

**Region of Queens Municipality Regular Council
Tuesday, September 10 , 2024
9:00 a.m.**

Agenda

1.0 Call to Order

2.0 Changes / Approval of Agenda

3.0 Presentation

4.0 Tabling of Petitions

5.0 Public Question / Comment Session

6.0 Approval of Minutes

6.1 Regular Council – August 13, 2024

7.0 Recommendations

7.1 Community Investment Fund – Additional Budget

7.2 Policy 4 – Payment of Taxes Request

7.3 Dangerous & Unsightly – 15/19 Court Street, Liverpool

8.0 Discussions

8.1 Hillview Acres Governance

8.2 Governance Resources in Nova Scotia – LTC Facilities

8.3 J – Class Road Assessment

8.4 Market & Main Street Intersection Traffic Management

8.5 Financial Review – Q1

8.6 QPEC Camera System RFP

9.0 In-Camera

- 9.1 Contracts
- 9.2 Negotiations
- 9.3 Personnel
- 9.4 Solicitor-Client Privilege
- 9.5 Solicitor-Client Privilege
- 9.6 Contract
- 9.7 Personnel

10.0 Adjournment

Region of Queens Municipality Regular Council

Tuesday, August 13, 2024

9:00 a.m.

Minutes

Present: Mayor Darlene Norman, Chair
Deputy Mayor Jack Fancy
Councillor David Brown
Councillor Vicki Amirault
Councillor Maddie Charlton
Councillor Ralph Gidney
Councillor Kevin Muise
Councillor Carl Hawkes
Cody Joudry, CAO
Angela Green, Recording Secretary

1.0 Call to Order

Mayor Norman called the meeting to order at 9:00 a.m.

2.0 Changes / Approval of Agenda

Mayor Norman added Item 8.2 – Queens Senior Safety under Discussion.

It was moved that the Agenda be approved as amended.

MOTION CARRIED unanimously.

3.0 Presentations

3.1 South Shore Action Housing Coalition

Nancy Green made a presentation to Council detailing the work that the South Shore Action Housing Coalition undertakes and giving an update on their projects and statistics within Queens.

3.2 Queens Care Society

Members of the Queens Care society Board, Grant Webber and Al Doucette, Senior Safety Coordinator Shelly Walker, and RCMP S/Sgt. Archibald made a presentation to Council detailing the work that Ms. Walker does in Queens County and expressing the hope that when current funding is no longer available, Region of Queens Municipality would explore having the Senior Safety Coordinator position become a municipal position.

3.3 Update on Speed Radar Signs

RQM Engineering students Lindsay Robar and Corbin Anthony gave a presentation to Council with an update on the Speed Radar Sign program, detailing how the signs work, if they are in fact reducing speeding, how the data collected can be used, and next steps for the program.

4.0 Tabling of Petitions

There were no Petitions to come before this meeting.

5.0 Public Question / Comment Session

There were no Public Questions or Comments to come before this meeting.

6.0 Approval of Minutes

6.1 Regular Council – July 9, 2024

It was moved by Councillor Brown and seconded by Councillor Charlton:

THAT the minutes of the Regular Council meeting held on July 9, 2024 be approved.

MOTION CARRIED unanimously.

6.2 Special Council – July 17, 2024

It was moved by Councillor Amirault and seconded by Councillor Brown:

THAT the minutes of the Special Council meeting held on July 17, 2024 be approved.

MOTION CARRIED unanimously.

6.2 Special Council – August 1, 2024

It was moved by Councillor Gidney and seconded by Councillor Charlton:

THAT the minutes of the Special Council meeting held on August 1, 2024 be approved.

MOTION CARRIED unanimously.

7.0 Recommendations

7.1 Stone Wall at Hillview

It was moved by Councillor Brown and seconded by Councillor Gidney:

THAT the Council of the Region of Queens Municipality grant

approval for Queens Home for Special Care to remove up to 100 lineal meters of a stone wall on PID #70247887 and incorporate the stones as part of a landscape element for the new long term care facility on Queens Place Drive in Brooklyn;

AND THAT Queens Home for Special Care submit a detailed work plan to the Director of Engineering and Public Works and the Administrator of Hillsvue Acres for review and approval, prior to commencement of any work;

AND THAT a plaque be erected on the new landscape feature by the owners of the new facility, recognizing the historic significance of the stones.

MOTION CARRIED unanimously.

7.2 Bylaw 26 – Alternative Voting, First Reading

It was moved by Councillor Charlton and seconded by Deputy Mayor Fancy:

THAT the Council of the Region of Queens Municipality receive the report titled 'Bylaw 26 – A Bylaw Respecting Alternative Voting' for information.

MOTION CARRIED with 7 in favour, 1 against.

It was moved by Councillor Charlton and seconded by Deputy Mayor Fancy:

THAT the Council of the Region of Queens Municipality give first reading to 'Bylaw 26 – A Bylaw Respecting Alternative Voting'.

MOTION CARRIED unanimously.

7.3 Policy 58 Waiver – Medway Lighthouse Society

It was moved by Councillor Brown and seconded by Councillor Amirault:

THAT the Council of the Region of Queens Municipality receive the report titled 'Waiver to Operational Policy 58 – Medway Head Lighthouse Society' for information.

MOTION CARRIED with 7 in favour, 1 against.

It was moved by Councillor Brown and seconded by Councillor Gidney:

THAT the Council of the Region of Queens Municipality waive Policy 58 – Consumption of Alcohol on Municipality Owned Properties for the Medway Head Lighthouse Society on August 19, 2024, for their Art Show opening Reception.

It was moved by Councillor Brown and seconded by Councillor Gidney:

THAT the motion be amended to correct the date of the event to August 16, 2024.

MOTION TO AMEND CARRIED unanimously.

MOTION CARRIED unanimously.

Council recessed at 10:24 a.m., and returned to session at 10:40 a.m.

7.4 2024-2025 Community Investment Fund Request: Little Red South West School House Society

It was moved by Councillor Amirault and seconded by Councillor Charlton:

THAT the Council of the Region of Queens Municipality receive the report titled '2024-2025 Community Investment Fund Request' for information.

MOTION CARRIED with 7 in favour, 1 against.

It was moved by Councillor Muise and seconded by Councillor Gidney:

THAT the Council of the Region of Queens Municipality provide grant funding to the Little Red South West School House Society for eligible event expenses and in-kind contributions in the amount up to \$4300, from the 2024-2025 Community Investment Fund (\$1,541.36) and from the Community Investment Fund reserve (\$2,758.64).

MOTION CARRIED unanimously.

7.5 Ducks Unlimited Project at Pine Grove Park

It was moved by Deputy Mayor Fancy and seconded by Councillor Gidney:

THAT the Council of the Region of Queens Municipality receive the report titled 'Ducks Unlimited Project at Pine Grove Park' for information.

MOTION CARRIED with 7 in favour, 1 against.

It was moved by Deputy Mayor Fancy and seconded by Councillor Brown:

THAT the Council of the Region of Queens Municipality authorize the Mayor and Chief Administrative Officer to execute the attached agreement with Ducks Unlimited, subject to appropriate proof of insurance and indemnification is provided.

MOTION CARRIED unanimously.

7.6 Library Renovation Final Draft Design

It was moved by Councillor Amirault and seconded by Councillor Brown:

THAT the Council of the Region of Queens Municipality receive the report titled 'Liverpool Business Development Center Library Layout Design' for information.

MOTION CARRIED with 7 in favour, 1 against.

It was moved by Councillor Amirault and seconded by Councillor Muise:

THAT the Council of the Region of Queens Municipality approve the proposed layout for the new library.

MOTION CARRIED with 7 in favour, 1 against.

7.7 Leave Accrual

It was moved by Councillor Brown and seconded by Councillor Charlton:

THAT the Council of the Region of Queens Municipality receive the report titled 'Leave Accrual' for information.

MOTION CARRIED with 7 in favour, 1 against.

It was moved by Councillor Brown and seconded by Councillor Gidney:

THAT the Council of the Region of Queens Municipality approve a \$25,344 adjustment to the Leave Accrual for the 23/24 fiscal year as recommended by the Audit and Internal Control Committee.

MOTION CARRIED unanimously.

7.8 Uncollectable Amounts

It was moved by Councillor Brown and seconded by Councillor Charlton:

THAT the Council of the Region of Queens Municipality receive the report titled 'Other Receivables – Uncollectable' for information.

MOTION CARRIED with 7 in favour, 1 against.

It was moved by Councillor Brown and seconded by Councillor Hawkes:

THAT the Council of the Region of Queens Municipality approve

\$2,783.35 be added to the Non-Tax Valuation Allowance and that the remaining outstanding accounts be removed from the Accounts Receivable Ledgers.

MOTION CARRIED unanimously.

7.9 Valuation Allowance Fiscal 2023-2024

It was moved by Councillor Hawkes and seconded by Councillor Brown:

THAT the Council of the Region of Queens Municipality receive the report titled 'Valuation Allowance' for information.

MOTION CARRIED with 7 in favour, 1 against.

It was moved by Councillor Hawkes and seconded by Councillor Brown:

THAT the Council of the Region of Queens Municipality approve \$4,420.98 be added to the Valuation Allowance for the 23/24 fiscal year.

MOTION CARRIED unanimously.

7.10 Shared Building Inspection Services

It was moved by Councillor Charlton and seconded by Deputy Mayor Fancy:

THAT the Council of the Region of Queens Municipality receive the report titled 'Shared Regional Building Inspection Services' for information.

MOTION CARRIED with 7 in favour, 1 against.

It was moved by Councillor Charlton and seconded by Councillor Brown:

THAT the Council of the Region of Queens Municipality authorize the Mayor and Chief Administrative Officer to enter into a shared services agreement with Municipality of the District of Lunenburg respecting provision of Building Inspection Services.

MOTION CARRIED unanimously.

Council recessed at 12:07 p.m., and returned to session at 12:12 p.m.

8.0 Discussions

8.1 Endorsing NS Coalition for Healthy School Food

It was moved by Councillor Charlton and seconded by Councillor

Brown:

THAT the Council of Region of Queens Municipality endorses the NS Coalition for Healthy School Food, and that Mayor Norman draft a letter to the organization expressing the endorsement.

MOTION CARRIED unanimously.

8.2 Queens Senior Safety

It was moved by Mayor Norman and seconded by Councillor Gidney:

THAT the Council of the Region of Queens direct staff to provide a report on the Municipality taking over responsibility for the senior safety program by the first meeting in October 2024.

MOTION CARRIED unanimously.

9.0 In-Camera Items

It was moved by Councillor Gidney and seconded by Councillor Amirault that the proceedings go In-Camera at 12:23 p.m. to discuss the following:

9.1 Contract Negotiations

It was moved by Councillor Gidney and seconded by Councillor Amirault that the proceedings exit In-Camera at 12:34 p.m.

10.0 Adjournment

The meeting was adjourned at 12:34 p.m.

Mayor Darlene Norman, Chair

Cody Joudry, CAO

Angela Green, Recording Secretary

Date Approved: _____

Region of Queens Municipality Staff Report

7.1

To: Mayor and Council

From: Richard Lane, Director of Community Development

Date: September 10, 2024

Re: Community Investment Fund – Additional Budget


Background

In the 2024-25 budget, Council approved \$175,000 to be available for applications to the Community Investment Fund (CIF). This budget has now been entirely committed or spent. The reserve, however, has approximately \$190,000 remaining after commitments are considered. In the meantime, staff have received funding requests under \$1000, which typically staff can approve if there is budget to do so.

Detail

Applications to CIF over \$1000 are subject to approval by Council and so, if any applications are received in the remainder of this fiscal year, they would be brought as a report to Council. Council would decide whether to approve funding from the reserve on a per project basis, unless staff are directed otherwise.

However, applications for \$1000 or less are subject to approval by the Chief Administrative Officer (CAO) who cannot approve funding from the reserve. Applications are still being received and are expected throughout the fiscal year, for example, for travel assistance.



Staff are requesting approval to transfer \$10,000 from the reserve into the operational budget to allow approvals for small requests to continue. Based on previous years, the volume of requests will not exceed this sum, and if funds are unspent, they will be returned to the reserve at the end of the fiscal year.

Some of the requests that have been received recently are time sensitive which is the reason for requesting this agenda item be placed under recommendations instead of discussion.

Budget Impacts

The additional budget of \$10,000 would come from the Community Investment Reserve of which there is \$190,000 uncommitted.

Recommendation

- (1) THAT** the Council of the Region of Queens Municipality receives the report titled "Community Investment Fund – additional budget" for information.

- (2) THAT** the Council of the Region of Queens Municipality approves the transfer of \$10,000 from the Community Investment Fund reserve to the operational budget for the purpose of CAO-approved funding applications.

Region of Queens Municipality Staff Report

7.2

To: Mayor and Council

From: Cody Joudry, CAO

Date: September 10, 2024

Re: Tax Payment Policy Waive Request

Background:

In October of 2021 *Policy 4: Payment of Tax Policy* was revised and adopted by Council. Staff have received two requests to waive interests, and it would be beneficial for Council to review the scenarios and determine if they wish to amend or clarify the policy.


Details

The purpose of Policy 4 is to establish a process for the collection and payment of taxes, including the interest rate for overdue taxes and when a tax sale process shall begin. Interest on any overdue taxes shall be 12% per year, or 1 % monthly, with interest compounded monthly on the first day of each month they remain unpaid.

According to *Policy 4: Payment of Tax Policy*, staff have the discretion to reverse interest under \$5 and only then if interest meets the criteria set out in Financial Process 10 – Interest Write Off as reviewed and endorsed at the May 9, 2022 meeting of the Audit and Internal Control Committee.

Policy 4 does not explicitly address the specific scenario, prompting staff to seek further direction from Council on the matter.

Interest charges on any account may be considered for write off by the Treasurer when any of the following is determined:


- 
- a) the account has been in dispute, the process to settle the debt has been prolonged and the customer is not at fault
 - b) there is insufficient support for the billing or a staff error has resulted in undue interest charges
 - c) there was an error in the original billing
 - d) interest for sponsorship automatically applied
 - e) interest on the account outstanding in the amount of \$5 or less and the account is determined to be inactive
 - f) interest on the account outstanding in the amount of \$5 or less due to timing differences with application of payment.

The first request was to waive interest on a tax account that was charged for being overdue. The property owner owns multiple properties and made two online banking payments to one tax account, instead of a payment to Property A's tax account and a separate payment to Property B's tax account.

Statements were issued in August on overdue tax accounts and the property came into the office to inquire as to why the account was overdue. Staff looked up the accounts, identified the problem and transferred the credit balance from the overpaid account to the correct account, clearing the amount owing, except for the accumulated interest. The error was not a system error or a staff error. It was an entry error on the part of the property owner. Payments are automatically applied in the system using the accounts set up in online banking by property owners.

Staff received a second request to waive interest when a property owner said they did not receive their tax bill. Staff verify the mailing address and the bill being issued to that address, but property owner say they did not receive it. All tax bills are mailed at the same time and are not sent registered. There is no system in place to record receipt of tax bills by residents as that is cost prohibitive.

In the case of someone not receiving a tax bill, providing leniency on matters such as this could translate to a substantial financial impact for the Municipality. Not receiving the money has a real-world impact on costs. Unless Council amended the policy through a motion, interest on the second scenario would



stand and continue to build until paid. In the first scenario interest would also apply according to the policy.

In the first scenario, the Municipality benefited from receiving the money, this Council may wish to reconsider its policy and provide the authority to staff to waive interest in cases like this. If Council wanted to take such action, the following is a policy amendment that could be considered:

Interest on Overdue Taxes

Interest on any overdue taxes shall be 1% monthly, with interest compounded monthly on the first day of each month they remain unpaid.

In cases where a property tax payment has been applied to the incorrect account by the payer, but the total tax amount has been received by the Municipality, the Chief Administrative Officer (CAO) or Treasurer may, at their discretion, waive accrued interest if the error has been corrected by the property owner alerting the Municipality within 30 days of being notified, or attempted notification, regarding the account being overdue.

Budget Considerations:

Waiving interest will impact interest revenue, but it is difficult to know to what degree. The impact would depend on the number of other requests that may occur as a result of waiving of the policy.

Recommendation:

- (1) THAT** the Council of the Region of Queens Municipality receives the report titled 'Tax Payment Policy Waiver Request' for information.

- (2) THAT** the Council of the Region of Queens Municipality consider a motion at the September 24, 2024 meeting to amend *Policy 4: Payment of Taxes Policy* as outlined in this report.

Region of Queens Municipality Staff Report

7.3

To: Mayor and Council

From: Kelley-Anne Hurley, S.Cst, Bylaw Enforcement Officer

Date: September 10, 2024

Re: Dangerous or Unightly Premises #15-19 Court Street, Liverpool

Background

The multiple unit dwelling located at #15-19 Court Street in Liverpool, and identified as PID# 70025275, has been vacant for many years and is in very poor condition. The dwelling has boarded windows, missing fascia, holes in the roof, broken glass, missing siding and the yard has been unmaintained. Many areas of the dwelling, such as sills, fascia boards and roof, have deteriorated and have been exposed to the elements causing significant damage. The asphalt shingles are in poor condition, and many have blown off throughout the years. As a result, water infiltration has caused serious deterioration to the dwellings interior. Entrances to the building and some windows have had to be secured by Bylaw Enforcement personnel on many occasions.





Details

The property is considered dangerous and unsightly, as per the Municipal Government Act, and not meeting neighbourhood standards. Municipal staff have attempted to work with the property owner to remedy the condition of the property; however, have been unable to achieve the desired results. The structure has deteriorated to the point where it requires demolition, with all construction and demolition materials being disposed of and the property leveled accordingly. In addition, various miscellaneous items strewn about must be cleaned up, properly sorted and disposed of.

Applicable Legislation

Section 346(1) of the *Municipal Government Act* states that where a property is dangerous or unsightly, the council may order the owner to remedy the condition by removal, demolition, or repair, specifying in the order what is required to be done.


Section 348(3) further specifies that where the owner fails to comply with the requirements of an order within the time specified in the order, the administrator may enter upon the property without warrant or other legal process and carry out the work specified in the order.

Budget Impacts

Any costs incurred by the Region of Queens Municipality will become the responsibility of the property owner, and a lien will be placed against the property to ensure the collection of these costs.

Recommendation

1. **THAT** the Council of the Region of Queens Municipality receive the report titled *Dangerous or Unsightly Premises #15-19 Court Street, Liverpool*.
2. **THAT** Region of Queens Municipal Council declares the property located at #15-19 Court Street, Liverpool, Queens County, Nova Scotia and identified as PID #70025275 as dangerous or unsightly as defined in the *Municipal Government Act of Nova Scotia*.



AND THAT an Order to be served upon the owner of the property requiring that, within (30) days of the date of the service of the Order, the following work be carried out:

1. Demolition of existing building located at #15-19 Court Street, Liverpool NS.;
2. Full clean-up of construction and demolition materials and transport to the Region of Queens Landfill Facility and leveling of the property accordingly; and
3. Clean-up of miscellaneous items strewn about the property such as vinyl siding, plastics, metals, shingles, bricks, glass, etc.

AND THAT if the owner fails to comply with the Order, the Administrator may cause the requirements of the Order to be carried out and all expenses incurred by Region of Queens Municipality become the responsibility of the property owner.

Region of Queens Municipality Staff Report

8.1

To: Mayor and Council

From: Joanne Veinotte, Director of Finance

Date: August 13, 2024

Re: Hillsvieview Acres Governance

Background

Region of Queens Municipality owns and operates Hillsvieview Acres, a Residential Care Facility funded by the province and residents of the municipality.

Details

The province, as the primary funding body for Hillsvieview, mandated that all Boards responsible for seniors and assisted living care be required to participate in governance training.

On June 13th, that training took place with the majority of Council members in attendance. The training determined that the current reporting structure was not in compliance with governance best practices as recommended by the province for facilities such as Hillsvieview.

As Hillsvieview is owned by the municipality, Council can decide whether to form a separate Board which can include both Council members and members of the public or have Council itself function as the Board.

The Board is responsible for:

- Strategic Planning
- Risk Management

- Safety and Quality Oversight
- Financial Oversight
- Human Resources Oversight

The Administrator should report directly to the Board. The Board sets out clear roles for the Administrator, performance standards as they relate to the strategic plan, performance monitoring, regular feedback, and planning succession. Hillsvie Acres is scheduled to be closed and residents moved to the new facility currently being built in the next two years. Any decisions made regarding governance and planning should consider this factor.

Changing from the existing model to any new model is complex and requires thought into many issues before and after implementation. Staff recommend hiring a consultant through a Request for Proposal to help guide and advise throughout this process. Specifically, the Request for Proposal would require a firm or consultant with significant long-term care governance and transition expertise. Questions such the Board's composition, recruitment and selection process, and the impact of de-integrating Hillsvie from the rest of the Region of Queens administration all require planning and decision making ahead of time. Until the Request for Proposal is conducted staff are unsure as to the total cost. Therefore, when the proposals are received staff will return to Council with costs, scope, and recommendations on next steps.


Budget Considerations

There is currently no funding in the budget for any facilitated governance strategy sessions for Hillsvie Acres. There is no cost to conduct a Request for Proposal.

Recommendation:

(1) THAT the Council of Region of Queens Municipality receives the report titled 'Hillsvie Acres Governance' detail for information.

(2) THAT the Council of the Region of Queens Municipality consider at their September 24, 2024 meeting the motion to direct staff to issue a Request for



Proposal to consult stakeholders and provide recommendations regarding changes to the Hillsview Acres governance structure.



Board Governance Professional Development

Province of Nova Scotia Department of Seniors and
Long-Term Care



Disclaimer

This document is provided to the Department of Seniors and Long-Term Care of the Province of Nova Scotia ("Client") in relation to the Board Governance Training for Long-Term Care and Home Care Agencies facilitated by KPMG in accordance with the terms of KPMG's engagement letter/contract dated March 28, 2023. The information contained in this document is of a general nature only, is provided for the purposes of training, and does not constitute the provision of advice, or provide any type of certification or accreditation status. No reliance should be placed by Client on additional oral remarks provided during the presentation, including any views and opinions unless these are confirmed in writing by KPMG.

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Our agenda for today's session

Introductions and getting started

1. Overall Board Responsibilities
2. Board Composition & Structure
3. Strategic Planning, Performance & Risk

Break

4. Safety and Quality Oversight
5. Financial Oversight
6. Human Resource Oversight
7. Additional Oversight Areas

Wrap up and closing remarks



Rules of engagement in today's session



This is a judgment-free zone



We encourage all relevant questions.



