



## COMMITTEE OF THE WHOLE – FINANCE & ADMINISTRATION COMMITTEE MEETING AGENDA

### Healthy Communities without Poverty

**Date:** Wednesday, May 27, 2020

**Time:** 1:00 PM

**Location:** By video conference while pandemic protocols are in place

**Zoom Meeting:**

<https://us02web.zoom.us/j/81795402295?pwd=UEZ1Tnhqc1RrRlhiRHBYc3h2M1FYUT09>

**Meeting ID:** 817 9540 2295

**Password:** 261272

**Members:** Councillor Mark King (Chair), Councillor Dan Roveda (Vice Chair), Mayor Dean Backer, Councillor Mac Bain, Mayor Jane Dumas, Councillor Terry Kelly, Councillor Chris Mayne, Councillor Dave Mendicino, Mayor Dan O'Mara, Councillor Scott Robertson, Representative Amanda Smith, Councillor Bill Vrebosch.

Item	Topic
1.0	1.1 Call to Order  1.2 Declaration of Conflict of Interest
2.0	Opening remarks by the Chair
3.0	Approval of the Agenda for May 27, 2020  MOTION: FA #2020-01  THAT the Committee of the Whole accepts the Agenda as presented.

Item	Topic
4.0	<p><b>4.1 DELEGATIONS – Audited Financial Statements presented by Dean Decaire – BDO</b></p> <p><b>MOTION: FA #2020-02</b> BE IT RESOLVED that the Audited Financial Statements for the year ending December 31, 2019, be approved, as presented.</p>
5.0	<p><b>CONSENT AGENDA - Reports for Information Only</b></p> <p><b>MOTION: FA #2020-03</b> That the Committee receives for information purposes Consent Agenda item 5.1.</p>
	<p><b>5.1 FA05-20 Q1 Financial Report</b> This report provides The District of Nipissing Social Services Administration Board (DNSSAB) with an update on the YTD financial performance of the organization relative to the budget set for the same period and the forecast to year end.</p>
6.0	<p><b>MANAGERS REPORTS</b></p>
	<p><b>6.1 FA06-20 Annual Investment Report</b></p> <p><b>MOTION: FA #2020-04</b> THAT the District of Nipissing Social Services Administration Board (DNSSAB) approves the investment portfolio and the investment strategy going forward as per report FA06-20.</p>
	<p><b>6.2 FA08-20 Appointment of Auditor</b></p> <p><b>MOTION: FA #2020-05</b> That the District of Nipissing Social Services Administration Board (DNSSAB) re-appoints the firm BDO Canada LLP as its auditor for the year ending December 31, 2021.</p>
7.0	<p><b>OTHER BUSINESS</b></p>
8.0	<p><b>NEXT MEETING DATE</b> Wednesday June 24, 2020</p>
9.0	<p><b>ADJOURNMENT</b></p> <p><b>MOTION: FA #2020-06</b> <i>Resolved</i> THAT the Finance and Administration Committee meeting be adjourned at p.m.</p>



## BRIEFING NOTE FA05-20

**For information**    **For Approval**

**Date:** May 27<sup>th</sup>, 2020

**Purpose:** Year-to-date (YTD) Financial Report, January 1 to March 31, 2020

**Prepared by:** Justin Avery, Manager of Finance

**Reviewed by:** Melanie Shaye, Director of Corporate Services

**Approved by:** Catherine Matheson, CAO

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### FOR INFORMATION:

This report provides The District of Nipissing Social Services Administration Board (DNSSAB) with an update on the YTD financial performance of the organization relative to the budget set for the same period and the forecast to year end.

## YTD Overall Financial Results – January 1 to March 31, 2020

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2020	Forecast to YE	Variance to Budget
<b>Revenues:</b>							
Municipal Levies	\$ 5,126,246	\$ 5,126,247	\$ (1)	\$ 15,378,740	\$ 20,504,986	\$ 20,504,986	\$ -
Province of Ontario	13,106,913	13,123,986	(17,073)	38,434,999	51,541,912	51,431,939	(109,973)
Federal Funding	30,885	57,287	(26,402)	190,768	221,653	513,905	292,252
Interest	77,980	58,290	19,690	155,187	233,167	311,921	78,754
Repayments	69,252	100,800	(31,548)	333,948	403,200	347,212	(55,988)
Lease and Other	105,375	76,551	28,824	200,825	306,200	241,498	(64,702)
Deferred Revenue	168,529	318,448	(149,919)	391,626	560,155	289,348	(270,807)
<b>Total Revenues</b>	<b>\$ 18,685,180</b>	<b>\$ 18,861,609</b>	<b>\$ (176,429)</b>	<b>\$ 55,086,093</b>	<b>\$ 73,771,273</b>	<b>\$ 73,640,809</b>	<b>\$ (130,464)</b>
<b>Expenditures:</b>							
Ontario Works	\$ 4,898,772	\$ 5,028,970	\$ (130,198)	\$ 15,354,188	\$ 20,252,960	\$ 19,354,836	\$ (898,124)
OW Program Delivery	1,139,594	1,492,625	(353,031)	4,433,050	5,572,644	4,926,059	(646,585)
Children's Services	3,662,885	3,685,409	(22,524)	11,557,102	15,219,987	15,219,987	-
CS Program Delivery	140,327	271,390	(131,063)	934,104	1,074,431	1,126,432	52,001
Housing Services	3,538,800	3,859,265	(320,465)	12,616,019	16,154,819	16,736,126	581,307
HS Program Delivery	203,080	249,548	(46,468)	875,657	1,078,737	892,287	(186,450)
EMS - Land Ambulance	2,722,237	3,042,621	(320,384)	8,389,290	11,111,527	11,090,238	(21,289)
EMS Program Delivery	24,156	29,559	(5,403)	85,429	109,585	104,673	(4,912)
Corporate Services	608,124	699,988	(91,864)	2,068,805	2,676,929	2,620,840	(56,089)
Board	17,926	42,622	(24,696)	122,529	140,455	98,685	(41,770)
Healthy Communities Fund	-	-	-	400,000	400,000	400,000	-
Gateway Hub	51	24,774	(24,723)	90,863	90,914	376	(90,538)
<b>Total Expenditures</b>	<b>\$ 16,955,952</b>	<b>\$ 18,426,771</b>	<b>\$ (1,470,819)</b>	<b>\$ 56,927,036</b>	<b>\$ 73,882,988</b>	<b>\$ 72,570,539</b>	<b>\$ (1,312,449)</b>
<b>Surplus (Deficit)</b>	<b>\$ 1,729,228</b>	<b>\$ 434,838</b>	<b>\$ 1,294,390</b>	<b>\$ (1,840,942)</b>	<b>\$ (111,715)</b>	<b>\$ 1,070,270</b>	<b>\$ 1,181,985</b>

