

NIAGARA PENINSULA CONSERVATION AUTHORITY
Board of Directors Meeting
April 25, 2025
Immediately following the Source Protection Authority Meeting.
Carolinian Hall
3350 Merrittville Hwy., Thorold ON
AGENDA

CALL TO ORDER – ROLL CALL

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

1. APPROVAL OF AGENDA

2. DECLARATIONS OF CONFLICT OF INTEREST

3. APPROVAL OF MINUTES

3.1. Minutes of the Full Authority Meeting dated, March 21, 2025

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3.2. Closed Session Minutes of the Full Authority Meeting dated March 21, 2025 (*distributed separately*)

4. CHAIR'S UPDATE

5. CORRESPONDENCE

6. PRESENTATIONS

6.1. Audited Financial Statements and Audit Findings Report for 2024 Fiscal Year
Presented by David Marks, Partner, Audit, and Aydan Crowe, Manager, Audit, KPMG.

6.2. Decarbonization Roadmap for NPCA Climate Change Commitments
Presented by Andreas Mertes, Sustainability Engineer, Enviro-Stewards.

7. DELEGATIONS

7.1. Drainage Improvement Project under Section 78 of the *Drainage Act*, on the Big Forks Municipal Drain in the Township of Wainfleet.
Delegation by Mark Jemison, Drainage Superintendent, Township of Wainfleet.

8. CONSENT ITEMS

8.1. Report No. FA-20-25 RE: Progress Update – Decarbonization Roadmap Project for NPCA Climate Change Commitments

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8.2. Report No. FA-13-25 RE: Human Resources Annual Report

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8.3. Report No. FA-18-25 RE: Compliance and Enforcement Q1 Statistics 2025

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9. DISCUSSION ITEMS

9.1. Report No. FA-14-25 RE: 2024 Audited Financial Statements and Audit Findings Report

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9.2. Report No. FA-17-25 RE: Financial Report – Q4 – 2024

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9.3. Report No. FA-15-25 RE: 2025 Budgets and Municipal Levies

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9.4. Report No. FA-21-25 RE: Procurement Policy Amendment

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9.5. Report No. FA-22-25 RE: Delegation of Authority Policy Amendment

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9.6. Report No. FA-07-25 RE: Agreement of Services between the Corporation of the Township of Wainfleet and Niagara Peninsula Conservation Authority

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9.7. Report No. FA-23-25 RE: Agreement of Services between the Corporation of the City of Port Colborne and Niagara Peninsula Conservation Authority

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9.8. Report No. FA-19-25 RE: Public Advisory Committee – Representative Appointments

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10. COMMITTEE REPORTS

10.1. Minutes of the Governance Committee meeting, dated March 21, 2025

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11. MOTIONS

12. NOTICES OF MOTION

13. NEW BUSINESS

14. CLOSED SESSION

14.1. A proposed or pending acquisition or disposition of land by the NPCA (Confidential Report No. FA-16-25, *distributed separately*)

15. ADJOURNMENT

NIAGARA PENINSULA CONSERVATION AUTHORITY
Board of Directors Meeting Minutes
March 21, 2025, 10:00a.m.
Carolinian Hall
3350 Merrittville Hwy., Thorold ON

MEMBERS PRESENT: J. Metcalfe, Chair
S. Beattie, Vice Chair
B. Clark
D. Cridland
R. Foster
B. Grant
P. O'Neill
M. Seaborn
M. Tadeson

MEMBERS ABSENT: A. Witteveen

STAFF PRESENT: L. Lee-Yates, CAO/Secretary-Treasurer
E. Baldin, Manager, Land Planning
B. Buggeln, Manager, Natural Hazard Management and Resiliency
A. Christie, Director, Conservation Areas
C. Coverdale, Manager, Financial Services
M. Davis, Manager, Office of the CAO & Board
D. Deluce, Director, Planning & Development
M. Ferrusi, Manager, People & Performance
T. Gaade, Program Coordinator, Watershed Strategies & Climate Research
L. Gagnon, Director, Corporate Services
E. Gervais, Manager, Corporate Support Services
N. Green, Director, Watershed Strategies & Climate Change
E. Navarro, Supervisor, Communications & Public Relations
K. Peters, Manager, Environmental Policy & Planning
K. Royer, Specialist, Conservation Areas Land Planning
G. Shaule, Administrative Assistant
G. Verkade, Senior Manager, Integrated Watershed Strategies

The meeting was called to order at 10:00 a.m.

1. APPROVAL OF AGENDA

Resolution No. FA-19-2025

Moved by: Brian Grant

Seconded by: Michelle Seaborn

THAT the agenda for the Full Authority Board meeting held on March 21, 2025 **BE APPROVED**;

AND THAT Report No. FA-07-25 RE: Agreement of Services between the Corporation of the Township of Wainfleet and Niagara Peninsula Conservation Authority **BE POSTPONED**;

AND THAT staff **BE DIRECTED** to bring forward Report No. FA-07-25 RE: Agreement of Services between the Corporation of the Township of Wainfleet and Niagara Peninsula Conservation Authority following the Corporation of the Township of Wainfleet's Council meeting where such matters have been considered.

CARRIED

2. DECLARATIONS OF CONFLICT OF INTEREST

None.

3. APPROVAL OF MINUTES

Resolution No. FA-20-2025

Moved by: Stew Beattie

Seconded by: Robert Foster

THAT the Minutes of the Full Authority Meeting Minutes dated February 21, 2025 **BE APPROVED**.

CARRIED

4. CHAIR'S UPDATE

- Reservations are now open for camping at Long Beach and Chippewa Creek conservation areas – it is encouraged that people book ahead as these are popular spots in the watershed.
- Minister of Natural Resources will no longer have responsibility over conservation authorities. Conservation authorities will now be the responsibility of the Minister of the Environment, Conservation and Parks. Chair Metcalfe noted that CAO Lee-Yates will be meeting with CAOs and General Managers of conservation authorities, along with Conservation Ontario, to discuss this soon. Implications and information will be brought forward as required.
- Chair Metcalfe yielded the floor to CAO Lee-Yates to provide an update. CAO Lee-Yates noted that staff gathered for a town hall meeting at Stevensville Conservation Area on March 7 to recognize achievements and learn more about Stevensville Conservation Area.
- Hawkwatch season at Beamer Memorial Conservation Area officially kicked off on March 1. The Niagara Peninsula Hawkwatch Group is out there daily, tracking the spring migration. Counters are on-site every day through May and always happy to share their knowledge.

5. CORRESPONDENCE

None.

6. PRESENTATIONS

6.1. Conservation Areas Signage Update

Director, Conservation Areas, Adam Christie and Manager, Conservation Area Programs & Services, Alicia Powell, provided a presentation on the progress of interpretative signage development for NPCA conservation areas.

Discussion regarding the expansion of signage to areas of connectivity, inventory to classify signage and potential removal ensued.

Resolution No. FA-21-2025

Moved by: Brian Grant

Seconded by: Stew Beattie

THAT the Conservation Areas Signage Update presentation **BE RECEIVED.**
CARRIED

6.2. Lake Ontario Coastal Resilience Pilot Project

Manager, Natural Hazard Management and Resiliency, Brendan Buggeln, provided a presentation on the above noted pilot project. Discussion regarding geographical implications of appropriate solutions and extreme weather events ensued

Resolution No. FA-22-2025

Moved by: Michelle Seaborn

Seconded by: Mark Tadeson

THAT the Lake Ontario Coastal Resilience Pilot Project presentation **BE RECEIVED.**
CARRIED

7. DELEGATIONS

None.

8. CONSENT ITEMS

Resolution No. FA-23-2025

Moved by: Robert Foster

Seconded by: Brian Grant

THAT Report No. FA-10-25 RE: Lake Ontario Coastal Resilience Pilot Project **BE RECEIVED.**
CARRIED

9. DISCUSSION ITEMS

9.1. Report No. FA-09-25 RE: Hearing Procedure Guidelines

Resolution No. FA-24-2025

Moved by: Brian Grant

Seconded by: Stew Beattie

THAT Report No. FA-09-25 RE: Hearing Procedure Guidelines **BE RECEIVED**;

AND THAT the Hearing Procedure Guidelines, as appended, **BE APPROVED**;

AND THAT staff **BE DIRECTED** to make the Hearing Procedure Guidelines **PUBLICLY AVAILABLE** on NPCA's webpage;

AND THAT staff **BE DIRECTED** to coordinate an education session for NPCA's Board of Directors regarding Hearing Procedures to **BE SCHEDULED AT THE CALL OF THE CHAIR**.

CARRIED

9.2. Report No. FA-06-25 RE: Agreement of Services between the Corporation of the City of St. Catharines and Niagara Peninsula Conservation Authority

Resolution No. FA-25-2025

Moved by: Robert Foster

Seconded by: Mark Tadeson

THAT Report FA-06-25 RE: Agreement of Services between the Corporation of the City of St. Catharines and Niagara Peninsula Conservation Authority **BE RECEIVED**;

AND THAT the Agreement of Services between the Corporation of the City of St. Catharines and Niagara Peninsula Conservation Authority **BE APPROVED**;

AND THAT the CAO/Secretary – Treasurer and NPCA Chair **BE AUTHORIZED** to sign required documents to execute said agreement;

AND FURTHER THAT the final executed Agreement of Services between the Corporation of the City of St. Catharines and Niagara Peninsula Conservation Authority **BE MADE PUBLICLY AVAILABLE** on NPCA's website.

CARRIED

9.4. Report No. FA-08-25 RE: Contract Award – Trees for All Potted Stock – Hortico Nurseries Inc.

Resolution No. FA-26-2025

Moved by: Michelle Seaborn

Seconded by: Donna Cridland

THAT Report No. FA-08-25 RE: Contract Award – Trees for All Potted Stock **BE RECEIVED;**

AND THAT a contract award to Hortico Nurseries Inc. in the amount of \$404,578 (plus non-recoverable HST) **BE APPROVED;**

AND FURTHER THAT staff **BE AUTHORIZED** to execute all necessary documents to award the contract.

CARRIED

9.5. Report No. FA-12-25 RE: Single Source Procurement for Natural Asset Assessment of Lake Ontario Shoreline – Green Analytics Inc.

Resolution No. FA-27-2025

Moved by: Brian Grant

Seconded by: Donna Cridland

THAT Report No. FA-12-25 RE: Single Source Procurement for Natural Asset Assessment of Lake Ontario Shoreline – Green Analytics Inc. **BE RECEIVED;**

AND THAT a single source contract to Green Analytics Inc. in the amount of \$44,769 (plus non-recoverable HST) **BE APPROVED;**

AND THAT a contingency of 10% of \$4,477 **BE ALLOCATED** to address any unanticipated costs during the project implementation process;

AND FURTHER THAT staff **BE AUTHORIZED** to execute all necessary documents to award the contract.

CARRIED

10. COMMITTEE REPORTS

None.

11. MOTIONS

None.

12. NOTICES OF MOTION

None.

13. NEW BUSINESS

13.1. Verbal update RE: Niagara Peninsula Conservation Foundation

- Member Cridland thanked the Ontario Paper Thorold Foundation for their contribution to the interpretive signage update underway and acknowledged the significant impact Board members have when connecting with the community.

14. CLOSED SESSION

Resolution No. FA-28-2025

Moved by: Donna Cridland

Seconded by: Stew Beattie

THAT the Full Authority Meeting scheduled on March 21, 2025 **NOW** move into closed session at 11:14 a.m.

CARRIED

Resolution No. FA-29-2025

Moved by: Robert Foster

Seconded by: Mark Tadeson

THAT the Full Authority Meeting scheduled March 21, 2025 **RESUME** open session at 12:38 p.m.

Resolution No. FA-30-2025

Moved by: Brian Grant

Seconded by: Donna Cridland

THAT staff **PROCEED AS DIRECTED** in closed session regarding Report No. FA-11-25.

CARRIED

14. ADJOURNMENT

Chair Metcalfe adjourned the meeting at 12:40 P.m.

Report To: Board of Directors

Subject: Progress Update – Decarbonization Roadmap Project for NPCA Climate Change Commitments

Report No: FA-20-25

Date: April 25, 2025

Recommendation:

THAT Report No. FA-20-25 RE: Progress Update – Decarbonization Roadmap Project for NPCA Climate Change Commitments **BE RECEIVED.**

Purpose:

To provide an update on the completion of the decarbonization roadmap project and next steps to achieve climate change commitments.

Background:

Climate change is identified as a critical priority under the Niagara Peninsula Conservation Authority's (NPCA) [2021-2031 strategic plan](#) which includes numerous actions related to climate change action and environmental sustainability practices across six strategic priorities. Specifically, Goal 5.4 of the strategic plan seeks to address climate change and sustainable practices through NPCA operations and lands by developing “a corporate climate change strategy to implement actions that reduce the NPCA’s climate impacts and carbon footprint”.

Through approval of FA-50-22, NPCA established a corporate Climate Change Action Plan (CCAP) framework which outlines preliminary objectives, goals, and actions for implementation. In 2023, extensive staff engagements were conducted to shape details and actions of the plan. The current CCAP framework aims to achieve the following three objectives:

- Build climate change resilience within the Niagara Peninsula watershed and NPCA properties;

- Reduce NPCA's carbon footprint to achieve net-zero greenhouse gas (GHG) emissions by 2050; and
- Engage with NPCA staff, partners, and stakeholders to accelerate local climate change action.

Since initial development of the CCAP framework, several actions and initiatives have been implemented by NPCA as the CCAP is being finalized (e.g., watershed natural assets analysis and assessment). The action plan seeks to achieve six key outcomes to support climate change mitigation and adaptation efforts, as follows:

Outcome 1: Targets for corporate GHG reduction established

Outcome 2: Understand climate change impacts and vulnerabilities to the Niagara Peninsula jurisdiction, including on NPCA properties

Outcome 3: Increased climate change resiliency throughout the watershed

Outcome 4: Enhanced climate change resiliency at NPCA properties

Outcome 5: Improved corporate sustainability practices

Outcome 6: Collaboration with external partners to advance research and on-the-ground climate action

To support its corporate CCAP commitments (outcomes 1 and 5) and exemplify its sustainability leadership, NPCA identified the need to understand its current baseline GHG emissions, set emission reduction targets, and identify implementation actions to meet these targets. A priority project initiated in 2024 (FA-39-24) to address these needs was to develop a decarbonization roadmap for future implementation.

Discussion:

In 2024, in accordance with established procurement processes, NPCA retained the services of Enviro-Stewards Consulting to undertake a decarbonization roadmap project that would identify potential operational actions to achieve GHG emissions reduction while also reducing operational costs. Throughout the project, Enviro-Stewards involved and trained key NPCA staff to provide them with the knowledge to implement, track, and report on actions.

The comprehensive assessment of energy usage, water consumption, and waste considered six (6) key NPCA-owned and managed properties (i.e., main office, Ball's Falls Conservation Area, Binbrook Conservation Area, Chippawa Creek Conservation Area, Gainsborough Conservation Area, and Long Beach Conservation Area) as well as fleet vehicles and land care equipment used by NPCA. The temporary installation of water flow

and electricity sensors was conducted over the summer (Aug-Sept) to ensure data captured a peak period of usage at NPCA Conservation Areas. During the site visits, water faucets, toilets, and urinals as well as showerheads were inspected for flow rates. Additionally, the assessment included an analysis of historical electricity, propane, natural gas, water, fleet, and dyed diesel consumption and costs for NPCA, using 2023 as its baseline operational year. Waste was also considered; however, its impact on GHG emissions was not included due to a lack of available information about the waste and recycling amounts at the time of the assessment.

A technical report completed by Enviro-Stewards summarizes the findings of the assessment and identifies 14 quantified opportunities to conserve energy and water consumption and result in reduced GHG emissions. Recommended sustainability measures range from simple, quick wins (e.g., upgrading to LED lighting, changing set back temperatures to a schedule, electrifying land care equipment) to complex solutions requiring further exploration (e.g., switching from propane heaters to heat pumps, electrifying fleet vehicles). The report also provides baseline (2023) and target GHG emissions along with credible, affordable opportunities to reduce energy usage and water consumption with operational cost savings to support decision making. There will be internal NPCA staff discussions regarding the applicability and practicality of these measures prior to implementation and integration into the CCAP.

A plain language summary of the technical report is being prepared and will be circulated to the Board of Directors, staff, and other interested parties, when available.

Summary of Decarbonization Roadmap

Through this project, the NPCA's baseline GHG emissions in 2023 were determined to be 270 tonnes CO₂e/yr with an estimated annual operational cost of \$360,103 (Table 1).

Table 1. Summary of energy and water resources consumed by NPCA in 2023 as baseline year, including the amount of emissions and estimated annual costs for each.

2023 Baseline Consumption Type	GHG (CO ₂ e) tonnes/year	Estimated Annual Operational Cost
Water	11	\$56,715
Electricity	33	\$172,989
Natural gas	62	\$39,467
Fleet fuel (gasoline & diesel)	113	\$69,450
Propane	50	\$21,482
	270 CO ₂ e /yr	\$360,103

Based on the assessment by Enviro-Stewards, the NPCA's decarbonization roadmap would set a new GHG reduction target of 75% by 2050 starting with reduction measures implemented in 2025. The 75% reduction in GHG emissions would result in 68 tonnes CO₂e/yr in 2050, with an overall reduction of 203 tonnes CO₂e/yr.

The Decarbonization Roadmap project highlights that by implementing all 14 key recommended actions (including fuel switching), NPCA could achieve a savings of \$76,865 in operational costs and reduce its GHG emissions by 211 tonnes CO₂e/yr annually (Table 2), mainly attributed to fuel switching of natural gas, propane, and fleet fuel (gasoline and dyed diesel). By following the proposed decarbonization pathway, NPCA could achieve 78.3% GHG emissions reduction by 2050. If any key actions are implemented at a higher rate/intensity, the emission reduction target could be achieved sooner.

Table 2: Summary of recommended sustainability actions related to energy conservation or fuel switching, including estimated GHG emission reductions and potential annual operational cost savings.

Recommended Sustainability Action	GHG (CO₂e) tonnes/year	Estimated Annual Operational Cost Savings
Electricity conservation	3.5	\$14,855
Natural gas fuel switching	59.0	\$22,175
Fleet fuel switching	76.2	\$25,651
Propane fuel switching	43.3	\$8,348
Landcare equipment electrified	29.1	\$5,836
	211 CO ₂ e total GHG reduced	\$76,865

Next Steps:

- Circulate the plain language summary report to the NPCA Board of Directors, staff and other interested parties, when available;
- Establish an internal climate change and sustainability committee to review and prioritize implementation of corporate actions to achieve decarbonization pathway;
- Review and update the targets established in the Climate Change Action Plan (CCAP) to align with key findings and recommendations of the decarbonization roadmap;
- Update and finalize the CCAP to include updated baseline and target GHG emissions targets, implementation schedule, establishment and tracking of key performance indicators, and checkpoints for regular reporting and updates; and

- Implement processes and tools to support regular monitoring and tracking decarbonization efforts to support data collection, reporting, and continuous improvement.

Financial Implications:

This project is supported through the approved operational budgets for the 2025 fiscal year and beyond, as appropriate.

Links to Policy/Strategic Plan

Climate change has been identified as a critical priority throughout the NPCA recent 10-year strategic plan (2021-2031). The launch and implementation of a corporate Climate Change Action Plan (CCAP) is a performance indicator to achieve organizational excellence.

In addition, the CCAP specifically targets achieving several strategic goals and actions related to data and decision-making for climate resilient watersheds (1.1, 1.2, 1.3), leading the implementation of sustainable technologies and green infrastructure best practices (2.3), encouraging volunteerism and environmental stewardship (3.2), fostering relationships with external partners and stakeholders (4.2), and demonstrating leadership in addressing climate change (5.4).

Related Reports and Appendices:

Report No. FA-39-24 RE: Decarbonization Roadmap for NPCA Climate Change Commitments

Co-Authored by:

Original Signed by:

Natalie Green, M.Sc., PMP
Director, Watershed Strategies & Climate Change

Co-Authored by:

Original Signed by:

Eric Gervais, NISCL-CSCL/CSCMP
Manager, Corporate Support Services

Reviewed by:

Original Signed by:

Lise Gagnon, CPA, CGA
Director, Corporate Services

Submitted by:

Original Signed by:

Leilani Lee-Yates, BES, MSPL.RPD, MCIP, RPP
Chief Administrative Officer/Secretary-Treasurer

Report To: Board of Directors

Subject: Human Resources – 2024 Annual Update

Report No: FA-13-25

Date: April 25, 2025

Recommendation:

THAT Report No. FA-13-25 RE: Human Resources - 2023 Annual Update **BE RECEIVED.**

Purpose:

The purpose of this report is to provide the Board with an update of Human Resources actions during 2024.

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

Following the guidance of the *2021-2031 Strategic Plan* and corporate structure presented to the Board in 2022, we have continued to increase our staff complement targeting areas that align with our strategic direction. In 2024, a total of 19 full-time staff were hired, one-third of which were newly created roles. Additionally, five staff accepted internal promotions, continuing their professional career growth with the NPCA.

With the increasing popularity of the Conservation Areas and the 50th Anniversary of the Ball's Falls Thanksgiving Festival, 104 seasonal staff were hired, providing opportunities to residents across the watershed and lifespan including: youth studying conservation, newcomers to the area and retirees looking to share their knowledge.

Employee/Labour Relations

With the Collective Agreement expiring in December 2024, NPCA successfully negotiated a one-year extension including the implementation of the compensation review with OPSEU. This has provided transparency to staff on the results of the compensation review while continuing to strengthen relations with the union. NPCA and OPSEU will engage in a more fulsome bargaining process later in 2025.

The 2024 staff survey indicated that overall NPCA staff are relatively happy at work, with combined satisfaction scores higher than the average public service workers. Communication and Organizational Culture had the most positive results, with Growth and Development and Employment Conditions requiring the most attention. Various initiatives were implemented over the course of 2024 including completing the implementation of the compensation review, a renewed focus on work-planning and performance feedback as well as various corporate and individual training opportunities. In 2025, the staff survey will be conducted again to determine the success of actions taken and drive continuous improvement, making the NPCA an employer of choice within the industry.

Health & Safety

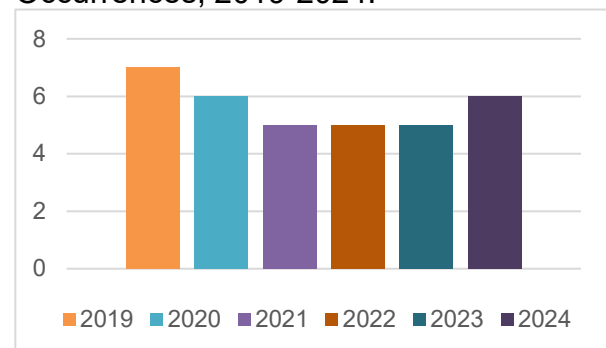
With the solar eclipse in 2024, staff proactively came together to ensure a safe response to this event. Working with the Conservation Areas team and NPCA Emergency Response team members, in consultation with the Joint Health and Safety Committee (JHSC), protocols were put in place to ensure the safety of staff while allowing for safe and successful events to take place at some Conservation Areas. Through this process, Emergency Response Plans were reviewed and updated at all active NPCA locations.

2024 also saw the relocation of the administrative office. Through this process, health and safety considerations were at the forefront, with updated fire plans and training, ergonomic assessments to ensure effective and efficient set up, inclusion of standing workstations, and lighting considerations.

In 2024, there was a slight increase in the number of employee injury/illnesses over last year, though the total number of incidents remain low. Slips/trips/falls were the most common incident reported.

2024 also showed a slight increase in WSIB claims though our risk profile remains far below the class.

Figure 1: Employee Health & Safety Occurrences, 2019-2024.



Financial Implications:

There are no financial implications connected to the receipt of this information report.

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:

Leilani Lee-Yates, BES, MSPL.RPD, MCIP, RPP
Chief Administrative Officer/Secretary-Treasurer

Report To: Board of Directors

Subject: Compliance and Enforcement Q1 Statistics 2025

Report No: FA-18-25

Date: April 25, 2025

Recommendation:

THAT Report No. FA-18-25 RE: Compliance and Enforcement Q1 Statistics 2025 **BE RECEIVED.**

Purpose:

The purpose of this report is to provide the Board with an overview summary of the 2025 first quarter activities related to Compliance and Enforcement in the NPCA watershed.

Background:

The Compliance and Enforcement Service Area of the Niagara Peninsula Conservation Authority (NPCA) plays a pivotal role in the protection of wetlands, watercourses, shorelines, and hazardous lands within the NPCA's jurisdiction. An overall goal is to protect the health and safety of persons, and property from damage or destruction as a result of development activities that are affected or impacted by natural hazards, such as flooding and erosion. The Board of Directors receives three quarterly reports, and one annual report, detailing varying activities and statistics tracked by staff.

Discussion:

Accomplishments and Process Improvements

For 2025, the regulations team is focused on abatement activities for issued *Conservation Authorities Act* Section 28 permits, Officer safety and training, enhancing the use of available technologies, and prioritizing effective partnerships with municipal by-law staff and other regulatory agencies. These elements will continue to drive continuous improvement within the business unit and reporting categories.

Quarterly and annual reports for 2025 include activity details in addition to enforcement statistics tracked by the regulation team. The regulations team has coordinated and

participated in and several activities in the first quarter of 2025 that support targeted work planning objectives and division improvements.

Table 1: Compliance & Enforcement Activities, Q1 2025

Category	Details
Corporate Improvements	Laserfiche – migrated majority of compliance files and activities to Laserfiche platform – remainder to migrate in Q2.
	CityView – assisted with the finalization of workflows in preparation for launch of new CityView enforcement module.
	Trimble / EOS – in cooperation with IT and capital project teams, supported the purchase and training for high accuracy GPS unit with elevation capabilities.
Partnerships	Continued participation in the monthly Niagara municipalities by-law working group.
	Continued participation in the quarterly provincial Regulatory Compliance Ontario western hub.
	Continued participation as a member of the executive of the Regulatory Compliance Committee of Conservation Ontario.

Q1 2025 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* (i.e., Conservation Authority properties).

The statistics below are from January 1, 2025, to March 31, 2025.

Table 2: General Q1 File Statistics, 2020-2025

	2020	2021	2022	2023	2024	Q1 2025
Open/Active Files						33
Closed/Resolved Files						31
TOTAL	70	88	56	70	90	64

Table 3: Complaint Validity

	Q1 2025
NPCA jurisdiction – valid concern	54
Not NPCA jurisdiction or valid concern – file closed	7
Under review by NPCA or not specified	3
TOTAL	64

Table 4: Complaint / Violation Avenues

	Q1 2025
TIPS – email, voicemail, online form	17
Staff Voicemail / Phone / Email	3
Professional Contacts	28
Officer Found	12
Other / Not Specified	4
TOTAL	64

Table 5: Complaints By Regulated Feature

	Q1 2025
Lake Ontario Shoreline	2
Lake Erie Shoreline	13
Wetlands and Wetland Buffers	21
Watercourses and Watercourse Buffers	7
Valleyland and Valleyland Buffers	9
Floodplains	4
Hazardous Lands	1
Municipal Drains / Watercourses	0
Other / Not Specified	7
TOTAL	64

Note: Regulated Features was not specifically tracked in related data until 2023.

