



Board of Directors Meeting
April 21, 2023 at 9:00 AM
Ball's Falls Centre for Conservation
3292 Sixth Avenue, Jordan, ON

Agenda

CALL TO ORDER – ROLL CALL / STAFF INTRODUCTIONS

The Niagara Peninsula watershed is situated within the traditional territory of the Haudenosaunee, Attiwasandara (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

- 3.1. Minutes of the NPCA Board of Directors Meeting dated March 24, 2023
(For Approval)**

Page #1

- 3.2. Minutes of the Closed Session NPCA Board of Directors Meeting dated
March 24, 2023 (For Approval - To be provided under separate cover; To
remain private and confidential)**

4. CHAIR'S UPDATE

5. CORRESPONDENCE

- 5.1. Correspondence from Jan W. Jansen dated April 13, 2023 RE: Wetlands
Under Threat; Call for Action (For Receipt)**

Page #7

- 5.2. Correspondence from Marie Covert dated March 20, 2023 RE: Letter to the
Federal Government (For Receipt)**

Page #8

6. DELEGATIONS

7. PRESENTATIONS

7.1. Presentation by David Marks, Partner, Audit, KPMG LLP, RE: 2022 Audited Financial Statements (For Receipt)

7.2. Presentation by Angela Coleman, General Manager, Conservation Ontario (For Receipt)

8. CONSENT ITEMS

8.1. Niagara Peninsula Conservation Authority (NPCA) Quarterly Progress Report 4 As required for Conservation Authorities Act Amendments: Transition Plan and Agreements Regulation (O.Reg. 687/21) (For Receipt)

Page #10

8.2. Report No. FA-16-23 RE: Human Resources - 2022 Annual Update (For Receipt)

Page #12

8.3. Report No. FA-18-23 RE: Planning and Regulations Annual Stats Report (For Receipt)

Page #15

8.4. Report No. FA-19-23 RE: Compliance and Enforcement 2022 Year-End Summary (For Receipt)

Page #19

9. DISCUSSION ITEMS

9.1. Report No. FA-12-23 RE: 2023 Operating and Capital Budgets – FINAL (For Approval)

Page #24

9.2. Report No. FA-15-23 RE: NPCA Public Advisory Committee - Member Recruitment and Appointment (For Approval - To be provided under separate cover)

9.3. Report No. FA-01-22 RE: 2022 Restoration Program Highlights and 2023 Restoration Project Approvals (For Approval - To be provided under separate cover)

10. COMMITTEE REPORTS

10.1. Minutes of the Finance Committee Meeting dated April 6, 2023

Page #28

10.1.1. Report No. FA-13-23 RE: 2022 Audited Financial Statements (For Approval)

Page #32

10.1.2. Report No. FA-14-23 RE: Procurement Activity -2022 (For Receipt)

Page #85

10.2. Governance Committee Meeting dated April 13, 2023 (Meeting did not achieve quorum; Relevant reports are brought forward for Board approval as below.)

10.2.1. Report No. GC-01-23 RE: Freedom of Information Statistical Report 2022 (For Receipt)

Page #90

10.2.2. Report No. GC-02-23 RE: Governance Committee – 2023 Work Plan (For Approval)

Page #100

10.2.3. Report No. GC-03-23 RE: Appointment of NPCA to Conservation Ontario Council Board of Directors (For Receipt)

Page #103

10.2.4. Report No. GC-04-23 RE: Conservation Authority Act Section 28 and Section 29 Regulations Update (For Approval - To be provided under separate cover)

11. MOTIONS

12. NOTICES OF MOTION

13. NEW BUSINESS

13.1. Verbal Discussion on Voting Status of Chair/Vice Chair at Committee

14. CLOSED SESSION (If required)

14.1. Personal Matters about Identifiable Individuals (If required)

15. ADJOURNMENT

Board of Directors Meeting Minutes

**March 24, 2023 at 9:00 AM
Ball's Falls Centre for Conservation
3292 Sixth Avenue, Jordan, ON**

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*

CALL TO ORDER

Vice Chair Metcalfe called the meeting to order at 9:04 a.m..

Members Present: J. Metcalfe (Vice Chair)
D. Cridland
B. Grant
D. Huson
P. O'Neill
M. Seaborn
M. Tadeson

Members Absent: B. Clark
R. Foster (Chair)

Staff Present: C. Sharma, CAO / Secretary – Treasurer
G. Bivol, Clerk
A. Christie, Director, Land Operations
J. Diamond, Manager, Watershed Monitoring and Reporting
E. Gervais, Manager, Corporate Support Services
N. Green, Manager, Climate Change and Special Programs
L. Lee-Yates, Director, Watershed Management
S. Miller, Senior Manager, Infrastructure Engineering and Asset Management

1. APPROVAL OF AGENDA

Resolution No. FA-21-2023

Moved by Member Huson

Seconded by Member Cridland

THAT the Agenda **BE ADOPTED** with the addition of the following items included under 5.
Correspondence:

- Correspondence from Don McLean dated March 18, 2023 RE: Action Required for Ontario Wetland Evaluation System;
- Correspondence from Marie Covert dated March 20, 2023 RE: Letters to the Federal Government; and
- Correspondence from Ellen Tolmie dated March 20, 2023 RE: Protecting Ontario's Wetlands.

CARRIED

2. DECLARATIONS OF CONFLICT OF INTEREST

None declared.

3. APPROVAL OF MINUTES

3.1. Minutes of the Annual General Meeting dated February 17, 2023

Resolution No. FA-22-2023

Moved by Member O'Neill

Seconded by Member Grant

THAT the minutes of the Annual General Meeting dated February 17, 2023 **BE ADOPTED.**

CARRIED

4. CHAIR'S UPDATE

None provided.

5. CORRESPONDENCE

5.1. Correspondence dated February 24, 2023 from Ann-Marie Norio, Regional Clerk, Niagara Region, RE: Appointment of Public Member to the Niagara Peninsula Conservation Authority Board

5.2 Correspondence from Don McLean dated March 18, 2023 RE: Action Required for Ontario Wetland Evaluation System

5.3 Correspondence from Marie Covert dated March 20, 2023 RE: Letters to the Federal Government

5.4 Correspondence from Ellen Tolmie dated March 20, 2023 RE: Protecting Ontario's Wetlands

Resolution No. FA-23-2023

Moved by Member Grant

Seconded by Member Seaborn

THAT the following documents **BE RECEIVED:**

- Correspondence dated February 24, 2023 from Ann-Marie Norio, Regional Clerk, Niagara Region, RE: Appointment of Public Member to the Niagara Peninsula Conservation Authority Board;
- Correspondence from Don McLean dated March 18, 2023 RE: Action Required for Ontario Wetland Evaluation System;
- Correspondence from Marie Covert dated March 20, 2023 RE: Letters to the Federal Government; and
- Correspondence from Ellen Tolmie dated March 20, 2023 RE: Protecting Ontario's Wetlands.

CARRIED

6. PRESENTATIONS

6.1. Joshua Diamond Manager, Watershed Monitoring and Reporting RE: NPCA Watershed Report Card

Resolution No. FA-24-2023

Moved by Member Grant

Seconded by Member Huson

THAT the PowerPoint presentation by Joshua Diamond Manager, Watershed Monitoring and Reporting RE: NPCA Watershed Report Card **BE RECEIVED**.

CARRIED

6.2. Chandra Sharma, C.A.O. RE: NPCA Progress on Strategic Plan KPI's and 2023 Service Area Priorities

Resolution No. FA-25-2023

Moved by Member Tadeson

Seconded by Member Seaborn

THAT the PowerPoint presentation by Chandra Sharma, C.A.O. RE: NPCA Progress on Strategic Plan KPI's and 2023 Service Area Priorities **BE RECEIVED**.

CARRIED

7. DELEGATIONS

None

8. CONSENT ITEMS

None

9. DISCUSSION ITEMS

9.1. Report No. FA-06-23 RE: NPCA Watershed Report Card

Resolution No. FA-26-2023

Moved by Member Grant

Seconded by Member Huson

1. **THAT** Report No. FA-06-23 RE: 2023 NPCA Watershed Report Card **BE RECEIVED**.
2. **THAT** a copy of the 2023 NPCA Watershed Report Card as distributed to member municipalities **BE CIRCULATED** additionally to the Ministry of Natural Resources and Forestry (MNRF), Ministry of the Environment and Parks (MECP) and the Federal Ministry of Environment and Climate Change Canada (ECCC).
3. **AND FURTHER THAT** the 2023 NPCA Watershed Report Card **BE SHARED** with the watershed community and stakeholders through the Communication Strategy.

CARRIED

9.2. Report No. FA-07-23 RE: Wainfleet Bog Committee Terms of Reference

Resolution No. FA-27-2023

Moved by Member Grant

Seconded by Member Huson

1. **THAT** Report No. FA-07-23 RE: Updated Wainfleet Bog Committee Terms of Reference **BE APPROVED**.
2. **THAT** NPCA 2022 Board appointee Jack Hellinga **BE DESIGNATED** to serve as a citizen member on the Wainfleet Bog Committee for the 2022-2026 term of the Committee.
3. **THAT** the updated Wainfleet Bog Committee Terms of Reference **BE CIRCULATED** to Committee members for information and to support future committee member recruitment as needed.
4. **AND FURTHER THAT** the NPCA Administrative By-Law **BE UPDATED**, as appropriate.

CARRIED

9.3. Report No. FA-09-23 RE: Official Re-Designation of Beach Closings Beneficial Use Impairment

Resolution No. FA-28-2023

Moved by Member Tadeson

Seconded by Member O'Neill

1. **THAT** Report No. FA-09-23 RE: Official Status Re-designation of Niagara River 'Beach Closings' Beneficial Use Impairment (BUI) **BE RECEIVED**.
2. **THAT** a letter **BE WRITTEN** to the Town of Niagara-on-the-Lake thanking them for their collaborative efforts with the NPCA to improve the Niagara River's water quality and ecosystem health as part of the Niagara River Remedial Action Plan program.
3. **AND THAT** Report No. FA-09-23 **BE CIRCULATED** to the watershed municipalities and the Niagara Parks Commission.

CARRIED

9.4. Report No. FA-10-23 RE: Member Appointment to NPCF, Governance and Finance Committees

Resolution No. FA-29-2023

Moved by Member Grant

Seconded by Member Huson

1. **THAT** Report No. FA-10-23 RE: Member Appointment to the NPCF, Governance and Finance Committees **BE RECEIVED**.
2. **THAT** Donna Cridland **BE APPOINTED** to the Governance and Finance Committees of the Niagara Peninsula Conservation Authority for 2023.
3. **THAT** Donna Cridland **BE APPOINTED** to the Niagara Peninsula Conservation Foundation Board of Directors for 2023.

CARRIED

10. COMMITTEE REPORTS

None

11. MOTIONS

None

12. NOTICES OF MOTION

None

13. NEW BUSINESS

Member Cridland spoke on the Lakewide Action Plan and Member Huson commented on the Trees For All initiative.

14. CLOSED SESSION

14.1. A Proposed or Pending Acquisition or Disposition of Land by the NPCA

Resolution No. FA-30-2023

Moved by Member Cridland

Seconded by Member Grant

THAT in accordance with Sections 10.1 of the NPCA Administrative By-law, the Board hereby **PROCEEDS** into closed session at 9:55 a.m. for the purpose of discussion on matters related to a proposed or pending acquisition or disposition of land.

CARRIED

Resolution No. FA-31-2023

Moved by Member Grant

Seconded by Member Huson

THAT the meeting **RECONVENE** in open session at 10:30 am..

CARRIED

Resolution No. FA-32-2023

Moved by Member Grant
Seconded by Member Seaborn
THAT staff **BE INSTRUCTED** to proceed as directed in Closed Session.

CARRIED

15. ADJOURNMENT

Resolution No. FA-33-2023

Moved by Member Huson
Seconded by Member Cridland

THAT the proceedings **BE ADJOURNED** at 10:35 am..

CARRIED

From: [REDACTED]
To: Jaime.Tellier@conservationhamilton.ca; Tamara.Chipperfield@cvc.ca; [Grant Bivol](mailto:Grant.Bivol@grandriver.ca); espencer@grandriver.ca; admin@hrca.on.ca
Subject: Wetlands under threat; call for action
Date: April 13, 2023 8:14:17 AM

Dear CA board member,

As you are no doubt aware, wetlands are complex integrated systems and are natural assets of very high ecological but economical value. They moderate peak flow on a large scale, thereby preventing downstream flooding; they absorb and store massive amounts of carbon and they are a natural habitat that is vital for preserving biodiversity.

Ontario's Bill 23 not only takes individual wetlands out of these systems to allow urban sprawl but also affects the Ontario Wetland Evaluation System (OWES) by removing from its requirements the criterium of complexity, that of local significance as well as that of endangered species; and furthermore by removing the oversight of Conservation Authorities as well as provincial ministerial oversight, leaving essential decisions about the protection of our remaining wetlands in the hands of individual evaluating experts hired by landowners and developers.

The federal government has a key role in this, because it has the lead on climate action and COP15; because OWES had its origin in a Federal-Ontario project; fish and endangered species habitat as well as indigenous rights and reconciliation fall under federal jurisdiction and in extreme weather the federal government may have to shoulder the financial burden of flooding.

As a concerned member of the public and regular user of Conservation Authorities, I ask you to please use your knowledge and expertise to contact and influence the Federal Government to intervene where Bill 23 threatens Ontario's wetlands. Please use all means possible to quickly protect wildlife and woodlots which will be destroyed under Bill 23 and its total disregard for the value of wetlands and the Greenbelt.

Thank you for your attention.

Jan W. Jansen

[REDACTED]

Dundas ON [REDACTED]

Sent from my iPad

The information contained in this communication, including any attachment(s), may be confidential, is intended only for the use of the recipient(s) named above. If the reader of this message is not the intended recipient, you are hereby notified that any disclosure of this

From: [REDACTED]
To: Jaime.Tellier@conservationhamilton.ca; Tamara.Chipperfield@cvc.ca; [Grant Bivol](mailto:Grant.Bivol@grandriver.ca); espencer@grandriver.ca; admin@hrca.on.ca
Subject: Letters to the Federal Government??
Date: March 20, 2023 10:55:16 AM

Dear Conservation Authorities,

I am one of your biggest fans!! I tell everyone about the wonderful work that you do to keep us safe and to protect our drinking water. I know you are patrolling flood waters at night, while the rest of us sleep peacefully in our beds.

I am always surprised that so few people know that Ontario is the only province lucky enough to have Conservation Authorities – the only province to have experts like you, with decades of experience and knowledge, to make our homes and cities safer. Many thanks for all that you do, on a daily basis.

I know that the provincial government has made a terrible mistake in limiting your oversight, your permitting regulations, your advice to municipalities. Flooding, erosion, lack of clean drinking water are only a few of the risks that citizens now face as a result of Premier Ford's decision to reduce your capabilities. I also know that writing to the provincial ministers is a waste of time as they will blindly follow where Ford leads.

Consequently, I ask you to please write to the members of the Federal government, both local MPs and Ministers, such as Steven Guilbault, to request their intervention in Ford's decisions. The federal government is responsible for the protection of endangered species and of fish habitat (both of which are now threatened by Ford's new regulations) so they have the moral obligation AND the legal jurisdiction to repeal Bill 23 and its adjacent rules, e.g. the gutting of the Greenbelt. Also, OWES originated as a joint Federal-Ontario project so the fact that it will now be misused by self-proclaimed experts should be of grave concern to Federal government officials. The Environment and Climate Change are also part of Minister Guilbault's portfolio.

There are many reasons that the Federal government should intervene swiftly to stop unsafe developments, **especially in view of the climate crisis**. I am sure you can write very convincing, comprehensive letters to members of the federal government to request their immediate interference with Ford's plans to put the province in jeopardy. We must escalate the issues at this point. Write to PM Trudeau! I'm sure you have seen the new television commercials and Facebook ads where the Feds tout the value of wetlands and grasslands. If they are earnest in this appeal, they must intervene.

Sorry for the length of this e-mail. I live in Dundas, just below the Ancaster Hill and we already see evidence of development in the area around the airport. Trees are being clear cut and there is no plan to preserve any natural features; it is all about \$\$\$'s. There is an urgency here as trees have already been razed and excavators are on site.

Thank you for all that you have done and will do in the future to stem the destruction of our natural

heritage.

Regards,
Marie Covert

The information contained in this communication, including any attachment(s), may be confidential, is intended only for the use of the recipient(s) named above. If the reader of this message is not the intended recipient, you are hereby notified that any disclosure of this communication, or any of its contents, is prohibited. If you have received this communication in error, please notify the sender and permanently delete the original and any copy from your computer system. Thank-you. Niagara Peninsula Conservation Authority.

