

**TOWNSHIP OF SOUTH GLENGARRY
REGULAR MEETING OF COUNCIL
Council Chambers, Municipal Office
Monday, February 3, 2020 7:00 PM**

Page

- 1. CALL TO ORDER**
- 2. O CANADA**
- 3. APPROVAL OF AGENDA**
 - a) Additions, Deletions or Amendments
All matters listed under For Information Only, are considered to be routine and will be enacted by one motion. Should a Council member wish an alternative action from the proposed recommendation, the Council member shall request that this matter be moved to the appropriate section at this time.
- 4. DECLARATION OF PECUNIARY INTEREST**
 - a) [Declaration of Pecuniary Interest Form](#) 4
- 5. APPROVAL OF MINUTES**
 - a) [Previous Meeting Minutes](#) 5 - 7
 - b) [Special Meeting Minutes - January 17, 2020](#) 8 - 9
 - c) [Special Meeting Minutes January 24, 2020](#) 10 - 11
- 6. PRESENTATIONS AND DELEGATIONS**
 - a) Glen Walter 2020 Canada Day Fireworks - Chris Bourgon & Rizwan Mustafa
 - b) [Habitat for Humanity - Leigh Taggart & Breckyn Caers](#) 12 - 18
 - c) [McIntosh Perry Bridge Inspection Report – Chris Dougherty & Christine Shillinglaw](#) 19 - 26
- 7. NEW BUSINESS**

a) Staff Reports	
i. Proposal to Convene A Standing Committee on Recreation	27 - 29
ii. Recreation Facility Rates	30 - 38
b) Other Business	
i. Support for Bill 156 - Security from Trespass and Protecting Food Safety Act	
c) Committee Reports	
i. Cornwall Regional Airport Commission Minutes - December 4, 2019	39 - 42
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i. MPAC 2019 Year-End Assessment Report for the 2020 Tax Year	43 - 48
ii. Resolution- Support Conservation Authorities (Collingwood)	49 - 50
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iv. Resolution - Spring water joint and several liability (Town of Amherstburg)	52 - 56
v. Resolution - Conservation Authorities (Quinte West)	57 - 58
vi. Resolution - Safety on Family Farms support of Twp of Warwick resolution (Twp of South Frontenac)	59 - 61
vii. OPP Municipal Policing Bureau News Bulletin	62
viii. MNP 2019 Audit Service Plan	63 - 80
8. UNFINISHED BUSINESS	
a) Unfinished Business - February 3, 2020	81 - 82
9. CLOSED SESSION	
a) BE IT RESOLVED THAT Council convene to Closed Session to discuss the following item(s) under Section 239 (2) of The Municipal Act S.O. 2001	
(2) A meeting or part of a meeting may be closed to the public if the	

- subject matter being considered is,
- (b) personal matters about an identifiable individual
 - (c) a proposed or pending acquisition or disposition of land by the municipality
 - Private Docks
 - (d) labour relations or employee negotiations
 - Union Grievance

10. CONFIRMING BY-LAW

- a) [Confirming By-law 06-2020](#)

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11. ADJOURNMENT



DECLARATION OF PECUNIARY INTEREST

I, _____, declare a pecuniary interest on Agenda Item(s) for the meeting of _____:

Signature

MINUTES

THE REGULAR MEETING OF THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF SOUTH GLENGARRY WAS HELD IN THE EVENING AT THE TOWNSHIP OFFICE, LANCASTER ON JANUARY 13, 2020

PRESENT: Mayor Frank Prevost, Deputy-Mayor Lyle Warden, Councillor Stephanie Jaworski, Councillor Martin Lang, and Councillor Sam McDonell

STAFF PRESENT: CAO Tim Mills, Clerk Kaylyn MacDonald, GM Infrastructure Services Ewen MacDonald, GM Corporate Services Lachlan McDonald, Fire Chief Dave Robertson.

1. CALL TO ORDER

Resolution No. 01-2020

Moved by Deputy Warden
Seconded by Councillor Lang

BE IT RESOLVED THAT the Council Meeting of the Township of South Glengarry now be opened at 7:00pm.

CARRIED

2. O CANADA

3. APPROVAL OF AGENDA

Resolution No. 02-2020

Moved by Councillor Jaworski
Seconded by Councillor McDonell

BE IT RESOLVED THAT the Council of the Township of South Glengarry approve the agenda as amended.

-Items Moved to Other Business

-7. d) i. 2019 Building Permit Activity as of 31-Dec-2019

-7. d) xv. OGRA Call for Nominations

-7. d) xvi. SDG Request to Detour

CARRIED

4. DECLARATION OF PECUNIARY INTEREST - None

5. APPROVAL OF MINUTES

a) Previous Meeting Minutes - December 16, 2019

Resolution No. 03-2020

Moved by Councillor McDonell
Seconded by Councillor Lang

BE IT RESOLVED THAT the Minutes of the Regular Meeting of the Council of the Township of South Glengarry held on December 16, 2019 be adopted as circulated.

CARRIED

b) Public Meeting Minutes - December 16, 2019

Resolution No. 04-2020

Moved by Councillor Jaworski
Seconded by Deputy Warden

BE IT RESOLVED THAT the Minutes of the Regular Meeting of the Council of the Township of South Glengarry held on December 16, 2019 be adopted as circulated.

CARRIED

6. PRESENTATIONS AND DELEGATIONS – None.

7. NEW BUSINESS

a) Staff Reports

i) 2020 Borrowing By-law

Resolution No. 05-2020

Moved by Councillor Lang
 Seconded by Councillor McDonell

BE IT RESOLVED THAT Staff Report 01-2020 be received and that By-law 01-2020, being a By-law to establish borrowing to an upset limit of \$3,000,000 in 2020, be read a first, second, and third time, passed, signed, and sealed in Open Council this 13th day of January 2020.
 CARRIED

ii) 2020 Interim Taxation By-Law

Resolution No. 06-2020

Moved by Deputy Warden
 Seconded by Councillor Jaworski

BE IT RESOLVED THAT Staff report 02-2020 be received and that By-law 02-2020, being a by-law authorizing the levying of interim taxes be read a first, second, and third time, passed, signed, and sealed in Open Council this 13th day of January 2020.
 CARRIED

iii) Award RFP 11-2019 Engineering Services for Filion Drain

Resolution No. 07-2020

Moved by Councillor McDonell
 Seconded by Councillor Lang

BE IT RESOLVED THAT Staff Report 03-2020 be received and that RFP 11-2019 be awarded to McIntosh Perry and furthermore that the Mayor and Clerk be authorized to sign any relevant documents.
 CARRIED

iv) Staffing Deputy Fire Chief & Training Officer Position Job Description and Posting

Resolution No. 08-2020

Moved by Councillor Lang
 Seconded by Councillor Jaworski

BE IT RESOLVED THAT Staff Report 04-2020 be received and that the Council of the Township of South Glengarry approves the Fire Training Officer job description and directs Administration to post and fill the position.
 POSTPONED

v) To Constitute and Appoint a Committee of Adjustment for 2020

Resolution No. 09-2020

Moved by Deputy Warden
 Seconded by Councillor Lang

BE IT RESOLVED THAT Staff Report 05-2020 be received and By-law 03-2020, being a by-law to constitute and appoint all members of Council to the Committee of Adjustment for the Township of South Glengarry for the 2020 calendar year be read a first, second and third time, passed, signed and sealed this 13th day of January, 2020.
 CARRIED

vi) Multi-Year Accessibility Plan Third Reading

Resolution No. 10-2020

Moved by Councillor Jaworski
 Seconded by Councillor Lang

BE IT RESOLVED THAT Staff Report 06-2020 be received and that By-law 75-2019, being a by-law to adopt a Multi-Year Accessibility Plan for the Township of South Glengarry, be read a third time, passed, signed and sealed in Open Council this 13th day of January 2020.

POSTPONED

b) Other Business

- i) 2019 Building Permit Activity as of 31-Dec-2019
- ii) OGRA Call for Nominations
- iii)SDG Request to Detour

c) Committee Reports

- i) RRCA Board of Directors Meeting Minutes - October 17, 2019
- ii) Committee of Adjustment - December 16, 2019 Meeting Minutes

d) For Information Only

- i) Consent Summary
- ii) Consent Application B-112-19
- iii) Consent Application B-113-19
- iv) Notice of Consent Decisions
- v) Resolution - NVCA Levy (County of Simcoe)
- vi) Resolution - Support Conservation Authority Exit Clause (Township of Huron-Kinloss)
- vii) Resolution - Conservation Authority Exit Clause (Town of Simcoe)
- viii)Resolution - Ban of Single Use Wipes (Township of Perry)
- ix) Resolution - Ban of Single Use Plastic Bags (Woodstock)
- x) Notice - Ontario Energy Board - Enbridge Gas Rate Increase
- xi) Letter - Knights of Columbus Council No. 8715 Thank You
- xii) Letter - Williamstown Enhancement Committee Thank You
- xiii)Notice of Poll - OGRA Board of Directors
- xiv)SDG Council News - December
- xv) EOWC Fall Winter Newsletter

8. UNFINISHED BUSINESS

- a) Unfinished Business - January 13, 2020

9. CLOSED SESSION

10. CONFIRMING BY-LAW

Resolution No. 11-2020

Moved by Councillor Lang
 Seconded by Councillor Jaworski

BE IT RESOLVED THAT By-law No. 04-2020 to adopt, confirm and ratify matters dealt with by resolution, be read a first, second and third time, passed, signed, and sealed in Open Council.

CARRIED

11. ADJOURNMENT

Resolution No. 12-2020

Moved by Councillor McDonell
 Seconded by Deputy Warden

BE IT RESOLVED THAT the Council of the Township of South Glengarry adjourn to the call of the chair.

CARRIED

Mayor

Clerk

MINUTES

THE SPECIAL MEETING OF THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF SOUTH GLENGARRY WAS HELD IN THE MORNING AT THE TOWNSHIP OFFICE, LANCASTER ON JANUARY 17, 2020

PRESENT: Mayor Frank Prevost, Deputy-Mayor Lyle Warden, Councillor Martin Lang, Councillor Stephanie Jaworski, and Councillor Sam McDonell

STAFF PRESENT: CAO Tim Mills, Clerk Kaylyn MacDonald, GM Community Services Joanne Haley, GM Infrastructure Services Ewen MacDonald, GM Corporate Services Lachlan MacDonald, Director of Recreation and Facilities Rick Ladouceur, Roads Manager Chris Leblanc, Director of Development Gary Poupart

1. CALL TO ORDER

Resolution No. 13-2020

Moved by Deputy Warden

Seconded by Councillor Jaworski

BE IT RESOLVED THAT the Special Meeting of the Township of South Glengarry now be opened at 9:05am.

CARRIED

2. APPROVAL OF AGENDA

Resolution No. 14-2020

Moved by Councillor McDonell

Seconded by Deputy Warden

BE IT RESOLVED THAT the Council of the Township of South Glengarry approve the agenda as circulated.

CARRIED

3. DECLARATION OF PECUNIARY INTEREST – None

4. CLOSED SESSION

Resolution No. 15-2020

Moved by Deputy Warden

Seconded by Councillor Jaworski

BE IT RESOLVED THAT the Council of the Township of South Glengarry convene to Closed Session at 9:06am to discuss the following item(s) under Section 239 (3.1) of The Municipal Act S.O. 2001:

(3.1) A meeting of a council or local board or of a committee of either of them may be closed to the public if the following conditions are both satisfied:

1. The meeting is held for the purpose of educating or training the members.

2. At the meeting, no member discusses or otherwise deals with any matter in a way that materially advances the business or decision-making of the council, local board or committee. 2006, c. 32, Sched. A, s. 103 (1).

- Procurement Workshop

CARRIED

Resolution No. 16-2020

Moved by Councillor Jaworski

Seconded by Councillor McDonell

THAT Council now rise and reconvene at 12:06pm without reporting.

CARRIED

5. ADJOURNMENT

Resolution No. 17-2020

Moved by Deputy Warden

Seconded by Councillor Jaworski

BE IT RESOLVED THAT the Council of the Township of South Glengarry adjourn to the call of the chair at 12:06pm.

CARRIED

Mayor

Clerk

MINUTES

THE SPECIAL MEETING OF THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF SOUTH GLENGARRY WAS HELD IN THE MORNING AT THE TOWNSHIP OFFICE, LANCASTER ON JANUARY 24, 2020

PRESENT: Mayor Frank Prevost, Deputy-Mayor Lyle Warden, Councillor Martin Lang, Councillor Stephanie Jaworski, and Councillor Sam McDonell

STAFF PRESENT: CAO Tim Mills, Clerk Kaylyn MacDonald, GM Infrastructure Services Ewen MacDonald, GM Corporate Services Lachlan McDonald, Fire Chief Dave Robertson, Roads Manager Chris Leblanc, Director of Water/Waste Water Shawn Killoran, Director of Recreation & Facilities Rick Ladouceur, Water Operator Dillen Seguin

1. CALL TO ORDER

Resolution No. 18-2020

Moved by Deputy Warden

Seconded by Councillor Jaworski

BE IT RESOLVED THAT the Special Meeting of the Township of South Glengarry now be opened AT 9:00am.