Table 6: Complaints and Potential Violations by Municipality

	Q1 2025	% TOTAL
Fort Erie	20	31.3%
Grimsby	1	1.6%
Haldimand	0	0%
Hamilton	2	3.1%
Lincoln	4	6.3%
Pelham	1	1.6%
Niagara Falls	7	10.9%
Niagara-on-the-Lake	2	3.1%
Port Colborne	2	3.1%
St. Catharines	10	15.6%
Thorold	1	1.6%
Wainfleet	6	9.4%
Welland	4	6.3%
West Lincoln	4	6.3%
No Location	0	0.0%
TOTALS	64	100%*

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

Table 7: Notices of Violation

	Q1 2025
Notices Resolved	1
Notices Unresolved / In Progress	16
TOTAL NOTICES ISSUED	17

Table 8: Risk and Response Levels (as per Section 28 Procedural Manual)

	Q1 2025
No Risk	10
Low	20
Moderate	25
High	8
Other / Not Specified	1
TOTAL	64

Note: Risk Assessment Level was not tracked in related data until 2023.

The NPCA Section 28 Procedural Manual was completed and approved by the Board of Directors in July of 2022. The table below is from the procedural manual and provides additional details with regards to the Risk and Response levels being reported above.

Low Priority Response	Regulations staff may not investigate these matters depending on volume. Focus will be on education and outreach, deterrence and possible restoration or approval if time and resources are available.
Moderate Priority Response	Regulations staff will respond and investigate these matters as time and resources allow usually within the timeframes under the <i>Provincial Offences Act</i> . Voluntary compliance through approval for unauthorized works, remediation or restoration are required outcomes. Court proceedings may be warranted depending on the level of landowner compliance and nature of the potential violation.
High Priority Response	Regulations staff will endeavour to investigate all matters deemed a HIGH priority within the timelines of the <i>Provincial Offences Act</i> . Focus will be on likely court proceedings, remediation/restoration in the public interest, deterrence, and risk reduction.
No Risk	Regulations staff will not respond to frivolous or vexatious complaints, incidents with insufficient information provided, or not clearly within the jurisdiction of the Conservation Authority.

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 2025 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 staff will continue to employ prioritization strategies including the NPCA 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 accurately measuring 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 NPCA's mandate and support NPCA's *Strategic 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 and Enforcement

Reviewed by:

Original Signed by:

David Deluce, MCIP, RPP
Director, Planning and Development

Submitted by:

Original Signed by:

Leilani Lee-Yates, BES, MSPL.RPD, MCIP, RPP
Chief Administrative Officer/Secretary-Treasurer

Report To: Board of Directors

Subject: 2024 Audited Financial Statements and Audit Findings Report

Report No: FA-14-25

Date: April 25, 2025

Recommendation:

THAT Report No. FA-14-25 RE: 2024 Audited Financial Statements and Audit Findings Report **BE RECEIVED**;

AND THAT the 2024 Audited Financial Statements and the 2024 Audit Findings Report attached hereto as Appendices 1 and 2 respectively **BE APPROVED**.

Purpose:

The purpose of this report is to seek the Board of Director's approval of the 2024 Audited Financial Statements and the 2024 Audit Findings Report.

Background:

On April 16, 2024, the Finance Committee received Report No. FC-03-25 and endorsed the 2024 Audited Financial Statements and the 2024 Audit Findings Report for Board Approval (Recommendation No. FC-04-2024).

Discussion:

Please note the following results from the Audit Findings Report for the fiscal year ending December 31, 2024:

- Significant risks and results: no significant qualitative aspects to note
- Other risks of material misstatement and results: no significant qualitative aspects to note
- Uncorrected misstatements: we did not identify any uncorrected misstatements
- Corrected misstatements: we did not identify any corrected misstatements
- No significant control deficiencies were identified during the audit.
- Other financial reporting matters:
 - Appropriate disclosures have been made

- Going concern – no matters to report
- Significant qualitative aspects of financial statement presentation and disclosure – no matters to report
- Specific topics (page 19 of the Audit Findings Report):
 - Illegal acts – no matters to report
 - Other information containing the audited financial statements – no matters to report
 - Significant difficulties encountered during the audit – no matters to report
 - Difficult or contentious matters – no matters to report
 - Management's consultation with other accountants – no matters to report
 - Disagreements with management – no matters to report
 - Related parties – no matters to report
 - Significant issues with KPMG appointment or retention – no matters to report
 - Other relevant matters of governance interest – no matters to report

Financial Implications:

There are no financial implications associated with this report.

Related Reports and Appendices:

Appendix 1: Draft 2024 Audited Financial Statements

Appendix 2: Draft 2024 Audit Findings Report

Prepared by:

Original Signed by:

Lise Gagnon, CPA, CGA
Director, Corporate Services

Submitted by:

Original Signed by:

Leilani Lee-Yates, BES, MSPL, RPD, MCIP, RPP
Chief Administrative Officer/Secretary-Treasurer

Financial Statements of

**NIAGARA PENINSULA
CONSERVATION AUTHORITY**

And Independent Auditors' Report thereon

Year ended December 31, 2024



KPMG LLP

Commerce Place
21 King Street West, Suite 700
Hamilton, ON L8P 4W7
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors 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, 2024
- 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 statements of cash flows for the years 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, 2024, 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 "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our auditor's 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 ethical 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 , 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.

Auditor's 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 auditor's 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 auditor's 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 auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.



Page 3

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent 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.

DRAFT

Hamilton, Canada

April 25, 2025

NIAGARA PENINSULA CONSERVATION AUTHORITY

Statement of Financial Position



As at December 31, 2024, with comparative information for 2023

	2024	2023
Financial assets		
Cash and cash equivalents	\$ 1,403,597	\$ 3,348,225
Investments	3,642,384	4,636,276
Accounts receivable	1,000,653	744,574
	<u>6,046,634</u>	<u>8,729,075</u>
Liabilities		
Accounts payable and accrued liabilities	981,251	936,062
Employee future benefits (note 2)	159,800	186,300
Deferred revenue (note 3)	1,209,351	2,423,667
Long-term financing (note 4)	767,709	-
	<u>3,118,111</u>	<u>3,546,029</u>
Net financial assets	<u>2,928,523</u>	<u>5,183,046</u>
Non-financial assets		
Prepaid expenses	258,167	210,152
Tangible capital assets (note 5)	33,473,993	27,941,777
	<u>33,732,160</u>	<u>28,151,929</u>
Accumulated surplus (note 6)	<u>\$ 36,660,683</u>	<u>\$ 33,334,975</u>

See accompanying notes to financial statements

John Metcalfe, Chair

Leilani Lee-Yates, CAO/Secretary -Treasurer

NIAGARA PENINSULA CONSERVATION AUTHORITY

Statement of Operations and Accumulated Surplus



Year ended December 31, 2024, with comparative information for 2023

	Budget (note 9)	2024 Actual	2023 Actual
Revenues:			
Government transfers			
Province of Ontario	540,660	688,861	623,554
Government of Canada	212,323	598,599	942,096
Municipal levies:			
General	7,040,886	7,040,886	6,947,104
Special	2,305,211	2,290,550	2,087,776
Authority generated:			
User fees, sales and admissions	3,322,447	3,394,767	3,046,338
Administration fees	754,800	886,992	785,211
Interest	82,000	248,743	219,922
Other	1,350,053	3,974,929	1,297,545
OPG - Welland river watershed	—	178,399	72,357
	15,608,380	19,302,726	16,021,903
Expenses:			
CAO and Administration	1,508,054	1,453,255	1,206,266
Watershed	5,259,895	5,384,717	4,374,494
Corporate Services	3,473,153	4,193,220	3,210,335
Conservation Areas	4,690,548	4,945,826	4,430,000
	14,931,650	15,977,018	13,221,095
Annual surplus	676,730	3,325,708	2,800,808
Accumulated surplus, beginning of year	33,334,975	33,334,975	30,534,167
Accumulated surplus, end of year	\$34,011,705	\$36,660,683	\$33,334,975

See accompanying notes to financial statements

NIAGARA PENINSULA CONSERVATION AUTHORITY

Statement of Change in Net Financial Assets



Year ended December 31, 2024, with comparative information for 2023

	2024	2023
Annual surplus	\$ 3,325,708	\$ 2,800,808
Acquisition of tangible capital assets	(7,218,423)	(2,419,674)
Amortization of tangible capital assets	1,628,481	1,336,281
Proceeds on disposal of tangible capital assets	84,346	85,693
Gain on disposal of tangible capital assets	(26,620)	(26,379)
Increase in prepaid expenses	(48,015)	(10,662)
	(2,254,523)	1,766,067
Net financial assets, beginning of year	5,183,046	3,416,979
Net financial assets, end of year	\$ 2,928,523	\$ 5,183,046

See accompanying notes to financial statements

NIAGARA PENINSULA CONSERVATION AUTHORITY

Statement of Changes in Cash Flows



Year ended December 31, 2024, with comparative information for 2023

	2024	2023
Cash provided by (used in):		
Operations:		
Annual surplus	\$ 3,325,708	\$ 2,800,808
Item not involving cash:		
Amortization of tangible capital assets	1,628,481	1,336,281
Gain on disposal of tangible capital assets, net	(26,620)	(26,379)
Employee future benefits	(26,500)	83,000
Accrued interest on investments	(151)	8,216
Change in non-cash operating working capital:		
Accounts receivable	(256,079)	(137,829)
Prepaid expenses	(48,015)	(10,662)
Accounts payable and accrued liabilities	45,189	110,664
Deferred revenue	(1,214,316)	73,425
	3,427,697	4,237,524
Capital activities:		
Purchases of tangible capital assets	(7,218,423)	(2,419,674)
Proceeds from disposal of tangible capital assets	84,346	85,693
	(7,134,077)	(2,333,981)
Investing activities:		
Proceeds from sale of investments	4,636,427	4,544,293
Purchases of investments	(3,642,384)	(4,636,276)
	994,043	(91,983)
Financing activities:		
Proceeds from long-term financing	829,131	-
Repayment of long-term financing	(61,422)	-
	767,709	-
Net change in cash and cash equivalents	(1,944,628)	1,811,560
Cash and cash equivalents, beginning of year	3,348,225	1,536,665
Cash and cash equivalents, end of year	\$ 1,403,597	\$ 3,348,225

See accompanying notes to financial statements

NIAGARA PENINSULA CONSERVATION AUTHORITY

Notes to Financial Statements



Year ended December 31, 2024

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 performance obligations have not been met. 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, 2024

1. Significant accounting policies (continued):

(f) 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
Leasehold Improvements	10 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.

(g) 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.

Year ended December 31, 2024

1. Significant accounting policies (continued):

(g) Revenue recognition (continued):

iii) Authority generated

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

(h) 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.

(i) Asset retirement obligation:

A liability is recognized where there is a legal obligation to incur costs associated with the retirement of a tangible capital asset. Such costs increase the carrying amount of the related tangible capital asset and are expensed in a rational and systematic manner, while asset retirement costs associated with an asset no longer in productive use are expensed. A liability for an asset retirement obligation is recognized when all the following criteria are met:

- there is a legal obligation to incur retirement costs;
- a transaction or event gives rise to a liability has occurred;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

Initial measurement of the liability is based on management's best estimate of the amount required to retire a tangible capital asset as at the date of the Statement of Financial Position. Changes in the subsequent measurement of the liability are recorded as a change in the carrying amount of the related tangible capital asset, or an expense, depending on the nature of the remeasurement or whether the asset remains in productive use.

(j) 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, 2024

(k) Adoption of new accounting standards:

On January 1, 2024, the Authority adopted Public Accounting Standard PS 3400 – Revenue. This standard was adopted prospectively from the date of adoption. This new standard provides requirements for the recognition, measurement, presentation, and disclosure of revenue transactions.

The implementation of this standard did not require the Authority to reflect any adjustments in the financial statements.

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, 2024 was estimated by management to be \$159,800 (2023 - \$186,300). Information about the Authority's benefit plan is as follows:

	2024	2023
Accrued benefit obligation:		
Balance, beginning of year	\$186,300	\$ 103,300
Current benefit (recovery) cost	(15,236)	89,700
Benefits paid	(11,264)	(6,700)
Accrued benefit obligation, end of year	\$159,800	\$ 186,300

3. Deferred revenue:

Deferred revenues consist of the following:

	Balance at December 31, 2023	Externally restricted inflows	Revenue earned	Balance at December 31, 2024
User fees	\$ 372,986	\$215,940	\$ (308,595)	\$280,331
District School Board of Niagara	1,000,000	–	(910,501)	89,499
Government grants	346,603	120,469	(153,230)	313,842
Welland river watershed- Ontario Power Generation ("OPG")	704,078	–	(178,399)	525,679
Total	\$ 2,423,667	\$336,409	\$ (1,550,725)	\$ 1,209,351

Year ended December 31, 2024

4. Long-term financing:

Unsecured variable rate term loan requiring monthly principal payments of \$10,237 plus interest. The principal payments of the long-term financing obligation due in the next 5 years are as follows: 2025 - \$122,844; 2026 - \$122,844; 2027 - \$122,844; 2028 - \$122,844; 2029 - \$122,844, \$153,489 thereafter.

5. Tangible capital assets:

Cost	Balance at December 31, 2023	Additions	Transfers/ Disposals	Balance at December 31, 2024
Land	\$10,831,810	\$3,452,572	\$ —	\$14,284,382
Land improvements	8,075,810	2,054,439	—	10,130,249
Buildings	7,106,443	211,254	—	7,317,697
Dams	5,273,518	—	—	5,273,518
Gauge stations	403,351	65,831	—	469,182
Leasehold Improvements	—	836,891	—	836,891
Equipment	4,944,431	896,017	(153,938)	5,686,510
Vehicles	48,757	—	—	48,757
Office equipment	1,221,836	215,576	—	1,437,412
Work-in-progress	1,710,751	7,218,423	(7,732,580)	1,196,594
Total	\$39,616,707	\$14,951,003	\$ (7,886,518)	\$46,681,192

Accumulated Amortization	Balance at December 31, 2023	Additions	Transfers/ Disposals	Balance at December 31, 2024
Land	\$ —	\$ —	\$ —	\$ —
Land improvements	3,390,274	498,601	—	3,888,875
Buildings	3,077,610	239,116	—	3,316,726
Dams	2,067,690	69,223	—	2,136,913
Gauge stations	302,199	25,074	—	327,273
Leasehold Improvements	—	83,689	—	83,689
Equipment	1,889,440	540,054	(96,212)	2,333,282
Vehicles	48,757	—	—	48,757
Office equipment	898,960	172,724	—	1,071,684
Total	\$11,674,930	\$1,628,481	\$ (96,212)	\$13,207,199

NIAGARA PENINSULA CONSERVATION AUTHORITY

Notes to Financial Statements (continued)



Year ended December 31, 2024

5. Tangible capital assets (continued):

	Net Book Value December 31, 2023	Net Book Value December 31, 2024
Land	\$10,831,810	\$ 14,284,382
Land improvements	4,685,536	6,241,374
Buildings	4,028,833	4,000,971
Dams	3,205,828	3,136,605
Gauge stations	101,152	141,909
Leasehold Improvements	—	753,202
Equipment	3,054,991	3,353,228
Vehicles	—	—
Office equipment	322,876	365,728
Work-in-progress	1,710,751	1,196,594
Total	\$27,941,777	\$33,473,993

Work-in-process, having a value of \$1,196,594 (2023 - \$1,710,751) has not been amortized. Amortization of these assets will commence when the asset is brought 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 (2023 - \$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 2023.

During the year, the Authority disposed of assets in the normal course of operations, recognizing a gain on disposal of \$26,620 (2023 - \$26,379).

6. Accumulated surplus:

Accumulated surplus consists of the following:

	2024	2023
Invested in tangible capital assets	\$ 33,473,993	\$ 27,941,777
Reserves set aside by the Board of the Authority for specific purpose	3,346,490	5,579,498
Unfunded employee future benefits liability	(159,800)	(186,300)
	\$ 36,660,683	\$ 33,334,975

NIAGARA PENINSULA CONSERVATION AUTHORITY

Notes to Financial Statements (continued)



Year ended December 31, 2024

6. Accumulated surplus (continued):

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

	2024	2023
General capital	\$ 708,890	\$ 1,257,909
Operating reserve	528,273	1,552,830
Flood protection	270,380	261,141
Levy differential	—	33,367
Land acquisitions	1,514,402	2,159,360
Restoration	324,545	314,891
	\$3,346,490	\$ 5,579,498

7. Credit facility:

The Authority's credit facility includes an overdraft lending account of \$765,000 bearing interest at prime less 2%. As at December 31, 2024, \$nil (2023 - \$nil) was drawn on this facility. As at December 31, 2024, \$11,667 (2023 - \$11,667) 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.

8. Pension plan:

The Authority makes contributions to the Ontario Municipal Employees Retirement System ("OMERS"), which is a multi-employer plan, on behalf of the 87 (2023 - 83) members of its staff. The plan is a defined benefit plan that specifies the amount of 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 \$2.9 billion (2023 - \$4.2 billion) based on the fair market value of the Plan's assets, as this is a joint responsibility of all Ontario municipal entities and their employees. Contributions were made in the 2024 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 2024 current and past service was \$706,869 (2023 - \$554,138) and were matched by employee contributions.

NIAGARA PENINSULA CONSERVATION AUTHORITY

Notes to Financial Statements (continued)



Year ended December 31, 2024

9. Budget data:

The budget data presented in these financial statements is based upon the 2024 operating budget approved by the Board of the Authority on October 20, 2023, and capital budget approved October 20, 2023. Amortization was not incorporated in the development of the budget and, as such, was 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	\$ 13,303,169
Capital	
Approved budget	2,305,211
Total revenues	\$ 15,608,380
Expenses:	
Operating	
Approved budget	\$ 13,303,169
Capital	
Approved budget	2,305,211
Add:	
Amortization	1,628,481
Less:	
Tangible capital assets included in operating expense	(2,305,211)
Total expenses	14,931,650
Annual surplus	\$ 676,730

10. Asset retirement obligation

Throughout the year the Authority reviews all assets recorded on the tangible capital asset listing to determine if there are any legal obligations to incur costs in the future associated with the retirement of an asset. Examples of such costs are the remediation of asbestos, lead and mold, the closure of dams or monitoring wells. Currently, there are no known assets that fall within the scope of this obligation, and as a result, no liability has been recognized.

The Authority's ongoing efforts to assess asset retirement obligations may result in future liabilities, any changes will be accrued in the year in which they are assessed as likely and reasonably estimable.

Year ended December 31, 2024

11. 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.

12. Related party transactions:

During the year, the Authority incurred \$26,406 (2023 - \$20,255) 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.

13. 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 \$355,125 in future revenues based on anticipated services to be performed.

14. Contractual obligations and commitments:

- i) 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 budget.
- ii) The Authority has entered into a long-term lease for office space, which expires February 28th, 2031, with a three-year option to renew. The total lease commitment is \$2,169,146, annual minimum lease payments are as follows: 2025 - \$226,740; 2026 - \$226,740; 2027 - \$233,038; 2028 - \$234,298; 2029 - \$234,298, \$1,014,032 thereafter.

Year ended December 31, 2024

15. 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 are 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 Services

The corporate services department covers costs to manage the authority and support staff. The main activities include finance and accounting, information management, fleet, facilities and asset management.

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.

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 from investments has been allocated among the various segments.

NIAGARA PENINSULA CONSERVATION AUTHORITY



Notes to Financial Statements (continued)

Year ended December 31, 2024

15. Segmented information (continued):

2024					
	Corporate Administration	Watershed	Corporate Services	Conservation Areas	2024 Total
Revenues:					
Government transfers	15,200	966,646	285,614	20,000	1,287,460
Municipal levies	1,374,804	3,756,624	2,984,421	1,215,587	9,331,436
User fees, sales and administration	-	-	1,480	3,393,287	3,394,767
Administration fees	-	886,992	-	-	886,992
Interest	-	-	248,743	-	248,743
Other	43	897,795	2,094,671	955,800	3,948,309
Gain on disposal	-	-	26,620	-	26,620
OPG-Welland River Watershed	-	178,399	-	-	178,399
Total revenues	1,390,047	6,686,456	5,641,549	5,584,674	19,302,726
Expenses:					
Salaries and benefits	1,209,162	4,190,209	1,583,459	2,820,074	9,802,904
Materials and supplies	49,881	348,716	542,848	1,062,017	2,003,462
Contracted services	-	154,167	37,324	-	191,491
Professional fees	41,078	629,321	69,233	-	739,632
Rent and financial expenses	-	-	923,514	-	923,514
Debt service	-	-	40,010	-	40,010
Marketing and promotion	77,260	8,963	561,301	-	647,524
Amortization	75,874	53,341	435,531	1,063,735	1,628,481
Total expenses	1,453,255	5,384,717	4,193,220	4,945,826	15,977,018
Annual surplus	\$ (63,208)	\$ 1,301,739	\$ 1,448,329	\$638,848	\$ 3,325,708

2023					
	Corporate Administration	Watershed	Corporate Services	Conservation Areas	2023 Total
Revenues:					
Government transfers	29,489	574,808	203,226	758,127	1,565,650
Municipal levies	1,361,703	3,091,833	3,030,187	1,551,157	9,034,880
User fees, sales and administration	-	-	-	3,046,338	3,046,338
Administration fees	-	785,211	-	-	785,211
Interest	-	-	219,922	-	219,922
Other	10,755	599,019	544,744	77,110	1,231,628
Gain on disposal	-	-	26,379	-	26,379
Gain on insurance proceeds	-	-	39,538	-	39,538
OPG-Welland River Watershed	-	72,357	-	-	72,357
Total revenues	\$1,401,947	\$5,123,228	\$4,063,996	\$5,432,732	\$16,021,903
Expenses:					
Salaries and benefits	919,908	3,472,935	1,156,562	2,551,420	8,100,825
Materials and supplies	42,121	326,773	480,698	960,925	1,810,517
Contracted services	-	245,553	27,620	-	273,173
Professional fees	87,088	270,275	90,107	-	447,470
Rent and financial expenses	-	-	616,398	-	616,398
Marketing and promotion	56,565	14,747	565,119	-	636,431
Amortization	100,584	44,211	273,831	917,655	1,336,281
Total expenses	1,206,266	4,374,494	3,210,335	4,430,000	13,221,095
Annual surplus	\$ 195,681	\$ 748,734	\$ 853,661	\$1,002,732	\$ 2,800,808

16. Comparative Figures:

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

DRAFT



Niagara Peninsula Conservation Authority

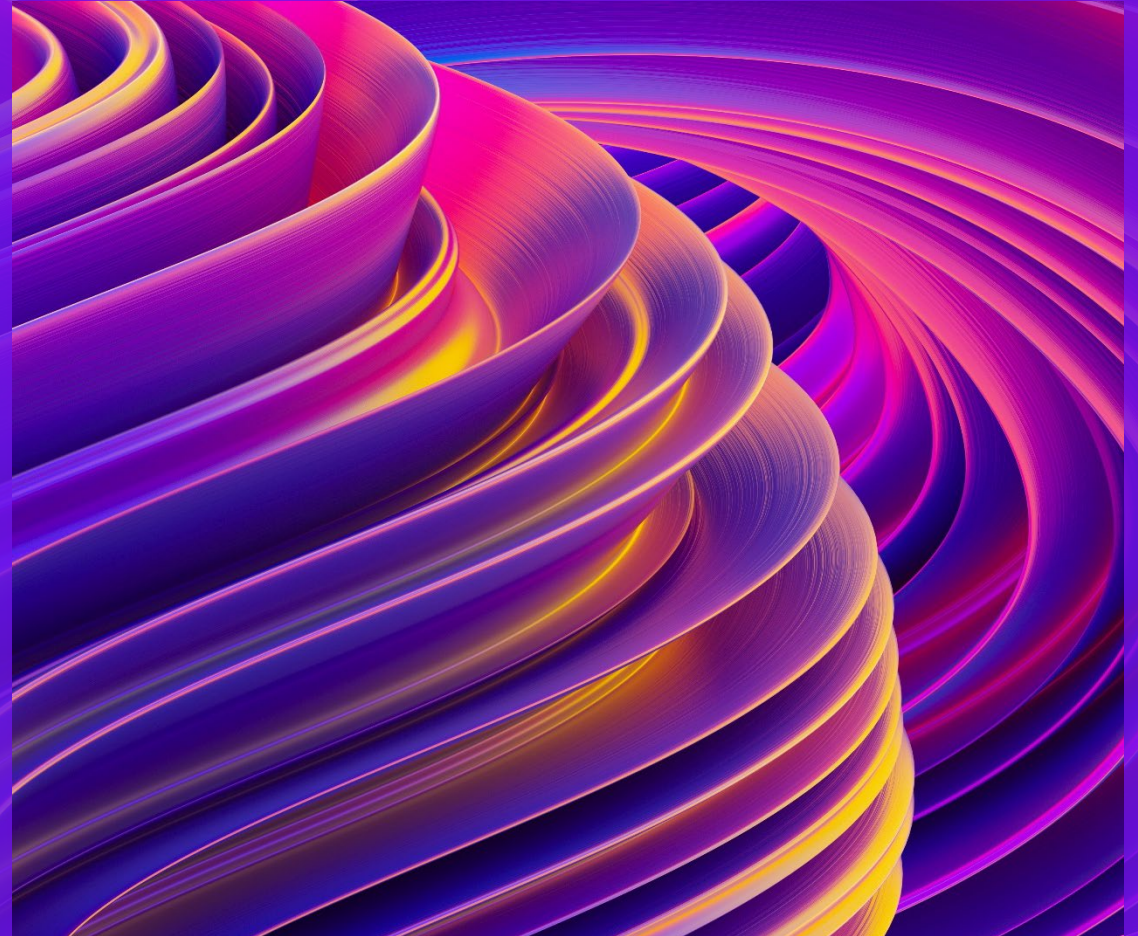
**Audit Findings Report
for the year ended December 31, 2024**

KPMG LLP

Licensed Public Accountants

Prepared as of April 7, 2025 for presentation to the Audit Committee
on April 16, 2025

kpmg.ca/audit



KPMG contacts

Key contacts in connection with this engagement



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Table of contents

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	Highlights	6	Status	7	Audit Strategy	9	Risks and results
15	Misstatements	16	Control deficiencies	17	Policies and practices	19	Specific topics
20	Audit quality	21	Independence	22	Appendices		

Audit highlights



No matters to report



Matters to report – see link for details

Status

We have completed the audit of the financial statements (“financial statements”), with the exception of certain remaining outstanding procedures, which are highlighted on the ‘Status’ slide of this report.