Niagara Peninsula Conservation Authority (NPCA)

Quarterly Progress Report 4

*As required for Conservation Authorities Act Amendments:
Transition Plan and Agreements Regulation (O.Reg. 687/21)*

Submitted To:

Ministry of Environment, Conservation and Parks (MECP)

Ministry of Natural Resources and Forestry (MNR)

March 31, 2023

NPCA Transition Plan Deliverables for the Period Ending March 31, 2023

Background:

The NPCA Transition Plan and Inventory of Programs and Services was submitted to the Ministry of the Environment, Conservation and Parks (MECP), the City of Hamilton, Haldimand County, and Niagara Region as per MECP timelines. The NPCA met with participating and partner local municipalities between March and November of 2022 to provide an update on the Conservation Authorities Act requirements and the Inventory of Programs and Services. Few updates were made based on municipal input. The passage of Bill 23 – More Homes Built Faster Act has impacted the ongoing progress with municipal partners on MOU discussions. Actions between January 2022 and March 2023 are reported below:

- a) January 10, 2023: Follow-up meeting with Niagara Region to discuss programs and Services.
- b) January 11, 2023: NPCA Budget (2022) presentation to Hamilton Council followed the new Programs and Services format.
- c) January 16, 2023: CA Planning Liaison Committee met with the City of Hamilton to discuss Bill 23 transition.

- d) January 26, 2023: NPCA Budget (2023) presentation to Niagara Region Budget Committee followed the new Programs and Services format.
- e) Regular meetings in January-February 2023 with Niagara Region and Local CAO's to discuss Bill 23 streamlining opportunities.
- f) January 30, 2023: Conservation Ontario meeting to discuss Bill 23 transition.

Memorandum of Understanding:

A draft MOU template was developed and shared with some municipalities for review in Quarter 4 of 2022. However, at this time we anticipate delays due to the passage of Bill 23. Please note progress below:

- a) March 6, 2023: Conservation Ontario meeting regarding cost apportionment guidance.
- b) Updated Draft MOU Will be presented to NPCA Governance Committee in April 2023.
- c) MOU meetings are planned with all three Partner municipalities in April and May of 2023.

Levy Regulation and Budget Transition:

NPCA has completed first round of budget transition based on levy regulations and much earlier than required by the Ministry deadline. Transition to the new budget/levy model was partially executed for the 2023 budget cycle. Please note progress below:

- a) NPCA Fee Policy and Schedule has been approved by the Board in 2022 and posted online. This will guide the development of 2024 budget.
- b) March 6, 2023: Conservation Ontario meeting regarding cost apportionment guidance.
- c) Final budget transition is anticipated to be launched with the 2024 budget planning in May, 2024.

Difficulty and Challenges related to Transition Timelines:

As mentioned above, Bill 23 has created significant workload for NPCA and Municipalities and uncertainty with respect to Category 2 and 3 programs and services. Furthermore, the multiple provisions related to municipalities have impacted any ongoing progress as municipalities are trying to understand the impacts of various provisions on their own business. At this time, NPCA does not plan to request extension for transition deadlines. However, the repercussions from Bill 23 may affect NPCA's ability to complete the agreements within the required timeframe.

Further updates will be provided in future Progress Reports.

Report To: Board of Directors

Subject: Human Resources – 2022 Annual Update

Report No: FA-16-23

Date: April 21, 2023

Recommendation:

THAT Report No. FA-16-23 RE: Human Resources - 2022 Annual Update **BE RECEIVED.**

Purpose:

The purpose of this report is to provide the Board with an update of Human Resources actions during 2022.

Background:

The Board has expressed an interest in understanding the Human Resources actions at the NPCA. As a standard governance practice, staff will provide the Board of Directors with an update on Human Resources actions, initiatives, and basic reporting annually.

Discussion:

Recruitment & Selection

In early 2022, a corporate re-alignment was presented to the Board of Directors after extensive consultation with staff and OPSEU representatives. The new organizational structure was put in place to help build a solid conservation organization of the future to deliver on our mandate, vision and ambitious goals within the Strategic Plan and updates to the Conservation Authorities Act. Since the presentation of that plan 7 internal candidates have been placed into new roles through internal job postings. NPCA continues to experience hiring pressures related to technical positions in planning.

Funding Applications for to support Youth and Student internship opportunities

Grant applications were submitted for a number of wage subsidy programs over 2022 targeting valuable youth employment experiences. By providing opportunities for youth in the areas of

Restoration, Water Resources and Communications, NPCA was fortunate to have youth wage subsidies for a total of \$ \$19,358.

Employee/Labour Relations

With the Collective Agreement expiring December 31, 2021, the NPCA entered into negotiations with the union during 2022. A fair collective agreement was ratified by both parties as presented to the Board in September 2022.

During 2022, we continued to build open and transparent relations with the local union. A total of two (2) grievances were filed, with one having been resolved and one being referred to arbitration in 2023.

Talent Management Strategy

2022 saw the production of Talent Management Strategy in line with the 2021-2031 NPCA Strategic Plan. This strategy will be reported on annually and provides a framework to guide the application and development of all aspects of human resources practices. The three pillars of Managing and Developing Talent, Supporting Talent and Sustaining Talent will identify a long term vision and promote the achievement of the strategic plan while engaging, supporting and retaining our valued employees.

2022 also saw the launch of a Comprehensive Compensation Review to aid in further attraction and retention of top talent through a competitive and fair compensation structure that is aligned with the corresponding job market and geographical area.

Health & Safety

In 2022, a safe and successful return to the workplace was implemented along with the adoption of a hybrid remote work environment aiding in wellness through the promotion of work-life balance. Staff have continued to maintain high service levels while appreciating the flexibility to work remotely (within a continued safe work environment). COVID-19 protocols were gradually reduced in line with Public Health recommendations.

2022 incident/accidents saw no change in number of employee injury/illnesses and NPCA continued to have no lost time claims.

Visitor/guest incidents/accidents additionally remained consistent with 2021, with most incidents occurring on third-party vendor sites.



Financial Implications:

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

Links to Strategic Plan:

As a good governance and administrative practice, this report provides updates to the Board on Human Resources practices within the NPCA.

Related Reports and Appendices:

None.

Authored by:

Original Signed by:

Misti Ferrusi, CHRL
Manager, People and Performance

Submitted by:

Original Signed by:

Chandra Sharma MCIP RPP
Chief Administrative Officer/Secretary-Treasurer

Report To: Board of Directors

Subject: Planning and Regulations Annual Stats Report

Report No: FA-18-23

Date: April 21, 2023

Recommendation:

THAT Report No. FA-18-23 RE: Planning and Regulations Annual Stats Report **BE RECEIVED.**

Purpose:

The purpose of this report is to update the Board of Directors on the Planning and Regulations activities during 2022. The reporting of statistics within the Planning and Regulations division is a requirement of the Client Service Standards Document and Conservation Ontario.

Background:

The Planning and Regulations section of the Watershed Management Division is responsible for providing a variety of services to our municipal clients as well as the public. This includes reviewing *Planning Act/Niagara Escarpment Planning and Development Act* applications, and municipal Building Permit applications where there is a feature regulated by the NPCA. Planning and Regulation staff also respond to general phone/email inquiries, and issue Work Permits under Section 28 of the *Conservation Authorities Act*.

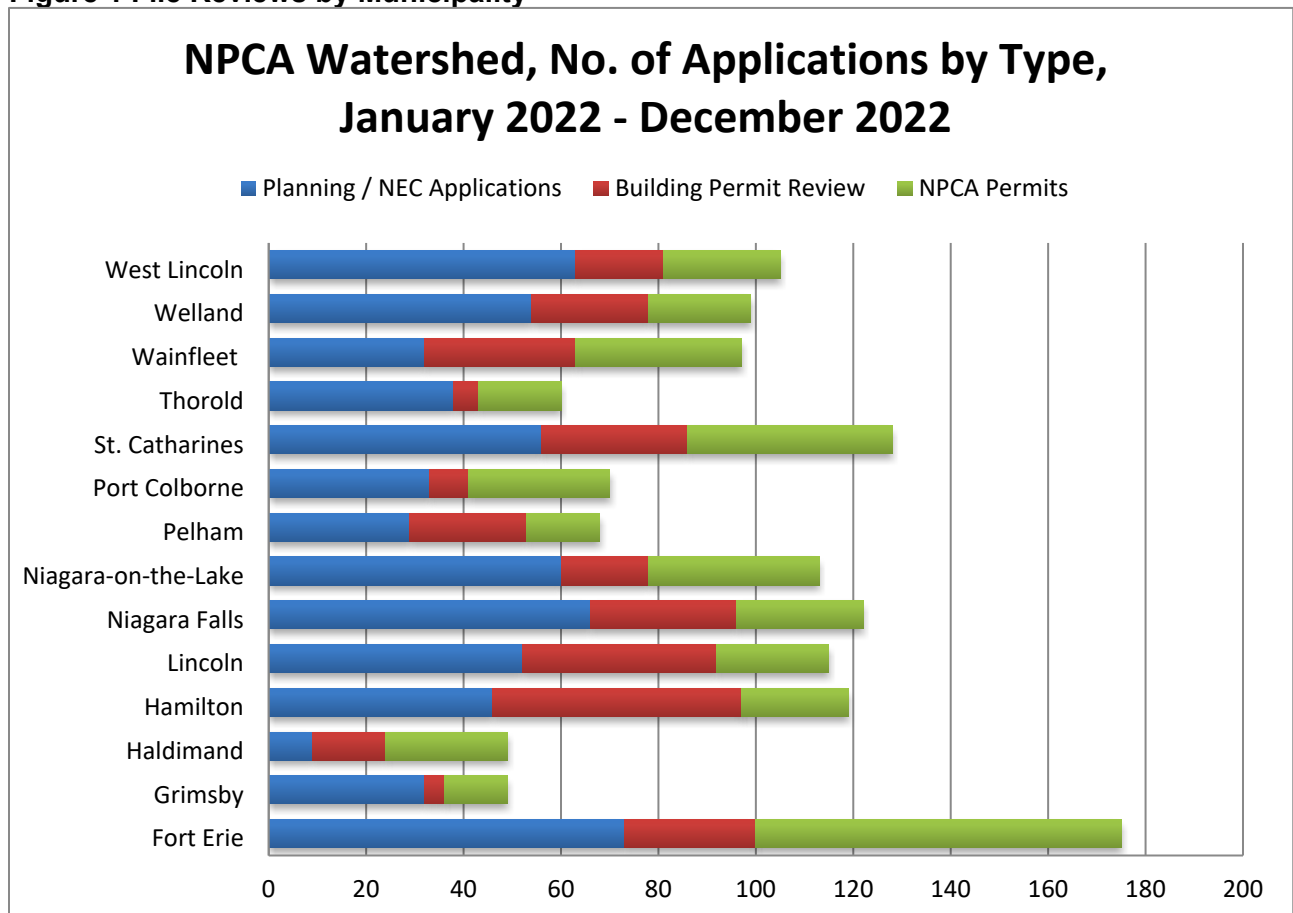
Discussion:

A total of 1369 file reviews were conducted during 2022. NPCA staff reviewed 155 *Planning Act* applications, (various types and complexity) and 25 NEC Development Permit applications, 325 Building Permit applications and 90 property information requests. Staff also provided comments on 252 *Planning Act* pre-consultation proposals, reviewed 13 proposals relating to the provincial Drainage Act and (Section 28) Regulations Team (DART) Protocol under the *Drainage Act* and were involved in 9 Environmental Assessments. In addition, staff processed 401 Work Permits under Section 28. Table 1 and Figure 1 provide a breakdown of file review activity by municipality.

Table 1 NPCA File Reviews by Municipality

Municipality	Plan Review (Planning Act/NEC/EA/Drainage Act)	Building Permit Review	NPCA Permits	Total	%
Fort Erie	73	27	75	175	13%
Grimsby	32	4	13	49	4%
Haldimand	9	15	25	49	4%
Hamilton	46	51	22	119	9%
Lincoln	52	40	23	115	8%
Niagara Falls	66	30	26	122	9%
Niagara-on-the-Lake	60	18	35	113	8%
Pelham	29	24	15	68	5%
Port Colborne	33	8	29	70	5%
St. Catharines	56	30	42	128	9%
Thorold	38	5	17	60	4%
Wainfleet	32	31	34	97	7%
Welland	54	24	21	99	7%
West Lincoln	63	18	24	105	8%
Total	643	325	401	1369	100%

Overall volume of applications is down approximately 14 percent (1369 files processed in 2022 compared to 1588 files processed in 2021).

Figure 1 File Reviews by Municipality

Permit processing times for all of 2022 remain relatively unchanged compared to 2021. In 2022, 63 percent of all Permits were reviewed within the Conservation Ontario timeframes compared to 63 percent in 2021. This is below the average for other high-growth conservation authorities (92 percent permits issued within Conservation Ontario timeframes). A detailed breakdown of the NPCA Permit review timelines is provided in Table 2.

Table 2 NPCA Permit Processing Times

Number of Days	Permits Issued Based on Type within CO Guidelines	Permits Issued Based on Type outside of CO Guidelines	Total Permits Issued (By Type)	% Permits within CO Guidelines	% Permits outside CO Guidelines
1-14 Days Routine Permit	16	14	30	63%	47%
15-21 Days Minor Permit	74	50	124	60%	40%
22-28 Days Major Permit	161	86	247	65%	35%
Total Reviews	251	130	401	63%	37%

The main factor for delays in meeting targeted metrics is the staff turnover in the Planning & Regulations division. Between May and July of 2022, the NPCA had three Watershed Planners leave for other jobs. Reasons cited for leaving included shorter commute times and better compensation. Of the three replacement Watershed Planners hired in 2022, one left for another job in December. The constant recruitment of and training of new staff makes it very challenging to be efficient with application reviews.

There have also been challenges in recruiting a Senior Watershed Planner. This position was posted in Q2 of 2022 but had a low applicant response. A candidate was chosen but declined the position citing uncertainty of what was going to happen to conservation authorities with provincial changes. We continue to try to fill this position.

A Planning Technician was hired as growth position in Q2 of 2022 to help handle general inquiries and other administrative/supportive duties for Planning and Regulations staff. This has had a positive impact on our ability to respond to general inquiries in a timely manner and better allows the Watershed Planners to focus on application review.

Continuous Improvement

There are a number of continuous improvement initiatives and projects happening in the Planning and Regulations Division and Environmental Planning & Policy Division in 2022:

- Conformity update to NPCA Planning & Permitting Policy Document upon new Section 28 Regulation;
- Configuration improvements to CityView (development application tracking software) including an online portal for Permit application intake;
- Updating NPCA Client Service document;
- Backfill vacant Watershed Planner and Senior Watershed Planner positions;
- Responding to Provincial policy matters posted on the Environmental Registry of Ontario;
- Updating Regulatory Mapping with respect to watercourses, wetlands and apparent valleys;
- Ongoing Regulatory Mapping maintenance updates; and
- Regular coordination meetings with Municipal partners and NEC

Financial Implications:

There are no financial implications from this report.

Links to Policy/Strategic Plan:

The daily work of the Planning and Regulations section contributes to a healthy and resilient climate and supports sustainable growth by protecting people and properties from natural hazards and climate impacts, and maintaining a high standard of client services, tools, and procedures for planning review and permits.

Related Reports and Appendices:

None

Authored by:

Original signed by:

David Deluce, MCIP, RPP
Senior Manager, Environmental Planning and Policy

Submitted by:

Original signed by:

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

Report To: Board of Directors

Subject: Compliance and Enforcement 2022 Year-End Summary

Report No: FA-19-23

Date: April 21, 2023

Recommendation:

THAT Report No. FA-19-23 RE: Compliance and Enforcement 2022 Year-End Summary **BE RECEIVED.**

Purpose:

The purpose of this report is to provide the Board with an overview summary of the 2022 activities related to the Compliance and Enforcement business unit within the Niagara Peninsula Conservation Authority (NPCA).

Background:

The Compliance and Enforcement service area at the Niagara Peninsula Conservation Authority 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.

The NPCA Regulations team currently consists of five staff: three Regulations Officers (an increase of one Officer from 2022), a Planning Technician shared with the Planning and Development team (new in 2022) and a Manager. Regulations Officers for the NPCA must pass an approved training course to execute their authority from the Conservation Authorities Act and Ontario Regulation 155/06 “Regulation of Development, Interference with Wetlands, and Alteration to Shorelines and Watercourses” as well as the Provincial Offences Act. NPCA Officers are also designated Provincial Offences Officers and are appointed as Officers of the Conservation Authority by the NPCA Board of Directors.

Discussion:

2022 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 both 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) or the Niagara Region Tree and Forest Conservation Bylaw, which the NPCA administered up until January 31, 2021.

Quarterly updates on abatement, compliance and enforcement statistics will also be provided to the Board in May, July, and October in 2023.