CARRIED

2. APPROVAL OF AGENDA

Resolution No. 19-2020

Moved by Councillor Lang

Seconded by Councillor McDonell

BE IT RESOLVED THAT the Council of the Township of South Glengarry approve the agenda as amended.

Closed Session added as Item 5

CARRIED

3. DECLARATION OF PECUNIARY INTEREST - None

4. NEW BUSINESS

a) 2020 Budget

Council discussed the draft 2020 budget. The final budget will be brought forward with the interim taxation by-law in February.

5. CLOSED SESSION

Resolution No. 20-2020

Moved by Councillor McDonell

Seconded by Deputy Warden

BE IT RESOLVED THAT the Council of the Township of South Glengarry convene to Closed Session at 12:52pm to discuss the following item(s) under Section 239 (2)(e) of The Municipal Act S.O. 2001:

-Litigation or potential litigation

Resolution No. 21-2020

Moved by Councillor Jaworski

Seconded by Councillor McDonell

THAT Council now rise and reconvene at 1:25pm without reporting.

CARRIED

6. ADJOURNMENT

Resolution No. 22-2020

Moved by Councillor Jaworski

Seconded by Deputy Warden

BE IT RESOLVED THAT the Council of the Township of South Glengarry
adjourn to the call of the chair at 2:10pm.
CARRIED

Mayor

Clerk



Habitat for Humanity[®]
Habitat pour l'humanité[®]
Cornwall & The Counties
Cornwall et les Comtés

Habitat for Humanity Cornwall & The Counties

Building Hope, Building Homes

every one



Build homes for low-income, working families



Offer a no interest mortgage and a working downpayment



To date, we have built 14 homes, with the 15th and 16th slated to begin in the spring



Work with community partners to build these homes as economically as possible – encouraging volunteer builders, fundraising to pay for supplies, etc

every family



Our mortgage model means our Partner Families never pay more than 30% of their household income towards their mortgage



Partner Families must demonstrate a significant need for safe, decent, affordable and healthy housing



Partner Families must meet income limits and be willing to partner with us to complete 500 hours of volunteer work



All mortgage payments are reinvested in our Home Build Program

every connection



Land on Victoria Street donated in 2002



Home built in 2016 for Manon Brousseau and her 3 children



That home meant that Manon and her family were able to stay and grow in their community



Fantastic volunteers on the build



That vacant piece of land is now generating taxes and goodwill

every support



Previous land donation saved the build thousands of dollars!



Enhance economic growth and prosperity



Improve quality of life in the community



Increased tax base for the township

every community



Community partnerships



Improved property standards



Community spirit



A deserving family in our community
has a safe, affordable place to call
home



Thank you South Glengarry

Bridge Inspection Report

Township of South Glengarry, Presentation to Council

February 3, 2020



Christine Shillinglaw, P.Eng.
Senior Structural Engineer



Christopher Dougherty, P.Eng.
Intermediate Structural Engineer



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1

INTRODUCTION

What is a Bridge Inspection Report?

- Overview of current condition of a Municipalities structures in accordance with Ontario Structure Inspection Manual (OSIM)
- Summary of recommendations on repairs and maintenance for each structure
- Ten-year capital plan

What are the Objectives?

- Structures remain in an acceptable level of safety
- Useful life of the structures are prolonged
- Municipality has adequate information to economically plan for studies, repairs and/or replacement

Why is it Important?

- Aids Municipalities in the completion of asset management plans which may be required to obtain government funding.
- Legislated requirement for municipalities to inspect bridges and culverts with spans of 3.0 m or greater every 2 years as per the Ontario Structure Inspection Manual (OSIM)

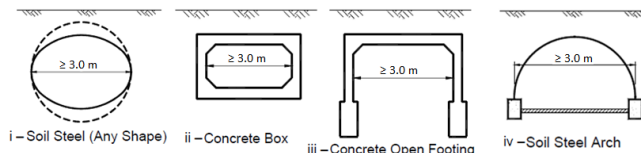
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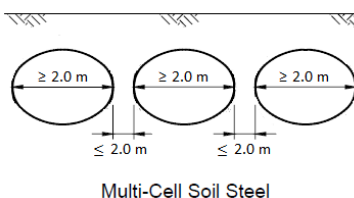
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DEFINITION OF A STRUCTURAL CULVERT

- Opening through soil and has a span of 3.0 m or greater



- Sum of individual spans 3.0 m or greater, each with spans of at least 2.0 m and soil separation not more than the span of smallest individual cell



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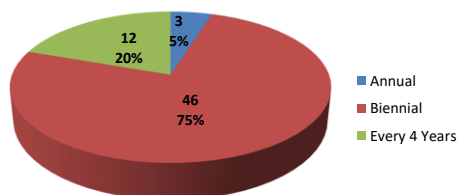
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SCOPE OF STUDY

- Frequency of detailed visual inspections:
 - 3 structures inspected yearly (Annual)
 - 46 structures inspected every 2 years (Biennially)
 - 12 structures inspected every 4 years
- Bridge inspections carried out in 2019 consisted of 60 structures
- One structure was not inspected as its inspection frequency is every 4 years, next inspection is scheduled for 2021.

OSIM Inspection Frequency



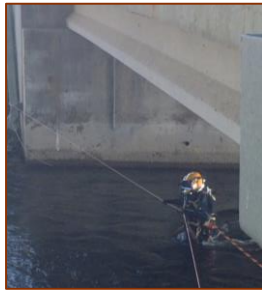
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TYPES OF INSPECTIONS & INVESTIGATIONS

- OSIM Inspection: Regular “close-up” visual inspection
- Enhanced OSIM Inspection: Thorough “hands-on” visual inspection
 - 30+ years
 - Critical components in poor condition
 - Completed every 6 years
- Additional Investigations:
 - Detailed Deck Condition Survey
 - Substructure Condition Survey
 - Detailed Timber Investigation
 - Underwater Investigation
 - Fatigue Investigation
 - Seismic Investigation
 - Structure Evaluation



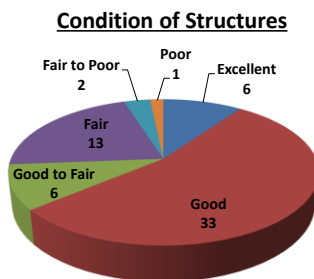
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CONDITION SUMMARY

- Following the visual inspections, the condition of each structure is rated from excellent to poor.



- **Excellent:** No visible deterioration and remedial action is not required.
- **Good:** Defects would not normally trigger any remedial action since overall performance is not affected
- **Fair:** Defects may trigger a maintenance type of remedial action
- **Poor:** Defects would normally trigger rehabilitation or replacement if the extent and location affect the overall performance

Recommended Work

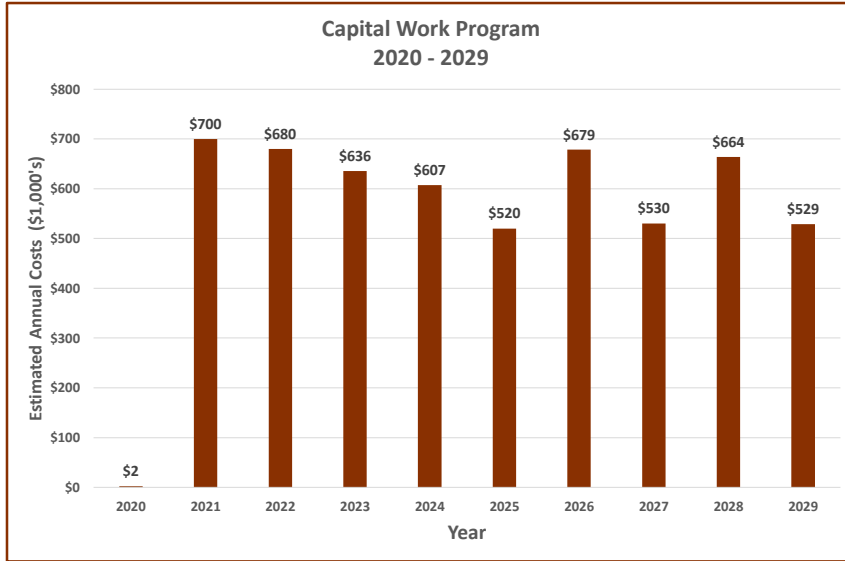
- 15 structures require rehabilitation → 10 structures in **1 to 5 years**, 5 structures in **6 to 10 years**
- 7 structures require replacement → 4 structure in **1 to 5 years**, 3 structures in **6 to 10 years**
- 8 structures require further study: 4 Structural Evaluations, 7 Detailed Deck Condition Surveys

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10-YEAR CAPITAL PLAN



*Estimates are in 2019 Dollars

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CAPITAL PLAN: HIGHLIGHTS FOR 2021 TO 2023

Type of Work	2021	2022	2023
Additional Investigations	\$110,000 (15.7%)	\$46,500 (6.8%)	\$0 (0%)
Design	\$90,000 (12.8%)	\$110,000 (16.2%)	\$75,000 (11.8%)
Rehabilitation Work	\$445,000 (63.6%)	\$521,500 (76.7%)	\$536,500 (84.4%)
Maintenance Work	\$30,000 (4.3%)	\$0 (0%)	\$0 (0%)
Inspections	\$25,000 (3.6%)	\$2,000 (0.3%)	\$24,000 (3.8%)
Total	\$700,000	\$680,000	\$635,500

*Estimates are in 2019 Dollars

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CAPITAL PLAN: HIGHLIGHTS FOR 2021

Second Line Road Bridge (Baudet River Bridge), SN 30043

- 15 m span precast concrete box girder bridge with exposed concrete deck surface
- 20% of exposed deck top is in poor condition
- MP completed a detailed deck condition survey and a structural evaluation on the structure in 2017.
- A major rehabilitation is recommended to stop the progression of concrete deterioration at the joint locations.
- Recommended work includes: replacement of expansion joints; installing concrete overlay; waterproof and pave the deck; installing approach slabs; and performing concrete repairs to the barriers, soffit, abutment walls and wingwalls.
- MP is currently working on the design and tender package to be ready for spring 2020.



East Elevation



Asphalt Patched Spalls in Deck



Spalls in Barrier Wall



Spalling at Joint Exterior at Southwest

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CAPITAL PLAN: HIGHLIGHTS FOR 2021

Chapel Road Bridge, SN 30018

- 25 m long three-span precast concrete box girder bridge with exposed concrete deck surface
- Severely damaged and leaking expansion joint seals.
- Severe spalling and areas of delamination at deck ends.
- Approximately 9% of deck in poor condition.
- A Detailed Condition Survey is recommended to determine the extent of deterioration of the deck.
- A structural evaluation is recommended to determine if waterproofing and paving the deck is feasible.



East Elevation



South Expansion Joint



Delamination at Southwest Deck Drain



South Approach Looking North

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CAPITAL PLAN: HIGHLIGHTS FOR 2021

Third Line Road, SN 30054

- 28 m long exposed concrete deck on precast CPCI girders
- 29.5% of exposed concrete deck in poor condition
- Additional investigations recommended include:
 - Detailed Deck Condition Survey
 - Structural Evaluation - addition of asphalt and waterproofing to extend the life of the bridge



West Elevation



Asphalt Patched Spalls in Deck



Full Depth Spall at Deck End



Spalling and Delamination in Soffit

COMPLETED WORK – REPLACEMENTS

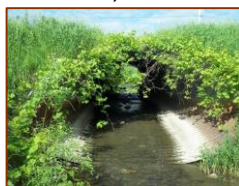
- Township completed 5 structure replacements within the last 10 years

SN 30031, The Little 5th Road



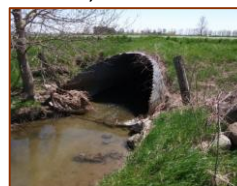
3.7 m Open Footing Culvert
Built: 1944 (age: 71 years)

SN 30037, First Line Road



3.8 m Pipe Arch Culvert
Built: 1970 (age: 45 years)

SN 30028, Fallowfield Road



3.45 m Pipe Arch Culvert
Built: 1960 (age: 55 years)



4.1 m Concrete Box Culvert
Built: 2014



3.73 m x 2.29 m CSPA
Built: 2013



3.5 m CSP Culvert
Built: 2013

COMPLETED WORK – REHABILITATIONS

- Township has completed a total 12 rehabilitations within the last 10 years
 - **SN 30022, Kraft Road** - Three-span Thin Slab on Concrete T-Beam, 53.9 m span
 - **SN 30030, Concession Road 2** - Concrete Rigid Frame Bridge, 6.1 m span
 - **SN 30042, Concession Road 3** - Concrete Rigid Frame Bridge, 9.1 m span
 - **SN 30047, Roy’s Road** - Concrete Rigid Frame Culvert, 3.6 m span
 - **SN 30052, Roy’s Road** - Concrete Rigid Frame Culvert, 4.9 m span
 - **SN 30051, Third Line Road Bridge** - Solid Reinforced Concrete Deck Slab Bridge, 23.1 m span



SN 30051, Third Line Road Bridge

Built: 1970, Rehab: 2018

- Concrete repairs to deck, soffit, curbs, parapet walls
- Deck overlay, construction of approach slabs
- Application of corrosion inhibitor to concrete curbs, parapet walls and end dams and deck
- Expansion joint replacement
- Pave approaches
- New steel beam guiderail

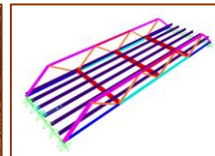
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COMPLETED WORK – ADDITIONAL INVESTIGATIONS

- Municipality completed 2 Detailed Deck Condition Surveys and 3 Structural Evaluations within the last 5 years:
 - In 2017, Detailed Deck Condition Survey and Structural Evaluation on SN30043
 - In 2015, 2 Structure Evaluations (SN 30023 and SN 30050)
 - In 2014, 1 Detailed Deck Condition Survey (SN 30026)



SN 30043, Second Line Road

Precast Concrete Voids Slabs, 15.0 m span, Built: 1980
2017 Detailed Deck Condition Survey
2017 Structural Evaluation

SN 30050, Butternut Lane

Steel Pony Truss, 15.88 m span, Built: 1920
2015 Structural Evaluation

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SUMMARY

- Overall the Township has done a great job maintaining its structures
- In general the structures are in reasonable condition
- Any urgent matters have been promptly addressed
- The Township has been generally consistent with following the 10-Year Capital Plan
- Based on the 10-Year Capital Plan, around \$550,000 a year is required

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THANK YOU! ANY QUESTIONS?



