

| No. | Process                                     | Risk | Issue   | Previous Potential Course of Action   | Updated Potential Course of Action (June 2020)  | Individual Assigned | Due date | Notes  | Last Update |
|-----|---|------|---|---|---|---------------------|----------|--|-------------|
| 4   | User Fees – Water and Sewer                 | P1   | All water and sewer bills are currently manually prepared and sent by mail. This results in additional time and postage costs incurred by the Town  | Allow users to receive bills electronically through email. System generated emails can be produced that will send users their bills electronically thereby reducing costs associated with post and the time required to prepare and mail the bills.   | <p>Bills can be accessed electronically provided the email address is included within Vadim. The Town has been sending correspondence to residents to allow them to sign up for electronic invoicing. There have been a number of residents who have done so.</p> <p>In addition, the Town is investigating the implementation of a User portal with Central Square. The portal would allow users to receive email notification when their bill is available and can be viewed with a “pay now” option including credit card payment (the user would assume the fees associated). It was noted there may be a need to revise the bylaw for the implementation of the portal.</p> <p>It is anticipated billings commencing in 2021 will utilize this technology as the background work by Central Square is complete (only Town IT integration is required).</p> | S Dent              |          | 1st quarter promotion saw the addition of 64 bills to ebilling bringing the total to 19% (up from 14.9%) - This will be an on-going item and staff will continue to look for ways to promote ebilling to residents   | Apr 25/23   |
| 6   | Property Taxation – Billing and Collections | P1   | All taxation bills are currently manually prepared and sent by mail. This results in additional time and postage costs incurred by the Town   | Allow users to receive bills electronically through email. System generated emails can be produced that will send users their bills electronically thereby reducing costs associated with post and the time required to prepare and mail the bills.   | <p>In addition, the Town is investigating the implementation of a User portal with Central Square. The portal would allow users to receive email notification when their bill is available and can be viewed with a “pay now” option including credit card payment (the user would assume the fees associated). It was noted there may be a need to revise the bylaw for the implementation of the portal.</p> <p>It is anticipated billings commencing in 2021 will utilize this technology as the background work by Central Square is complete (only Town IT integration is required).</p>   | S Dent              |          | e-billing is now available for property taxes and is in the process of being implemented//also user portal will allow on-line payments - in discussion with service provider//Council voted not to continue with eBilling as only available in English ON HOLD//Project approved to continue at the Feb 20/24 Council meeting - reached out to CentralSquare for cost to complete//quote received and approved-waiting for implementation details//implementation is underway with training scheduled for mid-June | May 14/24   |
| 9   | Billings and Collections: Grants            | P1   | Currently there is no formal guidance provided by Council to establish grant priorities (operating, capital, job creation etc.) As a result, the DH may be focusing efforts on initiatives that are not a priority of the Town.   | <p>The following procedures should be developed to ensure priority areas are focused on for the grant search. This should include the following:</p> <ul style="list-style-type: none"> <li>- Prior to the budgeting process, Council should set specific priorities for operating, capital and job creation to ensure grant research is focused on the relevant areas.</li> <li>- Assign accountability for the grant research by type (operating, capital and job creation to the DH and/or DF).</li> <li>- On a standing, monthly basis have an update presented to Council on the grant research and applications.</li> </ul> | <p>Based on the previous recommendation, Council provided a list of priorities (essentially a wish list) for the year as a well as a community improvement plan and strategic plan. There are formal presentations made to Council on the plans and priorities which has resulted in Council’s vision being brought to life in their established priorities.</p> <p>Further planning can be completed on the capital project management area. See the additional recommendations presented within the Capital Project Management process mapping.</p>   |                     | On-going |  | Mar 30/23   |
| 10  | Billings and Collections: Grants            | P2   | Currently, a debrief of unsuccessful grant applications does not always occur. Determining the reason for the failed application can identify the strengths and weaknesses in the application and will assist with revenue and the related receivable for grant funding is not recorded until the funds are received. There is a risk at the end of a period, that revenue related to that period is not recorded. Additionally, since the receivable balance may not be recorded, there can be an increased risk that funds owed to the Town are not collected as they will not be followed up on a regular basis. | Follow up should be completed on all unsuccessful grant applications in excess of \$50,000 by the individual who completed the grant application. This will help to identify items to improve on further applications.  | There has been a new step added to complete a debrief of unsuccessful applications by the individual who submitted the grant. This information is then used in subsequent grant applications in an effort to increase the success of the application.   |                     | On-going |  | Mar 30/23   |