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

General File Statistics 2022

	2022
Open / Active Files	30
Closed / Resolved Files	253
TOTAL	320

Complaint Validity 2022

	2022
NPCA jurisdiction – valid concern	178
Not NPCA jurisdiction or valid concern – file closed	141
Under review by NPCA or validation data not available	1
TOTAL	320

Complaint / Violation Avenues 2022

	2022
Staff Voicemail / Phone / Email	32
TIPS – email, voicemail, online form	151
Professional Contacts	102
Officer Found	4
Other / Not Specified	31
TOTAL	320

Notices of Violation 2022

	2022
Notices Resolved	7
Notices Unresolved / In Progress	19
TOTAL NOTICES ISSUED	26

Complaints and Potential Violations by Municipality 2022

	2022	% TOTAL
Fort Erie	44	13.8%
Grimsby	9	2.8%
Haldimand	24	7.5%
Hamilton	16	5.0%
Lincoln	15	4.7%
Pelham	32	10.0%
Niagara Falls	18	5.6%
Niagara-on-the-Lake	18	5.6%
Port Colborne	17	5.3%
St. Catharines	36	11.3%
Thorold	5	1.6%
Wainfleet	40	12.5%
Welland	22	6.9%
West Lincoln	19	5.9%
No Location	5	1.6%
TOTALS	320	100%

** total percentage may not equal 100% due to rounding.*

2022 Year in Review

The regulations team strives to maintain a service-oriented, solutions-based approach to compliance complaints and potential violations. From 2019 through 2021 complaints increased 200% from 110 in 2019 to 225 in 2020 and 330 in 2021. The total number of complaints received in 2022 remained consistent with 2021 at 320. Additionally, for those files where Notices of Violation have been issued, there is a significant requirement of staff time across multiple departments in order to either facilitate voluntary compliance (i.e., permission for unauthorized works, restoration or remediation), or to complete a full investigation and potentially proceed to court action.

In support of continuous customer service and process improvements NPCA staff recently completed a new Section 28 Procedural Manual. This manual was Board approved in July 2022, through report FA-28-22 and identifies the processes involved in how Regulations staff respond to complaints, identify new and potential violations and make decisions on the appropriate level of actions to take for complaints, violations, and non-compliance issues.

A significant and on-going challenge for Regulations staff throughout 2022 continued to be the amount of time dedicated to managing public complaints which ultimately are not within the legislative jurisdiction of the Conservation Authority.

2022 Accomplishments

Throughout 2022 the Regulations team continued to focus on making improvements to service delivery, training, agency and municipal partnerships and compliance forward communications.

To achieve this several key activities included;

- Developing and implementing a new NPCA Section 28 Procedural Manual for Compliance and Enforcement activities.

- Completion by Regulations staff of the Level 2 Advanced Provincial Offences Officer training course.
- Addition of a third Regulations Officer position to the business unit.
- Addition of a Planning Technician position to assist with planning, permitting and compliance functions within the business unit.
- Continuing to work on outfitting NPCA Regulations Officers with appropriate uniforms and dedicated NPCA branded vehicles.
- Developing and implementing several key Compliance & Enforcement Standard Operating Procedures.
- Participating as a member on the Regulations and Compliance Committee of Conservation Ontario, including an appointment of NPCA to the Executive of the Committee as the Section 28 Training Coordinator.
- Assisting to deliver Level 1 Provincial Offences Officer training course for new Conservation Authority regulations staff.
- Participating in the Latonnell Conservation Symposium Section 28 training workshop.

Customer Service and Process Improvements

A range of continuous improvements are planned for 2023, including but not limited to: a renewed focus on abatement activities and issued Section 28 permits with non-compliance risks or concerns, implementation of the CityView Enforcement Module and CityView Mobile application, as well as continuing to participate as a member of the Regulatory Compliance Committee of Conservation Ontario. It is also anticipated that additional NPCA regulations staff will complete Search Warrant and the Level 2 Provincial Offences Officer training in 2023.

In 2022, the regulations team also further enhanced the resources of the Compliance and Enforcement service area through the addition of a third Regulations Officer position as well as the shared Planning Technician. The shared technician position has been a valuable addition in assisting to ease workload constraints related to administrative and technical tasks, responding to and completing an initial review of complaints, and to support the Regulations Officers in their day-to-day functions.

Additionally, the Regulations and Compliance Committee of Conservation Ontario is currently working on the development of Standard Operating Procedures for all Conservation Authorities in relation to Section 28 and Section 29 enforcement activities. NPCA staff participate on this committee. These activity-specific SOPs will form part of the revised Conservation Authority Enforcement Manual which was last updated in 2011. The NPCA Section 28 Procedural Manual for Compliance and Enforcement activities will be updated to include these new SOPs.

It is anticipated that a new standardized Section 28 Regulation for all Conservation Authorities will be forthcoming from the province in 2023 in addition to the proclamation of sections of the Conservation Authorities Act specifically related to enforcement capabilities. These changes to the Act, if proclaimed, will require a review and possible revision of NPCA procedures related to both Section 28 and Section 29 enforcement activities.

Financial Implications:

There are no additional financial implications for the day-to-day operations of the Compliance and Enforcement business unit as the work is accounted for in the 2023 budget. Should any complaint or violation proceed to the issuance of a summons and court proceedings, there will be costs

associated with these activities that have been accounted for in the departmental operating budget. Additionally, the NPCA regulations team will continue to employ prioritization strategies including the new Section 28 Procedural Manual 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 Strategy Plan 2021-2031 to protect people and properties from natural hazards and climate impacts.

Related Reports and Appendices:

None.

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: 2023 Operating and Capital Budgets - FINAL

Report No: FA-12-23

Date: April 21, 2023

Recommendation:

1. **THAT** Report No. FA-12-23 RE: 2023 Operating and Capital Budgets – FINAL **BE APPROVED**.
2. **THAT** in accordance with the Board approved Reserves Policy, the amount of \$953,532 **BE ALLOCATED** from Reserves (Capital and Operating) to fund ongoing initiatives carried over from 2022 as per details provided in this report.
3. **AND FURTHER THAT** the 2023 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 2023 Operating and Capital Budgets. Additionally, Staff is requesting Board of Directors' approval of recommendations related to reserve allocations for 2023, 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 2023 Unfunded Budget Priorities list as funding becomes available.

Background:

On November 18, 2022, the NPCA Board of Directors passed the following resolution, in part, respecting the 2023 Draft Operating and Capital Budgets:

Resolution No. FA-116-2022

THAT the 2023 Draft Budgets and Municipal Levies **BE APPROVED** at the Board of Directors meeting on November 18th, 2022, for discussion with participating municipal staff, in accordance with Board approved Budget Assumptions.

THAT NPCA staff **REPORT** the results of discussions with municipal staff to the 2023 Q2 Finance Committee and Board of Directors meetings.

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

On April 6, 2023, Report No. FC-02-23 – Financial Report – Q4 - 2022 was presented to the Finance Committee, and Recommendation No. FC-08-2023 was passed to receive Report No. FC-02-23. 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 multi-year 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 2023 to fund ongoing initiatives.

General Operating Reserve:

Discussion:

Further to the Board's directive, staff met and/or communicated with each municipal partner relative to NPCA's draft 2023 operating and capital budgets. Staff delivered a presentation on the 2023 budgets to Niagara Region's Budget Review Committee of the Whole on January 26, 2023 and the City of Hamilton's General Issues Committee on January 11, 2023. Haldimand did not require the NPCA to deliver a Council presentation; 2023 budgets for the NPCA are included as a line item in Haldimand County's overall budgets and were adopted on March 3, 2023. In all cases, 2023 operating and capital budgets were presented to Council as approved by the NPCA's Board of Directors on November 18, 2022, with no changes.

Budget Approval Status:

Niagara Region

NPCA 2023 Operating and Capital Budgets were approved by Niagara Region Council on February 23, 2023.

City of Hamilton

NPCA 2023 Operating and Capital Budgets were approved by City of Hamilton Council on March 29, 2023.

Haldimand County

NPCA 2023 Operating and Capital Budgets were approved by Haldimand County on March 3, 2023.

Levy letters are in progress for each partner municipality.

Reserve Allocations – 2023

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 2023 fiscal year.

1. General Operating Reserve - \$250,000

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 order to support the ongoing organizational initiatives related to asset management and capital planning, Staff are recommending an allocation to the established General Operating Reserve subset in the amount of \$250,000.

2. General Capital Reserve - \$606,012

This balance represents Board approved capital projects that will be completed in 2023.

3. Restoration Reserve - \$97,520

This balance represents Board approved Restoration projects that are carried forward for completion in 2023.

Related Reports and Appendices:

Appendix 1: 2022 – Unfunded Budget Priorities

Reserves Policy – Available upon request

Authored by:

Original Signed by:

Lise Gagnon, CPA, CGA
Director, Corporate Services

Submitted by:

Original Signed by:

Chandra Sharma, MCIP, RPP
CAO/Secretary-Treasurer

2023 UNFUNDED BUDGET PRIORITIES

Appendix 1 - Report No. FA-12-23

Description	2023 Unfunded Priority	2023 Unfunded Budget Priorities - Proposed Funding Sources			
		Municipal Funding			Other
		Niagara	Hamilton	Haldimand	
<u>Integrated Watershed Strategies</u>					
Water Quality Non-Point Source Modelling	60,000	46,175	12,689	1,136	
Carbon Analytics and Budget (Year 2)	75,000	57,719	15,861	1,420	
Restoration Warranty Provision - plant material	30,000	23,088	6,345	568	
Four Mile Creek Water Budget	150,000	115,438	31,723	2,840	
Total - Integrated Watershed Strategies	315,000	242,419	66,617	5,963	-
<u>Natural Hazard Management</u>					
Shoreline Management & Resiliency Update (Lake Onta	220,000	220,000	-	-	
Fort Erie Shoreline Resiliency Study (NPC Partnership)	60,000	46,175	12,689	1,136	
Total - Natural Hazard Management	280,000	266,175	12,689	1,136	-
<u>Planning and Growth Pressures</u>					
Terrestrial and Aquatic monitoring	100,000	76,959	21,148	1,893	
City View Reconfiguration	50,000	38,479	10,574	947	
Upper Virgil Dam Erosion Protection	200,000	200,000			
Total - Planning and Growth Pressures	350,000	315,438	31,723	2,840	-
<u>Conservation Authority Act Transition</u>					
Watershed Based Resource Management Strategy	25,000	19,240	5,287	473	
Land Management Plan Updates	125,000	96,198	26,436	2,366	
Total - Conservation Authority Act Transition	150,000	115,438	31,723	2,840	-
<u>Corporate Services and Asset Management</u>					
Strategic Asset Management Policy/Planning	80,000	61,567	16,919	1,514	
Sustainable Technologies and Green Infrastructure	100,000	76,959	21,148	1,893	
Total - Corporate Services and Asset Management	180,000	138,525	38,067	3,408	-
<u>State of Good Repair (SOGR) / Health and Safety</u>					
Asset replacement and sustainment (amortization)	875,000	673,387	185,049	16,565	
Speed Bumps - All Parks (Phase 2)	100,000	76,959	21,148	1,893	
Barn Storage Facility	50,000	50,000			
Argo (Bog & Wainfleet Wetlands)	20,000	20,000			
Passive Parks Gates	330,000	330,000			
Furniture	50,000	38,479	10,574	947	
New Metal Stairs for Bruce Trail	100,000				100,000
Info Signs / Kiosk	300,000	230,876	63,445	5,679	
Pavilion 1 Demolition	50,000		50,000		
Playground Upgrade	300,000		300,000		
New Washroom Facility	340,000		340,000		
Main Boat Launch Upgrade	100,000		100,000		
Northside Playground	125,000	125,000			
Drainage South Side	100,000	100,000			
Rebuild Comfort station #2 South Side	400,000	400,000			
Long Beach Workshop	300,000	300,000			
Electrical Upgrades	1,000,000	1,000,000			
New Pavilion	125,000	125,000			
Roadway Improvements	965,000	742,650	204,082	18,268	
St. Johns Valley Centre Septic System	225,000	225,000			
Fencing for All Parks	170,000	130,829	35,952	3,218	
Waste bins for All Parks	30,000	23,088	6,345	568	
Picnic tables for passive parks	15,000	11,544	3,172	284	
Washroom Renovations - Morgan's Point	75,000	75,000			
Outdoor Education Natural and Cultural Heritage Camp	1,000,000	1,000,000			
Total - State of Good Repair / Health and Safety	7,145,000	5,677,810	1,319,767	47,422	100,000
TOTAL 2023 UNFUNDED BUDGET PRIORITIES	8,420,000	6,755,806	1,500,586	63,608	100,000

**FINANCE COMMITTEE
ON-LINE VIDEO CONFERENCE
MEETING MINUTES
Thursday April 6, 2023
1:00 p.m.**

MEMBERS PRESENT: D. Cridland
R. Foster
B. Grant
D. Huson

STAFF PRESENT: C. Sharma, Chief Administrative Officer/Secretary–Treasurer
G. Bivol, Clerk
A. Christie, Director, Conservation Areas
C. Coverdale, Business and Financial Analyst
L. Gagnon, Director, Corporate Services
E. Gervais, Manager, Corporate Support Services

ALSO PRESENT: D. Marks, KPMG

In the absence of a duly appointed Finance Committee Chair, NPCA Board Chair Foster called the meeting to order at 1:10 p.m..

1. APPROVAL OF AGENDA

Recommendation No. FC-01-2023

Moved by: Member Huson

Seconded by: Member Cridland

THAT the Finance Committee meeting agenda dated April 6, 2023 **BE APPROVED** with amendment to provide for deliberation of agenda item 9.2 being Report No. FC-03-23 RE: 2022 Audited Financial Statements to occur immediately following item 7.1, the presentation by David Marks, Partner, Audit, KPMG LLP, RE: 2022 Audited Financial Statements.

CARRIED

2. DECLARATIONS OF CONFLICT OF INTEREST

None declared.

3. APPOINTMENT OF CHAIR AND VICE CHAIR

Chair Foster called three times for nominations to the position of Finance Committee Chair and received the following:

Motion:

Moved by: Member Huson

THAT Donna Cridland **BE NOMINATED** as Finance Committee Chair for 2023.

With no further nominations for the position of Committee Chair, Chair Foster called three times for nominations to the position of Vice Chair to the Finance Committee and received the following:

Motion:

Moved by: Member Grant

THAT Diana Huson **BE NOMINATED** as Finance Committee Vice Chair for 2023.

Receiving no other nominations, the following recommendations came forward:

Recommendation No. FC-02-2023

Moved by: Member Huson

Seconded by: Member Grant

THAT Donna Cridland **BE APPOINTED** as Finance Committee Chair for 2023.

CARRIED

Recommendation No. FC-03-2023

Moved by: Member Cridland

Seconded by: Member Grant

THAT Diana Huson **BE APPOINTED** as Finance Committee Vice Chair for 2023.

CARRIED

Chair Cridland presided over the remainder of the meeting.

4. APPROVAL OF THE MINUTES

4.1 Minutes of the Finance Committee meeting dated November 14, 2022

Recommendation No. FC-04-2023

Moved by: Member Grant

Seconded by: Member Huson

THAT the minutes of the Finance Committee meeting dated November 14, 2022 **BE APPROVED**.

CARRIED

5. CORRESPONDENCE

None.

6. DELEGATIONS

None.

7. PRESENTATIONS

7.1 Presentation by David Marks, Partner, Audit, KPMG LLP, RE: 2022 Audited Financial Statements

Recommendation No. FC-05-2023

Moved by: Member Grant

Seconded by: Member Huson

THAT the PowerPoint Presentation by David Marks, Partner, Audit, KPMG LLP, RE: 2022 Audited Financial Statements **BE RECEIVED**.

CARRIED

9.2 Report No. FC-03-23 RE: 2022 Audited Financial Statements - Agenda item 9.2 being Report No. FC-03-23 RE: 2022 Audited Financial Statements was brought forward for deliberation immediately after the presentation.

Recommendation No. FC-06-2023

Moved by: Member Huson

Seconded by: Member Grant

1. **THAT** Report No. FC-03-23 RE: 2022 Audited Financial Statements **BE RECEIVED**.

2. **THAT** the 2022 Audited Financial Statements and the 2022 Audit Findings Report attached hereto as Appendices 1 and 2 respectively **BE RECOMMENDED** to the Board of Directors for approval.

CARRIED

Recommendation No. FC-07-2023

Moved by: Member Grant

Seconded by: Member Huson

THAT the Finance Committee **ACKNOWLEDGES** the work of staff in maintaining the corporation's financial records for the year and commends them on a job well done in producing stellar audit and financial reports.

CARRIED

8. CONSENT ITEMS

8.1 Report No. FC-02-23 RE: Financial Report – Q4 - 2022

Recommendation No. FC-08-2023

Moved by: Member Grant

Seconded by: Member Huson

THAT Report No. FA-12-23 RE: Financial Report – Q4 - 2022 **BE RECEIVED**.