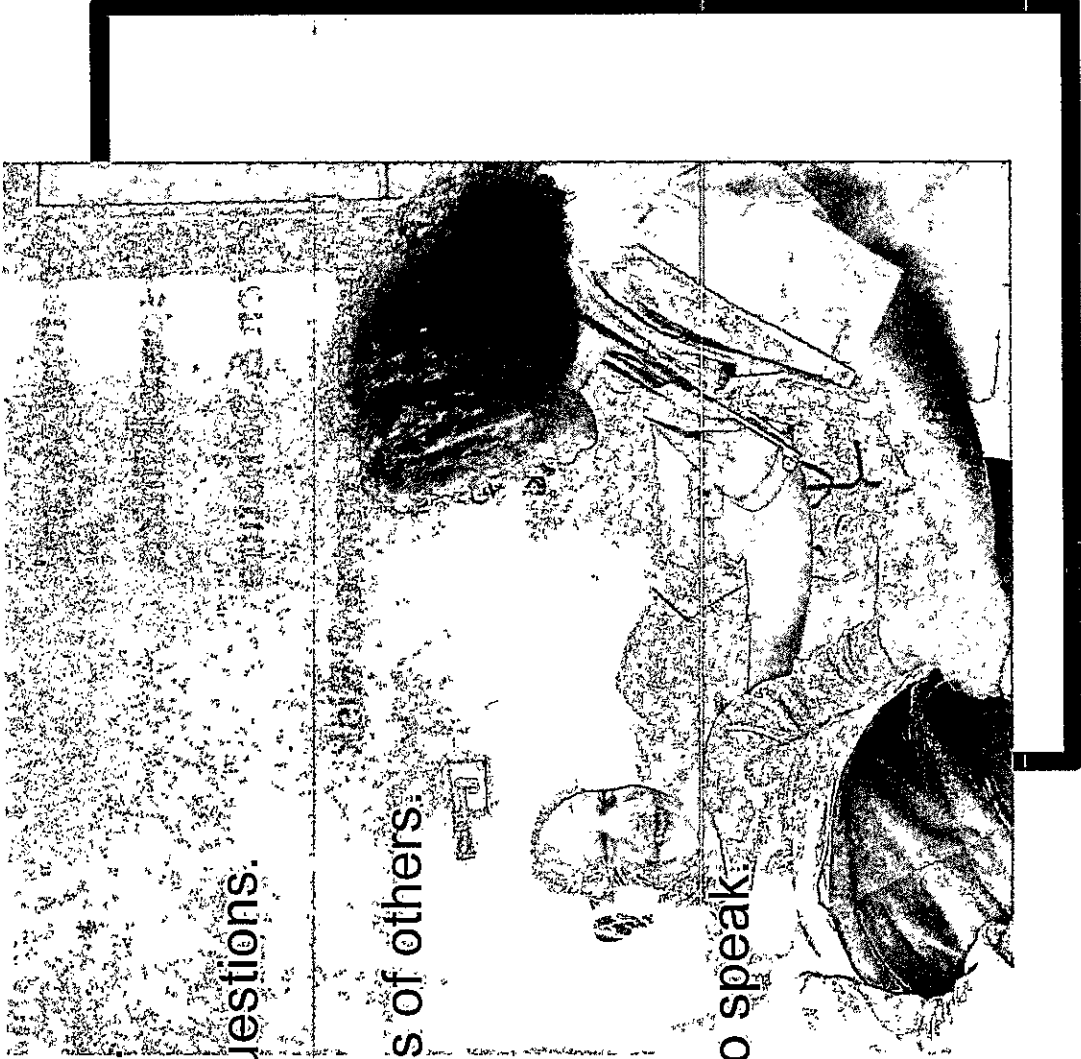
Feel free to build on the ideas of others.



One conversation at a time.



Give others the opportunity to speak.



Governance & the Board

Reflecting on governance, consider the following^{1, 2}:

- What is governance, and what would ‘good’ look like?
- What is my role and what are my duties as a Director?
- How is our Board performing?
- What is the board’s role and how does it add value?
- What is a “fiduciary”?
- What is the duty of loyalty and the duty of care?
- How can a director fulfill their duties?

These questions and others are posed in CPA Canada’s ‘20 questions’ series for directors of not-for-profit organizations. We’ll explore these topics and others during our session today.

¹ [Governance for not-for-profit \(NFP\) organizations: Questions to ask \(2nd edition\) \(cpacanada.ca\)](https://www.cpacanada.ca/governance-for-not-for-profit-organizations-questions-to-ask-2nd-edition)

² [Not-for-profit director duties: 20 questions | CPA Canada](https://www.cpacanada.ca/not-for-profit-director-duties-20-questions)



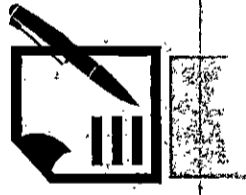
**As a Board Director, your role is a
fascinating mix of strategic
direction setting, governance,
and fiduciary responsibilities.**



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The Board has a dynamic and important role in governance

The Board's roles and responsibilities include the following:

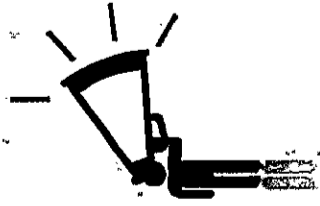


Determine the organization's mission and purpose

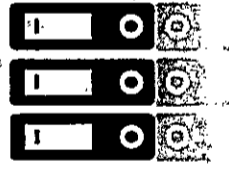
Set the risk tolerance for the organization

Select, appoint, and review the Administrator/ Executive Director

Ensure effective planning and adequate resources



Ensure legal and ethical integrity



Implement policies and Board reporting mechanisms



Represent and protect the interest of broader stakeholder groups



Provide oversight of organizational performance, safety and quality

Your role on the Board is an important one

While the Board is responsible for all aspects of your organization, each individual director on the Board has duties to the organization³. The two main duties include:

Duty of Loyalty

- To act honestly and in good faith
- To act in the best interests of the organization

Duty of Care

- To act with a certain level of skill
- To act with a competence and diligence

What should a director do if faced with a conflict?



³ [Not-for-profit governance fundamentals](#) | CPA Canada



Conflict of interests

Directors' duty of loyalty requires them to act honestly and in good faith with a view to the best interests of the organization. A conflict of interest may develop in two ways³:

1. **Personal conflict** – between a director's duty to act in the best interest of the organization and the director's own self-interest.
2. **Conflict of duties** – between duties owed by the director to one organization versus another.

Avoiding and addressing conflicts

Assess other interests and duties before joining the board →

→ **If unsure of if a conflict exists** →
– **Speak to the board chair or vice-chair and/or seek outside advice as required**

During a board meeting - Immediately declare the conflict and abstain from voting and recuse from meeting if necessary

→ **If unable to act in the organization's best interests, directors should resign from the board**

Outside of board meeting - Review the organization's conflict of interest policy and declare the conflict if one exists

³ Not-for-profit governance fundamentals | CPA Canada



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Characteristics of a high performing board member

This can include (but is not limited to):

1. Upholding high ethical standards
2. Taking responsibility for actions and decisions
3. Making decisions that are best for the organization, in line with organizational values, mission and objectives
4. Prepare for and attend meetings and apply critical thinking
5. Thinking strategically, assessing risks, and making informed decisions
6. Having foundational knowledge of financial management
7. Bringing and applying your experience and competencies to Board discussions
8. Be an active listener and communicator
9. Be a team player
10. Serve as an ambassador to the organization
11. Having a forward-looking mindset
12. Understanding the difference between management and board oversight responsibilities

From your experience as a Board member, what other characteristics have you seen to be important?



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Characteristics of good governance and oversight

Characteristics of what good governance and oversight include:

- Clearly defined roles and responsibilities
- Documented and updated Terms of References for the board and committees
- Independence from management
- Adequate board size
- Diversity in experience
- Cohesive strategy with mechanisms to monitor performance and risks
- Regular board education and evaluation

We'll explore each of these characteristics in the following sections.



Legislation – Continuing care

The following are a few key pieces of legislation that informs owners, operators and long-term care staff and clients of their obligations and rights by law.

- Homes for Special Care Act
 - Homes for Special Care Regulations
- Societies Act
- Life Partners in Long Term Care Act
- Protection for Persons in Care Act
- Adult Protection Act
- Fire Safety Act
- Occupational Health and Safety Act
- Safer Needles in Healthcare Workplaces Act

The “Long-Term Care Program Requirements: Nursing Homes and Residential Care Facilities” outlines the Department of Seniors and Long-Term Care’s expectations for nursing homes and residential care facilities licensed under the *Homes for Special Care Act*.

The Long-Term Care Program Requirements are available @ novascotia.ca/dhw/ccs/policies/Long-Term-Care-Facility-Program-Requirements.pdf

Additional information about applicable legislation is available @ novascotia.ca/dhw/ccs/acts-legislation.asp



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Examples of policies and standards

SLTC policies and monitoring standards ensure there is a consistent quality of care for those who need services outside of the hospital, in their home, or in the community. Some examples of policies, procedures, guidelines and standards that guide provincial stakeholders are included below.

Long-term Care Policy Manual

- Facility Based Respite
- Facility Placement
- Financial Decisions Review
- Guidelines Specialized Equipment Program
- Long-term Care Funding Envelope Policy
- Over Cost Fund Policy
- Resident Charge
- Resident Trust Accounts
- Service Decisions Review
- Service Eligibility Policy
- Special Needs Policy
- Specialized Equipment Program
- Under 65 Drug Coverage

Home Care Policy

- Home Care Policy Manual
- Home Lift Program
- Home Lift Program Policy
- Home Oxygen Policies, Guidelines and other Information
- Home Oxygen Services Policy
- Home Oxygen Service Procedures and Guidelines
- Home Oxygen Service - Designated Physician List
- Home Oxygen Service - Approved Vendor List

Continuing Care Sector

- Critical Incident Policy
- Critical Incident Reporting Form
- Critical Incident Follow Up Form

Additional information about policies, procedures, guidelines and standards is available @ nova Scotia.ca/dhw/ccs/policies-standards.asp



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Governance & the board

Reflecting on the board's composition and structure, consider the following questions⁴:

- How should the board and its committees be structured?
- What makes an effective committee?
- How do boards and committees organize and plan work?
- What types of diversity should the board seek in its directors?
- What director competencies are needed?
- What personal values and behaviors does the board need in its directors?
- How can the boards identify and develop prospective directors?
- How should director recruitment and succession occur?

These questions and others are posed in CPA Canada's '20 questions' series for directors of not-for-profit organizations. We'll explore these topics and others on the following slides.

⁴ 20 questions not-for-profit organizations should ask: Recruiting, developing, assessing and renewing directors (cpacanada.ca)





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What makes an effective board?

- Having a defined and updated Terms of References for the board and each committee. It is the Board's responsibility (or committee, if delegated) to ensure this document is regularly reviewed and maintained.
- Members with relevant skills and experience are appointed to the board/each committee.
- The board and committees hold regular meetings to provide organizational oversight per its terms of reference.
- The board and committees are provided with the data and information required to effectively discharge responsibilities.

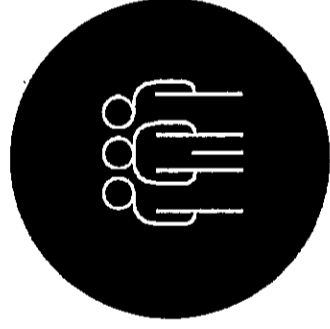
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An effective board/committee chair

Below are a few of the characteristics of a Chair.

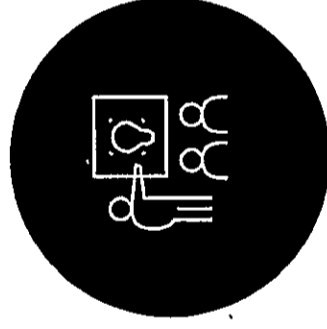
Participation

- Demonstrates active participation and interest in the organization.
- Has knowledge of the subject in which the board/committee is involved.
- Thinks in terms of organization's goals.



Leadership

- Commands attention and inspires others.
- Demonstrates ability to create a positive atmosphere through courage, integrity, collegiality and good judgement.
- Understands how the board/committee fits into the larger work of the organization.
- Controls without dominating.
- Ensures other members' voices are heard and all members have an opportunity to participate.

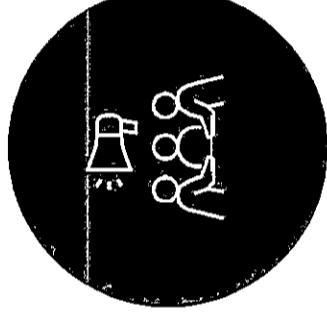


Administrative Skills

- Demonstrates ability and willingness to carry out responsibilities.
- Supports orderly procedures for conducting work.
- Understands the role of the staff.
- Provides feedback on performance of board/committee members.

Communication Skills

- Demonstrates ability to communicate with board/committee members, staff, and other groups.
- Demonstrates willingness to listen.



Let's talk about board committees

Committees are a smaller group of Board members that advise or oversee specific areas of the organization's operations.

They are important to the operating of the Board because they allow members with the **appropriate time** to “do the heavy lifting” across various topics and report back to the full Board for awareness, decision-making, etc. Board members also have specific competencies, experience, and interests that can be of great value to the activities and mandate of a specific Committee.

The committees of a board can vary, depending on the type, size, and complexity of the organization. Boards must consider these factors as well as key areas of strategic priority and risk when determining which committees are right for their organization. Common examples of committees of the board include:



Benefits of board committees

Allows directors to use their limited time more efficiently and effectively to do board work

Acts as a filter in summarizing complex issues and recommending courses of action

Allows directors to gain a comprehensive understanding of the organization

Additional considerations for committees include:

- Committee annual agendas must be aligned with the board's agenda to ensure integration
- Board committees are an effective forum for reviewing important issues in more detail than the full board's agenda normally allows for
- Committees should report regularly to the board through a verbal report by the committee chair
- The reports committees provide to the board should be complete (but concise), timely and accurate
- An example of delegated functions include the review of financial statements and information and oversight of the system of internal controls by the Audit Committee

While boards may delegate to committees, the full board should approve decisions recommended by the committees (e.g., approval of financial statements). Committees typically only make decisions in few circumstances, which are clearly defined in terms of reference.



Defined and updated Terms of References for each committee

A **Terms of Reference** for each committee should be developed to outline what is expected of the committee and to guide the chair and members.

The **key elements of a Terms of Reference** are listed below (though some elements may be in other documents):

| Key Element | Description |
|-----------------------------|--|
| Purpose | Provides background, objectives, and ultimately the reason for the committee. |
| Scope | Describes the boundaries and applicability of the committee. This should be reflective of the organization's by-laws. |
| Membership | Outlines types of members (names and roles), membership term and appointment process. |
| Meeting Arrangements | Describes the frequency of meetings, location, quorum and details about meeting materials. |
| Responsibilities | Describes specific duties, expectations of committee members and any specific output |
| Reporting | Describes who the committee reports to, frequency, and in what format. |
| Authority | Describes the decision making authority of the committee (e.g. decides, approves, recommends, etc.) as well as description of the voting mechanism and the dispute resolution process. |



Effective meetings, taking place on a regular basis

- Appoint a Secretary to support the effectiveness of committee meetings.
- Document a formal meeting calendar
- Provide a written meeting agenda to all board / committee members prior to every meeting
- Provide meeting package (any necessary information) to board / committee members and attendees in sufficient time prior to the meeting to allow for meaningful review
- Ensure all board / committee members come to meetings well prepared (e.g., having reviewed pre-read materials, being prepared to ask questions and share perspectives, etc.)

Before



Effective meetings, taking place on a regular basis

- Have the Secretary take meeting minutes and begin the meeting by having the Secretary review previous meeting minutes

During

- Ensuring all voices are heard
- Take notes on critical points and decisions even if minutes are being taken, including matters for follow-up
- Note any actions items that are to take place – what action, who responsible, and timeline for completion
- Ask meaningful, constructive questions for best use of everyone’s time – stay out of the weeds
- Support the Chairperson in adjourning the meeting on time
- Leverage in-camera sessions, particularly when discussing sensitive topics. Board-only sessions are an opportunity to flag sensitive matters to discuss without management present.

After

- Do research in any areas you were unfamiliar with
- Distribute action items and conduct the required follow-up on action items as planned
- Ensure meeting minutes reflect the robustness of the discussion and any instances of dissent
- Reflect on the meeting efficiency and effectiveness – were objectives met, did everyone contribute, etc. For example, consider effectiveness surveys after each meeting, etc.



Board workplans

To maximize the time of the board to achieve its responsibilities, defining a board (and committee) workplan is a helpful practice. This involves identifying the responsibilities of the board (and committees) per its terms of reference, the frequency of those responsibilities, and assigning those to the meetings throughout the year. An example below is for a single quarter provided from the CPA Canada publication *Not-for-Profit Governance Fundamentals: Board Basics for the NFP Director*³:

| Board meeting | Topic | Action |
|---------------|---|--|
| Q1 (April) | Fundraising plan | Approve |
| | Board development | Develop improvement plan based on board effectiveness survey |
| | Director nominations | Approve |
| | CEO performance | Conduct annual review and set goals for current year |
| | Board committee recommendations | Approve |
| | Annual accountability report to funder(s) | Approve |

CPA Canada Example

³ [Not-for-profit governance fundamentals | CPA Canada](#)



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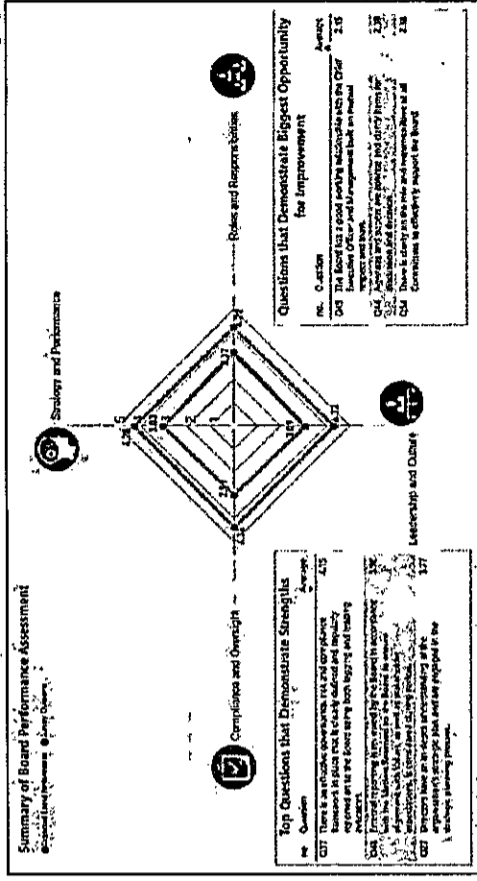
Tools to help get the right balance of views in the boardroom

To get a balance of views in the boardroom, boards / committees should consider use of skills matrices and board self-assessments/evaluations.

| Subsidiary title | Director 1 | Director 2 | Director 3 | Director 4 | Director 5 | Average |
|--|------------|------------|------------|------------|------------|---------|
| Behavioral Skills | | | | | | |
| Emotional Intelligence | 3.00 | 2.00 | 2.00 | 2.00 | 2.00 | 3.40 |
| Influence and negotiation (incl. effective challenges) | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 3.20 |
| Leadership | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.80 |
| Leading Change | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 4.40 |
| Problem Solving | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 4.40 |
| Strategic Thinking | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 3.40 |
| Working Collaboratively | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 3.60 |
| Technical Skills - General | | | | | | |
| Accounting/Financial Literacy | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.20 |
| Audit | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.20 |
| Capital Raising and Financing | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 3.40 |
| Executive/Commercial Acumen | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 3.60 |
| Governance | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Legal | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.80 |
| Marketing | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.80 |
| People Management | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.80 |
| Risk Management | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.80 |
| Stakeholder Engagement | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 3.20 |
| Strategic Management | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 3.20 |
| Technology | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.40 |

Skills matrix

The skills matrix can be used to proactively identify the perspectives that may be absent during relevant discussions among the board and with management. Skills matrices are also useful tools when recruiting new directors and considering board succession planning.



Board self-assessments/evaluations

In board assessments (typically via survey), results can provide the Board Chair with valuable information related to how the Board gathers diverse perspectives across Board Directors and other relevant stakeholders. Such assessments should be conducted annually, with a plan to address any opportunities identified. Assessments can be completed on board as a whole, committees, etc.



Working with management

Together, the board and management should make a great team. The differences in roles between management and the board are outlined below:

Board – Governing

- Overall responsibility for the organization and oversight of the strategy for achieving the organization's purpose.
- Approval, and development of strategic plan, and overall mission, vision of the organization
- Act with Fiduciary Duty, and act for organization's benefit
- Oversight of safety and quality of care for residents
- Oversight of the finances used, setting the policies and standards about expenses
- Approval of the annual budget prepared
- Setting the compensation of the executive director
- Overseeing of overall strategy such as attracting and retaining talent, succession planning for key employees, diversity and inclusion initiatives

Management – Managing

- Execution of the strategic plan
- Ensuring all stakeholders of the organization lives by the organization's set vision, mission throughout their daily operations
- Proposing an annual budget to the board for approval, based on operational knowledge
- Ensuring accountability on use of assets and implementation of adequate controls around finance
- Make decisions on day to day operations, hiring of all other support staffs and review of their performance
- Ensuring execution of various policies through day to day operations
- Ensuring the board receives the right level of data and information to allow members to discharge their oversight responsibilities

Hand policies to be written by Board / Committee.

Council will want to see whole model.

THIS IS DONE BY COUNCIL.



Director recruitment

CPA Canada notes the following best practices for not-for-profit board member succession planning, recruitment and renewal⁴:

- Consider the size of the organization – the board needs sufficient members to fulfil its responsibilities. There is a balance to be maintained.
- Consider what competencies are needed to contribute to the board’s effectiveness. Boards typically benefit from those with experience in the industry, as well as more specialized expertise such as accounting, community relations and fundraising.
- Consider personal values, behaviour and diversity needs.
- Consider such sources as members and volunteers, contacts of the organization, referral agencies and online sources, and advertising. Broadening the potential pool as much as possible is beneficial.

Boards should regularly review its skills matrix and term status and have open dialogue on upcoming needs. Maintaining relationships in the community can also contribute to early identification to individuals who may be interested in future board opportunities.