Risks and results & Significant unusual transactions

- Materiality
- Risk of management override of controls
- Presumed risk of fraudulent revenue recognition
- Other risks of material misstatement
- Going concern matters
- Significant unusual transactions

Policies and practices & Specific topics

- Accounting policies and practices
- Other financial reporting matters
- Specific topics

Misstatements - uncorrected

Uncorrected misstatements

Misstatements - Corrected

Corrected misstatements

Control deficiencies

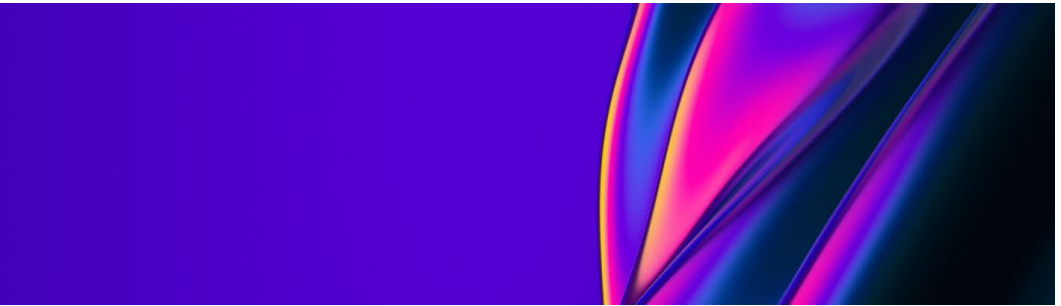
Significant deficiencies

Audit Quality

[Learn more about how we deliver audit quality.](#)

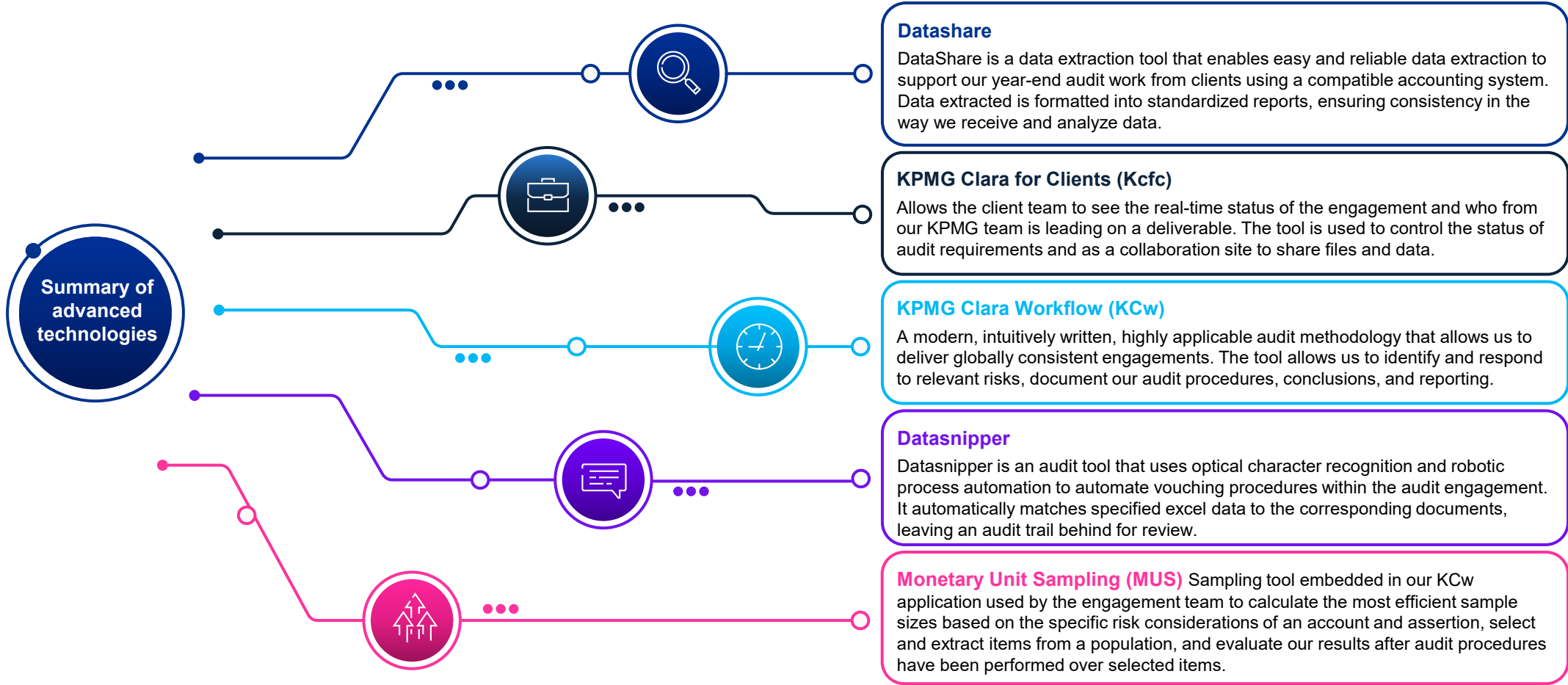
Independence

[Annual Statement of Compliance](#)



Technology highlights

As previously communicated in our audit planning report, we have utilized technology to enhance the quality and effectiveness of the audit.



KPMG’s software audit tools are intended to be used as internal enablement tools in conjunction with the performance of audit services. Information resulting from use of software audit tools may not be used as a basis for management’s conclusions as to the fairness of presentation of its financial statements or form a part of the internal control.

Status

As of April 7, 2025, we have completed the audit of the financial statements, with the exception of certain remaining procedures, which include amongst others:

- Final quality control procedures and review;
- Completing our discussions with the Audit Committee;
- Inquiries regarding subsequent events;
- Obtaining evidence of the Board of Director’s approval of the financial statements; and
- Receipt of 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.

A draft of our auditor’s report is provided in the draft financial statements.

KPMG Clara for Clients (KCc)



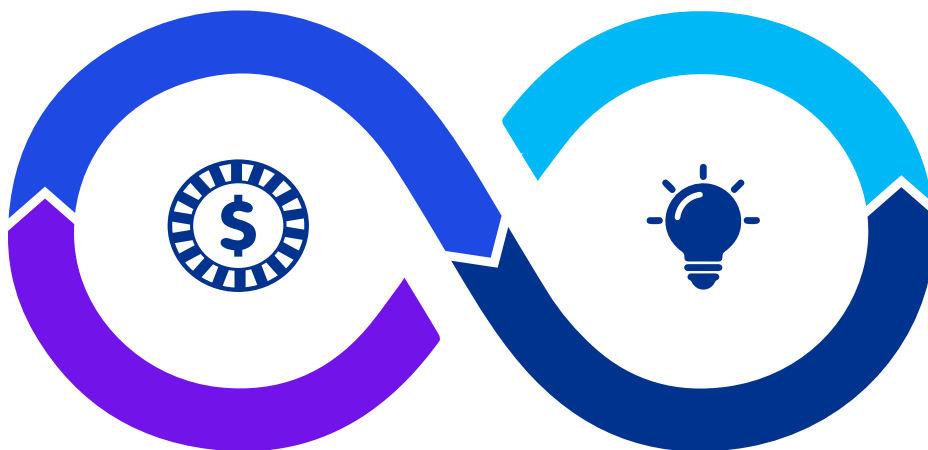
Real-time collaboration and transparency

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

On our audit we used KCc to coordinate requests with management.

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.

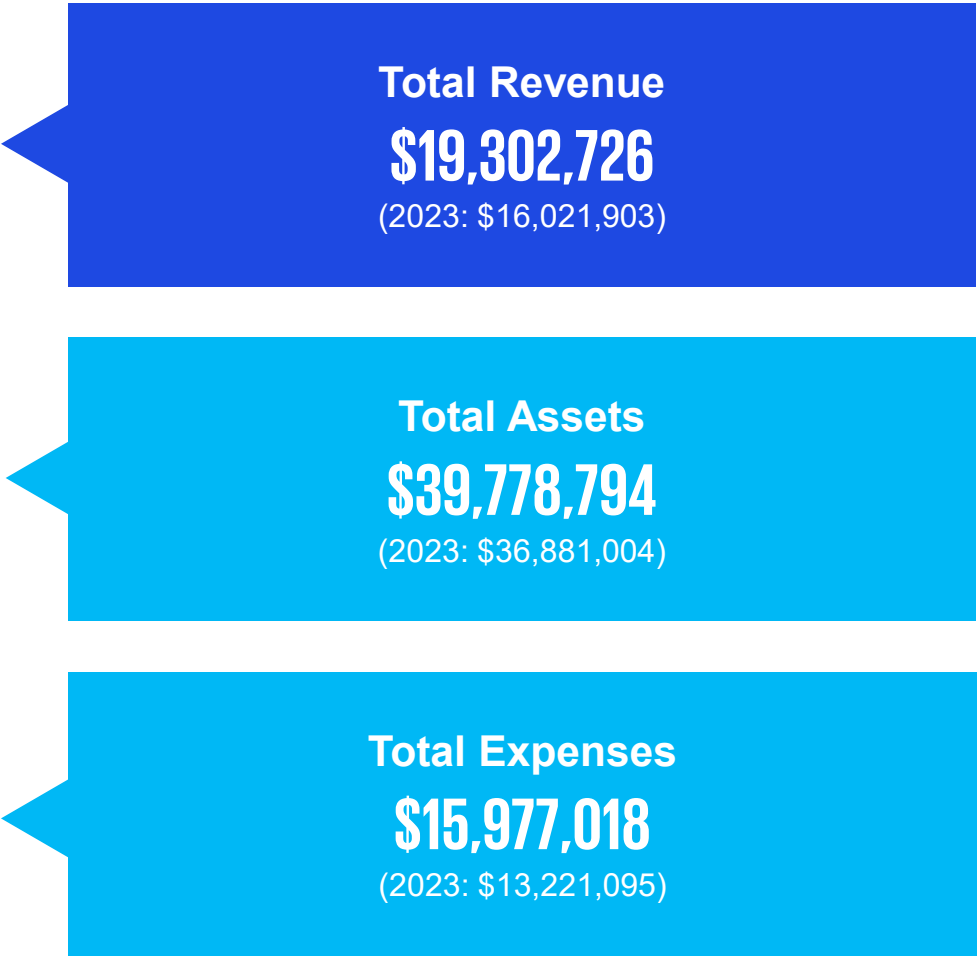
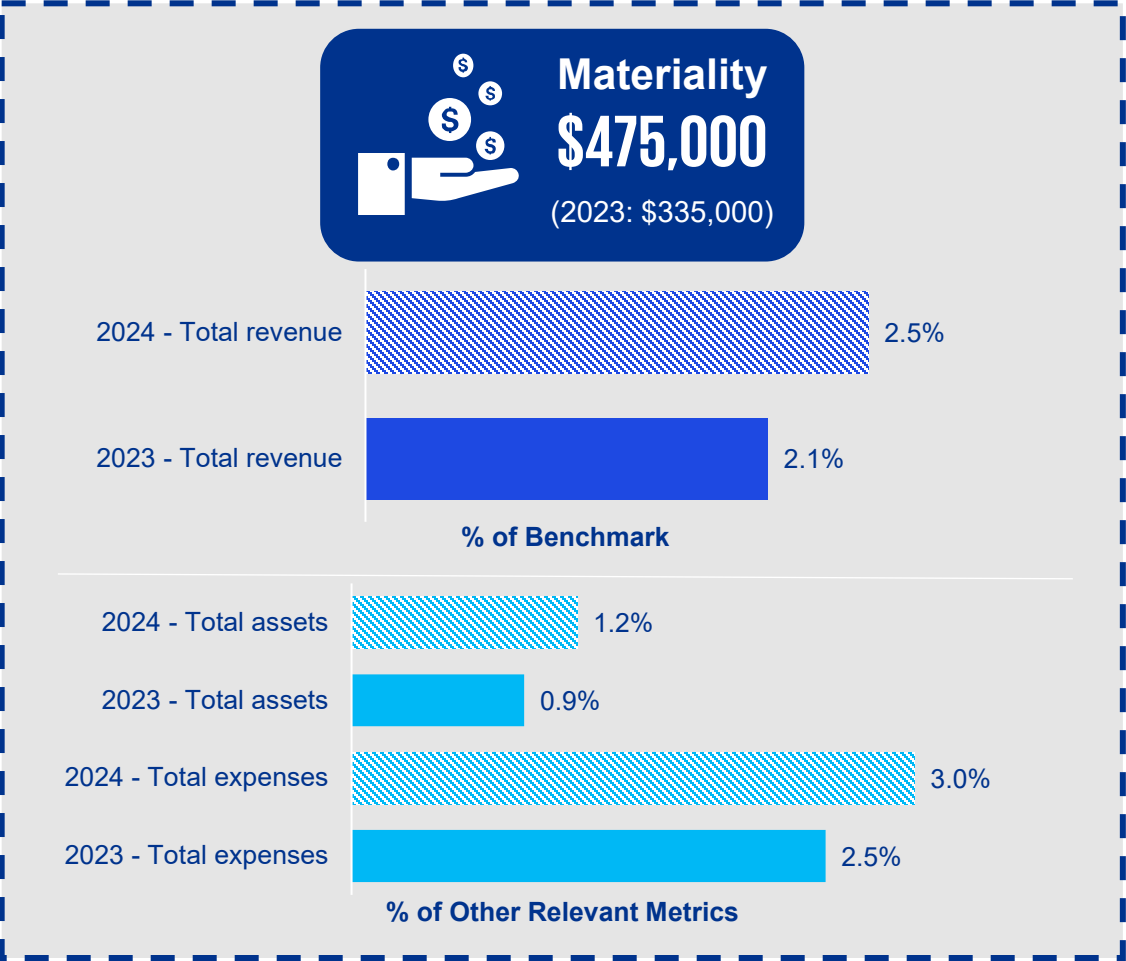
We design our procedures to detect misstatements at a level less than materiality in individual accounts and disclosures, to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements exceeds materiality for the financial statements as a whole.

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



Significant risks and results

We highlight our significant findings in respect of **significant risks**.

<div></div> <div>Management Override of Controls</div>		<div>RISK OF</div> <div></div> <div>FRAUD</div>
Significant risk	Estimate?	
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.	No	
Our response		
<ul style="list-style-type: none">• Evaluated the design and implementation of controls surrounding the review of journal entries and found these controls to be appropriate.• Identified journal entries exhibiting specific high-risk criteria and inquired with management to understand the business rationale for these journal entries and traced each entry to their source documents.• Assessed significant estimates for management bias by obtaining management’s calculations and corroborating the inputs to those calculation by tracing to source documents and confirming that assumptions made by management were appropriate.		
We did not identify any misstatements or evidence of management override of controls in the performance of our procedures.		
Significant qualitative aspects of the Company’s accounting practices		
No significant qualitative aspects to note.		

Other risks of material misstatement and results

We highlight our significant findings in respect of **other risks of material misstatement**.

	Grant revenues and deferred contributions
Other risk of material misstatement	Estimate?

Grant revenue and deferred contributions - Risk of error over completeness, existence and accuracy of grant revenue including related deferrals.

No

Our response
<ul style="list-style-type: none">• Vouched all municipal levy revenue recognized in the year to the related annual levies approved in the applicable municipal budgets.• Vouched a sample of grant revenues recognized in the year to their corresponding third party funding agreements and tested the related expenditures to confirm that the performance obligations associated with the revenues were satisfied at the time of recognition.

We did not identify any misstatements in the performance of our procedures.

Significant qualitative aspects of the Company’s accounting practices

No significant qualitative aspects to note.



Other risks of material misstatement and results

We highlight our significant findings in respect of **other risks of material misstatement**.

Authority generated fees and other revenue	
Other risk of material misstatement	Estimate?
Grant revenue and deferred contributions - Risk of error over completeness, existence and accuracy of grant revenue including related deferrals.	No
Our response	
<ul style="list-style-type: none">Used a monetary unit sampling technique to select a sample of authority generated revenues for substantive testing.Revenues across various revenue streams were reconciled to their source documents, including bank deposit statements.We evaluated the impact of the application of PSAS 3400 Revenue on the financial statements. The adoption of the new standard did not have an impact on the financial statements.	
We did not identify any misstatements in the performance of our procedures.	
Significant qualitative aspects of the Company’s accounting practices	
No significant qualitative aspects to note.	



Other risks of material misstatement and results

We highlight our significant findings in respect of **other risks of material misstatement**.

Tangible Capital Assets	
Other risk of material misstatement	Estimate?
Grant revenue and deferred contributions - Risk of error over completeness, existence and accuracy of grant revenue including related deferrals.	No
Our response	
<ul style="list-style-type: none">Used a monetary unit sampling technique to select a sample of capital asset additions for substantive testing.Vouched capital asset additions to their related source documents, ensuring the amount recorded was consistent with the source document.Recalculated depreciation expense for the year to ensure that the recorded expense is consistent with the useful lives prescribed by the Authority's accounting policies.Assessed the presentation and disclosure of tangible capital assets on the financial statements. <p>We did not identify any misstatements in the performance of our procedures.</p>	
Significant qualitative aspects of the Company's accounting practices	
No significant qualitative aspects to note.	

Other risks of material misstatement and results

We highlight our significant findings in respect of **other risks of material misstatement**.

Operating expenditures, including payroll	
Other risk of material misstatement	Estimate?
Operating expenditures, including payroll - Risk of error over completeness, existence and accuracy of operating expenditures.	No
Our response	
<ul style="list-style-type: none">Used a monetary unit sampling technique to select a sample of operating expenditures and agreed the items selected to source documentation.Performed a search for unrecorded liabilities by inspecting populations of expenses recorded subsequent to year-end that may relate to the current fiscal year.Selected significant accruals recorded at year-end, obtained the source document and assessed the reasonability of the information and assumptions used to prepare the calculation.Used a monetary unit sampling technique to select a sample of payroll expenditures and agreed the items selected to source documentation, including payroll registers, employment contracts and bank statements.Obtained the source document for the employee future benefits liability and evaluated the reasonability of the assumptions and data used to prepare the document. <p>We did not identify any misstatements in the performance of our procedures.</p>	
Significant qualitative aspects of the Company’s accounting practices	
No significant qualitative aspects to note.	

Other risks of material misstatement and results

We highlight our significant findings in respect of **other risks of material misstatement**.



Accumulated surplus

Other risk of material misstatement	Estimate?
Presentation of accumulated surplus	No

Our response

- We evaluated the presentation of the accumulated surplus in the year.
- Transfers to and from the reserves first go through the statement of operations or financial position for capital expenditures. For informational purposes the following summaries have been prepared:

Reserve	Opening reserve balance	Transfers from operations	Transfers to operations	Interest	Ending reserve balance
Capital reserve	3,711,778	656,927	(1,992,385)	117,353	2,493,672
Operating reserve	1,867,721	985,238	(2,034,485)	34,345	852,819

Invested in tangible capital assets		Acquisitions funding	
Opening balance	27,941,777	From capital reserves	1,992,385
Acquisitions	7,218,423	From operating reserves	-
Amortization	(1,628,481)	From operations	5,226,038
Net disposal	(57,726)	Total acquisitions	7,218,423
Ending balance	33,473,993		



Uncorrected and corrected misstatements

Audit misstatements include presentation and disclosure misstatements, including omissions.

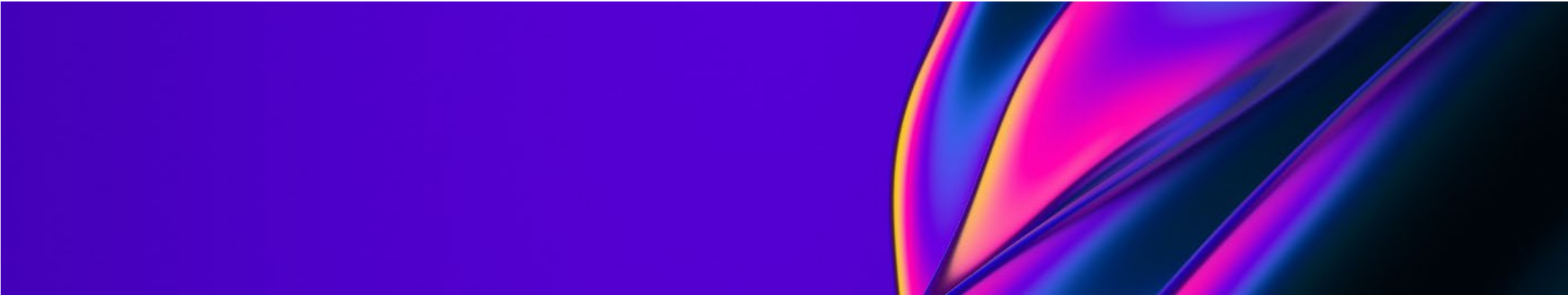


Uncorrected misstatements

We did not identify any corrected misstatements.

Corrected misstatements

We did not identify any corrected 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 deficiency, or a combination of deficiencies, in internal control over financial reporting that, in our judgment, is important enough to merit the attention of those charged with governance.

No significant control deficiencies were identified during the audit.

Accounting policies and practices

Initial selection of significant accounting policies and practices

The following new accounting policies and practices were selected and applied during the period.

- PS 3400 Revenue
- PS 3160 Public private partnerships
- PS Guideline 8 – Purchased intangibles

Description of new or revised significant accounting policies and practices

There were no changes to accounting policies and practices during the year, other than the above new accounting standards.

Significant qualitative aspects

No significant qualitative aspects of accounting policies and practices

Other financial reporting matters

We also highlight the following:

Financial statement presentation - form, arrangement, and content



Appropriate disclosures have been made regarding the implementation of PSAS 3400 Revenue.

Concerns regarding application of new accounting pronouncements



No matters to report.
See [Appendix: Accounting Standards](#) for proposed future accounting standards

Significant qualitative aspects of financial statement presentation and disclosure



No matters to report.



Specific topics

We have highlighted the following that we would like to bring to your attention:

Matter	Finding
Illegal acts, including noncompliance with laws and regulations, or fraud (identified or suspected)	No matters to report.
Other information in documents containing the audited financial statements	No matters to report.
Significant difficulties encountered during the audit	No matters to report.
Difficult or contentious matters for which the auditor consulted	No matters to report.
Management’s consultation with other accountants	No matters to report.
Disagreements with management	No matters to report.
Related parties	No matters to report.
Significant issues in connection with our appointment or retention	No matters to report.
Other matters that are relevant matters of governance interest	No matters to report.



Audit quality - How do we deliver audit quality?

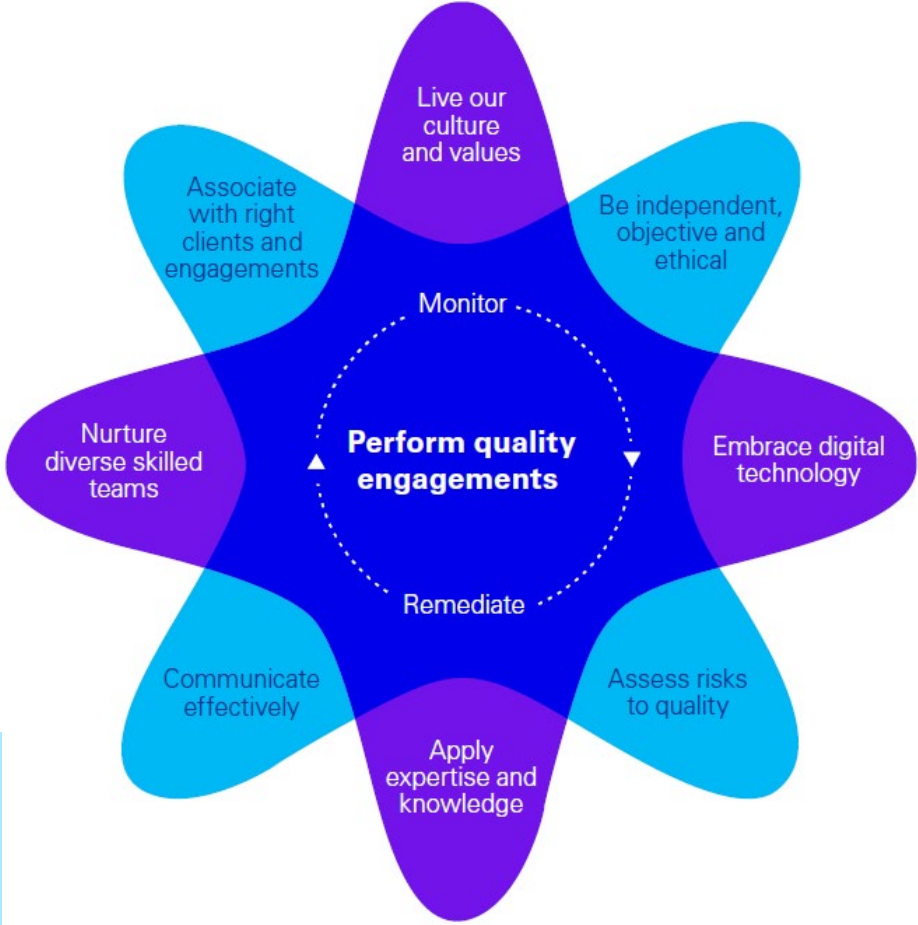
Quality essentially means doing the right thing and remains our highest priority. Our Global Quality Framework outlines how we deliver quality and how every partner and staff member contributes to its delivery.

The drivers outlined in the framework are the ten components of the KPMG System of Quality Management (SoQM). Aligned with ISQM 1/CSQM 1, our SoQM components also meet the requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA) and the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting in Canada, which apply to professional services firms that perform audits of financial statements. Learn more about our system of quality management and our firm’s statement on the effectiveness of our SoQM:

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



Doing the right thing. Always.

Independence

As a firm, we are committed to being and being seen to be independent. We have strict rules and protocols to maintain our independence that meet or exceed those of the IESBA Code¹ and CPA Code. The following are the actions or safeguards applied to reduce or eliminate threats to an acceptable level:

Dedicated ethics & independence partners

Process for reporting breaches of professional standards and policy, and documented disciplinary policy

Ethics, independence and integrity training for all staff

International proprietary system used to evaluate and document threats to independence and those arising from conflicts of interest

Operating policies, procedures and guidance contained in our quality & risk management manual

Mandated procedures for evaluating independence of prospective audit clients

Restricted investments and relationships

Annual ethics and independence confirmation for staff

Statement of compliance

We confirm that, as of the date of this communication, **we are independent** of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada.

1 International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards)

Appendices



Required communications



Management Rep Letter



New auditing standards



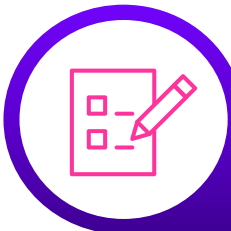
New accounting standards



Insights



Appendix A: Other required communications



Engagement terms

A copy of the engagement letter and any subsequent amendments has been provided to the Audit Committee.