CARRIED

8.2 Report No. FC-04-23 RE: Banking and Investments – 2022 Activity

Recommendation No. FC-09-2023

Moved by: Member Grant

Seconded by: Member Huson

THAT Report No. FC-04-23 RE: Banking and Investments – 2022 Activity **BE RECEIVED.**
CARRIED

8.3 Report No. FC-05-23 RE: Procurement – 2022 Activity

Recommendation No. FC-10-2023

Moved by: Member Huson

Seconded by: Member Grant

THAT Report No. FC-05-23 RE: Procurement – 2022 Activity **BE RECEIVED.**
CARRIED

9. DISCUSSION ITEMS

9.1 Report No. FC-01-23 RE: Finance Committee – 2023 Work Plan

Recommendation No. FC-11-2023

Moved by: Member Grant

Seconded by: Member Huson

1. **THAT** Report No. FC-01-23 RE: Finance Committee – 2023 Work Plan **BE RECEIVED.**
2. **THAT** the Finance Committee - 2023 Work Plan attached as Appendix 1 **BE APPROVED.**

CARRIED

- 9.2 Report No. FC-03-23 RE: 2022 Audited Financial Statements - This report was addressed immediately following agenda item 7.1. Presentation by David Marks, Partner, Audit, KPMG LLP, RE: 2022 Audited Financial Statements.

10. NEW BUSINESS

Vice Chair Huson posed questions regarding procurement.

11. ADJOURNMENT

The Finance Committee meeting adjourned at 2:22 p.m..

Donna Cridland
Committee Chair

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

Report To: Board of Directors

Subject: 2022 Audited Financial Statements

Report No: FA-13-23

Date: April 21, 2023

Recommendation:

1. **THAT** Report No. FA-13-23 RE: 2022 Audited Financial Statements **BE RECEIVED**.
2. **THAT** the 2022 Audited Financial Statements and the 2022 Audit Findings Report attached hereto as Appendices 1 and 2 respectively **BE APPROVED**.

Background:

On April 5, 2023, the Finance Committee endorsed the 2022 Audited Financial Statements and the 2022 Audit Findings Report for Board Approval (Recommendation No FC-06-2023).

Purpose:

The purpose of this report is to seek the Board of Director's approval of the 2022 Audited Financial Statements and the 2022 Audit Findings Report.

Financial Implications:

There are no financial implications associated with this report.

Related Reports and Appendices:

Appendix 1: Draft 2022 Audited Financial Statements

Appendix 2: Draft 2022 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, 2022



KPMG LLP
80 King Street, Suite 620
St. Catharines ON L2R 7G1
Canada
Tel 905-685-4811
Fax 905-682-2008

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, 2022
- the statement of operations and accumulated surplus 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, 2022, 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 21, 2023

NIAGARA PENINSULA CONSERVATION AUTHORITY

Statement of Financial Position



As at December 31, 2022, with comparative information for 2021

	2022	2021
Financial assets		
Cash and cash equivalents	\$ 1,536,665	\$ 2,278,107
Investments	4,552,509	4,509,668
Accounts receivable	606,745	1,407,215
	6,695,919	8,194,990
Liabilities		
Accounts payable and accrued liabilities	825,398	1,224,615
Employee future benefits (note 2)	103,300	95,500
Deferred revenue (note 3)	2,350,242	1,906,117
	3,278,940	3,226,232
Net financial assets	3,416,979	4,968,758
Non-financial assets		
Prepaid expenses	199,490	49,131
Tangible capital assets (note 4)	26,917,698	24,212,871
	27,117,188	24,262,002
Accumulated surplus (note 5)	\$ 30,534,167	\$ 29,230,760

See accompanying notes to financial statements

Robert Foster, Chair

Chandra Sharma, CAO/Secretary-Treasure

NIAGARA PENINSULA CONSERVATION AUTHORITY

Statement of Operations and Accumulated Surplus



Year ended December 31, 2022, with comparative information for 2021

	Budget (note 8)	2022 Actual	2021 Actual
Revenues:			
Government transfers			
Province of Ontario - Ministry of Natural Resources and Forestry ("MNR")	\$ 90,000	\$ 90,083	\$ 90,083
Province of Ontario - Other	301,978	429,973	262,686
Government of Canada	120,000	389,311	173,531
Municipal levies:			
General	6,337,748	6,337,748	6,213,470
Special	1,751,173	1,859,958	2,427,557
Authority generated:			
User fees, sales and admissions	2,894,838	3,063,049	2,536,411
Administration fees	549,000	495,932	539,310
Interest	73,385	106,082	57,904
Other	491,100	788,605	408,047
OPG - Welland river watershed	-	81,861	162,698
	12,609,222	13,642,602	12,871,697
Expenses:			
CAO and Administration	1,408,522	1,219,784	1,475,920
Watershed	3,907,600	3,655,997	3,232,796
Corporate Resources	2,764,698	2,896,486	2,221,389
Conservation Areas	3,987,623	4,566,928	3,660,561
	12,068,443	12,339,195	10,590,666
Annual surplus	540,779	1,303,407	2,281,031
Accumulated surplus, beginning of year	29,230,760	29,230,760	26,949,729
Accumulated surplus, end of year	\$ 29,771,539	\$ 30,534,167	\$ 29,230,760

See accompanying notes to financial statements

NIAGARA PENINSULA CONSERVATION AUTHORITY

Statement of Change in Net Financial Assets



Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Annual surplus	\$ 1,303,407	\$ 2,281,031
Acquisition of tangible capital assets	(3,915,221)	(3,912,290)
Amortization of tangible capital assets	1,210,394	951,986
Proceeds on disposal of tangible capital assets	43,368	114,424
Gain on disposal of tangible capital assets	(43,368)	(37,455)
Increase in prepaid expenses	(150,359)	(11,968)
	(1,551,779)	(614,272)
Net financial assets, beginning of year	4,968,758	5,583,030
Net financial assets, end of year	\$ 3,416,979	\$ 4,968,758

See accompanying notes to financial statements

NIAGARA PENINSULA CONSERVATION AUTHORITY

Statement of Changes in Cash Flows



Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operations:		
Annual surplus	\$ 1,303,407	\$ 2,281,031
Items not involving cash:		
Amortization of tangible capital assets	1,210,394	951,986
Gain on disposal of tangible capital assets, net	(43,368)	(37,455)
Employee future benefits	7,800	21,300
Accrued interest on investments	44,299	1,860
Change in non-cash operating working capital:		
Accounts receivable	800,470	(674,664)
Prepaid expenses	(150,359)	(11,968)
Accounts payable and accrued liabilities	(399,217)	(430,793)
Deferred revenue	444,125	(60,182)
Net change in cash and cash equivalents from operations	3,217,551	2,041,115
Capital activities:		
Purchases of tangible capital assets	(3,915,221)	(3,912,672)
Proceeds from disposal of tangible capital assets	43,368	114,806
Net change in cash and cash equivalents from capital activities	(3,871,853)	(3,797,866)
Investing activities:		
Proceeds from sale of investments	4,465,369	4,465,369
Purchases of investments	(4,552,509)	(4,509,668)
Net change in cash and cash equivalents from investing activities	(87,140)	(44,299)
Net change in cash and cash equivalents	(741,442)	(1,801,050)
Cash and cash equivalents, beginning of year	2,278,107	4,079,157
Cash and cash equivalents, end of year	\$ 1,536,665	\$ 2,278,107

See accompanying notes to financial statements.

NIAGARA PENINSULA CONSERVATION AUTHORITY

Notes to Financial Statements



Year ended December 31, 2022

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, 2022

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, 2022

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, 2022

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, 2022 was estimated by management to be \$103,300 (2021 - \$95,500). Information about the Authority's benefit plan is as follows:

	2022	2021
Accrued benefit obligation:		
Balance, beginning of year	\$ 95,500	\$ 74,200
Current benefit cost	14,083	28,672
Benefits paid	(6,283)	(7,372)
Accrued benefit obligation, end of year	\$ 103,300	\$ 95,500

3. Deferred revenue:

Deferred revenues consist of the following:

	Balance at December 31, 2021	Externally restricted inflows	Revenue earned	Balance at December 31, 2022
User fees and other	\$ 274,785	\$ 285,732	\$ (214,699)	\$ 345,818
District School Board of Niagara	—	750 000	—	750,000
Government grants	278,671	266,162	(66,844)	477,989
Canada Emergency Wage Subsidy	494,365	(494,365)	—	—
Welland river watershed- Ontario Power Generation ("OPG")	858,296	—	(81,861)	776,435
Total	\$1,906,117	\$ 807,529	\$ (363,404)	\$2,350,242

NIAGARA PENINSULA CONSERVATION AUTHORITY

Notes to Financial Statements (continued)



Year ended December 31, 2022

4. Tangible capital assets:

Cost	Balance at December 31, 2021	Additions	Transfers/ Disposals	Balance at December 31, 2022
Land	\$ 9,982,909	\$ 848,901	\$ —	\$10,831,810
Land improvements	5,641,718	1,653,304	—	7,295,022
Buildings	6,956,929	45,971	—	7,002,900
Dams	5,164,330	109,188	—	5,273,518
Gauge stations	403,351	—	—	403,351
Equipment	2,822,328	1,487,236	(36,950)	4,272,614
Vehicles	78,740	—	(9,783)	68,957
Office equipment	843,495	257,171	—	1,100,666
Work-in-progress	1,672,861	3,915,221	(4,401,771)	1,186,311
Total	\$33,566,661	\$ 8,316,992	\$ (4,448,504)	\$37,435,149

Accumulated Amortization	Balance at December 31, 2021	Additions	Transfers/ Disposals	Balance at December 31, 2022
Land	\$ —	\$ —	\$ —	\$ —
Land improvements	2,640,393	354,328	—	2,994,721
Buildings	2,652,183	231,369	—	2,883,552
Dams	1,919,908	73,891	—	1,993,799
Gauge stations	264,181	19,009	—	283,190
Equipment	1,178,205	426,336	(36,950)	1,567,591
Vehicles	78,740	—	(9,783)	68,957
Office equipment	620,180	105,461	—	725,641
Total	\$ 9,353,790	\$ 1,210,394	\$ (46,733)	\$10,517,451

NIAGARA PENINSULA CONSERVATION AUTHORITY

Notes to Financial Statements (continued)



Year ended December 31, 2022

4. Tangible capital assets (continued):—

	Net Book Value December 31, 2021	Net Book Value December 31, 2022
Land	\$ 9,982,909	\$10,831,810
Land improvements	3,001,325	4,300,301
Buildings	4,304,746	4,119,348
Dams	3,244,422	3,279,719
Gauge stations	139,170	120,161
Equipment	1,644,123	2,705,023
Vehicles	—	—
Office equipment	223,315	375,025
Work-in-progress	1,672,861	1,186,311
Total	\$24,212,871	\$26,917,698

Work-in-process, having a value of \$1,186,311 (2021 - \$1,672,861) 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 (2021 - \$nil). 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 2022.

During the year, the Authority disposed of assets in the normal course of operations, recognizing a gain on disposal of \$43,368 (2021 - \$37,445).

5. Accumulated surplus:

Accumulated surplus consists of the following:

	2022	2021
Invested in tangible capital assets	\$26,917,698	\$24,212,871
Reserves set aside by the Board of the Authority for specific purpose	3,719,769	5,113,389
Unfunded employee future benefits liability	(103,300)	(95,500)
	\$30,534,167	\$29,230,760

NIAGARA PENINSULA CONSERVATION AUTHORITY

Notes to Financial Statements (continued)



Year ended December 31, 2022

5. Accumulated surplus (continued):

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

	2022	2021
General capital	\$ 606,012	\$ 715,886
Operating reserve	1,158,096	1,536,894
Flood protection	255,390	253,268
Levy differential	32,632	32,361
Land acquisitions	1,365,361	2,195,865
Restoration	302,278	299,766
Tree by-law	-	79,349
	<u>\$ 3,719,769</u>	<u>\$ 5,113,389</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, 2022, \$nil (2021 - \$nil) was drawn on this facility. As at December 31, 2022, \$11,667 (2021 - \$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 68 (2021 - 61) 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 \$6.7 billion (2021 - \$3.1 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 2022 calendar year at rates ranging from 9.0% to 14.6% 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 2022 current and past service was \$506,023 (2021 - \$487,552) and were matched by employee contributions.

NIAGARA PENINSULA CONSERVATION AUTHORITY

Notes to Financial Statements (continued)



Year ended December 31, 2022

8. Budget data:

The budget data presented in these financial statements is based upon the 2022 operating budget approved by the Board of the Authority on April 22, 2022 and capital budget approved April 22, 2022. 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	\$ 10,858,049
Capital	1,751,173
Less:	
Transfers from reserves	-
Total revenues	\$ 12,609,222
Expenses:	
Operating	
Approved budget	\$ 10,858,049
Capital	
Approved budget	1,751,173
Add:	
Amortization	1,210,394
Less:	
Tangible capital assets included in operating expense	(1,751,173)
Debt principal payments	-
Total expenses	12,068,443
Annual surplus	\$ 540,779

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.

NIAGARA PENINSULA CONSERVATION AUTHORITY

Notes to Financial Statements (continued)



Year ended December 31, 2022

10. Related party transactions:

During the year, the Authority incurred \$27,482 (2021 - \$28,110) 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.

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 \$190,634 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:

Corporate Administration

Corporate 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 development and managing the Authority's vehicles and equipment. The vehicles and equipment department accounts for the cost of maintaining the vehicles and equipment.

Conservation Areas

The conservation areas department is the umbrella for two divisions dedicated to conservation land management and conservation land programming. 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.

NIAGARA PENINSULA CONSERVATION AUTHORITY

Notes to Financial Statements (continued)



Year ended December 31, 2022

13. Segmented information (continued):

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.

	2022				
	Corporate Administration	Watershed	Corporate Resources	Conservation Areas	2022 Total
Revenues:					
MNRF transfers	\$ 15,200	\$ 38,600	\$ 36,283	\$ -	\$ 90,083
Government transfers	11,368	422,077	84,200	301,639	819,284
Municipal levies	1,274,931	2,967,783	2,617,947	1,337,045	8,197,706
User fees, sales and administration	-	-	-	3,063,049	3,063,049
Administration fees	-	495,932	-	-	495,932
Interest	-	-	106,082	-	106,082
Other	105	369,854	66,580	70,117	506,656
Gain on disposal	-	-	43,368	-	43,368
Gain on insurance proceeds	-	-	238,581	-	238,581
OPG-Welland River Watershed	-	77,975	3,886	-	81,861
Total revenues	\$ 1,301,604	\$ 4,372,221	\$ 3,196,927	\$ 4,771,850	\$13,642,602
Expenses:					
Salaries and benefits	906,189	2,961,023	964,263	2,371,089	7,202,564
Materials and supplies	73,229	217,026	479,976	1,256,214	2,026,445
Contracted services	-	229,959	5,529	-	235,488
Professional fees	65,976	185,119	319,312	100,910	671,317
Rent and financial expenses	4,434	-	721,896	-	726,330
Marketing and promotion	71,258	18,660	176,739	-	266,657
Amortization	98,698	44,210	228,771	838,715	1,210,394
Total expenses	1,219,784	3,655,997	2,896,486	4,566,928	12,339,195
Annual surplus	\$ 81,820	\$ 716,224	\$ 300,441	\$ 204,922	\$ 1,303,407

NIAGARA PENINSULA CONSERVATION AUTHORITY

Notes to Financial Statements (continued)



Year ended December 31, 2022

13. Segmented information (continued):

	2021				
	Corporate Administration	Watershed	Corporate Resources	Conservation Areas	2021 Total
Revenues:					
MNR transfers	\$ 15,200	\$ 74,883	\$ -	\$ -	\$ 90,083
Government transfers	22,291	352,571	61,355	-	436,217
Municipal levies	1,576,671	2,247,436	2,158,607	2,658,313	8,641,027
User fees, sales and administration	-	-	-	2,536,411	2,536,411
Administration fees	-	539,310	-	-	539,310
Interest	-	-	57,904	-	57,904
Other	11,749	265,957	27,877	65,009	370,592
Gain on disposal	-	-	37,455	-	37,455
OPG-Welland River Watershed	-	162,698	-	-	162,698
Total revenues	\$ 1,625,911	\$ 3,642,855	\$ 2,343,198	\$ 5,259,733	\$12,871,697
Expenses:					
Salaries and benefits	1,105,978	2,539,938	837,047	2,149,543	6,632,506
Materials and supplies	136,230	261,539	304,457	1,006,275	1,708,501
Contracted services	-	138,607	-	-	138,607
Professional fees	36,104	110,045	240,174	-	386,323
Rent and financial expenses	-	-	562,536	-	562,536
Marketing and promotion	91,769	-	118,438	-	210,207
Amortization	105,839	182,667	158,737	504,743	951,986
Total expenses	1,475,920	3,232,796	2,221,389	3,660,561	10,590,666
Annual surplus	\$ 149,991	\$ 410,059	\$ 121,809	\$ 1,599,172	\$ 2,281,031

14. Comparative Figures:

Certain comparative figures included in these financial statements have been reclassified to conform with the presentation adopted for the current year.