⁴ 20 questions not-for-profit organizations should ask: Recruiting, developing, assessing and renewing directors (cpacanada.ca)



Director recruitment

CPA Canada notes the following steps in the director recruitment process, recognizing that the board will determine whether all steps are completed, based on the organization's size, complexity and circumstances⁴:

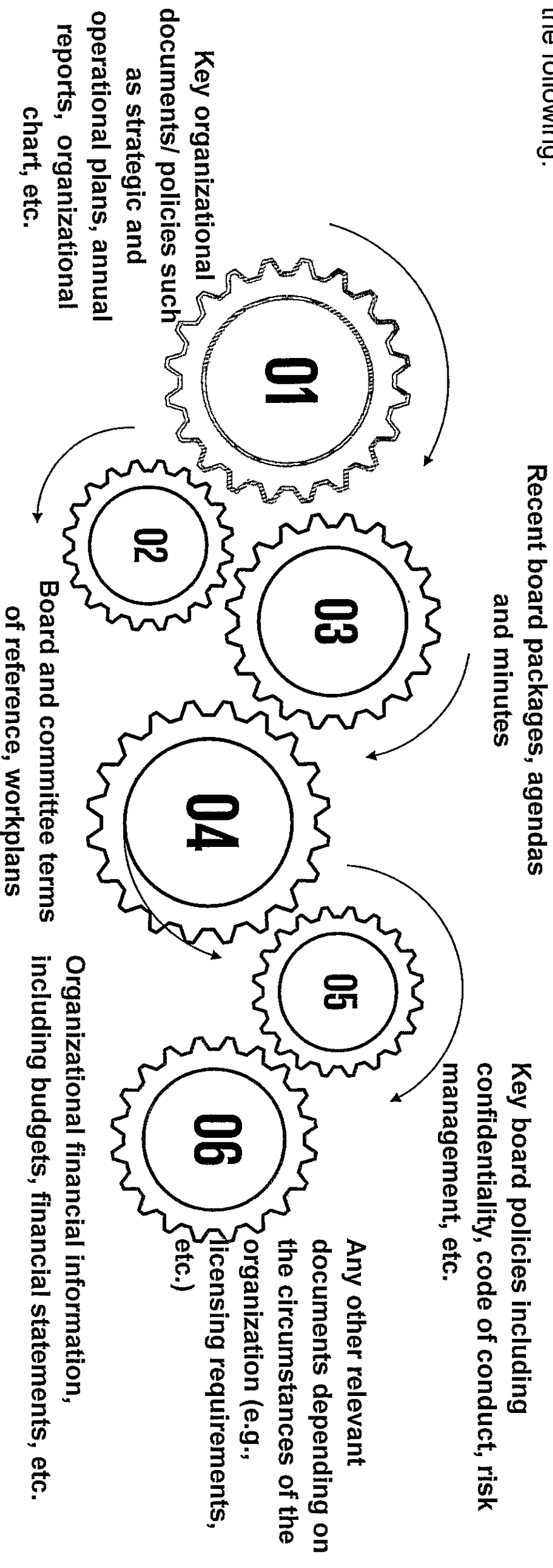
1. Create a longlist of candidates based on their resume
2. Conduct high level character reference and background checks
3. Conduct a first round of interviews and create a shortlist
4. Gather feedback from the board on the shortlist
5. Conduct a second round of interviews with the board chair and others, as determined by board
6. Conduct more detailed background checks
7. Rank candidates and provide to the board for review and approval
8. Conduct final interviews on the top 2-3 candidates and extend an offer to the top candidate
9. If the candidate accepts, put forward for election
10. Maintain the shortlist for future needs

⁴ 20 questions not-for-profit organizations should ask: [Recruiting, developing, assessing and renewing directors \(cpacanada.ca\)](#)



Director orientation and ongoing education

It is critical for boards to have a well-defined and consistent orientation approach and package to support new directors in familiarizing themselves with the organization and their roles and responsibilities. Such information may include, but is not limited to, the following:



Ongoing education is also key to board effectiveness and success. Boards should consider regular education sessions throughout the year. This can be done via presentations and discussions with a variety of parties including directors, management or third parties, or more formal courses and conferences. Boards should regularly discuss potential areas of learning and consider results of the annual self assessments to inform topics.



New Director Onboarding

At a high level, the outline of the Directors' Manual can include (but is not limited to) the content below.

Chapter 1: Board of Directors

- A. Mission, vision, and history of the organization
- B. Relevant organizational strategies, plans and corporate scorecard
- C. Organization structure
- D. Board Director Agreement and By-Laws
- E. Biographies of the Board of Directors
- F. Board of Directors and committee structure (and membership)
- G. Board of Directors Annual Calendar
- H. Relevant training or management briefing materials

Chapter 2: Audit Committee

- A. Terms of Reference / Charter
- B. Audited Financial Statements
- C. Other Audit Reports
- D. Audit Committee Annual Calendar
- E. Relevant training or management briefing materials

New Director Onboarding

At a high level, the outline of the Directors' Manual can include (but is not limited to) the content below.

Chapter 3: Governance / Human Resource Committee

- A. Terms of Reference / Charter
- B. Directors Liability Insurance
- C. Latest Insurance Review
- D. Governance Framework
- E. Compensation Framework
- F. Administrator / Executive Director Evaluation KPIs
- G. Governance & HR Committee Annual Calendar
- H. Relevant training or management briefing materials

Chapter 4: Risk Management Committee

- A. Terms of Reference / Charter
- B. Enterprise Risk Management Framework
- C. Risk Policy Documents
- D. Safety and Quality Requirements/Documents
- E. Risk Register and Risk Appetite Statements
- F. Latest Review of the Enterprise Risk Management Function
- G. Risk Committee Annual Calendar
- H. Relevant training or management briefing materials





Let's discuss:

**What is your board's current experience as it relates
to recruitment and onboarding?**



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Strategic Planning, Performance & Risk

Reflecting on the Board's role in strategic planning, performance and risk, consider the following questions^{5, 6}:

- What is the board's role in overseeing and managing organizational risk?
- What does "risk" mean for our organization?
- How are risks identified and assessed?
- How does the board organize itself to oversee risk management?
- How are the board's expectations for risk management coordinated across the organization?
- What is strategy and what is the boards' role in building the strategy?
- How do you know if you are achieving the strategy?

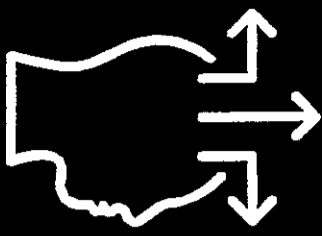
These questions and others are posed in CPA Canada's '20 questions' series for directors of not-for-profit organizations. We'll explore these topics and others on the following slides.

⁵ [20 questions not-for-profit board directors should ask about overseeing management of risk \(cpacanada.ca\)](#)

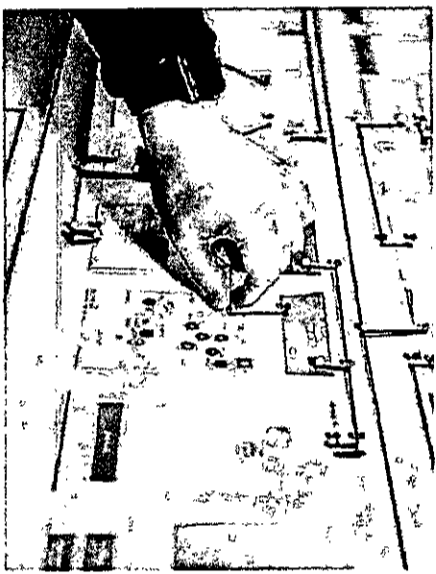
⁶ [Overseeing strategy: A framework for boards of directors \(cpacanada.ca\)](#)



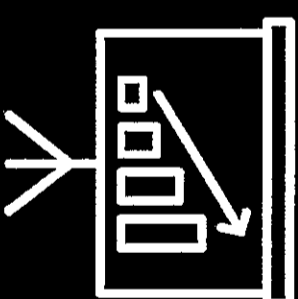
Let's talk strategy!



First off, what is strategy?



How does strategy get built?



How do you know if you are achieving the strategy?



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Planning and oversight process

The strategic planning and oversight processes are described below.

01 Mission, vision & values

The strategic plan is the means to achieve your mission and vision and is rooted in and reflects your core values.

02

Development of Strategic plan

The board provides input into and reviews and approves the strategic plan.

05 Monitor and revise metrics as required

Monitoring and revising metrics enables effective oversight and governance.

03

Development of objectives based on the plan with desired results

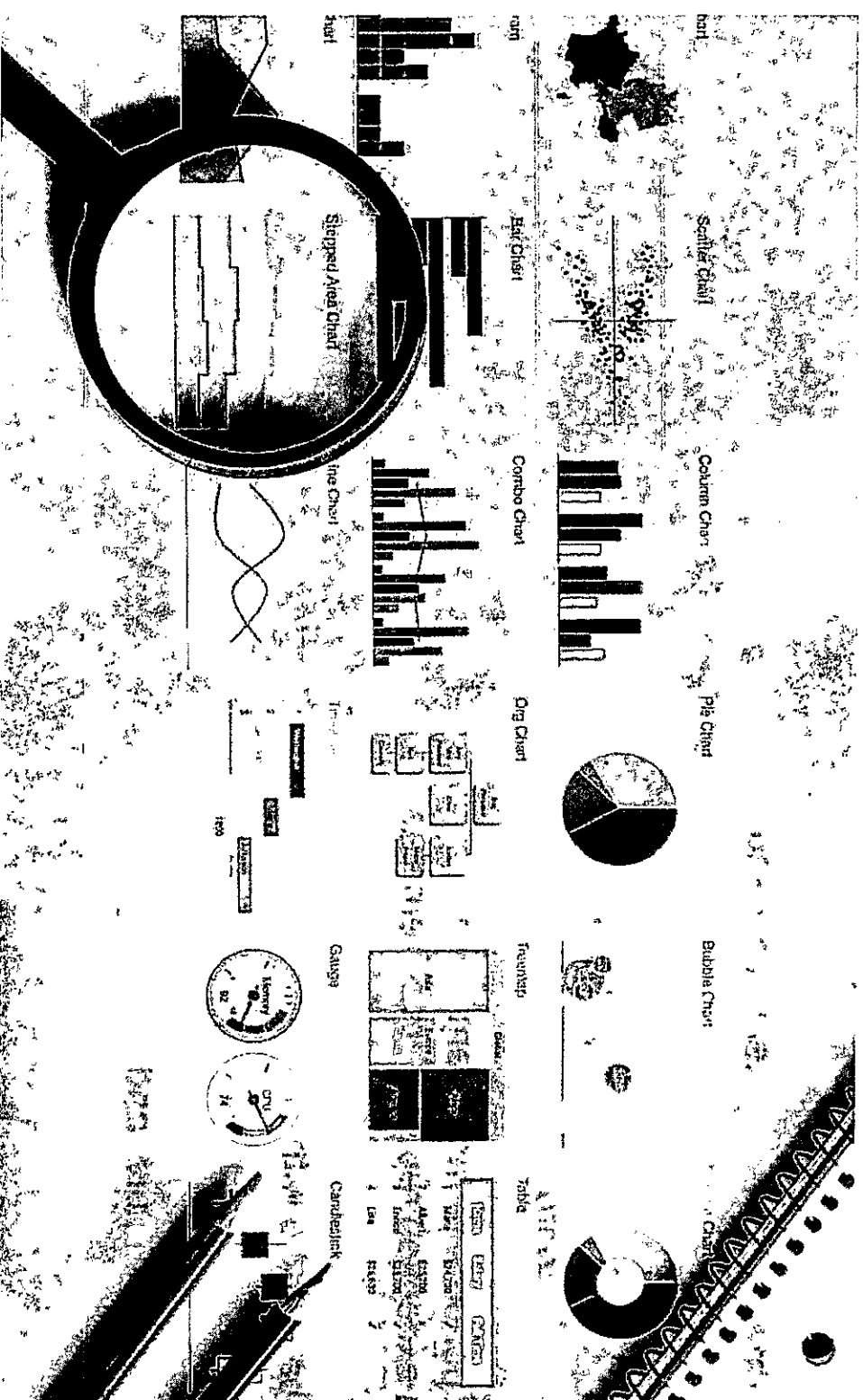
The board and management determine objectives to achieve the strategic plan.

04

Determine the metrics that measure what it means for each desired result to be successful

Metrics must be calculated using available data.

Let's go over metrics for a moment



A metric is a measurable value that demonstrates how effectively an organization is achieving key business objectives.

Organizations use metrics to evaluate their success at reaching those objectives.

They also help in identifying problems, improving decisions, and communicating value.


What does success look like for your organization? Are performance targets clearly defined?





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The Board's role related to metrics


In order to maintain a robust performance measurement cycle and accountability, the Board needs to:

- 

..... Ensure management develops a standardized and agreed to reporting dashboard;
- 

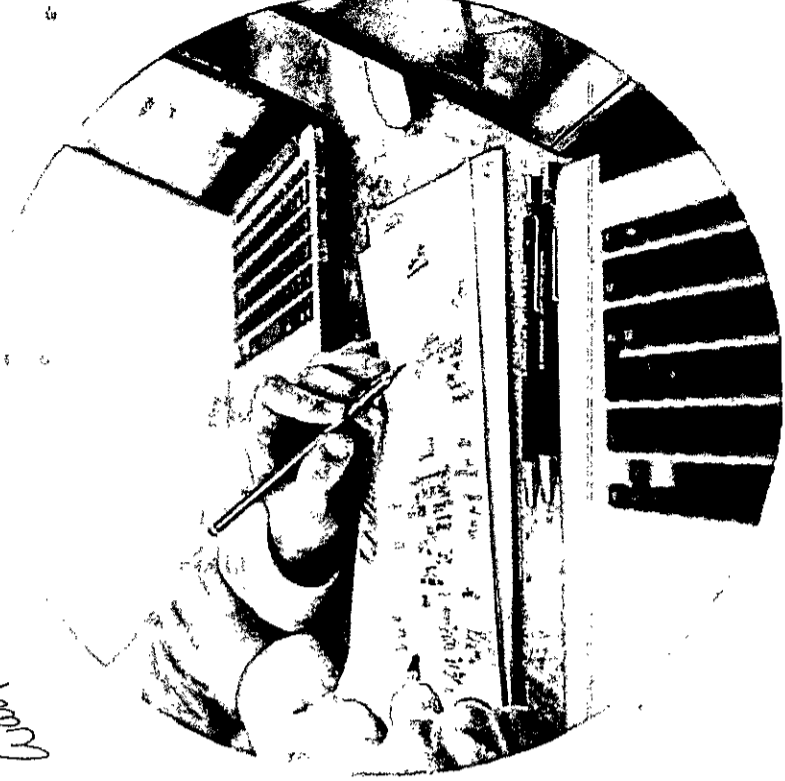
..... Set a defined time period with management for ongoing as well as exception reporting requirements;
- 

..... Set a defined feedback cycle with management;
- 

..... Build an open discussion culture; and
- 

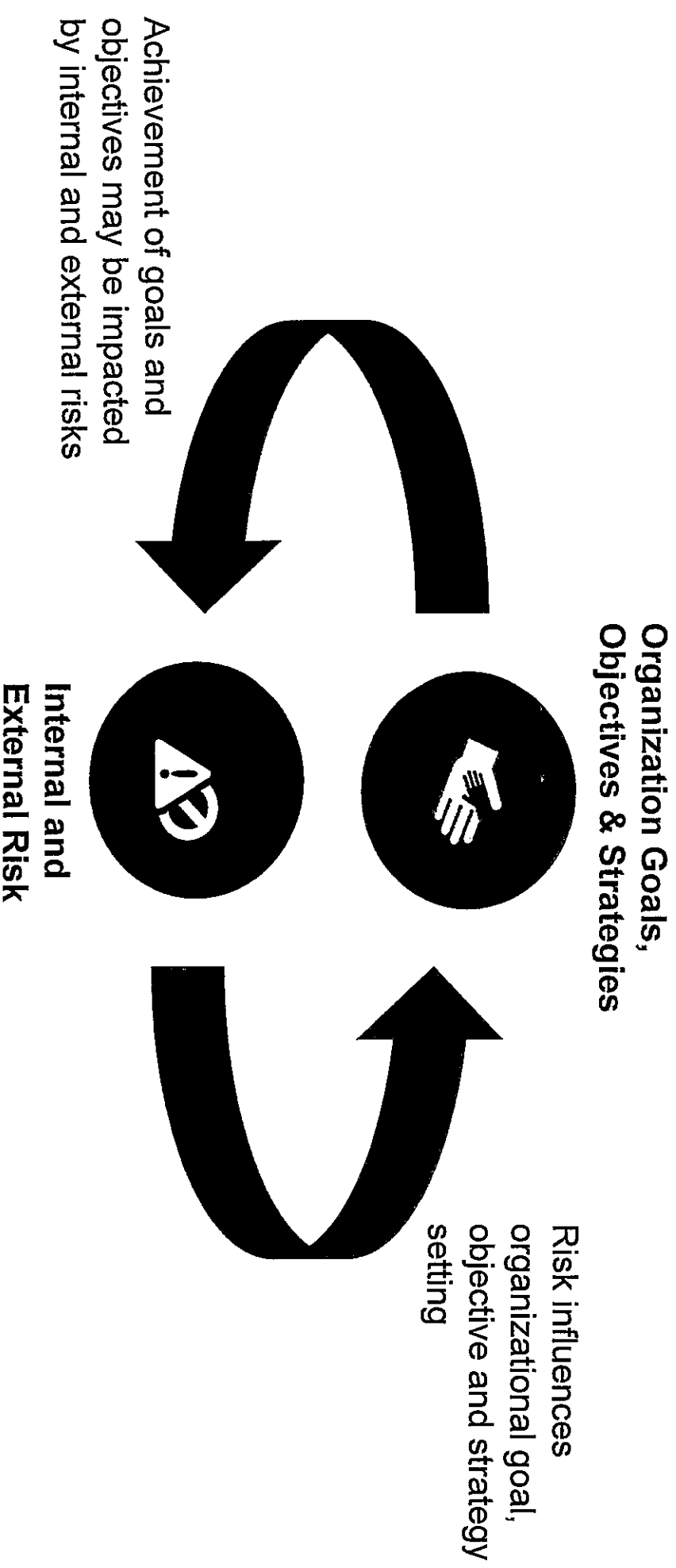
..... Ensure the Board itself discusses the reporting to identify red flags, priority areas, issues and investment needs.

Marked as a success!



What is risk?

“A threat that an event, action, or condition, if it occurs, may adversely affect an organization’s ability to achieve its goals and objectives and execute its strategies”



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Identifying & assessing risk

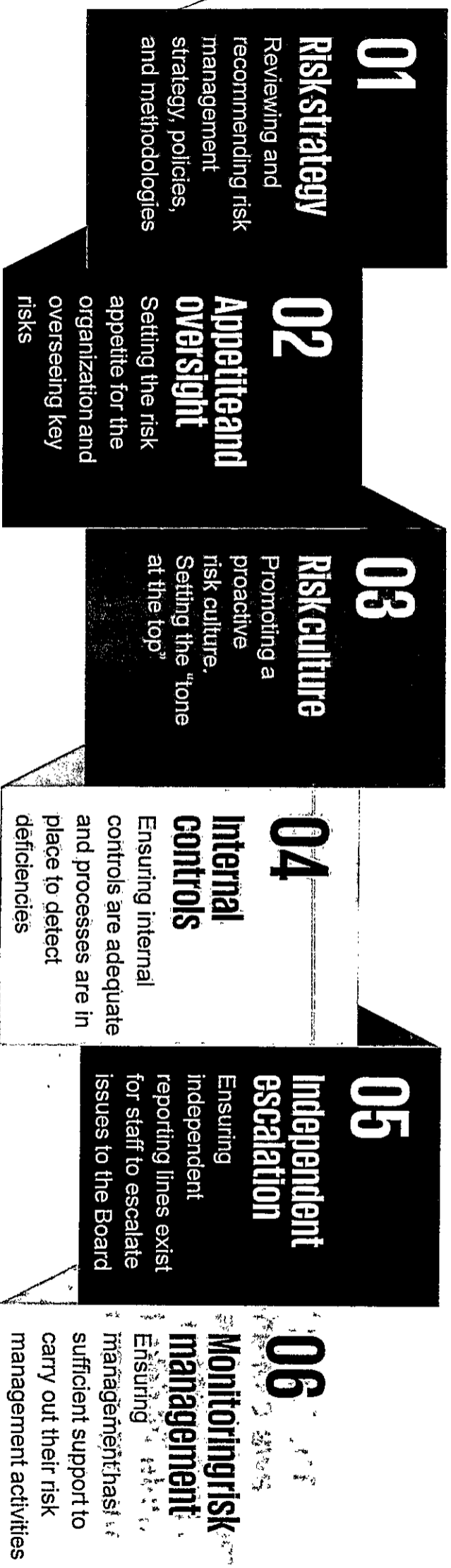
When identifying risks, some key questions management and the board should consider include:

- What risks always seem to be on your mind?
- What past events has the organization learned lessons from? What did the organization do in response to these events?
- What is most important to the organization? What are its most valuable resources? Is there a risk of losing these resources?
- Thinking about your clients, what risks come to mind?
- How is the organization's operating environment changing? Think about political, social, environmental, technological, economic and legal factors. How might changes in these factors bring about new risks?
- Thinking about your staff and 'business' environment, what risks come to mind?

In assessing risk, two main factors are considered: inherent **risk impact** and **risk likelihood**.

What are the Board's responsibilities related to risk?

The board's responsibilities related to risk governance are highlighted below.



Although the entire board is responsible for oversight of risk, some areas of risk management may be complex. As such, organizations may delegate responsibility for overseeing the coordination of risk management to a specific committee – typically the Audit Committee⁵. The Board needs to maintain oversight of the risks, ensuring it is satisfied with the actions being taken and the current mitigations in place – not actively managing risk, which is management's responsibility.

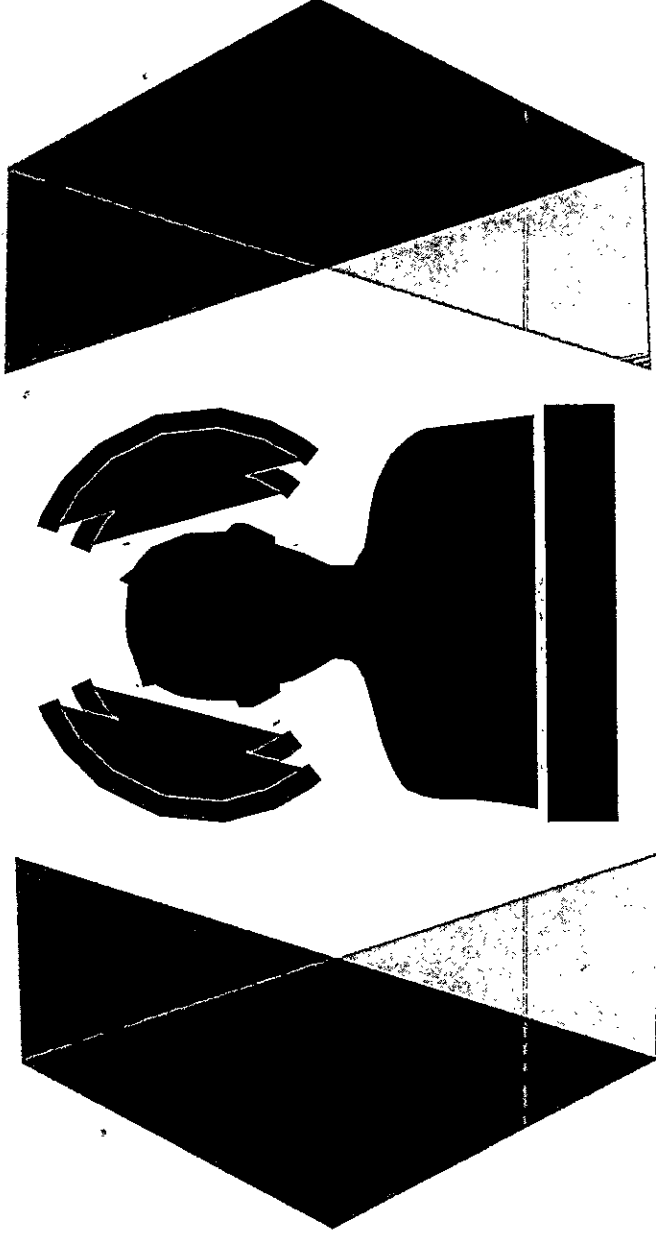
⁵ 20 questions not-for-profit board directors should ask about overseeing management of risk (cpacanada.ca)



Your risk oversight role as the Board

Board members should be aware of organizational risks and challenge management on risk.