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STAFF REPORT

S.R. No.07-2020

PREPARED BY: Rick Ladouceur, Director of Recreation & Facilities

PREPARED FOR: Council of the Township of South Glengarry

COUNCIL DATE: February 3, 2020

SUBJECT: Proposal to Convene A Standing Committee on Recreation

BACKGROUND:

1. As a rural community in eastern Ontario the Township of South Glengarry understands the importance of providing recreation to the residents of the Township of South Glengarry.
2. The Township wants to encourage recreation development in all areas of South Glengarry to enhance quality of life and administration believes that a Standing Committee in Recreation would significantly enhance our ability to deliver recreation services.
3. The committee's goal is to have both rural and urban representation providing input on developing recreation opportunities to enhance the wellbeing of individuals, the community, and our built and natural environments.
4. In 1998 the Township of South Glengarry Parks, Recreation & Community Centre Advisory Committee was formed by Council to advise on recreation matters. They ceased meeting in 2008 as few major recreation projects were underway, more community specific recreation groups began to emerge and long serving committee members were no longer available/relocated.

ANALYSIS:

5. The Township South Glengarry Recreation Committee will provide recommendations to Council related to recreation and input on recreation related policies and procedures. The committee will allow Council to actively engage the community through the development of partnerships with community organizations, schools, and businesses.



6. The committee would act as an advocate for recreation organizations within the Township of South Glengarry and provide input on community centres, parks, trails, green spaces and recreation and facility related projects.
7. The committee would promote available programs, services, events and facilities for the residents, act as ambassadors for recreation and promote various events and festivals by providing volunteer assistance on special projects and implement events to promote pride through community action.
8. A new committee would be an integral part of the overall critical path which has been developed by the Director of Recreation & Facilities in consultation with the CAO.
9. The draft Terms of Reference for the committee is attached for Council to review. The document is a draft copy and will need to be revised with current data.

IMPACT ON 2020 BUDGET:

None.

ALIGNMENT WITH STRATEGIC PLAN:

Goal 4: Improve quality of life in our community.

Goal 5: Improve internal and external communications

RECOMMENDATION:

BE IT RESOLVED THAT Staff Report 07-2020 be received and that the Council of the Township of South Glengarry directs administration to convene a Standing Committee on Recreation with the terms of reference to be approved by Council at a future Council meeting.

A handwritten signature in black ink, appearing to read "Tim Mills", is written over a horizontal line.

Recommended to Council for
Consideration by:
CAO – TIM MILLS

Schedule A:

Parks and Recreation Committee

1. MANDATE

1.1 To advise Council and make recommendations on the development of recreation in the Township of South Glengarry.

1.2 To be a liaison between the community and the Township of South Glengarry regarding development of recreation in the community.

1.3 To assist with the preparation and implementation of the Recreation Asset Assessment and Program/Services Review.

2. RESPONSIBILITIES

2.1 Address and make recommendations to Council regarding short-term and long-term planning for the recreation needs of South Glengarry, including programming.

2.2 In conjunction with Staff Resources, identify program funding sources.

2.3 Advise on volunteer development including recruitment, recognition and support of those involved in the delivery of recreation opportunities and programs.

2.4 Promote public relations with all sectors of the community, including: development of partnerships within and outside of the community and coordinate such efforts in order to avoid overlap or duplication.

2.5 Assist with fundraising for new infrastructure and all other Township owned recreational facilities, either by undertaking fundraising efforts itself, creating a fundraising sub-committee, or by enlisting and working with a community group to spearhead such fundraising.



STAFF REPORT

S.R. No. 08-2020

PREPARED BY: Rick Ladouceur, Director of Recreation and Facilities

PREPARED FOR: Council of the Township of South Glengarry

COUNCIL DATE: February 3, 2020

SUBJECT: Recreation Facility Rates

BACKGROUND:

1. The last rate increases for South Glengarry Recreation & Facilities occurred in 2015 and have not been addressed since.
2. Townships and municipalities often do not address these rates until the cost cannot support the ongoing cost of living and then become prohibitive to operate under the price structure.
3. In the past this inevitable jump in prices can lead to public concern and hardship on participants and organizations budgeting from year to year.

ANALYSIS:

4. If “cost of living” is part of doing business for users and organizations in recreation, then the affected parties would prefer to know what those costs will be in the next several years.
5. The gradual increases set out in Schedule A are far more palatable than a \$30.00 - \$50.00 increase from one season to the next.
6. Administration met with two minor sports groups and both confirmed transparency on facility rates would be better for budget purposes.

IMPACT ON 2020 BUDGET:

7. The slight increases will increase forecasted revenue to assist with the operating costs of the recreation and facilities department.

ALIGNMENT WITH STRATEGIC PLAN:



Goal 4: Improve quality of life in our community.

Goal 5: Improve internal and external communication

RECOMMENDATION:

BE IT RESOLVED THAT Staff Report 08-2020 be received and that By-law 05-2020, being a by-law to stablish a tariff of fees and terms and conditions for the rental of recreation facilities be read a first, second and third time, passed, signed and sealed in open Council this 3rd day of February, 2020

A handwritten signature in black ink, appearing to read "Tim Mills", is written over a horizontal line.

Recommended to Council for
Consideration by:
CAO – TIM MILLS

SG-I-20

**THE CORPORATION OF THE
TOWNSHIP OF SOUTH GLENGARRY
BY-LAW NUMBER 05-2020
FOR THE YEAR 2020**

***BEING A BY-LAW TO ESTABLISH A TARIFF OF FEES AND TERMS AND
CONDITIONS FOR THE RENTAL OF RECREATION FACILITIES***

WHEREAS, the *Municipal Act, 2001*, c.25 S 5 (1) provides that the powers of a municipal corporation are to be exercised by its council;

AND WHEREAS the *Municipal Act 2001*, c. 25 S. 5(3) provides that the powers of every council are to be exercised by by-law.

AND WHEREAS Section 391 of the *Municipal Act 2001*, S.O. 2001, c.25, as amended, authorizes a municipality by by-law to impose fees or charges on any class of persons for services or activities provided or done by or on behalf of the municipality and for the use of the municipality's property;

AND WHEREAS the Council of the Corporation of the Township of South Glengarry deems it desirable to establish fees for the public use of these facilities;

**NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE
TOWNSHIP OF SOUTH GLENGARRY ENACTS AS FOLLOWS:**

1. Council hereby establishes rental fees to be charged for public use of the Char-Lan Recreation Centre Ice/Floor Surface as set out in Schedule "A" to this By-law.
2. Council hereby establishes rental fees to be charged for public use of the Char-Lan Recreation Centre, Martintown Community Centre and Paul Rozon Community Centre as set out in Schedule "B", "C" and "D" to this By-law.
3. Except where otherwise indicated, the fees or charges indicated in this By-law do not include the applicable taxes which will be added to the fee or charge.
4. Unless otherwise stated any fees or charges as set out in this By-law which are not paid when due are subject to a monthly interest fee. The interest shall be calculated at 1.25% interest per month (15% interest per annum) and will be added to the outstanding amount on the first day of each month.
5. All fees and charges set out in this By-law shall be non-refundable unless otherwise stated in Schedule "B", "C" and "D" to this By-law.
6. All fees as herein prescribed are due and payable to the Township of South Glengarry as set out set out in Schedule "B", "C" and "D" to this By-law.
7. **THAT** this by-law shall come into force and effect upon the date of passing.

READ A FIRST, SECOND, AND THIRD TIME, PASSED, SIGNED, AND SEALED IN OPEN COUNCIL THIS 3RD DAY OF FEBRUARY, 2020.

MAYOR: _____ **CLERK:** _____

SCHEDULE "A" TO BY-LAW 05-2020

Schedule "A"

Char-Lan Recreation Centre Ice/Floor Rental Fees

Char-Lan Recreation Centre	Current Rates	2020-21	2021-22	2022-23	2023-24	2024-25
Ice Prime time	160.00	\$170.00	\$175.00	\$180.00	\$185.00	\$190.00
Ice Non-Prime Time	\$127.00	\$135.00	\$145.00	\$150.00	\$155.00	\$160.00
Ice Minor Sport Prime Time	\$118.00	\$125.00	\$130.00	\$135.00	\$140.00	\$145.00
Ice Minor Sport Non-Prime Time	\$98.00	\$105.00	\$110.00	\$115.00	\$120.00	\$125.00
Ice Optimist Club	\$28.00	\$35.00	\$40.00	\$45.00	\$50.00	\$55.00
Arena Floor (Hourly Rate)	\$55.00	\$55.00	\$55.00	\$55.00	\$60.00	\$60.00
Arena Floor (No Bar)	\$125.00	\$130.00	\$135.00	\$140.00	\$145.00	\$150.00
Arena Floor (Bar)	\$250.00	\$255.00	\$260.00	\$265.00	\$270.00	\$275.00

Note: HST Not Included

Non-Prime Time

Monday to Friday - 7:00am to 4:00pm

Prime Time

Monday to Friday - 4:00pm to 11:30pm
Saturday & Sunday – 7:00am – 11:30pm

SCHEDULE "B" TO BY-LAW 05-2020**Char-Lan Recreation Community Centre Hall Rental fees**

Char-Lan Recreation Centre	Current Rates	2020-21	2021-22	2022-23	2023-24	2024-25
Hall Event	\$125.00	\$150.00	\$155.00	\$160.00	\$165.00	\$170.00
Hall Event (Bar)	\$175	\$200	\$205	210	215	220
Hall Prep & Clean Up	\$0.00	\$100 per day	\$100 per day	\$100 per day	\$100 per day	\$100 per day
Hall (Meetings, Seminars, etc.)	Max of 5 Hrs. \$125	Hall Event Price	Hall Event Price	Hall Event Price	Hall Event Price	Hall Event Price
Damage Deposit	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00
Hall (Profit Hourly Rate)	\$0.00	\$35.00	\$35.00	\$35.00	\$40.00	\$45.00
Hall (Non-Profit Hourly Rate)	\$15.00	\$25.00	\$25.00	\$25.00	\$30.00	\$30.00
Hall Board Room	\$25.00	\$25.00	\$25.00	\$25.00	\$30.00	\$30.00
Key Deposit	\$25.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00

Note: HST Not Included

SCHEDULE "C" TO BY-LAW 05-2020

Martintown Community Centre Hall Rental fees

Note: HST Not Included

MARTINTOWN COMMUNITY CENTRE	Current Rates	2020-21	2021-22	2022-23	2023-24	2024-25
Hall Event	\$100.00	\$105.00	\$110.00	\$115.00	\$120.00	\$125.00
Hall Event (Bar)	\$150.00	\$155.00	\$160.00	\$170.00	\$175.00	\$180.00
Hall Prep & Clean Up	\$0.00	\$100 per day	\$100 per day	\$100 per day	\$100 per day	\$100 per day
Hall (Meetings, Seminars, etc.)	Max of 5 Hrs. \$125	Hall Event Price	Hall Event Price	Hall Event Price	Hall Event Price	Hall Event Price
Martintown Good Timers Yearly Fee	\$1000.00	\$1100.00	\$1200.00	\$1300.00	\$1400.00	\$1500.00
Damage Deposit	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00
Hall (Profit Hourly Rate)	\$0.00	\$35.00	\$35.00	\$35.00	\$40.00	\$45.00
Hall (Non- Profit Hourly Rate)	\$15.00	\$25.00	\$25.00	\$25.00	\$30.00	\$30.00
Key Deposit	\$25.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00