Niagara Peninsula Conservation Authority

**Audit Findings Report
for the year ended December 31, 2022**

KPMG LLP

Licensed Public Accountants

Prepared on March 23, 2023 for the Audit Committee Meeting on April 6, 2023

kpmg.ca/audit



KPMG contacts

Key contacts in connection with this engagement



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Digital use information

This Audit Findings Report is also available as a “hyper-linked” PDF document.

If you are reading in electronic form (e.g. In “Adobe Reader” or “Board Books”), clicking on the home symbol on the top right corner will bring you back to this slide.



Click on any item in the table of contents to navigate to that section.

4	Audit highlights	5	Status of the audit	6	Materiality
8	Audit risks and results	13	Corrected and uncorrected audit misstatements	14	Control deficiencies
15	Additional matters	17	Audit quality	20	Appendices

The purpose of this report is to assist you, as a member of the Audit Committee, in your review of the results of our audit of the financial statements as at and for the year ended December 31, 2022. This report is intended solely for the information and use of Management, the Audit Committee, and the Board of Directors and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this 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.

Audit highlights

Scope of the audit

Our audit of the financial statements of Niagara Peninsula Conservation Authority (“the Authority”) as of and for the ended December 31, 2022 was performed in accordance with Canadian generally accepted auditing standards (CASs).

Status of the audit



We have completed the audit of the financial statements, with the exception of certain remaining outstanding procedures, which are highlighted on page 5 of this report.

Audit risks and results – going concern assessment

No matters to report.

Significant unusual transactions

No matters to report.

Audit risks and results – significant risks



Significant findings related to significant risks are discussed on pages 8-12.

Uncorrected audit misstatements



No matters to report.

Control deficiencies



We did not identify any control deficiencies that we determined to be significant deficiencies in internal control over financial reporting. See slide 14 for certain required communications regarding control deficiencies

Accounting policies and practices



No matters to report.

Corrected audit misstatements



No matters to report.

Other financial reporting matters

Findings related to other financial reporting matters are discussed on page 16.

Independence

We confirm our annual independence, which notes that we are independent of Niagara Peninsula Conservation Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada.



Status of the audit

As of March 23, 2023, we have completed the audit of the financial statements, with the exception of certain remaining procedures, which include amongst others:

- Completing our final quality control and review procedures
- Completing our discussions with the Audit Committee
- Obtaining evidence of the Board of Director's approval of the financial statements
- Obtaining the signed management representation letter

We will update the Audit Committee, and not solely the Chair, on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures.

Our auditor's report, a draft of which is provided in the draft financial statements will be dated upon the completion of any remaining procedures.

KPMG Clara for Clients (KCfc)



Real-time collaboration and transparency

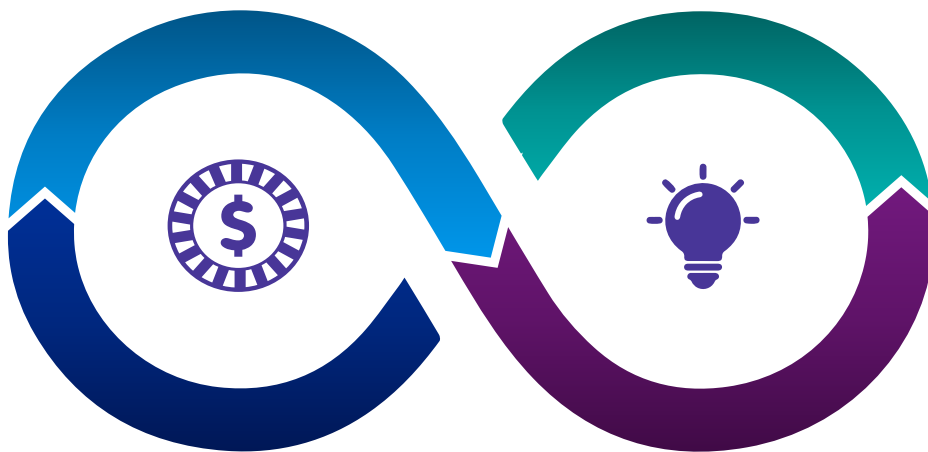
We leveraged **KCfc** to facilitate real-time collaboration with your team and provide visual insights into the status of the audit!

On your audit we used KCfc to coordinate all audit requests.

[Learn more](#)



Materiality



We **initially determine materiality** at a level at which we consider that misstatements could reasonably be expected to influence the economic decisions of users. Determining materiality is a matter of **professional judgement**, considering both quantitative and qualitative factors, and is affected by our perception of the common financial information needs of users of the financial statements as a group. We do not consider the possible effect of misstatements on specific individual users, whose needs may vary widely.

We **reassess materiality** throughout the audit and revise materiality if we become aware of information that would have caused us to determine a different materiality level initially.

Plan and perform the audit

We **initially determine materiality** to provide a basis for:

- Determining the nature, timing and extent of risk assessment procedures;
- Identifying and assessing the risks of material misstatement; and
- Determining the nature, timing, and extent of further audit procedures.

We design our procedures to detect misstatements at a level less than materiality in individual accounts and disclosures, to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements exceeds materiality for the financial statements as a whole.

Evaluate the effect of misstatements

We also use materiality to evaluate the effect of:

- Identified misstatements on our audit; and
- Uncorrected misstatements, if any, on the financial statements and in forming our opinion.

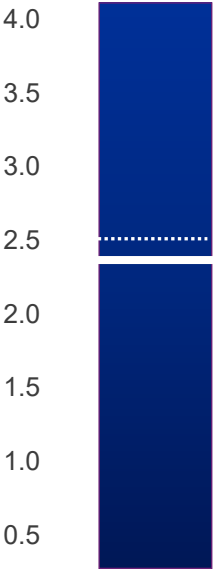
Materiality

Materiality

\$330,000

(2021: \$260,000)

% Benchmark



Revenue

..... Prior year
— Current year

Benchmark

Revenue

\$13,642,602

(2021:\$10,571,836). For 2022, the same benchmark was applied.
The 2022 materiality represents 2.45% of the benchmark. (2021: 2.5%)

Audit Misstatement Posting Threshold (AMPT)

\$16,500

(2021: \$13,000)



Significant risks and results



Presumption of the risk of fraud resulting from management override of controls

Significant risk

Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities.

Our response

Our procedures performed included:

- Testing the design and implementation of controls surrounding the review of journal entries, and the business rationale for significant entries;
- Using our Data & Analytics tool, IDEA Smart Analyzer, analyzing the journal entries posted during the year;
- We set specific criteria to isolate high risk journal entries and adjustments in order to analyze for further insights into our audit procedures and findings; and

Significant findings

- We have not identified any specific additional risks of management override relating to this audit.
- No issues were noted.



Significant risks and results



Presumption of the risk of fraud involving improper revenue recognition

Significant risk

This is a presumed fraud risk of material misstatement under Canadian auditing standards.

Audit standards require us to assume there are generally pressures and incentives evaluating the business rationale of significant unusual transactions on management to commit fraudulent financial reporting through inappropriate revenue recognition. This can be perpetrated through revenue cut-off or manual journal entries and other adjustments related to revenue recognition.

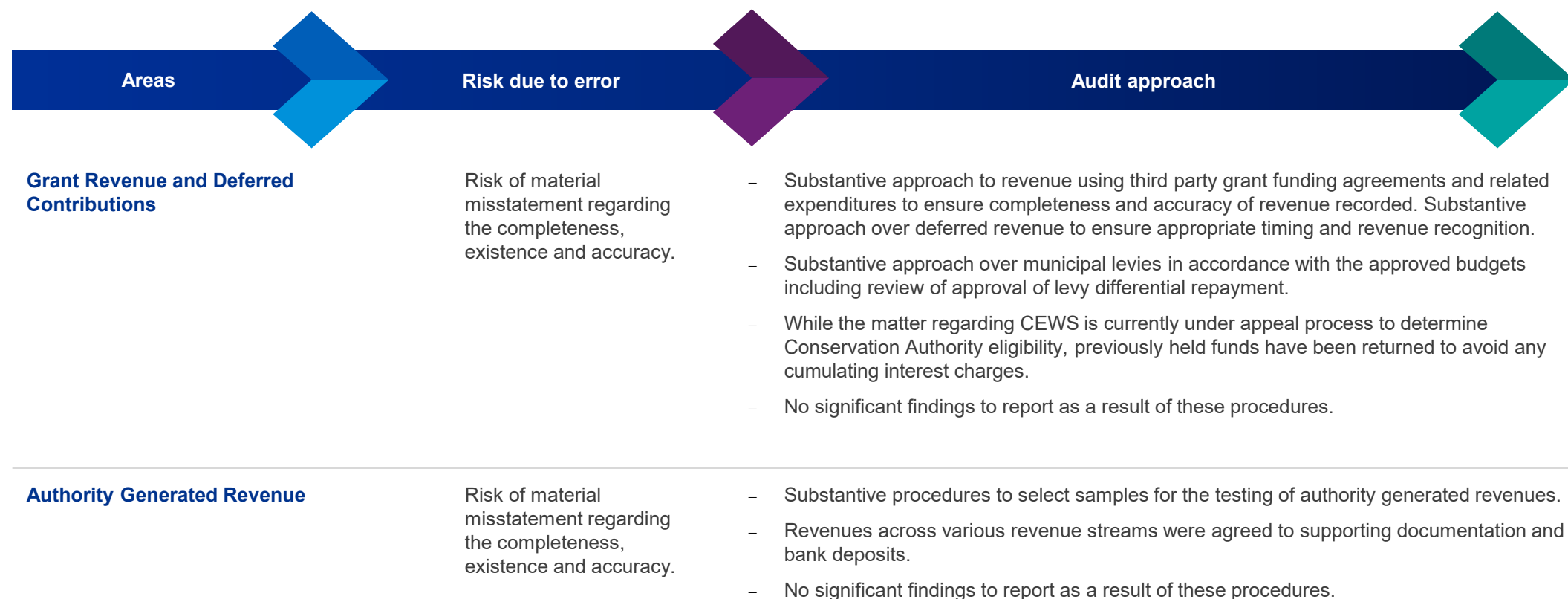
We exercise professional judgement to rebut the presumed risk of fraud in revenue recognition after we consider and evaluate the facts and circumstances of the audit. We have rebutted the fraud risk over revenue recognition.

There are limited perceived opportunities to commit fraud and Niagara Peninsula Conservation Authority's revenue sources require very minimal judgement. Niagara Peninsula Conservation Authority's performance is not measured based on earnings and a significant portion of revenues can be tied directly to government funding support.

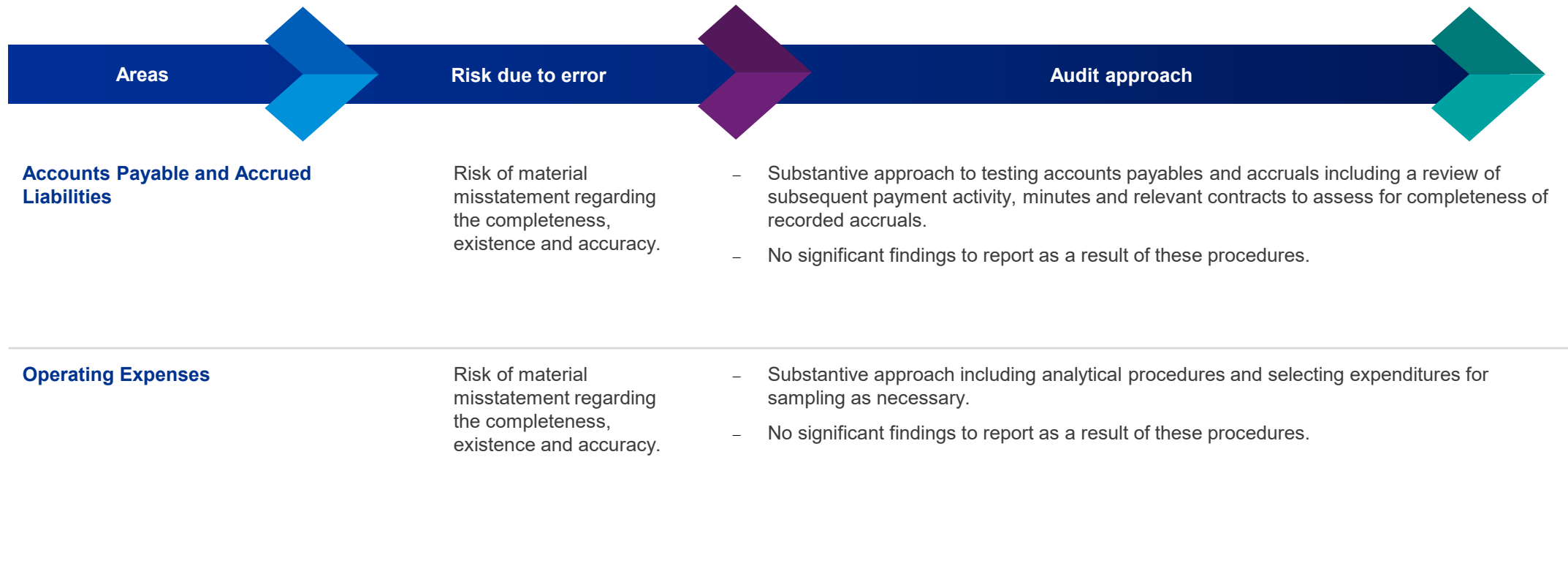
Our response

No impact as risk has been rebutted.

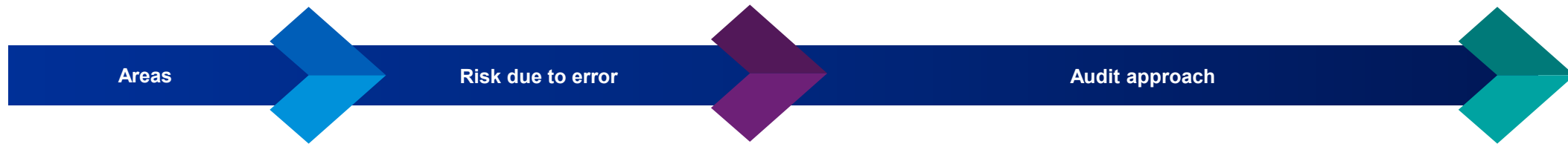
Other areas of focus



Other areas of focus



Other areas of focus



Payroll expenditures

Risk of material misstatement regarding the completeness, existence and accuracy.

- Substantive approach to testing payroll expenditures including testing of employee headcount.
- Recalculation of payroll accrual.
- No significant findings to report as a result of these procedures.

Tangible Capital Assets (TCA)

Risk of material misstatement regarding the completeness, existence and accuracy.

- 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 recording of costs.
- Recalculation of depreciation for the period.
- No significant findings to report as a result of these procedures.

Corrected and uncorrected audit misstatements

Corrected and uncorrected audit misstatements include financial presentation and disclosure omissions.



There are no corrected or uncorrected audit misstatements.



Control deficiencies

Consideration of internal control over financial reporting (ICFR)

In planning and performing our audit, we considered ICFR relevant to the Entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on ICFR.

Our understanding of internal control over financial reporting was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies. The matters being reported are limited to those deficiencies that we have identified during the audit that we have concluded are of sufficient importance to merit being reported to those charged with governance.

Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors. Had we performed more extensive procedures on internal control over financial reporting, we might have identified more significant deficiencies to be reported or concluded that some of the reported significant deficiencies need not, in fact, have been reported.

A deficiency in internal control over financial reporting

A deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

Significant deficiencies in internal control over financial reporting

A significant deficiency in internal control over financial reporting is a deficiency, or combination of deficiencies, in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.

No significant control deficiencies identified during the course of the audit.



Significant accounting policies and practices



Initial selections of significant accounting policies and practices

There have been no changes to significant accounting policies and practices during the year.
No matters to report.



Description of new or revised significant accounting policies and practices

There have been no new or revised accounting policies and practices implemented during the year.
No matters to report.



Significant qualitative aspects of the Company's accounting policies and practices

Significant accounting policies or practices are disclosed in note 1 to the financial statements.
No matters to report.



Other financial reporting matters

We also highlight the following:



Financial statement presentation - form, arrangement, and content



Appropriate.

Significant accounting policies or practices are disclosed in Note 1 to the financial statements.

There are no changes in accounting policies in the current year.

Management took ownership of the preparation of the financial statements in the current year.



Concerns regarding application of new accounting pronouncements



No concerns at this time regarding future implementation of accounting standards, other than Asset Retirement Obligations and Financial Instruments are required to be adopted in 2023. See Appendix 3 for further information.



Significant qualitative aspects of financial statement presentation and disclosure



Nothing significant to note.



Audit quality: How do we deliver audit quality?

Quality essentially means doing the right thing and remains our highest priority. Our **Global Quality Framework** outlines how we deliver quality and how every partner and staff member contributes to its delivery.