Risk Management and the Role of the Board



Awareness

The Board is aware of and regularly informed on the significant / material risks to the organization

Challenge

The Board should provide effective and objective challenge to Management/risk owners on risk management matters

What have been your discussions to support risk oversight of your organization? Is there anything 'keeping you up' at night?

Quality of Care

Considerations for the board include:

1

Does the Board have oversight of a clear quality of care strategy with key performance indicators (KPIs) and targets?

2

How does the Board hold management accountable for implementing the quality of care strategy & policy/program?

3

How is the Board demonstrating its commitment to positive health, safety, and well being culture?

4

Does the Board understand the legalities/regulations of the quality of care framework that the organization operates under as well as licensing requirements?

5

What information does the Board receive about quality of care performance in the organization to make informed decisions?

Quality Oversight

The board plays a critical role in oversight of the organization's performance as it relates to quality of care. The *Guide to Good Governance* outlines the following considerations⁷:

- Consider elements of quality including outcomes and safety, flow and access, and experience
- The organization should have specific performance measurement mechanisms to oversee these areas (e.g., defined metrics with dashboard reporting)
- Consider quality of care from a risk lens – performance indicators that are yellow or red result in discussion with management on improvement actions to enable board oversight thereof
- Consider how the board is facilitating its oversight – such as delegation to a committee
- Consider how directors gain an understanding of operations to enable oversight

⁷ Governance Centre of Excellence – Guide to Good Governance, Third Edition



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Quality oversight

The below are potential areas for the board to consider as part of its oversight of safety and quality of care:

01
Direct feedback from residents / families

02
Administrator performance reviews

03
Results of licensing reports

04
Critical incidents, Protection for Persons in Care Act

05
Updates from quality improvement, risk management teams

06
All hazards planning

Emergency Management

The board of directors has overall responsibility for the organization and should provide oversight and guidance to management throughout an emergency⁸. Considerations for the board include:

- 1 What types of emergencies might our organization be faced with?
- 2 Does the board have visibility of the organization's strategy in relation to preparing for and responding to emergencies?
- 3 Does the organization have a business continuity plan to ensure operations continue to the greatest extent possible?
- 4 How will the organization communicate with internal and external parties during an emergency?
- 5 How will the board work with management during an emergency? What reporting to the board would be required?
- 6 Is the board aware of its role and responsibilities in relation to these issues?

⁸ *Challenges and Changes - In the eye of the storm - governing in a crisis.*





Let's discuss:

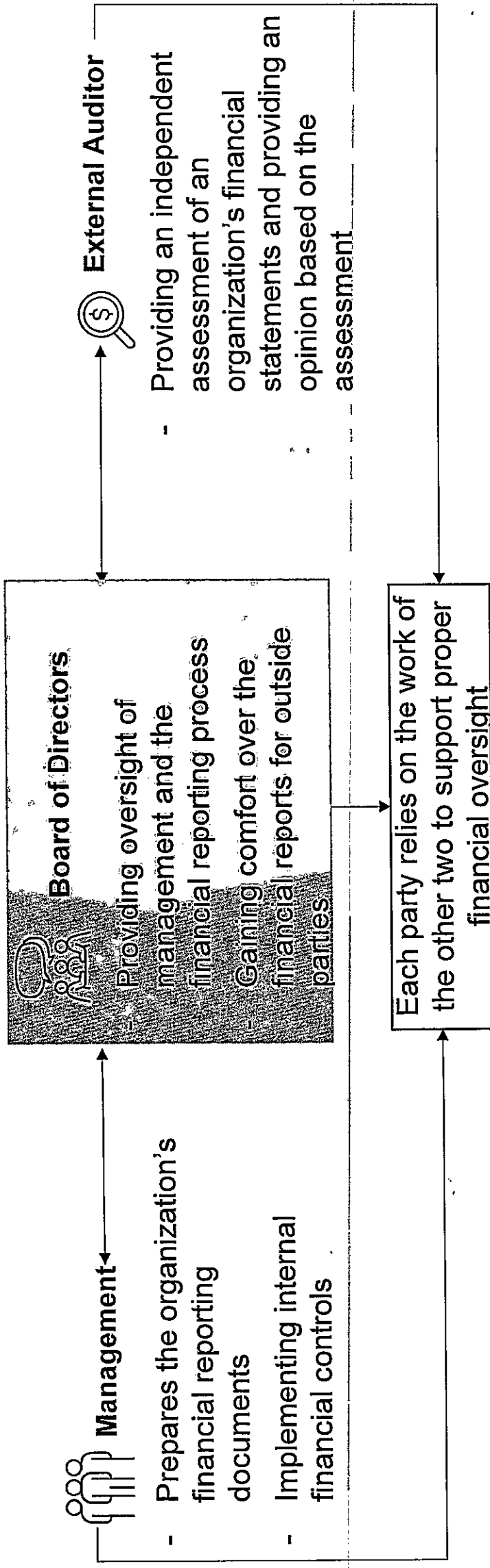
**What is your board's current experience with oversight of safety
and quality of care?**



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Key Players with Responsibilities Relating to Financial Oversight

There are three key groups that play a role in financial oversight over the organization. Three of them being: Management, Board of Directors and the External Auditor⁹.



The external auditor is appointed by the Board. The external auditor should also report directly to the Board, or a committee of the board as delegated and outlined in organizational terms of reference. The board should also meet in camera with the external auditor, without management present.

⁹ Guide to financial statements for NFPs | CPA Canada | CPA Canada

Financial Oversight

Reflecting on the Board's role in financial oversight, consider the following questions⁸:

- Who are the key people with responsibilities relating to financial oversight?
- What statements are used to assess the financial position of the organization?
- What is the board's role in developing and monitoring the budget?
- How does the board gain comfort on whether operating and capital expenses are recorded/accounted for properly?
- How does the board provide effective oversight and monitoring of financial reporting and internal controls?

While Boards benefit from having financial expertise at the table, each board member has a duty of loyalty. Per CPA Canada's *Guide to Financial Statements for NFPs*, "...board members cannot abdicate their responsibility or transfer it to another board member. Each and every board member must fulfill their obligations for the oversight of financial matters to the best of their ability."¹

⁸ [Guide to financial statements for NFPs | CPA Canada | CPA Canada](#)



Financial Statements

We want to provide an overview of three key financial statements today, with overviews from CPA Canada's *Guide to Financial Statements for NFPs*⁹:

Statement of Operations : A statement that reports on all the revenues earned and expenses incurred for a specified period.

When interpreting the Statement of Operations there are four key areas that should be assessed:

- 1. Time Frame:** When presented at year end, audited statements are typically for a 12 month period, but may be adjusted through out the fiscal year when providing unaudited financial updates (quarterly, bi-annually, monthly, etc.)
- 2. Total Revenue:** Total amount of grants, donations, membership fees, etc. generated and earned during the period.
- 3. Total Expenses:** Total amount of costs that are spent in a period which can include salaries, fundraising costs; rent, etc.
- 4. Excess of revenue over expenditures:** This is calculated by taking total revenue minus the total expenses incurred during the period.

⁹ [Guide to financial statements for NFPs | CPA Canada | CPA Canada](#)



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Financial Statements

We want to provide an overview of three key financial statements today, with overviews from CPA Canada's *Guide to Financial Statements for NFPs*⁹:

Statement of Financial Position : A statement that reports on all of the assets and liabilities that the organization owns or is liable for at a point in time.

When interpreting the Statement of Financial Position there are four key areas that should be assessed:

1. **Time Frame**: When presented at year end, audited statements are as at year-end,, but it may be adjusted through out the fiscal year when providing financial updates (quarterly, bi-annually, monthly, etc.)
2. **Total Assets**: Includes cash and cash equivalents, land, equipment, furniture, etc.
3. **Total Liabilities**: Includes loans, accounts payable, government remittances, mortgage, etc.
4. **Net Assets (Deficiency)**: This is calculated by total assets minus total liabilities. If assets are significantly larger than liabilities, it usually indicates that the organizations remains in a strong financial position.

⁹ [Guide to financial statements for NFPs](#) | CPA Canada | CPA Canada



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Key Questions to Ask

When reviewing the organization's statement of financial position and statement of operations, questions directors may keep in mind include, but are not limited to⁹:

Statement of Financial Position:

- Have there been significant changes over prior year/prior period? What are the reasons for those changes?
- What is included in cash and cash equivalents and do we have any associated risks?
- What investments do we hold? Do we have an investment policy and have we followed policy? What are our investment risks?
- What are our capital assets and how are they accounted for? What risks exist related to capital assets and how are we mitigating them?
- Are we paying amounts due in a timely manner (e.g., accounts payable, government remittances)
- What other liabilities do we have and do we have adequate cash resources for these liabilities?

Statement of Operations:

- Have there been significant changes over prior year/prior period? What are the reasons for those changes?
- How does our performance compare against budget? If there are significant variances, what are the reasons for those variances?
- What are our revenue streams and how secure are they?
- What is our fundraising approach and are we doing so ethically?
- What is included in salaries and benefits? How competitive are we in the marketplace – what are we providing our people?
- What is included in other expenses?

⁹ Guide to financial statements for NFPs | CPA Canada | CPA Canada



Statement of Cash Flows

It is critical for NFP's to have a strong understanding of cash flows to enable better decision making. Below is an overview of the Statement of Cash flows from CPA Canada's *Guide to Financial Statements for NFPs*⁹.

Statement of Cash Flows : As explained in *CPA Canada's Guide to Financial Statements for NFPs*⁹, the cash flow statement shows "...how cash has been used or generated by the organization from operations, through investments, and through financing"⁹.

The Statement of Cash Flows shows how cash was used or generated in three areas over the year:

1. **Operations** – working capital items (e.g., accounts receivable, prepaid expenses, accounts payable)
2. **Investing Activities** – cash generated from selling investments, or cash used to acquire investments
3. **Financing Activities** – cash generated through borrowing, or cash paid to repay borrowing.⁹

There are two methods for presenting the statement of cash flows: the direct method or the indirect method. The indirect method is most commonly used by NFPs. This method focuses on the operating surplus (excess of revenue over expenditures) from the Statement of Operations and makes adjustments to determine the change in the cash balance from operations⁹.

Example Questions to Ask:

*From CPA Canada's Guide to Financial Statements for NFPs*⁹

- What is the explanation for any significant differences from year to year in this statement?
- Are there any concerning trends in working capital, as shown by cash used or provided by operations?
- Are there major financing activities anticipated in the near future? Are cash resources sufficient for debt repayments?

⁹ Guide to financial statements for NFPs | CPA Canada | CPA Canada



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Key Questions to Ask

When reviewing the organization's financial statements, questions boards may ask of auditors include but not limited to⁹:

- “Did the auditor initiate any significant changes to the financial information prepared by management before issuance of the audit opinion and approval of the financial statements?”¹”
- “Are the audited financial statements consistent with the results shown in the internal financial statements that have been monitored by board members during the year?”¹”
- “Did the auditor find any weaknesses in internal controls or accounting policies?”¹”
- “Did the auditor have any concerns about the activities of the organization that have impacted the financial results?”
 - Did management make significant estimates in the financial statements and did the auditor have any concerns about them?
 - Were there any issues that might have caused the auditor to issue a qualified report?
 - Was there an “*in camera*” meeting with the auditor (without management present) and an *in camera* with management (without the auditor present)?¹”

⁹ [Guide to financial statements for NFPs | CPA Canada | CPA Canada](#)



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Contributions



Per CPA Canada, “Contributions are a type of revenue unique to not-for-profit organizations. The main characteristic of a contribution that sets it apart from other types of revenue is that it is a non-reciprocal transfer. In other words, the contributor does not receive anything in exchange for the contribution. Government funding to an NFP is considered to be a contribution.”⁹

Using contributions in the way intended is critical for not-for-profit organizations. Understanding the obligations on your contributions and how those funds are being used is a component of effective financial oversight.

CPA Canada’s Guide to Financial Statements for NFPs defines three types of contributions as follows:

1. *An unrestricted contribution has no externally imposed conditions and the NFP is free to use the funds in any manner it chooses. (It is neither a restricted contribution nor an endowment contribution.)*
2. *A restricted contribution is a contribution subject to externally imposed stipulations as specified by the donor.*
3. *An endowment contribution is a special type of restricted contribution requiring that the resources contributed be maintained permanently.”⁹.*

⁹ [Guide to financial statements for NFPs](#) | CPA Canada | CPA Canada



Budget

The organizational budget is a key tool for directors. It requires directors to understand the organization's plans to provide effective oversight of how an organization is using its funding to achieve its strategic objectives.

CPA Canada's Guide to Financial Statements for NFPs provides directors with some questions directors may ask as it relates to reviewing and understanding the organization's budget:

- “What are the key assumptions behind the estimates of revenues and the estimates of expenditures for the coming year? ⁹”
- “Are there significant differences between the current year-end projections and the budget estimates for the upcoming year? If so, what are the explanations for these differences? ⁹”
- “What is the plan for staffing levels and staff compensation for the coming year? ⁹”
- “Are there any significant changes planned for programs and services inherent in the budget? ⁹”
- “Is the budget fully in accord with our strategic plan? ⁹”
- “What “scenarios” have been considered in the budget planning process? ⁹”
- “How much of a cushion do we have against unanticipated adverse events? ⁹”

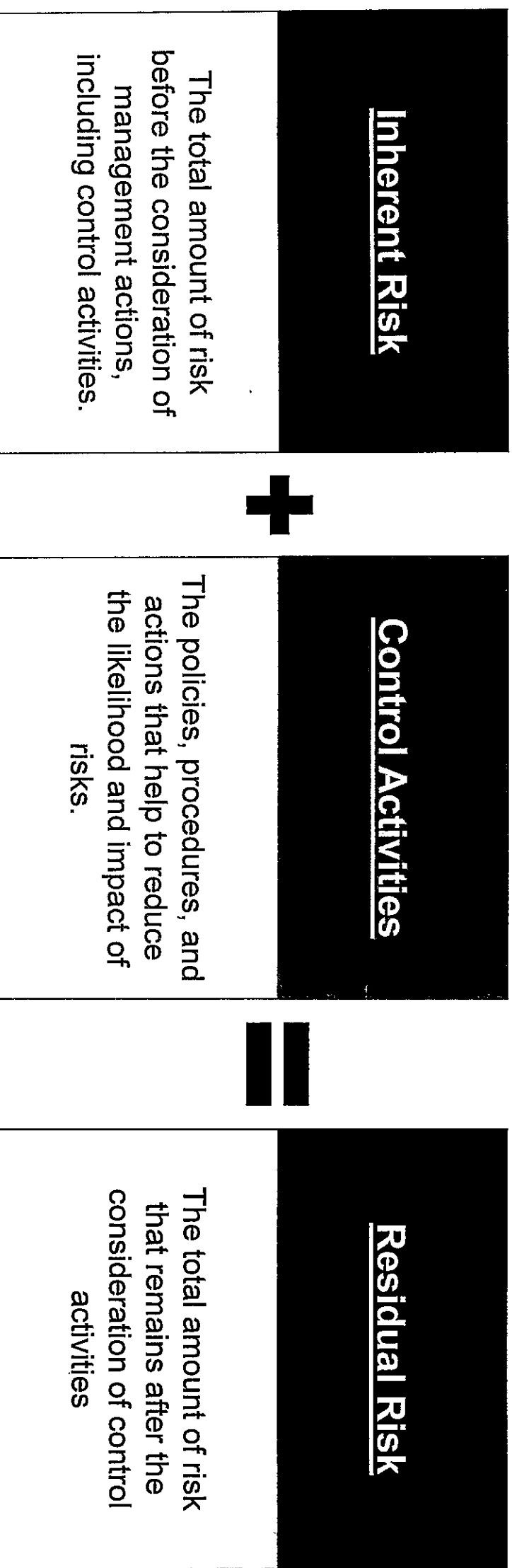
⁹ [Guide to financial statements for NFPs | CPA Canada | CPA Canada](#)



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Overview of internal controls

To address risk, organizations develop mitigation strategies containing **control activities**. While management is responsible for developing and implementing the internal controls, the board is responsible for overseeing the organization's internal controls.



Controls exist at all levels of an organization from the entity level (e.g., board review and approval of financial statements, existence and regular review of key board policies, etc.) to business unit and transactional level (e.g., segregation of duties in payroll, review of exception reports, monthly variance analysis, etc.).



A Proactive Approach to Help NPOs Counter the Risk of Fraud

A reputation for integrity is critical to safeguarding public trust in your organization. Unfortunately, fraud can seriously undermine these efforts after it occurs. That's why NPOs need to focus on ensuring that their organizations implement effective approaches to mitigating fraud risks and not damage their reputation, credibility, and relationships.

Why Now?



Uncertain Times Lie Ahead

While pressure to conserve is always present for NPOs, there is a greater emphasis on organizations to closely manage costs in uncertain times.



Existing Risk for the NPO Sector

NPOs are already at a heightened risk of fraud.



Incentives and Pressures

There are greater incentives for employees, suppliers, customers, agents, and others to commit fraud during uncertain times, economic downturns, pandemics, or other periods of economic distress.

Potential Impacts of Fraud

01

Damage to Reputation, Credibility, Loss of Public Trust, and Media Embarrassment

02

High Legal and Other Professional Costs When Fraud Occurs

03

Distractions from Regular Operations and Effect on Organization's Morale

What Can You Do?



Fraud Risk Assessment

Understand where your organization may be vulnerable to fraud and how well your fraud risks are being mitigated



Fraud Awareness Training

Educate your workforce and stakeholders about fraud, what it means, potential red flags, and what they should do if fraud suspicions arise



Fraud Insurance

Understand your insurance coverage to determine if the organization is covered for fraud losses and what requirements may exist to be eligible for insurance claims.



Another way that organizations can mitigate the risk of fraud is to ensure that their **Fraud Risk Management** program is up to date and adjusted for any increased risk faced due to economic and other pressures. In particular, organizations can ensure that:

- ✓ Any potential fraud-related issues raised are properly reviewed, discussed, and actioned;
- ✓ There is clear responsibility assigned to fight against the risk of fraud;
- ✓ Proper arrangements are in place allowing employees (and others) to raise concerns about possible fraud and misconduct issues in confidence; and
- ✓ Their existing Fraud Risk Management program are evaluated periodically to ensure that they are adequate to prevent, detect, and respond to potential fraud.

What responsibilities, processes and controls exist within your organization to mitigate the risk of fraud?



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Human Resource Oversight

Reflecting on the Board's role in overseeing Human Resources (HR), consider the following questions¹⁰:

- What are a director's HR responsibilities?
- What is the board's responsibility for overseeing the Administrator?
- How can the board fulfil its responsibilities for Administrator oversight?
- How does the board help to ensure the organization has the right people?
- How does the board enable quality of care through HR oversight?
- How inclusive are the organization's hiring practices?

These questions and others are posed in CPA Canada's '20 questions' series for directors of not-for-profit organizations. We'll explore these topics and others on the following slides.

¹⁰ [20 questions directors of not-for-profit \(NFP\) organizations should ask about human resources \(cpacanada.ca\)](https://cpacanada.ca)



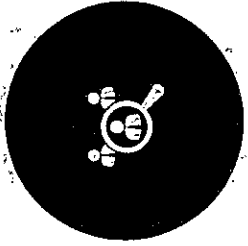
Oversight responsibilities

Directors have several HR responsibilities, as outlined below¹⁰.

Overseeing the Administrator



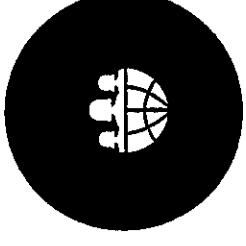
Succession planning for senior management



Supporting quality of care through the staffing complement



Supporting inclusive hiring practices



¹⁰ 20 questions directors of not-for-profit (NFP) organizations should ask about human resources (cpacanada.ca)

Overseeing the Administrator

While the Administrator manages the organization, the board is responsible for managing the Administrator¹⁰.

When overseeing the Administrator, the board should consider the following:

- **Establishing clear roles:** Roles and responsibilities of the board and the Administrator should be clearly documented, communicated and enacted by all parties.
- **Performance standards:** The board should set and communicate clear and objective performance standards for the Administrator that are measurable.
- **Performance monitoring:** The board should evaluate the executive director's performance formally and informally, as needed but at least annually. In-camera sessions may be leveraged for evaluation.
- **Provide regular feedback:** The board's feedback to the Administrator may include areas where improvements are needed and may serve as the basis for a program of development.
- **Planning Succession:** The board should be prepared to fill the Administrator position quickly and efficiently if a vacancy arises.

¹⁰ 20 questions directors of not-for-profit (NFP) organizations should ask about human resources (cpacanada.ca))

¹¹ Governance for not-for-profit (NFP) organizations: Questions to ask (2nd edition) (cpacanada.ca)



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*Approved
John
Based on
60405
1/2/25*

“The board-[Administrator] relationship is the most important one in the not-for-profit. The [Administrator] translates the board's directions into action and provides the board with most of its information about how the organization is performing.”¹¹”

Ensuring the organization has the right people

In addition to overseeing the Administrator, the Board is responsible for supporting an appropriate HR compliment that will enable quality care. Questions boards may consider asking management to help support an appropriate HR compliment include¹⁰:

- What competencies and skillsets are required by the organization in order to be able to deliver quality care?
- Does our organization lack any required skillsets or resources?
- Does the organization have a plan for attracting and retaining the talent required to deliver quality care?
- Is there a succession plan for key employees?
- How inclusive are the organization's hiring practices?
- Do the organization's HR policies and practices comply with minimum standards legislation, statutory health and safety requirements and human rights laws?
- How does the organization engage independent contractors and other non-employees to fill resource gaps?