SCHEDULE "D" TO BY-LAW 05-2020**Rozon Community Centre Hall Rental fees**

Rozon Community Centre	Current Rates	2020-21	2021-22	2022-23	2023-24	2024-25
Hall Event	\$50.00	\$55.00	\$60.00	\$65.00	\$70.00	\$75.00
Hall Event (Bar)	\$100.00	\$105.00	\$110.00	\$115.00	\$120.00	\$125.00
Hall Prep & Clean Up	\$0.00	\$100 per day	\$100 per day	\$100 per day	\$100 per day	\$100 per day
Hall (Meetings, Seminars, etc.)	Max of 5 Hrs. \$125	Hall Event Price	Hall Event Price	Hall Event Price	Hall Event Price	Hall Event Price
Damage Deposit	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00
Hall (Profit Hourly Rate)	\$0.00	\$35.00	\$35.00	\$35.00	\$40.00	\$45.00
Hall (Non-Profit Hourly Rate)	\$15.00	\$25.00	\$25.00	\$25.00	\$30.00	\$30.00
Key Deposit	\$25.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00

- All facility bookings must be paid in full prior to utilizing the space, without payment being received, lessees will not be permitted to enter or utilize the space.
- All cancellations for previously reserved community centre spaces must be received in writing to the Recreation Department 10 days in advance in order to promote the available space and to eliminate costs incurred in relation to the ordering of alcohol inventory and supplies. Without 10 days' notice, the leaser will be charged for the space as per the rental agreement.
- A refundable damage deposit is required per rental contract and must be paid for in advance of the scheduled event. This deposit is refundable upon completion of a favourable inspection.
- A key deposit is required per rental contract for the Martintown Community Centre and must be paid for in advance of the scheduled event. The deposit will be refunded upon return of the keys.
- Registered "Not for Profit" organizations located within the Township of South Glengarry will be permitted to hold regular scheduled meetings free of charge. Additionally, registered "Not for Profit" will be permitted to utilize a community centre's hall free of charge for a maximum of 5 occasions per year. However, if revenue is generated the regular hall fees will apply.
- The Char-Lan Community Centre will be available to the Upper Canada District School Board free of charge for graduation ceremonies, examination periods and special events for Char-Lan District High School and Williamstown Public School.
- The Martintown Good Timers are permitted to utilize the Martintown Community Centre for their programs and events for an annual fee Schedule "C". The Township of South Glengarry has the right to rent this facility at any time to accommodate other community requests and needs.
- The Char-Lan Recreation Centre floor surface will be available at no charge to the local Air Cadets organization as well as the Optimist Club for the Optimist Bike Rodeo.
- The Char-Lan Recreation Centre will be available free of charge for the Glengarry Sports Hall of Fame and Glengarry Agriculture Hall of Fame Functions.

**MINUTES OF MEETING
CORNWALL REGIONAL AIRPORT COMMISSION
CIVIC COMPLEX
December 4, 2019 – 3:00 P.M.**

Present: Frank Prevost, Chair
Eric Bergeron
Justin Towndale
Lyle Warden
Martin Lang

Bob Peters, Resource Person
Steve Small, Manager
Ewen MacDonald, Resource Person

Regrets: Dean Hollingsworth

Guest Tim Mills CAO Township of South Glengarry

1. WELCOME

The Chair opened the meeting at 3:11 p.m.

Tim Mills was introduced as the new CAO for the Township of South Glengarry.

2. ADOPTION OF THE AGENDA

It was:

**MOVED BY: Martin Lang
SECONDED BY: Justin Towndale**

That the Agenda be adopted as amended

Carried

3. APPROVAL OF MINUTES

**MOVED BY: Justin Towndale
SECONDED BY: Martin Lang**

That the Minutes of the October 2nd and the November 6th Meeting be approved

Carried

4. BUSINESS ARISING FROM THE MINUTES

Ewen MacDonald provided clarification that the OAS Lease presentation from McDonald Duncan at the October 2nd Meeting was an open session topic.

5. CORRESPONDENCE

There was no correspondence

6. BUSINESS PLAN RFP REVIEW

The Submissions from the 3 firms have been reviewed by the Commission Members and Eric Bergeron expressed that Explorer Solutions meets the needs and that they have experience for the completion of the Business Plan.

Justin Towndale agreed and both he and Martin Lang thought the price was good.

It was;

MOVED BY: Eric Bergeron

SECONDED BY: Justin Towndale

That the RFP for the Airport Business Development Services be awarded to Explorer Solutions as per their submission of \$29,990 plus HST.

Carried

7. AIRPORT MANAGERS UPDATE

The Airport Manager provided a report on activities and issues since the November Meeting.

Of Note:

- The Manager will obtain a legal opinion on the contents in the Commercial Hangar.
- The Manager will contact the Insurance Provider to add coverage for the assets on the Commission.

8. FINANCIAL REPORT

Ewen MacDonald provided the Commission with a copy of the 2020 Budget and advised that the Budget has been forwarded to the City of Cornwall and the Township of South Glengarry.

There was further discussion on the Budget and revisions were made to remove the Expansion of the General Aviation Area from the 2020 Budget, to increase the Hangars revenue to \$15,000.00, and to remove the Runway Design expense and fund the Runway Design from the Accumulated Surplus.

Account Balances as of December 4th

Operating	\$10,704.20
Fuel	\$73,554.95

It was;

MOVED BY: Eric Bergeron
SECONDED BY: Martin Lang

That the revised Budget be approved and submitted to the City of Cornwall and the Township of South Glengarry.

Carried

9. AIRPORT LANDS UPDATE

Ewen MacDonald advised that McDonald Duncan is working on the legal documents to transfer the parcels currently registered to the Township to the Airport Commission save and except for the 25-acre parcel to the north east of the Airport.

The survey of the 25-acre parcel should be completed by the end of the year.

10. AIRPORT EXPANSION PROJECT UPDATE

There was no discussion on this agenda item

11. OTHER BUSINESS

The Chairperson has received and offer to lease the Commercial Hangar on a month by month basis. The Airport Manager also advised that Cornwall Aviation would also be interested in leasing the Hangar.

It was;

MOVED BY: Eric Bergeron
SECONDED BY: Lyle Warden

That the Commission convene to closed session to review the Lease requests for the Commercial Hangar.

Carried

It was:

MOVED BY: Martin Lang
SECONDED BY: Lyle Warden

That the Commission reconvene to open session without reporting.

Carried

Martin Lang will contact Cornwall Aviation to discuss and negotiate their offer to lease the Commercial Hangar.

12. NEXT MEETING

The next meeting will be at 3:00 on January 8th, 2020 at the Civic Complex

13. ADJOURNMENT



2019 Year-End Assessment Report

for the 2020 tax year

As of December 2019



MUNICIPAL
PROPERTY
ASSESSMENT
CORPORATION

Valuing Ontario

In Ontario, there are more than 5 million properties representing \$2.96 trillion in property value. It's MPAC's role to assess and classify every property, supporting the collection of nearly \$21 billion in municipal taxes annually.

This report provides an overview of the work we undertook throughout 2019 to support municipalities and stakeholders, meet service level standards, and deliver an updated and stable assessment roll.

2019 by the numbers*



Delivered more than **800,000** Property Assessment Notices



Supported the collection of nearly **\$21 billion** in municipal taxes annually

Delivered more than **\$37 billion** in new assessment to municipalities across the province. **More than 85%** of new assessment was processed **within one year** of occupancy.



Our **Municipal and Stakeholder Relations** team participated in **18 municipal sector conferences** across Ontario



*As of October 31, 2019



Partnerships in action

We're proud of the municipal partnerships we've developed and are working hard to demonstrate our value to you, to listen to you and to continuously improve. These stories from the field highlight some of the ways we're doing just that.

Building and strengthening municipal partnerships

In early 2019, we made a strategic change so that we could serve you better. Under the leadership of Carmelo Lipsi, Vice-President and Chief Operating Officer, our municipal relationship experts joined the same business unit as our assessors. This integration has strengthened our collective knowledge and understanding of your communities, how we can support you, and enabled us to be more efficient in our customer service.

We welcomed many new municipal elected officials after the October 2018 elections and, in 2019, we have enjoyed orienting these new leaders about who we are, what we do and how we can support municipalities. We continue to do this through Council presentations, meetings with local municipal partners and informational materials.

We are committed to keeping these conversations with you going, especially as we prepare to deliver the 2020 Assessment Update.

Supporting the City of Ottawa through spring flooding

MPAC continues to review properties during non-Assessment Update years, and will update an assessment if a change occurs. But what happens if these changes are due to damage from natural disasters like flooding, tornados or other extreme weather events? In this case, property owners of buildings damaged to the point of being unusable might contact their municipality asking about a property tax reduction or refund.

When these unfortunate situations happen, municipalities can rely on MPAC to provide the information they need to make informed decisions about tax applications and process the applications quickly.

"Many properties along the Ottawa River experienced flooding this spring, creating uncertainty and stress for many of our residents," says Mischele Joanis, Program Manager, Customer Accounts Branch, City of Ottawa. "We were again impressed with MPAC's highly collaborative approach to managing the situation. Together, we were able to find solutions so that property owners got the information they needed faster."

Delivering exceptional customer service to Tarbutt Township

Whether presenting at a Council meeting, looking into a property owner's concern, or sharing information with municipal partners at industry conferences, MPAC's knowledgeable and professional employees are committed to delivering exceptional customer service.

"In a time where customer service seems to be lacking, I think MPAC has achieved a high customer service standard," explains Caryn Orchard, Deputy Clerk-Treasurer, Tarbutt Township. "From the dealings that I have had with your employees, they have been nothing short of kind, helpful and knowledgeable. I feel that going forward with MPAC and the culture that it is trying to represent, you have some excellent staff to get you there."



Partnering with the Town of Lakeshore to find solutions

When there are bumps in the road, your local Municipal and Stakeholder Relations team is ready to help by bringing together the right people and resources to find a solution.

A web service submission feature recently had a system error that was causing building permits submitted by the Town of Lakeshore to be rejected. The local Account Manager quickly arranged a meeting with Lakeshore's IT, finance and building department staff, the municipal vendor, and MPAC's IT and Central Processing Facility experts.

"As soon as we brought the issue forward, our Account Manager proactively reached out to all the relevant parties and organized a series of meetings where we isolated the cause and fixed the problem," says Michelle Heslop, Supervisor of Revenue, Town of Lakeshore. "It's that kind of proactive customer service that makes MPAC a valued partner."



"This year marks our 20th anniversary as Ontario's property assessment agency. As a customer-focused organization, we're committed to continually innovating to keep your trust."

Nicole McNeill, President and CAO
2019 AMO Conference, Ottawa



What's next?

With delivery of the 2019 assessment roll on December 10, 2019, we are shifting focus to the province-wide Assessment Update in 2020, when we update the assessed value of every property in Ontario. We understand how important early engagement is to you so you can understand the assessments in your community, and we know that you want to be part of the conversation.

You'll hear more about opportunities for engagement in early 2020. We look forward to your insights and feedback as we work toward this next milestone together. Your local [Municipal and Stakeholder Relations](#) team is available to support you with any of our products or services. Please contact your Regional Manager or Account Manager, if you have any questions about this report.

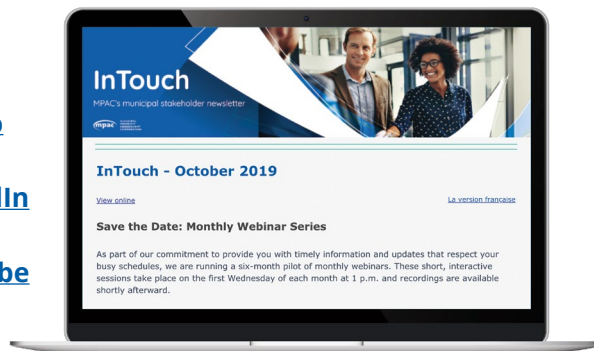
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Have a question?

Visit mpac.ca/municipalities to find your local representative

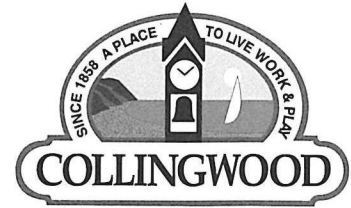
About MPAC

The Municipal Property Assessment Corporation (MPAC) is an independent, not-for-profit corporation funded by all Ontario municipalities, accountable to the Province, municipalities and property taxpayers through its 13-member Board of Directors. Our role is to accurately assess and classify all properties in Ontario in compliance with the *Assessment Act* and regulations set by the Government of Ontario. We are the largest assessment jurisdiction in North America, assessing and classifying more than 5.3 million properties with an estimated total value of \$2.96 trillion.

Si vous avez des besoins d'une copie de cette material en français, veuillez contactez-nous.