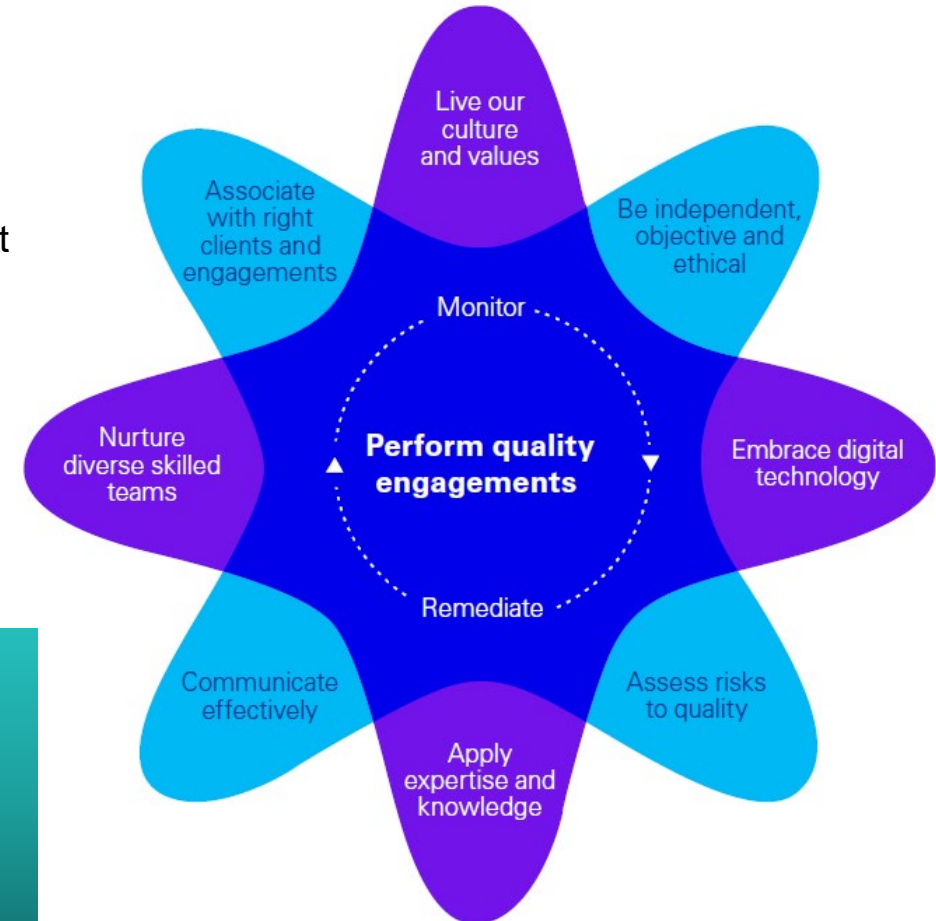
Perform quality engagement sits at the core along with our commitment to continually monitor and remediate to fulfil on our quality drivers.

Our **quality value drivers** are the cornerstones to our approach underpinned by the **supporting drivers** and give clear direction to encourage the right behaviours in delivering audit quality.

 [KPMG 2022 Audit Quality and Transparency Report](#)

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





Audit quality: Indicators (AQIs)

The objective of these measures is to provide the Finance Committee and management with more in-depth information about factors that influence audit quality within an audit process. Below you will find the current status of the AQIs that we have agreed with management are relevant for the audit.



Team composition



Experience of the team

- All team members have relevant industry experience to carry out the audit



Timing of prepared by client (PBC) items



Timeliness of PBC items

- No concerns regarding to the timeliness of PBC items



Technology in the audit



Implementation of Technology in the Audit

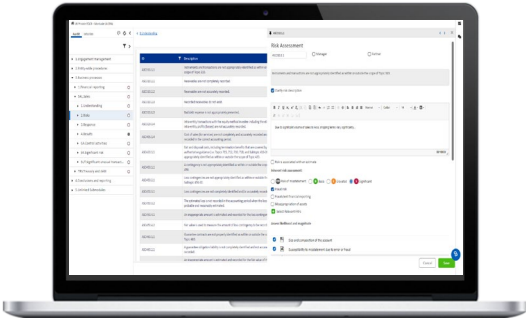
- We have expanded the number of technologies implemented in the audit from including:
 - **Datasnipper** – Excel based tool, which allows us to automatically match Excel data with underlying source documents and form data extraction from documents with the same layout



Our audit platform - KPMG Clara

Building upon our sound audit quality foundations, we are making significant investments to drive consistency and quality across our global audit practices. We've committed to an ongoing investment in innovative technologies and tools for engagement teams, such as KPMG Clara, our smart audit platform.

KPMG Clara workflow



Globally consistent execution

A modern, intuitively written, highly applicable audit methodology that allows us to deliver globally consistent engagements.

[▶ Learn more](#)

KPMG Clara for clients

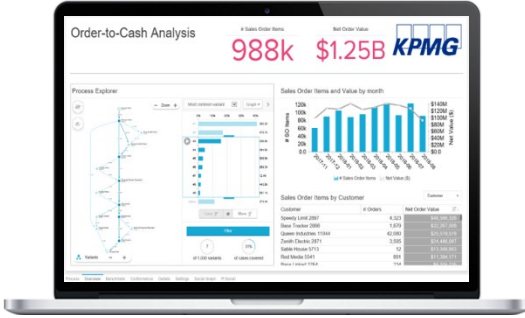


Real-time collaboration and transparency

Allows the client team to see the real-time status of the engagement and who from our KPMG team is leading on a deliverable.

[▶ Learn more](#)

KPMG Clara analytics



Insights-driven efficient operations

Using the latest technologies to analyze data, KPMG Clara allows us to visualise the flow of transactions through the system, identify risks in your financial data and perform more specific audit procedures.

[▶ Learn more](#)

Appendices

1

Other required communications

2

Management representation letter

3

Current developments

4

Newly effective auditing standards

5

Audit and assurance insights

6

What is ESG?



Appendix 1: Other required communications



Other communications

We confirm our annual independence, which notes that we are independent of Niagara Peninsula Conservation Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada.



CPAB communication protocol

The reports available through the following links were published by the Canadian Public Accountability Board to inform Finance Committee and other stakeholders about the results of quality inspections conducted over the past year:

- [CPAB Audit Quality Insights Report: 2021 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2022 Interim Inspections Results](#)
- The 2022 Annual Inspection Results will be available in March 2023

Appendix 2: Audit opinion and management representation letter



Appendix 3: Current developments

Standard	Summary and implications
Asset retirement obligations	<ul style="list-style-type: none"> • The new standard PS 3280 <i>Asset retirement obligations</i> is effective for fiscal years beginning on or after April 1, 2022. • The new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with retirement of tangible capital assets. Retirement costs will be recognized as an integral cost of owning and operating tangible capital assets. • The asset retirement obligations (“ARO”) standard will 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 will be added to the historical cost of the asset and amortized over its useful life if the asset is in productive use. • As a result of the new standard, the public sector entity will: <ul style="list-style-type: none"> • Consider how the additional liability will impact net debt, as a new liability will be recognized with no corresponding increase in a financial asset; • 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; • Begin considering the potential effects on the organization as soon as possible to coordinate with resources outside the finance department to identify ARO and obtain information to estimate the value of potential ARO to avoid unexpected issues.



Appendix 3: Current developments

Standard	Summary and implications
Financial instruments and foreign currency translation	<ul style="list-style-type: none"> The new standards PS 3450 <i>Financial instruments</i>, PS 2601 <i>Foreign currency translation</i>, PS 1201 <i>Financial statement presentation</i> and PS 3041 <i>Portfolio investments</i> are effective for fiscal years beginning on or after April 1, 2022. 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. Hedge accounting is not permitted. 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. PS 3450 <i>Financial instruments</i> was amended subsequent to its initial release to include various federal government narrow-scope amendments.
Revenue	<ul style="list-style-type: none"> The new standard PS 3400 <i>Revenue</i> is effective for fiscal years beginning on or after April 1, 2023. The new standard establishes a single framework to categorize revenue to enhance the consistency of revenue recognition and its measurement. The standard notes that in the case of revenue arising from an exchange transaction, a public sector entity must ensure the recognition of revenue aligns with the satisfaction of related performance obligations. The standard notes that unilateral revenue arises 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.



Appendix 3: Current developments

Standard	Summary and implications
Purchased Intangibles	<ul style="list-style-type: none"> The new Public Sector Guideline 8 <i>Purchased intangibles</i> is effective for fiscal years beginning on or after April 1, 2023 with earlier adoption permitted. The guideline allows public sector entities to recognize intangibles purchased through an exchange transaction. The definition of an asset, the general recognition criteria and GAAP hierarchy are used to account for purchased intangibles. Narrow scope amendments were made to PS 1000 <i>Financial statement concepts</i> to remove the prohibition to recognize purchased intangibles and to PS 1201 <i>Financial statement presentation</i> to remove the requirement to disclose purchased intangibles not recognized. The guideline can be applied retroactively or prospectively.
Public Private Partnerships	<ul style="list-style-type: none"> The new standard PS 3160 <i>Public private partnerships</i> is effective for fiscal years beginning on or after April 1, 2023. The standard includes new requirements for the recognition, measurement and classification of infrastructure procured through a public private partnership. The standard notes that recognition of infrastructure by the public sector entity would occur when it controls the purpose and use of the infrastructure, when it controls access and the price, if any, charged for use, and it controls any significant interest accumulated in the infrastructure when the public private partnership ends. The public sector entity recognizes a liability when it needs to pay cash or non-cash consideration to the private sector partner for the infrastructure. The infrastructure would be valued at cost, which represents fair value at the date of recognition with a liability of the same amount if one exists. Cost would be measured in reference to the public private partnership process and agreement, or by discounting the expected cash flows by a discount rate that reflects the time value of money and risks specific to the project. The standard can be applied retroactively or prospectively.



Appendix 3: Current developments

Standard	Summary and implications
Concepts Underlying Financial Performance	<ul style="list-style-type: none"> The revised conceptual framework is effective for fiscal years beginning on or after April 1, 2026 with earlier adoption permitted. The framework provides the core concepts and objectives underlying Canadian public sector accounting standards. The ten chapter conceptual framework defines and elaborates on the characteristics of public sector entities and their financial reporting objectives. Additional information is provided about financial statement objectives, qualitative characteristics and elements. General recognition and measurement criteria, and presentation concepts are introduced.
Financial Statement Presentation	<ul style="list-style-type: none"> The proposed section PS 1202 <i>Financial statement presentation</i> will replace the current section PS 1201 <i>Financial statement presentation</i>. PS 1202 <i>Financial statement presentation</i> will apply to fiscal years beginning on or after April 1, 2026 to coincide with the adoption of the revised conceptual framework. Early adoption will be permitted. The proposed section includes the following: <ul style="list-style-type: none"> Relocation of the net debt indicator to its own statement called the statement of net financial assets/liabilities, with the calculation of net debt refined to ensure its original meaning is retained. Separating liabilities into financial liabilities and non-financial liabilities. Restructuring the statement of financial position to present total assets followed by total liabilities. Changes to common terminology used in the financial statements, including re-naming accumulated surplus (deficit) to net assets (liabilities). Removal of the statement of remeasurement gains (losses) with the information instead included on a new statement called the statement of changes in net assets (liabilities). This new statement would present the changes in each component of net assets (liabilities), including a new component called “accumulated other”. A new provision whereby an entity can use an amended budget in certain circumstances. Inclusion of disclosures related to risks and uncertainties that could affect the entity’s financial position. The Public Sector Accounting Board is currently deliberating on feedback received on exposure drafts related to the reporting model.



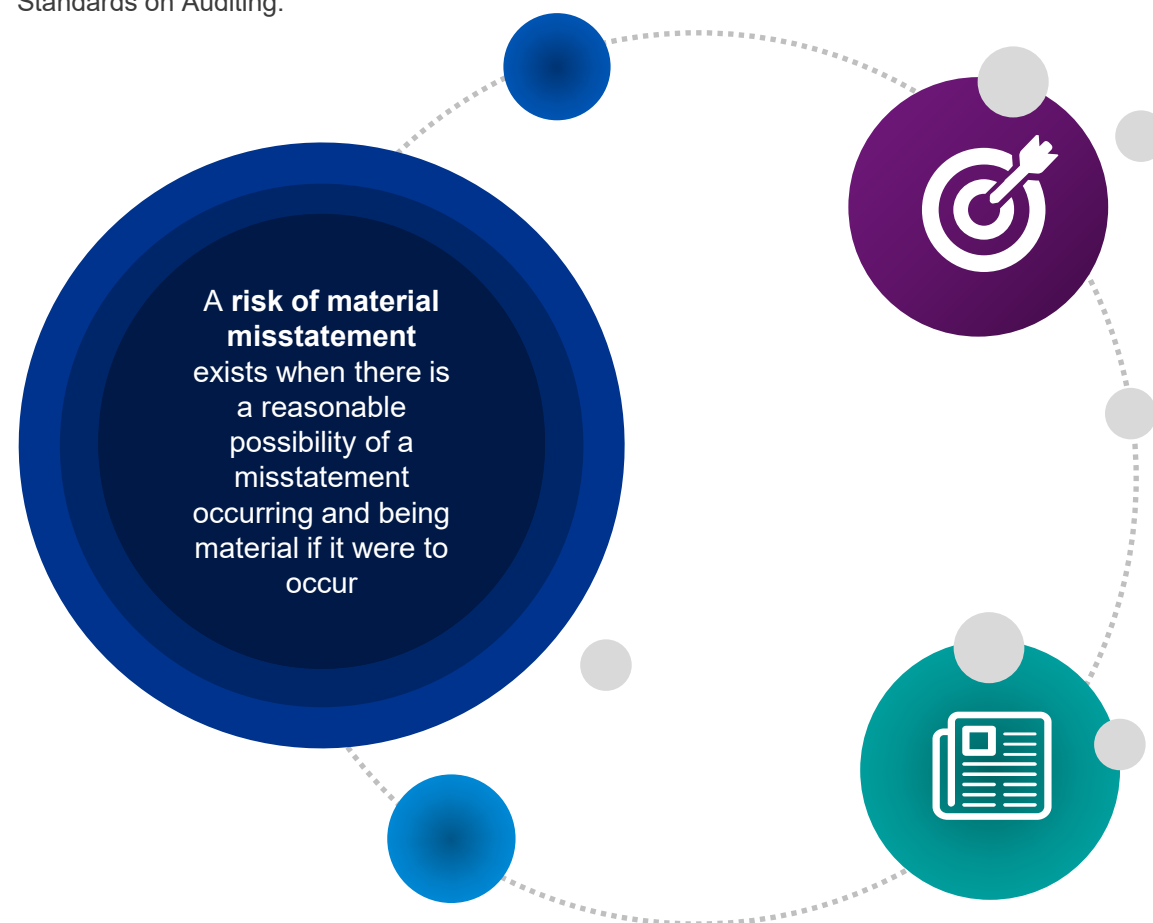
Appendix 3: Current developments

Standard	Summary and implications
Employee benefits	<ul style="list-style-type: none"> The Public Sector Accounting Board has initiated a review of sections PS 3250 <i>Retirement benefits</i> and PS 3255 <i>Post-employment benefits, compensated absences and termination benefits</i>. The intention is to use principles from International Public Sector Accounting Standard 39 <i>Employee benefits</i> as a starting point to develop the Canadian standard. Given the complexity of issues involved and potential implications of any changes that may arise from the review of the existing guidance, the new standards will be implemented in a multi-release strategy. The first standard will provide foundational guidance. Subsequent standards will provide additional guidance on current and emerging issues. The proposed section PS 3251 <i>Employee benefits</i> will replace the current sections PS 3250 <i>Retirement benefits</i> and PS 3255 <i>Post-employment benefits, compensated absences and termination benefits</i>. It will apply to fiscal years beginning on or after April 1, 2026. Early adoption will be permitted and guidance applied retroactively. This proposed section would result in public sector entities recognizing the impact of revaluations of the net defined benefit liability (asset) immediately on the statement of financial position. Organizations would also assess the funding status of their post-employment benefit plans to determine the appropriate rate for discounting post-employment benefit obligations. The Public Sector Accounting Board is in the process of evaluating comments received from stakeholders on the exposure draft.
Government not-for-profit strategy	<ul style="list-style-type: none"> The Public Sector Accounting Board has approved its government not-for-profit (“GNFP”) strategy implementation plan. The approved strategy option is to incorporate the PS 4200 series of standards with potential customizations into public sector accounting standards. This means reviewing the existing PS 4200 series of standards to determine if they should be retained and added to public sector accounting standards. Incorporating the updated or amended PS 4200 series standards in public sector accounting standards would make the guidance available to any public sector entity. Accounting and/or reporting customizations may be permitted if there are substantive and distinct accountabilities that warrant modification from public sector accounting standards.



Appendix 4: Newly effective auditing standards

CAS 315 (Revised) Identifying and Assessing the Risks of Material Misstatement has been revised, reorganized and modernized in response to challenges and issues with the previous standard. It aims to promote consistency in application, improve scalability, reduce complexity, support a more robust risk assessment and incorporate enhanced guidance material to respond to the evolving environment, including in relation to information technology. Conforming and consequential amendments have been made to other International Standards on Auditing.