**What are the people-related discussions that occur around your board table?
How have these discussions evolved in recent years?**

¹⁰ 20 questions directors of not-for-profit (NFP) organizations should ask about human resources (cpacanada.ca)

Types of Disruptions

Deliberate threats

- **Cyber-attack (sabotage such as ransomware)**
- **Labor strike/protest**
- **Physical vandalism / attack**
- **Theft of critical assets**

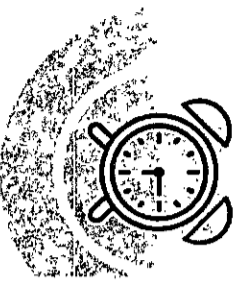
Accidental threats

- **Fire / explosion**
- **Equipment/hardware malfunction**
- **Power failure**
- **Chemical/hazmat spill**
- **Software malfunction**
- **Supplier failure/bankruptcy**
- **Industrial accidents**

Natural hazards

- **Epidemic/pandemic**
- **Snowstorm**
- **Earthquake**
- **Hurricane**
- **Flooding / tidal wave**
- **Extreme cold temperatures**
- **Fires**

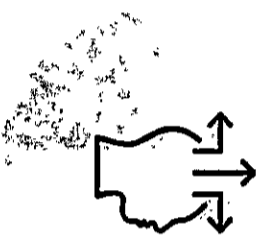
Business resilience domains



Incident & Emergency Response

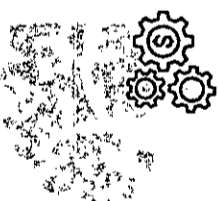
Scenario example

A fire/explosion severely damages the head office campus and several employees are hurt. The entire campus must be evacuated



Crisis Management

The organization is blamed for carelessness in the media, and needs a coordinated public relations response



Business Continuity Planning

The organization conducted most front-office activities at the head office campus, and needs to activate its BCP to continue delivering services

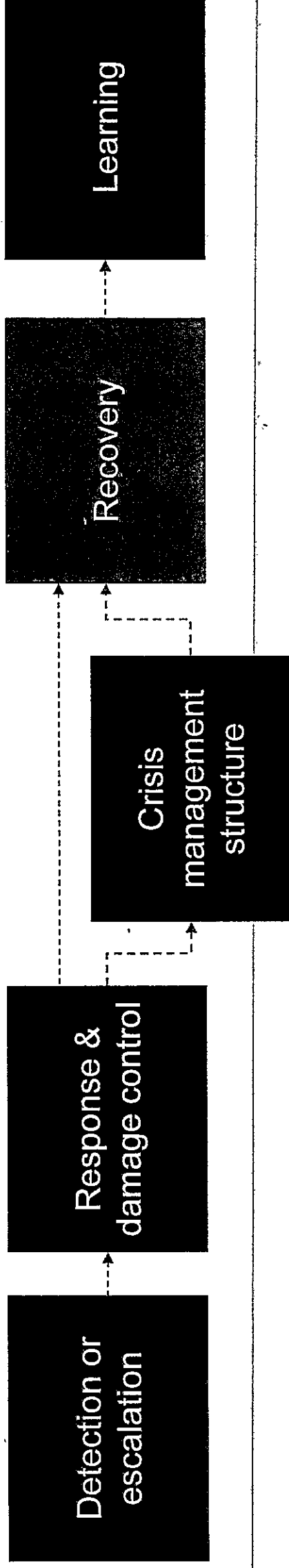


Disaster Recovery Planning

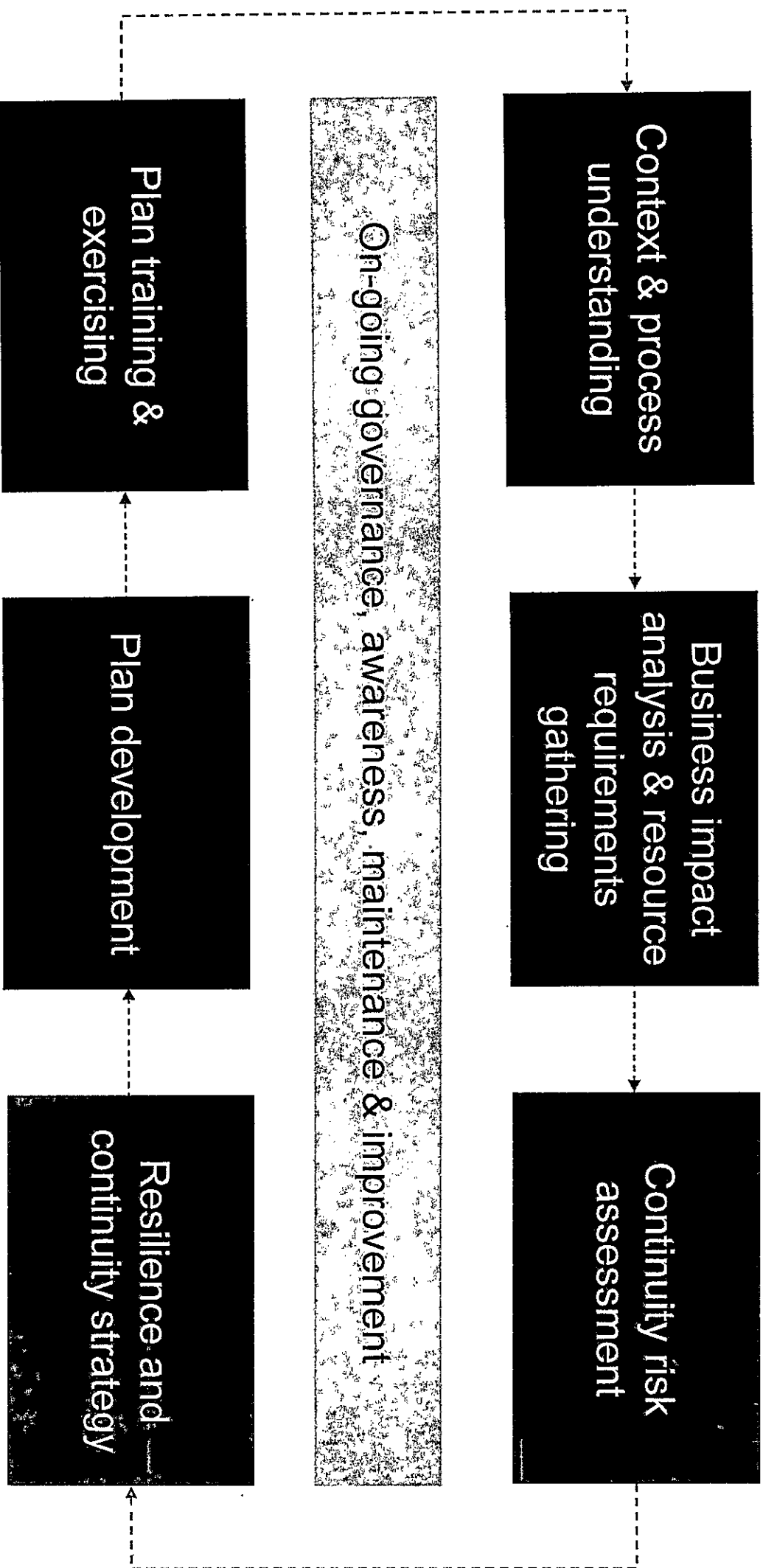
The primary datacenter was also impacted in the fire/explosion, and the organization needs to activate its DRP to restore IT systems



Response model and flow



Business resilience lifecycle



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Minimum plan contents

**Introduction
(purpose,
scope, plan
possession,
assumptions)**

**Recovery roles
&
responsibilities**

**Plan activation
procedure**

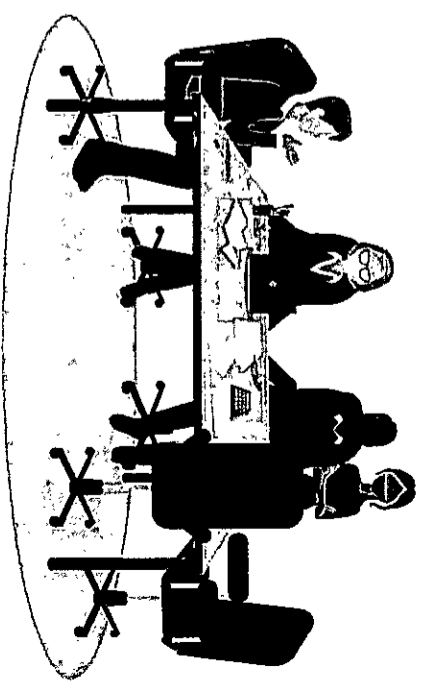
**Required
comms &
notifications**

**Detailed
recovery
procedures**

**Appendices
(forms, priority
lists, relevant
technical
details,
contact
information)**

Cybersecurity

Cyber security is about identifying and protecting your most important information and information assets in the face of a constantly evolving threat landscape and an increasingly challenging regulatory environment. Boards should consider the following:



What privacy legislation(s) is/are applicable to my organization?

1

What are the data privacy risks faced by my organization?

2

Does management have a clear understanding of our data and information lifecycle?

3

Is my organization adequately prepared to deal with a data breach involving personal information?

4

Does the organization have the appropriate controls in place to help assess and manage privacy risks?

5

Does my organization understand the appropriately manage the privacy risk associated with engaging with third parties & vendors?

6

Does the Board/Committee receive appropriate oversight on privacy and data governance controls & incident reporting?

7



Equity Diversity & Inclusion

As organization's continue on their journey, some questions boards may consider include:



Culture — How do we foster a sense of belonging for all employees?

— How do we build equitable policies, practices, and processes?

— Is our recruitment process equitable?

— Why should we strive for a diverse leadership team? Or a diverse workforce?

— How do we ensure our services are accessible?



Equity



Environment — How do we ensure an accessible and inclusive work environment?



Performance

— How does inclusion and diversity affect organizational performance?

— How do we find the best talent?



Progress

— How do we measure ID&E progress at an organizational level?

— What are our accountability mechanisms for ID&E efforts?



Governance — How do we measure ID&E progress at an organizational level?

What discussions and actions have your organization taken to support equity, diversity and inclusion?





What was your main takeaway today? Your "ah-ha" moment?



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CPA Canada Publications

CPA Canada has a wealth of publications tailored to not-for-profit boards that can be leveraged on an ongoing basis. These Resources have been compiled into a summary resource guide [Not-for-profit governance: Summary resource guide](#) | [CPA Canada](#):



Not-for-Profit Governance SUMMARY RESOURCE GUIDE

Comments or suggestions on CPA Canada Not-for-Profit Governance initiatives should be sent to:

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Table of Contents

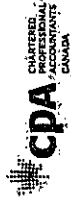
| | |
|---|---|
| NFP Director Briefings | 1 |
| Not-for-Profit Governance Fundamentals – Board Basics for the NFP Director | 1 |
| Governance for Not-For-Profit Organizations – Questions for Directors to Ask (2 nd Edition) | 2 |
| A Guide to Financial Statements for Not-For-Profit Organizations – Questions for Directors to Ask (2 nd Edition) | 2 |
| Board Oversight of Not-for-Profit Collaborators – Questions for Directors to Ask | 3 |
| Board Oversight of Not-For-Profit Program Evaluation – Questions for Directors to Ask | 3 |
| NFP 20 Questions Series | 4 |
| 20 Questions Directors of Not-for-Profit Organizations Should Ask about Director’s Duties | 4 |
| 20 Questions Directors of Not-For-Profit Organizations Should Ask about Recruiting, Developing, Assessing and Retaining Directors | 5 |
| 20 Questions Directors of Not-For-Profit Organizations Should Ask about Human Resources | 5 |
| 20 Questions Directors of Not-For-Profit Organizations Should Ask about Mergers | 6 |
| 20 Questions Directors of Not-for-Profit Organizations Should Ask about CEO Succession | 6 |
| 20 Questions Directors of Not-For-Profit Organizations Should Ask about Social Enterprises | 7 |
| 20 Questions Directors of Not-For-Profit Organizations Should Ask about Risk | 7 |
| Webinars | 8 |
| NFP Board Oversight of Cybersecurity | 8 |
| The NFP Board’s Role in Risk | 8 |



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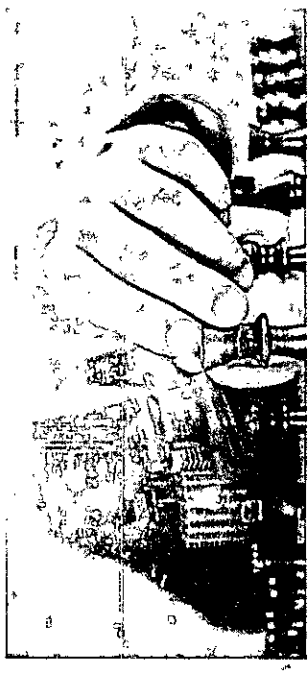
CPA Canada Publications

Some example individual publications by CPA Canada for not-for-profit directors include the following:



20 Questions Directors of Not-for-Profit Organizations Should Ask About Director's Duties

Jane Burke-Robertson and Nicole D'Aoust



Not-for-profit director duties: 20 questions
CPA Canada | CPA Canada

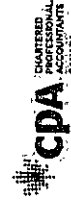


Governance for Not-for-Profit Organizations: QUESTIONS TO ASK - SECOND EDITION

Don Taylor, MBA, ICD.D



Governance for not-for-profit (NFP) organizations: Questions to ask (2nd edition) | CPA Canada



20 Questions Directors of Not-For-Profit Organizations Should Ask About Risk

Hugh Lindsay, FCA, CIP



20 questions not-for-profit board directors should ask about overseeing management of risk | CPA Canada



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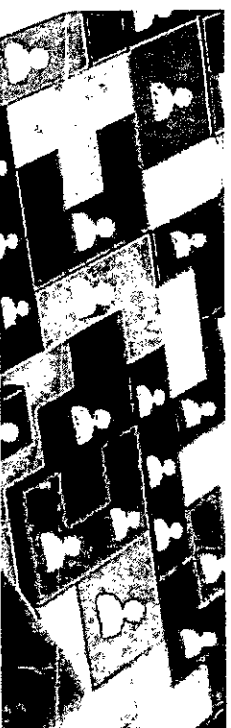
CPA Canada Publications

Some example individual publications by CPA Canada for not-for-profit directors include the following:



20 Questions Directors of Not-For-Profit Organizations Should Ask about Human Resources

Laura Cassiani • Paula Pettit



20 questions directors of not-for-profit (NFP) organizations should ask about human resources | CPA Canada



20 Questions Directors of Not-For-Profit Organizations Should Ask About Recruiting, Developing, Assessing and Renewing Directors

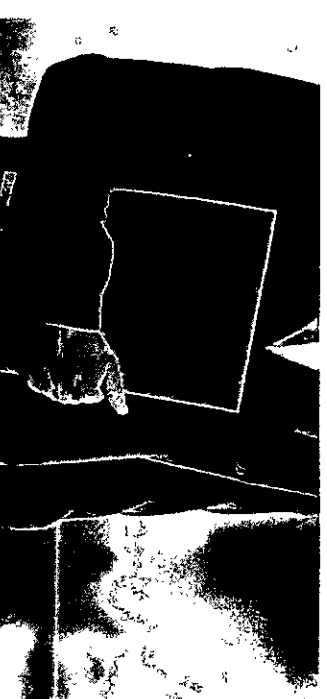
Richard Leblanc, CMC, BSc, JD, LL.B, MBA, LL.M, PhD



20 questions not-for-profit organizations should ask: Recruiting, developing, assessing and renewing directors | CPA Canada



A Guide to Financial Statements of Not-for-Profit Organizations QUESTIONS FOR DIRECTORS SECOND EDITION



Guide to financial statements for NFPs | CPA Canada | CPA Canada



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KPMG'S Fraudcast

KPMG's Fraudcast unravel a series of fraud cases in the news with key take aways and lessons learned. Episode four speaks on non-for-profit organizations and how they are more susceptible to fraud and key actions that can be taken to mitigate the risk of fraud occurring in the organization.

These episodes engage in conversation with experienced professionals with the acquired knowledge on how to deal with fraud.

[Episode 4: A charity for me | Fraudcast: stories of tricks & treachery | Podbytes: KPMG in Canada's Podcast \(podbean.com\)](#)



Ways to **prevent** fraud from occurring in your organization: _____ Ways to **detect** fraud from occurring-in-your-organization: _____

1. Strong internal controls & board oversight.
2. Set the right tone at the top and provide clear ethical guidance through written policies and procedures.
3. Implement a Code of Conduct that outlines what actions are acceptable and what aren't.

1. Implement a Whistle Blower Policy which outlines a clear reporting guideline.



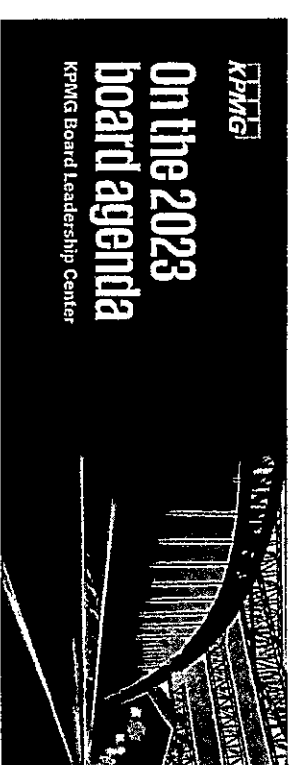
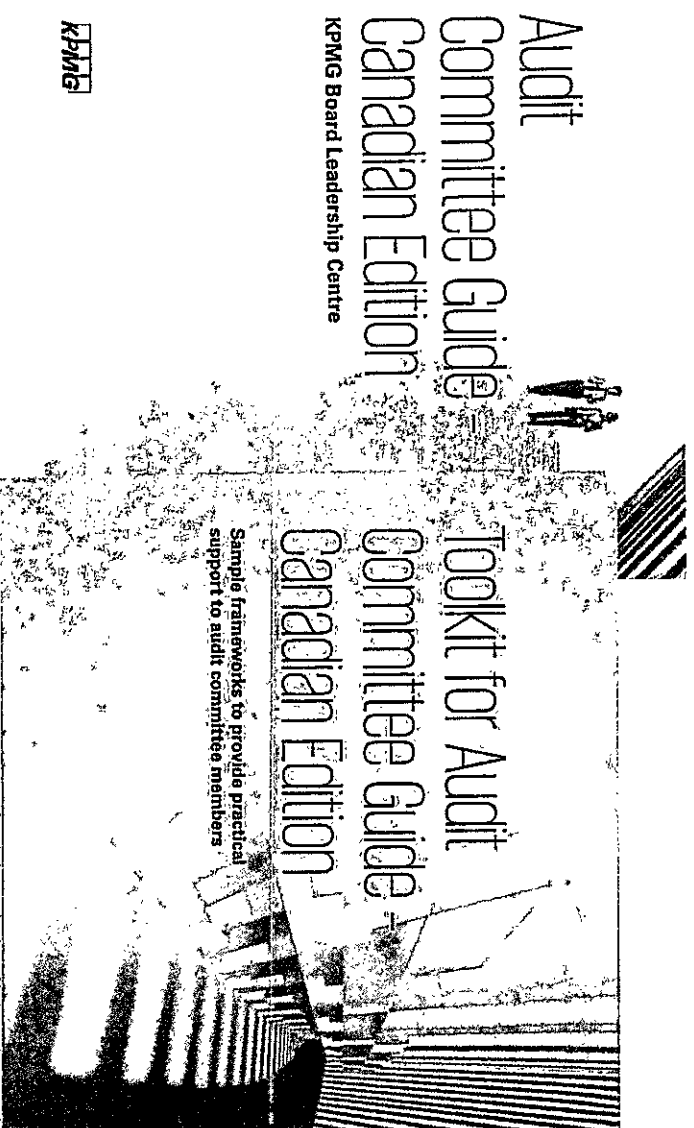
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About KPMG's Board Leadership Centre

The Board Leadership Centre aims to provide the tools, mindset and resources support Board Directors. We engage with directors, board members and business leaders to discuss **timely and relevant boardroom challenges** and **deliver practical thought leadership** on risk and strategy, talent and technology, globalization and regulatory issues, financial reporting, and more.

BLC provides an analysis of the big issues reshaping our environment today for public and private-company governance and shares diverse perspectives from KPMG in Canada's **subject matter experts** to help navigate the boardroom agenda.

Board Leadership Centre - Canada - KPMG Canada



Boards can expect their oversight and corporate governance processes to be tested by an array of challenges in the year ahead – including global economic volatility, the war in Ukraine, supply chain disruptions, cybersecurity risks, regulatory and enforcement risks, and social risks, such as pay equity and the tight talent market.

The business and risk environment has changed dramatically over the past year, with greater geopolitical instability, supply chain disruption, and the prospect of a global recession adding to the mix of macroeconomic risks companies face in 2023. The increasing complexity and fusion of risks including climate-related risks, and the increased transparency of these risks on the one hand, and the increased risk management and oversight processes.

In this volatile operating environment, demands from employees, regulators, investors, and other stakeholders

- Clarify when the CEO should speak out on social issues.
- Approach cybersecurity, data privacy, and artificial intelligence (AI) holistically as data governance.
- Make talent, human capital management (HCM), and CEO succession a priority.
- Engage proactively with shareholders, activists, and other stakeholders.
- Think strategically about talent, expertise, and diversity in the boardroom.



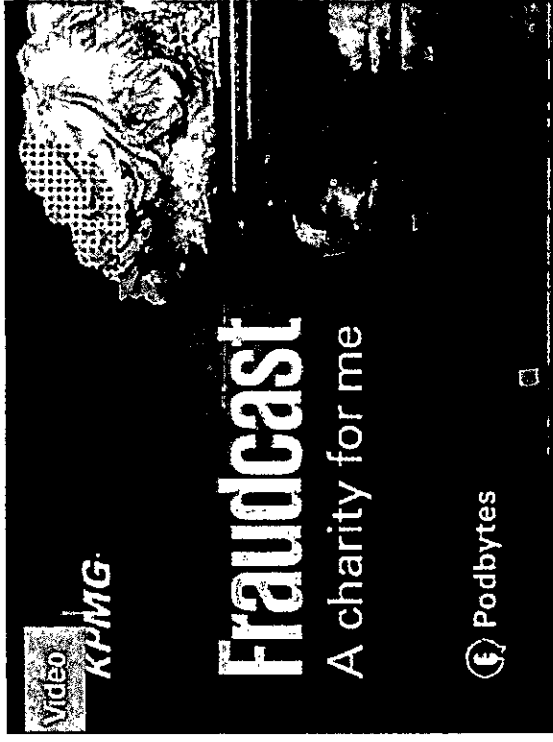
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KPMG'S Fraudcast

KPMG's Fraudcast unravel a series of fraud cases in the news with key take aways and lessons learned. Episode three speaks on recommendations and best practices for conflicts of interest and unethical conduct.