CPAB communication protocol

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

- [CPAB Regulatory Oversight Report: 2023 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2024 Interim Inspections Results](#)
- [CPAB Regulatory Oversight Report: 2024 Annual Inspections Results](#)

Appendix B: Management representation letter(s)

Appendix C: Newly effective and upcoming changes to auditing standards

Effective for periods beginning on or after December 15, 2023

ISA 600/CAS 600
.....
Revised special considerations – Audits of group financial statements

Effective for periods beginning on or after December 15, 2024

ISA 260/CAS 260
.....
Communications with those charged with governance

ISA 700/CAS 700
.....
Forming an opinion and reporting on the financial statements

Appendix D: New accounting standards

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 E: Audit and assurance insights

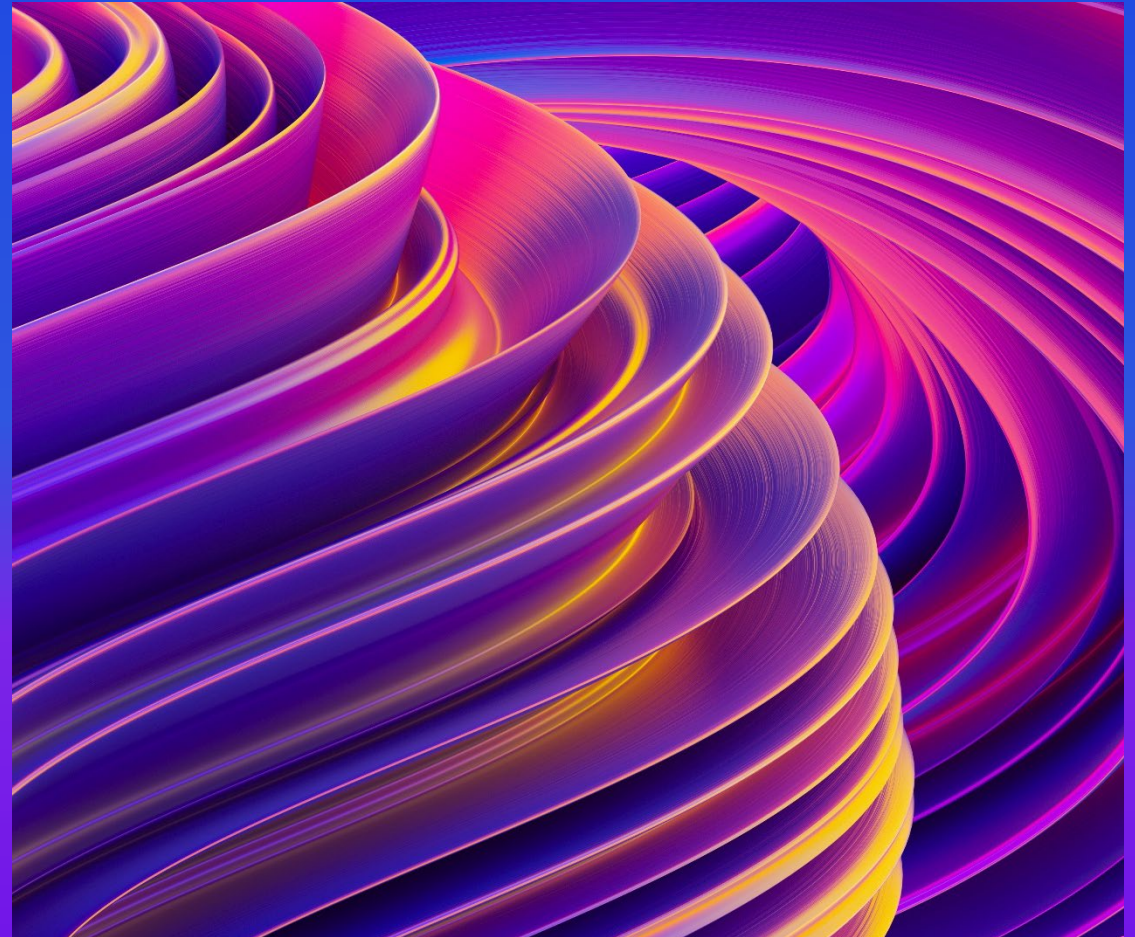
Our latest thinking on the issues that matter most to Audit Committees, board of directors and management.





<https://kpmg.com/ca/en/home.html>

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Report To: Board of Directors

Subject: Financial Report – Q4 – 2024

Report No: FA-17-25

Date: April 25, 2025

Recommendation:

THAT Report No. FA-17-25 RE: Financial Report – Q4 – 2024 **BE RECEIVED.**

Purpose:

The purpose of this report is to provide the Board of Directors with a final 2024 year-end summary of operating and capital expenditures. This report also provides a comparison of actual results to the 2024 budget as approved by the Board. Additionally, this report provides information on the 2025 annual allocations with respect to the Operating and Capital Reserves.

Discussion:

The Reserve Policy provides guidance for the allocation as well as source and use of funds within each reserve category. Staff is seeking Finance Committee endorsement of the following reserve allocations for the 2025 fiscal year with respect to the General Operating and General Capital Reserves, to be presented to the Board for final approval on April 25, 2025.

General Operating Reserve

Appendix 1 provides a final summary and variance analysis of operating performance for the 2024 fiscal year and returns a negative net operating position of \$675,949.

Further to 2023 confidential report FA-50-23 related to the Compensation Review project, the net surplus position from 2023 was utilized to meet the financial requirements of this initiative, in keeping with the Board directive during an in-camera session. As such, the negative 2024 net position is funded from the General Operating Reserve.

General Operating Reserve balance as at December 31, 2024	\$528,274
---	-----------

General Capital Reserve

Total General Capital Reserve balance as at December 31, 2024: \$708,890

This balance has been allocated to ongoing multi-year initiatives, further details on 2024 capital projects are provided in Appendix 2.

Financial Implications:

This report confirms the general financial oversight and compliance with Public Sector Accounting Board Standards. All recommendations and details contained in this report have been reflected in audited financial statements as appropriate.

Related Reports and Appendices:

Appendix 1: 2024 Operating Statement – Q4

Appendix 2: Capital Projects 2024 – Q4

Prepared by:

Original Signed by:

Lise Gagnon, CPA, CGA
Director, Corporate Services

Submitted by:

Original Signed by:

Leilani Lee-Yates, BES, MSPL, RPD, MCIP, RPP
Chief Administrative Officer/Secretary-Treasurer

Niagara Peninsula Conservation Authority
2024 CONSOLIDATED OPERATING STATEMENT - Q4 - January 1 to December 31, 2024

Source of Funds	2024 Actuals	2024 Budget	Actual to Budget Variance		Comments
			Amount	%	
Municipal Funding	7,130,853	7,040,886	89,967	1.3%	Reclass of special levy in support of operating activities
Provincial Funding	638,861	540,660	98,201	18.2%	Increased funding for RAP, DWSP and Festival grant
Federal Funding	482,948	212,323	270,625	127.5%	NRCan - 2 Billion Trees, Trees for All, Climate Resilient Coastal Communities Program
Park Operations	3,394,768	3,322,447	72,321	2.2%	Educational programming and filming
Permits and Regulatory Fees	886,992	754,800	132,192	17.5%	Higher planning and permitting volume
Other Revenue	1,138,178	1,432,053	-293,875	-20.5%	Reserve transfers
Total Revenues/Source of Funds	13,672,600	13,303,169	369,431	2.78%	
Use of Funds					
Salaries and Benefits	9,546,830	8,647,871	-898,959	-10.4%	Compensation review (\$545K), incremental fully funded staff
Other Employee Related Expenses	256,081	325,032	68,951	21.2%	Staff mileage, training and uniforms, offset by higher recruitment expenses
Governance	26,407	41,000	14,593	35.6%	Reduced mileage and expenses - hybrid meetings
Professional Fees & Contractor Services	931,125	1,043,691	112,566	10.8%	Consulting, Land Planning
Occupancy Costs	923,513	795,892	-127,621	-16.0%	Relocation of head office, (partially) offset by corresponding revenues
IT, GIS and Licence Fees	561,301	455,112	-106,189	-23.3%	IT managed serv agramnt, improved internet + new programs (licence fees)
Vehicles and Equipment	408,017	416,640	8,623	2.1%	Variance is not material
Park Maintenance	654,506	654,143	-363	-0.1%	Variance is not material
Other Operating Expenses	372,589	336,379	-36,210	-10.8%	Interest expense - leasehold improvements (offset by special levy revenue)
Materials and Supplies	313,139	284,469	-28,670	-10.1%	Directly related to increase in fully funded activity
Marketing and Promotion, Special Events	355,041	302,940	-52,101	-17.2%	Thanksgiving festival 50th anniversary celebration
Total Expenses/Use of Funds	14,348,549	13,303,169	-1,045,380	-7.9%	
Net Surplus/Deficit as at December 31, 2024	-675,949	-	-675,949		

Project Name	Location	Funding 2024	Budget Carried Forward	YTD Spend at 31-DEC-2023	YTD Spend at Q4 31-DEC-2024	Total Project Spend
Corporate Administration						
Human Resources Information System	Various		27,013	2,013	-	2,013
TOTAL - Corporate Administration		\$ -	\$ 27,013	\$ 2,013	\$ -	\$ 2,013
Corporate Services						
Annual PC replacements and Acquisition	Various	89,397	-	-	71,293	71,293
Information Technology Infrastructure Maintenance	Various	31,552	-	-	69,072	69,072
Balls Falls - Internet Upgrades	Balls Falls	-	-	-	51,953	51,953
Leasehold Improvements	Various	157,760	-	-	836,891	836,891
Furniture & Equipment - Merrittville, Thorold	Various	-	-	-	295,857	295,857
Records Management	Various	-	42,013	19,049	87	18,962
Orthoimagery	Various	-	-	-	10,176	10,176
Sustainment - Stream Gauge Equipment	Niagara	26,293	21,610	18,410	65,831	84,241
TOTAL - Corporate Services		\$ 305,002	\$ 63,623	\$ 37,459	\$ 1,400,986	\$ 1,438,445
Conservation Area Services						
Balls Falls - Centre for Conservation Upgrades	Balls Falls	105,173	66,747	35,080	124,074	159,154
Balls Falls - Wedding Upgrades	Balls Falls	78,880	-	-	75,997	75,997
Balls Falls - Historical Restoration	Balls Falls	-	36,038	32,104	3,053	35,157
Binbrook - New Washroom Building (Phase 1&2)	Binbrook	315,520	64,831	23,967	43,149	67,116
Long Beach - Workshop (Phase 1&2)	Long Beach	315,520	135,064	32,921	22,342	55,263
Rockway/Cave Springs - Interpretive and Wayfinding Signage	Various	105,173	-	-	5,174	5,174
Rockway/St. John's/Chippawa/Long Beach - Automated Gates	Various	210,346	-	-	189,291	189,291
St. John's Education Centre Structural Rest. - Phase 2	Various	105,173	-	-	100,100	100,100
Equipment Sustainment	Various	184,053	-	-	283,259	283,259
Hazard Tree Removal and Reforestation	Various	52,587	-	-	49,958	49,958
Total - Conservation Area Services		\$ 1,472,425	\$ 302,680	\$ 124,072	\$ 896,397	\$ 1,020,469
Watershed						
Shoreline Hazard Mapping Update - Lake Ontario - Phase 1	Various	159,678	-	-	12,606	12,606
Shoreline Mapping Update - Lake Erie		-	157,753	7,753	-	7,753
Floodplain Mapping - Oswego Creek	Haldimand	-	181,804	55,950	140,808	196,758
Floodplain Mapping - Coyle & Drapers Creek	Welland/Pelham	-	120,944	179,512	41,570	137,942
Floodplain Mapping - Upper Welland River Tributaries	Niagara	-	108,051	8,051	-	8,051
Watershed & Sub watershed Data Analysis/Monitoring	Niagara	-	81,038	-	-	-
Binbrook Dam - Geotechnical Analysis	Binbrook	-	60,000	22,023	22,875	44,898
Karst Void Mapping	Various	31,552	-	5,103	1,550	6,653
Welland River Non-Point Source Model	Various	94,656	64,831	4,831	54,655	59,486
Integrated Water Resources Spatial Drainage Framework - Phase 2	Various	78,880	-	-	81,161	81,161
Integrated Watershed Monitoring Program Startup	Various	-	27,013	-	18,134	18,134
Twelve Mile Creek Restoration Project		-	-	-	232,855	232,855
Sustainment - Water Quality Monitoring Equipment	Various	26,293	27,013	24,501	-	24,501
Invasive Species Strategy		31,552	-	-	1,550	1,550
Land Management Plans (Beamer, Rockway, Cave Springs, Woodend, Morgan's Point)	Various	105,173	-	-	25,658	25,658
Land Securement - All	Various	-	-	468,670	2,956,408	3,425,078
Total - Watershed		\$ 527,784	\$ 828,447	\$ 776,394	\$ 3,506,690	\$ 4,283,084
GRAND TOTAL		\$ 2,305,211	\$ 1,221,763	\$ 939,938	\$ 5,804,073	\$ 6,744,011

Report To: Board of Directors

Subject: 2025 Operating and Capital Budgets - FINAL

Report No: FA-15-25

Date: April 25, 2025

Recommendation:

THAT Report No. FA-15-25 RE: 2025 Operating and Capital Budgets – FINAL **BE RECEIVED;**

AND THAT in accordance with the Board approved Reserves Policy, the amount of \$2,233,007 **BE ALLOCATED** from Reserves (Capital, Operating and Land Securement) to fund ongoing initiatives carried over from 2024 as per details provided in this report;

AND FURTHER THAT the 2025 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 Director's approval of the Final 2025 Operating and Capital Budgets. Additionally, Staff are requesting Board's approval of recommendations related to reserve allocations for 2025, in accordance with the Reserves Policy approved by the Board of Directors in December 2020. Further, staff requests authorization to address critical pressures as outlined in the 2025 Unfunded Budget Priorities list as funding becomes available.

Background:

On October 18, 2024, the NPCA Board of Directors passed the following resolution, in part, respecting the 2025 Draft Budgets and Municipal Levies:

Resolution No. FA-105-2024

THAT the 2025 Draft Budgets & Municipal Levies **BE APPROVED BY WEIGHTED LEVY VOTE** for discussion with municipal staff, in accordance with Board approved Budget Assumptions;

THAT the list of 2025 unfunded pressures **BE PROVIDED** to partner municipalities for any future opportunities outside the 2025 budget through collaborative projects or external funding;

AND FURTHER THAT NPCA staff **REPORT** the results of discussions with municipal staff to the 2025 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.

Discussion:

Further to the Board's directive, staff met and/or communicated with each municipal partner relative to NPCA's draft 2025 operating and capital budgets.

Staff delivered a presentation on the 2025 budgets to Niagara Region's Budget Review Committee of the Whole on November 21, 2024, and attended the City of Hamilton's General Issues Committee on January 28, 2025. Haldimand County did not require the NPCA to deliver a Council presentation; 2025 budgets for the NPCA are included as a line item in Haldimand County's overall budgets and were adopted on February 27, 2025.

In all cases, 2025 operating and capital budgets were presented to Council as approved by the NPCA's Board of Directors on October 18, 2024 with no changes.

Budget Approval Status

Niagara Region

NPCA 2025 Budgets and Municipal Levies were approved by Niagara Region Council on December 12, 2024.

City of Hamilton

NPCA 2025 Budgets and Municipal Levies were approved by City of Hamilton Council on February 12, 2025.

Haldimand County

NPCA 2025 Budgets and Municipal Levies were approved by Haldimand County on February 27, 2025.

Levy letters have been issued and distributed to each partner municipality.

Reserve Allocations – 2025

The Reserve Policy provides guidance for the allocation and use of funds within each of the reserve categories.

Net consolidated reserve allocations as at the end of 2024 are as follows and reflected in the audited financial statements:

• Opening balance – Jan. 1, 2024	\$5,579,498
• <u>Closing balance – Dec. 31, 2024</u>	<u>3,346,491</u>
• Total allocations – 2024	\$2,233,007

The following reserve balances are carrying forward and available for 2025, in accordance with the Board approved Reserves Policy.

Operating Reserves – \$852,819

Capital Reserves - \$979,270

Land Securement Reserves:

• Hamilton	\$1,227,545
• Niagara	\$ 141,842
• Cave Springs	\$ 144,678
• Haldimand	\$ 337
•	

Related Reports and Appendices:

Appendix 1: 2025 – Unfunded Budget Priorities

[Reserves Policy](#)

Authored by:

Original Signed by:

Lise Gagnon, CPA, CGA
Director, Corporate Services

Submitted by:

Original Signed by:

Leilani Lee-Yates, BES, MSPL.RPD, MCIP, RPP
Chief Administrative Officer/Secretary-Treasurer

2025 UNFUNDED BUDGET PRIORITIES

Description	2025 Unfunded Priority	2025 Unfunded Budget Priorities - Proposed Funding Sources			
		Municipal Funding			Other
		Niagara	Hamilton	Haldimand	
<u>Integrated Watershed Strategies</u>					
Four Mile Creek Water Budget & Subwatershed Planning	100,000	100,000			
Invasive Species Strategy - Phase 2	20,000	15,382	4,234	384	
Climate Change Action Program Corporate Risk & Vulnerability Assessment	150,000	115,362	31,757	2,881	
Flood and Erosion Mitigation - Assessment and Design	2,000,000	1,538,156	423,426	38,418	
Non-Point Source Water Quality Best Management Practices Stewardship	200,000	153,816	42,343	3,842	
Shoreline Climate Modeling and Risk Assessment (incl Lake Erie Shoreline Hazard Mapping)	500,000	500,000			
Urban Climate Stewardship for Nearshore Watershed (Land to Lake Initiative)	240,000	184,579	50,811	4,610	
Total - Integrated Watershed Strategies	3,620,000	2,957,254	607,616	55,130	-
<u>Natural Hazard Management</u>					
Upper Virgil Dam Erosion Protection	200,000	200,000			
Lower Virgil Dam Erosion Protection	200,000	200,000			
Total - Natural Hazard Management	400,000	400,000	-	-	-
<u>Conservation Authority Act Requirements</u>					
Land Management Plans	125,000	96,135	26,464	2,401	
Total - Conservation Authority Act Requirements	125,000	96,135	26,464	2,401	-
<u>Corporate Services and Asset Management</u>					
Strategic Asset Management Policy/Planning	80,000	61,526	16,937	1,537	
Sustainable Technologies and Green Infrastructure	360,000	76,908	21,171	1,921	
IT Security Audit	50,000	38,454	10,586	960	
IT Equipment Upgrades	50,000	38,454	10,586	960	
Growth FTE's - Compliance Tech, GIS Tech, Records Management	250,000	192,270	52,928	4,802	
Operationalize Digital Strategy	500,000	384,539	105,857	9,605	
Corporate Support - Process Reviews	100,000	76,908	21,171	1,921	
Facilities - furniture, upgrades, EV Stations, etc.	250,000	192,270	52,928	4,802	
Total - Corporate Services and Asset Management	1,380,000	1,061,328	292,164	26,508	-
<u>Corporate Administration</u>					
NPCA Website Technical Maintenance & Redesign	50,000	38,454	10,586	960	
Total - Corporate Administration	50,000	38,454	10,586	960	-
<u>State of Good Repair (SOGR) / Health and Safety</u>					
Asset replacement and sustainment (amortization)	1,400,000	1,076,709	296,398	26,893	
Campground Upgrades	530,000	530,000			
Barn Storage Facility	200,000	200,000			
Automated Gates	330,000	330,000			
Furniture	25,000	19,227	5,293	480	
Lime Kiln Restoration	100,000	100,000			
New Metal Stairs for Bruce Trail	200,000				200,000
Interpretive and Wayfinding Signage	500,000	384,539	105,857	9,605	
Pavilion 1 Demolition	50,000		50,000		
Natural Playgrounds	750,000	500,000	250,000		
Main Boat Launch Upgrade	500,000		500,000		
Northside Playground	125,000	125,000			
Drainage South Side	100,000	100,000			
Rebuild Comfort station #2 South Side	400,000	400,000			
Beach Washroom Renovations	50,000	50,000			

2025 UNFUNDED BUDGET PRIORITIES					
Description	2025 Unfunded Priority	2025 Unfunded Budget Priorities - Proposed Funding Sources			
		Municipal Funding			Other
		Niagara	Hamilton	Haldimand	
Electrical Upgrades	1,000,000	1,000,000			
New Pavilion	125,000	125,000			
Tile Drain in Day Use	125,000	125,000			
Roadway Improvements	1,000,000	769,078	211,713	19,209	
St. Johns Valley Centre Septic System	225,000	225,000			
Fencing for All Parks	300,000	230,723	63,514	5,763	
Waste bins for All Parks	30,000	23,072	6,351	576	
Outdoor Education Natural and Cultural Heritage Campus	1,000,000	1,000,000			
Morgan's Point Washroom Renovations	300,000	300,000			
Morgan's Point Boardwalk	150,000	150,000			
EV Charging Stations	170,000	140,000	30,000		
CFC - Back Up Generator	100,000	100,000			
CFC - Front Entrance (Pond Replacement)	300,000	300,000			
CFC - Replace Windows and Repair Siding	200,000	200,000			
Campground Upgrades - AODA Accessibility	100,000	100,000			
NPCA Net Zero Headquarters Planning, Feasibility Assessment & Design	75,000	57,681	15,878	1,441	
Historical Buildings Roof Repair	200,000	200,000			
Total - State of Good Repair / Health and Safety	10,660,000	8,861,030	1,535,004	63,966	200,000
TOTAL 2025 UNFUNDED BUDGET PRIORITIES	16,235,000	13,414,200	2,471,834	148,966	200,000

2025 Unfunded Budget Priorities					
Classification	Niagara	Hamilton	Haldimand	External	TOTAL
Integrated Watershed Strategies	2,957,254	607,616	55,130	-	3,620,000
Natural Hazard Management	400,000	-	-	-	400,000
Conservation Authority Act Requirements	96,135	26,464	2,401	-	125,000
Corporate Services and Asset Management	1,061,328	292,164	26,508	-	1,380,000
Corporate Administration	38,454	10,586	960	-	50,000
State of Good Repair (SOGR) / Health and Safety	8,861,030	1,535,004	63,966	200,000	10,660,000
	13,414,200	2,471,834	148,966	200,000	16,235,000

Report To: Board of Directors

Subject: Procurement Policy Amendment

Report No: FA-21-25

Date: April 25, 2025

Recommendation:

THAT Report No. FC-08-25 RE: Procurement Policy Amendment **BE RECEIVED;**

AND THAT the revised Procurement Policy, as appended, **BE APPROVED.**

Purpose:

The purpose of this report is to provide the Finance Committee with a comprehensive overview of the proposed amendments to the Procurement Policy. This report aims to outline the rationale behind the amendments, detail the specific changes being recommended, and highlight the anticipated impact on procurement activities.

Background:

On April 16, 2024, the Finance Committee received Report No. FC-08-25 and endorsed the revised Procurement Policy to be brought forward for Full Authority approval at the next scheduled meeting.

Discussion:

The key areas of this report include:

- Changes to Procurement Threshold Limits
- Change to the Non-Competitive Procurement Threshold for CAO Approval
- Removal of Unsolicited Proposal
- Aligning Conflict of Interest requirements
- Changes to Appendix B Competitive Bid Requirements Background

The current Procurement Policy was approved by the Board on April 16, 2020. Over the past five years, the Niagara Peninsula Conservation Authority (NPCA) has been diligently

ensuring that the organization receives value for money spent on goods and services. This ongoing effort has involved adhering to procurement policies, promoting transparency and competitiveness in the acquisition of goods and services, and continuously assessing and improving procurement practices to meet these objectives.

The recommended amendments to the Procurement Policy are in alignment with NPCA's partners and modelled in keeping with organizations of similar size and scope.

Staff are recommending the following amendments to the current policy. Please see Appendix 1 for the revised Procurement Policy.

Changes to Procurement Threshold Limits:

The proposed amendments to the Procurement Policy include several changes to the procurement threshold limits to streamline processes and ensure effective expenditure management. The key changes are as follows:

1. **Informal Quotations:** The minimum threshold for informal quotations has been increased from \$7,500 to \$15,000. This change aims to reduce the administrative burden associated with processing a high volume of low-value transactions, allowing staff to focus on more strategic tasks.
2. **Invitational Competitive or Open Competitive:** This threshold has been adjusted to cover purchases between \$15,000 and \$50,000. This process can be either informal or formal, depending on the complexity and requirements of the procurement.

These changes reflect the current economic conditions and help maintain operational efficiency while ensuring compliance with procurement policies and principles. By aligning NPCA's thresholds with those of other Conservation Authorities, such as the Toronto and Region Conservation Authority (TRCA) and Conservation Halton, the NPCA ensures consistency and appropriateness for current procurement needs.

The thresholds of Open Competitive (between \$50,000 and \$100,000) and Public Tender (over \$100,000) are not recommended to change. This ensures that staff receive detailed proposals required to make informed decisions regarding complex procurements, while high value procurements are conducted in a transparent manner.

Changes to Non-Competitive Procurement Threshold for CAO Approval:

The proposed amendment to increase the non-competitive procurement threshold for CAO approval from \$25,000 to \$50,000 is aimed at enhancing the efficiency and flexibility of procurement processes within the NPCA. This change will allow for more streamlined decision-making in situations where competitive bidding is not feasible, such as emergencies or when only one vendor can meet the requirements.

All non-competitive procurement activities are reported to the Board of Directors annually, ensuring transparency and accountability. Corporate Services staff provide a full written report on all non-competitive procurement transactions to the Board within three months of the subsequent year.

Removal of Unsolicited Proposal:

The proposed amendment to remove the unsolicited proposal process from the Procurement Policy is based on the recommendation that NPCA no longer accept unsolicited proposals. It should be noted that we have not received any unsolicited proposals in the last 4 years. This change ensures that all procurement activities are conducted through a transparent and competitive process, promoting fairness and accountability. By eliminating the unsolicited proposal process, NPCA can focus on competitive bidding, which aligns with public sector best practices and regulatory requirements.

Any unsolicited proposal received would need to be procured competitively, ensuring that all vendors have an equal opportunity to participate in the procurement process.

Update to Conflict of Interest:

The proposed amendment to the Conflict of Interest guidance involves leveraging the provisions in the Employee Code of Conduct to eliminate duplication and minimize risk of conflicting protocols while maintaining consistent organizational standards.

Changes to Appendix B Competitive Bid Requirements:

The proposed changes to the Competitive Bid Requirements are designed to provide clarity, streamline and simplify the guidelines and procedures for procuring goods and services. Providing clear and concise instructions will reduce confusion, allow for more efficient navigation of the procurement process and facilitate compliance with procurement policies

Please see Appendix 1 for the revised Procurement Policy.