MUNICIPAL
PROPERTY
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CORPORATION



TOWN OF COLLINGWOOD

Becky Dahl, Deputy Clerk
97 Hurontario St. P.O. Box 157
Collingwood, ON L9Y 3Z5
Tel: (705) 445-1030 Ex. 3230
Fax: (705) 445-2448
Email: bdahl@collingwood.ca

January 21, 2020

The Honourable Jeff Yurek
Minister of Environment, Conservation and Parks
College Park 5th Floor, 777 Bay Street
Toronto, ON M7A 2J3

Re: Conservation Authorities

On behalf of the Council for the Corporation of the Town of Collingwood, I write to advise you of the following recommendation approved at its meeting held on January 20, 2020 for your consideration:

- WHEREAS** the Town of Collingwood has recently declared a Climate Emergency;
- AND WHEREAS** the Town of Collingwood has committed to nine core principles of sustainability;
- AND WHEREAS** the Town of Collingwood is a beneficiary of the upstream environmental remediation work done by the Nottawasaga Valley Conservation Authority (NVCA);
- AND WHEREAS** the Town of Collingwood is a member of the NVCA, with representation on its Board of Directors;
- AND WHEREAS** under the direction of the Board of Directors, the NVCA provides programs and services addressing local priorities to the residents of Collingwood and its other member municipalities, including inclusive outdoor education and recreation, water quality monitoring, preservation of species at risk as well as protecting life and property through a variety of measures;
- AND WHEREAS** the NVCA provides the Town of Collingwood with expert advice on the environmental impact of land use planning proposals and that the Municipality does not have staff with comparable expertise or experience;
- AND WHEREAS** the Ministry of the Environment, Conservation and Parks provides approximately one percent of the budget for programs and services currently delivered by the NVCA;
- THEREFORE BE IT RESOLVED THAT** the Town of Collingwood supports Conservation Authority regulations under Bill 108 being completed in consultation with municipalities, the NVCA and Conservation Ontario;
- AND THAT** the Town of Collingwood supports continuation of the critical programs and services included in the mandate of Conservation Authorities;
- AND THAT** during the fulsome review and consultations the Minister of Environment, Conservation and Parks continue to allow local municipalities' designated representatives

to determine which programs will be delivered and mandatory, along with the use of a Board-directed fair municipal levy as per current Regulation;

AND THAT this resolution be forwarded to the Minister of the Environment, Conservation and Parks, Premier Doug Ford, MPP Jim Wilson, the Association of Municipalities of Ontario, Nottawasaga Valley Conservation Authority, Conservation Ontario, all Ontario municipalities, and the County of Simcoe.

Should you require anything further, please do not hesitate to contact the undersigned at 705-445-1030 ext. 3230 or clerk@collingwood.ca .

Yours truly,

~~TOWN OF COLLINGWOOD~~

A handwritten signature in black ink, appearing to be 'Becky Dahl', written over the crossed-out text 'TOWN OF COLLINGWOOD'. The signature is fluid and cursive.

Becky Dahl
Deputy Clerk, Clerk Services

c.c. Premier Doug Ford
Jim Wilson, MPP
Association of Municipalities of Ontario
Nottawasaga Valley Conservation Authority
Conservation Ontario
County of Simcoe
Ontario municipalities



COUNCIL RESOLUTION

22

Res: 2020.01. 23

Wednesday, January 15, 2020

Moved by: Mike Hentz

Seconded by: Patricia Corneil

THAT Conservation Authorities have been protecting people and conserving and restoring watersheds with local communities for over 50 years; and

THAT Municipalities must work together to ensure resilient and healthy watersheds for residents; and

THAT Conservation Authorities will be important partners in concrete and cost-effective initiatives to address climate change.

THEREFORE IT BE RESOLVED THAT the Council of the Municipality of Dutton Dunwich supports the important role Conservation Authorities provide to local communities in delivering watershed management programs

AND THAT this resolution be circulated to all upper and lower-tier municipalities, Conservation Authorities and the Provincial Government (Minister of Environment, Conservation and Parks) in Ontario

<u>Recorded Vote</u>	<u>Yeas</u>	<u>Nays</u>
P. Corneil	___	___
A. Drouillard	___	___
K. Loveland	___	___
M. Hentz	___	___
B. Purcell – Mayor	___	___

CARRIED: [Signature]
Mayor

DEFEATED:

Mayor



The Corporation of the Township of Madoc

15651 Highway 62, P.O. Box 503, Madoc, Ontario K0K 2K0

www.madoc.ca

613-473-2677

Fax: 613-473-5580

January 27, 2020

Re: Joint and Several Liability Consultation – Town of Amherstburg Support

At its meeting of December 4th, 2019, Madoc Township Council passed the following resolution.

Motion # 19-579

Moved by: Deputy Reeve Rollins

Seconded by: Councillor Smith

That Council directs the Clerk/Planning Coordinator to write a letter supporting the Town of Spring Water resolution regarding Joint and Several Liability Consultation

-Carried-

cc:

Doug Ford, Premier of Ontario

Association of Ontario Municipalities (AMO)

Ontario Municipalities

September 26, 2019

Ministry of the Attorney General
McMurtry-Scott Building
720 Bay Street, 11th Floor
Toronto ON, M7A 2S9

Re: Joint and Several Liability Consultation

Please be advised that in response to your letter dated July 12, 2019, the Township of Springwater provides the following comments in regards to Joint and Several Liability.

1. Please describe the nature of the problem as you see it?

In response to the Province's request for consultation, the Township has a significant issue with Joint and Several Liability (JSL) and the impact it has on the municipality.

a. No Requirement of Proof

JSL is a tool that is used by the legal industry without any discretion to the point that this municipality feels that its use is negligent and in fact unethical. Most law suits that municipalities see are frivolous and vexations as lawyers cast their nets wide and attempt to use shotgun justice for their clients that are more than often the sole cause of a claim. A statement of claim does not require any proof that there is fault. A plaintiff only has to state who they think is involved and a significant amount of court time is spent determining who should be a party to the legal claim.

b. No Consequence for Being Wrongly Identified in a Statement of Claim

To add to this, there is no consequence that lawyers and their clients face for submitting a claim against a municipality when it is clear that a municipality is not involved. Municipalities incur significant administrative costs in managing these claims and the municipalities and their insurers pay significant costs to go through a lengthy process to prove that a claim was made in error (intentionally) only to find that a judge sees no reason to compensate a municipality for cost for incorrectly being named in a lawsuit by a plaintiff. Municipalities are seen as having deep pockets by the legal industry as well as the judicial system that makes decisions on these claims. Proof of innocence is often furnished to the plaintiff and lawyer by a municipality immediately upon notification of a pending legal action of statement of claim. This information is ignored by the plaintiff's lawyer. A plaintiff and their lawyer should have to reimburse a municipality for

all administrative and legal costs when the municipality is cleared of liability. Judges rarely compensate municipalities for being wrongly named in a legal action.

A recent example from 2019 occurred when a statement of claim was made against the Township of Springwater for an accident on a County Road (not the jurisdiction of Springwater). After legal and administrative costs totaling more than \$5,000, Springwater was dismissed from the claim. Unfortunately no costs were assigned to the plaintiff for wrongly naming Springwater in the statement of claim. The current system is broken and Springwater tax payers are left paying the bill.

2. What are the problems that you need addressed to benefit your community?

a. Ethical Standard of Due Diligence Required Before Submitting a Legal Action

Lawyer's representing plaintiff's should be required to submit documentation that provides significant research into why a claim is being made and a municipality is being named in a law suit. The claim should clearly prove authority and responsibility. The current practice of naming every party under the sun in a legal claim is negligent and unethical.

b. Frivolous and Vexatious Suits are Costing Taxpayers

The Township of Springwater is seeing a significant waste of administrative time and cost in managing legal claims against the municipality that are predominantly frivolous and vexatious due to JSL. Over the last seven years, the municipality has had 55 claims made against the municipality. These claims range from trips/falls resulting in broken eyeglasses to cases that unfortunately involve loss of life. The Township has no problem dealing with claims that the municipality is responsible for; however the Township does have a problem dealing with claims it does not have any responsibility for. Of the 55 claims against the municipality, 42 of these claims are frivolous and vexatious. Claims that the municipality has no responsibility for. Over the past 7 years, Springwater has paid more than \$100,000 on these frivolous and vexatious claims as they work themselves through the legal process. Many of these files are still open. This does not include additional costs paid by Springwater's insurance company that are beyond the municipality's deductible.

c. Negligent Legal Actions (Beyond Frivolous and Vexatious)

The Township of Springwater is currently named in 4 legal actions and an additional legal action (recently abandoned) for claims that occurred in another municipality (no where near Springwater). The Township is currently named in 3 claims that occurred in the Township of Clearview west of Stayner and one claim in the Township of Brock that have nothing to do with the Township. Springwater was named in a claim that occurred

in Wasaga Beach that was abandoned recently. All of these claims cost the Springwater taxpayer in administrative and legal costs as they work their way through the process.

d. Triage System for Claims

Before a claim makes it to a court date, the file should be triaged. It is at this stage that negligent or frivolous and vexatious claims will be filtered or thrown out. This process will trigger the reimbursement of costs to municipalities by unethical law firms.

e. Law Society of Ontario Charges

Lawyers that use JSL in an unethical way should be charged by the Law Society of Ontario. If a lawyer names a municipality in a legal action that should not be named, these lawyers should be suspended and potentially lose their license to practice law. There is a significant commonality when comparing frivolous and vexatious claims and the law firms/lawyers that submit them. The current code of ethics of the Law Society of Ontario should be updated by the Province to reprimand lawyers and law firms that negligently use JSL. The Province of Ontario should be involved in creating a new Code of Ethics for Ontario's legal industry.

3. Is it increased premiums? Rising deductibles?

A recent survey by CAO's in Simcoe County shows that insurance premiums are going up between 10% at the lowest to 59% being the highest in 2019. The Township of Springwater experienced a 10.8% increase in its 2019 insurance renewal. The area that typically sees an annual increase is related to the Municipal General Liability and Excess Liability lines of the business. The municipality was advised by its insurance broker that "over the past several years, insurance companies' appetite for Municipal Insurance has remained fairly stable. Insurance rates across all lines have seen only modest increases intended to simply keep pace with inflation and the rising cost of claims. Larger rate increases have been reserved for those accounts experiencing adverse claims development; either in frequency or severity (or both). However, starting in June 2018, the insurance market as a whole has shown clear signs of "hardening". Insurance companies for all sectors are putting stricter rules in place regarding the amount and breadth of coverage they will provide, and to which clients. Since the overall insurance supply is being reduced, the demand for insurer capacity is increasing, and as such, prices are elevating."

The table below provides at a high level (includes all lines of coverage) the Township's annual insurance premiums over the past five years.

2015	2016	2017	2018	2019
\$234,942	\$247,262	\$254,388	\$274,936	\$304,688

The Township continues to consult with its insurance broker in an effort to ensure that Springwater's constituents are receiving the best value for their tax dollar; however, the rising costs of insurance are not sustainable over the long run. Staff and its insurance broker have looked at increasing our deductibles in an effort to reduce the overall premium; however this has led to minimal reductions in the overall annual premium to the Township.

4. Being unfairly named in lawsuits?

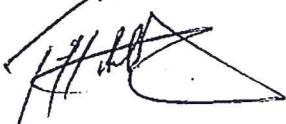
As detailed above, Springwater continues to be unfairly named in legal actions. Issues here range from a complete absence of research by legal firms on causality to the municipality being named in legal action in completely separate jurisdictions (other municipalities).

5. Feeling you cannot offer certain services because of liability risks?

More recently, with the advice of the Township's insurance broker, the Township has changed the way in which it delivers some of its recreational programs/services, especially as it relates to children's programs/activities. For example, the Township in partnership with its Community Recreation Associations will host a number of community based events throughout the year, which includes children's activities. In order to allow inflatable Bouncy castles at community events, the Township now requires the service provider to indemnify the Township and to also provide staff to monitor the safety of participants while in the inflatable Bouncy castle. Some vendors are reluctant to take on this risk.

Thank you for allowing the Township to participate in this consultation. We are open to further dialogue should you feel it necessary.

Yours truly,



Jeff Schmidt, CPA, CGA, B.A.S.
Chief Administrative Officer

Cc: Ontario Municipalities

CITY OF QUINTE WEST

*Office of the Mayor
Jim Harrison*



**P.O. Box 490
Trenton, Ontario, K8V 5R6**

**TEL: (613) 392-2841
FAX: (613) 392-5608**

January 15, 2020

Mr. Jamie McGarvey, President
Association of Municipalities of Ontario
200 University Ave., Suite 801
Toronto, Ontario M5H 3C6

RE: Resolution – Conservation Authorities

Dear Mr. Jamie McGarvey:

This letter will serve to advise that at a meeting of City of Quinte West Council held on January 13, 2020 Council passed the following resolution:

Moved by Cassidy
Seconded by Alyea

Whereas the City of Quinte West has been well served by both the Lower Trent Conservation Authority and the Quinte Conservation Authority and

Whereas we have working service agreements with both Authorities and

Whereas we value the efforts of the Conservation Authorities to monitor floods, to manage source water protection and to ensure the integrity of the watersheds within our municipality and conserve our natural environment and

Whereas the current Provincial government is reviewing the mandate and potential funding to Conservation Authorities

Be it resolved that the City of Quinte West requests that the Provincial Government improve their funding of Conservation Authorities to provide a more stable funding base that would prevent any downloading of costs to municipalities

And further that the Provincial Government will maintain and not diminish the core mandate of Conservation Authorities

And further that we forward this motion to the Minister of Environment, Conservation and Parks, the Minister of Natural Resources, the Premier, the Leaders of all opposition parties, all of our local municipal partners, and AMO to seek their support and concurrence. **Carried**

We trust that you will give favourable consideration to this request.