These episodes engage in conversation with experienced professionals with the acquired knowledge on how to deal with fraud.

[Episode 3: Rules for thee, not rules for me | Fraudcast: stories of tricks & treachery | Podbytes: KPMG in Canada's Podcast \(podbean.com\)](#)



Some considerations for organizations include:

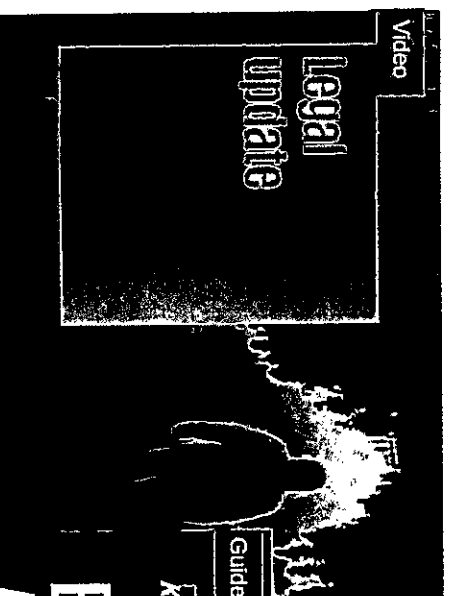
1. Have a clear conflict of interest policy with examples
2. Provide regular awareness training on conflicts of interest
3. Provide employees with an ethical decision making framework
4. Have mandatory disclosures for conflicts of interest



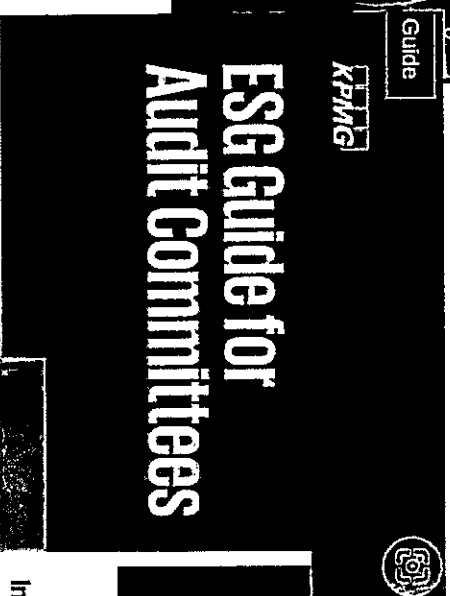
KPMG's Insights and Resources for Public Sector and Not-For-Profit Organizations

This web page includes insights and resources to help public and Not-For-Profit organizations understand the various amounts of challenges that organizations are facing today. This link includes topics such as advanced technological risk, social, environmental, governance objectives, and much more.

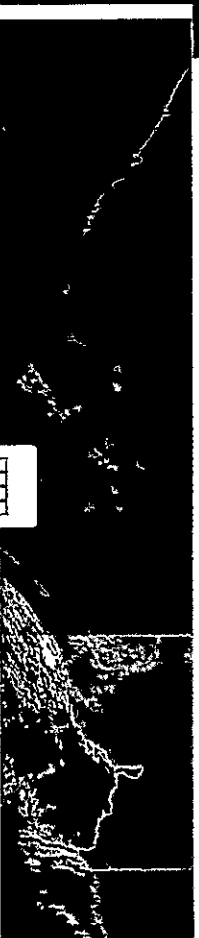
[Eastern Region | NPO Update \(pathfactory.com\)](https://pathfactory.com)



NPO Legal Update, presented by Adam Aptowitzer



ESG Guide for Audit Committees



Insights and Resources for the Public Sector and Not-For-Profit Organizations

Public sector and not-for-profit organizations across Canada are facing a plethora of challenges: financial uncertainty, advanced technological risk, environmental, social, and governance objectives, all which demand innovative approaches to policy, strategies, and operating models. We have compiled the insights and resources below to help you understand and navigate these challenges to enable your success.

Our local team of trusted advisors in the Eastern Region of Canada bring a creative and innovative approach to problem solving that reflects a keen understanding of the public sector and not-for-profit organizations. We can help you understand relevant sector insights to help achieve sustainable results.



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Region of Queens Municipality Staff Report

8.2

To: Mayor of Council

From: Audrey Wamboldt, Hillsview Administrator

Date: September 10, 2024

Re: Governance Resources in NS LTC Facilities

Background:


Region of Queens Municipality owns and operates Hillsview Acres, a Residential Care Facility funded by the province and residents of the municipality. This report contains information about the governance structure of other Municipalities that own long-term care facilities.

Details:

The Province, as the primary funding body for Hillsview, mandated that all Boards responsible for seniors and assisted living care be required to participate in governance training.

On June 13th, KPMG facilitated basic governance training with the attending Council members, Administrator of Hillsview Acres and the Director of Corporate Services and determined a governance model would be required to replace the current reporting structure to ensure compliance with best practices standards of LTC administration.

Further review was needed to identify other municipally-owned long term care facilities within the province of Nova Scotia and their current governance models. After filtering through the list of over 140 facilities, eleven were contacted to inquire about their ties to their local municipality and to request further governance information.



The following information has been received from ten of the eleven contacted long-term care facilities in Nova Scotia.


Facilities responded:

Alderwood (Alderwood Corporation, Baddeck, NS) – Mun. of Victoria County Facility is municipally owned but the municipality has no other financial or operational impact on the facility (only listed on financial statements). Municipal Councillors are required to make up a portion of the Board (Councillors plus 1 Member at Large). Offered assistance with By-Laws

Glen Haven Manor (Glen Haven Manor Corporation, New Glasgow, NS) – Facility is owned by four municipalities, Towns of New Glasgow, Stellarton, Trenton, and Westville. Board of Directors is made up of one councillor from each municipality (4 in total). GHM's Board has contracted services with Highcrest Solutions to manage the day-to-day operations of the facility. Highcrest hired the CEO (with Board approval) to work with the client (GHM) on a day-to-day basis. Governance is currently in flux with GHM slated for a new building and Town of New Glasgow is the only one inheriting the new facility. Offered support with Governance & Administration; suggests using Accreditation Canada as a guide in creating standards of best practices for establishing Board responsibilities and governance documents.

Grandview Manor (Berwick, NS) – Mun. of Kings County Had previously been associated/owned by municipality. No longer has ties to municipality. When establishing the board governance – special consideration surrounding the dissolution of the board when Hillsview no longer exists within RQM. This may help to prevent any 'additional' work to amalgamate the boards.

Mountain Lea Lodge (Mountains and Meadows Care Group, Bridgetown, NS) – Municipality of the County of Annapolis Mountains and Meadows Care Group has been established through the Municipal Act; the group is currently in the process of breaking away from the Municipality. Although MMCG has an independent board, the council approves any new members joining the board.



Nakile Home for Special Care (Glenwood, NS) – Municipality of Argyle
Facility is owned by the Municipality of Argyle and governed by a Board of Directors. The Board of Directors consists of 3 councillors from the Municipality (and other members of the community). The councillors change with every municipal election, unless they are re-elected.


Richmond Villa (Richmond Housing Corporation, St. Peters, NS) – Mun. of Richmond County
Facility continues to be an entity of the Municipality of Richmond County. The Board of Directors has 3 councillors and 3 Members at Large (as per bylaw).

RK MacDonald (Antigonish, NS) – County of Antigonish, Town of Antigonish, Sisters of Saint Martha's
Facility is jointly owned by the Town of Antigonish, the County of the Municipality of Antigonish and the Sisters of Saint Martha's. The Sisters will soon be phased out (approx. 6 months). Board is made up of appointed members of the community (Appointing Agency is the Town and County of Antigonish). Offered additional assistance with Board governance and responsibilities; has provided digital copy of their Board Binder (including bylaws, etc.)

Tideview Terrace (Digby, NS) – Mun. of Digby and Town of Digby
Facility is considered to be municipally owned; if operations cease, assets would return to Municipality of Digby/Town of Digby. Board has moved to a governance model; composition has changed but still has representation from the councils along with public representation. Offered to provide a copy of their bylaws for further assistance.

Valley View Villa (Riverview Home Corporation, Stellarton, NS) – Mun. of Pictou County
Still questions regarding this setup. Ties to Municipality of Pictou County but is currently receiving oversight from Highcrest Enterprises/Solutions.

Villa Acadienne (Meteghan, NS) – Municipality of Digby County
Had previously been associated/owned by municipality but no longer run this way. The Board of Directors does have council members representation on it;



however, they are no longer representing the Municipality (Bylaw changed last year).

Highcrest Solutions is a subsidiary of Highcrest Enterprises and their team focuses on long term solutions for long term care facilities. Highcrest Solutions has most recently been involved in re-establishing Valley View Villa's and Glen Haven Manor's financial plan and leadership deficiencies. They have expertise in change management, client relations, HR, financial services, and governance and administration. Steve Scannell, CEO of Glen Haven Manor has offered support. Laurie-Anne Brown (current Infrastructure Project Consultant for the QHSC build) is also the Executive Assistant to Marcus Stephenson at Highcrest Solutions. She reached out to offer Highcrest's services when looking to form our governance structure for Hillsview.

Budget Considerations

There is currently no funding in the budget for any facilitated governance strategy sessions for Hillsview Acres.

Recommendation:

(1) THAT the Council of the Region of Queens Municipality receives the report titled 'Governance Resources in NS LTC Facilities' detail for information.

Region of Queens Municipality Staff Report

8.3

To: Mayor and Council
From: Adam Grant, P.Eng., Director of Infrastructure
Date: September 10, 2024
Re: J-Class Road Assessment

Background

Each year the Province of Nova Scotia accepts applications from Municipality's who are interested in upgrading. Municipalities must provide a list of priority roads to the province for their consideration and the Province can either agree to cost-share the upgrade for the upcoming fiscal and construction year or decide not to support it.

Details

Provincial representatives have provided staff with an application and submission list for the 2025-2026 season which is due back to their office before October 31, 2024. The Province has advised that decisions by the province will be subject to their budget approval and a response is expected to the Municipality early in the calendar year.

This year, the Region of Queens' Infrastructure Department has adapted a comprehensive and impartial assessment system by integrating asset management tools and philosophies with real-world observations to aid in the consideration process for Council's consideration. The product of this work is an objective rating system for all of Queens County's J-class roads that can be used by the Municipal Council (if they choose) to support their decision-making process of which roads deserve priority should they consider applying to the cost-sharing program.

Appendix A is an up-to-date list of J-Class roads in Queens County which are non-gravel surfaces provided to staff by the Province. This list of eligible road

segments under the cost-sharing agreement has been evaluated against an assessment scale which scores surface defects such as potholes, cracks, etc. with road use such as volume or connectivity to create an aggregate "Priority Ranking" that objectively ranks one road segment over another.

Appendix B provides the results of ranked road segments resulting from this spring's assessment where the higher the value, the higher the priority (or urgency) for upgrade is recommended. There is no threshold or 'failing grade', the results of the assessment provide an objective comparison between street segments.

Budget Impacts

There are no budget impacts for 2024-2025 to apply to the Province.

Communications

Following approval the application will be completed and submitted to the Provincial representative.

Recommendation

(1) THAT the Council of the Region of Queens Municipality receive the report titled 'J-Class Road Assessment' for information.

(2) THAT the Council of the Region of Queens Municipality consider submitting an application to the Province at their September 24th meeting for the cost shared paving of the following roads segments:

- 1) _____
- 2) _____
- 3) _____
- 4) _____
- 5) _____

APPENDIX A: Queens County J-Class Roads (excluding gravel surface)

| Authority Number | Road Name | Suffix | Section ID | From Description | To Description | Community | Surface Type | Centerline Length |
|------------------|-----------------|--------|------------|--------------------------------|--|------------------|----------------------------|-------------------|
| 0687 | BROOKLYN WHARF | Road | 36486 | BROOKLYN SHORE (0440) | END @ GOVERNMENT WHARF | BROOKLYN | Paved asphalt | 0.09 |
| 0442 | DEXTER | Avenue | 36241 | BROOKLYN SHORE (0440) | HILLSIDE (0445) | BROOKLYN | Paved asphalt | 0.17 |
| 0438 | ELM | Street | 36234 | TK 3 (0003) | NICKERSONS POND (0652) | BROOKLYN | Chip seal on sand seal | 0.76 |
| 0684 | EMENEAU | Road | 36483 | TK 3 (0003) | RICHARDSON (0638) | BROOKLYN | Chip seal on sand seal | 0.53 |
| 0443 | GODFREY | Street | 36242 | BROOKLYN SHORE (0440) | END OF LISTING | BROOKLYN | Sand seal | 0.25 |
| 0437 | GREAT HILL | Road | 36232 | TK 3 (0003) | NICKERSONS POND (652) | BROOKLYN | Chip seal on sand seal | 0.63 |
| 0634 | HILL CREST | Avenue | 36436 | TK 3 (0003) | END OF LISTING | BROOKLYN | Chip seal on sand seal | 0.18 |
| 0445 | HILLSIDE | Road | 36244 | BROOKLYN SHORE (0440) | TK 3 (0003) | BROOKLYN | Paved asphalt | 0.95 |
| 0631 | LOCUST | Street | 36433 | TK 3 (0003) | END OF CHIP SEAL | BROOKLYN | Chip seal on sand seal | 0.13 |
| 0633 | MAPLE | Street | 36435 | TK 3 (0003) | END OF LISTING | BROOKLYN | Chip seal on sand seal | 0.12 |
| 0448 | MARKLAND | Avenue | 36248 | BROOKLYN SHORE (0440) | HILLSIDE (0445) | BROOKLYN | Paved asphalt | 0.19 |
| 0652 | NICKERSON POND | Road | 36452 | GREAT HILL (0437) | NICKERSON POND BR (0704) | BROOKLYN | Chip seal on sand seal | 1.331 |
| 0704 | NICKERSON POND | Branch | 36503 | NICKERSON POND (0652) | END @ BARRICADE BY HWY 103 (0103) | BROOKLYN | Chip seal on sand seal | 0.17 |
| 0632 | OAK | Street | 36434 | TK 3 (0003) | END OF LISTING | BROOKLYN | Chip seal on sand seal | 0.08 |
| 0439 | POPLAR | Street | 36235 | TK 3 (0003) | END OF LISTING | BROOKLYN | Chip seal on sand seal | 0.143 |
| 0638 | RICHARDSON | Street | 36440 | HILLSIDE (0475) | END OF LISTING | BROOKLYN | Chip seal on sand seal | 0.66 |
| 0670 | CO-OP STORE | Road | 36472 | TK 8 (0008) | END OF LISTING | CALEDONIA | Paved asphalt | 0.15 |
| 0563 | HEMLOCK | Street | 36428 | TK 8 (0008) | TURNING CIRCLE | CALEDONIA | Chip seal on sand seal | 0.4 |
| 0669 | PINE | Street | 36471 | TK 8 (0008) | END @ CUL-DE-SAC | CALEDONIA | Chip seal on sand seal | 0.23 |
| 0650 | ROGERS | Road | 36450 | TK 8 (0008) | END OF LISTING | CALEDONIA | Sand seal | 0.24 |
| 0562 | SPRUCE | Street | 36427 | HEMLOCK(0563) | PINE(0669) | CALEDONIA | Chip seal on sand seal | 0.127 |
| 0677 | TELFER | Road | 36476 | HIBERNIA (0515) | END OF LISTING | CALEDONIA | Sand seal | 0.19 |
| 0473 | CHURCH | Square | 36288 | TK 3 (0003) | MEDWAY RIVER (0474) | MILL VILLAGE | Paved asphalt | 0.58 |
| 0654 | BIRCH | Avenue | 36455 | LIVERPOOL TOWN LINE | END OF LISTING | MILTON | Chip seal on sand seal | 0.16 |
| 0690 | CRUSHER | Road | 36490 | TK 8 (0008) | END OF LISTING | MILTON | Sand seal | 0.26 |
| 0665 | EDWARD | Street | 36467 | WEST(0425) | END OF LISTING | MILTON | Chip seal on sand seal | 0.17 |
| 0717 | FOREST | Street | 36519 | TK 8 (0008) | PLEASANT (0423) | MILTON | Chip seal on sand seal | 0.336 |
| 0559 | FREEMAN | Street | 36424 | MILFORD (0429) | END OF LISTING | MILTON | Paved asphalt | 0.33 |
| 0431 | GLENWOOD | Street | 36223 | TK 8 (0008) | END OF LISTING | MILTON | Paved asphalt | 0.85 |
| 0429 | MILFORD | Street | 36220 | TK 8 (0008) | END OF PAVEMENT | MILTON | Paved asphalt | 2.01 |
| 0662 | MORLEY | Street | 36464 | TK 8 (0008) | TK 8 (0008) | MILTON | Chip seal on sand seal | 0.24 |
| 0428 | MORTON | Street | 36219 | TK 8 (0008) | TK 8 (0008) | MILTON | Paved asphalt | 1.15 |
| 0675 | OLIVER | Street | 36474 | WEST(0425) | END OF LISTING | MILTON | Chip seal on sand seal | 0.14 |
| 0432 | PLEASANT | Street | 36224 | TK 8 (0008) | GLENWOOD(0431) | MILTON | Chip seal on sand seal | 0.72 |
| 0427 | SCHOOL | Street | 36215 | WEST ST (0425) | END OF PAVEMENT | MILTON | Paved asphalt | 0.14 |
| 0427 | SCHOOL | Street | 36216 | END OF PAVEMENT | END OF CHIP SEAL | MILTON | Chip seal on sand seal | 0.96 |
| 0689 | TOWN LAKE | Road | 36488 | LIVERPOOL TOWN LINE | END @ BARRICADE NEAR HWY 103 (0103) | MILTON | Chip seal on paved | 0.2 |
| 0689 | TOWN LAKE | Road | 36489 | BEGINNING OF CHIP SEAL | END AT BARRICADE @ HWY103 (0103) | MILTON | Chip seal on paved | 0.49 |
| 0426 | TUPPER | Street | 36213 | WEST(0425) | END OF PAVEMENT | MILTON | Chip seal on sand seal | 1.26 |
| 0426 | TUPPER | Street | 36214 | END OF PAVEMENT @ MILTON SOUTH | WEST ST (0425) | MILTON | Paved asphalt | 0.17 |
| 0425 | WEST | Street | 36212 | PONTONAC(0433) | END OF SERVICE | MILTON | Chip seal on sand seal | 0.47 |
| 0436 | WOLFE | Street | 36231 | LIVERPOOL TOWN LINE | END AT TURNING CIRCLE | MILTON | Paved asphalt | 0.2 |
| 0404 | COLLEGE | Street | 36182 | SHORE (0400) | PLEASANT (0468) | MOUNT PLEASANT | Paved asphalt | 0.3 |
| 0404 | COLLEGE | Street | 36183 | PLEASANT (0468) | LIVERPOOL TOWN LINE @ MOUNT PLEASANT SOUTH | MOUNT PLEASANT | Paved asphalt | 0.26 |
| 0649 | HOWARD | Avenue | 36449 | PLEASANT (0648) | END LISTING | MOUNT PLEASANT | Chip seal on sand seal | 0.07 |
| 0648 | PLEASANT | Avenue | 36448 | COLLEGE(0404) | SHORE(0400) | MOUNT PLEASANT | Paved asphalt | 0.25 |
| 0692 | WHARF ROCK | Road | 36492 | SHORE (0400) | END AT CUL-DE-SAC | MOUNT PLEASANT | Sand seal | 0.7 |
| 0685 | ZWICKER | Drive | 36484 | SHORE (0400) | END @ CUL-DE-SAC | MOUNT PLEASANT | Sand seal | 0.22 |
| 0676 | COMMERCIAL | Street | 36475 | PORT MEDWAY (0460) | END @ FISH PLANT | PORT MEDWAY | Paved asphalt | 0.38 |
| 0702 | FOSTERTOWN | Road | 36501 | ROXBURY (0464) | END OF LISTING | PORT MEDWAY | Paved asphalt | 0.63 |
| 0688 | MEDWAY | Street | 36487 | PORT MEDWAY (0460) | COMMERCIAL (0676) | PORT MEDWAY | Paved asphalt | 0.31 |
| 0464 | ROXBURY | Road | 36279 | PORT MEDWAY (0460) | END OF LISTING | PORT MEDWAY | Paved asphalt | 0.29 |
| 0655 | WHYNOT | Road | 36456 | PORT MEDWAY (0460) | FOSTERTOWN (0702) | PORT MEDWAY | Paved asphalt | 0.21 |
| 0491 | FRENCH | Street | 36319 | RTE 208 (0208) | END OF SERVICE | SOUTH BROOKFIELD | Chip seal on sand seal | 0.17 |
| 0686 | M. SMITH | Road | 36485 | TK 3 (0003) | END @ CUL-DE-SAC | WHITE POINT | Double chip seal on gravel | 0.25 |
| 0405 | OLD PORT MOUTON | Road | 36184 | LIVERPOOL TOWN LINE | WEST CONNECTOR | WHITE POINT | Paved asphalt | 1.71 |
| 0712 | PEACH | Lane | 36514 | OLD PORT MOUTON(0405) | END OF LISTING | WHITE POINT | Paved asphalt | 0.306 |

