>50,636</b>	<b>100,000</b>	<b>6,460,000</b>
<b>TOTAL - UNFUNDED BUDGET PRIORITIES</b>		<b>7,723,236</b>			<b>5,992,614</b>	<b>1,561,614</b>	<b>69,008</b>	<b>100,000</b>	<b>7,723,236</b>

2022	2021	Variance
76.9681%	76.9811%	-0.0130%
21.1634%	21.1565%	0.0069%
1.8685%	1.8624%	0.0061%
100.0000%	100.0000%	0.0000%



**GOVERNANCE COMMITTEE  
ONLINE VIDEO CONFERENCE  
MEETING MINUTES  
Thursday, March 31, 2021  
9:00 a.m.**

---

**MEMBERS PRESENT:** J. Ingrao, Chair  
R. Brady  
B. Clark  
R. Foster  
B. Johnson (departed at 10:30 a.m.)  
B. Mackenzie  
E. Smith  
M. Woodhouse

**MEMBERS ABSENT:** K. Kwall

**STAFF PRESENT:** C. Sharma, Chief Administrative Officer / Secretary - Treasurer  
G. Bivol, Clerk  
M. Ferrusi, Manager, Human Resources  
D. Deluce, Senior Manager, Planning and Development  
L. Lee-Yates, Director, Watershed

**ALSO PRESENT:** J. Hellinga, NPCA Board Member

Board Chair Robert Foster called the meeting to order at 9:00 a.m..

## 1. APPROVAL OF AGENDA

---

Recommendation No. GC-01-2022  
Moved by Member Johnson  
Seconded by Member Bruce

**THAT** the Governance Committee agenda dated Thursday, March 31, 2022 **BE APPROVED** as presented.

**CARRIED**

## 2. DECLARATIONS OF CONFLICT OF INTEREST

---

None declared.

## 3. APPOINTMENT OF THE CHAIR / VICE CHAIR

---

Chair Robert Foster called for nominations the 2022 Committee Chair positions which culminated in the following motion:

Recommendation No. GC-02-2022

Moved by Member Brady

Seconded by Member Smith

1. **THAT** John Ingrao **BE ACCLAIMED** as Chair of the Governance Committee for 2022.
2. **AND THAT** Bruce Mackenzie **BE ACCLAIMED** as Vice Chair of the Governance Committee for 2022.

**CARRIED**

Chair Ingrao presided over the remainder of the meeting.

#### 4. APPROVAL OF THE MINUTES

---

- a) Minutes of the NPCA Governance Committee meeting dated Friday, December 10, 2021

Recommendation No. GC-03-2022

Moved by Member Mackenzie

Seconded by Member Smith

**THAT** the minutes of the meeting of the NPCA Governance Committee dated Friday, December 10, 2021 **BE ADOPTED**.

**CARRIED**

#### 5. CORRESPONDENCE

---

- a) Correspondence from the Honourable Steve Clark, Minister of Municipal Affairs and Housing dated March 24, 2022 RE: Phase 2 Consultation on Urban River Valleys to Grow the Greenbelt: Proposed amendments to the Greenbelt Plan (2017) and Greenbelt Area Boundary Regulation (O. Reg 59/05) and Ideas for Adding more Urban River Valleys to the Greenbelt – Discussion ensued. Staff were directed to liaise with municipalities in respect of this matter.

Recommendation No. GC-04-2022

Moved by Member Mackenzie

Seconded by Member Smith

**THAT** the correspondence from the Honourable Steve Clark, Minister of Municipal Affairs and Housing dated March 24, 2022 RE: Phase 2 Consultation on Urban River Valleys to Grow the Greenbelt: Proposed amendments to the Greenbelt Plan (2017) and Greenbelt Area Boundary Regulation (O. Reg 59/05) and Ideas for Adding more Urban River Valleys to the Greenbelt **BE RECEIVED**.

**CARRIED**

#### 6. PRESENTATIONS

---

None.

## 7. DELEGATIONS

---

None.

## 8. CONSENT ITEMS

---

- a) Report No. GC-01-22 RE: Freedom of Information Statistical Report 2021
- b) Report No. GC-03-22 RE: Customer Service Standards and Guidelines
- c) Report No. GC-04-22 RE: Remote Working Arrangement Guidelines

Recommendation No. GC-05-2022

Moved by Member Johnson

Seconded by Member Clark

**THAT** the following reports **BE RECEIVED**:

- Report No. GC-01-22 RE: Freedom of Information Statistical Report 2021;
- Report No. GC-03-22 RE: Customer Service Standards and Guidelines; and
- Report No. GC-04-22 RE: Remote Working Arrangement Guidelines.

**CARRIED**

## 9. DISCUSSION ITEMS

---

- a) Report No. GC-02-22 RE: Governance Committee – 2022 Work Plan

Recommendation No. GC-06-2022

Moved by Member Clark

Seconded by Member Smith

1. **THAT** Report No. GC-02-22 RE: Governance Committee – 2022 Work Plan **BE RECEIVED**.

2. **THAT** the Governance Committee - 2022 Work Plan attached as Appendix 1 **BE APPROVED** with additional and revised Committee meeting dates as noted therein.

**CARRIED**

- b) Verbal Update from M. Ferrusi, Manager, Human Resources RE: Salary Disclosure - Ms. Ferrusi presented. Members requested that salary ranges for positions exceeding \$100,000/annually be posted on the NPCA website with an explanation of legislative constraints and requirements.

Recommendation No. GC-07-2022

Moved by Member Clark

Seconded by Member Woodhouse

**THAT** the verbal update from M. Ferrusi, Manager, Human Resources RE: Salary Disclosure **BE RECEIVED**.

**CARRIED**

- c) Update on NPCA Policies for the Administration of Ontario Reg 155/06 and the Planning Act – Staff presented via PowerPoint.

Recommendation No. GC-08-2022

Moved by Member Mackenzie

Seconded by Member Woodhouse

**THAT** the Policies for the Administration of Ontario Regulation 155/06 and the Planning Act - Phase 2 Policy Review Workplan as presented via PowerPoint **BE APPROVED.**

**CARRIED**

- d) Update on Conservation Authority Act Amendments – C.A.O. Sharma provided a verbal update.

Recommendation No. GC-09-2022

Moved by Member Clark

Seconded by Member Smith

**THAT** the verbal update from C.A.O. Sharma RE: Conservation Authority Act Amendments **BE RECEIVED.**

**CARRIED**

## 10. NEW BUSINESS

---

Board Chair Foster spoke on an upcoming meeting with the Committee Chairs and discussions underway to determine the composition of the Board of Directors for the next term of Municipal Council.

## 11. ADJOURNMENT

---

Recommendation No. GC-10-2022

Moved by Member Brady

Seconded by Member Smith

**THAT** the Governance Committee meeting **BE** hereby **ADJOURNED** at 10:38 a.m..

**CARRIED**

---

John Ingrao,  
Committee Chair

---

Chandra Sharma, MCIP, RPP  
Chief Administrative Officer /  
Secretary - Treasurer