Sincerely,

CITY OF QUINTE WEST

A handwritten signature in black ink, appearing to read "Jim Harrison". The signature is fluid and cursive, with a large initial "J" and a long, sweeping underline.

Jim Harrison
Mayor



TOWNSHIP OF WARWICK

"A Community in Action"

6332 Nauvoo Road, R.R. #8, Watford, ON N0M 2S0

Township Office: (519) 849-3926 / 1-877-849-3926
Watford Arena: (519) 876-2808
Website: www.warwicktownship.ca

Works Department: (519) 849-3923
Fax: (519) 849-6136
E-mail: info@warwicktownship.ca

June 26, 2019

The Honourable Doug Downey, Attorney General of Ontario
Ministry of the Attorney General
720 Bay Street
11th Floor
Toronto, ON M7A 2S9

Dear Honourable Sir:

Re: Resolution Regarding Enforcement for Safety on Family Farms

Please be advised that Warwick Township Council adopted the following resolution at their regular meeting on June 17, 2019:

WHEREAS agriculture is the second largest industry in Ontario, contributing \$13.7 billion annually to Ontario's GDP and is essential for putting food on the tables of millions of people here and around the world;

AND WHEREAS in recent months there has been a steady increase in harassment of farmers and livestock transporters by activists opposed to animal agriculture and the consumption of animals;

AND WHEREAS the protests have become blatantly illegal in nature with extremist groups trespassing onto private property, unlawfully entering into buildings and removing animals without fear of prosecution and even promoting and publishing their crimes on social media;

AND WHEREAS maintaining proper biosecurity is essential to ensure the health and well-being of the animals cared for on these agricultural operations;

AND WHEREAS the recent attacks on farmers homes and businesses have resulted in no criminal charges laid, leaving farmers feeling unprotected by the Ontario legal system and afraid for the welfare of themselves, their families, their employees and the animals they care for;

NOW THEREFORE BE IT RESOLVED THAT the Council for the Corporation of the Township of Warwick requests that Hon. Doug Downey work with his fellow MPP's and agricultural leaders to find a better way forward to ensure stronger enforcement of existing laws - or new legislation - to ensure the safety of Ontario's farm families, employees and animals;

AND BE IT FURTHER RESOLVED THAT this motion be circulated to Hon. Doug Downey, Ministry of the Attorney General, Hon. Doug Ford, Premier of Ontario, Hon. Sylvia Jones, Solicitor General and Hon. Ernie Hardeman, Minister of Agriculture, Food and Rural Affairs and all Municipalities in the Province of Ontario, AMO, and ROMA.

- Carried.

Yours truly,



Amanda Gubbels
Administrator/Clerk
Township of Warwick

cc: The Honourable Doug Ford, Premier of Ontario
The Honourable Sylvia Jones, Solicitor General
The Honourable Ernie Hardeman, Minister of Agriculture, Food and Rural Affairs
All Ontario Municipalities
Association of Municipalities of Ontario (AMO)
Rural Ontario Municipal Association (ROMA)



TOWNSHIP OF SOUTH FRONTENAC

4432 George St, Box 100
Sydenham ON, K0H 2T0
613-376-3027 Ext 2222 or 1-800-559-5862
amaddocks@southfrontenac.net



August 9, 2019

The Honourable Doug Downey, Attorney General of Ontario
Ministry of the Attorney General
720 Bay St
11th Floor
Toronto ON
M7A 2S9

Dear Honourable Sir:

Re: Enforcement for Safety on Family Farms

Please be advised that the Council of the Township of South Frontenac passed the following resolution at their meeting August 6, 2019:

That Council support the resolution passed by the Township of Warwick regarding the safety on family farms,

And that the Premier, Attorney General, Minister of Agriculture, Food and Rural Affairs, AMO, ROMA and all other municipalities be informed of this decision.
Carried.

Our Council was strongly supportive of the Township of Warwick's position to find a better way to ensure stronger enforcement of existing laws or the creation of new legislation to ensure that the safety of Ontario's farm families, employees and animals. There have been a number of incidents recently where farmers and livestock transporters have been harassed and activists have had no regard for private property and leaving farmers feeling unprotected by the Ontario legal system. A copy of the Township of Warwick resolution is attached.

We look forward to receiving any updates on this matter.

Yours truly

A handwritten signature in cursive script that reads "Angela Maddocks".

Angela Maddocks
Clerk

Encl.

c.c. Honourable Doug Ford, Premier of Ontario
Honourable Sylvia Jones, Solicitor General
Honourable Ernie Hardeman, Minister of Agriculture, Food and Rural Affairs
All Ontario Municipalities
AMO
ROMA



Ontario Provincial Police Municipal Policing Bureau

News Bulletin

January 2020

New Year — New OPP Efficiency

Greetings from OPP Municipal Policing Bureau! May 2020 bring us more opportunities to strengthen the relationship with your municipality and make our communities safer!



We all know, in an emergency every second counts! Accidental and non-urgent calls to 9-1-1 like pocket dials tie up emergency lines, communicators and officers and can result in the slower response to a real emergency, risking the safety of people

who may need urgent help.

The OPP recently updated its 9-1-1 call handling work flow and policies to allow its emergency communicators more discretion to divert certain 9-1-1 calls and ensure more frontline OPP members are available for actual emergencies.

OPP communicators are well trained to recognize indicators of an emergency that warrant officers being dispatched.

Changing our 9-1-1 response process aligns with those of other major and medium police services while exceeding North America industry standards. The changes further help optimize our resources and support the pending implementation of ‘next generation’ 9-1-1 infrastructure, including the future handling of calls for service via social media.

There may be some reduction in the billable calls for service costs in the Annual Billing Statements for OPP-policed municipalities as frontline officers are dispatched to fewer calls. Any reduction to the overall billing is expected to be negligible as officers are still on duty working in communities and available 24/7 to respond to calls for service

If municipal leaders require further information, please contact your local Detachment Commander or visit the OPP booth (#414) at the annual Rural Ontario Municipalities Association (ROMA) Conference.

NEED MORE INFO / HAVE QUESTIONS?

Visit www.opp.ca/municipalpolicing / www.opp.ca/billingmodel

Contact us OPP.MunicipalPolicing@opp.ca or (705) 329 6200



Township of South Glengarry

2019 Audit Service Plan

Report to Council

December 31, 2019

Ian Murphy

T: 613.932.3610 ext.223

E: ian.murphy@mnp.ca



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AUDIT SERVICE PLAN OVERVIEW

We are pleased to present our Audit Service Plan for the Township of South Glengarry (“the Municipality”) which outlines the strategy we will follow to provide the Municipality’s Council with our Independent Auditor’s Report on the December 31, 2019 financial statements. We are providing this Audit Service Plan to Council on a confidential basis. It is intended solely for the use of Council and is not intended for any other purpose. Accordingly, we disclaim any responsibility to any other party who may rely on this report.

Additional materials provided along with this plan include both our Engagement Letter and draft Independence Communication. Our Engagement Letter is the formal written agreement of the terms of our audit engagement as negotiated with management and outlines our responsibilities under Canadian generally accepted auditing standards. Our draft Independence Communication formally confirms in writing MNP’s independence.

TOPICS FOR DISCUSSION

We are committed to providing superior client service by maintaining effective two-way communication. Topics for discussion include, but are not limited to:

- Changes to your business operations and developments in the financial reporting and regulatory environment
- Business plans and strategies
- Any other issues and/or concerns
- Fraud, including how fraud could occur, the risk of fraud and misstatement, and any actual, suspected or alleged fraud
- The management oversight process
- Your specific needs and expectations

THE MNP AUDIT APPROACH

AUDIT MATERIALITY

The scope of our audit work is tailored to reflect the relative size of operations of the Municipality and our assessment of the potential for material misstatements in the Municipality’s financial statements as a whole (and, if applicable, for particular classes of transactions, account balances or disclosures). In determining the scope, we emphasize relative audit risk and materiality, and consider a number of factors, including:

- The size, complexity, and growth of the Municipality;
- Changes within the organization, management or accounting systems; and
- Concerns expressed by management.


We propose to use \$300,000 as overall materiality for audit planning purposes.

AUDITOR’S APPROACH TO INTERNAL CONTROL

For the December 31, 2019 audit, we are planning to place no reliance on the Municipality’s accounting system. This level of reliance is consistent with the prior year end, and will involve mainly substantive tests of transactions and balances.

KEY CHANGES AND DEVELOPMENTS

Based on our knowledge of the Municipality and our discussions with management, we have noted the recent developments set out below. Our audit strategy has been developed giving consideration to these factors.

ISSUES AND DEVELOPMENTS	SUMMARY
 <p>NEW REPORTING DEVELOPMENTS</p>	<ul style="list-style-type: none"> • PS 1201 Financial Statement Presentation (New) • PS 2601 Foreign Currency Translation (New) • PS 3041 Portfolio Investments (New) • PS 3280 Asset Retirement Obligations (New) • PS 3400 Revenue (New) • PS 3450 Financial Instruments (New and Amendment) • PS 3430 Restructuring Transactions (New)
 <p>NEW ASSURANCE DEVELOPMENTS</p>	<ul style="list-style-type: none"> • CAS 540 Auditing Accounting Estimates and Related Disclosures (New) • CAS 700 Forming an Opinion and Reporting on Financial Statements (Amendment) • CAS 700 Forming an Opinion and Reporting on Financial Statements (Amendment) • CAS 700 Forming an Opinion and Reporting on Financial Statements and CAS 701 Communicating Key Audit Matters in the Independent Auditor's Report (New and Amended)

RISK ASSESSMENT

Our audit process focuses on significant risks identified during the pre-planning and planning and risk assessment stage, ensuring that audit procedures are **tailored to your specific circumstances** and appropriately address those risks.

Based on the preliminary risk assessment procedures performed, we have identified the following significant and high risks which will be addressed during our audit. We have also outlined the proposed audit response to address those risks. We will update our risk assessment as the audit progresses for additional risks identified and will inform management of any additional significant risks identified.

SIGNIFICANT RISK AREA	PROPOSED AUDIT RESPONSE
<p>Tax and non-tax receivable</p> <p>Risk of misappropriation of cash paid at front desk</p>	<p>Increase amount of confirmations sent by MNP</p>
<p>Tax and non-tax receivable</p> <p>Risk of delay in recording/pre-recording of revenue to meet budget</p>	<p>Performs proof in total on taxes revenue and test cut-off on other receivables using a high risk factor</p>
<p>Accounts payable and accrued liabilities</p> <p>Risk of delay in recording/pre-recording of expenses to meet budget</p>	<p>Test cut-off using a high risk factor</p>

AUDIT TEAM

Team member continuity is important in developing a solid relationship with the Municipality, as well as to understanding your business, risks and processes. We also know team member turnover results in lost knowledge. While some team member transition likely is inevitable, we work at reducing this through our promoting practices, learning and training, working closely with team members on career growth and development, and valuing our professionals.

In order to ensure effective communication between Council and MNP, we outline below the key members of our audit team that will be responsible for the audit of the Township of South Glengarry and the role they will play:

RETURNING TEAM MEMBERS	CONTACT INFORMATION
Ian Murphy, Partner	E: Ian.Murphy@mnp.ca
Sam Toka, Senior Manager	E: Sam.Toka@mnp.ca

Our partners and senior management are committed to providing you with the highest level of attention and oversight throughout the terms of this engagement, reflecting MNP's staffing model and client service philosophy. Through consistent attention from leaders, our engagement team will maintain responsibility and authority over all matters of the engagement and will drive service delivery and issue resolution. In addition, the engagement team will be actively involved and have hands-on involvement with service delivery, ensuring engagement objectives will be met.

In order to serve you better and meet our professional responsibilities, we may find it necessary to expand our audit team to include other MNP professionals whose consultation will assist us to evaluate and resolve complex, difficult and/or contentious matters identified during the course of our audit.

Any changes to the audit team will be discussed with you to ensure a seamless process and that all concerned parties' needs are met.

TIMING OF THE AUDIT

KEY DELIVERABLE	EXPECTED DATE
Year-end fieldwork procedures	May 4, 2020 to May 8, 2020
Draft year-end financial statements to be discussed with management	May 29, 2020
Presentation of December 31, 2019 Audit Findings Report to Council	June 8, 2020
Presentation of Management Letter to Council	June 8, 2020
Issuance of Independent Auditor's Report	June 8, 2020

FEES AND ASSUMPTIONS

DESCRIPTION	2019 ESTIMATE	2018 ACTUAL
Base audit fee as per our fee quote dated	\$ 20,500	\$ 20,000
FIR reporting	\$ 1,550	\$ 1,525

If any significant issues arise during the course of our audit work which indicate a possibility of increased procedures or a change in the audit timetable, these will be discussed with management by the engagement partner, so a mutually agreeable solution can be reached.