APPENDIX B: Queens County J-Class Roads Assessment

| PNS | | | | | | Segment |
|-----------|---------------------|----------------|------------------|-----------------|-------------------|------------|
| Authority | Segment Name | Community | Priority Ranking | Primary Defects | Secondary Defects | Length (m) |
| 0427 | School St A | Milton | 5.75 | Cracking | Potholes | 48 |
| 0652 | Nickerson Pond Rd B | Brooklyn | 5.45 | Potholes | Distortion | 495 |
| 0439 | Poplar St | Brooklyn | 5.40 | Cracking | Potholes | 134 |
| 0442 | Dexter Ave A | Brooklyn | 5.35 | Distortion | Potholes | 68 |
| 0633 | Maple St | Brooklyn | 5.35 | Potholes | Distortion | 99 |
| 0717 | Forest St | Milton | 5.35 | Cracking | Potholes | 334 |
| 0429 | Milford St B | Milton | 5.30 | Distortion | Cracking | 285 |
| 0684 | Emeneau Rd | Brooklyn | 5.25 | Distortion | Cracking | 533 |
| 0655 | French St | South Brookfie | 5.25 | Potholes | Distortion | 163 |
| 0563 | Hemlock St A | Caledonia | 5.20 | Potholes | Distortion | 142 |
| 0702 | Fostertown Rd | Mill Village | 5.05 | Cracking | Distortion | 636 |
| 0425 | West St | Liverpool | 5.05 | Distortion | Cracking | 461 |
| 0670 | Co-op Store Rd | Caledonia | 5.00 | Distortion | Cracking | 141 |
| 0427 | School St B | Milton | 5.00 | Distortion | Potholes | 1306 |
| 0686 | M Smith Rd | Liverpool | 4.95 | Distortion | Cracking | 224 |
| 0685 | Zwicker Dr | Liverpool | 4.95 | Cracking | Distortion | 205 |
| 0464 | Roxbury Rd | Mill Village | 4.95 | Cracking | Distortion | 281 |
| 0443 | Godfrey St | Brooklyn | 4.95 | Cracking | Distortion | 236 |
| 0634 | Hillcrest Ave | Brooklyn | 4.95 | Distortion | Cracking | 159 |
| 0632 | Oak St | Brooklyn | 4.95 | Cracking | Distortion | 74 |
| 0704 | Nickerson Pond Br | Brooklyn | 4.95 | Cracking | Distortion | 157 |
| 0631 | Locust St A | Brooklyn | 4.95 | Cracking | Distortion | 118 |
| 0649 | Howard Ave | Liverpool | 4.95 | Cracking | Distortion | 66 |
| 427 | School St D | Milton | 4.95 | Cracking | Distortion | 356 |
| 0688 | Medway St A | Mill Village | 4.90 | Cracking | Distortion | 207 |
| 0676 | Commercial St | Mill Village | 4.90 | Cracking | Potholes | 349 |
| 0692 | Wharf Rock Rd | Liverpool | 4.85 | Distortion | Potholes | 690 |
| 0655 | Whynot Rd | Mill Village | 4.80 | Cracking | Distortion | 215 |
| 0473 | Church Sq | Mill Village | 4.80 | Cracking | Distortion | 575 |
| 0638 | Richardson St A | Brooklyn | 4.80 | Distortion | Cracking | 118 |
| 0662 | Morley St | Milton | 4.80 | Distortion | Cracking | 225 |
| 0438 | Elm St | Brooklyn | 4.75 | Distortion | Potholes | 761 |
| 0426 | Tupper St B | Milton | 4.70 | Distortion | Potholes | 681 |
| 0404 | College St B | Liverpool | 4.65 | Cracking | Rutting | 295 |
| 0638 | Richardson St C | Brooklyn | 4.60 | Distortion | Cracking | 353 |
| 0437 | Great Hill Rd A | Brooklyn | 4.55 | Distortion | Cracking | 680 |
| 0712 | Peach Ln | Liverpool | 4.35 | Cracking | Distortion | 303 |
| 0404 | College St A | Liverpool | 4.35 | Cracking | Distortion | 273 |
| 0677 | Telfer Rd B | Caledonia | 4.35 | Cracking | Distortion | 24 |
| 0559 | Freeman St | Milton | 4.35 | Cracking | Distortion | 280 |
| 0665 | Edward St | Milton | 4.35 | Cracking | Distortion | 162 |
| 0436 | Wolfe St | Liverpool | 4.35 | Cracking | Distortion | 188 |
| 0688 | Medway St B | Mill Village | 4.30 | Cracking | Distortion | 108 |
| 0563 | Hemlock St B | Caledonia | 4.30 | Cracking | Potholes | 254 |
| 0432 | Pleasant St | Milton | 4.30 | Cracking | Distortion | 399 |
| 0690 | Crusher Rd | Milton | 4.30 | Cracking | Potholes | 246 |
| 0445 | Hillside Rd | Brooklyn | 4.20 | Cracking | Distortion | 944 |
| 0562 | Spruce St | Caledonia | 4.20 | Cracking | Distortion | 131 |
| 0654 | Birch Ave | Liverpool | 4.20 | Cracking | Distortion | 139 |
| 0638 | Richardson St B | Brooklyn | 4.10 | Distortion | Cracking | 190 |
| 0652 | Nickerson Pond Rd D | Brooklyn | 4.10 | Distortion | Rutting | 480 |
| 0429 | Milford St C | Milton | 4.10 | Cracking | Distortion | 73 |
| 0429 | Milford St E | Milton | 4.10 | Distortion | Cracking | 1062 |
| 0652 | Nickerson Pond Rd C | Brooklyn | 3.90 | Distortion | Ravelling | 386 |
| 0431 | Glenwood St | Milton | 3.80 | Cracking | Potholes | 819 |
| 0650 | Rogers Rd | Caledonia | 3.75 | Cracking | Ravelling | 217 |
| 0428 | Morton St | Milton | 3.70 | Distortion | Flushing | 1154 |
| 0669 | Pine St | Caledonia | 3.55 | Cracking | NA | 192 |
| 0689 | Town Lake Rd | Liverpool | 3.40 | Cracking | Flushing | 660 |
| 0429 | Milford St A | Milton | 3.35 | Cracking | NA | 377 |
| 0687 | Brooklyn Wharf Rd | Brooklyn | 3.20 | Cracking | Polishing | 62 |
| 0442 | Dexter Ave B | Brooklyn | 3.20 | Cracking | NA | 107 |
| 0426 | Tupper St C | Milton | 2.90 | Distortion | NA | 588 |
| 0429 | Milford St D | Milton | 2.85 | Cracking | NA | 204 |
| 0426 | Tupper St A | Milton | 2.80 | Distortion | NA | 163 |
| 0432 | Pleasant Ave | Liverpool | 2.45 | Cracking | NA | 246 |
| 0448 | Markland Ave | Brooklyn | 1.10 | NA | NA | 184 |
| 0675 | Oliver St | Milton | 1.00 | NA | NA | 211 |

Region of Queens Municipality Staff Report

8.4

To: Mayor and Council
From: Adam Grant, P.Eng., Director of Infrastructure
Date: September 10, 2024
Re: Market and Main Street Intersection Traffic Management

Background

At the May 14th Regular Council Meeting, the following motion was passed:

“THAT the Council of the Region of Queens be directed to come back to a future meeting with a report and requirements outlining criteria for traffic lights at the Main and Market Street intersection.”

The intention of that motion was understood to be for staff to provide Council with the criteria used by traffic engineers in their determination if the warrant for traffic signals exists at an intersection and a probable cost for the Main and Market Street intersection to be converted to a fully signalized intersection.

Details

The objective of transportation infrastructure should be to safely and efficiently move motorists and pedestrians to their destination(s) without incident. At intersections, paths cross and multiple options can be available to both user groups. Minor maneuvers will be in conflicting directions whereby it is important to emphasize awareness and remove distractions such that users can make informed decisions to determine when it is the safest time for them to make their maneuver through an intersection.

There are several potential treatment options for intersections to define who has the right of way and at which time. The intersection at Main and Market could have only a single stop sign on the market approach, all-way stop control (as it does now) or coordinated traffic signals as examples. The following conditions of

an intersection are critical to properly selecting and designing the correct treatment for a successful intersection:

- Traffic volumes
 - o Daytime vs nighttime variations
 - o Weekday vs weekend variations
 - o Seasonal variations
- Pedestrian volumes
 - o Daytime vs nighttime variations
 - o Weekday vs weekend variations
 - o Seasonal variations
- Percentage of large vehicles, emergency vehicles or other motor vehicles with special requirements
- Motor vehicle and pedestrian accidents
- Volume of cyclists or other non-motor vehicles
- Pedestrian trip route, proximity to other crosswalks, and use
- Sign fatigue

The operational performance of an intersection is performed by a 'Level of Service (LOS) Analysis' which reviews intersection movements by looking at the characteristics of motorists to fluidly move through an intersection with a rating grade of A through F, where LOS A would indicate the lowest delay and LOS F would be the greatest. LOS rating is specific to a minor movement through an intersection and not the intersection as a whole, the 2015 Insight study computed ratings of LOS A or LOS B for all minor movements in the intersection which is considered acceptable.

Transportation Associate of Canada (TAC) has prepared the "Traffic Signal and Pedestrian Signal Head Warrant Handbook". This handbook uses a cumulative factor methodology to calculate a score. A combined score above 100 points would warrant a traffic signal. The methodology considers the following factors:

- Number and type of vehicle lanes
- Speed limits
- Bus routes
- Presence of medians
- Volume and types of vehicles
- Demographic factors, eg. presence of schools or mobility-challenged persons, senior's complexes, corridors to schools

A copy of the warrant formula is attached in Appendix A for information purposes.

The estimate for a warrant analysis to be completed for the Main and Market intersection by a 3rd party traffic engineering firm is estimated to cost less than \$10,000. The warrant analysis would provide a clear answer on whether the intersection, meeting the TAC guidelines for traffic lights.

The cost of designing and constructing traffic signals is highly variable and depends on the factors listed above as well as other considerations such as vehicle sensing equipment, space constraints or emergency power. A simple 'T' intersection in an area with no space constraints could cost as much as \$400,000 to design and install whereas more complicated installations in a similar intersection to Main and Market could cost as much as \$900,000. Installation of traffic signals at this intersection would require the removal of existing overhead signage and may require some geometric re-alignment.

Should Council wish to proceed, it would be staff's professional advice to hire a consultant to conduct a comprehensive assessment of this intersection that looks at all aspects including the traffic signal warrant, proximity to other treatments in the area, nearby parking, as well as the preliminary cost estimates for any recommended upgrades and the impacts they may have in the area to ensure that all factors of this location are considered and a fulsome solution is offered.

If Council wanted to proceed with a comprehensive study, the following is a motion that could be made:

THAT the Council of the Region of Queens direct staff to develop a scope for a comprehensive assessment of the Main and Market Street intersection and cost estimates of such a study.

Budget Impacts

There is no budget impact at this time.

Recommendation

(1) THAT Council of the Region of Queens Municipality receive the report titled Market and Main Street Intersection Traffic Management.

The expanded form of the warrant equation is shown below:

$$W = \left[\frac{C_{bt} \times X_{v-v}}{K_1} + \frac{X_{v-p} \times F \times L}{K_2} \right] \times C_i$$

W = Cumulative warrant points

C_{bt} = Side Street Bus/Truck Factor

X_{v-v} = Sum of the individual cross product of the actual conflicting vehicle-vehicle movements

X_{v-p} = Sum of the individual cross product of the actual conflicting vehicle-pedestrian movements

K_1 = Vehicle-Vehicle Denominator constant

K_2 = Vehicle-Pedestrian Denominator constant

F = Pedestrian Demographics Factor

L = Number of lanes on the main street

C_i = Product of the Roadway Characteristics Factors

B2.2.1 Side Street Bus/Truck Factor (C_{bt})

If the side street has either a high truck volume or is used as a bus route, there will be more risk (due to the inherent operating characteristics of these vehicles) in crossing the traffic stream on the main street.

C_{bt} is assigned a value of 1.05 if the side street either is a bus route (C_{sb}), or has more than 10% trucks (C_{st}), otherwise it has a value of 1.00. These conditions only affect the side street vehicles trying to cross the main street.

B2.2.2 Vehicle-Vehicle and Vehicle-Pedestrian Denominators (K_1) (K_2)

The Vehicle-Vehicle Denominator (K_1) and the Vehicle-Pedestrian Denominator (K_2) in the formula are calibrated to result in a cumulative threshold of 100 points for an intersection that warrants traffic signals, with an approximately 30 to 40% pedestrian component and 70 to 60% vehicle component depending on the number of lanes. The downward adjustment in the vehicle component and the corresponding upward adjustment in the pedestrian component weighting are in recognition of the increased pedestrian exposure risk of crossing wider roadways.

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B2.2.3 Pedestrian Demographics Factor (F)

The Pedestrian Demographics Factor (F) is related to the adjacent land use. It is based on the idea that, rather than using actual pedestrian counts by hours of the day and age category, a surrogate adjustment factor based on the pedestrian demographics of the area near the intersection will be easier to identify and more consistently applied. The practitioner will use local judgment to determine if the demographics represent the mix of pedestrians at the intersection under analysis. The Pedestrian Demographics Factor is subjective based on engineering judgment of the impact of the following factors on the operation of the intersection:

- a) Elementary school in the area,
- b) Seniors centre or junior high school in the area,
- c) Intersection crosswalk across the main street forms part of the “safe” walkway path to an elementary school,
- d) There are mobility challenged pedestrians regularly using the intersection, and
- e) All other cases.

The range of values is from 1.0, if there are no school children or seniors present, to 1.2 for mobility challenged pedestrians.

B2.2.4 Roadway Characteristics Factor (C_i)

The Roadway Characteristics Factor (C_i) is the cross-product of a number of individual factors that combine to identify the operating characteristics and the type of intersection being considered. C_i is the cross product of the individual Roadway Characteristics Factors. It can range from 0.90 to 1.59, depending on the applicability of each factor. The formula is $C_i = (C_s \times C_{mt} \times C_v \times C_p)$. Those factors are described below:

B2.2.4.1 Intersection Spacing Factor (C_s)

This factor is intended to correlate the progression of vehicles within a signal system with the spacing of intersections within the system. It should be noted that this factor is not normally used for intersections in the central business district (CBD), where $C_s = 1.0$. The factor is applied to the main street only, and to each of the two upstream intersections adjacent to the proposed signal location.

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B2.2.4.2 Vehicle Classification Factor (C_{mt})

The Vehicle Classification Factor is intended to rationalize the impact of heavy vehicles on the main street and the safety implications they have on the side street traffic. Heavy vehicles (HV) can be considered either by a conversion to passenger car units (pcus) or by applying a factor that takes them into account. The latter is simpler, less data intensive and is recommended here. The range for this factor is based on percentage of trucks using an average equivalent passenger car unit value of 2.0 for trucks.

B2.2.4.3 Speed Factor (C_v)

The Speed Factor (C_v) represents the added difficulty that side street traffic may have when facing main street traffic at higher speeds. Speed (V) is either considered by using the posted speed limit on the main street or the 85th percentile operating speed.

B2.2.4.4 Population Demographic Factor (C_p)

Most signal warrant methodologies take into account the urban and/or rural nature of the intersection, indicating that driver expectation differs from large to small communities. The range for this factor is based on similar values and cutoff points used in other warrant procedures, namely: large city (greater than 250,000 population), small to medium city (10,000 to 250,000 population), and rural area or town (less than 10,000 population).

B2.2.4.5 Right-Turn Reduction Factor (RT_{rd})

The Canadian Traffic Signal Warrant Procedure provides a means of applying a special factor for side street right turns onto the main street. In order to deal with the side street right turns within the warrant analysis (to assist the engineering judgment component), a right-turn reduction factor has been developed.

The basic assumption is that, the relative ease to which the right-turning traffic can gain access to the main street is a function of the volume of the conflicting traffic in the curb lane on the main street. A review of the various factors that affect the capacity of the right-turn movement determined that a theoretical model based on gap acceptance theory is the most appropriate

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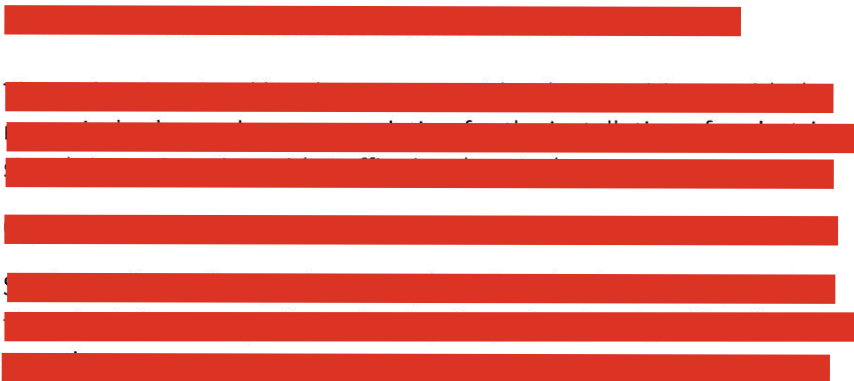
model to be used in a national context. A good model to use is one that is based on the proportion of free vehicles (a measure of the platoon dispersion) approaching the intersection on the main street. The right-turn reduction factor is assumed to be a function of the congestion created in the curb lane by the two movements (i.e., the sum of the side street right-turn traffic and the main street through traffic in the curb lane) and also a function of any platooning effects of an upstream traffic signal.

B2.2.5 Data Collection Requirements

Data collection requirements are minimal with the Canadian Traffic Signal Warrant Procedure. The input requirements consisting of four separate tables are shown in Figure B2-1, complete with sample data.

Support

For detailed insight into the traffic signal warrant procedure, refer to the TAC publication *Traffic Signal and Pedestrian Signal Head Warrant Handbook* (2014).



The CFM Pedestrian Matrix warrant equation is in the form as shown below:

$$W_{ped} = \sum i-j [F((X_{pedm}) d_m) / K_2 + ((X_{peds}) d_s) / K_3]$$

W_{ped} = Cumulative warrant points

F = Pedestrian Demographics Factor

X_{pedm} = Adjusted pedestrian - vehicle cross product
(pedestrians crossing main street)

X_{peds} = Adjusted pedestrian - vehicle cross product
(pedestrians crossing side street)

d_m = Main street distance crossed by the pedestrian

d_s = Side street distance crossed by the pedestrian

K_2 = Pedestrian Signal Head Warrant Denominator constant for
main street

K_3 = Pedestrian Signal Head Warrant Denominator constant for
side street

Support

For detailed insight into the pedestrian signal head warrant procedure, refer to the TAC publication *Traffic Signal and Pedestrian Signal Head Warrant Handbook* (2014).

Region of Queens Municipality Staff Report

8.5

To: Mayor and Council

From: Joanne Veinotte, Director of Finance

Date: September 10, 2024

Re: Financial Review Quarter One

Background

Responsible governance includes a comprehensive review of financial information and performance as compared to budget.

Non-consolidated operating financial statements for the quarter are provided to Council with a staff report containing supplemental information that Finance staff deem significant for Council.

Details

Financial Report – Quarter One

Revenue Analysis:

Section 1 - TAXES

Area Rates Other is below budget because budget was set at the original rate of 5 cents on the District 13 tax rate which was reduced during the budget process to 3 cents. Budget was not adjusted to reflect decrease in revenue. Nova Scotia Power tax was received in August \$1,212,718. Nova Scotia Power Corporation HST rebate is higher than budget. This is set by the province. Deed transfer tax is running at 70% of budget for Quarter 1.



Section 2: GRANTS IN LIEU OF TAXES

Grant in lieu payments typically are not received until Quarter 3 or 4.

Section 3: SERVICE PROVIDED TO OTHER GOVERNMENTS

Running under budget by almost 30% year to date. Last year revenue was tracking slightly over budget at end of Quarter 1.

Section 4: SALES OF SERVICES

Parking Meter revenue down, only collected once in quarter. Will balance out with next quarter.

Landfill and recycling revenue tracking below budget year to date about 30%.

Section 5: OTHER REVENUE FROM OWN SOURCES

Return on investments is below budget, however, interest revenue is only recorded when GIC's mature and at year end. The majority of operating cash has also not been invested in GIC's this year and interest rates have been dropping fast than budgeted.

Rental income is higher than budget as tenancy was uncertain at time of budget.

There will never be postings against the Vacancy Allowance as it is a compensating value for staffing vacancies. Those vacancies create a decrease in wage expenses that are reflected as reduced expenditures on their respective budget lines.

Section 7: CONDITIONAL TRANSFERS FROM FEDERAL & PROVINCIAL GOVERNMENT

The majority of this funding comes in at the end of the year.

Section 8: OTHER TRANSFERS

Transferred funding from the Liverpool Business Development Center reserve to offset costs to date on the HVAC project with the remainder coming out of the



surplus, \$56,881 from reserve and \$92,467 from Surplus. Project cost budgeted for the year is \$1,856,290. These expenditures for Quarter 1 are on Page 7 and included in the line Liverpool Business Development Center.

Expenditures:

Expenditures are expressed as a percentage of annual budget, therefore those that are recorded at the beginning of the year will be close to 100% of budget rather than 25% for the first quarter. Some work is seasonal which will also affect the percentages.

Section 9 - GENERAL GOVERNMENT SERVICES

Travel – Council related is all mileage expense for meetings claimed by Councillors/Mayor.

Administration – Staffing vacancies

Taxation - Reduced Taxes is our low-income tax exemption. 72% of budgeted has been disbursed to residents who qualify.

Other general government services: Queens County Transit funded at \$50,000 this quarter.

Section 10 - PROTECTIVE SERVICES

50% of grants paid Quarter 1.

Section 11 – TRANSPORTATION SERVICES

Small Tools includes \$17,000 in safety equipment.

Roads and Streets under budget as Liverpool study has not been done (\$182,501) and no de-icing materials (\$137,500)

Section 12 – ENVIRONMENTAL HEALTH SERVICES

No significant variances of concern.



Section 14 - ENVIRONMENTAL DEVELOPMENT SERVICES

Environmental Planning and zoning administration are under budget due to vacant staffing positions.

Section 15 – RECREATION AND CULTURAL SERVICES

No significant variances of concern.

Section 16 – FISCAL SERVICES

Budgeted transfers from reserve: Sidewalk Reserve, First Responders, Landfill Equipment, General Equipment, and 2nd generation Landfill.
In future reports the unbudgeted expenses approved by Council will be broken out here. There were none in Quarter One.

CAPITAL PROJECT UPDATES

Excavator

Ordered in May from the supplier and received in late July and immediately put into service

Ice Resurfacers

Due to be received from supplier in early September with an in-service date expected by October

LBDC HVAC

Structural steel is 95% complete, 2 of 4 air handling units received. It is expected that these will be landed on the roof in early fall with ductwork to continue until December.

LBDC Library Renovation

Design and development underway

Mount Pleasant Service Extension Design

Progressing, draft design expected

QP Drive Extension

The tender was issued to the provincial procurement site in an attempt to accelerate the project but the prices received were outside of acceptance

Projects with no activity for Quarter One

MPSE – Transmission Extension
MPSE – Waste Water Lift Station upgrading
MPSE – Extension Dauphinee Farms
Gorham Planter Rehabilitation
Beach Meadows
Liverpool Bridge Redesign

HILLSVIEW ACRES

Billing to Department of Seniors and Long Term Care has not been done, resulting in expenses of \$103,000 for resident expense being overstated. Will correct once billing has been completed.

UTILITY

Administration appears to be over, however, it is caused by annual allocation of office staff made in Quarter One for the year.


Budget Impacts

Any forecasted impact on budget is included in this staff report.

Communications

The report will be included in the meeting minutes.

Recommendation



(1) THAT the Council of Region of Queens Municipality receives the report titled 'Financial Review Quarter One' for information.

