

No.	Process	Risk	Issue	Previous Potential Course of Action	Individual Assigned	Due date	Notes	Last Update
1	User Fees - Landfill	P1	<p>On a weekly basis the landfill attendant provides the AC the weekly tracking sheet (Excel document) for purposes of billing landfill charges to contractors and recording the residential transactions from the payment system (debit/credit machine). There is a payment listing report that is available daily and printed by the landfill attendant however this document is not provided to the AC and a reconciliation is not completed.</p> <p>At the current time, the document provided to the AC for purposes of billing and recording within the system is the Excel document, which is manually updated by the landfill attendant. Given the lack of reconciliation it is possible transactions will be missed on the excel document, resulting in additional reconciliations required at month end while completing the bank reconciliation.</p>	The payment report with all transactions should be provided to the AC in order to complete a reconciliation of the landfill transactions. On a weekly basis, prior to submitting the documents by the attendant to the Town office, the payment listing should be reconciled to the Excel spreadsheet to ensure accuracy.	S Dent/D St Pierre	in progress		Sep 15/21
6	Billings and Collections: Other Accounts Receivable - Recreation	P2	<p>The data for the arena and community centre rentals is provided by the RM to the AC for manual input of the information into the invoice. Given there is no linkage between a scheduling system and Vadim there is the potential for manual input errors on the invoices.</p>	<p>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.</p> <p>Faced with aging infrastructure, growing demands for service and changing operating environments, Ontario's Municipalities are challenged to control costs and get more out of their asset base. A structured and robust approach to Infrastructure Asset Management helps organizations make informed and effective plans and decisions, align capital and operations spending with goals and priorities, and manage the trade-offs between service, risk and cost over the asset lifecycle.</p>	K Bittner			
10	Capital Contract Project Management	P1	<p>At the current time the process of determining which projects take precedent are not defined. The process for capital project selection is mainly reactionary and can be based on issues that arise. There is a lack of long term asset management planning. Recent changes to provincial regulations relating to asset management further highlight the need for full asset management planning to meet the Phase II milestones as of July 1, 2023.</p>	<p>As a result, it is recommended a structured asset management policy be developed which aligns the asset management planning decisions with other guiding documents for the Town including the strategic asset management policy and the Official Community Plan. The policy should:</p> <ul style="list-style-type: none"> - Set and communicate organizational commitment to AM principles and philosophies - Align and integrate asset management with the Town's Strategic Planning process, as well as other key goals, policies and plans - Confirm how stakeholders will be engaged and their input included in the asset management planning process - Support formation of a culture that values asset management and makes it a priority - Define asset management responsibilities and accountabilities for Council, CAO and management - Guide the asset management planning process, and embed asset management thinking in to ongoing capital, operations and maintenance activities 	K Scott/S Dent	currently working on Asset Management with PSD		

11	Capital Contract Project Management	P2	<p>It was noted throughout the process mapping session that the CAO spends a considerable amount of time managing the various capital projects. It was noted the size of the project does not matter and CAO involvement was noted on smaller projects. The involvement in each project results in an inefficient use of the CAO's time and takes away from a more strategic focus on longer term capital planning for the Town.</p>	<p>A formal guideline for allocation of responsibilities for capital projects should be documented by the Town. This would include allocation of responsibilities for projects to the various DHs. It is recommended capital projects \$50K and below are managed by the DHs with support from the finance group for the overall reporting requirements to the funders.</p>	<p>While projects exceeding \$50K will likely have CAO involvement, it is recommended the first point of contact be the DH with the CAO moving into a support role on the various projects.</p>	K Scott	
21	Credit Card Processing	F1	<p>Given that P-Cards are not used on a frequent basis, there is no formal policy that states the type of purchases can be made by credit cards. There could be a risk of inappropriate purchases or personal purchases made on the P-Card.</p>	<p>For significant projects (exceeding \$250K) the CAO should be the lead individual for the project, with coordination at the departmental level when needed.</p>	<p>Formal policy development is recommended for the delegation of responsibilities to ensure all staff are aware of the new process for managing projects. This formal policy for capital projects should be aligned with the newly approved purchasing policy for the Town. Changes should be made to the purchasing policy to establish what purchases are authorized to be made by credit card (hotel, travel costs etc.). A credit card agreement should be signed by each card holder indicating they understand the types of purchases allowed on each credit card.</p>	S Dent	Purchasing Card policy to be updated - in progress