| 11  | Billings and Collections: Grants            | F1   | Finally, the involvement of the DF within the grant tracking process is critical given the project reporting requirements. It was noted many times the DF is not notified of the grant application or the status of the grant   | Grants should be recorded as accounts receivable when approved and/or earned. This receivable should then be cleared when the cash is received. This will allow the DF to follow up on any outstanding balances and also provide more accurate information for cash forecasting and budgeting.  | <p>The Deputy Clerk has overall responsibility for a grant tracking spreadsheet which was developed to track the following information:</p> <ul style="list-style-type: none"> <li>- Grant purpose</li> <li>- Amount requested</li> <li>- Municipal contribution</li> <li>- Town contact</li> <li>- Grant successful (Yes / No)</li> </ul> <p>This task will be transitioned to the DF in Q4 2020. Requiring the DF to update the tracking spreadsheet will enable to recording of the revenue and receivables associated with the grants on a timely basis.</p> <p>In addition, the tracking spreadsheet is presented and discussed by the DHs at the bi-weekly manager meetings to ensure all members of the management team are aware of the status of the various grants.</p>   | S Dent              | Ongoing  |  |             |

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| 27 | Accounts Payable: Purchasing | P2 | Purchase orders are completed manually on paper. The information on the purchase order then needs to be entered into the accounting system by the APC resulting in a duplication of efforts.  | Investigate if electronic purchase requisitions can be completed within the accounting system. The DH would input the request directly into the accounting system. It can then be reviewed and approved, automatically generating a purchase order, reducing the risk of input error. When the invoice is received, it can be applied against the existing purchase order and requisition without having to input the purchase and journal entry information again.  | A revised purchasing policy has been drafted and presented to Council in the summer of 2020. KPMG reviewed the proposed purchasing policy and recommended the use of preferred vendors and the use of purchasing cards which would be appropriate for smaller purchases.   | This will be looked at throughout the remainder of 2020 to determine if P-Cards can be used. This would eliminate the need for the purchase orders on small purchases (less than \$2,499, in accordance with the revised purchasing policy). It was also noted the manual POs can be an expensive               | S Dent    | Previously had attempted to get a demo on this from CenralSquare. This will be added back to the workplan to investigate this option for 2024. Have had conversations with CentrelSquare on this.  | Nov 17/23 |
| 28 | Accounts Payable: Purchasing | P3 | Currently, purchase are made by DHs on an ad hoc basis. This results in the finance department sometimes being unaware of purchases made until after an invoice has been received. There is a risk that the Town is making unnecessary purchases in addition to potential duplication of purchases.   | Require that all purchases be processed by the finance department. Require DHs to submit a purchase requisition form detailing the item that is required to be purchased as well as the selected vendor based on the existing procurement policy. Finance staff will prepare a purchase order that is provided to the vendor and filed with the purchase requisition. When the invoice is received by the DH or the finance department, it is matched with the purchase requisition and purchase order before proceeding to the accounts payable: recording process. | The use of electronic purchase orders should continue to be considered for the purchases exceeding \$2,500. It was noted invoices can be put on hold given that adequate supporting documentation for purchases is not available when the invoice is in the payment process which requires follow up with the various departments. In addition, proof of delivery in the PO is not always documented also requiring follow up. | The transition to P-Cards will require the DHs to provide receipts and coding for each purchase to allow for appropriate recording.   | S Dent    | on-going   |           |
| 30 | Accounts Payable: Recording  | P1 | The Town's s account payable process is paper based, with emailed copies of invoices printed out for processing. This represents a potential inefficiency as (i) the process consumes time and resources associated with the printing of electronic invoices; and (ii) the approval process involves the physical movement of invoices as opposed to email. | The Town should consider the use of electronic invoices as opposed to paper copies, whereby invoices received by mail are scanned prior to processing. Invoices should be scanned and saved by date and vendor only. A naming convention should be developed that will allow for an efficient electronic search (e.g. vendor, amount, batch number, payment date, cheque number, etc.)   | It was noted that previous to the pandemic copies of invoices are provided to Council for review. Since the pandemic it was noted the invoices are no longer provided to Council which is a best practice.   | There is no requirement for Council to review the individual invoices going forward as this would be considered an operational review as opposed to a governance Council.   | S Dent    |  |           |