REGION OF QUEENS MUNICIPALITY
NON-CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE QUARTER ENDED JUNE 30, 2024

| REVENUE: | 2024/2025 | | |
|--|-----------------------------|--------------------|-----------------------------|
| | ACTUAL | Budget %age | BUDGET |
| 1. TAXES | | | |
| Assessable property | | | |
| Residential | \$ 11,551,105 | 101.97% | \$ 11,327,974 |
| Commercial | 2,031,516 | 92.62% | 2,193,421 |
| | <u>13,582,621</u> | | <u>13,521,395</u> |
| Resource | | | |
| Taxable assessments | 928,438 | 99.66% | 931,642 |
| Forest property tax (less than 50,000 acres) | 29,271 | 100.40% | 29,153 |
| Forest property tax (50,000 acres or more) | 111 | 100.18% | 111 |
| | <u>957,820</u> | 99.68% | <u>960,906</u> |
| Area rates | | | |
| Protective services | 209,201 | 95.31% | 219,488 |
| Transportation services | 1,711,175 | 100.58% | 1,701,363 |
| Other | 56,703 | 60.41% | 93,869 |
| | <u>1,977,079</u> | 98.13% | <u>2,014,720</u> |
| Special assessment | | | |
| Environmental health service | 139,957 | 24.81% | 564,200 |
| Other | | | |
| Recovered - Tax sale | - | 0.00% | 15,000 |
| Deed transfer tax | 172,596 | 18.17% | 950,000 |
| | <u>172,596</u> | 17.89% | <u>965,000</u> |
| Based on revenue: | | | |
| Aliant | 44,819 | 98.72% | 45,400 |
| Nova Scotia Power Corporation | - | 0.00% | 1,212,718 |
| Nova Scotia Power Corporation-HST rebate | 67,798 | 148.68% | 45,600 |
| | <u>112,617</u> | 8.64% | <u>1,303,718</u> |
| Conditional transfers to other government Agencies | | | |
| Correctional services | - | | - |
| Deficit of Regional Housing Authority | - | | - |
| Appropriation to SS Regional Center for Education | (935,321) | 25.00% | (3,741,286) |
| | <u>(935,321)</u> | 25.00% | <u>(3,741,286)</u> |
| | <u>\$ 16,007,370</u> | 102.69% | <u>\$ 15,588,653</u> |

REGION OF QUEENS MUNICIPALITY
NON-CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE QUARTER ENDED JUNE 30, 2024

| | 2024/2025 | | |
|--|--------------------------|-------------|----------------------------|
| | ACTUAL | Budget %age | BUDGET |
| 2. GRANTS IN LIEU OF TAXES | | | |
| Federal Government | \$ 7,573 | 12.44% | \$ 60,891 |
| Provincial Government | | | |
| Provincial property | 25,696 | 31.91% | 80,519 |
| Crown timberlands | - | 0.00% | 154,580 |
| Fire protection | 7,282 | 26.28% | 27,704 |
| | <u>32,977</u> | 12.55% | <u>262,803</u> |
| | <u>\$ 40,550</u> | 12.53% | <u>\$ 323,694</u> |
| 3. SERVICES PROVIDED TO OTHER GOVERNMENTS | | | |
| Local Governments | | | |
| Environment health services-landfill | <u>\$ 419,072</u> | 18.09% | <u>\$ 2,316,900</u> |
| 4. SALES OF SERVICES | | | |
| Protective services | \$ 1,121 | 9.34% | \$ 12,000 |
| Hillsview Acres | 539,700 | 34.73% | 1,554,055 |
| Environmental health services | 151,527 | 17.01% | 890,700 |
| Other - Tax Certificates | 4,320 | 34.56% | 12,500 |
| | <u>\$ 696,668</u> | 28.21% | <u>\$ 2,469,255</u> |
| 5. OTHER REVENUE FROM OWN SOURCES | | | |
| Licenses and permits | \$ 21,312 | 37.32% | \$ 57,100 |
| Fines | 6,383 | 17.73% | 36,000 |
| Rentals | 40,029 | 48.29% | 82,898 |
| Return on investments | 10,716 | 7.14% | 150,000 |
| Penalties and interest | 24,048 | 16.76% | 143,500 |
| Revenue collected on behalf of others | 47,252 | 100.28% | 47,118 |
| Less: Disbursement of collected revenue above | (6,450) | 13.69% | (47,118) |
| Queens Place | 172,690 | 35.31% | 489,057 |
| Recreation Program Revenue | 6,837 | 9.37% | 73,000 |
| Vacancy Allowance | - | | 440,000 |
| Miscellaneous | 1,427 | 4.21% | 33,900 |
| | <u>\$ 324,244</u> | 21.54% | <u>\$ 1,505,455</u> |

REGION OF QUEENS MUNICIPALITY
NON-CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE QUARTER ENDED JUNE 30, 2024

| | 2024/2025 | | |
|---|----------------------|--------------------|----------------------|
| | ACTUAL | Budget %age | BUDGET |
| 6. UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS | | | |
| Provincial Government | | | |
| Service Nova Scotia & Municipal Relations | | | |
| Assessment Act, farm property acreage | \$ - | 0.00% | \$ 14,010 |
| Municipal Grants Act-equalization | 335,806 | 25.00% | 1,343,225 |
| | \$ 335,806 | 24.74% | \$ 1,357,235 |
| 7. CONDITIONAL TRANSFERS FROM FEDERAL & PROVINCIAL GOVERNMENTS OR AGENCIES | | | |
| Federal Government - Other | \$ - | 0.00% | \$ 5,000 |
| Provincial Government | - | #DIV/0! | - |
| Environmental Health Services: | | | |
| Garbage & refuse collection & disposal | 11,855 | 19.76% | 60,000 |
| Other Provincial Funding: | | | |
| RRFB - Waste Separation Funding | - | 0.00% | 10,500 |
| Civic number grant | - | 0.00% | 4,600 |
| | \$ 11,855 | 14.80% | \$ 80,100 |
| 8. OTHER TRANSFERS | | | |
| Transfer from other fund: | | | |
| Surplus of Other Years | 92,467 | 5.48% | 1,686,518 |
| Special Operating Reserve | 57,231 | 10.12% | 565,385 |
| Special Capital Reserve | - | #DIV/0! | - |
| Special Equipment Reserve (Fire Dept) | - | 0.00% | 166,703 |
| | \$ 149,698 | | \$ 2,418,606 |
| TOTAL REVENUE: | \$ 17,985,262 | | \$ 26,059,898 |

REGION OF QUEENS MUNICIPALITY
NON-CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE QUARTER ENDED JUNE 30, 2024

| EXPENDITURES: | 2024/2025 | | |
|---------------------------------------|--------------------------|--------------------|----------------------------|
| | ACTUAL | Budget %age | BUDGET |
| 9. GENERAL GOVERNMENT SERVICES | | | |
| Legislative | | | |
| Remuneration - mayor | \$ 12,645 | 24.69% | \$ 51,213 |
| Remuneration - council | 44,124 | 24.51% | 179,999 |
| Other | | | |
| Travel - Council related | 1,554 | 15.54% | 10,000 |
| Other Council | 1,553 | 9.71% | 16,000 |
| | <u>59,875</u> | <u>23.28%</u> | <u>257,212</u> |
| General administration | | | |
| Administration | 328,297 | 22.03% | 1,490,038 |
| Financial management | 2,273 | 7.10% | 32,000 |
| Bank charges | 950 | 23.75% | 4,000 |
| Taxation | | | |
| Administration | 17,384 | 24.75% | 70,236 |
| Tax billings | 16,333 | 81.67% | 20,000 |
| Assessment Services | 79,347 | 25.00% | 317,389 |
| Appeals Prior year | 120 | 0.00% | - |
| Reduced taxes | 98,169 | 72.72% | 135,000 |
| Tax sale | 3,935 | 13.12% | 30,000 |
| Common services | 26,591 | 30.20% | 88,060 |
| Safety Strategy Implementation | 23,521 | 7.84% | 300,000 |
| Legal Services | 26,399 | 14.26% | 185,143 |
| Contingency | - | 0.00% | 301,656 |
| Consulting | 25,353 | 13.43% | 188,800 |
| Mount Pleasant Feasibility Study | - | 0.00% | 286,787 |
| Other | 3,163 | 5.49% | 57,643 |
| | <u>651,836</u> | <u>18.59%</u> | <u>3,506,752</u> |
| Other general government services | | | |
| Elections | 1,548 | 2.06% | 75,000 |
| Conventions | 19,157 | 46.11% | 41,550 |
| Insurance | 1,120 | 100.00% | 1,120 |
| Grants to organizations | 128,445 | 73.40% | 175,000 |
| Other | 54,750 | 59.35% | 92,246 |
| | <u>205,020</u> | <u>53.26%</u> | <u>384,916</u> |
| Valuation allowance | | | |
| Uncollectible taxes | - | 0.00% | 5,000 |
| | <u>-</u> | <u>0.00%</u> | <u>5,000</u> |
| | <u>\$ 916,730</u> | 22.07% | <u>\$ 4,153,880</u> |

REGION OF QUEENS MUNICIPALITY
NON-CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE QUARTER ENDED JUNE 30, 2024

| | 2024/2025 | | |
|---|----------------------------|----------------------|----------------------------|
| | ACTUAL | Budget %age | BUDGET |
| 10. PROTECTIVE SERVICES | | | |
| Police protection | | | |
| Administration-prosecution fees/DNA testing | \$ 32 | 0.13% | \$ 25,108 |
| Crime investigation, prevention and protective services | 695,210 | 25.28% | 2,750,407 |
| | <u>695,242</u> | <u>25.05%</u> | <u>2,775,515</u> |
| Law enforcement | | | |
| Building/Fire Inspection | 51,248 | 21.27% | 240,964 |
| Bylaw | 25,681 | 17.92% | 143,301 |
| | <u>76,929</u> | <u>20.02%</u> | <u>384,265</u> |
| Fire protection | | | |
| Fire fighting force | 637,883 | 48.68% | 1,310,416 |
| Fire alarm system | 7,548 | 25.50% | 29,600 |
| Water supply and hydrants | 54,872 | 25.00% | 219,488 |
| Fire station building | 25,045 | 23.76% | 105,419 |
| Other | - | 0.00% | 5,000 |
| | <u>725,348</u> | <u>43.44%</u> | <u>1,669,923</u> |
| Emergency measures | <u>31,758</u> | <u>46.11%</u> | <u>68,872</u> |
| | <u>\$ 1,529,276</u> | <u>31.22%</u> | <u>\$ 4,898,575</u> |
| 11. TRANSPORTATION SERVICES | | | |
| Common services | | | |
| Administration | \$ 222,472 | 19.22% | \$ 1,157,692 |
| Equipment operations | 156,603 | 27.46% | 570,292 |
| Small tools and equipment | 21,923 | 35.94% | 61,000 |
| Works/Storage garages | 31,111 | 11.75% | 264,737 |
| Insurance | - | 0.00% | 2,626 |
| Staff training | - | 0.00% | 27,500 |
| | <u>432,108</u> | <u>20.74%</u> | <u>2,083,847</u> |
| Road transport | | | |
| Roads and streets | 162,185 | 10.79% | 1,503,543 |
| Street lighting | 50,981 | 17.83% | 285,891 |
| | <u>213,167</u> | <u>11.91%</u> | <u>1,789,434</u> |

REGION OF QUEENS MUNICIPALITY
NON-CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE QUARTER ENDED JUNE 30, 2024

| | 2024/2025 | | |
|--|---------------------|--------------------|---------------------|
| | ACTUAL | Budget %age | BUDGET |
| 11. TRANSPORTATION SERVICES continued | | | |
| Debenture | | | |
| Interest | 4,343 | 35.79% | 12,133 |
| Principal | 11,461 | 32.41% | 35,365 |
| | <u>15,804</u> | <u>33.27%</u> | <u>47,498</u> |
| Air transportation | | | |
| Airport | 3,729 | 42.12% | 8,853 |
| | <u>\$ 664,808</u> | <u>16.92%</u> | <u>\$ 3,929,632</u> |
| 12. ENVIRONMENTAL HEALTH SERVICES | | | |
| Sewage collection and disposal | | | |
| Administration | \$ 28,080 | 30.32% | \$ 92,600 |
| Sewage collection systems | 87,843 | 35.52% | 247,323 |
| Sewage treatment and disposal | 44,315 | 19.74% | 224,470 |
| | <u>160,238</u> | <u>28.39%</u> | <u>564,393</u> |
| Debenture | | | |
| Interest | 10,867 | 42.19% | 25,759 |
| Principal | 97,822 | 74.97% | 130,485 |
| | <u>108,689</u> | <u>69.56%</u> | <u>156,244</u> |
| Garbage and waste collection and disposal | | | |
| Administration | 52,579 | 23.39% | 224,830 |
| Garbage and waste collection | 398,345 | 26.99% | 1,475,797 |
| Landfill | 306,894 | 27.94% | 1,098,498 |
| Special Capital Reserve - closure costs | 181,880 | 21.40% | 850,000 |
| Recycling | 190,423 | 23.94% | 795,471 |
| | <u>1,130,120</u> | <u>25.43%</u> | <u>4,444,596</u> |
| Debenture | | | |
| Interest | - | 0.00% | 4,547 |
| Principal | - | 0.00% | 66,751 |
| | <u>-</u> | <u>0.00%</u> | <u>71,298</u> |
| | <u>\$ 1,399,048</u> | <u>26.72%</u> | <u>\$ 5,236,531</u> |

REGION OF QUEENS MUNICIPALITY
NON-CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE QUARTER ENDED JUNE 30, 2024

| | 2024/2025 | | |
|---|--------------------------|--------------------|----------------------------|
| | ACTUAL | Budget %age | BUDGET |
| 13. PUBLIC HEALTH - HILLSVIEW ACRES | \$ 635,938 | 37.50% | \$ 1,695,724 |
| 14. ENVIRONMENTAL DEVELOPMENT SERVICES | | | |
| Environmental planning and zoning | | | |
| Administration | 70,683 | 18.35% | 385,265 |
| Other | 3,111 | 1.84% | 169,452 |
| | <u>73,793</u> | <u>13.30%</u> | <u>554,717</u> |
| Tourism | | | |
| Facilities | 38,652 | 35.05% | 110,271 |
| Marketing and Promotion | 25,221 | 34.31% | 73,500 |
| Administration | 82,688 | 23.37% | 353,882 |
| Economic Development | | | |
| Liverpool Business Development Center | 201,470 | 19.73% | 1,021,127 |
| Event Strategy | 34,763 | 36.98% | 94,000 |
| Community Initiatives/Signage | 339 | 0.24% | 141,400 |
| Other environmental development services | | | |
| Tourism and economic development | <u>383,132</u> | <u>21.35%</u> | <u>1,794,180</u> |
| | <u>\$ 456,926</u> | | <u>\$ 4,044,621</u> |
| 15. RECREATION AND CULTURAL SERVICES | | | |
| Recreational facilities | | | |
| Swimming pools | \$ 34,741 | 25.83% | \$ 134,491 |
| Parks and Playgrounds | 83,470 | 18.10% | 461,038 |
| Queens Place | <u>348,442</u> | <u>23.22%</u> | <u>1,500,909</u> |
| | <u>466,653</u> | <u>22.26%</u> | <u>2,096,438</u> |
| Cultural buildings and facilities | | | |
| Historical sites | 216 | 21.61% | 1,000 |
| Court House | 3,235 | 20.80% | 15,555 |
| Museums | 17,703 | 11.00% | 160,903 |
| Regional Library Funding | 23,000 | 25.00% | 92,000 |
| TH Raddall Library | <u>15,140</u> | <u>22.94%</u> | <u>66,000</u> |
| | <u>59,294</u> | <u>17.68%</u> | <u>335,458</u> |
| Other recreational & cultural services | <u>83,959</u> | <u>28.14%</u> | <u>298,349</u> |
| Debenture | | | |
| Interest | 18,059 | 35.87% | 50,342 |
| Principal | <u>67,448</u> | <u>42.59%</u> | <u>158,369</u> |
| | <u>85,507</u> | <u>40.97%</u> | <u>208,711</u> |
| | <u>\$ 695,412</u> | <u>23.66%</u> | <u>\$ 2,938,956</u> |

**REGION OF QUEENS MUNICIPALITY
NON-CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE QUARTER ENDED JUNE 30, 2024**

| | 2024/2025 | | |
|---|----------------------------|--------------------|-----------------------------|
| | ACTUAL | Budget %age | BUDGET |
| 16. FISCAL SERVICES | | | |
| Transfers to own reserves, funds and agencies | | | |
| Other funds | | | |
| Special Operating Reserve | \$ 157,000 | 52.66% | \$ 298,130 |
| Capital Out of Operating | - | | - |
| Special Capital Operating Reserve | - | | - |
| Special Equipment Reserve | 112,500 | 20.10% | 559,572 |
| | <u>269,500</u> | | <u>857,702</u> |
| <u>TOTAL EXPENDITURES:</u> | <u>\$ 6,567,638</u> | 25.20% | <u>\$ 26,059,897</u> |
| | \$ 11,417,624 | | \$ 1 |
| | \$ 11,417,624 | | \$1 |
| | \$0 | | -\$1 |

**REGION OF QUEENS MUNICIPALITY
NON-CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE QUARTER ENDED JUNE 30, 2024**

**HILLSVIEW
ACRES**

| | 2024/2025 | | |
|--|------------------|--------------------|------------------|
| | ACTUAL | Budget %age | BUDGET |
| REVENUE | | | |
| Resident care | \$ 408,139 | 26.26% | \$ 1,554,055 |
| Other funding sources | 131,562 | #DIV/0! | - |
| Transfer from Reserve | - | | 141,668 |
| | <u>539,700</u> | 31.83% | <u>1,695,723</u> |
| EXPENDITURE | | | |
| Salaries and benefits | 311,531 | 22.79% | 1,367,031 |
| Building | 170,164 | 125.84% | 135,223 |
| Supplies and equipment | 15,888 | 60.64% | 26,200 |
| Resident care | 127,452 | 94.94% | 134,250 |
| Other | 10,903 | 33.02% | 33,019 |
| | <u>635,938</u> | 37.50% | <u>1,695,723</u> |
| EXCESS OF REVENUE OVER EXPENDITURE OPERATIONS | | | |
| | <u>(96,238)</u> | | <u>-</u> |

**REGION OF QUEENS MUNICIPALITY
NON-CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE QUARTER ENDED June 30, 2022**

**WATER
UTILITY**

| | 2024/2025 | | |
|---|---------------------------|-------------|----------------------------|
| | ACTUAL | Budget %age | BUDGET |
| OPERATING REVENUE | | | |
| Metered sales | \$ 151,062 | 26.74% | \$ 565,000 |
| Public fire protection | 54,872 | 25.00% | 219,488 |
| Other | 1,620 | 12.90% | 12,560 |
| | <u>207,554</u> | 26.04% | <u>797,048</u> |
| OPERATING EXPENDITURE | | | |
| Source of Supply | 2,005 | 3.46% | 57,980 |
| Water treatment | 189,140 | 28.80% | 656,824 |
| Transmission and distribution | 39,999 | 16.13% | 247,966 |
| Administration | 40,112 | 35.22% | 113,889 |
| Amortization | - | 0.00% | 125,000 |
| | <u>271,256</u> | 22.57% | <u>1,201,659</u> |
| OPERATING SURPLUS (DEFICIT) | <u>(63,701)</u> | 15.74% | <u>(404,611)</u> |
| NON OPERATING REVENUE | | | |
| Interest | 2,316 | 15.44% | 15,000 |
| Other | - | | 500 |
| | <u>2,316</u> | 14.94% | <u>15,500</u> |
| NON OPERATING EXPENDITURE | | | |
| Debenture | | | |
| Interest | 3,317 | 34.60% | 9,586 |
| Principal | 16,717 | 38.50% | 43,426 |
| | <u>20,034</u> | 37.79% | <u>53,012</u> |
| NON OPERATING (DEFICIT) SURPLUS | <u>(17,717)</u> | 47.23% | <u>(37,512)</u> |
| EXCESS EXPENDITURES OVER REVENUE | <u>\$ (81,419)</u> | 18.42% | <u>\$ (442,123)</u> |

Region of Queens Municipality Staff Report

8.6


To: Mayor and Council
From: Steve Whynacht, IT Manager
Date: September 10, 2024
Re: QPEC Security Camera Recommendations

Background

An analysis of the existing surveillance system at Queens Place Emera Centre (QPEC) has revealed the need for an upgrade to the facility's camera system to improve overall facility coverage and image quality. A Request for Proposals (RFP) was issued on May 1, 2024, inviting qualified vendors to submit proposals for the project. The project scope includes the provision and installation of high-definition IP-based cameras, an integrated monitoring system, and the necessary hardware and software components. Additionally, higher-definition cameras were proposed to enhance surveillance of the surrounding areas, including Mersey Skatepark and the Etlí Milita'mk Playpark. However, all submitted proposals have exceeded the allocated budget.

Details

The RFP closed on May 24, 2024, and we received six vendor proposals. Each proposal was evaluated based on the RFP criteria, which included cost, technical specifications, references, and past performance.



The approved 2024-2025 budget included \$25,000 for the project based on initial estimates. All submitted proposals exceeded this budget, with proposals ranging from \$46,000 to \$85,000 plus HST, due to a number of factors, including new conduit and cabling, and a revised scope to go from 36 facility cameras to a total of 44 cameras. New camera locations would include two on the back of the facility facing the Etli Milita'mk Playpark, and six other locations where there is currently no coverage but there should be.

The current camera system at Queens Place uses outdated technology, including analog cameras which result in poor image quality by today's standards and limit staff's ability to identify specific faces and other details that would be relevant to ensuring the safety and security of the facility. To improve coverage and image clarity, it's recommended that an IP based camera system is the best solution. This modern technology uses digital cameras that transmit clear, higher-resolution images directly to an IP-based recorder. The image quality is significantly improved and the ability to expand the system is built into this system. Changing from an analog to digital system requires replacing all existing camera, wiring, and recording systems.

Considerations

There are several options for consideration. These include, maintaining the existing system; replacing the existing with a digital/IP-system but reducing the number of cameras; increasing the budget this fiscal; or pushing the project to next fiscal with a revised budget.

Staff recommend increasing the budget this fiscal year and moving the project forward. This would allow staff to address safety and security short comings of the existing system promptly, and conducting a new RFP next fiscal may result in even higher costs without improvements to what has already been proposed.

Budget Impacts

It has been determined that one vendor is the best fit overall, offering comprehensive analytics and searching capabilities, including conduit installation, new cable installs for new camera locations and relocations, loaner equipment in the event of failure, 24-hour support is available if required, and the system is easily scalable for future expansions if necessary. The overall cost for this proposal was \$80,000 plus HST.



Recommendation

(1) THAT the Council of the Region of Queens Municipality receives this report titled "QPEC Camera Staff Report."

(2) THAT the Council of the Region of Queens Municipality increase the budget for the QPEC Camera system from \$25,000 to \$80,000 plus HST to purchase an IP-based camera system.