Related Reports and Appendices:

Appendix 1: Procurement Policy (Revised)

Authored by:

Original Signed by:

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Reviewed by:

Original Signed by:

Lise Gagnon, CPA, CGA
Director, Corporate Services

Submitted by:

Original Signed by:

Leilani Lee-Yates, BES, MSPL.RPD., MCIP, RPP
Chief Administrative Officer/Secretary-Treasurer



PROCUREMENT POLICY			
Developed by:	Corporate Services		
Policy Applies To:	All Employees/Board Members/Volunteers		
Date Created:	April 16 2020	Approved By:	Board of Directors
Version #: 1	2025-1	Last Review Date:	April 2025

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Purpose and Objectives

Purpose

The purpose of this procurement Policy is to:

- Simplify and clarify procurement–related policies based on sound procurement practices;
- Ensure compliance with mandatory elements of the Procurement Policy;
- Ensure that goods and/or services procured by the NPCA are acquired through a process that is fair, open, transparent, and accessible to qualified vendors;
- Define the responsibilities of individuals and organizations in each stage of the procurement process;
- Obtain the best value for the NPCA when procuring goods and/or services;
- Ensure consistency in the management of procurement-related processes and decisions;
- Ensure the procurement of goods and/or services with due regard to environmental considerations; and
- Encourage competitive bidding

Application

This Procurement Policy applies to the procurement of all goods and/or services to meet the NPCA's needs. This policy establishes the authority of officer(s) and employee(s) to authorize and execute transactions with respect to supply-chain related activities, ensuring an appropriate level of control and accountability.

Applicable Legislation

Consistency and Contradictions

Where there may be apparent contradictions between this policy and other legal requirements to which the NPCA is subject, every effort should be made to interpret both this policy and the other requirements in a consistent manner.

If any provision of this policy is found to be inconsistent with the provisions of a collective agreement, the collective agreement will prevail, unless the policy provision is required by law, in which case the policy provision will prevail.

Where funding for a purchase is provided by a funding agency, a more stringent set of approval requirements may be used at the discretion of the funding agency. If the funding agency approval requirements are more stringent than this policy, the funding agency requirements will prevail.

Governance

This policy acknowledges that it is the role of the officer(s) and employee(s) of the NPCA to implement the Board of Directors' decisions. The ethical, efficient, sustainable and accountable management of supply-chain related activities within the organization and the need to respond to various supply-chain related issues in a timely fashion makes it appropriate for the Board of Directors to delegate certain administrative powers and duties to officer(s) and employee(s) of the NPCA subject to oversight by Corporate Services.

The NPCA's Board of Directors always has ultimate authority in all matters. In the event of a conflict between the terms of this policy and a specific resolution of the board, the resolution of the board prevails.

This policy applies to all employees of the NPCA and its Board of Directors.

Definitions

“ACAN” An Advance Contract Award Notice (ACAN) is a public notice indicating to the supplier community that a department or agency intends to award a good, service or construction contract to a pre-identified supplier, believed to be the only one capable of performing the work, thereby allowing other suppliers to signal their interest in bidding by submitting a statement of capabilities

“Administrative Powers” means all actions which may be taken by the Board of Directors and Committees, individual members of the board, and all the NPCA senior administration and employees, which are necessary or appropriate for the effective management of the Conservation Authority in the performance of its responsibilities, including the procurement and disposal of goods, services and property for the purposes of the NPCA;

“Amount” and “Amounts” mean the cost of the purchase over the term of the contract/agreement, in Canadian dollars, and are exclusive of any applicable taxes;

“Approver” means immediate supervisor (i.e. “CAO”, “Director”, “Manager” or an individual who holds a position above the immediate supervisor in the organization chart or an individual to whom the immediate supervisor delegates If a Policy exception is requested, this would be the NPCA’s Chief Administrative Officer/Secretary-Treasurer.

“Bid” means a proposal, quotation, or tender submitted in response to a solicitation from a contracting authority. A bid covers the response to any of the three principal methods of soliciting bids, i.e., Request for Tender, Request for Proposal, and Request for Quotation;

“Bid Solicitation” means any competitive procurement (purchasing) process authorized by this Policy and consistent with the principles of the Broader Public Sector Procurement Directive and includes:

- (a) **“Request for Tender”** (RFT) means a purchasing process in which suppliers are publicly invited to submit bids and the bids are compared on the basis of price and delivery and where contract award may be determined on the basis of lowest-priced bid that meets all of the NPCA’s requirements, subject to the Conservation Authority’s discretion, and may permit negotiation between the Conservation Authority and one or more bidders about certain aspects of the request
- (b) **“Request for Quotation”** (RFQ) means a purchasing process in which suppliers are asked to provide a quote for the provision of a good or service. It is used where the contract requirements are well defined such that bids may be evaluated and compared on the basis of price and may at times include other criteria, and where contract award may be determined on the basis of lowest-priced bid that meets all of the Conservation Authority’s requirements, subject to the Conservation Authority’s discretion. It may involve a public call for quotes or may be part of an invitation-only process; and,
- (c) **“Request for Proposal”** (RFP) means a purchasing process in which suppliers are publicly invited to propose a solution to a problem, requirement or objective and supplier selection is based on the effectiveness of the proposed solution rather than on price as the primary consideration, and may permit negotiation between the Conservation Authority and one or more bidders about certain aspects of the request.
- (d) **“Request for Information”** (RFI) means a business process whose purpose is to solicitate and collect written information about the capabilities of various suppliers. Its purpose is for conditioning, gaining information, preparing for Request for Proposal or Request for Quotation, forming a strategy, building a database.

- (e) **“Expression of Interest”** (EOI) is the process of seeking an indication of interest from potential service providers who are capable of undertaking specific work.

“Board” means the Board of Directors of the NPCA;

“Budget” means the budget or portion of the budget approved by the board;

“CETA” mean Canada European Union Comprehensive Economic and Trade Agreement;

“CFTA” means Canadian Free Trade Agreement;

“Change Order” means work that is added to or deleted from the original scope of work or quantity ordered or price change from a purchase order or contract.

“Conservation Authority” or “NPCA” means Niagara Peninsula Conservation Authority

“Committee” means the appropriate committee of the Board of Directors;

“Commitment” means any verbal commitment, written or oral, or undertaking which could have the effect, if implemented or acted upon, of legally binding the NPCA;

“Conflict of Interest” means:

- i. In the case of persons covered by the NPCA’s Conflict of Interest Policy, as updated from time to time, any real, apparent or potential conflict as
- ii. defined in the Conflict of Interest Policy; and,
- iii. In the case of a Proponent:
 - (a) If interests of the proponent or its principals, employees, subcontractors or representatives could improperly influence, or could reasonably appear to improperly influence, the NPCA’s decision to award a proposed contract or the proponent’s performance of duties and responsibilities to the NPCA under a proposed contract;
 - (b) If the proponent, any of its subcontractors, any of their respective employees or former employees or representatives were involved in any manner in the preparation of the bid solicitation or in any situation of conflict of interest; or
 - (c) If the proponent, any of its subcontractors, any of their respective employees or former employees had or have access to information related to the bid solicitation that was not available to other bidders and that would, in the NPCA’s opinion, give or appear to give the proponent an unfair advantage.

“Consultant” or “Consulting Services” means the provision of expertise or strategic advice that is presented for consideration and decision making.

“Document” or “Documents” means any written instrument whether on paper or in electronic form including, any contract, contract amendment, agreement, deed, purchase order, change order, memorandum, letter of intent, application, release, waiver or acknowledgement which, when executed, will have or is intended to have the effect of causing the NPCA’s to be bound in a legally enforceable relationship with any other person but shall not include:

- (i) any cheques, bank drafts, orders for payment of money, promissory notes, acceptances, bills of exchange, debentures and any similar instruments;
- (ii) correspondence, whether by letter or in electronic form, intended to convey information or clarify a position on a matter, but not intended to create a contract or agreement or commitment

between the NPCA and any other person, whether or not a legally enforceable right or remedy is created thereby;

“Execute” means to complete the formalities intended to give effect to a document and may include any one or more of the following formalities as may be required in the circumstances:

- (i) signing the document;
- (ii) causing the seal of the NPCA to be affixed to the document;
- (iii) causing delivery of the document to be made to the other parties to the document

“Including” and **“includes”** when used herein means “including without limitation” and “includes without limitation”; **“Invitational Bid Solicitation”** means any competitive procurement (purchasing) process where suppliers are invited to submit a proposal or bid in response to the defined requirements outlined by the NPCA;

“Open Bid Solicitation” means a bid solicitation made through an electronic tendering system that is readily accessible by all Canadian suppliers;

Purchase Order: A formal document issued by the organization to a vendor, authorizing the purchase of goods or services. It outlines the specific items, quantities, and agreed-upon prices, and serves as a legally binding agreement between the buyer and the seller.

a) A **purchase order (PO)**, which refers to the NPCA’s standard terms and conditions outlined in the Bid Solicitation, shall be used when the terms and conditions of the procurement are unambiguous.

b) A **Formal Agreement** shall be used when the terms of the Bid Solicitation are complex or are the result of negotiation.

“Proponent” means a corporation, partnership, individual, sole proprietorship, or other entity seeking to enter into a contractual relationship with the NPCA, in exchange for payment, but does not include individuals seeking to enter into an employment relationship with the NPCA;

“RGO” means Revenue Generating Opportunities is any activity that generates revenue from business activities occurring on NPCA’s premises, including but not limited to visitor experience activities, vending opportunities, retail activities, food Services, rental of facilities, property and equipment, tour opportunities, and visitor programs.

Roster: A list of suppliers that have participated in and successfully met the requirements of a Request for Pre-Qualification (RFPQ) or a Request for Standard Offer of Agreement (RFSO). These suppliers have been prequalified to perform work assignments involving the delivery of a particular type of goods, services, or construction.

Services: Refers to intangible products that do not have a physical presence. This includes consulting, professional, and specialized services, as well as services procured as part of a construction contract.

“Single Source” Means an individual supplier with whom a contract is negotiated directly for the supply of goods and services, without being selected through a competitive bid process

“Sole Source” In relation to a proposed acquisition, means the only known source of supply of a particular good or services, following a reasonable inquiry into the availability of supply.

Procurement Methods

General Policies and Procedures

All purchases of goods and services by NPCA employees and the Board of Directors must comply with:

- a. the requirements of this policy, including all appendices,
- b. all applicable laws, including the *Conservation Authorities Act*; and
- c. any other applicable NPCA policies, collective agreements, and relevant legal agreement(s).

Purchasing Processes

All purchases of goods and services listed in **Appendix A** – exempt expenditures are exempt from the requirement to follow a competitive bid process but must comply with all other provisions of this Policy

All purchases of goods and services, except for consulting services and exempt expenditures set out in Appendix A, must comply with the competitive bid processes set out in **Appendix B, Table 1** – competitive bid requirements for goods, non-consulting services

All purchases of consulting services must comply with the competitive bid processes set out in **Appendix B, Table 2** – competitive bid requirements for consulting services.

Procurement Requirements

Purchasing approvals

Employees or officers of the NPCA identified in Appendix B, Table 3 as signing officers have the authority to execute documents for the purchase of goods and services, up to the limits specified in Appendix B, Table 3, provided that:

- (a) the purchase complies with this Policy and the Delegation of Authority Policy;
- (b) the purchase is within an approved budget, or, where not provided for in an approved budget, has the approval of the Chief Administrative Officer/Secretary-Treasurer or delegate;
- (c) the purchasing document(s) have been reviewed by the procurement specialist;

Authority to Approve Policy Exceptions

Non-competitive procurement under \$50,000 - CAO/Secretary-Treasurer

Non-competitive procurement over \$50,000 - NPCA Board of Directors

Purchase Order

Purchases over \$15,000 require a Purchase Order if there is no executed agreement.

Responsibilities and Authorities

The Chief Administrative Officer/Secretary-Treasurer shall have all the necessary authority to administer this Policy and, as per the delegation of authority policy, carry out their duties on behalf of the NPCA.

Management Responsibilities

The Procurement Specialist is responsible for and shall have the authority to:

- acquire goods and services;
- call, receive, open, and review bids;
- authorize, amend, or cancel a purchase order;
- establish procedures for the implementation of this Policy;
- establishes standards for bid solicitation, purchase orders, contracts, and other documents required to manage supply chain-related activities;
- establish the terms and conditions of bid solicitations;
- guide procurement processes and procedures and the structure, format, and general content of bid solicitations;
- review proposed bid solicitations to ensure clarity, reasonableness, and quality and advise staff of suggested improvements;
- ensure open, fair, and impartial purchasing processes for goods and services;
- ensure compliance with this Policy and advise the Chief Administrative Officer/Secretary-Treasurer through the Director, Corporate Services when there has been noncompliance. The Chief Administrative Officer/Secretary-Treasurer shall take appropriate action to address and correct any non-compliance;
- facilitate strategic sourcing with preferred vendor agreements in conjunction with the department and to utilize collaborative buying programs with other organizations where feasible;
- promote the standardization of goods and services, where such standardization demonstrably supports the purpose and scope of this Policy;
- incorporate, where appropriate, accessibility criteria and features when procuring goods, services, or facilities in order to create and maintain an accessible environment as required under the *Accessibility for Ontarians with Disabilities Act* (the "AODA").
- to procure environmentally or sustainable good(s) where possible

Departments will have the following specific responsibilities:

- ensuring that all document terms and conditions comply with the bid solicitation;
- preparing and approving all specifications and terms of reference in consultation with Procurement Specialist;
- managing documents to ensure goods and services are received by the NPCA and comply with the document terms and conditions;
- monitoring all documented expenditures and ensuring that all financial limitations have been complied with and that all accounts are paid within the times set out in the document;
- monitoring the performance of suppliers/contractors/vendors/service providers;
- standardizing the use of goods and services, where such standardization demonstrably supports the purpose and scope of this Policy; and
- ensuring that all goods and services purchased have been received/rendered and receipt recorded.

Non-Competitive Procurement

Non-Competitive Procurement Allowable Exceptions

Non-competitive procurements are procurements to acquire goods and/or services from a specific vendor:

- even though there may be more than one vendor capable of delivering the same goods or services (known as "single source");

- because there are no other vendors available or able to provide the required goods and/or services (known as “sole source”); or

The NPCA may, subject to appropriate procurement approval authority, use a non-competitive procurement process if any of the exceptions set out below apply.

Approval for Non-Competitive Procurement

Non-competitive procurement under \$50,000

NPCA staff may request an exemption from any or all purchasing methods outlined in this policy by submitting a staff report requesting approval from the Chief Administrative Officer/Secretary-Treasurer prior to conducting a non-competitive Procurement.

If approval is being sought for a non-competitive procurement to extend a contract with an existing vendor, NPCA staff must seek appropriate approvals from the Chief Administrative Office/Secretary-Treasurer prior to the contract end date and in sufficient time to permit an alternative procurement method.

The exception to the requirement for prior approval is for unforeseen situations of urgency (e.g., caused by the forces of nature) that cannot wait for appropriate procurement approvals. In such unforeseen situations of urgency, an Exception Form (Appendix C) must be completed, and appropriate procurement approvals must be secured as soon as practically possible

If the non-competitive procurement is over \$50,000, NPCA staff must seek approvals from the Board of Directors.

Allowable Exceptions for Non-Competitive Procurement

Non-competitive procurements of goods and/or services are only allowed in the following circumstances, subject to appropriate procurement approvals.

- a) An unforeseen situation of urgency exists, and the goods, services, or construction cannot be obtained by means of competitive procurement (and not because the situation of urgency was brought about by a failure of NPCA to allow sufficient time to conduct a competitive process).
- b) The goods and/or services involve matters of a confidential or privileged nature, and the disclosure of those matters through a competitive procurement process could reasonably be expected to compromise NPCA's confidentiality, cause economic disruption, or otherwise be contrary to the public interest.
- c) For urgent legal circumstances that may occur that necessitate an immediate reaction or assistance that requires professional legal services.
- d) A competitive procurement process could interfere with NPCA's ability to maintain security or order or to protect human, animal, or plant life or health.
- e) There is an absence of any bids in response to a competitive procurement process that has been conducted in compliance with this Procurement Policy.
- f) The procurement is in support of Indigenous Peoples.
- g) The procurement is with a public body (Broader Public Sector Organization).
- h) Only one vendor can meet the requirements of a Procurement due to the following circumstances:
 - i) to ensure compatibility with existing products – compatibility with existing products may not be allowable if the reason for compatibility is the result of one or more previous non-competitive procurements. Note: NPCA may issue an ACAN (*Advance Contract Award Notification*) if it relies on the exception for non-competitive procurement notice. This includes posting the ACAN at least 15 days prior to the proposed contract award on the public tendering system.

- ii) to recognize exclusive rights, such as exclusive licenses, copyright, and patent rights, or to maintain specialized products and or systems that must be maintained by the manufacturer or its license representatives; or
- iii) for the Procurement of goods and/or services the supply of which is controlled by a vendor that has a statutory monopoly.

In addition to the above, non-competitive procurement of goods and non-consulting services is allowed, subject to appropriate procurement approvals, in the following circumstances:

- i) Only one vendor can meet the requirements of a procurement in the following circumstances
 - i. for work to be performed on or about a leased building or portions thereof that may be performed only by the lessor;
 - ii. for work to be performed on the property by a contractor according to provisions of a warranty or guarantee held in respect to the property or original work;
 - iii. for a contract to be awarded to the winner of a design contest;
 - iv. for the procurement of a prototype or the first goods and/or services to be developed during research, experiment, study, or original development, but not for any subsequent purchases;
 - v. for the purchase of goods under exceptionally advantageous circumstances such as bankruptcy or receivership, but not for routine purchases;
 - vi. for the procurement of original works of art;
 - vii. for the procurement of a musical artist;
 - viii. for the procurement of subscriptions to newspapers, magazines, or other periodicals; or
 - ix. for the purchase of real property

If the amount of the procurement exceeds \$50,000, any such exemption must be approved by the Board of Directors.

Non-Competitive Procurement Business Case Requirements

Written documentation for non-competitive procurement on or accompanying the Exception Form must include:

- a) a description of the business requirements
- b) a description of the proposed non-competitive procurement process, including the approximate value and the estimated contract start and end dates;
- c) The identified exception that supports the non-competitive procurement must be documented, including evidence for allowable exceptions where only one vendor can meet the requirements. If no exception applies, it must be noted in the business case that NPCA will need to seek board approval according to this Procurement Policy. The business case must clearly identify the specific requirement(s) from which it seeks to be exempt.
- d) the results of any ACAN process, if used:
- e) the rationale for using a non-competitive procurement process, including the circumstances that prevent the use of a competitive procurement process (which must support the allowable exception or exemption being requested);
- f) a statement as to whether the selected vendor has previously been awarded a contract with the NPCA within the past five years for the same or closely related requirements, and the type of procurement process(es) used;
- g) a description of the potential pool of vendors that might have responded to a competitive procurement, where appropriate, and an assessment of reasonably contemplated potential vendor complaints and how the NPCA would respond and manage these complaints;

- h) a description of how the NPCA will ensure it will comply with the principles of this Procurement Policy, particularly value for money;
- i) any alternative considered;
- j) the impact on the business requirements if the non-competitive procurement is not approved;
- k) if appropriate, a description of how the NPCA will meet these business requirements in the future using a competitive procurement process; and
- l) any other matters considered relevant.

Purchasing Documentation

The use and changes of standard bid documents and contracts shall be reviewed by the Procurement Specialist and approved by the Director of Corporate Services.

Reporting

Corporate Services staff shall provide a full written report on all non-competitive procurement transaction(s) to the Board of Directors annually, within three (3) months of the subsequent year.

Policy Review Schedule

The Procurement Policy will be reviewed and updated every five years or sooner if conditions dictate. Any changes thereto will be at the discretion of the Board of Directors and approved by resolution.

Specific Procurement Categories

Emergency Purchases

When an event occurs that is determined by NPCA senior staff to be a threat to public health, public safety, maintenance of essential NPCA services, the welfare of persons or NPCA property, the protection of NPCA physical assets or the security of NPCA's interest or financial liabilities arising from unexpected conditions, and the occurrence requires the immediate delivery of goods and/or services and time does not permit the NPCA senior staff to follow normal purchasing activities to acquire such goods and/or services, staff may make such purchases without the bidding and tendering process, and is authorized to do so in the most expedient and economical means possible.

Where an emergency purchase has been made, the NPCA senior staff shall notify the Chief Administrative Officer/Secretary-Treasurer in writing within a maximum of ten (10) calendar working days of the event.

Sustainable & Ethical Procurement

If unable to source goods and services within Canada, and the NPCA needs to procure goods manufactured outside the boundaries of Canada, the vendor shall comply with all the laws of the jurisdiction in which the goods are manufactured, including those related to the export of the goods from the jurisdiction and their import into Canada.

The NPCA will ensure operating decisions are made with consideration to sustainability. This involves considering impacts on human health and the environment, and evaluating purchases based on a variety of criteria, ranging from the necessity of the purchase to the options available for its eventual disposal.

The NPCA commits to working with its partners to leverage its combined influence to minimize the environmental footprint within the watershed and globally. When all things are equal, the NPCA may favour vendors who demonstrate an environmental philosophy similar to the NPCA mandate. The NPCA staff will consider the incorporation of sustainable evaluation criteria in the RFx and assign an appropriate weighting.

Procurement Value Amendments

Procurement value increase may be caused by, but is not limited to, price increases, volume demand, expansion of scope, extension of the term, or other unforeseen circumstances.

If the procurement value increases for a given procurement, the NPCA must use the approval authority and procurement method applicable to the revised procurement value. (i.e. original procurement value + increase = revised procurement value). This may require the procurement to be approved by a person with a higher approval authority threshold than the original approver.

Approval for procurement value increases must be sought prior to proceeding with or continuing the procurement.

The NPCA may also describe the potential for a price decrease in a similar way (although this will not affect the procurement approval authority or method of procurement).

Conflict of Interest

A signing officer, employee, or representative of the NPCA shall not participate in any purchasing or contract execution where they are in a Conflict of Interest. A Conflict of Interest arises when personal interests interfere, appear to interfere, or could potentially interfere with the interests of NPCA. Employees must report any potential conflicts to the Procurement Specialist, who will manage the situation. Refer to the NPCA Code of Conduct for detailed guidelines.

Board members, signing officers, and employees shall not accept gifts, benefits, or favours from suppliers. The Procurement Specialist will not facilitate personal purchases using NPCA resources. Prices obtained from suppliers are for NPCA use only and must not be shared with non-NPCA personnel.

Proponents

At the time of bid submission, proponents shall be required to identify and declare any conflict of interest they may have, as defined in “definitions”, including any circumstance giving rise to or having the potential to give rise to an unfair advantage or the appearance of an unfair advantage. Proponents declaring a Conflict of Interest must provide a plan for managing the conflict of interest to the satisfaction of the procurement specialist.

As part of their bid submission, proponents must acknowledge that it is within the NPCA's sole and unfettered discretion to determine whether a conflict of interest exists and whether the conflict of interest can be managed satisfactorily. In the event the proponent's plan for managing the conflict of interest is not satisfactory to the Conservation Authority, the Conservation Authority may disqualify the proponent from the bid solicitation.

Evaluators

The NPCA must evaluate the bid responses received consistently and in accordance with the evaluation criteria, rating, and methodology set out in the RFx.

The NPCA must require individuals participating in the evaluation of bid responses to immediately declare any potential conflict of interest and immediately address any declarations. A Confidentiality and Conflict of Interest form will be provided by the Procurement Specialist prior to the release of any submission(s).

Revenue Generating Opportunities (RGOs)/Third Party Agreement(s)

RGOs must be subject to a competitive process that is fair, open, and transparent.

Co-Operative Purchases

NPCA is authorized to participate in cooperative purchasing arrangements with other municipalities, regions, local boards, public agencies, and buying groups as appropriate. The value of these collaborative purchases lies in the ability to leverage collective buying power, resulting in cost savings, improved procurement efficiency, reduced administration burden, and providing access to a broader range of products and services

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Appendix A

Expenditures Exempt from Competitive Bid Requirements

The expenditures are listed below:

- a. Are not subject to the competitive bid requirements set out in Appendix B Table 1 (though services which are deemed Consulting shall be subject to the competitive bid requirements in Appendix B Table 2);
- b. Are subject to the purchasing approval requirements and methods set out in Appendix B, Table 3.

Although the items in this schedule are exempt from Appendix B, a competitive process should be followed if practical. If the nature of the service required is ongoing, a contract management review should be performed annually, and the decision to continue with the current source shall be reviewed.

1. Training & Education
 - a) Conferences, conventions, courses & seminars
 - b) Magazine subscriptions, books, periodicals
 - c) Memberships
2. Employee and Board Member Expenses
 - a) Travel costs associated with training & education (accommodation, car rental)
3. Employer's general expenses
 - a) Payroll deduction remittances
 - b) Debenture and/or mortgage and/or line of credit payments
 - c) Medical and dental expenses
 - d) Licenses (vehicles, permits)
 - e) Insurance premiums
 - f) Damage claims
 - g) Petty cash items and petty cash replenishment
 - h) Payments to regulatory agencies, including tax remittances
 - i) Employee benefits
 - j) Professional association fees and licenses
 - k) Bank charges
 - l) Municipal property taxes
 - m) Postage
 - n) Grants to organizations
4. Professional and Special Services
 - a) Authority per diems and honorariums
 - b) Appraiser fees
 - c) Land appraisal fees
 - d) Land survey fees
 - e) Legal settlement
 - f) Fees for investment management or other expert services

5. Utilities
 - a) Water and sewer, hydro, and natural gas
 - b) Utility relocations
6. Real Property
 - a) Lease or rent payments
7. Items purchased for resale
8. Specialized goods and services
 - a) Advertising (local newspaper(s) only)
 - b) Digital media platform(s)
 - c) Group Hospitality
 - d) Musical artist(s)

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Appendix B

Competitive Bid Requirements

The determination of the type of competitive bid required for goods, non-consulting services, and construction purchases will be done in conjunction with the procurement specialist or delegate and in accordance with the requirements in the chart below:

Table 1: Goods, Non-Consulting Services, and Construction

\$ Value	Type	Competitive Procurement Requirements
<\$15,000	Informal Quotation or Estimate	Non-Competitive
\$15,001 < \$50,000	Informal Quotation (RFQ), Request for Proposal (RFP) or Public Tender (RFT)	A list of suppliers is invited to submit in writing a quotation/bid/submission for goods and/or services, or can be advertised on an electronic tender system. (minimum of 3 suppliers) or Open Competitive
\$50,000 < \$100,000	Formal Request for Quotation (RFQ), Request for Proposal (RFP) or Public Tender (RFT)	A list of suppliers is invited to submit in writing a quotation/bid/submission for goods and/or services, or can be advertised on an electronic tender system. (minimum of 3 suppliers) or Open Competitive
=/>>\$100,001	Formal Request for Quotation (RFQ), Proposal (RFP) or Public Tender (RFT)	Open Competitive

*Costs for goods and/or services that require purchase orders (> \$15,000) may not be artificially partitioned into components costing less than \$15,000 to circumvent the competitive bidding requirement. Purchases for the same goods/services from the same unit and/or supplier within a short period may be considered an artificial division of the purchase.