25	Monthly Reporting Process	P2	<p>At the current time a formalized month and quarter end process is not followed or communicated to staff. The current focus is ensuring annually the transactions and accruals are updated for purposes of preparing the year end financial statements.</p>	<p>The transition to P-Cards will require the DHs to provide receipts and coding for each purchase to allow for appropriate recording.</p>	<p>The finance group should continue to request each department to complete the coding and provide accurate information to the finance group.</p>	S Dent	<p>The new Budget Software will allow real-time access for all managers to their departmental operating information. Implementation plan to be determined with provider. This project should commence in September. We have been providing some information to PSD CityWide and are looking at January 2024 implementation.//Kick-off meeting scheduled for February 5,2024//Needs analysis meeting held on Feb 20/24 - awaiting summary of discussion from PSD to review//bi-weekly meetings set up with PSD//currently working on data integration, meeting for week of June 9</p>
26	Monthly Reporting Process	P3	<p>Throughout discussions it was noted the monthly variance reports, which detailed the revenue and expenses by department are time consuming to produce. In addition, the reports and financial information from Vadim is not presented in a manner that is user friendly and easy to access within the system.</p>	<p>There is an existing credit card policy in place at the Town however with an increased use of P-Cards the policy will need to be revisited. The review of the outstanding cards and the policy is to be completed in Q4 2020.</p>	<p>As management moves to a more formalized quarterly reporting process to Council ensuring all transactions are recorded in the appropriate period will become increasingly important. A schedule should be created by the DF and communicated to the DHs and the finance team in order to ensure on a quarterly basis the financial results are appropriately recorded and complete to ensure management and Council is making decisions based upon accurate information.</p>	S Dent	<p>The new Budget Software will allow real-time access for all managers to their departmental operating information. Implementation plan to be determined with provider. This project should commence in September. We have been providing some information to PSD CityWide and are looking at January 2024 implementation.//Kick-off meeting scheduled for February 5,2024//Needs analysis meeting held on Feb 20/24 - awaiting summary of discussion from PSD to review//bi-weekly meetings set up with PSD//currently working on data integration, meeting for week of June 9</p>

27	Monthly Reporting Process	P4	At the current time the CAO/Clerk and the DF are responsible for analyzing the budget vs. actual spend for Council. As noted in the next page, the department managers are responsible for the development of their departmental budgets but given the system reporting constraints reports are not readily available from Vadim for the purposes of the monthly actual to budget analysis by department.	As noted in the previous course of action, each DH should be provided with a monthly actual vs. budget for their department. A threshold of dollar value and percentage changes between the actual and budget should be set with each DH responsible for providing a written explanation of the over/under spending along with a forecast of spending to the end of the calendar year and a discussion as to whether there are any changes needed to the forecast for the remainder of the year. Requiring the DHs to report on the spending within the budget lines under their control will result in increased accountability and increased oversight completed by the DHs. Involving the DHs in the analysis of the departmental spending will allow the DF and the CAO to focus on the bigger picture items impacting the Town, analyzing the results for the Town as a whole. This will also allow for additional time to be spent on strategic and capital planning for the Town.	S Dent	The new Budget Software will allow real-time access for all managers to their departmental operating information. Implementation plan to be determined with provider. This project should commence in September. We have been providing some information to PSD CityWide and are looking at January 2024 implementation.//Kick-off meeting scheduled for February 5,2024//Needs analysis meeting held on Feb 20/24 - awaiting summary of discussion from PSD to review//bi-weekly meetings set up with PSD//currently working on data integration, meeting for week of June 9	May 14/24
28	Monthly Reporting Process	P5	Recently a budget policy was presented and approved by Council indicating a requirement for the department managers to review monthly (actual vs. budget by department) along with a quarterly presentation to Council on the actual vs. budget spend. This is to be completed June, October and December. There is no standard threshold for variances to be followed up on.	Management should set a dollar value and percentage change between the budgeted and actual expenses requiring a follow up by the Department Head for inclusion in the quarterly Council presentation. A reasonable threshold would be 5% of the account balance and a dollar value based on a percentage of the total expenses for the year.	S Dent	procedures to be drafted	