Affects both preparers of financial statements and auditors

Applies to audits of financial statements for periods beginning on or after 15 December 2021

See here for more information from CPA Canada



We design and perform risk assessment procedures to obtain an understanding of the:

- entity and its environment;
- applicable financial reporting framework; and
- entity's system of internal control.

The audit evidence obtained from this understanding provides a basis for:

- identifying and assessing the risks of material misstatement, whether due to fraud or error; and
- the design of audit procedures that are responsive to the assessed risks of material misstatement.

Appendix 5: Audit and assurance insights

Our latest thinking on the issues that matter most to Audit Committees, board of directors and management.

KPMG Audit & Assurance Insights

Curated research and insights for audit committees and boards.

Board Leadership Centre

Leading insights to help board members maximize boardroom opportunities

Current Developments

Series of quarterly publications for Canadian businesses including Spotlight on IFRS, Canadian Securities & Auditing Matters and US Outlook reports.

Audit Committee Guide – Canadian Edition

A practical guide providing insight into current challenges and leading practices shaping audit committee effectiveness in Canada.

Accelerate 2023

The key issues driving the audit committee agenda in 2023.

Momentum

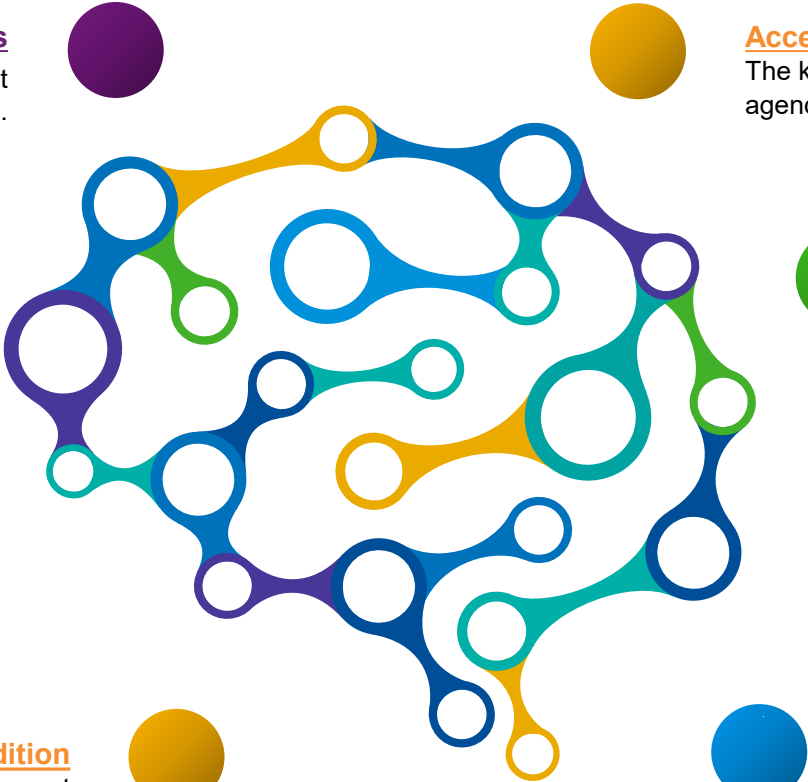
A quarterly newsletter with the latest thought-leadership from KPMG's subject matter leaders across Canada and valuable audit resources for clients.

KPMG Climate Change Financial Reporting Resource Centre

Our climate change resource centre provides insights to help you identify the potential financial statement impacts to your business.

IFRS Breaking News

A monthly Canadian newsletter that provides the latest insights on international financial reporting standards and IASB activities.





Appendix 6: What is ESG?

ESG is a framework to integrate environmental, social and governance risks and opportunities into an organization's strategy to build long term financial sustainability and create value. ESG includes a wide range of non-financial scoring categories, used by investors and other stakeholders to assess the impact of a company's products and business practices on sustainability and social causes.

Environmental

Our IMPACT on our planet

- Climate change
- Greenhouse gas (GHG) emissions
- Natural resource depletion
- Waste and pollution
- Deforestation
- Hazardous materials
- Biodiversity

Social

Our IMPACT in our communities

- Working conditions, including slavery and child labour
- Impact on local communities
- Conflict regions
- Health and safety
- Employee diversity, equity, and inclusion
- Product mis-selling
- Data protection

Governance

Our conduct

- Executive pay
- Bribery and corruption
- Political lobbying and donations
- Board diversity and structure
- Tax strategy
- Data breaches

ESG strategies can help entities deliver long-term value through effective engagement with all stakeholders – generating trust and a competitive advantage.



Appendix F: ESG needs to be on the board agenda

01

ESG and climate risk* are linked to access to funding

An entity's climate resiliency and ESG management is impacting access to funding. Government grants, for example, will be increasingly tied to ESG initiatives and performance.

*Climate risk is an element of ESG

02

E&S and climate risk factors are impacting business models

Business models are being impacted by ESG and climate transition requirements in the face of higher operating risks and costs, e.g. capex planning for low carbon technologies and solutions.

03

ESG is linked to the cost of capital

Developments such as BlackRock's communication to CEOs, S&P's credit downgrade of several oil & gas companies, and rapid growth in ESG investment or divestment, has highlighted that climate is a near term financial and strategic risk for many companies. Cost of capital can be further impacted by ESG risk ratings from leading ratings agencies (S&P, Sustainalytics, MSCI).

04

Talent expectations and attraction

Stakeholder expectations of Boards now include diversity in gender and ethnicity as well as expertise in ESG or climate areas, e.g. human rights and emissions. Employees are increasingly seeking purpose from their work and looking to leadership and company values to reflect this. This complements a high student demand for sustainability, diversity and inclusion.

05

Regulatory requirements on ESG and climate risk disclosure

Failing to manage and disclose ESG and climate risks is beginning to carry litigation risk and link to executives' fiduciary duty. Both SEC and ISSB have proposed disclosure rules for climate risk and emissions. Now is the time for entities to address management and reporting gaps.

Sources: 10 Business Myths on Climate Change (2021) – KPMG UK;²
ESG: The board's perspective (2021) – KPMG India



Appendix F: ESG Discovery | Client journey

What is ESG Discovery?

ESG Discovery through KPMG Ignition is a 3-hour session held virtually or in-person, bringing you relevant insights to inspire thinking and inspire change.

What we'll cover

- Overview of ESG and how it applies to your organization and industry
- Results and analysis of self-assessment
- Identification of ESG stakeholders and their interests
- Scenario planning exercises
- Prioritization of key actions

Why book an ESG Discovery session?

The consideration of ESG (Environmental, Social and Governance) factors has become critical to the success of organizations across all sectors including yours.

Exceptional experience

Explore and better understand your organization's ESG challenges and opportunities through a highly interactive ideation session that will help you prioritize next steps on your ESG journey.

What you'll get

- An understanding of current and future state impacts of ESG to your organization
- Clarity of the ESG priority areas for your organization going forward – and how KPMG can help

Time commitment for you and selected individuals

- Sponsor attends 30-min kick-off call
- Provided ESG 101 material and a 15-minute ESG self-assessment questionnaire.
- All participate in a 3-hour ESG Discovery session.
- Sponsor attends a 30-minute debrief following session with KPMG

Next steps

Connect with your KPMG Partner to explore booking an ESG Discovery session for your organization



kpmg.ca

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KPMG member firms around the world have 227,000 professionals, in 145 countries.

Report To: Board of Directors

Subject: Procurement – 2022 Activity

Report No: FA-14-23

Date: April 21, 2023

Recommendation:

THAT Report No. FA-14-23 RE: Procurement – 2022 Activity **BE RECEIVED.**

Purpose:

The purpose of this report is to provide the Board of Directors with an annual update on the following procurement activity for the 2022 fiscal year:

- Non-Competitive Procurement
- Unsolicited Proposals
- Transactions approved by the CAO/Secretary-Treasurer in excess of \$100,000 for Board-approved capital projects
- Listing of current agreements sourced through cooperative purchasing

Background:

Section 8.3 – Non-Competitive Procurement Business Case Requirements of the Procurement Policy states:

The Procurement Specialist shall provide a full written report on all Non-Competitive Procurement transaction(s) to the Board of Directors annually, within 3 months of the subsequent year.

The minutes of the Audit and Budget Committee from March 12, 2020, include the following recommendation:

8.1 Report No. A&BC-01-2020 RE: Procurement Policy – The Committee requested an annual listing of unsolicited proposals.

The minutes of the Board of Directors meeting from April 16, 2020 include the following:

4d) Report No. FA-19-2020 RE: Delegation of Authority Policy – Ms. Sharma indicated that she would report annually on the delegation of authority in the procurement of goods and services.

Discussion:

Non-Competitive Procurement

All Non-Competitive Procurements above \$25,000 in value are approved by the Board. In 2022, NPCA proceeded with seven transactions in a non-competitive environment:

1. Orland Conservation – January 10, 2022 - PO #1507 \$22,745

Approved by Natalie Green, Adam Christie, and Chandra Sharma

Goods or services acquired: Development of Land Securement Strategy

Justification: Due to time limitation and need for specialized knowledge and skills, NPCA, with recommendation from other conservation authorities, solicited the consulting firm Orland Conservation based on their expertise in land securement and experience working with other Conservation Authorities, non-profit organizations, and municipalities. Orland Conservation is well-qualified and was able to deliver the project deliverables ensuring that the NPCA's 10-year land securement strategy was aligned with its strategic goals and vision.

2. GLPI Professional Services – January 25, 2022 – PO #1503 \$9,945

Approved by David Deluce, Leilani Lee-Yates, and Chandra Sharma

Goods or services acquired: NPCA Procedural Manual - Process Mapping Exercise

Justification: Time sensitive Board priority given that it fed into the later stages of the Procedural Manual Project. Consultant was recommended by other conservation authority planning experts.

3. Planning Solutions Inc. – January 25, 2022 – PO #1504 \$19,500

Approved by David Deluce, Leilani Lee-Yates, and Chandra Sharma

Goods or services acquired: NPCA Policy Document Update - Phase 1 Policy Gap Analysis

Justification: A time sensitive priority project for the Board of Directors and this specific step needed to be completed by March 2022. The consultant in question had a unique experience working with conservation authorities.

4. PSD Citywide – April 27, 2022 - PO #1530 \$24,500

Approved by Lise Gagnon and Chandra Sharma

Goods or services acquired: Capital Planning Software module, including implementation, enterprise licenses and maintenance support.

Justification: Integration and compatibility with existing infrastructure required – proprietary software.

5. North-South Environmental – July 6, 2022 – PO #1542

\$62,983

Approved by David Deluce, Leilani Lee-Yates, and Chandra Sharma

Goods or services acquired: Buffer Width Discussion Paper, buffer width policy development and buffer width decision support tools / technical guidance document.

(Note, RFP NPCA-2022-011 was issued in April 2022 and received no responses)

Justification: competitive procurement RFP NPCA-2022-011 was issued in April 2022 and received no responses.

As this project was time sensitive and needed to be completed by year's end, NPCA Staff approached both North South Environment and Planning Solutions Inc with a separate scope of work in order to be completed by the end of the year.

6. Planning Solutions Inc. – July 6, 2022 – PO #1543

\$68,000

Approved by David Deluce, Leilani Lee-Yates, and Chandra Sharma

Goods or services acquired: Policy Document Update and Procedural Manual Project Phase 2

Justification: competitive procurement RFP NPCA-2022-011 was issued in April 2022 and received no responses.

As this project was time sensitive and needed to be completed by year's end, NPCA Staff approached both North South Environment and Planning Solutions Inc with a separate scope of work in order to be completed by the end of the year.

7. Giant FM / Country 89. – August 17, 2022 – PO #1553

\$13,000

Approved by Alicia Powell, Adam Christie, and Chandra Sharma

Goods or services acquired: Balls Falls Thanksgiving Festival Entertainment (various artists).

Justification: NPCA selected this vendor due to decades of experience and its unique ability to provide this scale of service. They have a strong knowledge of the local market, demographic interests, and relationships with local musical artists and talent, which is crucial for enlisting the most suitable acts for the festival. Additionally, there are no comparable service providers available at the time in the Niagara Region.

Unsolicited Proposals

There were no unsolicited proposals received in 2022.

CAO/Secretary-Treasurer Approved Capital Project Transactions – 2022

In 2022, the CAO/Secretary-Treasurer approved a total of six transactions in excess of \$100,000 for Board-approved capital projects:

Duomax Development – February 7, 2022 – PO #1511 \$231,098
Project: Boat Launch Reconstruction at Long Beach Conservation area

Procurement Type Open – [Bids & Tenders](#) (Insurance Claim)

Duomax Development – March 16, 2022 – PO #1517 \$118,366

Project: Long Beach Conservation Area Electrical Upgrade and Waterlines Southwest Side

Procurement Type Open – [Bids & Tenders](#)

Accurate Road Construction – March 21, 2022 – PO #1520 \$207,728

Project: Reconstruct the Road at the Chippawa Creek Conservation Area

Procurement Type Open – [Bids & Tenders](#)

Duomax Development – June 21, 2022 – PO #1540 \$277,430

Project: Construct a New Parking Lot at the Cave Springs Conservation Area

Procurement Type Open – [Bids & Tenders](#)

Anthony's Excavating Central – June 24, 2022 – PO #1541 \$126,360

Project: Gonder's Flat Restoration Project

Procurement Type Open – [Bids & Tenders](#)

Griffin Construction – July 22, 2022 – PO #1550 \$188,210

Project: Reconstruction of Parking Lot at St. John's Conservation Area

Procurement Type Open – [Bids & Tenders](#)

All balances exclude HST.

Cooperative Procurement

The NPCA engages in several Group Purchasing Organizations to leverage collective buying power and maximize cost savings for all members involved. By utilizing collaborative and consortium buying agreements, NPCA can secure the best value for its procurement needs while streamlining the purchasing process. This approach also benefits vendors who can participate in efficient competitive bidding processes that come with multiple awards to a single contract. Additionally, NPCA benefits from the ability to access aggregated national, provincial, and regional pricing, which allows smaller public agencies to take advantage of the same buying power and contracts as larger public sector organizations.

NPCA participates in the following collaborative agreements, leveraging the benefits of cooperative procurement:

- Containerized waste removal (DSBN - Niagara Public Purchasing Committee)
- Supply and delivery of fuel (City of Welland - Niagara Public Purchasing Committee)
- Supply and Delivery of Propane (DSBN - Niagara Public Purchasing Committee)
- Workplace print and services (Ministry of Government and Consumer Services)
- Corporate credit card services (Ministry of Government and Consumer Services)
- Courier services (Ministry of Government and Consumer Services)
- Mobile devices and related services (Ministry of Government and Consumer Services); and
- Fine paper agreement (Ontario Collaborative Market Place)
- Apparel, Uniforms, Safety Footwear, and Related Services (Ontario Collaborative Market Place)

Related Reports and Appendices *(available upon request):*

1. Procurement Policy
2. Delegation of Authority Policy

Authored by:

Original Signed by:

Eric Gervais, CSCMP
Manager, Corporate Support Services

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

Report To: Governance Committee

Subject: Freedom of Information Statistical Report 2022

Report No: GC-01-23

Date: April 13, 2023

Recommendation:

THAT Report No. GC-01-23 RE: Freedom of Information Statistical Report 2022 **BE RECEIVED.**

Purpose:

The purpose of this report is to provide background and statistical information to the Governance Committee in respect of applications made to the Niagara Peninsula Conservation Authority (NPCA) in 2022 under the Municipal Freedom of Information and Protection of Privacy Act (MFIPPA) (the Act).

Background:

As a public institution, the NPCA is bound by the provisions of MFIPPA, provincial legislation enacted to provide the public with access to information and to protect the privacy of individuals and organizations. The legislation provides that the NPCA must submit to the Information and Privacy Commission (IPC), annually by March 31st, a report summarizing the volume, response times, revenues, nature of requests and appeals of decisions made by the institution under the Act. The resultant report, entitled "*Statistical Report of the Niagara Peninsula Conservation Authority for the Reporting Year 2022*" is attached hereto as Appendix 1.

The Chair of the NPCA is the Head for purposes of the Act but day-to-day administration falls to the NPCA Clerk / Board Secretariat who is formally designated as F.O.I. Co-ordinator under the legislation.

For reference purposes, in 2021, the NPCA responded to 15 requests made under MFIPPA and had several ongoing appeals before the Information and Privacy Commission (IPC).

Discussion:

In 2022, the NPCA received two applications for records under MFIPPA. The NPCA received no new appeals and also resolved the last of the outstanding appeals before the IPC (several of which dated back to early 2019).

The downward trend in 2022 is likely attributable to a number of factors including the easing of pandemic restrictions, but none the least of which include strides taken by the NPCA in recent years to earn public trust and to improve the organization's image. The NPCA's collaborative, customer-service oriented focus has resulted in a higher degree of positive interaction with the public and inversely less perceived need to invoke or pursue the legislative means to obtain records.