Invoices will be rendered as work progresses in accordance with the following schedule:

DESCRIPTION	AMOUNT
Progress billing #1 Completion of interim audit work	\$ 5,500
Progress billing #1 Completion of year end field work	\$ 10,000
Final billing – upon release of auditor’s report	\$ 5,000
Upon release of FIR report	\$ 1,550

We look forward to discussing our Audit Service Plan with you, as well as any other matters of interest to you.

Sincerely,

MNP LLP

**Chartered Professional Accountants
Licensed Public Accountants**

encls.



January 20, 2020

Lachlan McDonald, Treasurer
Township of South Glengarry
P.O. Box 220
6 Oak Street
Lancaster, ON K0C 1N0

Dear Mr. McDonald:

This letter will confirm the arrangements discussed with you regarding the services we will render to the Township of South Glengarry (the "Municipality") commencing with the fiscal year ending December 31, 2019.

Our responsibilities

We will audit the financial statements of the Township of South Glengarry for the year ended December 31, 2019.

Our audit will be conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we will plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements taken as a whole are free of material misstatement, whether caused by fraud or error.

Our responsibilities, objective, scope, independence and the inherent limitations of an audit conducted in accordance with Canadian generally accepted auditing standards are detailed in Appendix A, which forms part of our mutual understanding of the terms of this engagement.

Management's responsibilities

The operations of the Municipality are under the control of management, which has responsibility for the accurate recording of transactions and the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards. This includes the design, implementation and maintenance of internal controls relating to the preparation and presentation of the financial statements.

Appendix B, which describes in detail management's responsibilities with respect to this engagement, forms part of our mutual understanding of the terms of this engagement.

Reporting

Unless unanticipated difficulties are encountered, our report will be substantially in the form illustrated in Appendix C.

Fees and expenses

Our fees and expenses are discussed in detail in Appendix D.

Other matters

We will, as permitted by the Code of Professional Conduct, provide additional services upon request, in areas such as taxation, leadership and human resource management, communication, marketing, strategic planning, financial management and technology consulting.

Our standard terms and conditions, included as Appendix E, form part of our mutual understanding of the terms of this engagement. In the event that you choose to terminate this engagement based on the terms outlined in Appendix E, we reserve the right to notify all financial statement users of the change.

The privacy and security of the personal information you provide is important to us. We strive to ensure the strictest compliance with all applicable provincial and federal standards of protection and disclosure of personal information by any and all of our employees, agents, divisions and/or affiliates (referred to collectively as "MNP"). You may review our privacy policy at www.mnp.ca. We will not collect, use, or disclose any of your personal information without your knowledge and consent, unless required to do so by legal authority or the applicable provincial Code of Professional Conduct.

By signing this engagement letter you agree that for the purposes of this engagement MNP may collect, use, and disclose personal information in accordance with our privacy policy. You also agree that MNP may collect and use personal information from you for the purposes of providing other services or informing you of other opportunities from time to time ("Other Matters"). Personal information that is not relevant to the purposes of this engagement or to any Other Matters will not be disclosed to anyone for any reason without your further prior consent.

In accordance with professional regulations (and by Firm policy), our client files must be periodically reviewed by provincial or national practice inspectors and by other Firm personnel to ensure we are adhering to professional and Firm standards. Confidentiality of client information will be maintained throughout this process.

The arrangements outlined in this letter and its appendices will continue in effect from year to year, unless changed in writing.

We believe the foregoing correctly sets forth our understanding, but if you have any questions, please let us know. If you find the arrangements acceptable, please acknowledge your agreement to the understanding by signing and returning the engagement letter to us.

It is a pleasure for us to be of service to you. We look forward to many years of association with you and the Township of South Glengarry.

Sincerely,



**Chartered Professional Accountants
Licensed Public Accountants**

encls.

RESPONSE:

This letter correctly sets forth the understanding of the Township of South Glengarry.

Officer Signature

Title

Date

Appendix A: Our Audit Responsibilities, Objective, Scope and Limitations

The following details our responsibilities as auditors and the objective, scope, independence and inherent limitations of an audit conducted in accordance with Canadian generally accepted auditing standards.

Our responsibilities, objective and scope

Our audit will be planned and performed to obtain reasonable assurance that the financial statements taken as a whole are free of material misstatement, whether caused by fraud or error. If any of the following matters are identified, they will be communicated to the appropriate level of management:

- Misstatements, resulting from error, other than immaterial misstatements;
- Fraud or any information obtained that indicates that a fraud may exist;
- Material uncertainties related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern;
- Any evidence obtained that indicates non-compliance or possible non-compliance with laws and regulations has occurred;
- Significant deficiencies in the design or implementation of controls to prevent and detect fraud or misstatements; and
- Related party transactions identified that are not in the normal course of operations and that involve significant judgments made by management concerning measurement or disclosure.

The matters communicated will be those that we identify during the course of our audit. Audits do not usually identify all matters that may be of interest to management in discharging its responsibilities. The type and significance of the matter to be communicated will determine the level of management to which the communication is directed.

Furthermore, we will consider the Municipality's controls over financial reporting for the purpose of identifying types of potential misstatement, considering factors that affect the risks of material misstatement, and determining the nature, timing and extent of auditing procedures necessary for expressing our opinion on the financial statements. This consideration will not be sufficient to enable us to render an opinion on the effectiveness of controls over financial reporting nor to identify all significant deficiencies in the Municipality's system of financial controls.

Independence

The Code of Professional Conduct require that we are independent when conducting this engagement. We will communicate to the Council any relationships between the Municipality (including related entities) and MNP LLP ("MNP") that, in our professional judgment, may reasonably be thought to bear on our independence.

Further, we will confirm in writing our independence with respect to the Municipality.

If matters should arise during this engagement that can reasonably be assumed to have impaired our independence, we may need to withdraw from this engagement.

Audit limitations

An audit involves performing procedures to obtain audit evidence regarding the amounts and disclosures in the financial statements. This includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation, structure and content of the financial statements, including disclosures.

It is important to recognize that an auditor cannot obtain absolute assurance that material misstatements in the financial statements will be detected because of factors such as the use of judgment, selective testing of data, inherent limitations of controls, and the fact that much of the audit evidence available is persuasive rather than conclusive in nature.

Furthermore, because of the nature of fraud, including attempts at concealment through collusion and forgery, an audit designed and executed in accordance with Canadian generally accepted auditing standards may not detect a

Appendix A: Our Audit Responsibilities, Objective, Scope and Limitations *(continued from previous page)*

material misstatement due to fraud.

While effective controls reduce the likelihood that misstatements will occur and remain undetected, they do not eliminate that possibility. Therefore, we cannot guarantee that fraud, misstatements and non-compliance with laws and regulations, if present, will be detected when conducting an audit in accordance with Canadian generally accepted auditing standards.

The audit of the financial statements and the issuance of our audit opinion are solely for the use of the Municipality and those to whom our report is specifically addressed. We make no representations of any kind to any third party in respect of these financial statements and we accept no responsibility for their use by any third party. If our name is to be used in connection with the financial statements, you will attach our independent audit report when distributing the financial statements to third parties.

We ask that our names be used only with our consent and that any information to which we have attached a communication be issued with that communication unless otherwise agreed to by us.

Appendix B: Management Responsibilities

During the course of our audit, you will be required to provide and make available complete information that is relevant to the preparation and presentation of the financial statements, including:

- Financial records and related data, including data relevant to disclosures made in the financial statements;
- Copies of all minutes of meetings of council;
- Access to personnel to whom we may direct our inquiries;
- Information relating to any known or possible instances of non-compliance with laws, legislative or regulatory requirements (including financial reporting requirements);
- Information relating to all related parties and related party transactions; and
- Allowing access to those within the entity from whom the auditor determines it necessary to obtain audit evidence.

Management's responsibility with respect to fraud and misstatement includes:

- The design and implementation of controls for its prevention and detection;
- An assessment of the risk that the financial statements may be materially misstated;
- Disclosure of situations where fraud or suspected fraud involving management, employees who have significant roles in controls, or others, where the fraud could have a material effect on the financial statements, have been identified or allegations have been made; and
- Communicating your belief that the effects of any uncorrected financial statement misstatements aggregated during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

In accordance with Canadian generally accepted auditing standards, we will request a letter of representation from management at the close of our audit in order to confirm oral representations given to us and reduce the possibility of misunderstanding concerning matters that are the subject of the representations. These representations are used as evidence to assist us in deriving reasonable conclusions upon which our audit opinion is based.

If the Municipality plans any reproduction or publication of our report, or a portion thereof, printer's proofs of the complete documents should be submitted to us in sufficient time for our review, prior to making such documents publicly available. It will also be necessary for you to furnish us with a copy of the printed report. Further, it is agreed that in any electronic distribution, for example on the Township of South Glengarry's website, management is solely responsible for the accurate and complete reproduction of our report and the subject matter on which we reported, and for informing us of any subsequent changes to such documents. However, we are responsible to read the documents to ensure accuracy, and consider the appropriateness of other information accompanying the audited financial statements, upon initial posting.

Appendix C: Illustrative Independent Auditor's Report

To the Members of Council, Inhabitants and Ratepayers of the Township of South Glengarry:

Opinion

We have audited the financial statements of the Township of South Glengarry (the "Municipality"), which comprise the statement of financial position as at December 31, 2019, and the statements of financial activities, changes in net financial assets, cash flows and the related schedules for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Municipality as at December 31, 2019, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Municipality in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Municipality's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Municipality or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Municipality's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Municipality's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the

Appendix C: Illustrative Independent Auditor's Report *(continued from previous page)*

audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Municipality to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Cornwall, Ontario

Chartered Professional Accountants

Licensed Public Accountants

Appendix D: Fees and Expenses

Our fees are determined on the basis of time spent on the engagement at the tariff rates of various members of our team. Any disbursements will be added to the billing.

The estimate of fees for the audit services to be provided are \$20,500.

Invoices will be rendered as work progresses in accordance with the following schedule:

Progress billing #1 At completion of interim audit	\$	5,500
Progress billing #2 At completion of yearend field work	\$	10,000
Final billing – upon release of the Independent Auditor's Report	\$	5,000

In signing this letter, you acknowledge your approval of the above billing schedule and amounts. Invoices expected to be issued that do not adhere to this schedule, or are in excess of the amounts noted above, will be discussed with you for your approval. Fees collected will be applied to overdue invoices first, followed by subsequently issued invoices in order of issuance. If payment is not received in accordance with the above schedule, we will at our discretion cease all work until the scheduled payments are received.

Our estimated fees are based on our past experience and our knowledge of the Municipality. This estimate relies on the following assumptions:

- No significant deficiencies in internal controls which cause procedures to be extended;
- No major unadjusted misstatement(s) or un-reconciled balances;
- Significantly all adjusting entries are completed prior to trial balance and journal entries being provided to the audit team;
- All management and required staff are available as needed;
- Information and working papers required, as outlined in our letter of fiscal year-end requirements, are provided in the mutually agreed form and timing; and
- There are no changes to the agreed upon engagement timetable and reporting requirements.

We will ask that your personnel, to the extent possible, prepare various schedules and analysis, and make various invoices and other documents available to our team. This assistance will facilitate the progress of our work and minimize the cost of our service to you.

If any significant issues arise during the course of our audit work which indicate a possibility of increased procedures or a change in the audit timetable, these will be discussed with management by the practitioner leading your engagement so a mutually agreeable solution can be reached. In accordance with our standard terms and conditions, included as Appendix E, if significant changes to the arrangements set forth in this engagement letter are required, any change in scope of the engagement will need to be agreed in writing, in a "Change Order" agreement.

Appendix E: Standard Terms and Conditions

The following standard terms and conditions and the engagement letter to which they are attached form one agreement and set out the terms and conditions upon which MNP LLP ("MNP") will provide services to you (the "Municipality").