Consulting Services

The determination of the type of competitive bid required for consulting services will be done in conjunction with the procurement specialist or delegate and in accordance with the requirements in the chart below:

Table 2: Competitive Bid Requirements for Consulting Services

\$ Value	Type	Competitive Procurement Requirements
0 < \$100,000	Formal Request for Quotation (RFQ), Request for Proposal (RFP), or Public Tender (RFT)	A list of suppliers is invited to submit in writing a quotation/bid/submission for goods and/or services, or can be advertised on an electronic tender system. (minimum of 3 suppliers) or Open Competitive
=/>>\$100,001	Formal Request for Quotation (RFQ), Proposal (RFP) or Public Tender (RFT)	Open Competitive

NPCA Purchasing Authorization and Methods

Table 3: Goods, Non-Consulting, Consulting, Services & Construction

Amount	Approver
0 to \$15,000	Manager
\$15,001 to \$100,000	Manager + Director
>= \$100,001 to \$250,000	Manager + Director + CAO
>\$250,001	Director + CAO + Board of Directors

Table 4: Board of Directors Approved Capital Projects and Land Acquisition/Dispositions *

Amount	Approver
0 to \$250,000	Manager + Director
\$250,001 to \$500,000	Manager + Director + CAO
>= \$500,001	Director + CAO + Board of Directors

*With Corporate Services Approval.

Consulting Services

Before starting, all consulting services must be reviewed by the procurement specialist, regardless of dollar value. The procurement specialist will help determine whether the service is consulting or non-consulting. "Consulting service" refers to the provision of expertise or strategic advice for consideration and decision-making.

Appendix C

Exception Form

No competitive bids were solicited for the accompanying Purchase Order # _____

By affixing my signature hereto, I attest that one or more of the following conditions apply to this procurement:

Please check appropriate condition(s):

- ☐ In an emergency, an "Emergency Purchase" is classified as a procurement, which is needed to "protect life and property, prevent the substantial economic loss, and/or prevent the interruption of essential services".
- ☐ The goods and/or services involve matters of a confidential or privileged nature, and the disclosure of those matters through a competitive procurement process could reasonably be expected to compromise NPCA's confidentiality, cause economic disruption, or otherwise be contrary to the public interest.
- ☐ The NPCA is involved in a cooperative or joint venture to purchase goods or services with other Conservation Authorities, institutions, and local or provincial organizations. Such purchases are to be made according to the procedures of that cooperative purchasing group, provided those procedures, if not identical, are consistent with the intent of this policy.
- ☐ Urgent legal circumstances necessitate an immediate reaction or assistance that requires professional legal services.
- ☐ Particular goods or services are available from only one or two suppliers. An authorized agent will keep on file documentation in support of waivers made on this basis.
- ☐ Compatibility with an existing product or service is the overriding consideration.
- ☐ The extension or reinstatement of an existing contract would be the most effective or beneficial method and in the best interest of the NPCA. Under no circumstances will a contract be extended beyond five years without a comprehensive review of performance/service quality and market alternatives.
- ☐ A need is established for the acquisition of goods and/or services for which only a specialized or proprietary requirement can be identified. In such cases, an authorized individual may choose the best overall value to the NPCA from one (1) or more invited proposals.

Other Comments: _____

Department Head Signature

Name (Please Print)

Date

CAO/ Secretary-Treasurer

Name (Please Print)

Date

Report To: Board of Directors

Subject: Delegation of Authority Policy Amendment

Report No: FA-22-25

Date: April 25, 2025

Recommendation:

THAT Report No. FA-22-25 RE: Delegation of Authority Policy **BE RECEIVED;**

AND THAT the revised Delegation of Authority Policy, as appended, **BE APPROVED.**

Purpose:

The purpose of this report is to provide the Finance Committee with a comprehensive overview of the proposed amendments to the Delegation of Authority Policy. This report outlines the rationale behind the amendments and details the specific changes being recommended.

Background:

NPCA delegates authority to facilitate effective administration and assign financial and administrative responsibility to satisfy legislative and managerial requirements for financial transparency, accountability and control. This includes delegating authority as close as possible to the point of service with due regard for efficiency as well as risk mitigation.

The first Delegation of Authority policy was approved by the NPCA Board of Directors on April 16, 2020.

On April 16, 2024, the Finance Committee received Report No. FC-09-25 and endorsed the revised Delegation of Authority Policy, directing that it be brought forward for Board Approval at the next scheduled meeting.

Discussion:

Delegation of authority is the assignment of specific elements of the Board's authority, not restricted by statute to enable decisions to be made by those persons who are in the most appropriate position to assess financial, market, operational and reputational risk. Although

the duties are delegated, the accountability for action and results remain with the delegating party. Responsibility can be delegated but accountability cannot.

The recommended amendments to the Delegation of Authority Policy are in alignment with NPCA's partners and modelled in keeping with organizations of similar size and scope.

Staff are recommending the following amendments to the current policy. Please see Appendix 1 for the revised Delegation of Authority Policy.

Changes to Procurement Threshold Limits:

The proposed amendments to the Delegation of Authority Policy include changes to the approval threshold limits to streamline processes and ensure effective internal controls are exercised.

These recommended amendments that are in alignment with the related provisions in the proposed changes to the Procurement Policy, significantly reduce the administrative burden of transactional processing, and align with the growth of the organization and inflation since April 2020. The key changes are as follows:

Section A.1 – Goods and Services Approval Thresholds - Competitive Procurement:

- Commitment and spending limits have been increased as follows:
 - Manager: \$0 to \$15,000
 - Director: \$15,001 to \$100,000
 - CAO/Secretary-Treasurer: \$100,001 to \$250,000
 - NPCA Board of Directors: \$250,001 and over

Section A.1 – Goods & Services Approval Thresholds – Non-Competitive Procurement:

- Commitment and spending limits have been increased as follows:
 - CAO/Secretary-Treasurer: \$0 to \$50,000
 - NPCA Board of Directors: \$50,001 and over

Section A.2 – Board Approved Capital Projects Approval Thresholds - Competitive Procurement:

- Commitment and spending limits have been increased as follows:
 - Director, Corporate Services: \$0 to \$250,000
 - CAO/Secretary-Treasurer: \$250,001 to \$500,000
 - NPCA Board of Directors: \$500,001 and over

Section A.1 – Board Approved Capital Projects Approval Thresholds – Non-Competitive Procurement:

- Commitment and spending limits have been increased as follows:
 - CAO/Secretary-Treasurer: \$0 to \$50,000
 - NPCA Board of Directors: \$50,001 and over

Section E – Donation or Gift to NPCA Approval Thresholds:

- Acceptance limits have been increased as follows:
 - Director, Corporate Services: \$0 to \$50,000
 - CAO/Secretary-Treasurer: \$50,001 and over

Section H – Contractual Agreements (excluding procurement):

- Limits have been increased as follows:
 - Director, Corporate Services: \$0 to \$250,000
 - CAO/Secretary-Treasurer: \$250,001 and over

Financial Implications:

There are no financial implications in adopting the policy.

Related Reports and Appendices:

Appendix 1: Delegation of Authority Policy - Revised

Authored by:

Original Signed by:

Lise Gagnon, CPA, CGA
Director, Corporate Services

Submitted by:

Original Signed by:

Leilani Lee-Yates, BES, MSPL.RPD., MCIP, RPP
Chief Administrative Officer/Secretary-Treasurer

DELEGATION OF SIGNING AUTHORITY			
Developed by:	Corporate Services		
Policy Applies To:	All Employees/Board Members/Volunteers		
Date Created:	25-MAR-2020	Approved By:	Board of Directors
Version #: 2	2025-04	Last Review Date:	APR-2025

Policy

The purpose of the Delegation of Authority framework for the Niagara Peninsula Conservation Authority (NPCA) is to ensure that the controls to manage funds, assets and other areas of responsibility are adequate and effective. It is also to ensure that NPCA staff with delegated authority understand and are able to meet their obligations.

NPCA delegates authority to facilitate effective administration and assign financial and administrative responsibility to satisfy legislative and managerial requirements for financial transparency, accountability and control. This includes delegating authority as close as possible to the point of service with due regard for efficiency as well as risk mitigation.

Although the duties are delegated, the accountability for action and results remain with the delegating party. Responsibility can be delegated but accountability cannot. Everyone has an obligation to follow the delegation of authority. Individuals delegating authority are accountable for monitoring the performance of the delegation and taking appropriate action to correct or improve practices.

Definitions:

Delegation of Authority

Delegation of authority is the assignment of specific elements of the Board's authority, not restricted by statute to enable decisions to be made by those persons who are in the most appropriate position to assess financial, market, operational and reputational risk.

Delegations relating to authorities can be categorized in terms of: Commitment/Spending, Payment and Functional authorities.

Commitment/Spending Authority

Commitment/Spending authority is the power to commit and authorize the purchase of goods and services, the approval for processing the payment of those goods and services, and approval for entering into a contract for those goods and services. This framework specifies the dollar value or limit of the authority assigned to the CAO/Secretary-Treasurer and authority retained by the Board.

Payment Authority

Payment authority is the delegated authority that allows NPCA staff to make the actual payments to vendors and suppliers.

Payment authority follows invoice/purchase order approval by a person with delegated spending authority. In this process, the approval to commit funds is separate from the approval to make the payment.

The Banking Resolution of NPCA defines the delegation of payment authority.

Revenue Authority

Revenue authority is the authority to set and adjust rates and fees

Functional Authority

Functional authority is the authority to execute a transactional process that usually does not have spending limits, but is responsibility based on function, i.e. employment and human resources matters.

Delegated Authority Levels

Delegated authority levels are provided by the NPCA Board to the CAO/Secretary-Treasurer.

The CAO/Secretary-Treasurer will establish delegated authority levels for levels below the CAO/Secretary-Treasurer. Determination of the level of delegation involves assessing the risk and balancing that with the need to delegate authority to the level and person best positioned to exercise judgment in the matter.

The CAO/Secretary-Treasurer will establish appropriate administrative processes and procedures to manage the delegated authorities.

Record of Delegated Authority

All NPCA employees that have been delegated authority must sign a "Temporary Delegation of Authority to Approve or Execute Documents" form stating that they have read the delegation of authority framework and understand the authorities delegated to them.

If an employee is acting in the absence of another employee, then the delegated authorities of the absent employee are transferred to the acting employee, and a "Temporary Delegation of Authority to Approve or Execute Documents" must be completed.

All original completed "Temporary Delegation of Authority to Approve or Execute Documents" forms must be forwarded to the Corporate Services Department for filing with a copy to Human Resources for the employee file.

Roles and Responsibilities

NPCA Board

Effectively delegates responsibilities to the CAO/Secretary-Treasurer identified through legislative or operational requirements.

Implements appropriate delegation of authority based on need in relation to business objectives, risk assessment and within the context of the delegation of authority framework.

CAO/Secretary-Treasurer

Ensures that the Delegation of Authority from the NPCA Board has been approved.

Determines further delegation of authority to others within NPCA.

Ensures that procedures and processes are in place to effectively administer the delegations including:

- An effective administration framework and management policies to support delegation of authority and ensures that NPCA operations and delegations are carried out within this framework.
- Maintains documentation related to the formal Delegation of Authority.
- Reviews and updates the Delegation of Authority framework as required.
- Delegations are incorporated in processes and procedures and that appropriate mechanisms exist to ensure that approvals are commensurate with the delegated authority.
- Provides advice and ongoing training on interpretation and application of the Delegation of Authority framework.

Ensures compliance with the by-laws, policies, procedures, directives and guidelines, including NPCA values and vision statements.

Associated Policies

This policy must be applied in conjunction with the Code of Conduct and the following associated policies:

- Procurement
- Rates and Fees
- Ethical Conduct
- Conflict of Interest
- Corporate Credit Card
- Employment

APPENDIX A

DELEGATION OF AUTHORITIES

- A. Procurement**
- B. Corporate Credit Card**
- C. Asset Disposal**
- D. Employment and Human Resources Matters**
- E. Donations**
- F. Rates and Fees**
- G. Approval to Issue Credit**
- H. Contractual Agreements**

The following tables describe the specific item delegated according to the above categories.

COMMITMENT/CONTRACTUAL

A. Procurement

The following thresholds identify levels of approval that must be secured prior to entering into a purchasing process such as Tenders, Proposals or Quotes. This Policy is in alignment with the related provisions in the Procurement Policy. Approval of the CAO/Secretary-Treasurer is required for all procurement commitments where the budget is exceeded by \$25,000 or greater.

A.1 Goods and Services Approval Thresholds

Competitive Procurement	
Commitment/Spending Limits	Delegation
\$250,001 AND OVER	NPCA Board of Directors
\$100,001 TO \$250,000	CAO/Secretary-Treasurer
\$15,501 TO \$100,000	Director
0 TO \$15,000	Manager

Non- Competitive Procurement	
Commitment/Spending Limits	Delegation
\$50,001 AND OVER	NPCA Board of Directors
UP TO \$50,000	CAO/Secretary-Treasurer

A.2 Board Approved Capital Projects and Land Acquisitions/Dispositions Approval Thresholds

Competitive Procurement	
Commitment/Spending Limits	Delegation
\$500,001 AND OVER	NPCA Board of Directors
\$250,001 TO \$500,000	CAO/Secretary-Treasurer
\$0 TO \$250,000	Director, Corporate Services

Non- Competitive Procurement	
Commitment/Spending Limits	Delegation
\$50,001 AND OVER	NPCA Board of Directors
UP TO \$50,000	CAO/Secretary-Treasurer

**B. Authorize Corporate Credit Card
Approval Thresholds**

Corporate Credit Cards	
Functional Authority	Delegation
Approve Corporate Card Set Transaction Monthly Limits	CAO/Secretary-Treasurer

**C. Asset Disposal
Approval Thresholds**

Equipment and Vehicle Disposal	
Spending Limits	Delegation
ANY AMOUNT	Director, Corporate Services

D. Employment and Human Resources Matters
Approval Thresholds

Employment and Human Resources Matters	
Function	Functional Authority Delegated To
Collective Agreement Memorandum of Settlement	CAO/Secretary-Treasurer
Final Approved Collective Agreement	NPCA Board of Directors
Employment Contracts <ul style="list-style-type: none"> • CAO/Secretary-Treasurer • All other contracts 	NPCA Board of Directors *cannot be delegated CAO/Secretary-Treasurer
Recruiting, hiring and removing employees	CAO/Secretary-Treasurer
Establish classification and classification reviews	CAO/Secretary-Treasurer
Acting Assignments over 5%	CAO/Secretary-Treasurer
Merit increases for full time and significant contract staff	CAO/Secretary-Treasurer
Pension, Health Care Plans and Other Benefit Plans Administration	CAO/Secretary-Treasurer
Employee Assistance Program Agreement	CAO/Secretary-Treasurer
Execute other Human Resources Agreements	CAO/Secretary-Treasurer

Employment and Human Resources Matters		
Authority	Spending Limits	Delegation
Grievance and Labour Settlements	\$250,001 AND OVER	NPCA Board of Directors
Grievance and Labour Settlements	UP TO \$250,000	CAO/Secretary-Treasurer

E. Donations or Gifts to NPCA
Approval Thresholds

Donation or Gift to NPCA *	
Acceptance Limits	Delegation
\$50,001 AND OVER	CAO/Secretary-Treasurer
UP TO \$50,000	Director, Corporate Services

* Any donation or gift to NPCA must further the stewardship objectives of NPCA

** Authority to accept donations includes related authority to issue tax receipts

F. Rates and Fees

Situation	Authority
Introduction of new fee, package or program at an existing venue	NPCA Board of Directors
Annual fee schedule	NPCA Board of Directors
Plan Review and Permit fee schedule	NPCA Board of Directors

G. Approval to Issue Credit

Approval to Issue Credit	
Limits	Delegation
Trade Receivables \$50,001 AND OVER	CAO/Secretary-Treasurer
Trade Receivables Up To \$50,000	Director, Corporate Services

H. Contractual Agreements (excluding procurement)

Contractual Agreements	
Limits	Delegation
\$250,001 AND OVER	CAO/Secretary-Treasurer
UP TO \$250,000	Director, Corporate Services

Temporary Delegation of Authority to Approve or Execute Documents

I hereby delegate my authority, as set out in the Delegation of Authority Policy, as follows:

Delegation of Authority to Approve ___ No ___ Yes _____ Dollar Threshold

Delegation of Authority to Execute ___ No ___ Yes _____ Dollar Threshold

Document Type: _____

Purpose and/or Limitations of Delegation:

Name of Delegator: _____

Position/Title of Delegator: _____

Declaration of Delegator: *In the delegation of my authority to approve and/or execute documents on behalf of NPCA, I accept the very responsibility that I would normally accept in authorizing such documents directly, myself.*

Signature of Delegator

Date

Name of Delegatee: _____

Position/Title of Delegatee: _____

Date Delegation of Authority to Commence: _____

Date Delegation of Authority to End: _____

Declaration of Delegatee: *I understand and hereby accept the authority delegated to me in approving and/or executing documents on behalf of NPCA, which I agree to undertake in accordance with established NPCA policies, procedures and governance processes as well as applicable federal, provincial and municipal laws. I understand that I am being delegated the power to approve and/or execute and that all obligations to obtain proper NPCA authority for the terms and conditions of any document are to be met prior to execution. I also undertake to provide the delegator an executed copy of any and all documents signed hereunder, forthwith after execution.*

Signature of Delegatee

Date

Report To: Board of Directors

Subject: Agreement of Services between the Corporation of the Township of Wainfleet and Niagara Peninsula Conservation Authority

Report No: FA-07-25

Date: April 25, 2025

Recommendation:

THAT Report No. FA-07-25 RE: Agreement of Services between the Corporation of the Township of Wainfleet and Niagara Peninsula Conservation Authority **BE RECEIVED**;

AND THAT the Agreement of Services between the Corporation of the Township of Wainfleet and Niagara Peninsula Conservation Authority **BE APPROVED**;

AND THAT the CAO/Secretary – Treasurer and NPCA Chair **BE AUTHORIZED** to sign required documents to execute said agreement;

AND FURTHER THAT the final executed Agreement of Services between the Corporation of the Township of Wainfleet and Niagara Peninsula Conservation Authority **BE MADE PUBLICLY AVAILABLE** on NPCA's website.

Purpose:

The purpose of this report is to authorize the execution of an Agreement of Services between the Township of Wainfleet and Niagara Peninsula Conservation Authority (NPCA).

Background:

On June 16, 2023, the Board passed Resolution No. FA-67-2023, indicating:

THAT Report No. FA-28-23 RE: Agreements of Services with Municipalities as required under the Conservation Authorities Act Phase 1 Regulation **BE RECEIVED**.

THAT staff **BE DIRECTED** to circulate the draft Agreement of Services, as appended, for discussion with NPCA's partner municipalities as part of the 2024 Budget process, related to Category 2 and 3 Programs and Services.

THAT this report **BE CIRCULATED** to NPCA's partner (funding) municipalities, lower-tier municipalities, Ministry of Natural Resources and Forestry (MNRF) and Ministry of Environment Conservation and Parks (MECP).

THAT the final Agreements of Services **BE PRESENTED** to the NPCA Board of Directors for final approval.

AND FURTHER THAT the final executed Agreements of Services **BE POSTED** online as required by the *Conservation Authorities Act*.

On May 11, 2021, the Council of the Corporation of the Township of Wainfleet passed a motion to support, in principle, the NPCA's application to the Growing Canada's Forests program under the 2 Billion Trees initiative. The broader municipal support for the initial application has since evolved into NPCA's *Trees for All* program built on a cost-sharing approach. NPCA, on behalf of the partnership, has successfully secured funding from the federal 2 Billion Trees program and its aggregators (Forests Canada and Tree Canada) and several other third party sources.

O. Reg. 686/21 identifies tree planting and other restoration endeavors as either non-mandatory Category 2 or 3 programs and services. These services are either conducted collaboratively through levy neutral cost-sharing approaches, via fee-for-service at the request of a municipality, or as determined and recommended by the Conservation Authority to further the purposes of the *Conservation Authorities Act* as in the recommended agreement for services.

O. Reg 687/21: Transition Plans and Agreements for Programs and Services under the *Conservation Authorities Act* stipulates that agreements are required for Programs and Services under Categories 2 and 3. Lower-tier municipalities in Niagara Region, which are not levied for CA services, can enter into Agreements of Services on a fee-for-service basis when a local municipality wishes to procure NPCA to deliver services that are not procured through the Region.

NPCA is a demonstrated leader and tree planting subject matter expert as developed through restoration programming. *Trees for All* provides project management support while securing external funding to further reduce expenses for participating landowners and organizations. Under the program, tree planting projects require an extensive year-long implementation cycle that will benefit from confirmed partnerships and formal service commitments. Increased financial incentives, demand, and local tree planting ambitions further support a collaborative approach in the Niagara Peninsula watershed that leads to effective tree planting program delivery that achieves shared goals and objectives.

Discussion:

The NPCA and the Township of Wainfleet have worked collaboratively based on the letter of support offered by the Township in 2021, but a formal agreement is not yet in place. Since 2021, NPCA has planted 12,750 bareroot seedling trees in the Township on private lands. In 2024, NPCA and the Township partnered through *Trees for All* to plant 652 potted trees and shrubs on two public properties.

In 2025, NPCA and Wainfleet will partner to plant 2,500 bareroot seedlings on private lands through the program. The agreement between the NPCA and the Township establishes clear responsibilities and financial commitments for each party, formalizing the duties that both organizations are already performing.

On April 8, 2025, the Township of Wainfleet's Council approved Public Works Staff Report PWSR-007/2025, recommending Council enter a Memorandum of Understanding with NPCA. By-law 009-2025 authorizes an agreement between the Township and NPCA which includes shared services selected per municipal needs (Schedule "A") and responsibilities and financial obligations for both parties pertaining to shared operations and collaboration through the NPCA *Trees for All* program (Schedule "B").

The **Niagara Peninsula Conservation Authority** will:

- a. Assist the municipality by providing technical subject matter expertise to collaboratively plan and facilitate Trees for All plantings and associated program activities within their jurisdiction.
- b. Undertake and pay for all costs incurred by Trees for All services including:
 - i. engagement with partners and private landowners to identify plantings,
 - ii. program marketing and communications,
 - iii. project design and development of site plans,
 - iv. permitting and professional stamping where applicable,
 - v. procurement of nursery stock and project materials and supplies,
 - vi. volunteer coordination,
 - vii. site preparation and installation,
 - viii. post monitoring
 - ix. reporting to contributing partners.
- c. Invoice the municipal partner post planting biannually after each spring and fall season.
- d. Monitor granting and complementary funding spaces to secure funding and continuously improve the *Trees for All* program cost-sharing models.

- e. Update Appendix I to the service level agreement yearly, outlining the municipal partner's annual *Trees for All* scope detailing funding contribution breakdowns relative to total project(s) value.
- f. Provide an annual report of *Trees for All* program activities, outcomes and recommendations, including key performance indicators (i.e. total number of trees, hectares afforested, carbon sequestration projection, natural asset enhancement valuation) and financial tracking of the achievements of the program at both the municipal partner and Niagara Watershed level. Reports will be delivered by March 31st of the subsequent year.

The **Township of Wainfleet** will:

- a. Assist the NPCA by providing and tracking in-kind support to collaboratively plan and facilitate *Trees for All* plantings and associated activities within their jurisdiction.
- b. Contribute to costs incurred by NPCA *Trees for All* services for plantings and associated program activities within the organization.
- c. Cooperate to formalize annual financial commitments and to establish purchasing orders for timely compensation for services and to validate match funding expectations with grant agreements taken on by the NPCA.
- d. Collaborate with NPCA to determine planting scopes prior to annual budgets and nursery deadlines.
- e. Provide attestation of financial and in-kind contributions to *Trees for All* planting and associated activities to program funders as may be required.
- f. Endeavor, to the best of the municipality's ability, to leave the *Trees for All* plantings intact and encouraged to grow as a natural feature in the landscape for a period of 15 years following completion.

The **Niagara Peninsula Conservation Authority** and the **Township of Wainfleet** will:

- a. Meet annually to discuss the implementation of the Agreement.
- b. Meet as required to collaboratively plan and facilitate *Trees for All* plantings and associated activities within the partner jurisdiction
- c. Collaborate to fundraise and secure funding continuously improve the *Trees for All* program cost-sharing models.
- d. Collaborate to promote and amplify *Trees for All* program marketing and communications.

- e. Collaborate on the long-term vision and management of the *Trees for All* partnership and program implementation.

Financial Implications:

The delivery of the *Trees for All* program does not impact the municipal levy and is prepared in line with the Board-approved 2025 Operating Budget.

Township contributions will be appended to the agreement annually based on collaboratively determined planting scopes as a record of service value through formal participation in the program. For 2025, the annual cost for the Township of Wainfleet to participate in the *Trees for All* program will be subsidized through contributions from the Ontario Power Generation (OPG) as per the MOU between NPCA and OPG to restore, improve and benefit the Welland River Watershed. NPCA and Township of Wainfleet staff have validated four sites at an approximate cost of \$21,025, which will be confirmed prior to executing the agreement.

Links to Policy/Strategic Plan:

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

Goal 4.1: Strengthen government relations toward collective outcomes and impact

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

Related Reports and Appendices:

Appendix 1: Niagara Peninsula Conservation Authority and The Township of Wainfleet Agreement or Services

Report No. FA-54-24 RE: Trees for All Update

Authored by:

Original Signed by:

Geoffrey Verkade
Senior Manager, Integrated Watershed Strategies

Reviewed by:

Original Signed by:

Natalie Green, M.Sc., PMP
Director, Watershed Strategies & Climate Change

Submitted by:

Original Signed by:

Leilani Lee-Yates, BES, MSPL.RPD, MCIP, RPP
Chief Administrative Officer/Secretary-Treasurer



MEMORANDUM OF UNDERSTANDING

BETWEEN:

NIAGARA PENINSULA CONSERVATION AUTHORITY
("the NPCA")

– and –

THE CORPORATION OF THE TOWNSHIP OF WAINFLEET
("the Township")

WHEREAS the NPCA is a Conservation Authority established under the *Conservation Authorities Act*, R.S.O. 1990, c. C. 27 ("the *Act*") and is governed by its members appointed by participating municipalities in accordance with the *Act*;

AND WHEREAS the Township is a lower tier municipality in the Region of Niagara located wholly or in part within the area under the jurisdiction of NPCA;

AND WHEREAS pursuant to section 21.1.1 of the *Act*, Conservation Authorities are permitted to provide non-mandatory programs and services under a memorandum of understanding or such other agreement as may be entered into with a municipality;

AND WHEREAS the NPCA and the Township have mutually agreed to establish non-mandatory programs and services within various service areas in the Township;

AND WHEREAS the Council of the Township and the NPCA Board have authorized the Township and the NPCA to enter into this Memorandum of Understanding for the delivery of programs by the NPCA in the Township;

NOW THEREFORE the Township and the NPCA (each "a party" and collectively "the parties") confirm their mutual understanding and agreement as follows:

Scope and Use

1. The NPCA and the Township will collaborate on programs and services to be provided to the Township by the NPCA, which will be selected as per municipal needs. The non-mandatory programs and services that the NPCA may provide to the Township are detailed in Schedule “A” and Schedule “B”, which are attached hereto and form part of this Memorandum of Understanding.
2. Notwithstanding the foregoing, the Township acknowledges and agrees that all programs and services identified in Schedule “A” and/or Schedule “B” may also be included in a Watershed-Based Resource Management Strategy that the NPCA is required to develop and implement under the *Act*, or any amendments thereto.
3. The NPCA will not add to or delete from the programs or services in Schedule “A” that are funded through the Township without first consulting with the Township and entering into a written agreement with the Township to amend this Memorandum of Understanding.
4. This Memorandum of Understanding does not preclude the parties from identifying or, upon mutual agreement of the parties, from entering into agreements with respect to opportunities for further collaboration to the benefit of both parties, and is intended to ensure efficiency, transparency and accountability in the use of resources, including in-kind services and assistance, coordination of complementary policy and program initiatives and projects involving third parties.
5. The NPCA acknowledges and agrees that prior to executing this Memorandum of Understanding, its terms will be reviewed and approved by a resolution of the NPCA Board of Directors, the form of which is attached as Schedule “C” and forms part of this Memorandum of Understanding.
6. The Township acknowledges and agrees that prior to executing this Memorandum of Understanding, its terms will be reviewed and approved by a resolution of the Council of the Township, the form of which is attached as Schedule “D” and forms part of this Memorandum of Understanding.