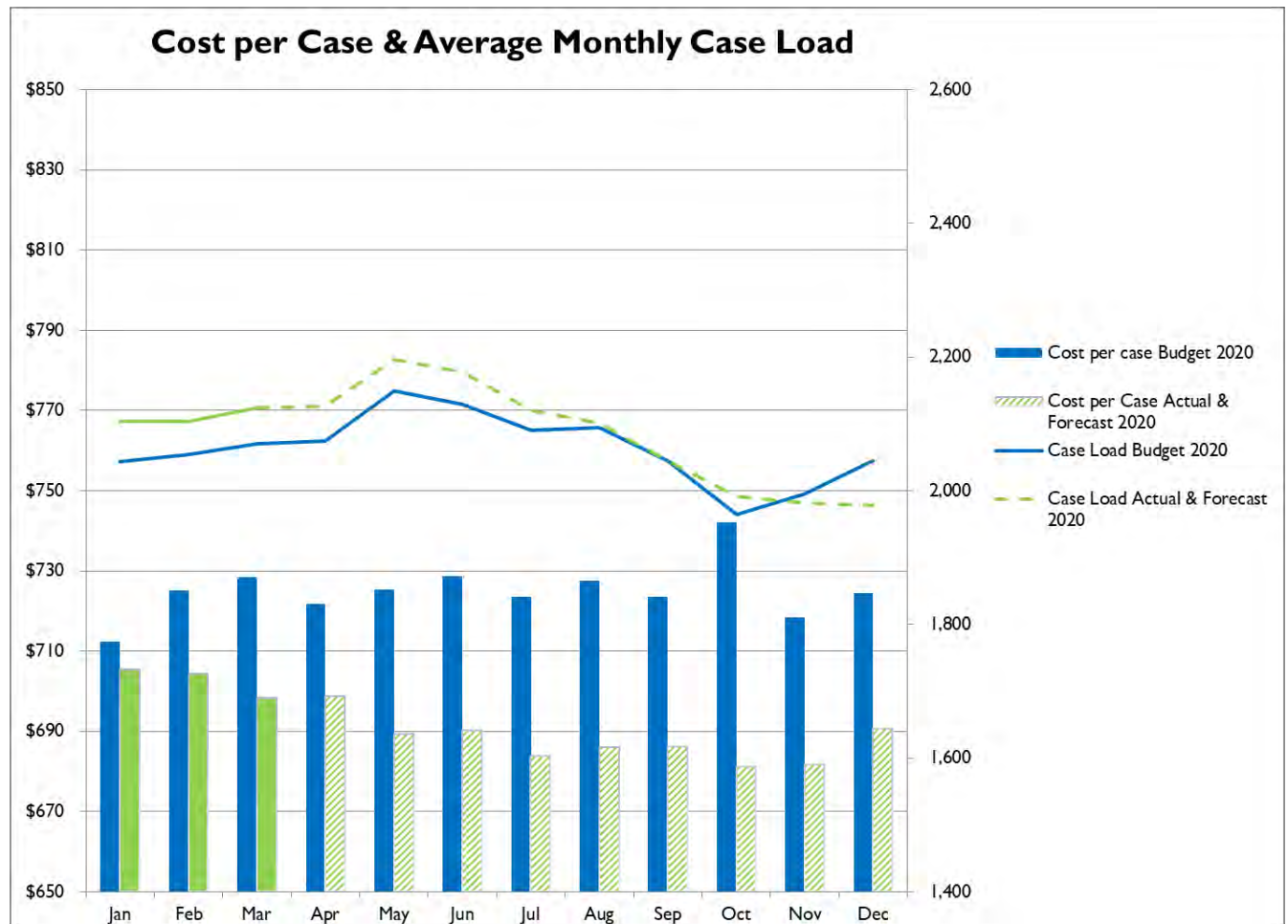
- The overall YTD financial performance of the DNSSAB shows an operating surplus of approximately \$1.7 million. This is associated with timing differences between receipt of funding and expenditures as well as some program and administrative underspends.
- The variances between the total YTD actual expenditures and those budgeted show expenditures lower than expected by approximately \$1.47 million.
- Expenditures in all departments are lower than expected YTD. These variances are attributable to timing differences between when expenditures were planned and when they will occur, cost saving efforts being realized, as well as the impacts of COVID-19.
- The forecast to year end (YE) is showing an operating surplus of approximately \$1,070,270; however there is much uncertainty on what the financial impacts of COVID-19 will be that accurate forecasting is very difficult at this time.
- Other variance factors are noted below by program area.

**Ontario Works Programs  
For the Period 1/1/20..03/31/20  
Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2020	Forecast to YE	Variance to Budget
<b>Revenues:</b>							
Municipal Levies	\$ 89,100	\$ 89,100	\$ -	\$ 267,293	\$ 356,393	\$ 356,393	\$ -
Province of Ontario	4,861,213	4,838,945	22,268	14,632,154	19,493,367	18,815,017	(678,350)
Repayments	54,994	100,800	(45,806)	348,206	403,200	327,522	(75,678)
<b>Total Revenues</b>	<b>\$ 5,005,307</b>	<b>\$ 5,028,845</b>	<b>\$ (23,538)</b>	<b>\$ 15,247,653</b>	<b>\$ 20,252,960</b>	<b>\$ 19,498,932</b>	<b>\$ (754,028)</b>
<b>Expenditures:</b>							
OW Financial Assistance	\$ 4,449,848	\$ 4,453,424	\$ (3,576)	\$ 13,501,424	\$ 17,951,272	\$ 17,324,558	\$ (626,714)
OW Discretionary Benefits	194,469	209,250	(14,781)	642,531	837,000	777,875	(59,125)
OW Mandatory Benefits	136,786	159,999	(23,213)	503,214	640,000	547,143	(92,857)
Funerals and Burials (Type B)	24,319	24,900	(581)	75,281	99,600	97,276	(2,324)
OW Employment Assistance Program	93,351	181,397	(88,046)	631,737	725,088	607,983	(117,105)
<b>Total Expenditures</b>	<b>\$ 4,898,772</b>	<b>\$ 5,028,970</b>	<b>\$ (130,198)</b>	<b>\$ 15,354,188</b>	<b>\$ 20,252,960</b>	<b>\$ 19,354,836</b>	<b>\$ (898,124)</b>
<b>Surplus (Deficit)</b>	<b>\$ 106,535</b>	<b>\$ (125)</b>	<b>\$ 106,660</b>	<b>\$ (106,535)</b>	<b>\$ -</b>	<b>\$ 144,096</b>	<b>\$ 144,096</b>

- YTD OW Financial Assistance expenditures are very close to budget. The YTD variance of actual expenditures to budget is only \$3,576. The forecast to year end suggests a lower than budgeted variance in expenditures of \$626,714, although this doesn't take into account any potential future increase in demand due to COVID-19.
- With the OW Financial Assistance expenditures now being 100% uploaded to the Ministry, there is no impact on the municipal levy.
- The YTD actual average cost per case of \$702.77 is well below the budgeted average of \$721.99.
- Despite the cost per case being lower than budgeted, caseload figures have been slightly higher than budgeted which is offsetting any cost per case savings. The YTD actual average monthly caseload was 2,111 compared to the budgeted average of 2,056.
- The actual caseload figures continue to follow the general pattern of highs and lows as budgeted, suggesting the caseload continues to follow the seasonal trends. See Fig 1 below.

Fig. 1



- Discretionary benefits are underspent by \$14,781 YTD. Discretionary benefits are tracking below the capped amount based on \$10 per average monthly caseload, being approximately \$12,429 lower than the cumulative capped amount of shared funds.
- Type B funerals for non-social assistance recipients are not cost shared and are funded 100% through municipal dollars. To date, expenditures in this area are very close to budget with only a \$581 variance.
- The \$88,046 underspend in employment was primarily due to a timing difference for the first quarter; however, it is now anticipated that COVID-19 will impact the programs funded through employment and will likely result in significantly lower than budgeted costs.
- OW Program delivery (next page):
  - YTD expenditures are significantly under budget as COVID-19 has drastically impacted the way programs are delivered throughout the organization. Here's a brief summary of reasons for some of the variances:
    - Salaries and benefits – vacancies are currently not being filled due to COVID-19.
    - Training and travel costs have basically come to a complete stand still as a result of COVID-19 with travel being restricted.
    - Some planned technology investments have not occurred as a result of COVID-19.
    - Allocated administration costs are lower than budgeted because the same COVID-19 related factors that are impacting program delivery are also impacting corporate services.



**Ontario Works Program Delivery**  
**For the Period 1/1/20..03/31/20**  
**Statement of Operations**

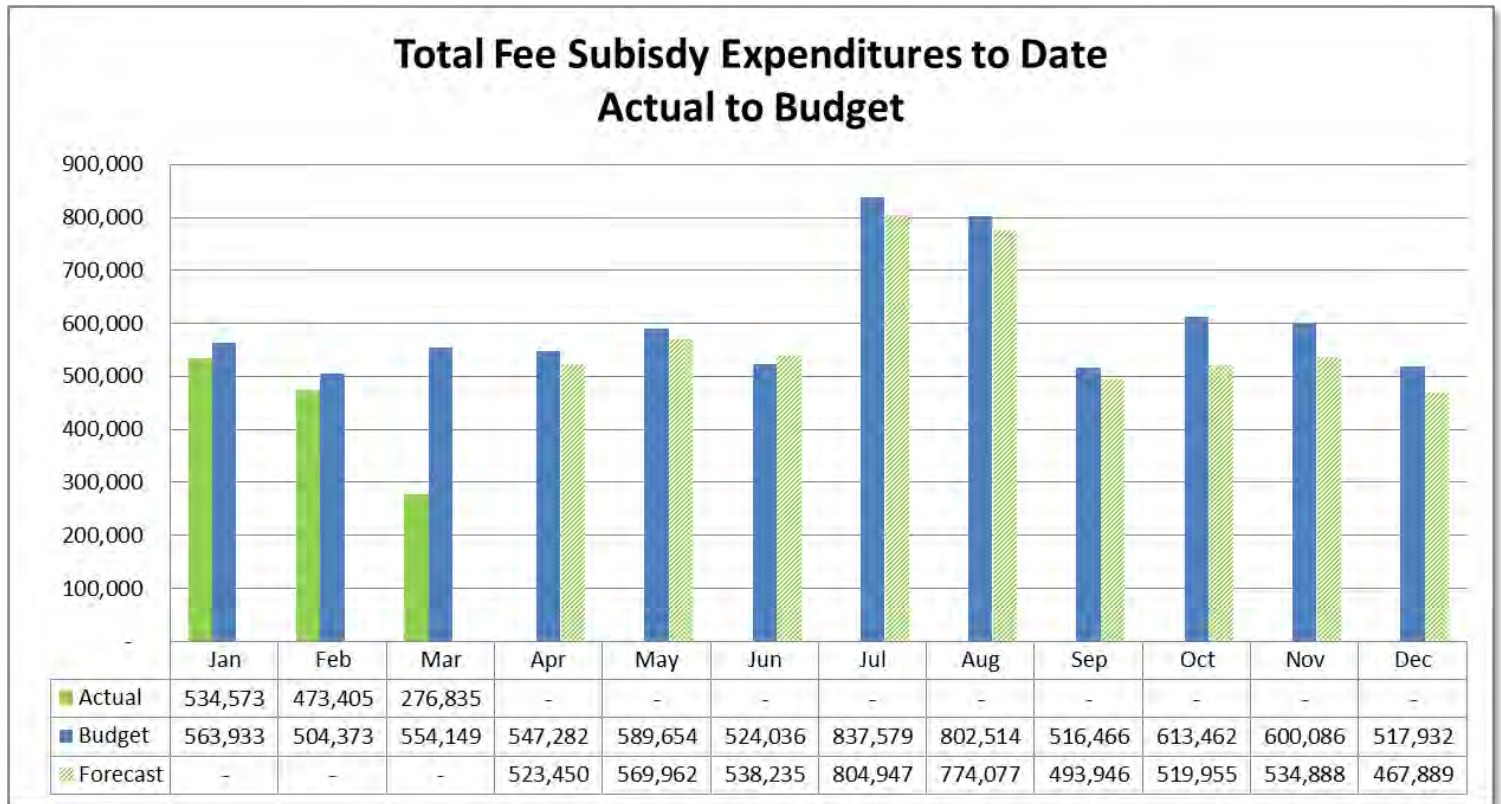
	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2020	Forecast to YE	Variance to Budget
<b>Revenues:</b>							
Municipal Levies	\$ 721,878	\$ 721,878	\$ -	\$ 2,165,625	\$ 2,887,503	\$ 2,887,503	\$ -
Province of Ontario	1,064,740	1,058,517	6,223	3,169,334	4,234,074	4,258,959	24,885
Repayments	1,811	-	1,811	(1,811)	-	7,243	7,243
Lease and Other	75	-	75	(75)	-	298	298
<b>Total Revenues</b>	<b>\$ 1,788,503</b>	<b>\$ 1,780,395</b>	<b>\$ 8,108</b>	<b>\$ 5,333,074</b>	<b>\$ 7,121,577</b>	<b>\$ 7,154,004</b>	<b>\$ 32,427</b>
<b>Expenditures:</b>							
Salaries and Benefits	\$ 1,061,644	\$ 1,363,178	\$ (301,534)	\$ 3,977,532	\$ 5,039,176	\$ 4,600,458	\$ (438,718)
Training	1,025	4,713	(3,688)	27,263	28,288	4,099	(24,189)
Travel	3,456	4,875	(1,419)	16,044	19,500	13,826	(5,674)
Telephone	5,930	7,878	(1,948)	25,582	31,512	23,720	(7,792)
Technology	17,731	37,971	(20,240)	134,153	151,884	70,922	(80,962)
Accomodations	25,954	35,544	(9,590)	116,266	142,220	103,814	(38,406)
Professional Fees	737	4,524	(3,787)	17,359	18,096	2,947	(15,149)
General Office Expense	22,714	33,942	(11,228)	119,254	141,968	104,658	(37,310)
Amortization	404	-	404	(404)	-	1,615	1,615
Allocated Administration Costs	324,386	370,892	(46,506)	1,224,547	1,548,933	1,297,543	(251,390)
<b>Total Expenditures</b>	<b>\$ 1,463,980</b>	<b>\$ 1,863,517</b>	<b>\$ (399,537)</b>	<b>\$ 5,657,597</b>	<b>\$ 7,121,577</b>	<b>\$ 6,223,603</b>	<b>\$ (897,974)</b>
<b>Surplus (Deficit)</b>	<b>\$ 324,523</b>	<b>\$ (83,122)</b>	<b>\$ 407,645</b>	<b>\$ (324,523)</b>	<b>\$ -</b>	<b>\$ 930,401</b>	<b>\$ 930,401</b>

**Children's Services Programs  
For the Period 1/1/20..03/31/20  
Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2020	Forecast to YE	Variance to Budget
<b>Revenues:</b>							
Municipal Levies	\$ 320,367	\$ 320,367	\$ -	\$ 961,107	\$ 1,281,474	\$ 1,281,474	\$ -
Province of Ontario	3,399,638	3,399,638	-	10,198,887	13,598,525	13,598,525	-
Deferred Revenue	128,273	128,273	-	-	128,273	128,273	-
<b>Total Revenues</b>	<b>\$ 3,848,278</b>	<b>\$ 3,848,278</b>	<b>\$ -</b>	<b>\$ 11,159,994</b>	<b>\$ 15,008,272</b>	<b>\$ 15,008,272</b>	<b>\$ -</b>
<b>Expenditures:</b>							
Fee Subsidy	\$ 1,028,504	\$ 1,238,957	\$ (210,453)	\$ 4,405,408	\$ 5,433,912	\$ 5,433,912	\$ -
Fee Subsidy - OW Formal	255,429	377,246	(121,817)	1,399,125	1,654,554	1,021,716	(632,838)
Fee Subsidy - OW Informal	1,680	6,252	(4,572)	23,320	25,000	6,720	(18,280)
Fee Subsidy - School Age Recreation	-	-	-	58,000	58,000	58,000	-
Special Needs	247,076	247,076	-	741,228	988,304	988,304	-
General Operating	642,854	520,497	122,357	1,439,146	2,082,000	2,782,868	700,868
Wage Enhancement	327,732	361,092	(33,360)	1,116,643	1,444,375	1,310,927	(133,448)
Pay Equity	42,780	42,782	(2)	128,342	171,122	171,122	(0)
Repair and Maintenance	-	-	-	65,000	65,000	65,000	-
Play-Based Material & Equipment	-	-	-	85,000	85,000	85,000	-
Capacity Building	29,074	56,696	(27,622)	186,844	215,918	125,987	(89,931)
Transformation	-	-	-	35,000	35,000	35,000	-
Journey Together - CC	349,604	135,493	214,111	192,374	541,978	756,088	214,110
Journey Together - EarlyON	171,860	107,184	64,676	256,867	428,727	498,998	70,271
EarlyON Programs	566,291	592,134	(25,843)	1,424,806	1,991,097	1,880,345	(110,752)
<b>Total Expenditures</b>	<b>\$ 3,662,885</b>	<b>\$ 3,685,409</b>	<b>\$ (22,524)</b>	<b>\$ 11,557,102</b>	<b>\$ 15,219,987</b>	<b>\$ 15,219,987</b>	<b>\$ (0)</b>
<b>Surplus (Deficit)</b>	<b>\$ 185,393</b>	<b>\$ 162,869</b>	<b>\$ 22,524</b>	<b>\$ (397,108)</b>	<b>\$ (211,715)</b>	<b>\$ (211,715)</b>	<b>\$ 0</b>

- YTD expenditures in the child care program are also very close to the budget with only a \$22,524 variance.
- Other than timing differences, the budget is expected to be fully spent.
- Fee subsidy costs were tracking close to budget for January and March, but as can be seen in Fig 2 below, with the provincial emergency declaration on March 17<sup>th</sup> forcing the closure of all licensed centre based child care, demand for fee subsidy was significantly reduced. Home based child care continues to operate.

Fig 2



- Any surplus in the Fee Subsidy budgets would be reinvested to further support quality, affordable and sustainable licensed child care services.
- All one-time and special purpose funding allocations will be expended by year end (i.e. Play Based Materials & Equipment, Repairs and Maintenance, Transformation, etc.). Funding will be used to support program expansions and to support program and services throughout the District.
- COVID-19 is likely going to have a very significant impact on the child care budget. It is considerably more expensive than normal childcare. Lower child to educator ratios and increased health and safety precautions drive these costs even higher.

- These increased costs are partially offset by the fact that there are much fewer centres operating which has reduced demand for fee subsidy. The child care centres that are not currently operating need to be financially supported in order to maintain capacity within the district.
- Even once the emergency order is lifted, the reality is that until a vaccine is found, child care centres will likely continue to operate with reduced ratios and increased cleaning and sanitation costs. Child care centre financial viability is already an issue in normal circumstance without DNSSAB subsidies, therefore an increased demand in DNSSAB financial assistance can be expected throughout 2020 and likely 2021.
- With so many people losing their jobs in 2020 it can also be anticipated that more parents will qualify for fee subsidy assistance which will further strain the budget.
- Currently unable to estimate the actual financial impact COVID-19 may have as the situation is constantly changing and there are many unknown variables. However, the Ministry of Education has stated that they will work with DSSABs and have requested that DSSABs track COVID-19 related costs in order to provide a rationale for any increased costs. The DNSSAB has been tracking all COVID-19 related costs throughout the organization and will continue to do so as long as the pandemic lasts.

**Children's Services Program Delivery  
For the Period 1/1/20..03/31/20  
Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2020	Forecast to YE	Variance to Budget
<b>Revenues:</b>							
Municipal Levies	\$ 42,619	\$ 42,619	\$ -	\$ 127,863	\$ 170,482	170,482	\$ -
Province of Ontario	306,104	306,104	-	918,316	1,224,420	1,224,420	-
<b>Total Revenues</b>	<b>\$ 348,723</b>	<b>\$ 348,723</b>	<b>\$ -</b>	<b>\$ 1,046,179</b>	<b>\$ 1,394,902</b>	<b>\$ 1,394,902</b>	<b>\$ -</b>
<b>Expenditures:</b>							
Salaries and Benefits	\$ 137,137	\$ 193,194	\$ (56,057)	\$ 683,148	\$ 820,285	\$ 594,262	\$ (226,023)
Training	-	9,557	(9,557)	30,157	30,157	-	(30,157)
Travel	803	2,950	(2,147)	10,767	11,570	3,214	(8,356)
Telephone	117	330	(213)	1,203	1,320	469	(851)
Technology	170	24,365	(24,195)	47,060	47,230	47,230	-
Professional Fees	1,424	30,642	(29,218)	115,126	116,550	104,198	(12,352)
General Office Expense	675	2,114	(1,439)	38,406	39,081	2,701	(36,380)
Transfers to Service Providers	-	8,238	(8,238)	8,238	8,238	374,358	366,120
Allocated Administration Costs	67,118	73,954	(6,837)	253,354	320,471	268,470	(52,001)
<b>Total Expenditures</b>	<b>\$ 207,445</b>	<b>\$ 345,344</b>	<b>\$ (137,899)</b>	<b>\$ 1,187,457</b>	<b>\$ 1,394,902</b>	<b>\$ 1,394,902</b>	<b>\$ (0)</b>
<b>Surplus (Deficit)</b>	<b>\$ 141,278</b>	<b>\$ 3,379</b>	<b>\$ 137,899</b>	<b>\$ (141,278)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>

- Expecting a significant surplus in Children's Services program delivery due primarily to the following reasons:
  - Vacancies not being filled during the pandemic.
  - Expecting minimal travel and training costs due to COVID-19.
- Any surplus in Program Delivery will be reinvested to further support quality, affordable and sustainable licensed child care services.



**Housing Services Programs  
For the Period 1/1/20..03/31/20  
Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2020	Forecast to YE	Variance to Budget
<b>Revenues:</b>							
Municipal Levies	\$ 2,126,678	\$ 2,126,678	\$ -	\$ 6,380,036	\$ 8,506,714	\$ 8,506,714	\$ -
Province of Ontario	2,041,615	2,081,811	(40,196)	5,105,578	7,147,193	7,722,134	574,941
Federal Funding	30,885	48,695	(17,810)	157,520	188,405	480,657	292,252
Deferred Revenue	-	170,800	(170,800)	412,507	412,507	120,819	(291,688)
<b>Total Revenues</b>	<b>\$ 4,199,178</b>	<b>\$ 4,427,984</b>	<b>\$ (228,806)</b>	<b>\$ 12,055,641</b>	<b>\$ 16,254,819</b>	<b>\$ 16,830,324</b>	<b>\$ 575,505</b>
<b>Expenditures:</b>							
Provincially Reformed non-profit	\$ 1,436,788	\$ 1,494,651	\$ (57,863)	\$ 4,541,816	\$ 5,978,604	\$ 5,920,738	\$ (57,866)
Municipal Non Profit	298,362	308,364	(10,002)	935,094	1,233,456	1,223,446	(10,010)
Federal non-profit	56,434	56,436	(2)	169,310	225,744	225,737	(7)
Urban Native	255,264	277,830	(22,566)	856,056	1,111,320	1,093,890	(17,430)
Nipissing District Housing Corp	826,384	826,386	(2)	2,479,153	3,305,537	3,305,537	0
Commercial rent supplement	99,908	110,061	(10,153)	340,336	440,244	399,633	(40,611)
Portable Housing Benefit	4,068	7,500	(3,432)	25,932	30,000	16,271	(13,729)
Strong communities rent supplement	81,728	81,993	(265)	246,244	327,972	326,913	(1,059)
Northern remote - Build	32,191	32,277	(86)	96,917	129,108	129,020	(88)
CHPI	254,260	276,359	(22,099)	1,411,568	1,665,828	2,278,605	612,777
Reaching Home	30,885	33,569	(2,684)	103,391	134,276	426,529	292,253
Community Capacity and Innovation	46,906	15,126	31,780	7,223	54,129	112,506	58,377
IAH - Housing Allowance	24,034	42,780	(18,746)	136,343	160,377	96,136	(64,241)
IAH - Ontario Renovates	17,035	15,600	1,435	45,365	62,400	68,140	5,740
IAH - SIF	12,860	-	12,860	(12,860)	-	51,438	51,438
SIF - Ontario Renovates	-	52,719	(52,719)	210,876	210,876	-	(210,876)
SIF - Housing Allowance	-	-	-	12,813	12,813	-	(12,813)
COCHI - Transitional Operating Funding	13,628	13,628	-	54,639	68,267	68,267	-
OPHI - Home Ownership	-	-	-	90,000	90,000	67,500	(22,500)
OPHI - Ontario Renovates	34,869	205,236	(170,367)	786,078	820,947	824,148	3,201
OPHI - Rent Supplement	-	-	-	16,174	16,174	16,175	1
OPHI - Housing Allowance	13,197	8,750	4,447	18,053	31,250	40,000	8,750
OPHI - Housing Support Services	-	-	-	45,497	45,497	45,497	-
<b>Total Expenditures</b>	<b>\$ 3,538,800</b>	<b>\$ 3,859,265</b>	<b>\$ (320,465)</b>	<b>\$ 12,616,019</b>	<b>\$ 16,154,819</b>	<b>\$ 16,736,126</b>	<b>\$ 581,307</b>
<b>Surplus (Deficit)</b>	<b>\$ 660,378</b>	<b>\$ 568,719</b>	<b>\$ 91,659</b>	<b>\$ (560,378)</b>	<b>\$ 100,000</b>	<b>\$ 94,198</b>	<b>\$ (5,802)</b>

**Housing Services Program Delivery  
For the Period 1/1/20..03/31/20  
Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2020	Forecast to YE	Variance to Budget
<b>Revenues:</b>							
Municipal Levies	\$ 269,154	\$ 269,154	\$ -	\$ 807,462	\$ 1,076,616	1,076,616	\$ -
Province of Ontario	95,614	26,290	69,324	97,985	193,599	193,649	50
Federal Funding	-	8,592	(8,592)	33,248	33,248	33,248	-
Deferred Revenue	40,256	13,461	26,795	(26,795)	13,461	40,256	26,795
<b>Total Revenues</b>	<b>\$ 405,024</b>	<b>\$ 317,497</b>	<b>\$ 87,527</b>	<b>\$ 911,900</b>	<b>\$ 1,316,924</b>	<b>\$ 1,343,769</b>	<b>\$ 26,845</b>
<b>Expenditures:</b>							
Salaries and Benefits	\$ 199,511	\$ 233,745	\$ (34,234)	\$ 806,283	\$ 1,005,794	\$ 878,010	\$ (127,784)
Training	46	4,505	(4,459)	16,769	16,815	182	(16,633)
Travel	703	1,324	(621)	2,743	3,446	2,810	(636)
Telephone	51	180	(129)	669	720	204	(516)
Technology	-	4,047	(4,047)	16,188	16,188	-	(16,188)
Accomodations	-	78	(78)	312	312	-	(312)
Professional Fees	-	-	-	18,204	18,204	-	(18,204)
General Office Expense	2,684	5,669	(2,985)	14,574	17,258	10,737	(6,521)
Transfers to Service Providers	86	-	86	(86)	-	344	344
Allocated Administration Costs	49,877	55,086	(5,209)	188,310	238,187	199,509	(38,678)
<b>Total Expenditures</b>	<b>\$ 252,958</b>	<b>\$ 304,634</b>	<b>\$ (51,676)</b>	<b>\$ 1,063,966</b>	<b>\$ 1,316,924</b>	<b>\$ 1,091,795</b>	<b>\$ (225,129)</b>
<b>Surplus (Deficit)</b>	<b>\$ 152,067</b>	<b>\$ 12,863</b>	<b>\$ 139,204</b>	<b>\$ (152,067)</b>	<b>\$ -</b>	<b>\$ 251,974</b>	<b>\$ 251,974</b>

- Forecasting for a \$94,198 surplus in Housing Services. This is due to lower than budgeted expenditures in legacy programs.
- YTD surplus of \$660,378 is due to timing differences of when funding is received and when expenditures will occur.
- Forecasted overspending in CHPI and Reaching Home is due to the one-time COVID-19 related funding of \$881,452 which has been fully allocated to charities and social service agencies within the district. These programs are 100% provincially/federally funded.
- IAH, SIF, COCHI & OPHI programs are all 100% provincially funded, so any YTD over/underspends are associated with timing differences between receipt of funding and expenditures.
- Currently forecasting for a \$251,974 surplus in Housing Services Program Delivery due to the following factors:
  - The funds budgeted for a new position in 2020 has been reallocated to the transitional housing project, therefore there will be a full vacancy for the remainder of the year.
  - Limited travel and training due to COVID-19.
  - Various administrative initiatives being put on hold due to COVID-19.
- Any program delivery surplus will be reinvested into other district housing related initiatives such as the transitional housing project.



**Emergency Medical Services  
For the Period 1/1/20..03/31/20  
Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2020	Forecast to YE	Variance to Budget
<b>Revenues:</b>							
Municipal Levies	\$ 1,390,110	\$ 1,390,110	\$ -	\$ 4,170,330	\$ 5,560,440	\$ 5,560,440	\$ -
Province of Ontario	1,320,951	1,387,770	(66,819)	4,230,136	5,551,087	5,551,087	-
<b>Total Revenues</b>	<b>\$ 2,711,061</b>	<b>\$ 2,777,880</b>	<b>\$ (66,819)</b>	<b>\$ 8,400,466</b>	<b>\$ 11,111,527</b>	<b>\$ 11,111,527</b>	<b>\$ -</b>
<b>Expenditures:</b>							
Consulting Fees	\$ -	\$ 198	\$ (198)	\$ 792	\$ 792	\$ -	\$ (792)
Rent	78,621	78,621	0	235,863	314,484	314,485	1
Utilities	9,216	13,661	(4,445)	30,707	39,923	36,866	(3,057)
Internet Expense	2,970	2,874	96	8,526	11,496	11,878	382
Water	2,063	2,145	(83)	6,518	8,580	8,250	(330)
Insurance	22,134	23,463	(1,329)	71,718	93,852	93,852	-
Postage & Courier	159	585	(426)	2,181	2,340	637	(1,703)
Municipal taxes	14,043	16,131	(2,088)	50,481	64,524	64,524	-
Janitorial Services	1,984	2,043	(59)	6,188	8,172	7,937	(235)
Building maintenance	7,378	9,924	(2,546)	32,318	39,696	39,696	-
Computer S/W, supplies, service	38,342	36,207	2,135	35,962	74,304	74,304	-
Ambulance Purchases	32,777	253,408	(220,631)	220,631	253,408	253,408	-
Paramedic Training	-	3,000	(3,000)	12,000	12,000	12,000	-
EMS Laundry Services	-	1,812	(1,812)	7,248	7,248	7,248	-
Uniforms	1,510	12,000	(10,490)	46,490	48,000	48,000	-
Water taxi	-	-	-	5,500	5,500	-	(5,500)
Medical Equipment	17,882	11,928	5,954	29,830	47,712	71,527	23,815
Medical Equip Capital	-	72,996	(72,996)	72,996	72,996	72,996	-
BioMed Equip Mtncdcwe & Rpr	887	1,500	(613)	5,113	6,000	3,550	(2,450)
Stretcher Lease	26,815	26,814	1	80,441	107,256	107,262	6
Vehicle Expense	44,017	51,873	(7,856)	163,475	207,492	176,067	(31,425)
Transfers to service providers	2,421,438	2,421,438	(0)	7,264,314	9,685,752	9,685,751	(1)
<b>Total Expenditures</b>	<b>\$ 2,722,237</b>	<b>\$ 3,042,621</b>	<b>\$ (320,384)</b>	<b>\$ 8,389,290</b>	<b>\$ 11,111,527</b>	<b>\$ 11,090,238</b>	<b>\$ (21,289)</b>
<b>Surplus (Deficit)</b>	<b>\$ (11,176)</b>	<b>\$ (264,741)</b>	<b>\$ 253,565</b>	<b>\$ 11,176</b>	<b>\$ -</b>	<b>\$ 21,289</b>	<b>\$ 21,289</b>

- YTD expenditures are lower than budget by \$320,384; however, this is a timing difference between when capital purchases were planned and when they will occur.
- Currently forecasting for a small surplus. This does not take into consideration operator deficits which can cause additional transfers to service providers as well as potential increased costs related to COVID-19 as these costs cannot be accurately estimated at this time. Provider financials have been delayed during the first quarter due to the additional strain COVID-19 has put on the EMS system.
- The Ministry of Health has stated that at this time they are trying to determine the magnitude of the COVID-19 pandemic and are requesting that COVID-19 related costs be tracked. As mentioned previously, the DNSSAB is tracking all COVID-19 related costs throughout the organization.

**Emergency Medical Services Program Delivery  
For the Period 1/1/20..03/31/20  
Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2020	Forecast to YE	Variance to Budget
<b>Revenues:</b>							
Municipal Levies	\$ 17,037	\$ 17,037	\$ -	\$ 51,111	\$ 68,148	68,148	\$ -
Province of Ontario	17,037	17,037	-	51,111	68,148	68,148	-
<b>Total Revenues</b>	<b>\$ 34,074</b>	<b>\$ 34,074</b>	<b>\$ -</b>	<b>\$ 102,222</b>	<b>\$ 136,296</b>	<b>\$ 136,296</b>	<b>\$ -</b>
<b>Expenditures:</b>							
Salaries and Benefits	\$ 24,151	\$ 29,241	\$ (5,090)	\$ 82,964	\$ 107,115	\$ 104,654	\$ (2,461)
Training	-	-	-	1,190	1,190	-	(1,190)
Travel	-	150	(150)	600	600	-	(600)
Telephone	-	18	(18)	72	72	-	(72)
Professional Fees	-	30	(30)	128	128	-	(128)
General Office Expense	5	120	(115)	475	480	19	(461)
Allocated Administration Costs	5,578	6,395	(817)	21,133	26,711	22,311	(4,400)
<b>Total Expenditures</b>	<b>\$ 29,733</b>	<b>\$ 35,954</b>	<b>\$ (6,221)</b>	<b>\$ 106,563</b>	<b>\$ 136,296</b>	<b>\$ 126,984</b>	<b>\$ (9,312)</b>
<b>Surplus (Deficit)</b>	<b>\$ 4,341</b>	<b>\$ (1,880)</b>	<b>\$ 6,221</b>	<b>\$ (4,341)</b>	<b>\$ -</b>	<b>\$ 9,312</b>	<b>\$ 9,312</b>

- EMS program delivery is tracking very close to budget.
- This budget is primarily comprised of salaries and benefits to support the administration of EMS in the district. As there are no vacancies it is anticipated that costs will remain close to budget throughout the year.
- It is not anticipated that COVID-19 will impact the EMS program delivery budget.

**Corporate Services**  
**For the Period 1/1/20..03/31/20**  
**Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2020	Forecast to YE	Variance to Budget
<b>Revenues:</b>							
Province of Ontario	\$ -	\$ 7,874	\$ (7,874)	\$ 31,499	\$ 31,499	\$ -	\$ (31,499)
Interest	\$ 70,480	\$ 50,790	\$ 19,690	\$ 132,687	\$ 203,167	\$ 281,921	\$ 78,754
Repayments	12,447	-	12,447	(12,447)	-	12,447	12,447
Lease and Other	60,300	60,300	-	180,900	241,200	241,200	-
<b>Total Revenues</b>	<b>\$ 143,227</b>	<b>\$ 118,964</b>	<b>\$ 24,263</b>	<b>\$ 332,639</b>	<b>\$ 475,866</b>	<b>\$ 535,568</b>	<b>\$ 59,702</b>
<b>Expenditures:</b>							
Salaries and Benefits	\$ 340,340	\$ 427,091	\$ (86,751)	\$ 1,214,842	\$ 1,555,182	\$ 1,474,807	\$ (80,375)
Training	3,163	5,799	(2,637)	27,793	30,955	12,650	(18,305)
Travel	1,329	3,729	(2,400)	13,587	14,916	5,317	(9,599)
Telephone	9,488	9,615	(127)	29,512	39,000	37,953	(1,047)
Technology	57,084	72,558	(15,474)	256,452	313,536	251,642	(61,894)
Accommodations	124,551	124,970	(419)	344,111	468,662	507,609	38,947
Professional Fees	6,712	19,194	(12,482)	91,434	98,146	60,254	(37,892)
Insurance	15,694	15,696	(2)	49,907	65,601	62,776	(2,825)
General Office Expense	10,781	21,336	(10,555)	80,150	90,931	51,905	(39,026)
Amortization	38,981	-	38,981	(38,981)	-	155,926	155,926
Allocated Administration Costs	(460,972)	(525,096)	64,124	(1,740,091)	(2,201,063)	(1,843,887)	357,176
<b>Total Expenditures</b>	<b>\$ 147,153</b>	<b>\$ 174,892</b>	<b>\$ (27,739)</b>	<b>\$ 328,713</b>	<b>\$ 475,866</b>	<b>\$ 776,953</b>	<b>\$ 301,087</b>
<b>Surplus (Deficit)</b>	<b>\$ (3,925)</b>	<b>\$ (55,928)</b>	<b>\$ 52,003</b>	<b>\$ 3,925</b>	<b>\$ 0</b>	<b>\$ (241,385)</b>	<b>\$ (241,385)</b>

- Interest revenue has been higher than budgeted for the first quarter due to a larger than expected cash balance. However, this is expected to change significantly throughout the remainder of the year as interest rates have been drastically reduced as a result of COVID-19. Interest rates will likely remain low for the foreseeable future.
- YTD expenditures in corporate services are lower than expected by \$91,864.
- Forecast to YE expenditures are difficult to accurately estimate at this time as there are many changes occurring on a regular basis due to COVID-19.
- Here are some explanations for YTD variance as well as known and expected changes from the budget:
  - Salaries and benefits – budgeted for an intern position that has not been filled. This position was budgeted to be 75% provincially funded which is also why there has been no provincial revenue to date.
  - Travel and training is expected to be significantly lower than budget due to COVID-19.

- While technology expenses have been lower YTD, it is anticipated these costs will be higher than budgeted for the year as additional hardware and software are needed to support remote work arrangements.
- Accommodations:
  - Rent and utilities will be higher than budgeted since the new lease agreement with the City of North Bay has not been finalized as a result of COVID-19. The terms of the new lease agreement will lead to lower rent and utilities expenses. The new lower costs were budgeted to be in effect April 1<sup>st</sup>, but at this time there is no set date for the new lease to be finalized.
  - Janitorial costs are going to be significantly higher than budgeted as additional cleaning is currently in place due to COVID-19 and likely will be in place for the remainder of the year.
- Insurance renewal costs are coming in significantly higher than budgeted. A 6% increase was budgeted for 2020 which was thought to be on the high end, but the renewal is coming in at a 16% increase year over year.
- General office expenses:
  - Certain office expenses are expected to be lower than budgeted due to the pandemic. With remote work arrangements there will be less printing and consumption of office supplies.
  - There will however be additional health and safety costs for the purchase of hand sanitizers, disinfectant wipes, personal protective equipment and more measures related to COVID-19.
- To summarize, there is going to be savings in some areas as a result of the pandemic but increased costs in others. At this time, it is too early to accurately determine whether this will lead to a net surplus or deficit by the end of the year, but forecasts will become more accurate as more time passes.
- As always, staff will continue to search for cost saving opportunities wherever possible.

**Board**  
**For the Period 1/1/20..03/31/20**  
**Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2020	Forecast to YE	Variance to Budget
<b>Revenues:</b>							
Municipal Levies	\$ 44,304	\$ 44,304	\$ -	\$ 132,912	\$ 177,216	177,216	\$ -
Interest	7,500	7,500	-	22,500	30,000	30,000	-
<b>Total Revenues</b>	<b>\$ 51,804</b>	<b>\$ 51,804</b>	<b>\$ -</b>	<b>\$ 155,412</b>	<b>\$ 207,216</b>	<b>\$ 207,216</b>	<b>\$ -</b>
<b>Expenditures:</b>							
Salaries and Benefits	\$ 13,491	\$ 30,898	\$ (17,407)	\$ 82,333	\$ 95,824	\$ 80,949	\$ (14,875)
Training	3,062	6,656	(3,594)	22,039	25,101	12,248	(12,853)
Travel	959	4,107	(3,148)	15,469	16,428	3,836	(12,592)
Telephone	35	186	(151)	717	752	142	(610)
General Office Expense	378	775	(397)	1,972	2,350	1,511	(839)
Allocated Administration Costs	14,014	15,986	(1,972)	52,747	66,761	56,054	(10,707)
<b>Total Expenditures</b>	<b>\$ 31,939</b>	<b>\$ 58,608</b>	<b>\$ (26,669)</b>	<b>\$ 175,277</b>	<b>\$ 207,216</b>	<b>\$ 154,739</b>	<b>\$ (52,477)</b>
<b>Surplus (Deficit)</b>	<b>\$ 19,865</b>	<b>\$ (6,804)</b>	<b>\$ 26,669</b>	<b>\$ (19,865)</b>	<b>\$ -</b>	<b>\$ 52,477</b>	<b>\$ 52,477</b>

- YTD Board costs are \$26,669 below budget and are forecasted to be approximately \$50,000 below budget by year end. This variance is primarily due to the following reasons:
  - Lower meeting attendance than budgeted.
  - Committee structure changes.
  - Less travel and training due to COVID-19.

**Healthy Communities Fund  
For the Period 1/1/20..03/31/20  
Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2020	Forecast to YE	Variance to Budget
<b>Revenues:</b>							
Municipal Levies	\$ 100,002	100,002	\$ -	\$ 299,998	\$ 400,000	\$ 400,000	\$ -
<b>Total Revenues</b>	<b>\$ 100,002</b>	<b>100,002</b>	<b>\$ -</b>	<b>\$ 299,998</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ -</b>
<b>Expenditures:</b>							
Transfer to service providers	\$ -	-	\$ -	\$ 400,000	\$ 400,000	\$ 400,000	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ -</b>
<b>Surplus (Deficit)</b>	<b>\$ 100,002</b>	<b>100,002</b>	<b>\$ -</b>	<b>\$ (100,002)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Notes:**

<u>2018 Expenditures:</u>		<u>2019 Expenditures:</u>		<u>2020 YTD Expenditures:</u>	
LIPI	130,000.00	LIPI	130,000.00		
Crisis Centre North Bay	25,790.35	Crisis Centre North Bay	64,653.69		
The Gathering Place	65,000.00	The Gathering Place	80,000.00		
Nipissing First Nation	72,800.00	Nipissing First Nation	30,000.00		
Community Living North Bay	30,000.00	Salvation Army	30,000.00		
Big Sisters of North Bay & District	20,000.00	Brain Injury Association of North Bay	29,547.20		
North Bay Parry Sound District Health Unit	15,275.00	North Bay Parry Sound District Health Unit	16,683.00		
North Bay & District Multicultural Centre	1,809.00	North Bay & District Multicultural Centre	7,336.00		
Stepping Stones Services	60,000.00	Near North Palliative Care Network	5,650.00		
North Bay Literacy Council	25,700.00	Discovery Routes Trails Organization	5,000.00		
Community Drug Strategy North Bay and Area	23,000.00				
<b>Total planned investments</b>	<b>469,374.35</b>	<b>Total planned investments</b>	<b>398,869.89</b>	<b>Total year to date investments</b>	<b>-</b>

- As of March 31, 2020 no funds have been expended from the Healthy Communities fund; however, \$130,000 for LIPI is annualized and is therefore not part of the annual application process.
- The application process for the remaining \$270,000 will go forward in the near future as per the normal HCF distribution process.

**CONCLUSION:**

The YTD expenditures are lower than anticipated by approximately \$1.47 million. These variances are attributable to timing differences between when expenditures were planned and when they will occur, cost saving efforts being realized, as well as the impact of COVID-19.

At this time the forecast to year end is suggesting a surplus of approximately \$1,070,270; however, there is a great deal of uncertainty regarding the financial impacts of the pandemic.

Where possible, any actual savings recognized at year-end of 2020 will be deferred to 2021 as a method of stabilizing the levy contributions or reinvested into new initiatives.

## BRIEFING NOTE FA06-20

For information or  For Approval

**Date:** May 27<sup>th</sup>, 2020

**Purpose:** 2019 Investment Report

**Prepared by:** Justin Avery, Manager of Finance

**Reviewed by:** Melanie Shaye, Director of Corporate Services

**Approved by:** Catherine Matheson – CAO

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### RECOMMENDATION:

THAT the District of Nipissing Social Services Administration Board (DNSSAB) approves the investment portfolio and the investment strategy going forward as per report FA06-20.

### BACKGROUND:

- At year-end 2010 the External Auditors noted an exposure to diversification risk with all cash being held at one institution.
- In 2011 the Board developed an investment policy (the Policy) to facilitate further diversification of cash.
- This policy adopted a low risk investment strategy with the main investment priority being preservation of capital.
- At the end of 2011, as a result of a competitive process, the Board decided to invest \$2.5 million in a bond portfolio with RBC Dominion Securities.
- As required under the Policy, the Board is to receive an investment report annually prepared in a manner to clearly demonstrate the performance of the investment to date relative to the initial expectation and to a bench marked comparator.



## REPORT:

### Status Update

- As of December 31, 2019 the market value of the GIC portfolio was \$1,765,627.
- The entire portfolio is invested in GICs with maturities ranging from April 23, 2020 to April 24, 2023 and interest rates ranging from 1.95% to 3.1%.
- Investments in individual GICs are limited to \$100,000 to keep each investment within the Canada Deposit Insurance Corporation (CDIC) protection threshold of \$100,000. There is currently only one GIC that exceeds this limit, an RBC GIC valued at \$165,000. This ensures preservation of capital per the Policy.
- The annualized rate of return since inception is 2.08%.
- The bench mark annual rate of return set at inception is 2%. With an annualized rate of return of 2.08%, the investment portfolio is performing as expected.
- The market value of the GIC portfolio has decreased from the previous year (\$1,867,172) because a decision was made in early 2018 to withdrawal GICs that matured. This decision was made based on the following factors and would be reviewed as conditions changed:
  - Funding uncertainty due to the change in the provincial government.
  - Ongoing capital projects and uncertainty of total project costs.
  - Interest rates were steadily rising throughout 2018/ 2019 and since the interest earned on our bank account is tied to the TD prime rate, the DNSSAB began to earn a higher rate of return on our bank balance than some of our GICs which were locked in for multiple years at lower rates.
- This situation has now changed drastically as interest rates have plummeted in response to COVID-19. Our interest earned on our bank balance is calculated as TD Prime – 1.73%. The current TD prime rate is 2.45%<sup>1</sup> meaning our interest rate is only 0.72% (2.45% - 1.73%).

### Risk Identification and Mitigation

- Interest reinvestment rate risk – as interest rates continue to fall, the opportunity to find safe investments above 2% becomes more difficult.
- Mitigation – investments continue to be made in GICs with smaller schedule II banks that are providing higher rates of return than the large (big five) banks. To mitigate any default risk, GICs have been limited to \$100,000 to ensure full CDIC coverage.

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<sup>1</sup> <https://www.tdcanadatrust.com/customer-service/todays-rates/td-prime/prime-rate.jsp>

## Outlook

- The DNSSAB has typically only invested in bonds and GICs since the main investment priority per the Policy is the preservation of capital.
- The Bank of Canada has lowered its overnight lending rate to 0.25% and is expected to keep it there for the foreseeable future. This will likely lead to low interest rates over the next couple of years<sup>2</sup>; therefore we're not likely to see any significant increases in the rate we earn on our bank account.
- RBC has recommended that we invest in 3 year term GICs given the economic outlook and our current portfolio mix which is primarily comprised of two year GICs.
- RBC has provided quotes for 10 GICs with rates ranging from 1.95% to 1.5% for 3 year GICs.

## CONCLUSION:

Given the impact COVID-19 has had on the economy, it is likely that interest rates will remain low for several years and there is also a risk that the Bank of Canada could cut their rate further. Therefore it is recommended that we begin to purchase additional GICs in order to secure the current rates and protect ourselves from any further decline in rates.

One GIC matured in April 2020 which has been reinvested. Two additional GICs have also been purchased in early May 2020. Additional purchases may be made in the near future depending on cash flow availability and liquidity requirements.

DNSSAB staff will continue to monitor the economic outlook as well as stay in communication with the DNSSAB's investment advisor so that if conditions change, the organization will be ready to make changes to the investment strategy that balance risk, liquidity requirements and return on investments.

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<sup>2</sup> RBC Economics, A Downturn Like No Other, April 2020

## BRIEFING NOTE FA08-20

For information or  For Approval

**Date:** May 27<sup>th</sup>, 2020

**Purpose:** Appointment of Auditors for 2021

**Prepared by:** Justin Avery, Manager of Finance

**Reviewed by:** Melanie Shaye, Director of Corporate Services

**Approved by:** Catherine Matheson

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### RECOMMENDATION:

That the District of Nipissing Social Services Administration Board (DNSSAB) re-appoints the firm BDO Canada LLP as its auditor for the year ending December 31, 2021.

### REPORT:

- Pursuant to Procedural By-Law No. 2019 – 01 of the DNSSAB section 50.1 on an annual basis the Board will appoint an auditor to audit the accounts of the Corporation;
- In compliance with the DNSSAB purchasing policy, the DNSSAB issued request for proposal (RFP) # 2018-03 for external audit services in 2018;
- BDO Canada LLP was selected as the successful proponent from the RFP process;
- The term for RFP # 2018-03 was for a five year term covering the years 2018 through 2022;

### CONCLUSION:

The current contract is in place for an additional three years. To date, services received and pricing have been as specified in the contract for external auditing services. As such it is recommended that the Board reappoint BDO Canada LLP as their external auditors.