Appeals to the Information and Privacy Commission of Ontario on NPCA decisions under the Act have also fallen off. For the first time since 2016, no new appeals were launched within the calendar year. It is not uncommon for the appeals process to span multiple years, however, the longstanding backlog of NPCA appeals has also now been resolved with no current matters pending before the IPC.

Financial Implications:

Requests made under MFIPPA are subject to a non-refundable \$5.00 application fee. Fees applicable thereafter for the provision of information are prescribed in Regulations or through Orders and Practices issued by the Information and Privacy Commission.

The legislated fee structure does not reflect the resources typically consumed to provide records. Because staff time expended on MFIPPA requests can be very extensive and in particular, appeals can be onerous, the administration of MFIPPA has been costly to the NPCA. In 2021 and prior, it was necessary for the NPCA to retain legal expertise in preparing submissions and making representations to the IPC.

Total revenues levied by the NPCA under MFIPPA declined to \$10 in 2022 (representing exclusively, the mandatory application fees for the two requests received). This reduction in revenue from prior years is more than offset by the savings in time and resources consumed fulfilling requests and representing appeals before the IPC. (In 2022, there were no legal fees incurred by the NPCA relating to IPC appeals.)

Links to Policy/Strategic Plan:

In administering the MFIPPA legislation, or put more aptly, in resolving inquiries before legislative mechanisms are invoked, the NPCA achieves Goal 5.3 of the Strategic Plan by "providing a high standard of customer service" and in "providing equitable access to information".

Related Reports and Appendices:

Appendix 1: Statistical Report of the Niagara Peninsula Conservation Authority for the Reporting Year 2022

Authored by:

Original Signed by:

Grant Bivol
NPCA Clerk / Board Secretariat

Submitted by:

Original Signed by:

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



The Year-End Statistical Report
for the
Information and Privacy Commissioner of Ontario

**Statistical Report of
Niagara Peninsula Conservation Authority
for the Reporting Year 2022
for
*Municipal Freedom of Information and Protection of Privacy
Act***

Section 1: Identification

1.1 Organization Name

Niagara Peninsula Conservation Authority

Head of Institution Name & Title

Robert Foster, Chair of the NPCA Board of Directors

Head of Institution E-mail Address

rfoster@npca.ca

Management Contact Name & Title

Grant Bivol/Clerk

Management Contact E-mail Address

gbivol@npca.ca

Primary Contact Name & Title

Grant Bivol/Clerk

Primary Contact Email Address

gbivol@npca.ca

Primary Contact Phone Number

9057883135 ext. 250

Primary Contact Fax Number

9057881121

Primary Contact Mailing Address 1

250 Thorold Road W

Primary Contact Mailing Address 2

3rd Floor

Primary Contact Mailing Address 3

Primary Contact City

Welland

Primary Contact Postal Code

L3C 3W2

1.2 Your institution is:

Conservation Authority

Section 2: Inconsistent Use of Personal Information

2.1

Whenever your institution uses or discloses personal information in a way that differs from the way the information is normally used or disclosed (an inconsistent use), you must attach a record or notice of the inconsistent use to the affected information.

2

Your institution received:

- ☐ No formal written requests for access or correction
- ☒ Formal written requests for access to records
- ☐ Requests for correction of records of personal information only

Section 2: Inconsistent Use of Personal Information

Section 3: Number of Requests Received and Completed

Enter the number of requests that fall into each category.

3.1 New Requests received during the reporting year

3.2 Total number of requests completed during the reporting year

Personal Information	General Records
0	2
0	2

Section 4: Source of Requests

Enter the number of requests you completed from each source.

4.1 Individual/Public

4.2 Individual by Agent

4.3 Business

4.4 Academic/Researcher

4.5 Association/Group

4.6 Media

4.7 Government (all levels)

4.8 Other

4.9 Total requests (Add Boxes 4.1 to 4.8 = 4.9)

Personal Information	General Records
0	2
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	2

BOX 4.9 must equal BOX 3.2

Section 5: Time to Completion

How long did your institution take to complete all requests for information? Enter the number of requests into the appropriate category. How many requests were completed in:

5.1 30 days or less

5.2 31 - 60 days

5.3 61 - 90 days

5.4 91 days or longer

5.5 Total requests (Add Boxes 5.1 to 5.4 = 5.5)

Personal Information	General Records
0	2
0	0
0	0
0	0
0	2

BOX 5.5 must equal BOX 3.2

Section 6: Compliance with the Act

In the following charts, please indicate the number of requests completed, within the statutory time limit and in excess of the statutory time limit, under each of the four different sections:

NO notices issued;
 BOTH a Notice of Extension (s.27(1)) and a Notice to Affected Person (s.28(1)) issued;
 ONLY a Notice of Extension (s.27(1)) issued;
 ONLY a Notice to Affected Person (s.28(1)) issued.

Please note that the four different situations are mutually exclusive and the number of requests completed in each situation should add up to the total number of requests completed in Section 3.2. (Add Boxes 6.3 + 6.6 + 6.9 + 6.12 = BOX 6.13 and BOX 6.13 must equal BOX 3.2)

A. No Notices Issued

		Personal Information	General Records
6.1	Number of requests completed within the statutory time limit (30 days) where neither a Notice of Extension (s.20(1)) nor a Notice to Affected Person (s.21(1)) were issued.	0	2
6.2	Number of requests completed in excess of the statutory time limit (30 days) where neither a Notice of Extension (s.20(1)) nor a Notice to Affected Person (s.21(1)) were issued.	0	0
6.3	Total requests (Add Boxes 6.1 + 6.2 = 6.3)	0	2

B. Both a Notice of Extension (s.27(1)) and a Notice to Affected Person (s.28(1)) Issued

		Personal Information	General Records
6.4	Number of requests completed within the time limits permitted under both the Notice of Extension (s.27(1)) and a Notice to Affected Person (s.28(1)).	0	0
6.5	Number of requests completed in excess of the time limit permitted by the Notice of Extension (s.27(1)) and the time limit permitted by the Notice to Affected Person (s.28(1)).	0	0
6.6	Total requests (Add Boxes 6.4 + 6.5 = 6.6)	0	0

C. Only a Notice of Extension (s.27(1)) Issued

		Personal Information	General Records
6.7	Number of requests completed within the time limits permitted under both the Notice of Extension (s.27(1)).	0	0
6.8	Number of requests completed in excess of the time limit permitted by the Notice of Extension (s.27(1)).	0	0
6.9	Total requests (Add Boxes 6.7 + 6.8 = 6.9)	0	0

D. Only a Notice to Affected Person (s.28(1)) Issued

		Personal Information	General Records
6.10	Number of requests completed within the time limits permitted under both the Notice to Affected Person (s.28(1)).	0	0
6.11	Number of requests completed in excess of the time limit permitted by the Notice to Affected Person (s.28(1)).	0	0
6.12	Total requests (Add Boxes 6.10 + 6.11 = 6.12)	0	0

E. Total Completed Requests (sections A to D)

		Personal Information	General Records
6.13	Total requests (Add Boxes 6.3 + 6.6 + 6.9 + 6.12)	0	2

BOX 6.13 must equal BOX 3.2

Section 6a: Contributing Factors

Please outline any factors which may have contributed to your institution not meeting the statutory time limit. If you anticipate circumstances that will improve your ability to comply with the Act in the future, please provide details in the space below.

N/A

Section 7: Disposition of Requests

What course of action was taken with each of the completed requests? Enter the number of requests into the appropriate category.

	Personal Information	General Records
7.1 All information disclosed	0	0
7.2 Information disclosed in part	0	0
7.3 No information disclosed	0	0
7.4 No responsive records exists	0	2
7.5 Request withdrawn, abandoned or non-jurisdictional	0	0
7.6 Total requests (Add Boxes 7.1 to 7.5 = 7.6)	0	2

BOX 7.6 must be greater than or equal to BOX 3.2

Section 8: Exemptions & Exclusions Applied

For the Total Requests with Exemptions/Exclusions/Frivolous or Vexatious Requests, how many times did your institution apply each of the following? (More than one exemption may be applied to each request)

	Personal Information	General Records
8.1 Section 6 — Draft Bylaws, etc.	0	0
8.2 Section 7 — Advice or Recommendations	0	0
8.3 Section 8 — Law Enforcement ¹	0	0
8.4 Section 8(3) — Refusal to Confirm or Deny	0	0
8.5 Section 8.1 — Civil Remedies Act, 2001	0	0
8.6 Section 8.2 — Prohibiting Profiting from Recounting Crimes Act, 2002	0	0
8.7 Section 9 — Relations with Governments	0	0
8.8 Section 10 — Third Party Information	0	0
8.9 Section 11 — Economic/Other Interests	0	0
8.10 Section 12 — Solicitor-Client Privilege	0	0
8.11 Section 13 — Danger to Safety or Health	0	0
8.12 Section 14 — Personal Privacy (Third Party) ²	0	0
8.13 Section 14(5) — Refusal to Confirm or Deny	0	0
8.14 Section 15 — Information soon to be published	0	0
8.15 Section 20.1 Frivolous or Vexatious	0	0

Section 8: Exemptions & Exclusions Applied

- 8.16** Section 38 — Personal Information (Requester)
- 8.17** Section 52(2) — Act Does Not Apply³
- 8.18** Section 52(3) — Labour Relations & Employment Related Records
- 8.19** Section 53 — Other Acts
- 8.20** PHIPA Section 8(1) Applies
- 8.21** Total Exemptions & Exclusions
Add Boxes 8.1 to 8.20 = 8.21

0	0
0	0
0	0
0	0
0	0
0	0

¹ not including Section 8(3)

² not including Section 14(5)

³ not including Section 52(3)

Section 9: Fees

Did your institution collect fees related to request for access to records?

- 9.1** Number of REQUESTS where fees other than application fees were collected
- 9.2.1** Total dollar amount of application fees collected
- 9.2.2** Total dollar amount of additional fees collected
- 9.2.3** Total dollar amount of fees collected (Add Boxes 9.2.1 + 9.2.2 = 9.2.3)
- 9.3** Total dollar amount of fees waived

Personal Information	General Records	Total
0	0	0
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00

Section 10: Reasons for Additional Fee Collection

Enter the number of REQUESTS for which your institution collected fees other than application fees that apply to each category.

- 10.1** Search time
- 10.2** Reproduction
- 10.3** Preparation
- 10.4** Shipping
- 10.5** Computer costs
- 10.6** Invoice costs(and other as permitted by regulation)
- 10.7** Total (Add Boxes 10.1 to 10.6 = 10.7)

Personal Information	General Records	Total
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0

Section 11: Correction and Statements of Disagreement

Did your institution receive any requests to correct personal information?

- 11.1** Number of correction requests received
- 11.2** Correction requests carried forward from the previ 97 ar

Personal Information
0
0

Section 11: Correction and Statements of Disagreement

11.3 Correction requests carried over to next year

0

11.4 Total Corrections Completed $[(11.1 + 11.2) - 11.3 = 11.4]$

0

BOX 11.4 must
equal BOX 11.9

What course of action did your institution take regarding the requests that were received to correct personal information?

Personal Information

11.5 Correction(s) made in whole

0

11.6 Correction(s) made in part

0

11.7 Correction refused

0

11.8 Correction requests withdrawn by requester

0

11.9 Total requests (Add Boxes 11.5 to 11.8 = 11.9)

0

BOX 11.9 must
equal BOX 11.4

In cases where correction requests were denied, in part or in full, were any statements of disagreement attached to the affected personal information?

Personal Information

11.10 Number of statements of disagreement attached:

0

If your institution received any requests to correct personal information, the Act requires that you send any person(s) or body who had access to the information in the previous year notification of either the correction or the statement of disagreement. Enter the number of notifications sent, if applicable.

Personal Information

11.11 Number of notifications sent:

0

Note:

This report is for your records only and should not be faxed or mailed to the Information and Privacy Commissioner of Ontario in lieu of online submission. Faxed or mailed copies of this report will NOT be accepted. Please submit your report online at: <https://statistics.ipc.on.ca>.

Thank You for your cooperation!

Declaration:

I, Grant Bivol/Clerk, confirm that all the information provided in this report, furnished by me to the Information and Privacy Commissioner of Ontario, is true, accurate and complete in all respects.

Signature

Date

Report To: Governance Committee

Subject: Governance Committee – 2023 Work Plan

Report No: GC-02-23

Date: April 13, 2023

Recommendation:

1. **THAT** Report No. GC-02-23 RE: Governance Committee – 2023 Work Plan **BE RECEIVED**.
2. **AND THAT** the Governance Committee - 2023 Work Plan attached as Appendix 1 **BE APPROVED**.

Purpose:

The purpose of this report is to identify governance objectives and timelines for approval through the establishment of the 2023 Governance Committee Work Plan.

Discussion:

The 2023 Governance Committee Work Plan identifies key initiatives and establishes timelines for the year ahead. It enables staff to efficiently integrate Board objectives into the daily operations and administration of the NPCA. Implementation of the work plan will also ensure proper governance oversight and direction, in particular with respect to the changes necessitated by amendments to the Conservation Authorities Act and planning policies.

Financial Implications:

The costs affiliated with Governance Committee meetings are typically limited to the mileage and per diem expenses of Committee Members.

Links to Strategic Plan:

Approving a Governance Committee Work Plan with predetermined dates supports the Strategic Plan's Core Value of conducting business with transparency to achieve high quality Customer Service.

Related Reports and Appendices:

Report No. FA-01-23 RE: Board of Directors' 2023 Meeting Schedule

Appendix 1: Governance Committee – 2023 Work Plan (Draft)

Authored by:

Original Signed by:

Grant Bivol
Clerk/Board Secretariat

Submitted by:

Original Signed by:

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

Appendix 1 to Report No. GC-02-23 RE: Governance Committee – 2023 Work Plan

Governance Committee Annual Work Plan - 2023

<div style="border: 1px solid black; padding: 5px; display: inline-block;">DRAFT</div>	Quarter 2			Quarter 3			Quarter 4		
	APR-2023	MAY-2023	JUN-2023	JUL-2023	AUG-2023	SEP-2023	OCT-2023	Nov-2023	DEC-2023
Governance Committee	13-Apr		08-Jun			07-Sep			
Full Authority Board	21-Apr	19-May	16-Jun	21-Jul		15-Sep	20-Oct	17-Nov	
1. Work Plan									
Workplan Approval	X								
2. Legislative Updates									
Conservation Authorities Act Amendments - Municipal Memorandums of Understanding			X			X			
Administrative By-Law Review (if required)						X			
3. Board Training									
Training Schedule (as required)									
5. Corporate Policies and Procedures									
NPCA Policies for the Administration of Ontario Reg 155/06 and the Planning Act			X			X			
Code of Conduct Integrity Commission item			X						
6. Strategic Plan									
Marketing Strategy						X			
Indeginous Engagement Guidelines						X			
Digital Transformation Plan						X			
Asset Management Plan						X			
7. Other									
Salary Disclosure	X								
FOI Statistical Reporting	X								
Insurance Update			X						
Compensation Review	X		X						

Report To: Governance Committee

Subject: Appointment of NPCA to Conservation Ontario Council Board of Directors

Report No: GC-03-23

Date: April 13, 2023

Recommendation:

THAT Report No. GC-03-23 RE: Appointment of NPCA to Conservation Ontario Council Board of Directors **BE RECEIVED**.

Purpose:

The purpose of this report is to apprise the NPCA Board of Directors of C.A.O. Chandra Sharma's appointment to the Board of Directors for Conservation Ontario.

Background:

Conservation Ontario (CO) is the umbrella agency representing Ontario 36 Conservation Authorities (CA's) governed by a six-member elected Board of Directors and directed by a Council of appointed and elected municipal officials from the 36 CAs Boards of Directors and CA's staff.

The Board of Directors are elected annually by the Council in accordance with section V1 of the Association of Conservation Authorities of Ontario (ACAO) By-Law. The Directors shall comprise the Board of Directors, as well as the Chair of the Board and Vice Chair(s), and serve a term of office from the date of the meeting at which they are elected or appointed until the subsequent annual meeting.

Discussion:

At the Annual General Meeting of Conservation Ontario on April 3rd, 2023, Chandra Sharma, NPCA C.A.O. was been elected as one of the six Directors to hold office hold office until the Annual Council Meeting of 2024.

The success of Conservation Ontario (CO) relies on harnessing expertise of member CA's. The NPCA is pleased to have several staff experts participate on CO volunteer committees and contribute to CO strategic priorities.

Financial Implications:

There are no financial implications to this appointment.

Links to Policy/Strategic Plan:

By participating on Conservation Ontario's Board of Directors, the NPCA is advancing Goal 4.2 of its Strategic Plan which seeks to "foster relationships with the community, non-government organizations, businesses, agriculture, industry, and academic institutions for collective outcomes and impact".

Related Reports and Appendices:

None.

Submitted by:

Original Signed by:

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