Memorandum of Understanding Available to the Public

7. As required by the *Act* and/or its regulations, this Memorandum of Understanding will be made available to the public, including on the NPCA website.

Term and Termination

8. This Memorandum of Understanding comes into effect on the date it is signed by the parties or, in the event that it is signed in counterpart, on the latest date on which it is signed by a party, and will continue until December 31, 2029 (the “Initial Term”), unless it is amended or terminated in accordance with section 24.

9. Not less than six (6) months prior to the end of the Initial Term, the NPCA will initiate a review of this Memorandum of Understanding with the Township to determine if it will be renewed and discussing the terms of any renewal, including, but not limited to, whether any changes will be made to the non-mandatory programs and services in Schedule "A".
10. The NPCA and the Township, upon mutual agreement, may renew this Memorandum of Understanding for an unlimited number of additional five (5) year terms (the "**Renewal Term(s)**"), provided that any renewed Memorandum of Understanding must also be reviewed by the parties not less than six (6) months prior to the end-date of any such Renewal Term(s), as set out in section 9, above.
11. This Memorandum of Understanding may be terminated by either party prior to the end of the Initial Term or any Renewal Term, upon delivery by the terminating party of a written "Notice of Early Termination" in accordance with section 18, below, not less than six (6) months before the early termination date, which date is to be specified in the written "Notice of Early Termination".

Dispute Resolution

12. The Township and the NPCA will strive to facilitate open and timely communication at all levels. If a dispute arises in relation to the interpretation, application or execution of this Memorandum of Understanding, the parties will confer in good faith to resolve it. If the parties are unable to resolve a dispute through direct negotiation, they will seek mediation to be conducted by a mutually agreed-upon mediator and, should mediation be unsuccessful, an arbitration to be conducted by a mutually agreed-upon arbitrator and pursuant to such procedural rules as may be mutually agreed upon by the NPCA and the Township. Other than legal costs, which will be paid by the party that incurs them, the cost of any mediation and/or arbitration will be shared equally by the parties.

Fees and Payment

13. The costs associated with programs and services subject to this Memorandum of Understanding will be reviewed by the parties on an as-needed basis and will be based on the *Act* and any other applicable legislation.
14. NPCA will charge a user fee in the delivery of any programs and services listed in Schedule "A", or such other programs or services as may be requested by the Township, to cover costs of all programs and/or services provided by the NPCA to the Township under this Memorandum of Understanding. Such user fees will be imposed in accordance with the NPCA's Fee Policy and Fee Schedules adopted in accordance with the provisions of the *Act*, or as otherwise agreed to by the parties, provided that such agreement is in accordance with the *Act* and any other applicable legislation.

15. Subject to section 14, above, should the Township request a service listed in Schedule "A", the NPCA will invoice the Township for the said service on a quarterly basis .
16. Should the Township request a service that is not listed in Schedule "A", the parties will amend this Memorandum of Understanding in accordance with section 24, below, to add one or more Schedules to specify the responsibilities and financial obligations of the parties in relation to each such requested service.
17. The responsibilities and financial obligations of the parties in relation to the 'Trees for All' program are specified in Schedule "B".

Notice

18. Any notice in respect of this Memorandum of Understanding shall be in writing and shall be sufficiently given or made if made in writing and either delivered in person during normal business hours of the recipient on a business day to the party for whom it is intended to the address as set out below, or sent by registered mail or by email addressed to such party as follows:

- (1) in the case of the Township, to:

The Corporation of the Township of Wainfleet
31940 Highway 3, P.O. Box 40
Wainfleet ON L0S 1V0

Attention: Mallory Luey, CAO
Email: mluey@wainfleet.ca

- (2) in the case of NPCA, to:

Niagara Peninsula Conservation Authority
3350 Merrittville Highway, Unit 9
Thorold, ON
L2V 4Y6

Attention: Leilanin Lee-Yates, CAO/Secretary-Treasurer
Email: llee-yates@npca.ca

or to such other addresses as the parties may from time to time set out in writing, and any notice so made or given shall be deemed to have been duly and properly made or given and received on the day on which it shall have been so delivered or, if mailed, then, in the absence of any interruption of postal service affecting the delivery or handling thereof, on the third business day after the date of mailing.

Force Majeure

19. Neither party shall be in default with respect to the performance or non-performance of the terms of this Memorandum of Understanding resulting directly or indirectly from causes beyond its reasonable control (other than for financial inability) that could not reasonably have been foreseen, including, without limitation, any delay caused by war, invasion, riots, acts of terrorism or sabotage, acts of government authority (other than by the Township), plague, epidemic, pandemic, natural disaster, strike, lock-out, inability to procure material, or other cause, and the performance of such term or terms shall be extended for a period equivalent to the period of such delay.

Governing Law

20. This Memorandum of Understanding shall be governed by and construed in accordance with the laws of the Province of Ontario and the laws of Canada applicable therein.

No Agency

21. Nothing contained in this Memorandum of Understanding shall make or be construed to make the Township or the NPCA a partner of one another nor shall this Memorandum of Understanding be construed to create a partnership, joint venture, principal-agent relationship or employment relationship in any way or for any purpose whatsoever between the Township and the NPCA or between the Township, the NPCA and any third party. Moreover, nothing in this Memorandum of Understanding is to be construed as authorizing either party to contract for or to incur any obligation on behalf of the other party or to act as agent for the other party.

Invalidity of any Provision

22. If any provision of this Memorandum of Understanding is invalid, unenforceable or unlawful, such provision shall be deemed to be deleted and all other provisions shall remain in full force and effect and shall be binding in all respects between the parties hereto.

Further Assurances

23. The parties hereto agree to execute and deliver to each other such further written documents and assurances from time to time as may be reasonably necessary to give full effect to the provisions of this Memorandum of Understanding.

Amendments

24. This Memorandum of Understanding cannot be altered, amended, changed, modified, or abandoned, in whole or in part, except by written agreement executed by the parties, which will be appended to, and form part of, this Memorandum of Understanding.

Binding Agreement

25. This Memorandum of Understanding shall enure to the benefit and be binding upon the parties hereto and their respective heirs, executors, representatives and successors permitted hereunder.

Execution

26. This Memorandum of Understanding may be executed in counterparts and when each party has executed a counterpart, each of such counterparts shall be deemed to be an original and all of such counterparts, when taken together, shall constitute one and the same agreement. Counterparts may be executed in original or electronic form and may be exchanged by way of PDF file delivered by email.

[Signature page follows]

EXECUTED as a Memorandum of Understanding this ____ day of _____, 2024.

NIAGARA PENINSULA CONSERVATION AUTHORITY

Per: _____
Chair – John Metcalfe

Per: _____
Chief Administrative Officer/Secretary-Treasurer – Leilani Lee-Yates

I/we have the authority to bind the Corporation

THE CORPORATION OF THE TOWNSHIP OF WAINFLEET

Per: _____
Mayor –

Per: _____
Chief Administrative Officer/Secretary –

I/we have the authority to bind the Corporation

NPCA Agreement of Services - Schedule “A”

NPCA Service Areas for Category 2 Services (non-Mandatory Fee-for-Service or costs-shared through fundraising)

Flood and Erosion Management

- a) Flood & erosion hazard mitigation projects on public lands across watershed rivers and streams (beyond NPCA owned lands)

Shoreline Hazard Management & Resilience

- a) Shoreline studies for public lands including environmental assessments
- b) Shoreline flood and erosions capital projects on public lands (beyond NPCA owned lands)

Planning Studies

- a) Class or Conservation Authority Environmental Assessment for restoration, trails or flood and erosion mitigation projects
- b) Review and advice on OP updates and comprehensive Zoning By-Law reviews related to watershed-based resource management and natural hazards (other than natural heritage)
- c) Support cross-disciplinary integration and inform municipal watershed planning and water, wastewater, and stormwater master planning

Watershed and Sub-watershed Planning

- a) Data, technical analysis and modeling to inform sub-watershed and quaternary planning for growth areas and restoration initiatives
- b) Review and input to sub-watershed studies or other regional scale studies (e.g., comprehensive EIS, master plans)
- c) Watershed and landscape scale integrated science and reporting to foster cross-municipal resource management

Watershed Monitoring

- a) Water quality monitoring to support municipal and other programs and initiatives (Stormwater quality monitoring or performance monitoring of Low Impact Development technologies)
- b) Ecological monitoring and inventories to support municipal programs (planning & growth)
- c) Subwatershed monitoring to support municipal studies, including surface water and groundwater quality, equipment set-up and maintenance, fish and other aquatic

community surveys

- d) Groundwater monitoring and reporting

Ecological Restoration & Stewardship

- a) Restoration projects (cost-shared and Fee- for-service)
- b) Invasives species management
- c) Agriculture (public and private land), urban (homeowners/public lands) and corporate stewardship and restoration initiatives
- d) Technical support to landowners on restoration and forest management, knowledge sharing workshops, hands-on training

Climate Change Resilience

- a) Emerging climate research and practice to support municipal projects (i.e., Natural Asset Inventories)
- b) Sustainable Stormwater and Erosion/Sediment Management Technologies and Low Impact Development (implementation, training, performance monitoring and Best Management Practices)

Outdoor Education and Cultural Heritage

- a) Outdoor Education and Cultural Heritage Programs

Land Management & Land Care

- a) Land, Lease & Facility Management, Operations and Maintenance

Land Securement

- a) Strategic cost-shared acquisition of properties with lower-tier municipal partners and other agencies.

Schedule “B”
REGARDING
‘Trees for All’ Program

1. BACKGROUND

- 1.1) The Niagara Peninsula Conservation Authority (NPCA) has facilitated a partnership (The Niagara Peninsula Tree Planting Partnership) with member municipalities and other local partners since 2021 with the goal of establishing of a high-volume multi-year tree planting program for the Niagara Peninsula Watershed in response to the Government of Canada’s 2 Billion Trees Program.
- 1.2) In 2021, the NPCA submitted on behalf of the partnership a proposal to the 2 Billion Trees Program’s ‘Request for Information’ process detailing its collective vision for a high-volume multi-year tree planting program for the Niagara Watershed endorsed with Letters of Support from each of the member municipalities and other partners.
- 1.3) In 2022, on behalf of the partnership, NPCA applied for a Capacity Building Grant through the 2 Billion Trees Program’s funding streams in order to secure planting site supply. This proposal strategically addressed the partnership’s consensus with respect to the most critical functional dependency necessary to facilitate collective involvement in planning and undertaking future tree planting to increase tree canopy, forest and woodlot cover in the watershed through a multi-year high-volume tree planting program.
- 1.4) From November 2022 to May 2023, the NPCA with the partnership’s support implemented the awarded Capacity Building Grant. The development of a public and private lands inventory of tree planting opportunities in the watershed was completed through a successful landowner marketing campaign branded ‘Trees for All’. In total, over 800 hectares were identified across more than 700 private and 200 public properties estimated with cumulative capacity for 750,000 trees. ‘Trees for All’ would remain as the branding for the NPCA tree planting services and ongoing facilitation of the supporting partnership and its goals.
- 1.5) NPCA on behalf of the partnership have successfully secured grant funding from the federal 2 Billion Trees program and its aggregators (Forests Ontario and Tree Canada) to plant 90,000 trees annually (70,000 bareroot, and 20,000) from 2025 to 2028. The grant funding supports a cost sharing model wherein individual members of the partnership provide cash and in-kind support to deliver the Trees for All program to achieve their needs.

2.0) RESPONSIBILITIES

Responsibilities and financial obligations are outlined as follows:

- 2.1) The Niagara Peninsula Conservation Authority will:

- a. Assist the municipality by providing technical subject matter expertise to collaboratively plan and facilitate Trees for All plantings and associated program activities within their jurisdiction.
- b. Undertake and pay for all costs incurred by Trees for All services including:
 - i. engagement with partners and private landowners to identify plantings,
 - ii. program marketing and communications,
 - iii. project design and development of site plans,
 - iv. permitting and professional stamping where applicable,
 - v. procurement of nursery stock and project materials and supplies,
 - vi. volunteer coordination,
 - vii. site preparation and installation,
 - viii. post monitoring
 - ix. reporting to contributing partners.
- c. Invoice the municipal partner post planting biannually after each spring and fall season.
- d. Monitor granting and complementary funding spaces to secure funding and continuously improve the Trees for All program cost sharing models.
- e. Update Appendix I to this service level agreement yearly, outlining the municipal partner's annual Trees for All scope detailing funding contribution breakdowns relative to total project(s) value.
- f. Provide an annual report of Trees for All program activities, outcomes and recommendations, including key performance indicators (i.e. total number of trees, hectares afforested, carbon sequestration projection, natural asset enhancement valuation) and financial tracking of the achievements of the program at the both the municipal partner and Niagara Watershed level. Reports will be delivered by March 31st of the subsequent year.

2.2) The **Municipality/Partner** will:

- a. Assist the NPCA by providing and tracking in-kind support to collaboratively plan and facilitate Trees for All plantings and associated activities within their jurisdiction.
- b. Contribute to costs incurred by NPCA Trees for All services for plantings and associated program activities within the organization.
- c. Cooperate to formalize annual financial commitments and to establish purchasing orders for timely compensation for services and to validate match funding expectations with grant agreements taken on by the NPCA.

- d. Collaborate with NPCA to determine planting scopes prior to annual budgets and nursery deadlines.
- e. Provide attestation of financial and in-kind contributions to Trees for All planting and associated activities to program funders as may be required.
- f. Endeavor to the best of the municipalities ability to leave the Trees for All plantings intact and encouraged to grow as a natural feature in the landscape for a period of 15 years following completion.

2.3) **The Niagara Peninsula Conservation Authority** and the **Municipality/Partner** will:

- a. Meet annually to discuss the implementation of this Agreement.
- b. Meet as required to collaboratively plan and facilitate Trees for All plantings and associated activities within the partner jurisdiction
- c. Collaborate to fundraise and secure funding continuously improve the Trees for All program cost sharing models.
- d. Collaborate to promote and amplify Trees for All program marketing and communications.
- e. Collaborate on the long-term vision and management of the Trees for All partnership and program implementation.

3.0 POINTS OF CONTACT

3.1 All notices and communications related to this Agreement will be addressed as follows:

3.1.1) For **Niagara Peninsula Conservation Authority** to:

Senior Manager, Integrated Watershed Strategies
Niagara Peninsula Conservation Authority
3350 Merrittville Highway, Unit 9
Thorold, ON
L2V 4Y6

Phone: (905) 788-3135

3.1.2) For the **Municipality/Partner** to:

Director of
City/Town/Township/Org
Phone:

4.0 INDEMNIFICATION

- 4.1) NPCA Trees for All services are insured with commercial general liability up to 5 million dollars that covers:

- a. Personal Injury
 - b. Owner's or Contractors Protective Liability Coverage
 - c. Contingent Employers Liability
 - d. Employer's Liability
 - e. Blanket Contractual Liability
 - f. Premises and Operation
 - g. Broad Form Property Damage
 - h. All vehicles owned or leased
- 4.2) NPCA Trees for All services are further insured with umbrella coverage for excess of commercial general liability and automobile liability policies.
- 4.2) NPCA's insurance does not cover liabilities beyond the projects active implementation period, such as the partner's commitment to maintain plantings as a natural feature in the landscape for a period of 15 years following completion.
- 4.3) Certificates of Insurance with minimum limits will be made available for Trees for All partners who may require on a per project basis.
- 4.4) The liability is limited to direct damages only and all other remedies or damages are waived. In no event shall NPCA be liable for consequential, incidental, punitive, or indirect damages, in tort, contract or otherwise.

Schedule “B”, Appendix I

REGARDING

Program Municipality/Partner’s Annual ‘Trees for All’ Scope

DRAFT

Schedule “C”

NPCA Board of Directors Resolution to Execute this Agreement

Report No. FA-28-23 RE: Agreements of Services with Municipalities as required under the Conservation Authorities Act Phase 1 Regulation

Resolution No. FA-67-2023

Moved by Brian Grant

Seconded by Mark Tadeson

1. THAT Report No. FA-28-23 RE: Agreements of Services with Municipalities as required under the Conservation Authorities Act Phase 1 Regulation BE RECEIVED.
2. THAT staff BE DIRECTED to circulate the draft Agreement of Services, as appended, for discussion with NPCA's partner municipalities as part of the 2024 Budget process, related to Category 2 and 3 Programs and Services.
3. THAT this report BE CIRCULATED to NPCA's partner (funding) municipalities, lower-tier municipalities. Ministry of Natural Resources and Forestry (MNR) and Ministry of Environment Conservation and Parks (MECP).
5. THAT the final Agreements of Services BE PRESENTED to the NPCA Board of Directors for final approval.
6. AND FURTHER THAT the final executed Agreements of Services BE POSTED online as required by the Conservation Authorities Act.

Schedule “D”
[Municipality Name] Approval

DRAFT

Report To: Board of Directors

Subject: Agreement of Services between the Corporation of the City of Port Colborne and Niagara Peninsula Conservation Authority

Report No: FA-23-25

Date: April 25, 2025

Recommendation:

THAT Report No. FA-23-25 RE: Agreement of Services between the Corporation of the City of Port Colborne and Niagara Peninsula Conservation Authority **BE RECEIVED**;

AND THAT the Agreement of Services between the Corporation of the City of Port Colborne and Niagara Peninsula Conservation Authority **BE APPROVED**;

AND THAT the CAO/Secretary – Treasurer and NPCA Chair **BE AUTHORIZED** to sign required documents to execute said agreement;

AND FURTHER THAT the final executed Agreement of Services between the City of Port Colborne and Niagara Peninsula Conservation Authority **BE MADE PUBLICLY AVAILABLE** on NPCA's website.

Purpose:

The purpose of this report is to authorize the execution of an Agreement of Services between the City of Port Colborne and Niagara Peninsula Conservation Authority (NPCA).

Background:

On June 16, 2023, the Board passed Resolution No. FA-67-2023, indicating:

THAT Report No. FA-28-23 RE: Agreements of Services with Municipalities as required under the Conservation Authorities Act Phase 1 Regulation **BE RECEIVED**.

THAT staff **BE DIRECTED** to circulate the draft Agreement of Services, as appended, for discussion with NPCA's partner municipalities as part of the 2024 Budget process, related to Category 2 and 3 Programs and Services.

THAT this report **BE CIRCULATED** to NPCA's partner (funding) municipalities, lower-tier municipalities, Ministry of Natural Resources and Forestry (MNRF) and Ministry of Environment Conservation and Parks (MECP).

THAT the final Agreements of Services **BE PRESENTED** to the NPCA Board of Directors for final approval.

AND FURTHER THAT the final executed Agreements of Services **BE POSTED** online as required by the *Conservation Authorities Act*.

On May 11, 2021, the City of Port Colborne provided NPCA a letter to support in principle, the NPCA's application to the Growing Canada's Forests program under the 2 Billion Trees initiative. The broader municipal support for the initial application has since evolved into NPCA's *Trees for All* program built on a cost-sharing approach. NPCA, on behalf of the partnership, has successfully secured funding from the federal 2 Billion Trees program and its aggregators (Forests Canada and Tree Canada) and several other third party sources.

O. Reg. 686/21 identifies tree planting and other restoration endeavors as either non-mandatory Category 2 or 3 programs and services. These services are either conducted collaboratively through levy neutral cost-sharing approaches, via fee-for-service at the request of a municipality, or as determined and recommended by the Conservation Authority to further the purposes of the *Conservation Authorities Act* as in the recommended agreement for services.

O. Reg 687/21: Transition Plans and Agreements for Programs and Services under the *Conservation Authorities Act* stipulates that agreements are required for Programs and Services under Categories 2 and 3. Lower-tier municipalities in Niagara Region, which are not levied for CA services, can enter into Agreements of Services on a fee-for-service basis when a local municipality wishes to procure NPCA to deliver services that are not procured through the Region.

NPCA is a demonstrated leader and tree planting subject matter expert as developed through restoration programming. *Trees for All* provides project management support while securing external funding to further reduce expenses for participating landowners and organizations. Under the program, tree planting projects require an extensive year-long implementation cycle that will benefit from confirmed partnerships and formal service commitments. Increased financial incentives, demand, and local tree planting ambitions further support a collaborative approach in the Niagara Peninsula watershed that leads to effective tree planting program delivery that achieves shared goals and objectives.

Discussion:

The NPCA and the City of Port Colborne have worked collaboratively based on their letter of support provided in 2021, but a formal agreement is not yet in place. Between 2021-2023, NPCA has planted 7,966 bareroot seedling trees on private lands within the municipal boundary.

In 2025, NPCA and City of Port Colborne will partner to plant 2,860 bareroot seedlings on private lands through the program. The agreement between the NPCA and the City establishes clear responsibilities and financial commitments for each party, formalizing the duties that both organizations are already performing.

On January 28, 2025, the City of Port Colborne's Council received Public Works Department Report 2025-14, authorizing City staff to enter into an agreement with NPCA for the purpose of planting trees through the *Trees for All* program. This agreement includes shared services selected per municipal needs (Schedule "A") and responsibilities and financial obligations for both parties pertaining to shared operations and collaboration through the NPCA *Trees for All* program (Schedule "B").

The **Niagara Peninsula Conservation Authority** will:

- a. Assist the municipality by providing technical subject matter expertise to collaboratively plan and facilitate Trees for All plantings and associated program activities within their jurisdiction.
- b. Undertake and pay for all costs incurred by Trees for All services including:
 - i. engagement with partners and private landowners to identify plantings,
 - ii. program marketing and communications,
 - iii. project design and development of site plans,
 - iv. permitting and professional stamping where applicable,
 - v. procurement of nursery stock and project materials and supplies,
 - vi. volunteer coordination,
 - vii. site preparation and installation,
 - viii. post monitoring
 - ix. reporting to contributing partners.
- c. Invoice the municipal partner post planting biannually after each spring and fall season.
- d. Monitor granting and complementary funding spaces to secure funding and continuously improve the *Trees for All* program cost-sharing models.
- e. Update Appendix I to the service level agreement yearly, outlining the municipal partner's annual *Trees for All* scope detailing funding contribution breakdowns relative to total project(s) value.

- f. Provide an annual report of *Trees for All* program activities, outcomes and recommendations, including key performance indicators (i.e. total number of trees, hectares afforested, carbon sequestration projection, natural asset enhancement valuation) and financial tracking of the achievements of the program at both the municipal partner and Niagara Watershed level. Reports will be delivered by March 31st of the subsequent year.

The **City of Port Colborne** will:

- a. Assist the NPCA by providing and tracking in-kind support to collaboratively plan and facilitate *Trees for All* plantings and associated activities within their jurisdiction.
- b. Contribute to costs incurred by NPCA *Trees for All* services for plantings and associated program activities within the organization.
- c. Cooperate to formalize annual financial commitments and to establish purchasing orders for timely compensation for services and to validate match funding expectations with grant agreements taken on by the NPCA.
- d. Collaborate with NPCA to determine planting scopes prior to annual budgets and nursery deadlines.
- e. Provide attestation of financial and in-kind contributions to *Trees for All* planting and associated activities to program funders as may be required.
- f. Endeavor, to the best of the municipality's ability, to leave the *Trees for All* plantings intact and encouraged to grow as a natural feature in the landscape for a period of 15 years following completion.

The **Niagara Peninsula Conservation Authority** and the **City of Port Colborne** will:

- a. Meet annually to discuss the implementation of the Agreement.
- b. Meet as required to collaboratively plan and facilitate *Trees for All* plantings and associated activities within the partner jurisdiction
- c. Collaborate to fundraise and secure funding continuously improve the *Trees for All* program cost-sharing models.
- d. Collaborate to promote and amplify *Trees for All* program marketing and communications.
- e. Collaborate on the long-term vision and management of the *Trees for All* partnership and program implementation.

Financial Implications:

The delivery of the *Trees for All* program does not impact the municipal levy and is prepared in line with the Board-approved 2025 Operating Budget.

City of Port Colborne contributions will be appended to the agreement annually based on collaboratively determined planting scopes as a record of service value through formal participation in the program. For 2025, City of Port Colborne has approved a total budget toward tree plantings services up to \$55,000. Future contributions by the City are authorized up to a maximum of \$35,000 per year until 2031, provided landowners sign up for the program.

Links to Policy/Strategic Plan:

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

Goal 4.1: Strengthen government relations toward collective outcomes and impact

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

Related Reports and Appendices:

Appendix 1: Agreement for Services between Niagara Peninsula Conservation Authority and The City of Port Colborne

Report No. FA-54-24 RE: Trees for All Update

Authored by:

Original Signed by:

Geoffrey Verkade
Senior Manager, Integrated Watershed Strategies

Reviewed by:

Original Signed by:

Natalie Green, M.Sc., PMP
Director, Watershed Strategies & Climate Change

Submitted by:

Original Signed by:

Leilani Lee-Yates, BES, MSPL.RPD, MCIP, RPP
Chief Administrative Officer/Secretary-Treasurer



AGREEMENT FOR SERVICES

THIS AGREEMENT dated this 21st day of February, 2024.

BETWEEN:

NIAGARA PENINSULA CONSERVATION AUTHORITY
(hereinafter called the “NPCA”)

OF THE FIRST PART

– and –

The City of Port Colborne,
(Hereinafter called the “Municipality”)

OF THE SECOND PART

WHEREAS the NPCA is a Conservation Authority established under the Conservation Authorities Act (“Act”) and is governed by its members appointed by participating municipalities in accordance with the *Act*;

AND WHEREAS the Municipality is located wholly or in part within the area under the jurisdiction of NPCA;

AND WHEREAS the Municipality is a lower tier Municipality in the Region of Niagara located wholly or in part within the area under the jurisdiction of NPCA;

AND WHEREAS, pursuant to the *Act*, Conservation Authorities are permitted to provide non-mandatory programs and services under a memorandum of understanding or such other agreement as may be entered into with a Municipality;

AND WHEREAS the NPCA and the Municipality has mutually agreed to establish shared services that are within the service areas attached hereto as Schedules “A” and “B”.