| 31 | Accounts Payable: Recording  | F1 | The Town's process for new vendor set-up involves minimal controls and review and is initiated once an invoice is received. It is possible that staff can purchase goods or services from related parties or false vendors without independent due diligence into the   | The Town may wish to establish a process whereby new vendor set-up requires certain verification procedures, including proof of operation and reviews of potential conflicts of interest. The listing of active vendors should be reviewed regularly for accuracy and independence. Vendors which have not been used over the last 24 months should be removed.  | There were no significant changes noted to the changes to the vendor lists. It is recommended to review the vendor listing on an annual basis and determine if there are any vendors who are inactive and should be removed from the master vendor listing.  |   | S Dent    |  |           |
| 32 | Accounts Payable: Recording  | P2 | The APC is following up with DHs to request that they complete a purchase order after an invoices has ready been received to ensure proper documentation.   | Although missing purchases orders indicate that a purchase was made outside of the Town's policy, the subsequent preparation of purchase orders should not be continued since the control has already been bypassed at this time. Additional effort and consideration should be provided to ensuring purchases have a purchase order on file before initiation. Contacting vendors and instructing that all future purchases made by the Town must make reference to a PO number on the invoice may assist with enforcement  | There has been no significant change noted in 2020. The finance group continues to follow up with the departments when information has not been received which can hold up the process for approval of the invoices.   | The use of P-Cards should be considered along with the use of the electronic purchase orders which should help facilitate the approval process for POs.   | S Dent    | In order to accurately reflect budget availability, DHs have been encouraged to provide completed Pos to A/P. These will then be entered as an encumbrance against the budget until invoices are received. This has been revisited with DHs and all PO and Quote info is now being entered as received by A/P. | Nov 17/23 |
| 47 | Community Centre Rentals     | P1 | The process of booking hall rentals at the Blind River Memorial Community Centre is based on manual processes. Based on discussions held, it does not appear the software for booking and managing rentals at the facility and requests for bookings begin with the involvement of the Director of Recreation and Community Services.                       | The Town may want to consider exploring the potential of acquiring recreational software which would then allow for bookings to be consolidated within the Town's operations as well as potentially increase the user's experience as they could potentially see when ice is available in live time opposed to having to be in contact directly with Town staff.   | The Town has provided for a link on its website that allows for potential users to determine whether or not there is availability on the items / locations they are looking to rent.   | In addition, a new system has been sourced for the scheduling and invoicing of recreation facilities. The budget for this system was approved by Council in 2020 and it is anticipated the system will be implemented in Q4 2020 / Q1 2021. The Director of Facilities will be in charge of the implementation. | K Bittner |  |           |

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| 48 | Community Centre Rentals | P2 | A resident may need to download the file and then print out hard copy of the form to populate. If the person intends on submitting the form via email, they must then populate the form and then scan it in order to email it back to the Town. | The Town could provide the form on its website with fillable fields to reduce the number of steps a person is required to complete to submit a form electronically. | There have been no significant changes noted. The Town may still want to explore where there is the ability to complete the rental process online.                        | K Bittner | this will hopefully be an option with the new web-site currently under development.            | 8/4/2022 |
| 49 | Community Centre Rentals | P3 | Currently, users of the community centre are unable to pay for service through e-commerce tools.  | The Town may want to consider exploring the potential of allowing for users to pay for services online.   | There is now the ability to make payments via etransfer (this is noted for any required Town payment, such as taxes, water billings or rentals of recreation facilities). | K Bittner | Payments can be sent via etransfer. Payments can also be made by credit card via the web-site. | 8/4/2022 |