29	Budgeting Process (Operating)	P1	The budgeting process for the Town is completed within Excel spreadsheets. The budget template utilized within the process is prepared using Excel with all departmental budgets required to be input into the Master Budget template.	Consideration should be given to the use of a budgeting software to facilitate the budget preparation process. This would reduce the amount of time and effort in the manual updates required each time a change to the individual department budget is made.	S Dent	The new Budget Software will allow real-time access for all managers to their departmental operating information. Implementation plan to be determined with provider. This project should commence in September. We have been providing some information to PSD CityWide and are looking at January 2024 implementation.//Kick-off meeting scheduled for February 5,2024//Needs analysis meeting held on Feb 20/24 - awaiting summary of discussion from PSD to review//bi-weekly meetings set up with PSD//currently working on data integration, meeting for week of June 9	May 14/24
30	Public Works – Work Order Management	P1	Based on information provided, the processes for work order management and daily work assignment are done using general software opposed to software capable of creating, tracking and managing work until it is completed	The Town may want to explore the implementation of a module within CityWide which allow the Town to shift to an electronic work order system. The electronic work order system has been approved by Council within the 2020 budget. It is anticipated this work order management system will be implemented by Q4 2020. The Town may want to explore the implementation of a module within CityWide which allow the Town to shift to an electronic work order system.	S Dent/K Scott/K Bittner/C Zagar	This project is being revisited with new PW Director	Sep 16/22
31	Public Works – Daily Work Assignment	P1	Based on information provided, the processes for work order management and daily work assignment are done using general software opposed to software capable of creating, tracking and managing work until it is completed	The electronic work order system has been approved by Council within the 2020 budget. It is anticipated this work order management system will be implemented by Q4 2020. The Town may want to review and update the policy and bylaw to ensure both reflect current practices and governance. The Town may want to delegate the authority of granting extension to the Chief Building Official, in consultation with the Director of Protective Services to allow for more efficient and effective decision making. The Town may want to consider the following two items:	S Dent/K Scott/K Bittner/C Zagar	This project is being revisited with new PW Director	Sep 16/22
33	Building Permits	P2	Based on information shared, the policy and bylaw regarding the provision of building permit extensions are out of date and may not be consistently adhered to. The policy states only one extension will be permitted or the applicant needs to appear before planning and bylaw committee (which no longer exists).	The Town may want to review and update the policy and bylaw to ensure both reflect current practices and governance. The Town may want to delegate the authority of granting extension to the Chief Building Official, in consultation with the Director of Protective Services to allow for more efficient and effective decision making. The Town may want to consider the following two items:	K Scott	By-law and policy under review. Draft to be brought to the April Protective Services Committee.	
37	911 Addressing – Change to Existing Address	P2	The CBO circulates all applications to other Town departments for comments. There does not appear to be an internal timeframe established for commentary and it is done through email opposed to a form which would allow for a more standardized approach to consolidating comments where applicable and following up on delayed responses.	- Establish an internal reporting timeframe for comments to be received - Develop an electronic form (i.e. pdf fillable) that allows for a standardized approach to providing comments when required	K Scott	Ongoing	

38	911 Addressing – New Address	P1	Based on information provided and a review of the Town’s 2020 user fee bylaw, the Town charges a processing fee for 911 addressing which may not always be invoiced.	The Town should commence the process for invoicing all 911 address applications.	TBA	Ongoing
39	911 Addressing – New Address	P2	The CBO circulates all applications to other Town departments for comments. There does not appear to be an internal timeframe established for commentary and it is done through email opposed to a form which would allow for a more standardized approach to consolidating comments where applicable and following up on delayed responses.	While the information may be provided to all departments, it is not clear whether comments are received from all parties. The Town may want to consider the following two items: - Establish an internal reporting timeframe for comments to be received - Develop an electronic form (i.e. pdf fillable) that allows for a standardized approach to providing comments when required	K Scott	In progress
39	911 Addressing – New Address	P3	Typically, the Town initiates changes to 911 addressing when working with the Town’s CGIS network. There are concerns about compliance across the Town with respect to addressing.	The Town may want to develop a public education campaign about the importance of addressing. The Town may also want to complement the campaign with an enforcement campaign to address compliance.	TBA	In progress