AND WHEREAS the Council of the Municipality and NPCA Board has authorized the Municipality to enter into this Agreement for Services with the NPCA for the delivery of programs and;

NOW THEREFORE, in consideration of the mutual covenants and agreements contained in this Agreement for Services, including the exchange of promises it contains, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

Scope and Use

1. The NPCA agrees to collaborate on shared services to the Municipality selected as per municipal needs. These non-mandatory services that the NPCA may provide to the municipality are attached hereto as Schedule “A”.
2. Notwithstanding the foregoing, the Municipality acknowledges and agrees that all programs and services identified in Schedule “A” may also be included in a Watershed-based Resource Management Strategy that the NPCA is required to develop and implement under the *Act*, or any amendments thereto.

Term of Agreement

3. The term of this Agreement shall be for a period of one (1) year commencing on February 21st 2025 and running until December 31, 2025 (the “**Initial Term**”) based on parameters outlined in “Schedule D”.
4. This Agreement may be reviewed by the parties within six months of the end-date of the Initial Term for the purpose of determining whether or not this Agreement for Services is to be renewed by the parties for an additional year, and discussing the terms of any renewal, including, but not limited to, whether any changes will be made to the non-mandatory programs and services attached hereto as Schedule “A”. It shall be the NPCA’s responsibility to initiate the review with the Municipality.
5. The NPCA and the Municipality, upon mutual agreement, may renew this Agreement for Services for an unlimited number of additional one (1) year terms (the “**Renewal Term(s)**”), provided that any renewed Agreement for Services must also be reviewed by the parties six months prior to the end-date of any such Renewal Term(s), as set out in paragraph 4, above.
6. This Agreement for Services may be terminated by either party prior to the end of the Initial Term or any Renewal Term(s), upon delivery of a written “Notice of Early Termination” as per the Notice clause 19, below, from the terminating party to the non-terminating party at least six months before the early termination date, which date is to be specified in the written “Notice of Early Termination”.
7. The Municipality and NPCA will strive to facilitate open and timely communication at all levels. The resolution of disputes that may arise between the parties to this Agreement for Services during the Initial Term and/or any Renewal Term(s) shall be subject to alternative dispute resolution for the settling of disputes outside the

Court system. The Parties will endeavour to resolve the matter through negotiations without use of formal mediation or adjudication. If needed, the Parties will seek mediation to be conducted by a mutually agreed-upon mediator at such time as may be mutually agreed upon by the NPCA and the Municipality, and should mediation be unsuccessful, an arbitration to be conducted by a mutually agreed-upon arbitrator at such time and pursuant to such procedural rules as may be mutually agreed upon by the NPCA and the Municipality. The cost of any mediation and/or arbitration shall be borne in equal shares by the NPCA and Municipality.

8. The NPCA will not add to or delete from the services or programs funded through the Municipality without first consulting with the Municipality and entering into a written agreement to this Agreement for Services with the Municipality.
9. The Municipality acknowledges and agrees that by executing this Agreement for Services, it is confirmed that the terms of this Agreement for Services have been reviewed and approved by a resolution of the Council of the Municipality.
10. This Agreement for Services does not preclude the parties identifying or entering into agreements with respect to opportunities for further collaboration to the benefit of both parties, and is intended to ensure efficiency, transparency and accountability in the use of resources, including in-kind services and assistance, coordination of complementary policy and program initiatives and projects involving third parties.
11. The resolution of the NPCA Board of Directors to execute this Agreement for Services shall be attached hereto as Schedule "C".
12. The resolution of Council of the Municipality to execute this Agreement for Services shall be attached hereto as Schedule "D".

Agreement for Services Available to the Public

13. As required by the *Act* and/or its regulations, this Agreement for Services shall be made available to the public, including on the NPCA website.

Fees and Payment

14. The costs associated with programs and services subject to this Agreement for Services, be reviewed by the parties on an as need basis and will be based on applicable legislation.
15. NPCA will charge a user fee in the delivery of any programs and services listed in Schedule "A", or as requested by the Municipality through collaborative projects as

appropriate, to cover costs of NPCA programs or services provided under this Agreement for Services. Such user fees shall only be imposed in accordance with NPCA's Fee Policy and Fee Schedules adopted in accordance with the provisions of the *Act*, or otherwise in accordance with provisions set out in an agreement between the NPCA and the Municipality.

16. Should the municipality request a service listed in "Schedule A", quarterly invoices will be sent by the NPCA to the Municipality for the delivery of programs and services in accordance with this Agreement.
17. The responsibilities and financial obligations of the NPCA and Municipality for the 'Trees for All' program are specified in Schedule "B".
18. The responsibilities and financial obligations of the NPCA and Municipality for any other requested service can be specified and appended in additional sequentially lettered schedules as may be required.

Notice

19. Any notice in respect of this Agreement for Services shall be in writing and shall be sufficiently given or made if made in writing and either delivered in person during normal business hours of the recipient on a business day to the party for whom it is intended to the address as set out below, or sent by registered mail or by email addressed to such party as follows:

- (1) in the case of the Municipality, to:

City of Port Colborne
66 Charlotte Street, Port Colborne Ontario
L3K 3C8

Attention: Steve Shypowskyj

Email: Steve.Shypowskyj@portcolborne.ca

- (2) in the case of NPCA, to:

Niagara Peninsula Conservation Authority
3350 Merrittville Highway, Unit 9
Thorold, ON
L2V 4Y6

Attention: Leilanin Lee-Yates, CAO/Secretary-Treasurer

Email: llee-yates@npca.ca

or to such other addresses as the parties may from time to time set out in writing, and any notice so made or given shall be deemed to have been duly and properly made or given and received on the day on which it shall have been so delivered or, if mailed, then, in the absence of any interruption of postal service affecting the delivery or handling thereof, on the third business day after the date of mailing.

Force Majeure

20. Neither party shall be in default with respect to the performance or non-performance of the terms of this Agreement for Services resulting directly or indirectly from causes beyond its reasonable control (other than for financial inability) that could not reasonably have been foreseen, including, without limitation, any delay caused by war, invasion, riots, acts of terrorism or sabotage, acts of government authority (other than by the Participating Municipality), plague, epidemic, pandemic, natural disaster, strike, lock-out, inability to procure material, or other cause, and the performance of such term or terms shall be extended for a period equivalent to the period of such delay. This provision should not relieve the Municipality of its obligation to pay fees and costs when due.

Governing Law

21. This Agreement for Services shall be governed by and construed in accordance with the laws of the Province of Ontario and the laws of Canada applicable therein and shall be treated in all respects as the locus of contract.

No Agency

22. Nothing herein contained shall make or be construed to make the Municipality or the NPCA a partner of one another nor shall this Agreement for Services be construed to create a partnership, joint venture, principal-agent relationship or employment relationship in any way or for any purpose whatsoever between the Municipality or the NPCA or between the Municipality, the NPCA and a third party. Nothing in this Agreement for Services is to be construed as authorizing one of the NPCA or the Municipality to contract for or to incur any obligation on behalf of the other of them or to act as agent for the other of them. Any reference herein to the Municipality shall be interpreted to include its boards, agencies, commissions, and subsidiary operations.

Invalidity of any Provision

23. If any provision of this Agreement for Services is invalid, unenforceable or unlawful, such provision shall be deemed to be deleted from this Agreement for Services and all other provisions shall remain in full force and effect and shall be binding in all respects between the parties hereto.

Further Assurances

24. The Parties hereto agree to execute and deliver to each other such further written documents and assurances from time to time as may be reasonably necessary to give full effect to the provisions of this Agreement for Services.

Amendments

25. This Agreement for Services cannot be altered, amended, changed, modified, or abandoned, in whole or in part, except by written agreement executed by the parties, and no subsequent oral agreement shall have any validity whatsoever.

Binding Agreement

26. This Agreement for Services shall ensure to the benefit and be binding upon the parties hereto and their respective heirs, executors, representatives and successors permitted hereunder.

Execution

27. This Agreement for Services may be executed in counterparts and when each party has executed a counterpart, each of such counterparts shall be deemed to be an original and all of such counterparts, when taken together, shall constitute one and the same agreement.

IN WITNESS WHEREOF the Municipality and the NPCA have signed this Agreement for Services on the following page.

[Signature page follows]

SIGNED, SEALED AND DELIVERED THIS ____ DAY OF _____, 2025.

NIAGARA PENINSULA CONSERVATION AUTHORITY

Per: _____
Chair – John Metcalfe

Per: _____
Chief Administrative Officer/Secretary-Treasurer – Leilani Lee-Yates

I/we have the authority to bind the Corporation

SIGNED, SEALED AND DELIVERED THIS 26th DAY OF MARCH 2025.

CITY OF PORT COLBORNE



Per: _____
Director of Public Works – Steve Shypowskyj

I have the authority to bind the Corporation

NPCA Agreement of Services - Schedule “A”

NPCA Service Areas for Category 2 Services (non-Mandatory Fee-for-Service or costs-shared through fundraising)

Flood and Erosion Management

- a) Flood & erosion hazard mitigation projects on public lands across watershed rivers and streams (beyond NPCA owned lands)

Shoreline Hazard Management & Resilience

- a) Shoreline studies for public lands including environmental assessments
- b) Shoreline flood and erosions capital projects on public lands (beyond NPCA owned lands)

Planning Studies

- a) Class or Conservation Authority Environmental Assessment for restoration, trails or flood and erosion mitigation projects
- b) Review and advice on OP updates and comprehensive Zoning By-Law reviews related to watershed-based resource management and natural hazards (other than natural heritage)
- c) Support cross-disciplinary integration and inform municipal watershed planning and water, wastewater, and stormwater master planning

Watershed and Sub-watershed Planning

- a) Data, technical analysis and modeling to inform sub-watershed and quaternary planning for growth areas and restoration initiatives
- b) Review and input to sub-watershed studies or other regional scale studies (e.g., comprehensive EIS, master plans)
- c) Watershed and landscape scale integrated science and reporting to foster cross-municipal resource management

Watershed Monitoring

- a) Water quality monitoring to support municipal and other programs and initiatives (Stormwater quality monitoring or performance monitoring of Low Impact Development technologies)
- b) Ecological monitoring and inventories to support municipal programs (planning & growth)
- c) Subwatershed monitoring to support municipal studies, including surface water and groundwater quality, equipment set-up and maintenance, fish and other aquatic community surveys
- d) Groundwater monitoring and reporting

Ecological Restoration & Stewardship

- a) Restoration projects (cost-shared and Fee- for-service)
- b) Invasives species management
- c) Agriculture (public and private land), urban (homeowners/public lands) and corporate stewardship and restoration initiatives
- d) Technical support to landowners on restoration and forest management, knowledge sharing workshops, hands-on training

Climate Change Resilience

- a) Emerging climate research and practice to support municipal projects (i.e., Natural Asset Inventories)
- b) Sustainable Stormwater and Erosion/Sediment Management Technologies and Low Impact Development (implementation, training, performance monitoring and Best Management Practices)

Outdoor Education and Cultural Heritage

- a) Outdoor Education and Cultural Heritage Programs

Land Management & Land Care

- a) Land, Lease & Facility Management, Operations and Maintenance

Land Securement

- a) Strategic cost-shared acquisition of properties with lower-tier municipal partners and other agencies.

Schedule “B”
REGARDING
‘Trees for All’ Program

1. BACKGROUND

- 1.1) The Niagara Peninsula Conservation Authority (NPCA) has facilitated a partnership (The Niagara Peninsula Tree Planting Partnership) with member municipalities and other local partners since 2021 with the goal of establishing of a high-volume multi-year tree planting program for the Niagara Peninsula Watershed in response to the Government of Canada’s 2 Billion Trees Program.
- 1.2) In 2021, the NPCA submitted on behalf of the partnership a proposal to the 2 Billion Trees Program’s ‘Request for Information’ process detailing its collective vision for a high-volume multi-year tree planting program for the Niagara Watershed endorsed with Letters of Support from each of the member municipalities and other partners.
- 1.3) In 2022, on behalf of the partnership, NPCA applied for a Capacity Building Grant through the 2 Billion Trees Program’s funding streams in order to secure planting site supply. This proposal strategically addressed the partnership’s consensus with respect to the most critical functional dependency necessary to facilitate collective involvement in planning and undertaking future tree planting to increase tree canopy, forest and woodlot cover in the watershed through a multi-year high-volume tree planting program.
- 1.4) From November 2022 to May 2023, the NPCA with the partnership’s support implemented the awarded Capacity Building Grant. The development of a public and private lands inventory of tree planting opportunities in the watershed was completed through a successful landowner marketing campaign branded ‘Trees for All’. In total, over 800 hectares were identified across more than 700 private and 200 public properties estimated with cumulative capacity for 750,000 trees. ‘Trees for All’ would remain as the branding for the NPCA tree planting services and ongoing facilitation of the supporting partnership and its goals.
- 1.5) NPCA on behalf of the partnership have successfully secured grant funding from the federal 2 Billion Trees program and its aggregators (Forests Ontario and Tree Canada) to plant 90,000 trees annually (70,000 bareroot, and 20,000) from 2025 to 2028. The grant funding supports a cost sharing model wherein individual members of the partnership provide cash and in-kind support to deliver the Trees for All program to achieve their needs.

2.0) RESPONSIBILITIES

Responsibilities and financial obligations are outlined as follows:

- 2.1) The Niagara Peninsula Conservation Authority will:

- a. Assist the municipality by providing technical subject matter expertise to collaboratively plan and facilitate Trees for All plantings and associated program activities within their jurisdiction.
- b. Undertake and pay for all costs incurred by Trees for All services including:
 - i. engagement with partners and private landowners to identify plantings,
 - ii. program marketing and communications,
 - iii. project design and development of site plans,
 - iv. permitting and professional stamping where applicable,
 - v. procurement of nursery stock and project materials and supplies,
 - vi. volunteer coordination,
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 - viii. post monitoring
 - ix. reporting to contributing partners.
- c. Invoice the municipal partner post planting biannually after each spring and fall season.
- d. Monitor granting and complementary funding spaces to secure funding and continuously improve the Trees for All program cost sharing models.
- e. Update Appendix I to this service level agreement yearly, outlining the municipal partner's annual Trees for All scope detailing funding contribution breakdowns relative to total project(s) value.
- f. Provide an annual report of Trees for All program activities, outcomes and recommendations, including key performance indicators (i.e. total number of trees, hectares afforested, carbon sequestration projection, natural asset enhancement valuation) and financial tracking of the achievements of the program at the both the municipal partner and Niagara Watershed level. Reports will be delivered by March 31st of the subsequent year.

2.2) The **Municipality/Partner** will:

- a. Assist the NPCA by providing and tracking in-kind support to collaboratively plan and facilitate Trees for All plantings and associated activities within their jurisdiction.
- b. Contribute to costs incurred by NPCA Trees for All services for plantings and associated program activities within the organization.
- c. Cooperate to formalize annual financial commitments and to establish purchasing orders for timely compensation for services and to validate match funding expectations with grant agreements taken on by the NPCA.
- d. Collaborate with NPCA to determine planting scopes prior to annual budgets and nursery deadlines.
- e. Provide attestation of financial and in-kind contributions to Trees for All planting and associated activities to program funders as may be required.

- f. Endeavor to the best of the municipalities ability to leave the Trees for All plantings intact and encouraged to grow as a natural feature in the landscape for a period of 15 years following completion.

2.3) **The Niagara Peninsula Conservation Authority** and the **Municipality/Partner** will:

- a. Meet annually to discuss the implementation of this Agreement.
- b. Meet as required to collaboratively plan and facilitate Trees for All plantings and associated activities within the partner jurisdiction
- c. Collaborate to fundraise and secure funding continuously improve the Trees for All program cost sharing models.
- d. Collaborate to promote and amplify Trees for All program marketing and communications.
- e. Collaborate on the long-term vision and management of the Trees for All partnership and program implementation.

3.0 POINTS OF CONTACT

3.1 All notices and communications related to this Agreement will be addressed as follows:

3.1.1) For **Niagara Peninsula Conservation Authority** to:

Senior Manager, Integrated Watershed Strategies
Niagara Peninsula Conservation Authority
3350 Merrittville Highway, Unit 9
Thorold, ON
L2V 4Y6 Phone: (905) 788-3135

3.1.2) For the **Municipality/Partner** to:

Manager of Roads and Parks
City of Port Colborne
1 Killaly St W,
Port Colborne, Ontario

L3K 6H1 Phone: 905 228 8148

4.0 INDEMNIFICATION

- 4.1) NPCA Trees for All services are insured with commercial general liability up to 5 million dollars that covers:
 - a. Personal Injury
 - b. Owner's or Contractors Protective Liability Coverage
 - c. Contingent Employers Liability
 - d. Employer's Liability
 - e. Blanket Contractual Liability
 - f. Premises and Operation
 - g. Broad Form Property Damage
 - h. All vehicles owned or leased
- 4.2) NPCA Trees for All services are further insured with umbrella coverage for excess of commercial general liability and automobile liability policies.
- 4.2) NPCA's insurance does not cover liabilities beyond the projects active implementation period, such as the partner's commitment to maintain plantings as a natural feature in the landscape for a period of 15 years following completion.
- 4.3) Certificates of Insurance with minimum limits will be made available for Trees for All partners who may require on a per project basis.
- 4.4) The liability is limited to direct damages only and all other remedies or damages are waived. In no event shall NPCA be liable for consequential, incidental, punitive, or indirect damages, in tort, contract or otherwise.

Schedule “B”, Appendix I
REGARDING
City of Port Colborne /Partner’s Annual ‘Trees for All’ Scope

Schedule “C”

NPCA Board of Directors Resolution to Execute this Agreement

Report No. FA-28-23 RE: Agreements of Services with Municipalities as required under the Conservation Authorities Act Phase 1 Regulation

Resolution No. FA-67-2023

Moved by Brian Grant

Seconded by Mark Tadeson

1. THAT Report No. FA-28-23 RE: Agreements of Services with Municipalities as required under the Conservation Authorities Act Phase 1 Regulation BE RECEIVED.
2. THAT staff BE DIRECTED to circulate the draft Agreement of Services, as appended, for discussion with NPCA's partner municipalities as part of the 2024 Budget process, related to Category 2 and 3 Programs and Services.
3. THAT this report BE CIRCULATED to NPCA's partner (funding) municipalities, lower-tier municipalities. Ministry of Natural Resources and Forestry (MNR) and Ministry of Environment Conservation and Parks (MECP).
5. THAT the final Agreements of Services BE PRESENTED to the NPCA Board of Directors for final approval.
6. AND FURTHER THAT the final executed Agreements of Services BE POSTED online as required by the Conservation Authorities Act.

Schedule “D”
City of Port Colborne Approval

Report To: Board of Directors

Subject: Public Advisory Committee – Representative Appointments

Report No: FA-19-25

Date: April 25, 2025

Recommendation:

THAT Report No. FA-19-25 RE: Public Advisory Committee – Representative Appointments **BE RECEIVED;**

AND THAT the NPCA Board of Directors **APPOINTS** the individuals identified in Confidential Appendix 1 to Report No. FA-19-25 to the **PUBLIC ADVISORY COMMITTEE;**

AND THAT upon Board approval, appointees to the Public Advisory Committee identified in Confidential Appendix 1 to Report No. FA-19-25 **BE NOTED IN PUBLIC RECORD;**

AND FURTHER THAT the Public Advisory Committee **BE INFORMED.**

Purpose:

The purpose of this report is to inform the Board about the recent recruitment process to make recommendations for appointments to the NPCA's Public Advisory Committee (PAC) outlined in Confidential Appendix 1.

Background:

The *Conservation Authorities Act* includes a provision that enables the NPCA to establish advisory boards as it considers appropriate (s.18 (2)). In accordance with the NPCA Administrative By-Law, each established advisory committee must have Board-approved Terms of Reference appended to the By-Law.

The NPCA's Public Advisory Committee (PAC) was established in 2014 and consists of citizen representatives from various watershed sectors to provide collaborative, local sector-based perspectives on specific projects and programs, and other conservation authority

matters, as determined by the NPCA. The voluntary group of PAC members has been instrumental in providing valuable input to NPCA staff and the Board of Directors.

In 2022, Public Advisory Committee members provided feedback on the structure, composition, and role of the PAC which resulted in an updated Terms of Reference approved by the Board at the February 17, 2023 Full Authority meeting.

At the Public Advisory Committee meeting held on September 17, 2024, Members discussed the decline in attendance that puts a quorum at risk. The Terms of Reference stipulate that three (3) missed meetings may result in termination. Staff connected with committee members regarding attendance, scheduling conflicts, and alternative solutions which resulted in vacancies identified in the following roles:

- One (1) business/industry representative;
- One (1) development/building representative; and
- One (1) agricultural representative.

At the Full Authority meeting held on December 13, 2024, the Board of Directors passed Resolution No. FA-132-2024:

THAT Report No. FA-65-24 RE: Public Advisory Committee Member Recruitment **BE RECEIVED**;

AND THAT staff **BE DIRECTED** to proceed with Public Advisory Committee member recruitment as outlined herein;

AND FURTHER THAT Report No. FA-65-24 and the Public Advisory Committee Terms of Reference **BE CIRCULATED** to partner and local area municipalities to support committee member recruitment.

Discussion:

Applications for three (3) representative seats on the Public Advisory Committee were accepted between January 20 and February 2, 2025. A total of 17 applications for the three (3) vacancies on the PAC were received.

The *Get Involved NPCA* online engagement portal housed information regarding the role and responsibilities of the PAC and the online application for those who were interested in submitting. All marketing materials directed people to the portal for more information, resulting in 1,100 total site visits and 10% of visitors interacting with tools (e.g., application form).

The outreach campaign used traditional and modern marketing tools including a media pitch which was sent out to local media contacts, resulting in a radio interview with Newstalk 610 CKTB and reaching 250,163 individuals across the watershed. Emails sent through

Mailchimp had above average open and click rates (54.3% and 12.9%, respectively) when compared to similar campaigns.

Application Evaluation

A working group comprised of four (4) NPCA staff was established to coordinate the recruitment process, review and evaluate applications, and make recommendations for the appointment of applicants to the PAC for approval by the Board of Directors. The working group utilized an evaluation matrix to score submissions based on relevant experience, community/sector involvement, and quality of submissions.

The staff working group have provided appointment recommendations for consideration in Confidential Appendix 1.

As per the NPCA Administrative By-Law, members of PAC are required to pass a police background check and abide by NPCA policies and protocols applicable to volunteers.

Financial Implications:

There are no financial implications identified upon approval of recommendations included herein. Member recruitment and Committee coordination are included in the approved operating budget.

Links to Policy/Strategic Plan:

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

Goal 4.3: Improving engagement with local First Nations Métis and Inuit peoples that supports shared stewardship.

Goal 5.3: Providing high standards of customer service.

Related Reports and Appendices:

Appendix 1: Recommended Appointments to the Public Advisory Committee (*Confidential*)

Report No. FA-65-24 RE: Public Advisory Committee Member Recruitment

Report No. FA-04-23 RE: Updated Public Advisory Committee Terms of Reference

Authored by:

Original Signed by:

Melanie Davis, M.A.
Manager, Office of the CAO & Board

Reviewed by:

Original Signed by:

Natalie Green, M.Sc., PMP
Director, Watershed Strategies & Climate Change

Submitted by:

Original Signed by:

Leilani Lee-Yates, BES, MSPL.RPD, MCIP, RPP
Chief Administrative Officer/Secretary-Treasurer

Governance Committee
March 21, 2025
Carolinian Hall
3350 Merrittville Hwy., Thorold ON
MEETING MINUTES

MEMBERS PRESENT: S. Beattie
D. Cridland
J. Metcalfe
M. Seaborn, Chair
M. Tadeson

STAFF PRESENT: L. Lee-Yates, CAO/Secretary–Treasurer
M. Davis, Manager, Office of the CAO & Board
D. Deluce, Director, Planning & Development
M. Ferrusi, Manager, People & Performance
K. Peters, Manager, Environmental Planning & Policy

The meeting was called to order at 12:50 p.m.

1. APPROVAL OF AGENDA

Resolution No. GC-01-2025

Moved by: Donna Cridland

Seconded by: Stew Beattie

THAT the Agenda for the Governance Committee Meeting held on March 21, 2025
BE AMMENDED to address Item 9.2 immediately following Item 6.1.

CARRIED

2. DECLARATIONS OF CONFLICT OF INTEREST

None.

3. APPOINTMENT OF CHAIR & VICE CHAIR

Member Seaborn yielded the floor to Manager, Office of the CAO & Board, Melanie Davis, to proceed with appointments of Chair and Vice Chair of the Committee for 2025.

Nomination

Moved by: John Metcalfe

THAT Member Michelle Seaborn **BE NOMINATED** for Chair of the Governance Committee for 2025.

Nomination

Moved by: John Metcalfe

Resolution No. GC-02-2025

Moved by: Stew Beattie

Seconded by: John Metcalfe

THAT Michelle Seaborn **BE APPOINTED** Chair of the Governance Committee for 2025;

AND THAT Donna Cridland **BE APPOINTED** Vice Chair of the Governance Committee for 2025.

CARRIED

4. PREVIOUS MEETING MINUTES

Resolution No. GC-03-2025

Moved by: Donna Cridland

Seconded by: Stew Beattie

THAT the Minutes of the Governance Committee Meeting, dated November 15, 2024 **BE RECEIVED**.

CARRIED

5. CORRESPONDENCE

None.

6. PRESENTATIONS

6.1. Planning & Permitting Policy Review Workshop

Director, Planning & Development, David Deluce, and Manager, Environmental Planning & Policy, Kim Peters, provided a presentation on the Planning & Permitting Policy Review.

Discussion regarding potential process changes that may impact the Policy Review and engaging the City of Hamilton's Agricultural & Rural Committee and other relevant community groups ensued.

Resolution No. GC-04-2025

Moved by: Donna Cridland

Seconded by: John Metcalfe

THAT the Planning & Permitting Policy Review Workshop Presentation **BE RECEIVED.**

CARRIED

9.2. Report No. GC-02-25 RE: NPCA Policy Document and Procedural Manual Update

Resolution No. GC-05-2025

Moved by: Stew Beattie

Seconded by: John Metcalfe

THAT Report No. GC-02-25 RE: NPCA Policy Document and Procedural Manual Update **BE RECEIVED.**

CARRIED

7. DELEGATIONS

None.

8. CONSENT ITEMS

8.1. Report No. GC-03-25 RE: Public Sector Salary Disclosure

Resolution No. GC-06-25

Moved by: Donna Cridland

Seconded by: Stew Beattie

THAT Report No. GC-03-25 RE: Public Sector Salary Disclosure **BE RECEIVED.**

CARRIED

9. DISCUSSION ITEMS

9.1. Report No. GC-01-25 RE: Governance Committee – 2025 Work Plan

Resolution GC-07-25:

Moved by: Stew Beattie

Seconded by: Mark Tadeson

THAT Report No. GC-01-25 RE: Governance Committee – 2025 Work Plan **BE RECEIVED;**

AND THAT the Governance Committee – 2025 Work Plan attached as Appendix 1 **BE APPROVED.**

CARRIED

10. NEW BUSINESS

None.

11. CLOSED SESSION

None.

12. ADJOURNMENT

The meeting was adjourned at 1:46 p.m.