1. **Timely Performance** - MNP will use all reasonable efforts to complete, within any agreed-upon time frame, the performance of the services described in the engagement letter to which these terms and conditions are attached. However, MNP shall not be liable for failures or delays in performance that arise from causes beyond our control, including the untimely performance by the Municipality of its obligations as set out in the engagement letter.
2. **Right to Terminate Services** - The Municipality may terminate the engagement upon 30 days written notice. If this occurs, the Municipality shall pay for time and expenses incurred by MNP up to the termination date, together with reasonable time and expenses incurred to bring the services to a close in a prompt and orderly manner. Should the Municipality not fulfil its obligations as set out herein and in the engagement letter, and in the event that the Municipality fails to remedy such default within 30 days following receipt of notice from MNP to that effect, MNP may, upon written notification and without prejudice to its other rights and resources, terminate provision of our services as described in the engagement letter. In such case, MNP shall not be responsible for any loss, costs, expenses, or damages resulting from such termination.
3. **Change Order** - If, subsequent to the date of this engagement letter, the Municipality requires significant changes to the arrangements set forth in this engagement letter, the Municipality will be required to agree to the change in scope of the engagement in writing, in a "Change Order" agreement. The "Change Order" agreement will set forth the revised arrangements and scope of services to be performed and any related additional fees associated.
4. **Fees** - Any fee estimates by MNP take into account the agreed-upon level of preparation and assistance from the Municipality's personnel. MNP undertakes to advise the Municipality's management on a timely basis should this preparation and assistance not be provided, or should any other circumstances arise which cause actual time to exceed the estimate.
5. **Administrative Expenses** - Administrative expenses include costs such as long distance telephone and telecommunication charges, photocopying, delivery, postage, and clerical assistance. These expenses are based on a percentage of our fees for professional services (5%). Where applicable, federal, provincial, or other goods and services or sales taxes have been paid on these expenses. Other major costs such as travel, meals, accommodation and other significant expenses will be charged as incurred.
6. **Billing** - Bills will be rendered as indicated in the letter above. Accounts are due and payable upon receipt. Interest may be charged on the balance of any accounts remaining unpaid for more than 30 days, at a rate of 1.5% per month (19.56% per annum).
7. **Taxes** - All fees and other charges do not include any applicable federal, provincial, or other goods and services or sales taxes, or any other taxes or duties whether presently in force or imposed in the future. The Municipality shall assume and pay any such taxes or duties, without deduction from the fees and charges hereunder.
8. **Governing Law** - The engagement will be governed and construed in accordance with the laws of the Province of Ontario, and shall be deemed in all respects to be an Ontario contract. The Municipality and MNP submit to the courts of that jurisdiction with respect to all matters arising under or by virtue of this Agreement.

Appendix E: Standard Terms and Conditions *(continued from previous page)*

9. **Working Papers** - MNP owns all working papers and files, other materials, reports and work created, developed or performed during the course of the engagement, including intellectual property used in the preparation thereof. We will provide management with a copy of all practitioner-prepared working papers necessary for the Municipality's accounting records. MNP may develop software, including spreadsheets, documents, databases, and other electronic tools, to assist us with our assignment. As these tools and working papers were developed specifically for our purposes and without consideration of any purpose for which the Municipality might use them, any such tools which may be provided to the Municipality, will be made available on an "as is" basis only, at our discretion, and should not be distributed to or shared with any third party. Except as indicated in the Code of Professional Conduct or by any legal proceeding, we have no responsibility to share our working papers with you or with any other parties.
10. **Out-sourcing** - MNP may out-source to third party service providers certain data-entry functions. To protect our clients, we have imposed detailed contractual obligations on these service providers regarding the safeguarding, confidentiality and security of your personal information. Nevertheless, our service provider may be required by the applicable laws of a foreign country to disclose personal information in its custody to that country's government or agencies pursuant to a lawful court order made in that country.
11. **Nature of the Limited Liability Partnership (LLP)** - MNP is a registered limited liability partnership, as permitted by legislation enacted in our governing jurisdiction of the Province of Alberta. This legislation provides that a partner of an LLP is not personally liable for any of the debts, obligations, or liabilities of the LLP or any of the other partners which may arise as a result of any negligent act or omission of another partner of the LLP, or by any employee of the partnership, unless such act or omission is committed by the partner him or herself or by a person under the partner's direct supervision and control. All partners of an LLP remain personally liable for any acts or omissions arising as a result of their own negligence, and for the acts or omissions of those directly under their supervision or control, and shall continue to be subject to unlimited personal liability for all of the other liabilities of the partnership. The legislation does not reduce or limit in any way the liability of the partnership itself, and all of the partnership's assets and insurance coverage remain at risk.
12. **Release and Limitation of Liability** - The Municipality and MNP agree to the following with respect to MNP's liability to the Municipality:
 - a. In any action, claim, loss or damage arising out of the engagement, the Municipality agrees that MNP's liability will be several and not joint and the Municipality may only claim payment from MNP of MNP's proportionate share of the total liability based on the degree of fault of MNP as finally determined by a court of competent jurisdiction.
 - b. Other than for matters finally determined to have resulted from the gross negligence, fraud or willful misconduct of MNP, whether the claim be in tort, contract, or otherwise:
 - i. MNP shall not be liable to the Municipality and the Municipality releases MNP for all claims, damages, costs, charges and expenses (including legal fees and disbursements) incurred or suffered by the Municipality related to, arising out of, or in any way associated with the engagement to the extent that the aggregate of such amounts is in excess of the total professional fees paid by the Municipality to MNP in connection with this engagement during the 12 month period commencing from the date of the engagement letter to which these terms and conditions are attached; and,
 - ii. MNP shall not be liable to the Municipality for any consequential, indirect, lost profit or similar damages, or failure to realize expected savings, relating to MNP's services provided under the engagement letter to which these terms and conditions are attached.

Appendix E: Standard Terms and Conditions *(continued from previous page)*

13. **Indemnity** - The Municipality agrees to jointly and severally indemnify and hold harmless MNP against:
- a. All claims, damages, costs, charges and expenses (including legal fees and disbursements) which are related to, arise out of, or are in any way associated with the engagement, whether the claims are civil, penal, regulatory, or administrative in nature, other than those finally determined by a court of competent jurisdiction to have resulted from MNP's gross negligence, fraud or willful misconduct; and,
 - b. Notwithstanding "a.," all claims, damages, costs, charges and expenses (including legal fees and disbursements) which are related to, arise out of, or are in any way associated with the engagement, whether the claims are civil, penal, regulatory, or administrative in nature, that arise from or are based on any deliberate misstatement or omission in any material, information or representation supplied or approved by any officer or member of the Board of Directors of the Municipality.

For the purposes of paragraph 12. and 13., "MNP" shall mean MNP LLP and its directors, officers, partners, professional corporations, employees, subsidiaries and affiliates and to the extent providing services under the engagement letter to which these terms are attached, MNP LLP, its member firms, and all of their partners, principals, members, owners, directors, staff and agents; and in all cases any successor or assignee.

14. **Survival of Terms** - The Municipality and MNP agree that clauses 12. and 13. will survive termination of the engagement.
15. **Electronic Communications** - Unless the Municipality prefers we use a particular manner of communication and specifies as much in writing, MNP will use whatever form of communication it deems most efficient in the circumstances. In many instances, this will involve the use of internet e-mail. With respect to internet e-mail, MNP and the Municipality both acknowledge that neither party has control over the performance, reliability, availability, or security of internet e-mail. Additionally, MNP staff may be required or requested to work from your offices during which visits access to and use of and reliance upon your electronic environment (including but not limited to, your network, Internet, and extranet resources) is necessitated. The Municipality accepts that MNP shall not be liable for any loss, damage, expense, harm or inconvenience resulting from any loss, delay, interception, corruption, security breach, delivery failure, incompatibility, incompleteness or alteration of any document or transmission arising from the use of e-mail or the transmission of any document outside of MNP's electronic environment.
16. **Confirmation.com** - By signing this engagement letter, you agree to the use by MNP of Capital Confirmation Inc. ("CCI") as a third party service provider and the use of CCI's platform (the "Platform") to prepare, request and receive confirmations required to perform the engagement. You acknowledge and agree that data being uploaded/downloaded via the Platform may reside on servers located in the United States and that CCI could be required to disclose data, including personal information, in its custody to the United States government, government agencies, courts or law enforcement or regulatory agencies pursuant to the laws of the United States. MNP shall not be liable for any loss or damage arising from your or MNP's use of CCI as a service provider or use of the Platform, including any losses relating to CCI's collection, use, disclosure or loss of your data or personal information. You agree to pay all fees for requesting and receiving confirmations. For more information, you can review the third party service provider's Terms and Conditions and Privacy Policy on CCI's website at: <https://www.confirmation.com/>

DRAFT

January 20, 2020

Council
Township of South Glengarry
P.O. Box 220
Lancaster, ON K0C 1N0

Dear Sirs/Mesdames:

We have been engaged to audit the financial statements of the Township of South Glengarry ("the Municipality") as at December 31, 2019 and for the year then ended.

CAS 260 *Communication With Those Charged With Governance* requires that we communicate with you matters that are significant to our engagement. One such matter is relationships between the Municipality and its related entities or persons in financial reporting oversight roles at the Municipality and MNP LLP and any affiliates ("MNP") that, in our professional judgment, may reasonably be thought to bear on our independence. In determining which relationships to report, the Standard requires us to consider relevant rules and related interpretations prescribed by the appropriate professional accounting body and applicable legislation, covering such matters as:

- (a) Holding a financial interest, either directly or indirectly, in a client;
- (b) Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client or a related entity;
- (c) Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client or a related entity;
- (d) Economic dependence on a client; and
- (e) Provision of non-assurance services in addition to the audit engagement.

We are not aware of any relationship between the Municipality and MNP that, in our professional judgment, may reasonably be thought to bear on our independence, which have occurred from January 1, 2019 to January 20, 2020.

We hereby confirm that MNP is independent with respect to the Municipality within the meaning of the Code of Professional Conduct of the Chartered Professional Accountants of Ontario as of January 20, 2020.

This report is intended solely for the use of Council, management and others within the Municipality and should not be used for any other purposes.

We look forward to discussing with you the matters addressed in this letter as well as other matters that may be of interest to you. We will be prepared to answer any questions you may have regarding our independence as well as other matters.

Sincerely,

encls.

UNFINISHED BUSINESS REPORT
Presented to Council February 3rd, 2020

INFRASTRUCTURE SERVICES					
No.	Item	Date Added	Expected Completion	Status	Update
1.	Docks on Township Property	JAN 2016	2020	Ongoing	Report to Council February 3 rd .
2.	Fire Protection Ponds	MAY 2016	Spring 2020	Ongoing	No update
3.	Municipal Servicing from City of Cornwall	MAY 2016	Spring 2020	Ongoing	Township to present a report to an upcoming City of Cornwall Council Meeting.
4.	Private Roads (development of document)	FEB 2017	Spring 2020	Ongoing	No update
5.	Williamstown Garage & Fire Hall	MAY 2018	2020	Ongoing	Funding approved in Budget. Reviewing reports and location for garage. Tender documents to be ready for spring.
6.	LED Streetlights (Glen Walter)	MAR 2019	Fall 2019	Ongoing	Setting up meeting with Cornwall Electric to review LED Street Light Project.
7.	Review of Waste Management program	Dec 2019			Landfill/Environment Committee to review tender documents in spring. SDG County Waste Management Strategy RFP to be issued in early March.
COMMUNITY SERVICES					
8.	Hamlet Signage Policy	JUNE 2019	DEC 2019	Ongoing	Waiting on templates.
9.	Flood Plain Mapping Project	NOV 2019	MAR 2020	Ongoing	On track for completion. Third party review being started by RRCA

CORPORATE SERVICES					
10.	Review of Water Rates	APR 2019	FALL 2019	Ongoing	No update
11.	Water Bill Design	AUG 2019	DEC 2019	On Hold	No update
12.	Strategic Plan – Action Plans	JUNE 2019	FALL 2019	March 2020	Council to receive quarterly update in March
13.	Civic Signage Project	JUNE 2019	Spring 2020	Ongoing	Civic Address By-Law being updated by administration

SG-M-20

**THE CORPORATION OF THE
TOWNSHIP OF SOUTH GLENGARRY
BY-LAW 6-2020
FOR THE YEAR 2020**

***BEING A BY-LAW TO ADOPT, CONFIRM AND RATIFY MATTERS
DEALT WITH BY RESOLUTION.***

WHEREAS s.5 (3) of the *Municipal Act, 2001*, provides that the powers of municipal corporation are to be exercised by its Council by by-law; and

WHEREAS it is deemed expedient that the proceedings, decisions and votes of the Council of the Corporation of the Township of South Glengarry at this meeting be confirmed and adopted by by-law;

THEREFORE the Council of the Corporation of the Township of South Glengarry enacts as follows:

1. **THAT** the action of the Council at its regular meeting of February 3, 2020 in respect to each motion passed and taken by the Council at its meetings, is hereby adopted, ratified and confirmed, as if each resolution or other action was adopted, ratified and confirmed by its separate by-law; and;
2. **THAT** the Mayor and the proper officers of the Township of South Glengarry are hereby authorized and directed to do all things necessary to give effect to the said action, or to obtain approvals where required, and except where otherwise provided, The Mayor and the Clerk are hereby directed to execute all documents necessary in that behalf and to affix the corporate seal of the Township to all such documents.
3. **THAT** if due to the inclusion of a particular resolution or resolutions this By-law would be deemed invalid by a court of competent jurisdiction then Section 1 to this By-law shall be deemed to apply to all motions passed except those that would make this By-law invalid.
4. **THAT** where a "Confirming By-law" conflicts with other by-laws the other by-laws shall take precedence. Where a "Confirming By-law" conflicts with another "Confirming By-law" the most recent by-law shall take precedence.

***READ A FIRST, SECOND AND THIRD TIME, PASSED, SIGNED AND
SEALED IN OPEN COUNCIL THIS 3^d DAY OF FEBRUARY 2020.***

MAYOR:

CLERK: