



Township of Ignace  
Municipal Modernization Program  
Final Report

March 15, 2021



POST-SUBMISSION EDITS

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## EXECUTIVE SUMMARY

The Final Report to the Township of Ignace for the Municipal Modernization Program (MMP) provided herein is based on BDO's revised October 9, 2020 proposal and summarizes the recommendations for current service delivery improvement and potential modernization opportunities centered on an analysis of historical demographic and financial data provided by the Municipality, and consultation/information review with stakeholders on service delivery.

Generally, Townships/Municipalities run "a pretty tight ship" and it is hard at first blush to find efficiencies just from the numbers. Therefore, it was really important to hear from the people that live and work in Ignace every day, including their challenges and opportunities for improvement.

In the end, the majority of the efficiencies and modernization opportunities are qualitative rather than quantitative. As such, implementation of the recommendations as outlined in the action plans will result in overall efficiency, particularly as governance and administration work towards best practices for their respective roles and taking advantage of their low risk financial indicators/positions or areas where service delivery is already fair to good. This is done with a goal, as per BDO proposal, of outlining what needs to be addressed with respect to:

- operating structure and service levels
- operating effectiveness and efficiencies
- maintenance of adequate service levels
- potential cost reductions
- enhancements to the long-term financial sustainability
- a resource analysis and taking advantage of potential opportunities

Small and rural municipalities have limited capacity to plan, modernize and improve the way they provide services to their communities and thus recommendations have to be actionable. This report's approach is to provide achievable improvements/efficiencies to the current state, with an eye to the future. For Ignace, this takes the form of 7 priority areas with action plans that consider Governance, Finance/Corporate Process, Planning, Development and Engagement Services, and Infrastructure and Recreation Services role in their implementation. Secondly, these priorities are summarized with either a qualitative efficiency measure, cost saving or both and are categorized as a Capital Improvement, Liability/Safety, Operating Efficiency and/or Improved Service Delivery. Finally, given the limited capacity in small municipalities, a longer term look is taken on more advanced efficiency or modernization opportunities to ensure they are considered and capacity is developed to possibly address.

Accordingly, this report provides specific short term actionable plans to improve efficiency based on a current state assessment, and also potential opportunities (alternatives/ recommendations) for consideration of Council and administration in the long-term.

## Phase 1

### Current State Assessment

#### Key Efficiency Priorities

Based on a current state assessment of demographic and financial indicators and a service delivery review, the following 7 key priorities that need to be addressed by the Township of Ignace with regard to service delivery are:

- Governance Systems/Processes - planning, policy and procurement improvements;
- Short-term Infrastructure - infrastructure updates to improve service delivery with respect to municipally owned infrastructure including landfill, contaminated sites, World Hub Centre, senior complex. Public works/municipal complexes and arena;
- Long-term Infrastructure - longer term capital planning and reserve administration;
- Communication - internal and external communication improvements;
- Operating/Capital Grants - continue to pursue grants and be shovel ready (studies completed);
- Human Capital - further develop a leadership team and improve recruitment, training processes, pay and performance management systems;
- Technology - improve automated system use and further integrate amongst departments.

#### Potential Opportunities

Below are the potential opportunity areas for consideration by the Township of Ignace with regard to service delivery:

- Linkages and Partnerships - knowledge sharing (e.g. of improvements/modernization opportunities/best practices) with other municipalities;
- Asset Management Plan - reviewed and updated, at least annually, alongside capital plan for long term (5 years) from above;
- Information Management System - Paperless approach and process automation (to reduce staff time and increase efficiency);
- Goal Setting for Staff - once human capital systems are in place from above, goal setting put in line with Strategic Plan / Service Delivery Review / Customer Service Objectives and then use Performance Management System to plan, monitor, and evaluate based on agreed upon ARA's (authority, responsibility, accountabilities) and job descriptions.

## Phase 2

### Service Delivery and Organizational Options Recommendations Reports

The items below were completed through consultation with leadership to ensure they are still relevant, as well as accurate and comprehensive.

BDO's role in Phase 2 was as follows:

1. With Ignace, finalize Organization Chart;
2. Provide updates/changes to non-unionized Job Descriptions for all positions identified on the chart;
3. Work Flow Assessment and Process Mapping based on new structure;
4. Confidential assessment of non-unionized staff compensation;
5. Lead and facilitate review teams for implementation of 1. to 4. and recommendations as part of a report for ongoing training and assistance to staff;
6. Cost Savings Report;

As per scope of work and timeframes, the MMP is complete. We ask that Council, management and staff consider these recommendations to enhance the performance and continuity of the community as it relates to service delivery.



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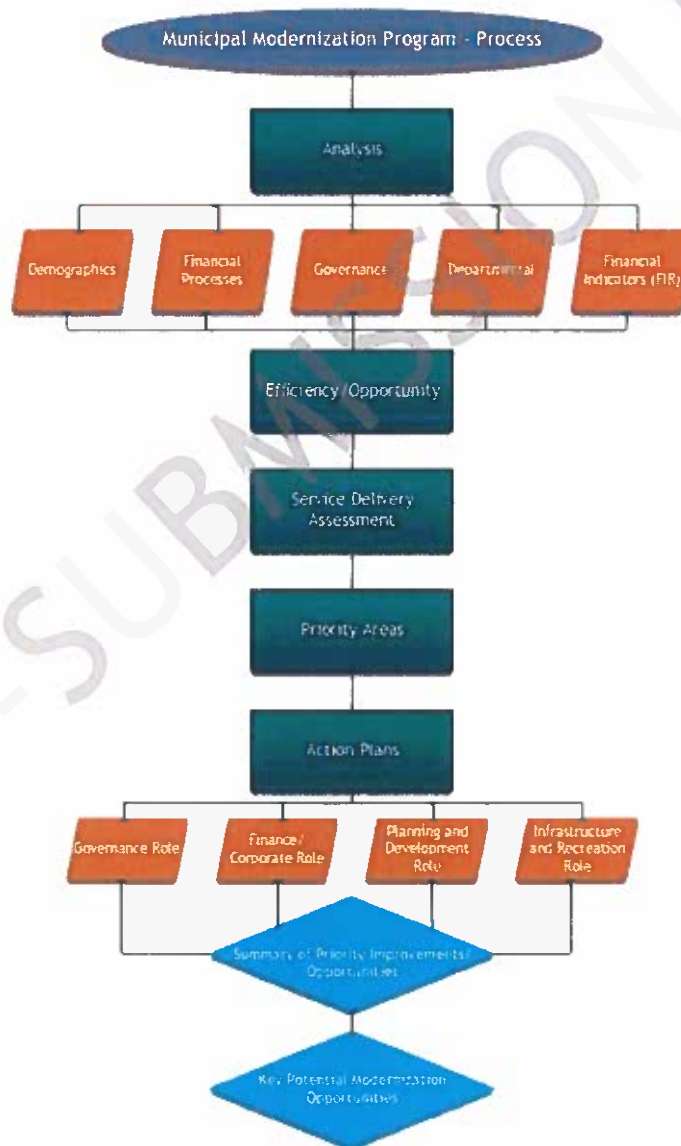
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## INTRODUCTION

Municipal Modernization Program (MMP). MMP funding was provided to the Township to undertake service delivery reviews with the goal of finding efficiencies and lowering costs in the longer term. This report is based on BDO's revised October 9, 2020 proposal and summarizes the recommendations for current service delivery improvement and potential modernization opportunities based on an analysis of historical demographic and financial data provided by the Township and consultation and information review with stakeholders on service delivery. See list of information reviewed in Appendix D.

The MMP process undertaken is outlined in the following chart and demonstrates the areas of review, consultation and assessment performed and how the accompanying recommendations/actions are intended to flow from the review to improve service delivery:



Generally, Townships run “a pretty tight ship” and it is hard at first blush to find efficiencies just from the numbers. Therefore, it was really important to hear from the people that live and work in Ignace every day and understand what are their challenges and opportunities for improvement.

In the end, the majority of the efficiencies and modernization opportunities are qualitative rather than quantitative and as such, implementation of the recommendations as outlined in the action plans will result in overall efficiency, particularly as governance and administration work towards best practices for their respective roles and taking advantage of their low risk financial indicators/positions or areas where service delivery is already fair to good with a goal, as per BDO proposal, of outlining what needs to be addressed with respect to:

- operating structure and service levels
- operating effectiveness and efficiencies
- maintenance of adequate service levels
- potential cost reductions
- enhancements to the long-term financial sustainability
- undertake a resource analysis
- summarizing the results of analysis and present potential opportunities

Accordingly, this report provides specific short term actionable plans by department to improve efficiency, and also suggest potential opportunities (alternatives/recommendations) for consideration of Council and administration in the long-term. At this point, these opportunities are deemed potential and require further study or longer term implementation strategies.

Finally, due to the interruption of normal business operations as a result of the COVID-19 situation and turnover in the Township, there has been a realignment of the original proposal schedule and alterations to the approach for consultation and meetings as the Township and BDO adjusted to Ignace’s situation. Special recognition goes out to the Ministry of Municipal Affairs and Housing for acknowledging this unusual circumstances and extending deadline for this project based on a revised proposal.

## BACKGROUND

Ignace is a township in the Canadian province of Ontario, located within the Kenora District. 2016 statistics provide a:

**Population of:** 1,202 (0% change from 2011)

**Land area of:** 72.82 km<sup>2</sup> (28.12 sq mi)

**Population density of:** 16.5/km<sup>2</sup> (43/sq mi)

**Median age at:** 52.5 (M: 52.4, F: 52.8)

**Total private dwellings at:** 596

**Median household income at:** \$60,928

## MILESTONES

As mentioned, BDO attempted to follow original proposal methodology as closely as possible, but some “work arounds” were required; as well, delays due to COVID encountered and eventually with the changes in positions/turnover a revised proposal provided. These “work arounds”, consultations and original and revised deliverables/milestones are outlined in Appendix B.

## PHASE 1

### Demographic and Financial Analysis

#### Demographic Analysis

Demographic data was tracked from 1991 to 2016 to provide a representation of the Township’s population and household change over time. This coupled with comparator Township data will inform current state and expected future trends.

#### Review Methodology

In consultation with Township stakeholders/representatives it was determined that the following Townships would be chosen for comparative purposes:

Township	Population	Households	Persons/Household
Ignace	1202	596	2.02
Atikokan	2200	1373	1.60
Ear Falls	995	559	1.78
Machin	971	597	1.63
Marathon	3273	1669	1.96
Nipigon	1642	804	2.04
Pickle Lake	388	292	1.33
Red Rock	895	444	2.02
Terrace Bay	1611	893	1.80

NOTE: According to 2018 FIR submissions for each township

Table 1 Population and Households

The following factors were considered in the selection of comparators:

1. Single-tier municipalities
2. Northern Ontario location
3. Similarity to the Township of Ignace based on population and households, services and assessment base
4. Historical comparison by the Township for analysis, decisions, and confirmation

A review, examination and analysis of townships' websites, 2016 Census statistics, and Financial Information Returns was performed to gather the information/data utilized for comparative purposes.

### Township of Ignace Population Trend

From the 2016 Statistics Canada Census, the population of The Township of Ignace is 1,202 with 564 private dwellings. The population for the past two most recent census data indicates that the population has remained the same, although the average percentage change in the population for the past 15 years (1991 to 2016) is -9%.

Population	Total Count	% Change
2016	1,202	0%
2011	1,202	-16%
2006	1,431	-16%
2001	1,709	-4%
1996	1,782	-8%
1991	1,935	

Table 2 Percentage Change in Population

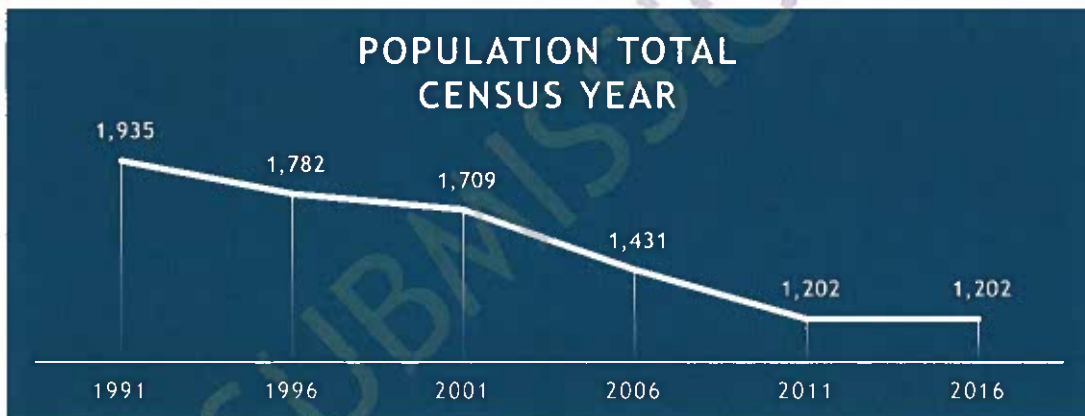


Chart 1 Population Total

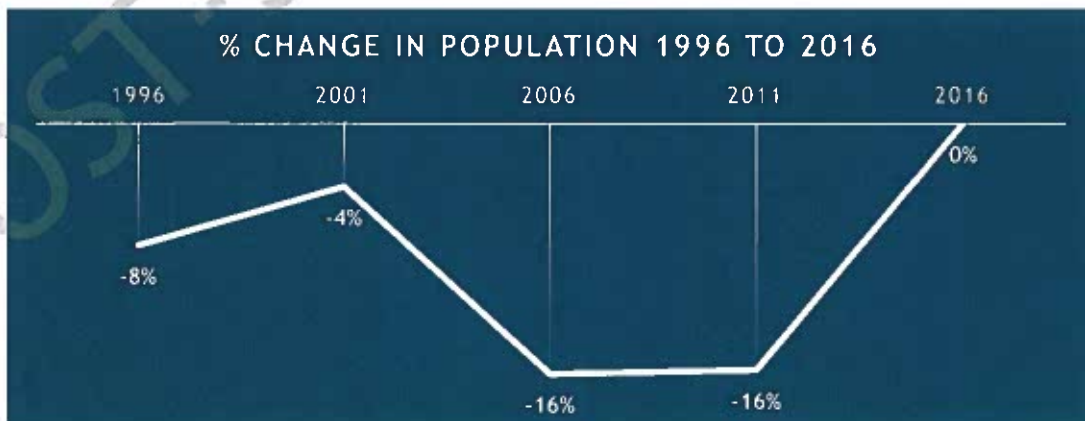


Chart 2 Percentage Change in Population 1996 to 2016

### Demographics of the Township

A breakdown of the age demographics for the Township indicates that the number of persons 50 to 79 years of age is proportionally higher than the number in the same age category for the province of Ontario. The demographics also shows that the number of persons Under 1 to 49 years of age is proportionally lower than the number in the same age category for the province of Ontario. **This means that the population of the Township is comprised of a majority of seniors, which is important to consider for service delivery and programming as well as an essential factor for taxpayers ability to pay taxes and/or their flexibility/vulnerability to tax rate increases.**

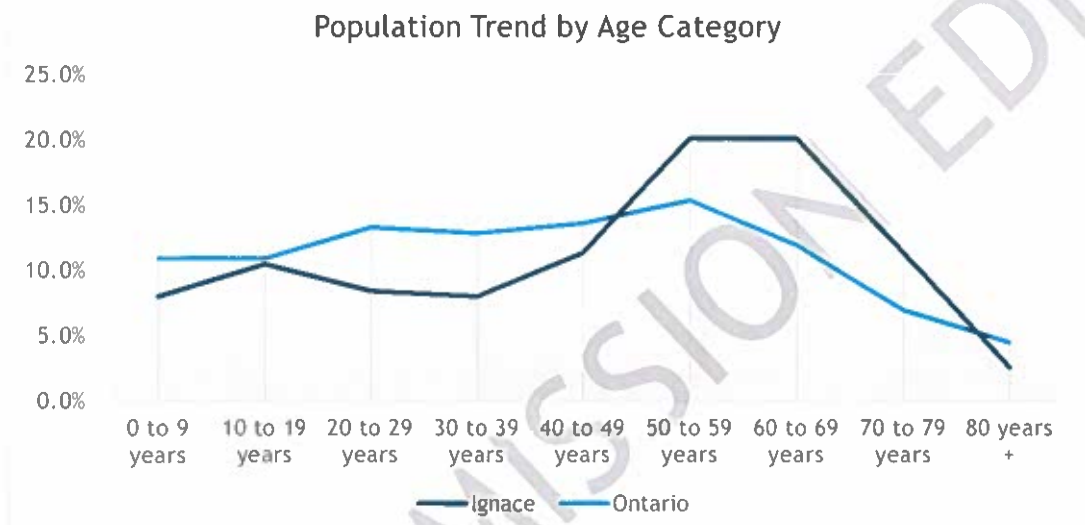


Chart 3 Population Trend by Age Category

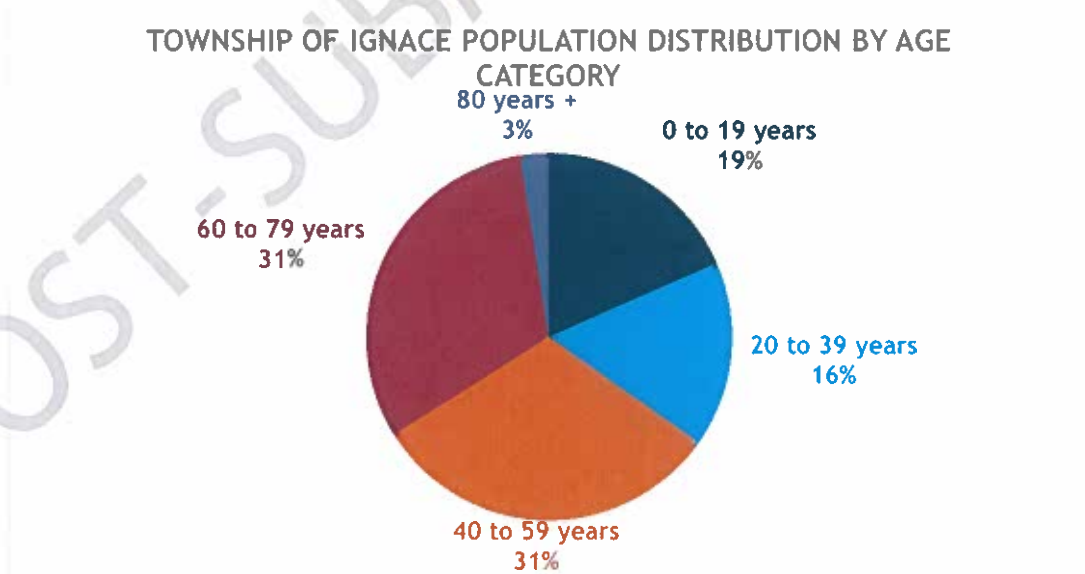


Chart 4 Population Distribution by Age Category - 2016 Census

Source for above demographic age charts: 2016 Statistics Canada Census



The charts below provide a twenty (20) year age category comparison and reflect the changing age demographics of the Township. The line chart demonstrates the marked decline in population aged 0 to 49 years of age while reflecting a modest increase in the population aged 50 to 79 years. It should be noted that those aged 80 years and over has remained consistent. The bar chart further demonstrates the changes in the age demographics while also showing the declining population from 1996 to 2016.

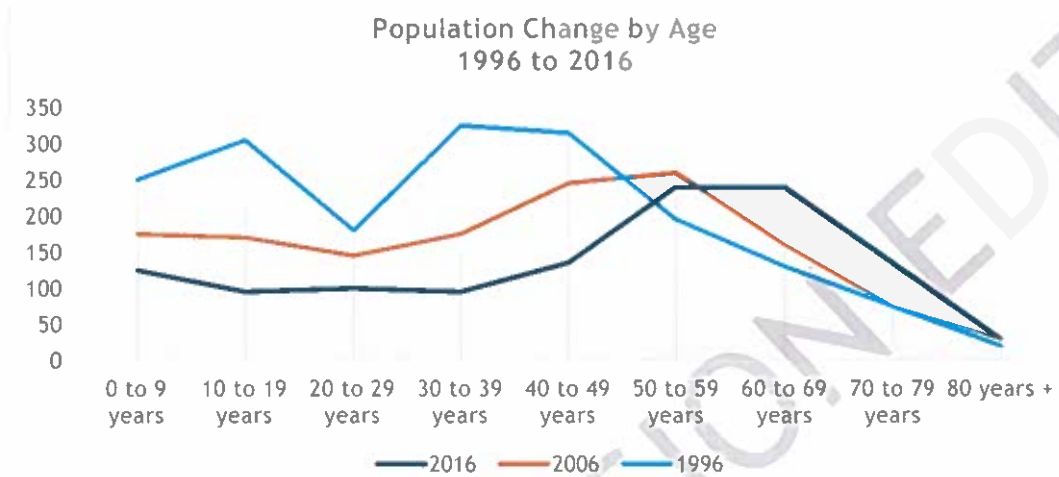


Chart 5 Population Change by Age 1996 to 2016

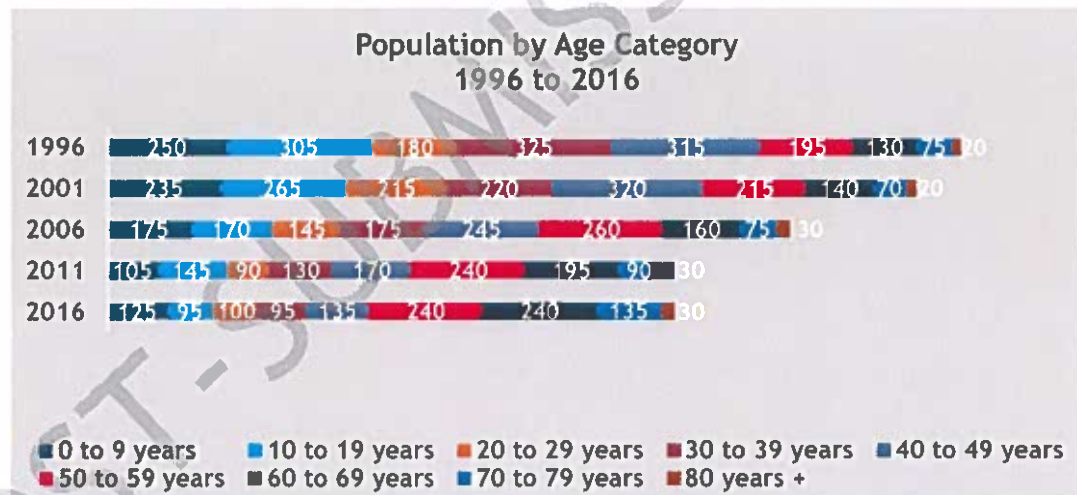


Chart 6 Population by Age Category 1996 to 2016

Township	Population Density per square kilometre	Land Area in square kilometres
Ignace	16.50	72.82
Atikokan	8.60	319.52
Ear Falls	3.00	330.96
Machin	3.32	291.81



Marathon	19.20	170.54
Nipigon	15.00	109.11
Pickle Lake	1.54	252.18
Red Rock	14.40	62.21
Terrace Bay	10.50	152.82

Table 3 Land Area and Population Density

### Demographics Review - Efficiency/Modernization Opportunities

From these trends, there are several important considerations for the Township:

- **Tax Base** - As the average population ages, service delivery and programming needs/wants/demands will change as well as the taxpayers ability to pay taxes and/or their flexibility/vulnerability to tax rate increases will be affected. In general, seniors generally have a lower income level, and in some cases a fixed income level (i.e. reliance on government income transfers - Old Age Security, Canada Pension Plan), thus impacting tax payment or increased ability to pay user fees, facilitating a big picture approach to service delivery (e.g. economic development, amalgamation, shared service approach, etc.)
- **Value-Added Service Delivery** - Assess the opportunity for value added service delivery and programming needs/wants/demands for families with children to retain or return youth and young families to community.
- **Population Density** - The higher population density of Ignace compared to other similar communities, is advantageous to Ignace and means that there is a greater ability to provide services to community members, across fewer square kilometers, providing economies of scale or potentially fewer resources/coverage.

### Current State Assessment - Trend Analysis

#### Operating Expenditures

An analysis of operating expenditures (excluding Amortization) for the past five (5) years shows an increase of \$1,119,403 representing an 11.5% increase over the period. Expenditures related to Salaries, Wages and Employee Benefits increased an average of 11.9% over the period which is related to additional staffing levels as there are four (4) additional full-time employees and sixteen (16) additional seasonal employees; although, there are two (2) less part-time employees over the same period. Expenses related to Material purchases and Interest Paid on Long Term Debt increased 7.8% and 4.4% respectively. Contracted Services (including police, fire, water treatment and wastewater services) increased by 4.7% on average. External transfers has slightly decreased over the past five years although Rents and Financial Expenses has increased significantly.

	2014	2015	2016	2017	2018	5 Year Average
Salaries, Wages and Employee Benefits	1,019,567	1,071,283	1,188,647	1,291,831	1,587,149	1,231,695
Interest on Long Term Debt	121,405	119,031	122,962	143,460	142,684	129,908
Materials	861,717	892,141	957,129	962,358	1,153,389	965,347
Contracted Services	1,334,302	1,289,317	1,274,282	1,344,179	1,581,690	1,364,754
Rents and Financial Expenses	39,130	74,297	25,438	46,303	79,348	52,903
External Transfers	309,145	275,235	255,104	261,283	260,409	272,235
<b>Total Expenses</b>	<b>3,685,266</b>	<b>3,721,304</b>	<b>3,823,562</b>	<b>4,049,414</b>	<b>4,804,669</b>	<b>4,016,843</b>

Table 4 Operating Expenditures Analysis

### Funding Sources

For the 2018 fiscal year, the Township of Ignace generated and received \$5,662,070 in revenue. Of the total revenue, 54% is comprised of local funding sources (i.e. property taxes and user fees) - a total of \$3,083,163 in revenue dollars. Property taxes increased an average of 1.8% over the five-year period of 2014 to 2018 with user fees increasing an average of 6.8% over the same period.

The Ontario Municipal Partnership Fund (OMPF) allocation, an unconditional grant provided to townships by the Province of Ontario, has been consistent over the five-year period with an average change of 0.7%.

Funding from Conditional Grants has dramatically been up and down over the past few years varying as the acquisition of capital asset additions and/or expenditures have occurred.

Fines and penalties has significantly increase from \$8,649 in 2014 to \$47,823 in 2018 (an average increase of almost 85%) due to an increase in penalties and interest on taxes. Revenue from Licenses, Permits, Rents, etc. has decreased from \$7,510 in 2014 to \$1,822 in 2018 (an average decrease of almost 30%) due to a decrease in trailer revenue and permits.

Revenue from Other Municipalities was consistent for the past four year - averaging around \$25,000. The negative average percentage change factors in a sharp decrease of approximately \$15,000 from 2014 to 2015.

The Other Revenue category is another revenue source with a dramatic jump in funding, overall a 65.5% average increase. This is due to monies received in fiscal 2018 from the Nuclear Waste Management Organization for proposal development, a total of \$926,670. This funding alone makes up 16% of total revenue for 2018. The main intentions of the NWMO funding is to support community wellbeing, and funds are intended to be in and out. The funding is anticipated to remain until 2025, however a contingency exit plan is needed.

	2014	2015	2016	2017	2018	5 Year Average
Property Tax Revenue	2,424,836	2,309,566	2,403,064	2,478,524	2,597,136	2,442,625
Ontario Municipal Partnership Fund (OMPF)	896,100	896,100	896,100	914,800	920,200	904,660
Conditional Grants	1,192,300	1,111,008	279,404	1,607,300	626,887	963,380
Revenue from other municipalities	43,670	28,338	22,337	24,994	24,215	28,711
Total User Fees and Service Charge	516,446	811,020	446,333	594,956	486,027	570,956
Licences, permits, rents, etc.	7,510	4,550	3,998	3,393	1,822	4,255
Fines and penalties	8,649	32,083	29,869	57,387	47,823	35,162
Other revenue	264,334	156,598	168,053	305,631	957,960	370,515
Total Expenses	5,353,845	5,349,263	4,249,158	5,986,985	5,662,070	5,320,264

Table 5 Funding Sources Analysis

### Operating / Funding Review - Efficiency/Modernization Opportunities

From the funding and operating expenditure review the following efficiency / modernization opportunities exist:

- Salaries, Wages and Employee Benefits - Expenditures related to Salaries, Wages and Employee Benefits should be monitored more closely. Starting with implementation of time monitoring (timesheets) to assess work flow and utilization.
- Materials - Expenses related to Roads material expenses can be reduced by ensuring the Municipality is meeting the road class requirements and not over-servicing unless necessary.
- Long-term Debt - Interest on long-term debt has increased as more debt continues to be issued/incurred.
- Grants - Changes in funding formula has rural townships facing decreases overall and should be considered when seeking funding and planned for. Opportunity for capital and operating grants requires staff time availability and a shovel ready approach (supporting documents and relevant studies and plans in place).
- Policy - User fees, fines and penalties policies should be in place to support costs/charges and develop consistent regulations and enforcement.
- Other Revenue - increase in 2018 are monies received from the Nuclear Waste Management Organization (NWMO) for proposal development, a total of \$926,670. This funding alone makes up 16% of total revenue for 2018. The main intentions of the NWMO funding is to support participating community wellbeing, and funds are intended to be in and out. The funding is anticipated to remain until 2025 and Council has agreed these monies should not be counted on and efficiency / modernization opportunities consider strategies in case NWMO applications are not successful.

## Financial Process Review

According to the Association of Municipal Managers, Clerks and Treasurers of Ontario (AMCTO), the financial management framework of a Township is defined as the planning, directing, monitoring, organizing and controlling of resources in order to meet the objectives of the Township. Good financial management is one of the cornerstones of the success and sustainability of any Township. It focuses on managing resources today through a combination of effective controls and accountability for results as well as ensuring that plans are in place to support long term strategic objectives over the long term. Annually, municipalities/townships are required to have these processes and their outcomes reviewed as part of the financial audit. What follows is the process review component and accompanying efficiency/opportunity recommendations for improvement:

### Management Letter Review

Items from BDO LLP for year ended December 31, 2018<sup>1</sup>:

#### Reserve Funds

At year end, reserve funds were underfunded by \$132,807. The balance set aside is insufficient to cover balance in the reserve funds. We recommend that additional funds be set aside so that the balance in the separate reserve fund bank accounts and GICs are sufficient to cover the balance in the reserve funds.

#### Contaminated Sites

Previously reported:

Beginning in 2015, local governments are required to account for all liabilities associated with contaminated sites. PSAB Section 3260 establishes recognition, measurement and disclosure standards for liabilities relating to contaminated sites of local government. Standard states that liability should be recognized when contamination exceeds an accepted environmental standards and entity is directly responsible, or accepts responsibility for damage. This liability should be measured at entity's best estimate of costs directly attributable to remediation of contamination.

We identified sites which may be potentially contaminated. As at the report date, management had not completed the process of determining whether there was contamination, whether the sites met recognition criteria for recording a liability, and the amount of the liability. This creates a risk of unrecorded liability.

We also suggest that a policy should be adopted that Public Works be sent to property before it is vested by the township. If an issue is identified, then the township should consider whether it should take ownership of the property and assume any potential liability.

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<sup>1</sup> BDO LLP Management Letter - For the year ended December 31, 2018

**Update:**

Township hired Pinchin to complete a Phase I Environmental Site Assessment to assist in assessing potential issues of environmental concern relating to PS 3260. Pinchin recommended completing a Phase II Environmental Assessment. In 2019, the Township hired Pinchin to complete Phase II.

**Library Bank Account**

During course of the audit, it was brought to our attention that the liability had a separate bank account which was used to flow grant monies. Since the library is part of the reporting entity, it is important that this bank account is recorded in the township's books on a regular basis.

**Bank Reconciliations**

**Previously Reported:**

During the course of the audit, it was brought to our attention that bank reconciliations are not being prepared or reviewed on a regular basis. This lack of control could lead to the misappropriation of the Township's funds. We recommend bank reconciliations be prepared on a monthly basis and reviewed by management.

**Updated:**

Starting in 2019, the Account Clerk is preparing the bank reconciliations on a monthly basis for review by the Treasurer. Once reviewed by the Treasurer, the CAO and Mayor receive a copy of the bank reconciliation for review and approval. BDO recommends that his process occur on a regular basis throughout 2019. This was not done until 2020.

**Accounts Receivable**

**Previously Reported:**

During the course of the audit, it was brought to our attention that monthly accounts receivable reviews are not being prepared or reviewed on a regular basis. This may result in increased doubtful accounts if accounts over 90 days are not reviewed on a monthly basis. It is recommended to conduct a monthly review of receivables and determine the collectability of overdue accounts. Or to follow up with the status of the receivable.

**Updated:**

Starting in 2019, management has dedicated resources to the regular review of accounts receivable listings and the follow-up of outstanding account balances with customers. Council is receiving regular updates on these activities.

**Review of Financial Results Compared to Budget**

**Previously Reported:**

During the course of audit, it was noted that regular Council review of actual financial results compared to budget was not occurring on a regular basis. We recommend Council



be provided with an analysis of actual results versus budget on a regular basis. This will allow Council to track and monitor results compared to budget and enhance business decisions.

**Update:**

Starting in 2019, the Finance committee is meeting on a regular basis to review financial information and provide summary reports to Council. This is being implemented, however it should be more frequent.

**Financial Statement Close Process**

During the course of our audit, we observed many transactions that were not accounted for on a timely basis. As a result, the initial financial information that we received with inaccurate and was adjusted with numerous adjusting journal entries. The risk is that financial statements will not contain important information and that they will be materially misstated. We recommend Council, along with management, implement policies and procedures for the financial statement close process to ensure financial records are complete prior to the start of the audit. Finance should perform year end accruals and adjustments shortly after year end.

**Financial Process - Efficiency/Modernization Opportunities**

Financial process efficiency and modernization opportunities are:

- **Reserve Funds** -The balance set aside is insufficient to cover balance in the reserve funds. It is recommended that additional funds be set aside so that the balance in the separate reserve fund bank accounts and GICs are sufficient to cover the balance in the reserve funds.
- **Contaminated Site** - A policy should be adopted that Public Works be sent to property before it is vested by the township. If an issue is identified, then the township should consider whether it should take ownership of the property and assume any potential liability
- **Library Bank Account** - Since the library is part of the reporting entity, it is important that this bank account is recorded in the township's books on a regular basis.
- **Bank Reconciliations** - It is recommended that bank reconciliations be prepared on a monthly basis and reviewed by management. Once reviewed by the Treasurer, the CAO and Mayor should receive a copy of the bank reconciliation for review and approval.
- **Accounts Receivable** - It is recommended to conduct a monthly review of receivables and determine the collectability of overdue accounts. Council should continue to receive regular updates on these activities.
- **Review of Financial Results Compared to Budget** - The Finance committee should continue to meet on a regular basis to review financial information and provide summary reports to Council. This will allow Council to track and monitor results compared to budget and enhance business decisions.



- **Financial Statement Close Process** - Council, along with management, should implement policies and procedures for the financial statement close process to ensure financial records are complete prior to the start of the audit. Finance should perform year end accruals and adjustments shortly after year end.

## Governance Review

The governance review looks at the areas of planning (strategic and operating plans are completed by Council and departmental business plans and budgets approved by Council); as well as, review and approval of by-laws and policy (at least on annual basis) as well as ensuring effective structure and top down, bottom up and external communication is well designed and facilitated.

First, Mayor and Council have the power to lead the Township from a policy, direction setting and service delivery perspective; Council's legal power is as a collective, not as an individual;

The principles underlying this policy are simple: for Council, **"Policy is yours, but management is management's."** To promote good relationships, staff must respect democracy, and Council members must respect professional management and professional opinion.<sup>2</sup>

In the Municipal Act, 2001 the Role of Council is Defined:

s.224. It is the role of council,

- (a) to represent the public and to consider the well-being and interests of the municipality;
- (b) to develop and evaluate the policies and programs of the municipality;
- (c) to determine which services the municipality provides;
- (d) to ensure that administrative policies, practices and procedures and controllership policies, practices and procedures are in place to implement the decisions of council;
- (d.1) to ensure the accountability and transparency of the operations of the municipality, including the activities of the senior management of the municipality;
- (e) to maintain the financial integrity of the municipality; and
- (f) to carry out the duties of council under this or any other Act.

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<sup>2</sup> AMCTO - Policy and Management Briefs Issue 02 / August 17, 2015

Governance can be broken down into three main processes, including planning, policy and communication (See Appendix A). Reviewing these key areas allows for an understanding of planning capabilities and service delivery.

## Planning

Below is a list of planning tools that are currently utilized for the planning process within Ignace:

- Waste Management Strategic Plan 2019
- Community Improvement Plan 2018
- Township of Ignace Official Plan (Draft) 2019
- Asset Management Plan 2020
- Township of Ignace Community Strategy (2019-2024)
  - Provide goals and outcomes through:
    - directing the Township to build a vibrant community that is a safe, caring and attractive place to live and do business
    - creating a community where people have and embody a strong sense of pride
    - the creation and attraction of jobs
    - the identification of new economic development investment opportunities
    - identification of existing regional assets and amenities sought by visitors and industry operators
    - acknowledging gaps in available tourism services
    - identifying opportunities for new tourism
    - product and enhancements to existing tourism products
    - various digital (website, social media, etc.) and traditional (print) marketing options
    - building relationships and partnerships
  - Township of Ignace 2019 Budget

## Policy

Below is the breakdown of current policy-related tools/documents utilized within Ignace that have been provided for review. See Appendix C for Policy Manuals, including catalogue numbers and subject of policies that have not been provided.

Catalogue #	Policy	Date Revised
F-01	Tax Bill and Collection	2019
L-03	Records and Information Management	2019
P-01	Fire Protection	1985
T -10-4/10-5	Municipal Roads	2017

P-03	Peacetime Emergency Plan	1981
M-06	Birthday Recognition	2011
M-05	Retirement Milestones	2011
L-01	Procedures for Sale of Property Owned by Township	2013
H-07	Management Compensation	2018
H-06	Employee Recognition	2017
F-03	Cheque Signing	1997
D-03	Property Maintenance	2006
D-01	Sales of Lots	1991
C-09	Council Staff Relations	2019
C-03	Procedures and Related Policies	1992
A-17	Commissioners for Taking Affidavits	2011

**Framework:**

The following mission, vision and values were developed through the Township of Ignace Strategic Plan 2015-2019:

Mission: “To deliver sustainable municipal services and foster stable economic and population growth through effective leadership.”

Vision: “To be safe, attractive and caring community that focuses on quality of life which is driven by a healthy diversified economy based on principles of sustainability.”

**Values:**

- Quality of Life
- Sustainability
- Creativity
- Inclusivity
- Diversity

The Mission, Vision and Values of the Township of Ignace should be reviewed to support the newly developed leadership structure and changes in strategic priorities and plans.

**Governance:**

**Organizational Chart**

The Township of Ignace has a hierarchical structure of a newly developed leadership team. Each department reports the respective leadership team member. The leadership team is made up of infrastructure and recreational services manager, planning, development and engagement services manager, corporate services clerk, and financial services treasurer. The 4 members of the leadership team report directly to Council.

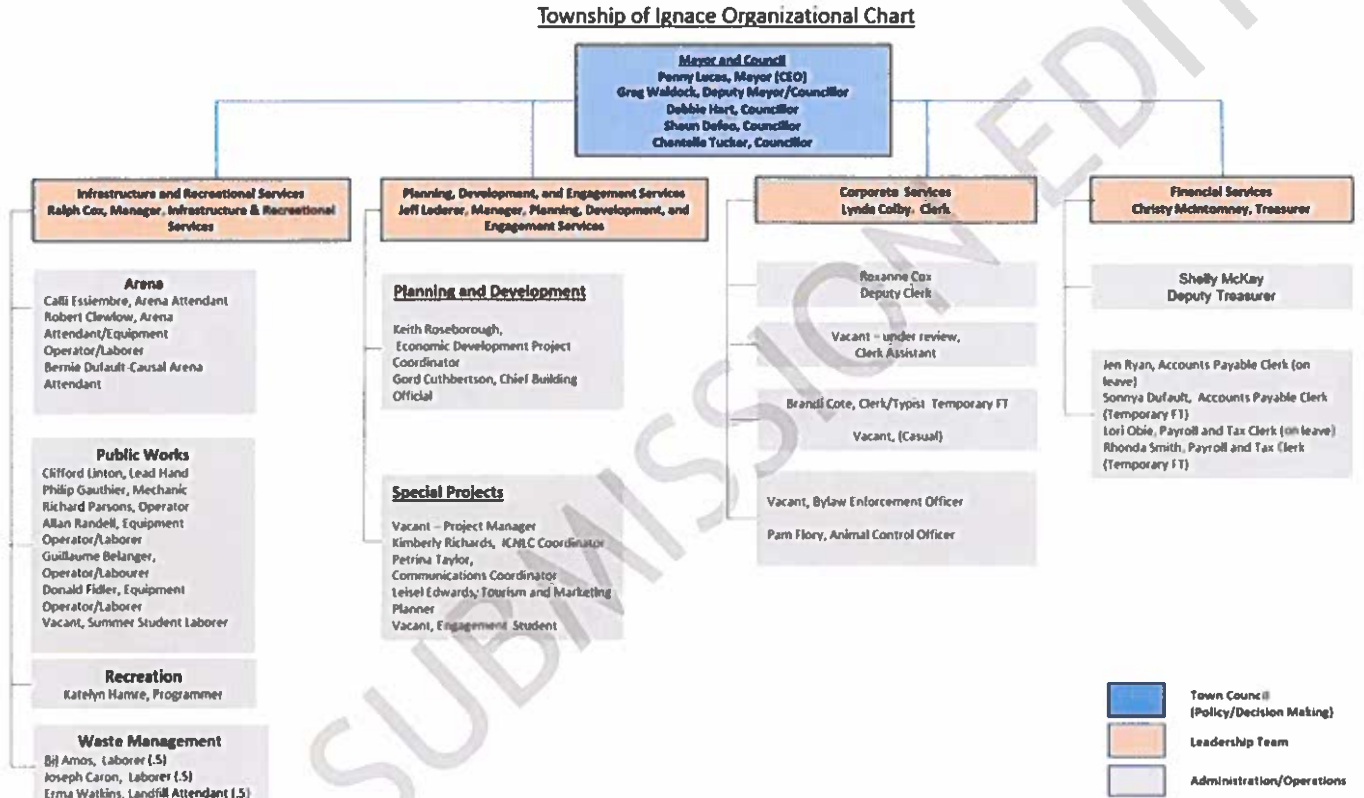


Chart 7 Township of Ignace Organizational Chart

Below is a list of bylaws that need to be reviewed:

Bylaw	Date
By-law 84 Scheduling of PT, Casual, Seasonal, Student Employees	2017
By-law 20 Council-Staff Relations Policy	2018
By-law 27 Anti-Harassment and Discrimination	2018
By-law 17 The Appointment of A Chief Executive Officer and Clerk	2018

## Operational:

### Financial

Below is a summary of financial policies that support the operations of Ignace's financial department:

- Tax Billing & Collection
- Water & Sewer Collection
- Cheque Signing
- Corporate Credit Card
- Purchasing
- Customer Credit
- Waiving Interest Charges
- Debt Management
- Reserve & Reserve Fund
- Tangible Capital Assets
- Procurement of Goods & Disposal of Surplus Stock
- Fees & Charges

### Human Resources

The Township of Ignace recently developed a leadership team and reorganized the structure of the Township. The team is comprised of senior staff members and team leaders are responsible for daily operations and accountable to council. Below is a summary of the new structure:

- **Chief Executive Officer:** The Mayor (or Council designate) will meet with the team weekly to discuss operational and administrative matters.
- **Infrastructure and Recreation Manager:** Responsible for Public Works, Recreation and the Arena, and include managing essential services, programs and infrastructure.
- **Planning, Development and Engagement Services Manager:** Responsible for transitioning the Corporation from 'investment readiness' to 'implementation action planning', and look after economic and tourism projects, land-use planning and building enforcement. This will also include the introduction of an economic development committee and an engagement team.
- **Corporate Services Department:** the clerk, deputy clerk, and deputy treasurer will be responsible for providing internal and external support, assist with statutory duties, bylaw enforcement, asset management and policies. A citizen advisory committee is to be developed to introduce to mitigate community concerns and encourage citizen participation.

Job descriptions need to be formatted and modified to reflect the changes in management and should all be standardized. The current unionized job descriptions that the Township of Ignace are displayed below:



Job Description	Date Reviewed/Created
Accounts Clerk	2002
Arena Attendant	2002
Equipment Operator and Labourer	2002
Lead Hand	2016
Licensed Mechanic	2014
Payroll Clerk	2002
Recreation Programmer	2009

The key elements of the job descriptions include:

- Purpose of position
- Responsibilities
- Working Conditions
- Working Relationships
- Certification, Knowledge and Skills
- Impact for Error

It is important for job descriptions to be reviewed and formatted, as well as developed to reflect the changes in responsibilities of the leadership team.

Pay Grid:

The pay grid provided for unionized employees has been established under the Pay Equity Act and is reviewed annually. Below is a summary of hourly wage information from 2016 to 2019:

Position	2016	2017	2018	2019
Working Foreman	32.22	32.70	33.19	33.69
Mechanic with Papers	29.61	30.05	30.50	30.96
Mechanic without Papers	28.06	28.49	28.91	29.35
Lead hand	26.54	26.94	27.34	27.75
Operator	25.71	26.10	26.40	26.88
Truck Driver	24.83	25.20	25.58	25.96
Arena Attendant	25.26	25.64	26.03	26.42
Labourer	23.14	23.49	23.84	24.20



Position	2016	2017	2018	2019
Recreation Coordinator	29.61	30.05	30.50	30.96
Recreation Programmer	25.71	26.10	26.49	26.88
Assistant to EDO	25.71	26.10	26.49	26.88
Tax Clerk	25.71	26.10	26.49	26.88
Account Clerk	25.71	26.10	26.49	26.88
Clerk-Typist	21.07	21.39	21.71	22.03

In terms of performance management, there is not a clear plan that has been developed in the past. The current team is developing a career action plan, and is working to implement HR downloads, an application to assist in HR management. Due to the recent restructure of the Township, this is an essential time to plan for performance management.

**Asset Management Plan**

The asset management plan (AMP) for Ignace was developed in 2019 and includes analysis of the following key assets:

- Roads
- Storm Sewer
- Building/Facility
- Machinery/Equipment
- Fleet
- Land Improvement
- Water Network
- Wastewater Network

Note that based on projected capital needs for current assets, it is anticipated that by 2025, it is estimated that \$12,650,000 will be needed to support requirements. This is largely made up of roads, building/facilities, and fleet at 90% of total anticipated improvements. Roads are the most significant requirement at an estimated \$7,000,000 by 2025. Note that water network requirements have arisen following the projections in this report, and will be expressed/reviewed upon service delivery analysis.

Below is a summary of the anticipated costs for each major asset area based on estimated conditions, last updated in May 2020:

Roads

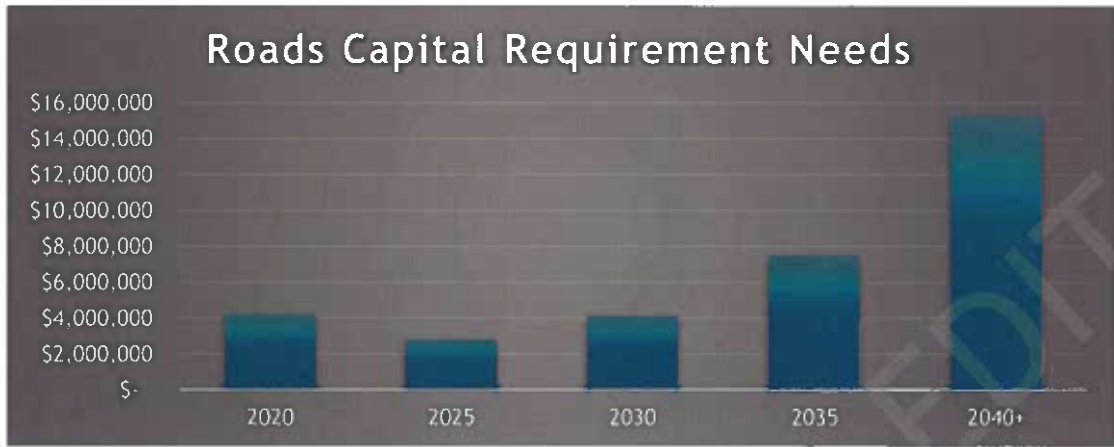


Chart 8 Roads Capital Requirement Needs

Storm Sewer



Chart 9 Storm Sewer Capital Requirement Needs

Building/Facility



Chart 10 Building/Facility Capital Requirement Needs

Machinery/Equipment

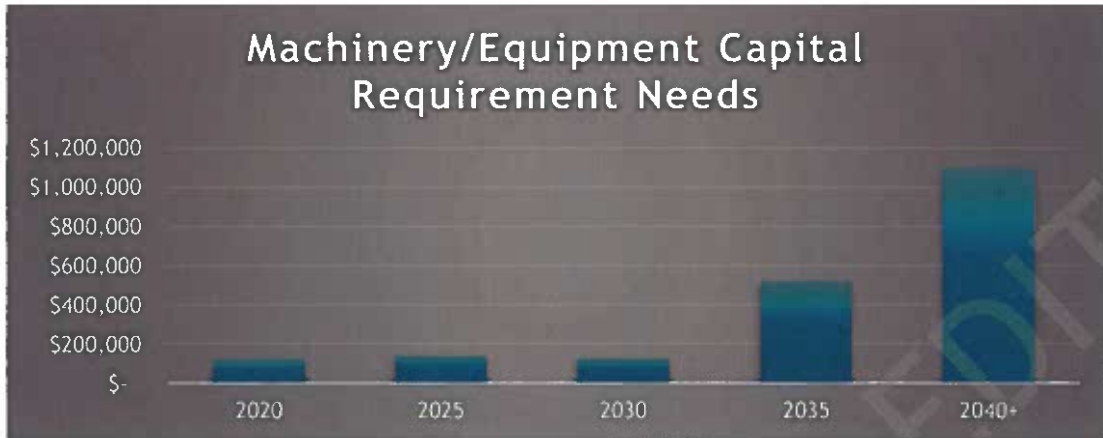


Chart 11 Machinery/Equipment Capital Requirement Needs

Fleet



Chart 12 Fleet Capital Requirement Needs

Land Improvement

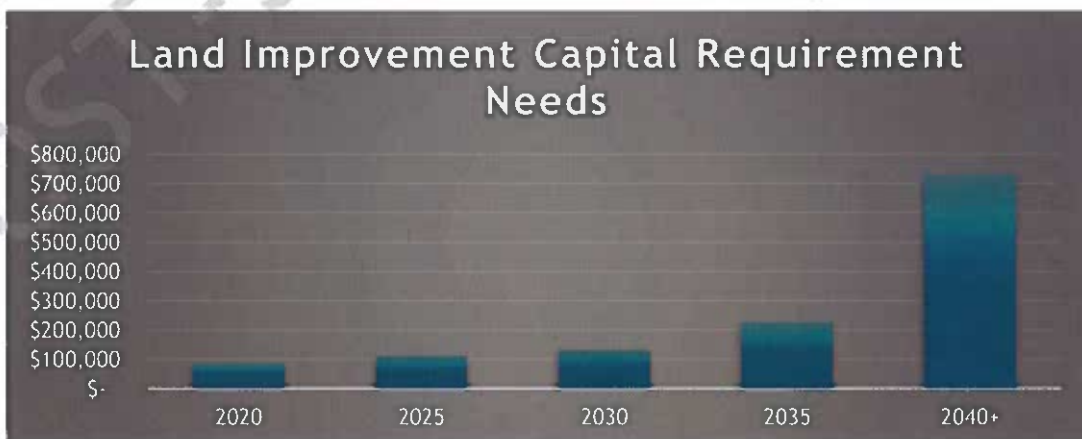


Chart 13 Land Improvement Capital Requirement Needs

Water Network



Chart 14 Water Network Capital Requirement Needs

Wastewater Network



Chart 15 Wastewater Capital Requirement Needs

**Communication**

Internal communication can be improved and should be a focus for future operations. Effective communication can result in positive reinforcement of employee-organization relationships and improve performance.<sup>3</sup> It is important to implement a formal policy for communication internally that can include documented formats and two-way communication.

The initiation of a leadership team is a key to increasing communication consistency and implementing a team that flows information between Mayor and Council and municipal departments.

<sup>3</sup> Town of Yarmouth Organizational Review - May 2017 by Optimum Talent

## Governance - Efficiency/Modernization Opportunities

**Planning** - The Township effectively plans and implements necessary strategies, budgets and planning documents. All documents should be reconciled on a regular basis

**Policy** - Policies that have not been updated recently should be reviewed to follow the proper structures based on department, and all policies should be reviewed on an annual basis or as needed and approved by Council:

**Framework Policies:** The Missions, Vision and Values of the Township of Ignace should be reviewed to support the newly developed leadership structure and changes in strategic priorities and plans.

**Governance Policies:** The Township of Ignace has a hierarchical structure of a newly developed leadership team. A regular review schedule of by laws should be developed, as some were developed 5+ years ago, and should reflect new leadership team structure.

### **Operational:**

#### Financial

Significant financial policies have been developed and should be reviewed regularly to reconcile financial processes.

#### Human Resources

Job descriptions need to be formatted and modified to reflect the changes in management and all should be standardized. It is important for job descriptions to be reviewed and formatted, as well as developed to reflect the change in responsibilities of the leadership team.

In terms of performance management, there is not a clear plan that has been developed in the past. The current team is developing a career action plan, and is working to implement HR downloads, an application to assist in HR management. Due to the recent restructure of the Township, this is an essential time to plan for performance management. This report should be used as a critical performance planning component in setting tasks and targets for individual departments and positions as it relates to necessary efficiency and modernization improvements for Ignace and its new structure.

#### Asset Management Plan

The asset management plan (AMP) for Ignace was developed in 2019 and based on projected capital needs for current assets, by 2025, it is estimated that \$12,650,000 will be needed to support requirements. This is largely made up of roads, building/facilities, and fleet at 90% of total anticipated improvements. Roads are the most significant requirement at an estimated \$7,000,000 by 2025. Note that unexpected water network requirements have arisen following the projections in this report due to unanticipated events, and should be considered as part of the annual review of Asset Management Plan.

**Communication** - Internal communication can be improved and should be a focus for future operations. Enhanced communication can provide reinforce staff-organization relationships and enhance performance. It is important to implement a formal policy for communication internally that can include documented formats and two-way communication.



## Departmental Review

From s.227. of Municipal Act - It is the role of the officers and employees of the municipality:

- (a) to implement council's decisions and establish administrative practices and procedures to carry out council's decisions;
- (b) to undertake research and provide advice to council on the policies and programs of the municipality; and
- (c) to carry out other duties required under this or any Act and other duties assigned by the municipality.

Ignace operates seven departments, namely Finance/Corporate, Planning/Development, Special Projects, Arena Operations, Public Works, Waste Management and Recreation. Below is a more detailed three year financial analysis of these departments to compare annual spending and averages. These departments were also looked at against comparators, and for the most part, they compare favourably to the adjacent townships.

The rationale for the comparative analysis in the departmental analysis section and the current state assessment is to identify “red flag” areas. Deviations are noted from specific or averages of comparator Townships from Financial Information Returns (FIR)<sup>4</sup> (e.g. those areas that are higher or lower than a specific or group of comparators of similar budget, geography and service delivery). This does not assume that comparator townships are executing best practices, it only informs the Township of a possible area of concern or an area to continue to perform well in and validated by discussion with Township stakeholders.

### Finance/Corporate Services

General Government Wages were compared for Ignace over 3 years, as well as compared to adjacent townships<sup>5</sup>. The results express that Ignace is moderate between other Township averages falling above Atikokan, Marathon, Nipigon and Terrace Bay and below Ear Falls, Machin and Red Rock. Ignace wages decreased over the 3 year period which may relate to contracted services not accounted for in annual wages.

Annual General Government Wages as % of Revenue				
Township	2018	2017	2016	Average
Ignace	9%	7%	10%	9%
Atikokan	5%	5%	4%	5%
Ear Falls	15%	16%	15%	15%
Machin	10%	11%	11%	11%
Marathon	3%	8%	7%	6%
Nipigon	7%	5%	7%	6%
Red Rock	11%	13%	10%	11%
Terrace Bay	7%	8%	9%	8%

<sup>4</sup> The FIR is the data collection tool used by the Ministry of Municipal Affairs and Housing to collect financial and statistical information on municipalities. The FIR is a standard document comprised of a number of schedules which are updated each year to comply with current legislation and reporting requirements. <https://efis.fma.csc.gov.on.ca/fir>

<sup>5</sup> Wages analysis does not include contracted services



### Planning, Development and Engagement Services

Planning and development costs for Ignace saw a significant increase in 2018. This can be attributed to a drastic increase in wages, materials and contracted services related to the CBO wages being included in overall planning and development costs. Overall, Ignace has the highest planning and development costs when compared to other Townships and is made up of primarily planning/zoning costs and wages. Note that as of 2020, wages are now covered by the NWMO and therefore the total planning and development expenses will decrease in that aspect.

Annual Planning, Development and Engagement Services Expenses as % of Revenue				
Township	2018	2017	2016	Average
Ignace	16%	5%	4%	9%
Atikokan	2%	2%	2%	2%
Ear Falls	0.3%	0.5%	0.3%	0.4%
Machin	0%	0%	0%	0%
Marathon	2%	3%	3%	2%
Nipigon	2%	4%	4%	4%
Red Rock	4%	3%	4%	3%
Terrace Bay	5%	7%	8%	7%

### Infrastructure and Recreation

Recreational and cultural services encompass parks, recreation programs, recreation facilities, libraries, museums and cultural services. Compared to other townships, Ignace and Atikokan have the lowest percentage of related expenses at 11%. Ignace saw a decrease over the 3 year period, and the majority of Ignace's expenses are related to parks, recreation facilities/programs and the library.

Annual Recreational and Cultural Services Expenses as % of Revenue				
Township	2018	2017	2016	Average
Ignace	10%	10%	12%	11%
Atikokan	11%	11%	10%	11%
Ear Falls	11%	12%	16%	13%
Machin	15%	16%	15%	15%
Marathon	20%	21%	19%	20%
Nipigon	15%	15%	20%	17%
Red Rock	26%	28%	21%	25%
Terrace Bay	19%	23%	25%	22%

Transportation Services are important to all municipalities/townships and include road services, materials and amortization of equipment. The Township of Ignace has class 5 roads, and the average spending per kilometer of \$9,081, which is high in comparison to 2 out of the 3 comparators.

Annual Transportation Services as % of Revenue					
Township	km	2018	2017	2016	Average
Ignace	116	\$9,170	\$8,599	\$9,474	\$9,081
Ear Falls	127	\$1,689	\$1,899	\$1,819	\$1,803
Machin	88	\$3,027	\$2,804	\$2,727	\$2,853
Marathon	142	\$16,747	\$14,939	\$14,640	\$15,442

Note that all roads under the responsibility of the Township of Ignace are class 5. Based on the townships road classifications, below is a breakdown of required maintenance levels.

Requirement	Frequency
Patrolling Frequency	Once every 30 days
Snow accumulation	10cm and 24 hours
Ice Formation Prevention	24 hours
Treatment of Icy Roadways	16 hours
Potholes of Paved Surfaces	1000cm <sup>2</sup> , 8cm depth and 30 days
Road Cracks	180 days
Regulatory and Warning Signs	30 days

Protection Service expenses are inclusive of Police services, which in 2018 was roughly \$457,008. Overall, protection service expenses for Ignace are on the higher end of comparators, but has seen a 5% decrease between 2016 and 2018. Note that for Ignace, fire services are approximately 27% of total protection service fees.

Annual Protection Services Expenses as % of Revenue				
Township	2018	2017	2016	Average
Ignace	11%	12%	16%	13%
Atikokan	8%	9%	11%	9%
Ear Falls	8%	8%	9%	8%
Machin	14%	16%	15%	15%
Marathon	12%	16%	17%	15%
Nipigon	9%	10%	14%	11%
Red Rock	9%	10%	8%	9%
Terrace Bay	7%	10%	10%	9%

Environmental Services include wastewater, sewer system, water treatment, and landfills. The Township of Ignace has fairly high environmental expenses compared to neighboring townships, and can be largely attributed to water treatment. 56% of environmental costs for Ignace in 2018 were related to water treatment, just over \$800,000.

Annual Environmental Services Expenses as % of Revenue				
Township	2018	2017	2016	Average
Ignace	25%	22%	30%	26%
Atikokan	16%	20%	22%	19%
Ear Falls	25%	26%	29%	27%
Machin	30%	22%	25%	26%
Marathon	17%	17%	17%	17%
Nipigon	17%	15%	19%	17%
Red Rock	19%	21%	18%	19%
Terrace Bay	14%	22%	23%	20%

## Departmental Efficiency/Modernization Opportunities

Governance efficiency and modernization opportunities are:

- **Worker Utilization** - Consider tracking of time (Admin and service delivery) and outputs such as tons of garbage in landfill, roads materials and maintenance usage by class/kilometer. This will assist in providing historical information for informed future decision-making regarding service delivery.
- **Finance/Corporate** - General Government Wages were compared for Ignace over 3 years, as well as compared to adjacent townships. Shared administrative service opportunities exist (possibly remotely), but there should be a strong contract or terms of reference for this service.
- **Planning, Development and Engagement Services** - Planning and development costs for Ignace saw a significant increase in 2018. This can be attributed to a significant increase in wages, materials and contracted services related to planning and zoning. Overall, Ignace has the highest planning and development costs when compared to other Townships and is mostly wages. Note that as of 2020, wages are now covered by the NWMO and therefore the total planning and development expenses will decrease in that aspect. Important to consider core and transitional planning and development activities versus NWMO activities when budgeting for the long term.
- **Infrastructure and Recreation** - Recreational and cultural services encompass parks, recreation programs, recreation facilities, libraries, museums and cultural services. Overall, recreational facilities operate at a shortfall, especially in small municipalities. Community decision making is generally based on providing wellness opportunities for community members, especially youth. Examining revenue generating opportunities (e.g. user fees, utilization and overall community value) should be completed to understand opportunities for increased revenue.
- **Transportation Services** - Transportation Services include road services, materials and amortization of equipment, and the Township of Ignace has class 5 roads, with an average spending per kilometer of \$9,081. The spending can be reviewed based on the mandatory standards for class 5 roads, and there is potential for a reduction in spending if current roads service is significantly enhanced in comparison to requirement for class 5.
- **Protection Service** expenses are inclusive of Police services, which in 2018 was roughly \$457,008. Note that for Ignace, fire services are approximately 27% of total protection service fees. The Municipality and its neighbors' should revisit this cost and examine opportunities for economies / other methods of sharing services in the longer term.
- **Environmental Services** include wastewater, sewer system, water treatment, and landfills. The Township of Ignace has fairly high environmental expenses compared to neighboring townships, and can be largely attributed to water treatment. Environmental Services encompass the expenses of the municipal landfills. Like any Municipality, a long term landfill plan is important to maintain this service with fee for service apportioned based on usage (e.g. Unorganized Townships).

## Current State Assessment - Financial Indicators

To detail the financial performance of the Township of Ignace as well as to understand its current financial position, specific financial accounting industry calculations and analysis on the financial information of the Township of Ignace and all of its comparators was completed.

All Canadian Chartered Public Accountants are members of the Canadian Institute of Chartered Accountants (CICA), which is the governing body for this industry. CICA established the Accounting Standards Oversight Council (AcSOC) to develop and maintain principles for financial reporting. As part of their responsibility, they oversee the two boards that determine and uphold accounting standards for the private and public section. The two boards are:

Public Sector	Public Sector Accounting Board (PSAB)
Private Sector	Accounting Standards Board (AcSB)

The Public Sector Accounting Board (PSAB) regulates the documents and publications of all financial reporting information for the Township of Ignace as well as all of its comparators.

The PSAB Statement of Recommended Practice document provides direction, calculations and guidance to analysis of financial performance/position indicators.

The PSAB document defines financial condition as:

“Financial condition is a broad, complex concept with both short- and long-term implications that describes a government’s financial health in the context of the overall economic and financial environment.

Financial condition is a government’s financial health as assessed by its ability to meet its existing financial obligations both in respect of its service commitments to the public and financial commitments to creditors, employees and others”<sup>6</sup>

It also explains the main objective and/or reasoning of reporting on financial condition:

“The main objective of reporting on financial condition is to expand on and explain information contained in financial statements by assessing a government’s financial condition not only on the basis of its financial position and changes in financial position, but also in the context of its overall economic and fiscal environment.

In addition, reporting on financial condition has the following objectives:

- (a) helps users identify current foreseeable risks and trends;
- (b) enlightens users about a government’s fiscal stewardship;

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<sup>6</sup> Public Sector Statements of Recommended Practice, SORP-4 Indicators of financial condition



- (c) offers insights into the short- and long-term implications of policy decisions;
- (d) illustrates a government's financial ability to maintain the level and quality of its services and to finance new programs;
- (e) illustrates a government's ability to meet its financial obligations, both short- and long-term;
- (f) enhances an understanding of government policy and operating decisions; and
- (g) provides a basis for comparison, where appropriate, with other similar jurisdictions.”<sup>7</sup>

It states that in the assessment of a government’s financial condition consideration, at a minimum, must be given to elements of sustainability, flexibility and vulnerability. By using these factors to describe the financial condition, it provides “a framework to support a variety of strategic and policy discussions” and “it helps to reduce the risk that the inherently subjective process of assessing financial condition excludes key data that could materially influence a user’s perception of a government’s financial performance.”

Element	Explanation	Indicator
Sustainability	<p>Sustainability is the degree to which a government can maintain its existing financial obligations both in respect of its service commitments to the public and financial commitments to creditors, employees and others without increasing the debt or tax burden relative to the economy within which it operates. It is important to include because it describes the ability to manage its financial and service commitments and debt burden.</p> <p>If the level of debt is growing at a faster pace than the growth of the tax assessment base, there is a higher risk that the services, service levels, etc. may not be sustained.</p>	<ol style="list-style-type: none"> <li>1. Financial assets-to-liabilities;</li> <li>2. Total reserves and reserve funds per household;</li> <li>3. Total operating expenses as a percentage of taxable assessment</li> <li>4. Capital additions as a percentage of amortization expense</li> </ol>


<sup>7</sup> Public Sector Statements of Recommended Practice, SORP-4 Indicators of financial condition

Element	Explanation	Indicator
<b>Flexibility</b>	<p>Flexibility is the degree to which a government can change its debt or tax burden on the economy within which it operates to meet its existing financial obligations both in respect of its service commitments to the public and financial commitments to creditors, employees and others. It provides insights into how a government manages its finances.</p>	<ul style="list-style-type: none"> <li>5. Residential taxes per household</li> <li>6. Residential taxation as a percentage of household Income</li> <li>7. Total long-term debt per household</li> <li>8. Total taxation as a percentage of total assessment</li> <li>9. Debt servicing costs (interest and principal) as a percentage of total revenues</li> <li>10. Net book value of tangible capital assets as a percentage of historical cost of tangible capital assets</li> </ul>
<b>Vulnerability</b>	<p>Vulnerability is the degree to which a government is dependent on sources of funding outside its control or influence or is exposed to risks that could impair its ability to meet its existing financial obligations both in respect of its service commitments to the public and financial commitments to creditors, employees and others. It is important because it provides insights into a government's reliance on funding sources outside its direct control or influence and its exposure to risks.</p>	<ul style="list-style-type: none"> <li>11. Operating grants as a percentage of total revenues</li> <li>12. Capital grants as a percentage of total capital expenditures</li> </ul>



### Financial Assets to Financial Liabilities

This financial indicator reports the ratio of a government's financial assets to its liabilities. A result lower than one indicates liabilities exceed financial assets (net debt) and future revenues will be required to pay for past transactions and events. A result higher than one indicates financial assets exceed liabilities (net financial assets) and financial resources are on hand that can finance future operations.

Type of Indicator:	 Sustainability	Flexibility	Vulnerability
Formula:	• FIR Schedule 70, Line 9930, Column 1 divided by FIR Schedule 70, Line 9940, Column 1		

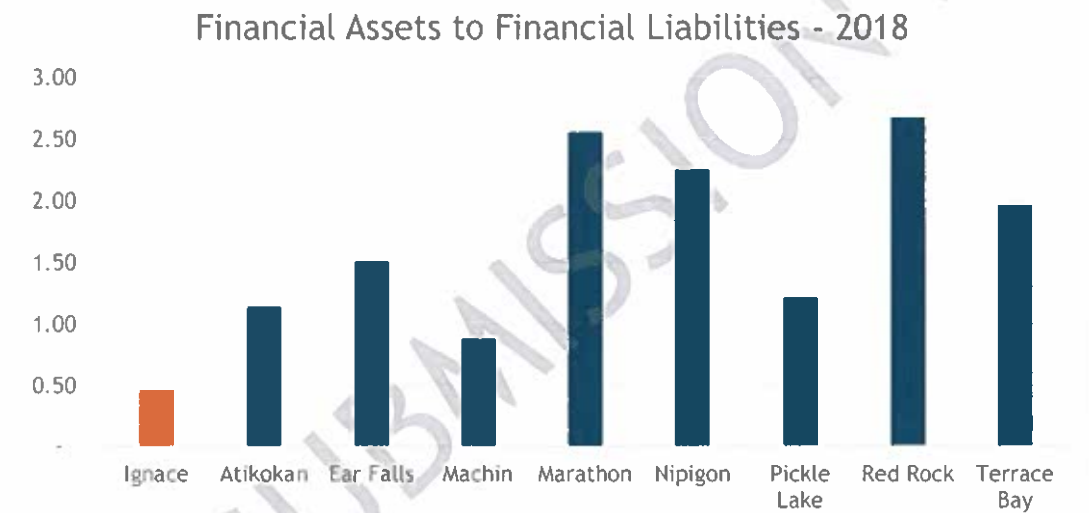


Chart 16 Financial Assets to Financial Liabilities

#### Analysis

The result is revealing that the Township of Ignace is lower than 1.0 indicating that liabilities exceed financial assets. In comparison, Ignace is lower than all other comparators, and only Machin falls below 1.0. For the Township, this indicates a higher risk should revenue generation be affected or unexpected cost increases occur. Financial assets could include taxes receivable from previous and prior year's levies which represent potential increases in revenue due to past activities. In 2018, the taxes receivable for Ignace was 16% of total financial assets, with over \$214,000 coming from current year's levies.

Financial liabilities may include temporary loans and interest on debt that can continue to accrue over future years.

Level of Risk:

Low


Medium

High



### Total Reserves and Reserve Funds Per Household

This financial indicator provides an assessment of the Township’s ability to absorb expenses increases or revenue losses through the use of reserve funds as opposed to taxes, user fees or debt. Low reserve levels are indicative of limited capacity to deal with cost increases or revenue losses requiring the Township to utilize taxation, user fee, or debt to absorb the expense increase or revenue lose.

Type of Indicator:	 Sustainability	Flexibility	Vulnerability
Formula:	• FIR Schedule 70, Line 6420, Column 1 divided by FIR Schedule 2, Line 40, Column 1		

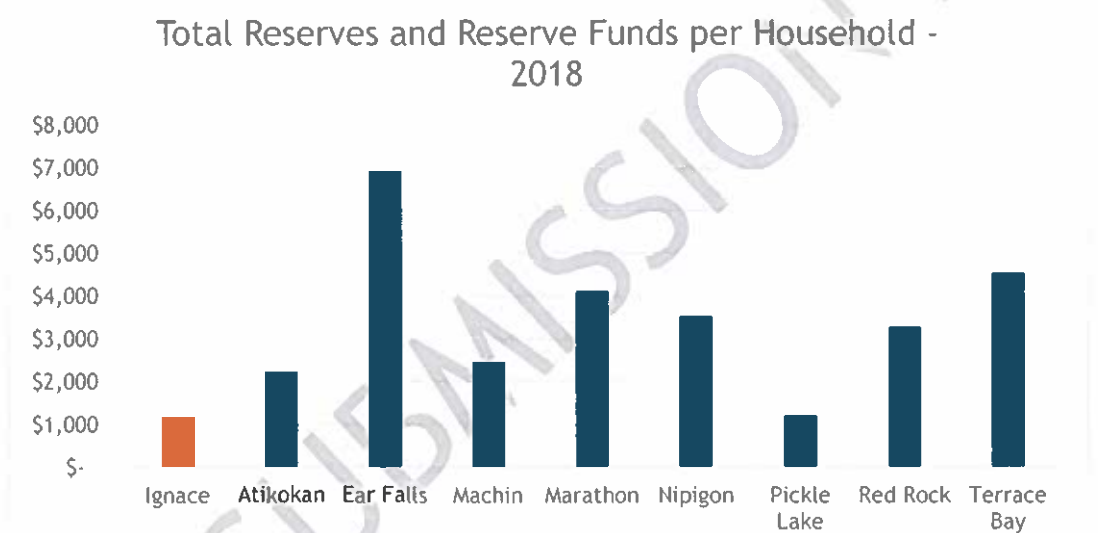


Chart 17 Total Reserves and Reserve Funds per Household

#### Analysis

The result suggests that the Township of Ignace has lower reserve funds versus the comparators, indicating that there is a higher risk should revenue generation be affected or unexpected cost increases occur. Reserves are generally created in order to finance future costs that may or may not be for specific projects, and due to the uncertainty, may not be available to fund losses in revenue or increased costs.

Level of Risk: Low Medium High 

### Total Operating Expenses as a Percentage of Taxable Assessment

The "total expenses-to-GDP or taxable assessment" indicator provides the trend of government spending over time in relation to the growth in the economy. A trend that shows total expense is growing at a faster rate than the growth in the economy may not be sustainable.

Type of Indicator:	✔	Sustainability	Flexibility	Vulnerability
Formula:	<ul style="list-style-type: none"> <li>FIR Schedule 40, Line 9910, Column 7 less FIR Schedule 40, Line 9910, Column 16 divided by FIR Schedule 26, Column 17, Lines 9199 and 9299</li> </ul>			

Total Operating Expenses as a % of Taxable Assessment - 2018

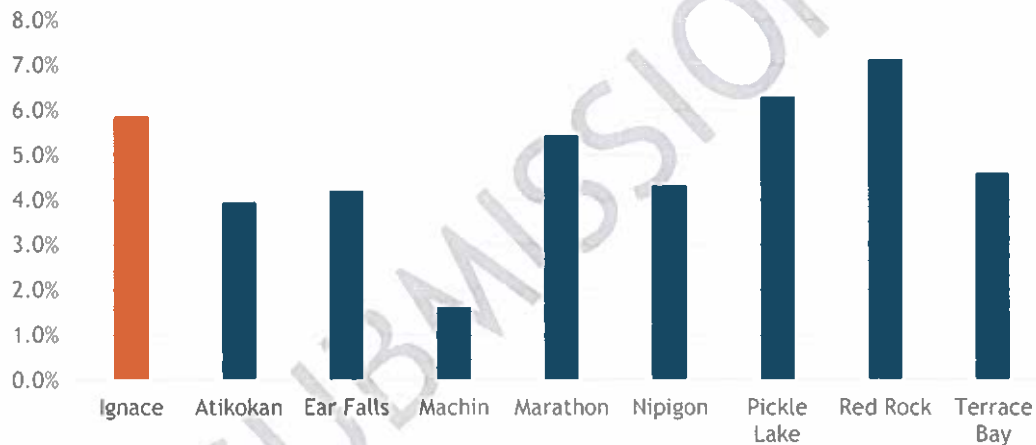


Chart 18 Total Operating Expenses as a % of Taxable Assessment

#### Analysis

The lower that operating expenses are as a % of taxable assessments, the better position the Township is in in terms of reducing the need to increase taxes to cover expenses. The result is revealing that the Township of Ignace is in a more precarious position, with operating expenses at almost 6% of taxable assessment. This result for Ignace is higher than 6 of 8 comparators. Sustainability could be impacted by reductions of funding, since operating expenses can be funded through multiple sources. This comparator only takes tax assessment into account and other funding sources are not clearly recognized or identified within this indicator.

Level of Risk:

Low

Medium

High



### Capital Additions as a Percentage of Amortization Expense

This financial indicator provides an assessment of the Township’s solvency by assessing the extent to which it is sustaining its tangible capital assets. In the absence of meaningful reinvestment in tangible capital assets, the Township’s ability to continue to deliver services at the current levels may be compromised.

Type of Indicator:	✔	Sustainability	Flexibility	Vulnerability
Formula:	<ul style="list-style-type: none"> <li>FIR Schedule 51, Line 9910, Column 3 divided by FIR Schedule 40, Line 9910, Column 16</li> </ul>			

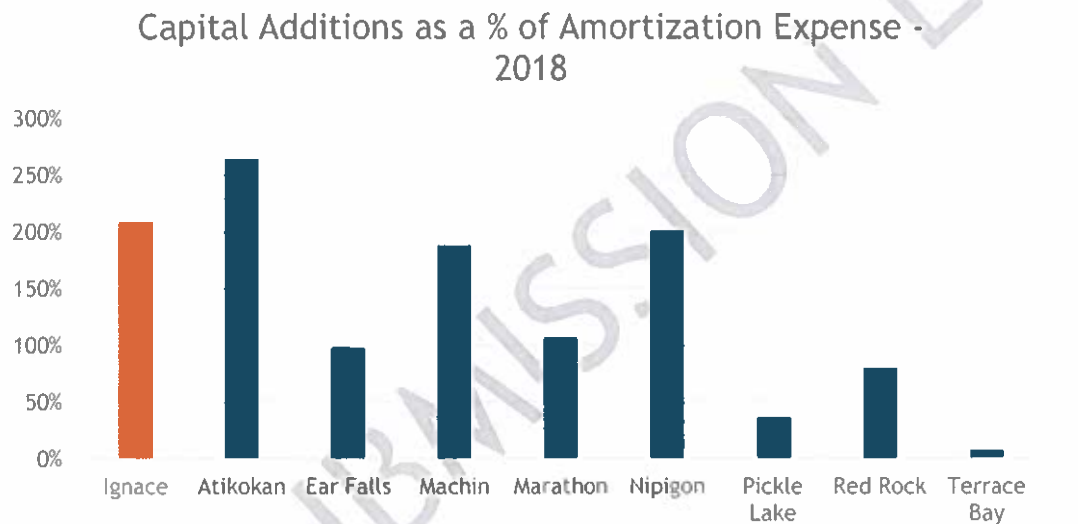


Chart 19 Capital Additions as a % of Amortization Expense

#### Analysis

The result is revealing that the Township of Ignace is in a positive position and has total tangible capital assets over 2x the amortization amount. In contrast, Ignace is in a very strong position compared to 7 out of 8 comparators. This indicator considers amortization expense, which does not include the estimates of inflation and rather relies on historical information. Due to this, the capital reinvestment requirement will be higher than amortization amounts that are reported. This assessment is calculated on an overall basis and will not identify potential concerns at the individual departmental level.

Level of Risk:	●	Low	Medium	High
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### Residential Taxes per Household

This financial indicator provides an assessment of the Township’s ability to increase taxes as a means of funding incremental operating and capital expenditures.

Type of Indicator:	<input type="checkbox"/> Sustainability <input checked="" type="checkbox"/> Flexibility <input type="checkbox"/> Vulnerability
Formula:	<ul style="list-style-type: none"> <li>FIR Schedule 26, Line 0010 and Line 1010, Column 4 divided by FIR Schedule 2, Line 0040, Column 1</li> </ul>

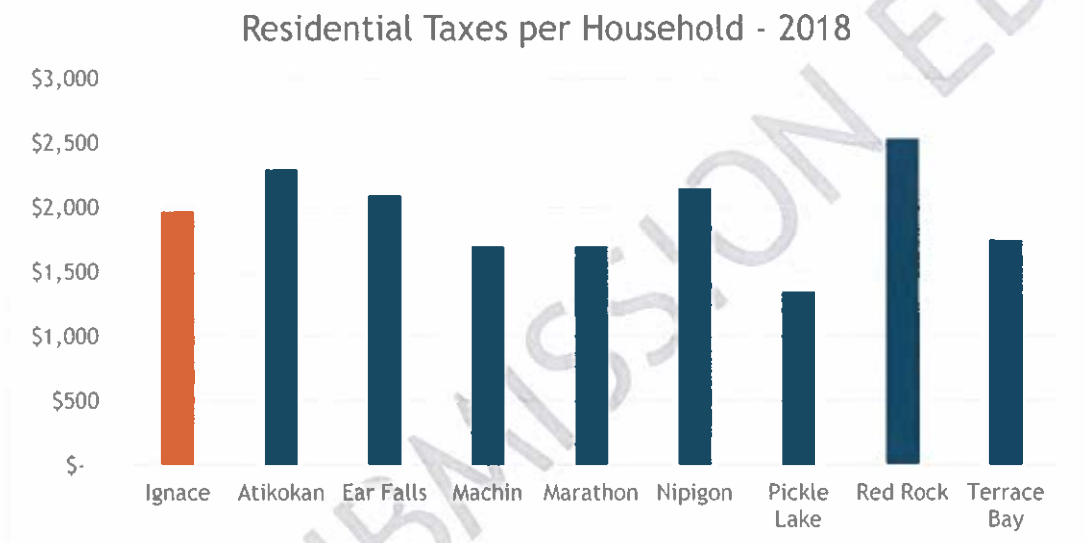


Chart 20 Residential Taxes per Household

### Analysis

The result is revealing that the Township of Ignace has fairly moderate residential tax rates per household when compared to similar entities. When looking at comparators, Ignace has a tax rate higher than 4 and lower than 4 comparators. This indicator does not consider income of citizens and as such or demographics, and overall does not fully examine the aspect of affordability or location of residents.

Level of Risk: Low ● Medium High

### Residential Taxation as a Percentage of Household Income

This financial indicator provides an indication of residents' ability to pay property taxes and the flexibility of the Townships ability to increase the tax rate.

Type of Indicator:	<input type="checkbox"/> Sustainability <input checked="" type="checkbox"/> Flexibility <input type="checkbox"/> Vulnerability
Formula:	<ul style="list-style-type: none"> <li>FIR Schedule 26, Line 0010 and Line 1010, Column 4 divided by FIR Schedule 2, Line 0040, Column 1 (to arrive at average residential tax per household). Average household income is derived from the National Housing Survey.</li> </ul>

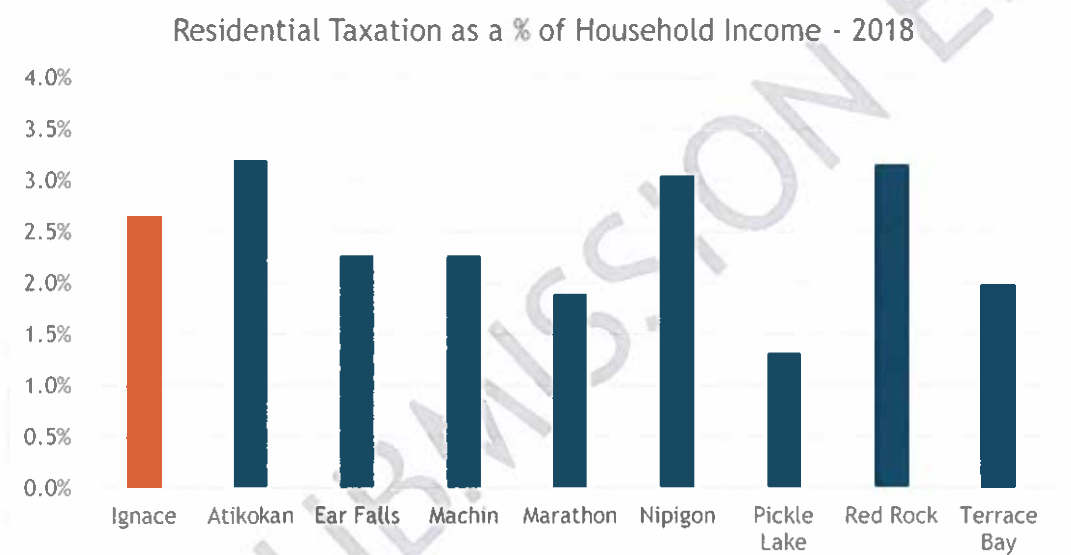


Chart 21 Residential Taxation as a % of Household Income

#### Analysis

The result is revealing that the Township of Ignace is comparable to similar entities. All comparators are ranging between 1.3% and 3.2%, with Ignace falling in between at 2.7%. This indicator considers affordability for residents, but does not consider the differences between residential and commercial property.

Level of Risk:



Low


Medium

High



### Total Long-Term Debt per Household

Comparing residential tax burdens among municipalities/townships is a more accurate reflection of a Township’s financial health rather than comparing property tax rates. A high residential tax burden may indicate that a Township is reaching a ceiling on tax rates, or that it does not have a strong commercial tax base. A low residential tax burden may indicate that a Township has a relatively large commercial tax base to share the tax burden.

Type of Indicator:	Sustainability	Flexibility 	Vulnerability
Formula:	<ul style="list-style-type: none"> <li>FIR Schedule 70, Line 2699, Column 1 divided by FIR Schedule 1, Line 0040, Column 1</li> </ul>		

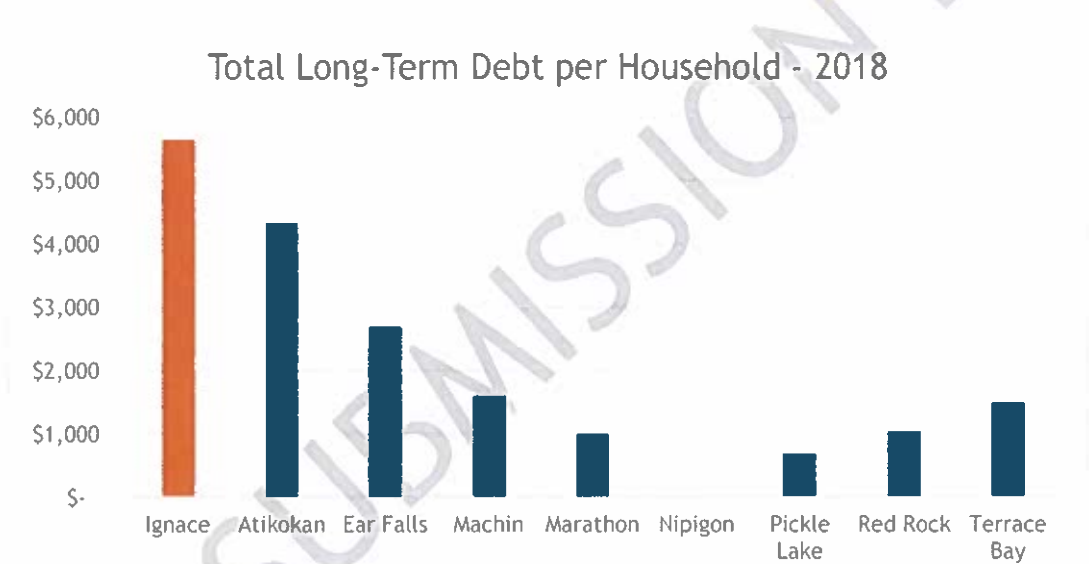


Chart 22 Total Long-Term Debt per Household

#### Analysis

The result is revealing that the Township of Ignace households have higher debt compared to similar entities. This indicates lower flexibility for future issuance of additional debt.

Level of Risk:

Low

Medium

High 

### Total Taxation as a Percentage of Total Assessment

This financial indicator provides an assessment of the total taxes as a percentage of the total taxation assessment including municipal, school board and payments in-lieu. This determines if the rate of taxation is too high or too low in comparison to the total assessment.

Type of Indicator:	<input type="radio"/> Sustainability	<input checked="" type="radio"/> Flexibility	<input type="radio"/> Vulnerability
Formula:	<ul style="list-style-type: none"> <li>FIR Schedule 26, Line 9199 and Line 9299, Column 4 divided by FIR Schedule 26, Line 9199 and 9299, Column 17.</li> </ul>		

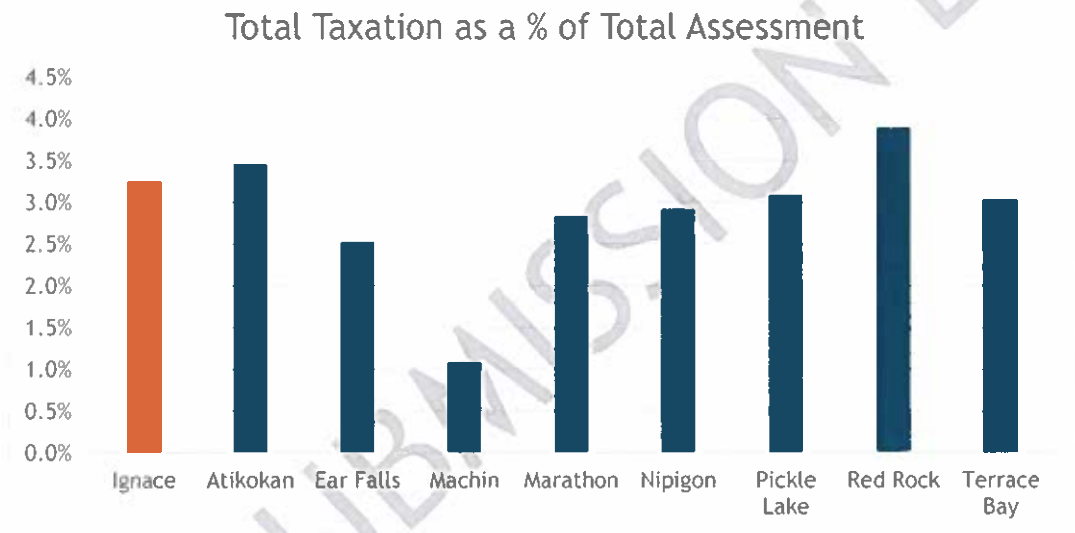


Chart 23 Total Taxation as a % of Total Assessment

#### Analysis

The result is revealing that the Township is in line with all other comparators, falling between 2.5% and 3.9% where Machin is the clear outlier at 1.1%. This indicator considers the overall tax rate, but does not reflect affordability as it may influence or impact separate property taxes (commercial, residential etc.).

Level of Risk:

Low

Medium

High

### Debt Servicing Costs (Interest and Principal) as a Percentage of Total Revenues

This indicator measures public debt charges as a percentage of revenues. This expresses how past borrowing can impact the ability to meet financial and service obligations. Specifically, the more revenue is used to meet the interest costs on past borrowing, the less will be available for program spending.

Type of Indicator:	<input type="checkbox"/> Sustainability	<input checked="" type="checkbox"/> Flexibility	<input type="checkbox"/> Vulnerability
Formula:	<ul style="list-style-type: none"> <li>FIR Schedule 74C, Line 3099, Column 1 and Column 2 divided by FIR Schedule 10, Line 9910, Column 1.</li> </ul>		

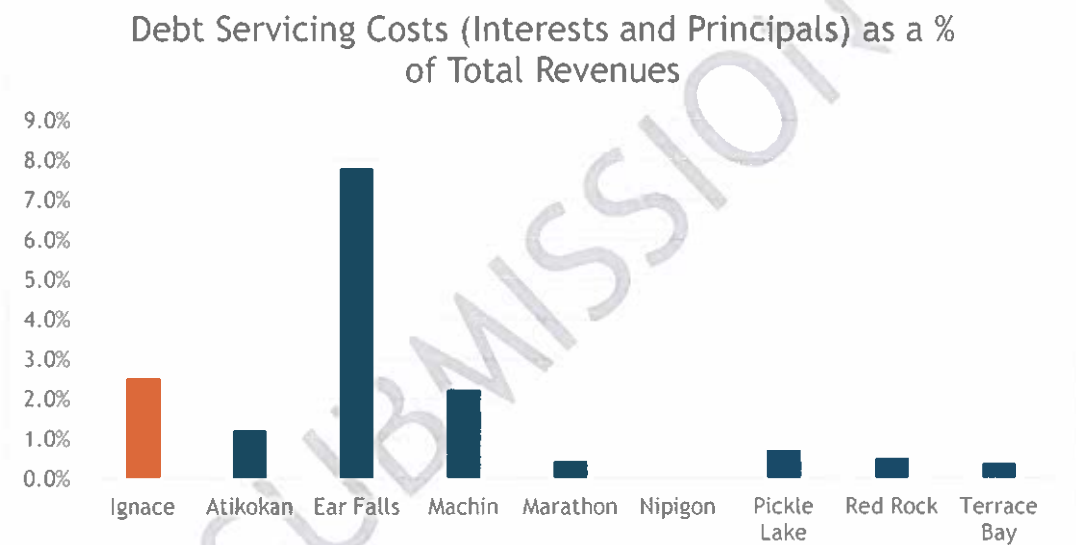


Chart 24 Debt Servicing Costs as a % of Total Revenues

#### Analysis

The higher percentage result indicates that the Township of Ignace may be limited to issue additional debt compared to similar entities. Due to issues with senior administration and incompleteness of financial audit for 2019, one of the banks that lends to the township has reduced the lending limit from \$1 million to \$250,000 in 2020. 7 out of 8 comparators fall below Ignace in terms of debt servicing costs as a percentage of total revenues.

Level of Risk:  Low  Medium  High

### Net Book Value of Tangible Capital Assets as a Percentage of Historical Cost of Tangible Capital Assets

The "net book value of capital assets-to-cost of capital assets" indicator is important because it reports the extent to which the estimated useful lives of a government's tangible capital assets are available to provide its products and services. If a government's scale, scope and level of services remain unchanged or grow, its asset base could eventually impair flexibility because of the impending future costs of capital asset repair or replacement.

<b>Type of Indicator:</b>	Sustainability	✔ Flexibility	Vulnerability
<b>Formula:</b>	• FIR Schedule 51A, Line 9910, Column 11 divided by FIR Schedule 51A, Line 9910, Column 6.		

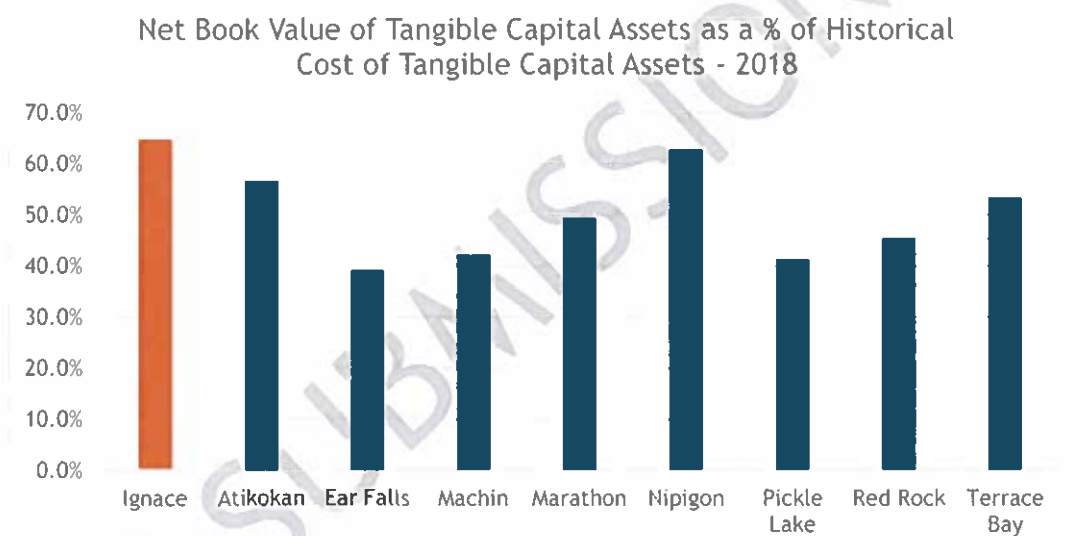


Chart 25 Net Book Value of Tangible Capital Assets as a % of Historical Cost of Tangible Capital Assets

#### Analysis

The Township has an above 50% result indicating that they are investing in capital assets as they reach the end of their useful life. They are in fact exceeding all of their comparators. This indicator is not based on replacement costs, but rather the historical cost of tangible capital assets. With this being considered, the Township's pace of reinvestment is likely lower than calculated based on historical cost. If the scope or level of services remain unchanged or grow, the asset base could eventually weaken flexibility due to future costs of capital asset repair or replacement.

Level of Risk:



Low

Medium

High

### Operating Grants as a Percentage of Total Revenues

This financial indicator provides an estimate of the Township’s reliance on government grants to cover operating expenses. The level of operating grants is measured as percentage of total revenues. This measurement offers a perspective of the impact of grants on total revenue and reflects the severity of risk if grants are reduced. If the Township reduces its dependence on government transfers and reduces spending, the Township may avoid impairing its sustainability, however it is important for the Township to seek grants that are available to support operations when possible without full reliance on such grants.

Type of Indicator:

Sustainability

Flexibility

Vulnerability

Formula:

- FIR Schedule 10, Line 0699, Line 0810, Line 0820, Line 0830, Column 1 divided by FIR Schedule 10, Line 9910, Column 1.

Operating Grants as a % of Total Revenues - 2018

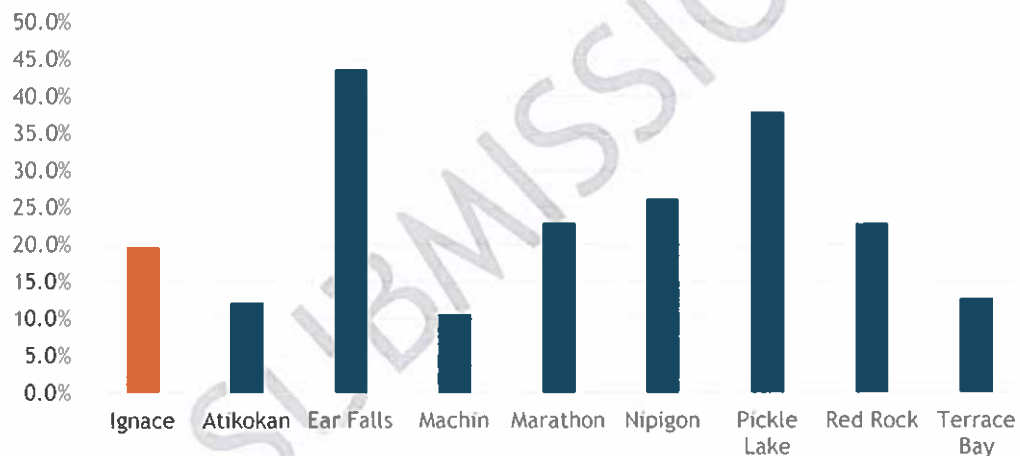


Chart 26 Operating Grants as a % of Total Revenues

#### Analysis

The Township has just under 20% of their total revenue dependent on operating grants which is somewhat better than some of the comparators but not as good as 5 out of 8 comparators. The Township should maximize operating grant revenue as much as possible in addition to a sufficient ability to cover operating expenses, but should be aware of the potential cuts that can negatively impact financial stability. Reduced reliance on government transfers may impair sustainability if a tax base has to replace the revenues lost from a reduction in transfer payments.

Level of Risk:

Low

Medium

High

### Capital Grants as a Percentage of Total Capital Expenditures

This financial indicator provides an indication on senior government grants reliance for funding capital expenditures. A heavy reliance on government grants may indicate a higher risk to the Township in the event that the grants are no longer available.

Type of Indicator:

Sustainability

Flexibility

Vulnerability

Formula:

- FIR Schedule 10, Line 0815, Line 0825, Line 0831, Column 1 divided by FIR Schedule 51, Line 9910, Column 3.

Capital Grants as a % of Total Capital Expenditures - 2018

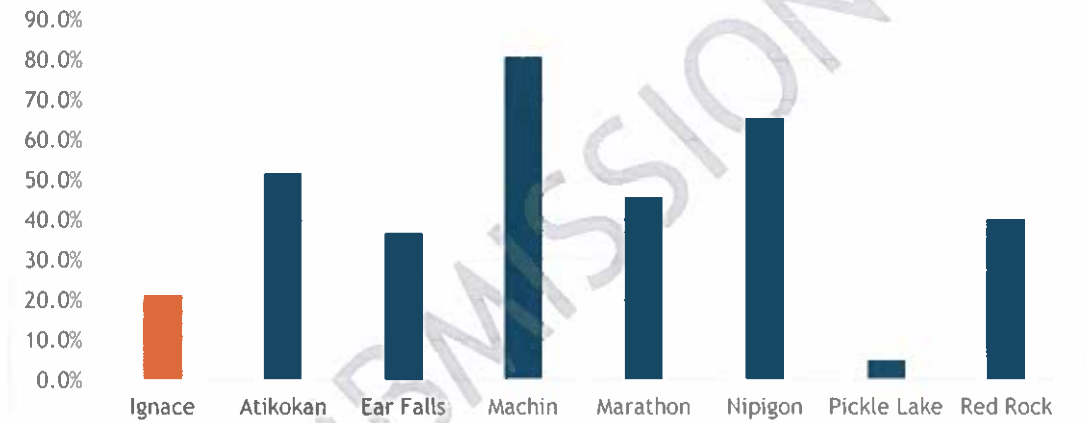


Chart 27 Capital Grants as a % of Total Capital Expenditures

#### Analysis

There is less reliance on capital grants for funding capital expenditures than 6 out of 7 comparators. Terrace Bay is not included in this analysis, as it is an extreme outlier and has capital grants as over 2800% of total capital expenditure.

Level of Risk:



Low

Medium

High



## FIR Summary

There are three main PSAB indicator categories that were utilized to analyze the Township including sustainability, flexibility and vulnerability. Sustainability is the degree to which a government can maintain its existing financial obligations and describes the ability to manage financial and service commitments. Flexibility is the degree to which a government can change its debt or tax burden to meet its existing financial obligations. Vulnerability is the degree to which a government is dependent on sources of funding outside its control or influence or is exposed to risks that could impair its ability to meet its existing financial obligations both in respect of its service commitments. Below is a summary of the three indicators for Ignace based on the above FIR analysis:

**Sustainability** - 3 out of the 4 sustainability indicators are high risk, while the fourth is low risk due to overall total tangible capital assets over 2x the amortization amount. This analysis expresses the 'calm before the storm' for Ignace, and overall government assistance is needed in order to support future asset management needs, regardless of community growth in tax base or tax increases.

**Flexibility** - 4 out of 6 flexibility indicators are medium to high risk, and 2 are low risk. The high risk area of flexibility is 'Total Long-Term Debt per Household', meaning that Ignace has lower flexibility for future issuance of additional debt. The other high risk area is 'Debt Servicing Costs as a Percentage of Total Revenues', meaning that the Township of Ignace may be limited to issue additional debt compared to similar entities. There is essentially a reduced ability for the municipality to attain future loans/take on debt servicing options to cover costs without further assistance.

**Vulnerability** - Operating grants express a medium risk, while capital grants display a low risk indicator when evaluating their percentage of total revenue or expenditures. Generally, municipalities need infrastructure and assets to provide services, but given the nature of the community and small demographic, the risk is high overall in the next 10 years when they cannot cover those related costs. It is important to take a 'shovel-ready' approach when possible in the pursuit of grant opportunities rather than a reactive approach.

## Recommendations

Small and rural municipalities/townships have limited capacity to plan, modernize and improve the way they provide services to their communities and thus recommendations have to be actionable. This report's approach, that follows, is to provide achievable improvements/efficiencies to the current state, with an eye to the future. For Ignace, this takes the form of 7 priority areas with action plans that consider Governance, Finance/Corporate, Planning, Development and Engagement Services, and Infrastructure and Recreation roles in their implementation. Secondly, these priorities are summarized with either a qualitative efficiency measure or costs saving or both and categorized as a Capital Improvement, Liability/Safety, Operating Efficiency and/or Improved Service Delivery. Finally, given the limited capacity in small townships, a longer term look is taken on more advanced efficiency or modernization opportunities to ensure they are considered and capacity developed to possibly address (action plans would need to be developed).

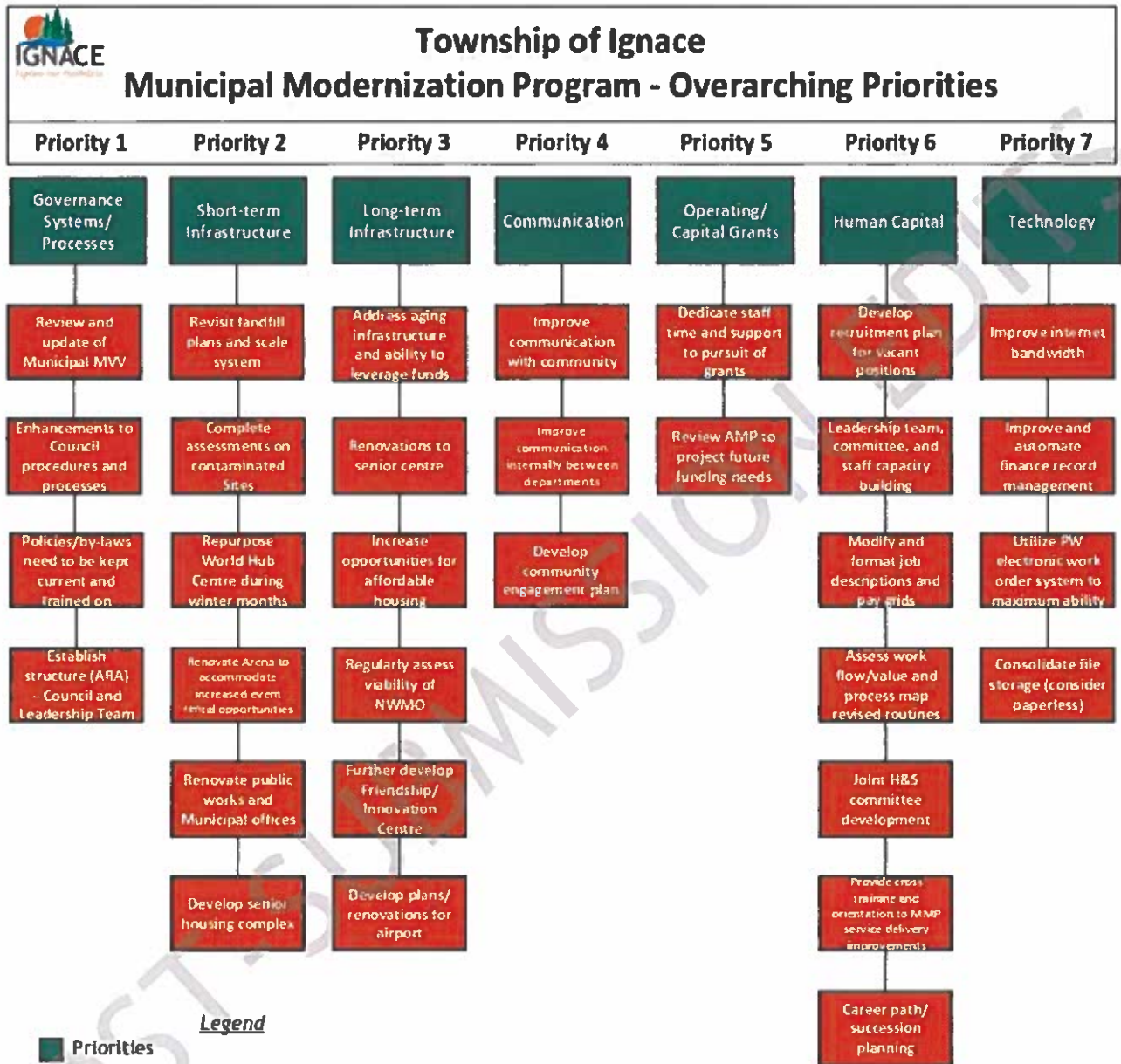
With the foregoing in mind, using information from the financial, situation and benchmarking analysis, and as per our proposal, BDO looked at what needs to be addressed with respect to:

- operating structure and service levels
- operating effectiveness and efficiencies
- identifying potential changes that will result in:
  - maintenance of adequate service levels
  - potential cost reductions
  - enhancements to the long-term financial sustainability
- undertake a resource analysis
- summarizing the results of analysis and present potential opportunities

The chart below summarizes our recommendations and outlines the seven key priorities for improvement in service delivery as follows; Government Systems/Processes, Short-term infrastructure, Long-term infrastructure, Communication, Operating/Capital Grants, Human Capital and Technology. These priorities have been developed through interviews and consultation with leadership and key stakeholders to understand goals and objectives for the project, and to understand views on the challenges the community faces or opportunities available to improve service delivery.

These seven priorities were then broken down into areas of improvement and opportunities (represented by orange boxes) that apply to one or more departments including Governance, Finance/Corporate, Planning, Development and Engagement Services, and Infrastructure and Recreation.

Priorities



Legend

- Priorities
- Areas of Efficiency/Opportunity

## Action Plans

### Action Plans - Governance Role in Priority Implementation

The Governance team action plans are broken out into key areas of planning, policy and communication and are in no particular order.

#### Efficiency/Opportunity (see numbering below)

##### Planning

- Revisit landfill plans and scale system
- Review AMP to project future funding needs
- Plan for file consolidation and storage

##### Policy

- Policies/by-laws need to be kept current and oriented/trained on
- Review and update of MVV
- Enhancement to Council Procedures
- Establish structure (ARA) - Council and Leadership Team
- Address aging infrastructure and ability to leverage funds
- Leadership team, committee and staff capacity building
- Career path and succession planning for staff

##### Communication

- Improve communication with the community

Priority #	What needs to be addressed	Objectives	Strategy	Responsibility	Resources	Time Frame
<b>Planning</b>						
2	Revisit landfill plans and scale system	i Ensure landfill is properly managed and planned for future needs with an estimated useful life of 160 years	Work with Council and finance services to develop an agreed-upon plan for future landfill liabilities  Approve funding needs and input into reserve funds as needed	Mayor & Council / Leadership Team  Mayor & Council / Finance team	Time  Time and Engineering \$	Quarter 1-2021  Ongoing
5	Review AMP to project future funding needs	i Determine future needs based on AMP and annual targets of approximately \$5-6M over the next 2 years	Assess needs based on risk level and priority  Pursue/Approve funding opportunities	Mayor & Council / Leadership Team  Mayor & Council / Finance team	Time  Time and \$	Quarter 1 - 2021  Following needs assessment
7	Plans for file consolidation and storage	i Automate file storage when possible and reduce physical storage needs	Approve long-term plan for automation and implementation of consolidation.	Mayor & Council	Time and \$	Ongoing



Priority #	What needs to be addressed	Objectives	Strategy	Responsibility	Resources	Time Frame
<b>Policy</b>						
1	Policies/by-laws need to be kept current and trained on	i	Outdated by-laws need to be reviewed to better reflect service levels and expectations	Approve a team to review by-laws and update as needed	Mayor & Council	Time  As soon as possible
		ii	Update policies based on a regular schedule	Consult with departments and review annually to ensure maximum benefits/updates	Mayor & Council/ Admin. Team	Time  Annually
				Review and update By-law 96.2106: To Govern The Procedure Of Council Of The Corporation Of The Township or Ignace And All Of Its Committees, The Calling Of Meetings And The Conduct Of Its Members	Mayor Penny and BDO	Time  Complete

Priority #	What needs to be addressed	Objectives	Strategy	Responsibility	Resources	Time Frame
1	Review and update of MVV	i Review and follow clear Mission, Vision and Values that support the strategy of the Municipality	Consult with Council, staff and key stakeholders to determine key aspects of MVV	Mayor & Council/ Leadership Team	Time	As soon as possible
1	Enhancements to Council Procedures	i Finalize Council procedures and ensure that efficiency is maximized  ii Review/update By-Law 96.2016 To Govern The Procedure Of Council	Consult as a Council to review procedures and determine mandatory versus as-needed meetings and processes  Edit and update by-law to reflect needed updates and electronic meeting regulations	Mayor & Council  Mayor/ BDO	Time  Time	As soon as possible  Completed December 2020
1	Establish structure (ARA) - Council and Leadership Team	i Finalize organizational framework for leadership team and Council structure	Assign ARA to leadership team (development of departments and committees)  Review bylaws and changes needed base on structure change	Mayor & Council / Leadership Team  Mayor & Council/ Leadership Team	Time  Time	As soon as possible  Following development of framework

Priority #	What needs to be addressed		Objectives	Strategy	Responsibility	Resources	Time Frame
				Approve a leadership team structure to collaborate and review municipal services and needs	Mayor & Council/ Admin. Team	Time	2021
				Review structure governance and management (revised org. chart, governance model)	BDO	Time & \$	Complete
3	Address aging infrastructure and ability to leverage funds	i	Ensure short term infrastructure needs are recognized and addressed	Review leveragability of funds and reserves	Mayor & Council	Time and \$	Ongoing
				Review infrastructure needs and approve prioritization	Mayor & Council	Time	As soon as possible
6	Leadership team, committee and staff capacity building	i	Ensure processes are in place for ongoing capacity building	Review and approve capacity related actions and processes for implementation and follow-up	Mayor & Council	Time	Ongoing
6	Career path and succession planning	i	Finalize succession plans	Review and approve the succession plans for staff and key personnel	Mayor & Council	Time	As soon as possible and Ongoing

Priority #	What needs to be addressed	Objectives	Strategy	Responsibility	Resources	Time Frame	
<b>Communication</b>							
4	Communication with the community needs to be improved	i	Communication plan for information sharing	Review and approve Newsletter and social media plans	Mayor and Council	Time	Ongoing
				Approve a communication plan to be reviewed annually that outlines needs of community and key channels of use (e.g. meetings, website updates etc.)	Mayor and Council	Time	Quarter 1 - 2021
				Approve implementation of internal and external communication tools (e.g. staff and department meetings, social media guidelines, newsletters, social media, municipal website etc.)	Mayor and Council	Time	Ongoing
				Review external communication quality and engagement effectiveness	Mayor and Council	Time	Ongoing

## Action Plans - Finance/Corporate Role in Priority Implementation

The Finance and Corporate team action plans are broken out into key areas of policy, human resources, asset management, communication, operating/capital budgeting and technology, and are in no particular order.

### Efficiency/Opportunity (see numbering below)

#### Policy

- Policies/by-law need to be kept current and trained on
- Establish structure (ARA) - Leadership Team

#### Human Resources

- Develop recruitment plan for vacant positions
- Leadership team, Committee, and staff capacity building
- Modify and format job descriptions and pay grids
- Assess work flow/value and process map revised routines
- Joint H&S committee development
- Provide cross training and orientation to MMP service delivery improvement
- Career path/succession planning

#### Asset Management

- Revisit landfill plans and scale system
- Repurpose World Hub Centre during winter months
- Develop senior housing complex
- Address aging infrastructure and ability to leverage funds
- Financial support to renovation of senior centre
- Increase opportunities for affordable housing
- Regularly assess viability of NWMO
- Develop plans/renovations for airport

<p><b>Communication</b></p> <ul style="list-style-type: none"> <li>• Improve communication with the community</li> <li>• Improve communication internally between departments</li> <li>• Contribute to community engagement plan</li> </ul> <p><b>Operating/Capital Budget</b></p> <ul style="list-style-type: none"> <li>• Dedicate staff time and support to pursuit of grants</li> <li>• Review AMP to project future funding needs</li> </ul> <p><b>Technology</b></p> <ul style="list-style-type: none"> <li>• Improved internet bandwidth is needed to support operations</li> <li>• Improve and automate finance record management</li> <li>• Utilize PW electronic work order system to maximum ability</li> <li>• Consolidate file storage (consider paperless)</li> </ul>							
Priority #	What needs to be addressed	Objectives	Strategy	Responsibility	Resources	Time Frame	
<b>Policy</b>							
1	Policies/by-laws need to be kept current and trained on	i Finalize policies to reflect internal needs and set up mandatory training	Analyze internal requirements and update policies to reflect key areas  Develop a training plan for any current policies that affect employees	Leadership Team  Leadership Team/ Corporate team	Time  Time and \$	March 2021  Ongoing as needed	



Priority #	What needs to be addressed		Objectives	Strategy	Responsibility	Resources	Time Frame
				Review policies as needed/annually and adjust as needed	Leadership Team/ Corporate team	Time	Annually
				Implement a review system with employees to ensure policies are being enforced	Corporate team	Time	Annually
1	Establish structure (ARA) - Leadership Team	i	Develop a structure that supports organizational needs	Develop salary assessment/schedule for non-union administrative positions	BDO/Finance Team	Time and \$	Complete
				Review Leadership team structure and outline ARAs	BDO/Finance Team	Time and \$	Complete
<b>Human Resources</b>							
6	Lack of recruitment plan for vacant positions	i	Recruitment plan	Create recruitment plan that includes orientation processes/manual	Leadership Team/ Corporate	Time	As soon as possible

Priority #	What needs to be addressed		Objectives	Strategy	Responsibility	Resources	Time Frame
6	Leadership team, Committee, and staff capacity building	i	Implement capacity building	Identify key skills needed for specific roles	Leadership team	Time	As soon as possible
				Develop a process for obtaining, improving, and retaining the skills and other resources needed to do jobs competently	Leadership Team/ Corporate team	Time	Following identification process
6	Modify and format job descriptions and pay grids	i	Finalize job descriptions and pay grid	Develop job description format for current and future positions	Leadership Team/ BDO	Time	Complete
				Review pay grid and ensure it is fair and equitable	Finance team	Time	As soon as possible
6	Assess work flow/value and process map revised routines	i	Process mapping of regular routines	Identify and plan municipal goals and the best way to reach them	Leadership team	Time	As soon as possible and ongoing
				Document work and work flow routines to assess optimal HR allocation across departments	BDO	Time and \$	Complete

Priority #	What needs to be addressed	Objectives	Strategy	Responsibility	Resources	Time Frame	
6	Joint H&S committee development	i	Joint H&S committee	Put out a call for interest in/appoint joint H&S committee	Corporate team	Time	As soon as possible
				Develop procedures and processes for committee	Corporate/Leadership Team	Time	As soon as possible
6	Provide cross training and orientation to MMP service delivery improvement	i	Training plan with cross-training and performance management objectives.	Develop cross-training plan for each department	Leadership team and department heads	Time	As soon as possible
				Review cross-training plans and employee feedback semi-annually	Corporate team	Time	Semi-Annually
				Complete regular job performance evaluations to monitor working conditions, responsibilities, skills and effort.	Corporate team	Time	Semi-annually

Priority #	What needs to be addressed		Objectives	Strategy	Responsibility	Resources	Time Frame
6	Lack of career path/succession planning	i	Succession plan	Review succession needs for each department	Corporate team	Time	As soon as possible
				Develop succession planning	Corporate team	Time	Annually review
<b>Asset Management</b>							
2	Revisit landfill plans and scale system	i	Current landfill plans/operations	Review landfill plans and opportunity for improvements/scale system	Corporate/ Finance team	Time and \$	As soon as possible
				Annually review landfill viability	Finance team	Time	Annually
2	Approve repurpose World Hub Centre during winter months	i	Evaluate potential opportunities and revenue generating activities	Review current use/financial statements of World Hub Centre	Corporate/ Finance team	Time	As soon as possible
				Evaluate winter activity opportunities in terms of financial sustainability	Corporate/ Finance team	Time	Following use assessment

Priority #	What needs to be addressed		Objectives	Strategy	Responsibility	Resources	Time Frame
2	Develop senior housing complex	i	Plan for senior housing complex	Assess financial ability to support senior housing complex	Corporate/ Finance team	Time	As soon as possible
				Outline funding needs and reserve fund requirements to support infrastructure	Corporate/ Finance team	Time and \$	Based on needs/ requirements
3	Address aging infrastructure and ability to leverage funds	i	Review infrastructure needs and prioritize funds	Regularly review AMP to ensure infrastructure is planned for financially	Corporate/ Finance team	Time and \$	Ongoing
				Prioritize assets based on needs assessment	Corporate/ Finance team	Time	As needed and Ongoing
3	Financial support to renovation of senior centre	i	Determine funding opportunities for senior centre renovations	Outline funding potential and reserve fund requirements to support renovations	Finance Team	Time and \$	As needed
3	Increase opportunities for affordable housing	i	Evaluate need for affordable housing and develop opportunities	Review current and future housing needs within the community	Corporate/ Finance Team	Time	As soon as possible
				Evaluate options for increased housing	Corporate/ Finance Team	Time and potential \$	Time

Priority #	What needs to be addressed		Objectives	Strategy	Responsibility	Resources	Time Frame
3	Regularly assess viability of NWMO	i	Consistently review NWMO and develop plan	Work closely to regularly assess NWMO relationship and opportunities	Leadership Team/Finance team	Time	Ongoing
3	Develop plans/renovations for airport	i	Options for airport renovations	Evaluate current state of airport  Analyze potential renovations and funding requirements for airport	Corporate/ Finance team  Corporate/ Finance team	Time  Time and Consulting \$	As soon as possible  Following evaluation
<b>Communication</b>							
4	Communication with the community needs to be improved	i	Develop communication channels and finalize a communication plan for information sharing	Monitor implementation of Newsletter and feedback forums  Review communication plans and recommend areas as needed	Communications Coordinator  BDO	Time  Time and \$	Ongoing  Complete



Priority #	What needs to be addressed	Objectives	Strategy	Responsibility	Resources	Time Frame
			Approve a communication plan to be reviewed annually that outlines needs of community and key channels of use (e.g. meetings, website updates etc.)	Communications Coordinator/ Leadership Team	Time	Quarter 1 - 2021
			Implement social media plan and monitor platform engagement	Communications Coordinator	Time and potential \$	Ongoing
4	Communication internally and between departments needs to be improved	i Outline clear communication channels and finalize internal communication plans for departments	Involve communication coordinator in leadership team meetings	Communications Coordinator/ Leadership Team	Time	As needed
			Outline requirements for regular departmental meetings	Communications Coordinator/ BDO	Time	Ongoing
			Implementation of internal and external communication tools through communication plan (e.g. staff & department meetings, social media guidelines, newsletters, social media, municipal website etc.)	Communications Coordinator	Time	As soon as possible and Ongoing

Priority #	What needs to be addressed	Objectives	Strategy	Responsibility	Resources	Time Frame
4	A community engagement plan needs to be developed	i Assist in finalizing community engagement plan	Review community feedback to contribute to development of engagement plan	Communications Coordinator/ Leadership Team	Time	As soon as possible
			Develop engagement plan that support community needs and is reviewed annually	Communications Coordinator/ Leadership Team/ BDO	Time	As soon as possible and Annually
			Monitor and track external communication quality and engagement effectiveness	Communications Coordinator	Time	Ongoing
<b>Capital/Operating/Budget</b>						
5	Dedicate staff time and support to pursuit of grants	i Ensure relevant grants are applied for in realistic timelines	Assign staff member to applying for grants and prioritize grants as much as possible	Mayor & Council/ Finance team	Time	Ongoing
			Attain assistance in completing other day-to-day tasks when grants are being worked on	Finance/ Corporate team	Time and \$	As needed

Priority #	What needs to be addressed		Objectives	Strategy	Responsibility	Resources	Time Frame
5	Review AMP to project future funding needs	i	Determine priority of funding needs	Regularly review AMP to assess priority of funding needs	Finance team	Time and \$	Ongoing
<b>Technology</b>							
7	Improved internet bandwidth is needed to support operations	i	Determine bandwidth abilities that can support the community and push for implementation	Review ability to improve bandwidth and communicate with providers	Corporate team	Time	As soon as possible
				Implement improved bandwidth operations with assistance of providers	Corporate and Finance team	Time and \$	As soon as possible
7	Improve and automate finance record management	i	Improve automation of record management	Full review of record management and plan for automation	Corporate and Finance team	Time	Quarter 1 - 2021
				Train on finance record management system	Corporate and Finance team	Time and \$	2021 and Ongoing
				Review system updates as they occur and implement internally	Finance Team	Time	Annually

Priority #	What needs to be addressed	Objectives	Strategy	Responsibility	Resources	Time Frame
7	Utilize PW electronic work order system to maximum ability	i PW work order system that tracks and formalizes process for WO	Review system and assist PW team plan for training  Review system/feedback annually	Finance team /Public Works Lead Hand  Finance team	Time and \$  Time	As soon as possible  Annually
7	Consolidate file storage (consider paperless)	i Reduce use of paper filing systems by functional area	Develop consolidation plan for file storage  Implement electronic file system and determine ability to transfer paper files to electronic files	Corporate team  Corporate and Finance team	Time  Time and \$	2021  Following consolidation plan and Ongoing

### Action Plans - Planning, Development and Engagement Services Role in Priority Implementation

**Efficiency/Opportunity (see numbering below)**

- Establish structure (ARA) through Leadership Team
- Repurpose World Hub Centre during winter months
- Assist in planning for renovation of Arena to accommodate increased event rental opportunities
- Development of senior housing complex
- Address plans for aging infrastructure and ability to leverage funds
- Evaluate opportunities for affordable housing
- Regularly assess viability of NWMO
- Further development of Friendship/Innovation Centre
- Assist with plans/renovations for airport
- Improve communication internally between departments
- Review AMP to project future funding needs
- Joint H&S committee development
- Improvement of internet bandwidth

Priority #	What needs to be addressed	Objectives	Strategy	Responsibility	Resources	Time Frame
1	Establish structure (ARA)	i Develop departmental framework	Assign ARAs to planning and development staff and oversee the overall framework development  Monitor on an annual basis and upon any new hires	Leadership Team/Department Managers  Department Managers	Time  Time	Quarter 1 - 2021  Annually

Priority #	What needs to be addressed		Objectives	Strategy	Responsibility	Resources	Time Frame
2	Evaluate/repurpose World Hub Centre during winter months	i	Implement potential opportunities and revenue generating activities	Evaluate winter activity opportunities and review community needs/wants	Economic and Tourism Development Dept.	Time	As soon as possible
				Implement winter activities and monitor site of World Hub Centre	Planning, Development and Engagement Services team	Time and \$	Winter 2021
2	Assist in planning for renovation of Arena to accommodate increased event rental opportunities	i	Plan for Arena renovations and potential events	Plan renovations in conjunction with culture and recreational services	CBO/Planning Coordinator	Time	As soon as possible and Ongoing
2	Development of senior housing complex	i	Plan for development of senior housing complex	Consult with community on complex needs	Special projects team	Time	As soon as possible
				Plan development in conjunction with culture and recreational services	CBO/Planning Coordinator	Time	Ongoing
3	Address plans for aging infrastructure and ability to leverage funds	i	Review aging infrastructure and reconcile with AMP	Prioritize planning for infrastructure updates and funds available	Planning, Development and Engagement Services team	Time and \$	Ongoing



Priority #	What needs to be addressed		Objectives	Strategy	Responsibility	Resources	Time Frame
3	Evaluate opportunities for affordable housing	i	Decide on affordable housing options to pursue	Plan for future affordable housing needs	Planning, Development and Engagement Services team	Time	As soon as possible
				Consult community on needs	Planning Coordinator	Time	Ongoing
3	Regularly assess viability of NWMO	i	Assess NWMO project	Review NWMO impacts on Municipal abilities	Planning, Development and Engagement Services team	Time	Ongoing
3	Further development of Friendship/Innovation Centre	i	Plan for Friendship/Innovation Centre	Consult community for needs/wants from Centre	Special Projects team	Time	As soon as possible
				Develop plan for Friendship/Innovation Centre	Planning, Development and Engagement Services team	Time and \$	2021

Priority #	What needs to be addressed		Objectives	Strategy	Responsibility	Resources	Time Frame
3	Assist with development of plans/renovations for airport	i	Plan for airport renovations	Complete current airport assessment  Determine future needs for airport	Planning, Development and Engagement Services team  Planning, Development and Engagement Services team	Time  Time and Consulting \$	As soon as possible  Following assessment
4	Improve communication internally between departments	i	Finalize internal communication plans for department	Implementation of internal and external communication tools through communication plan (e.g. staff and department meetings, social media guidelines, newsletters, social media, municipal website etc.)	Communications Coordinator	Time	As soon as possible and Ongoing
5	Review AMP to project future funding needs	i	Funding/financing Plan	Review AMP to ensure infrastructure is planned for financially	Planning, Development and Engagement Services team	Time and \$	Ongoing

Priority #	What needs to be addressed		Objectives	Strategy	Responsibility	Resources	Time Frame
6	Joint H&S committee development	i	Plan for Joint H&S committee	Develop procedures and processes for committee	Planning/ Leadership Team	Time	As soon as possible
7	Improvement of internet bandwidth	i	Expand bandwidth capability and associated services (e.g. government, education and health)	Review ability to improve bandwidth and communicate with providers Develop plans for bandwidth adjustments	Special projects team  Planning, Development and Engagement Services team	Time  Time	As soon as possible  As soon as possible

### Action Plans - Infrastructure and Recreation Role in Priority Implementation

**Efficiency/Opportunity (see numbering below)**

- Policies/by-laws need to be kept current and trained on
- Establish structure (ARA)
- Revisit landfill plans and scale system
- Complete assessments on contaminated sites
- Repurpose World Hub Centre during winter months
- Renovate Arena
- Renovate public works and municipal offices
- Assist in development of senior housing complex
- Address aging infrastructure
- Renovations to senior centre
- Further development of Friendship/Innovation Centre
- Develop plans/renovations for airport
- Improve communication internally between departments
- Joint H&S committee development
- Provide cross training and orientation to MMP service delivery improvement
- Utilize PW electronic work order system to maximum ability

Priority #	What needs to be addressed	Objectives	Strategy	Responsibility	Resources	Time Frame
1	Policies/by-laws need to be kept current and trained on	i Outdated by-laws need to be reviewed to better reflect service levels and expectations	Consult with departments and review annually to ensure maximum benefits/updates	Mayor & Council/ Department heads	Time	As soon as possible

1	Establish structure (ARA)	i	Develop departmental framework	Assign ARAs to planning and development staff  Monitor on an annual basis and upon any new hires	Leadership Team/ Department Managers  Department Managers	Time  Time	Quarter 1 - 2021  Annually
Priority #	What needs to be addressed		Objectives	Strategy	Responsibility	Resources	Time Frame
2	Revisit landfill plans and scale system	i	Ensure landfill is properly managed and planned for future needs	Work with Council and finance services to develop an agreed-upon plan for future landfill abilities  Complete updates as needed and implement improvements	Public Works team  Public Works team	Time  Time and \$	Quarter 1- 2021  Ongoing
2	Complete assessments on contaminated sites	i	Determine status of contaminated sites and finalize assessments/costs and plan for remediation	Complete assessments on contaminated sites  Officially document all assessments and remediation plan	Public Works team  Infrastructure and Recreational Services team	Time and \$  Time	Ongoing  Ongoing

				Review assessment processes on an annual basis	Infrastructure and Recreational Services team	Time	Annually
2	Repurpose World Hub Centre during winter months	i	Implement potential opportunities and revenue generating activities	Assist in implementation and monitoring of winter activities and monitor site of World Hub Centre	Infrastructure and Recreational Services team	Time and \$	Winter 2021 and Ongoing
Priority #	What needs to be addressed		Objectives	Strategy	Responsibility	Resources	Time Frame
2	Renovate Arena	i	Complete Arena renovations	Consult with Leadership Team and other participating departments  Renovate Arena as decided on by Mayor and Council and Leadership Team	Recreation programmer  Infrastructure and Recreational Services team	Time  Time and \$	As soon as possible  As soon as possible
2	Renovate public works and municipal offices	i	Complete necessary renovations	Evaluate and prioritize needs of public works and municipal offices renovations  Complete renovations to public works and municipal offices	Infrastructure and Recreational Services team  Public Works team	Time  Time and \$	As soon as possible  Following evaluation



2	Assist in development of senior housing complex	i	Development of senior housing complex	Development of senior housing complex and renovations following planning phase	Infrastructure and Recreational Services team	Time	As soon as possible
3	Address aging infrastructure	i	Prioritize and renovate/replace aging infrastructure	Prioritize aging infrastructure updates	Infrastructure and Recreational Services team	Time and \$	Ongoing
				Complete necessary infrastructure updates and renovations	Infrastructure and Recreational Services team	Time and \$	As needed
Priority #	What needs to be addressed		Objectives	Strategy	Responsibility	Resources	Time Frame
3	Renovations to senior centre	i	Assist with renovations following housing development	Complete study to evaluate needs of senior centre	Infrastructure and Recreational Services Manager	Time	Following Senior housing complex development
				Determine funding options and complete renovations as possible/based on priority	Infrastructure and Recreational Services team	Time and \$	Following needs/ funding assessment
3	Further development of	i	Assist in renovations of	Consult on plan for Friendship/Innovation Centre	Recreation programmer	Time	As soon as possible

	Friendship/Innovation Centre		Friendship/Innovation Centre	Assist in renovation and development activities based on community plan	Infrastructure and Recreational Services team	Time and \$	Following planning phase
3	Renovations for airport	i	Assist in airport renovations	Complete necessary renovations to airport  Assess operations and viability of airport annually	Public Works team  Public Works team	Time and \$  Time	As soon as possible  Annually
Priority #	What needs to be addressed		Objectives	Strategy	Responsibility	Resources	Time Frame
4	Improve communication internally between departments	i	Develop internal communication plans for department	Implementation of internal and external communication tools through communication plan (e.g. staff and department meetings, social media guidelines, newsletters, social media, municipal website etc.)	Communications Coordinator/ Department managers	Time	As soon as possible and Ongoing
6	Joint H&S committee development	i	Participate in Joint H&S committee	Put out a call for participation	Infrastructure and Recreational Services manager	Time	As soon as possible

				Select minimum of 1 representative for the committee	Infrastructure and Recreational Services team	Time	As soon as possible and Annual Review
6	Provide cross training and orientation to MMP service delivery improvement	i	Ensure employees are cross trained in order to ensure consistent effectiveness and efficiency of operations and service offerings	Implement cross-training plan for each department  Review cross-training plans and employee feedback semi-annually	Department heads/managers  Department heads/managers	Time  Time	As soon as possible  Semi-Annually
Priority #	What needs to be addressed		Objectives	Strategy	Responsibility	Resources	Time Frame
7	Utilize PW electronic work order system to maximum ability	i	Utilize work order system to track and formalize process for WO and integrate with Finance / Corporate Department	Review system and plan for training  Utilize work order system on a regular basis  Review system/feedback and update training as needed	Public Works Lead Hand and Clerk  Public Works team  Public Works Lead Hand	Time and \$  Time  Time	As soon as possible  Ongoing  Annually

## PHASE 2

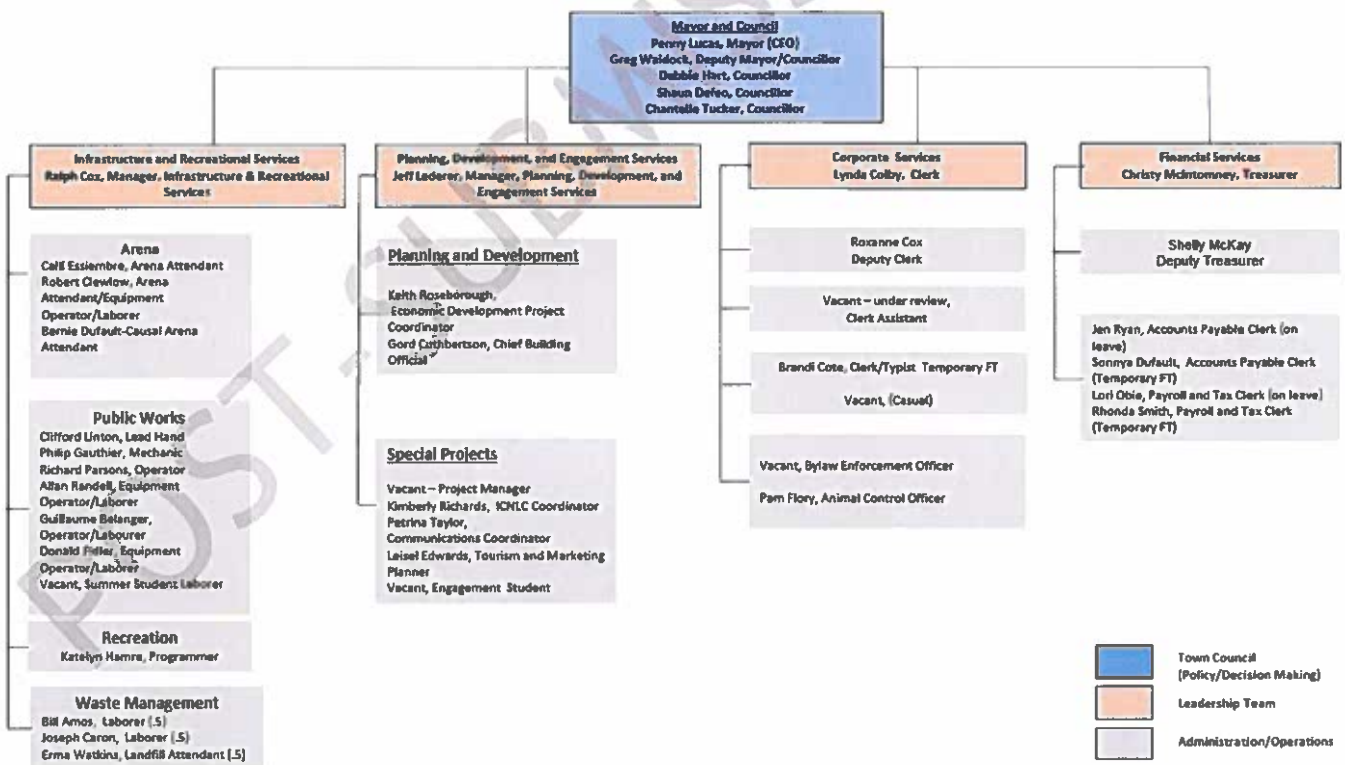
### Service Delivery and Organizational Options Recommendations Report

Phase 2 is the implementation of certain MMP action items requested by the Township that required assistance from BDO. Specifically, review of organizational structure; job descriptions; process and work flow; and, compensation with improvements / recommendations are addressed in this section.

#### Organizational Chart Review

With any efficiency review, a natural starting point is the structure of the organization. Structure dictates how certain activities are undertaken in order to achieve the goals of an organization. These activities can include roles, responsibilities and accountability. The organizational structure also determines how information flows and decision-making happens. Typically, one evaluates and provides recommendations on an existing structure. In Ignace's case, leadership struggled with recruiting, retaining and compensating for a CAO position and advocated for a Leadership Team (LT) for consideration as part of the MMP process. The organizational chart for Ignace was revised to reflect the development of a LT.

Township of Ignace Organizational Chart



The LT was fully developed and all roles were filled as of September 2020, and this report provides the revised job descriptions, processes and a separate confidential compensation assessment. Along with the restructure, some newly developed committees will be initiated and positions have been implemented in sub-departments including Planning and Development, Special Projects, and Corporate Services to meet the needs of the restructured organization outline in the accompanying chart. The new structure creates efficiencies in all areas, but specifically in informed decision-making, organization wide and with Council communication and consistency in HR management.

### Job Description Review

Based on the new organization chart, job descriptions have been reviewed and developed/revised for all non-union employees and categorized under four (4) job classes (Management, Junior Management, Administration and Technical). Below is a summary of these positions that were part of the MMP process. All descriptions, new and updated, followed a standard template for consistency and ease of application to other human resource needs. As well, a section for annual revision has been recommended for implementation.

Position	Status	Classification
Clerk	Created	Management
Deputy Clerk	Updated	Junior Management
Administrative (Clerk) Assistant	Updated	Administration
Animal Control Officer	Updated	Technical
By-Law Enforcement Officer	Created	Technical
Treasurer	Updated	Management
Deputy Treasurer	Updated	Junior Management
Planning, Development & Engagement Services Manager	Created	Management
Economic Development Coordinator	Updated	Junior Management
Communication Specialist	Updated	Technical
Chief Building Official	Updated	Technical
Project Manager (Formerly Manager - Special Projects)	Updated	Junior Management
ICNLC Project Coordinator (Formerly Intern)	Updated	Technical
Infrastructure & Recreational Services Manager	Updated	Management
Landfill Attendant	Created	Technical
Tourism and Marketing Planner	Updated	Technical

The following areas are included in all new/updated job descriptions:

- Purpose of Position
- Position Responsibilities
- Working Conditions
- Working Relationships
- Job Specifications/Qualifications

In addition to this format, ARA's (Authority, Responsibility, and Accountability) have been incorporated to all job descriptions in order to ensure that all positions have the same formatting of expectations/standards. Further, the LT requested that the aspect of accountability also include financial duties in order to outline which positions require budgeting or other finance related obligations within the new organizational structure. See Appendix E for a template of the Job Description format utilized for all non-unionized positions.

The job descriptions were reviewed by respective LT members, and responsibilities were revised to increase efficiencies and remove tasks that are no longer relevant for some positions. This will improve service delivery and eliminate work of low value, or that is not desired or of benefit to the taxpayer. It is recommended that job descriptions are revised annually, or as needed.

### Process Mapping and Workflow Review

Process maps are a planning and management tool that visually describes the flow of work for routine or recurring Township tasks. Process maps are an excellent tool for orientation/training, cross training and best practice implementation, and their use and continued improvement results in overall efficiency of Township work flow. Process maps have been developed for the four main departments with the assistance of the LT. Below is a summary by department of the key processes/procedures, frequent and recurring, that have been processed mapped as part of Phase 2 of the MMP.

#### Corporate Services

Processes
Agenda Preparation
Complaint/Customer Service
Emergency Response Plan
Employee Orientation

#### Financial Services

Processes
Payroll: Time Sheet Submission
Payroll: Payroll Processing
Accounts Payable: Purchasing
Accounts Payable: Use of Credit Cards
Accounts Payable: Recording
Accounts Payable: Payment
Billings and Collections: Grants
Billings and Collections: User Fees
Billings and Collections: Utilities - Meter Reading



Billings and Collections: Property Taxation - Assessment & Mailing
Billings and Collections: Accounts Receivable
Billings and Collections: End of Day Cash Reconciliation

### Infrastructure and Recreation Services

Processes
Rentals
Water Turnoff
Frozen Water Lines
Sewer Issues
Asset Management
Snow Removal

### Planning, Development, & Engagement Services

Processes
Building Permits
Planning Applications
Policy Development
Grant funding
Engagement Services

### Committees

As the Township of Ignace continues to grow, for efficiency purposes, committee development is one way of delegating certain aspects of Township responsibility to smaller groups of leadership/stakeholders. Committees study, examine, take action on, or report on some matter. A Terms of Reference template has been developed for ease in committee development, to outline the purpose, scope and guidelines for all committees. As these committees are populated with key stakeholders, in conjunction with leadership they will be tasked with further developing this information for approval. A template of the Terms of Reference can be found in Appendix G.

Committees
Police Services Board
Cemetery Committee
Healthy Community Working Group
Senior Housing Complex Steering Committee
Airport Advisory Committee
Community Safety and Well-being Planning Committee

Emergency Plan Committee
Finance Committee
Economic Development Committee
Citizens Advisory Committee
Youth Engagement Committee
NWMO Partnership Committee (including subcommittees)
ICNLC- Ignace Community Nuclear Liaison Committee
IABA - Ignace Area Business Association
Public Works Committee

### Process Map Recommendations

Based on an analysis of the current processes, areas for efficiency have been identified. Some of these efficiencies that are simpler short-term adjustments have already been made in the process maps developed. Other recommendations that will take consultation and review from the Leadership Team in the longer term are outlined below:

#### Corporate Services

Processes	Recommendations
Agenda Preparation	<ul style="list-style-type: none"> <li>Review new consent agenda process after 3 months to determine if process should be adjusted based on success/challenges recognized.</li> </ul>
Complaint/Customer Service	<ul style="list-style-type: none"> <li>Consideration for form to be available on Township website with fillable form fields and electronic submission</li> <li>Implementation of analysis on complaints to identify commonalities of complaint type, etc. which may allow proactive repair/service change before major issues arise and it becomes reactive.</li> <li>Make process more electronic, less paper</li> </ul>
Emergency Response Plan	<ul style="list-style-type: none"> <li>At Draft stage - requires Fire Chief's input</li> </ul>
Employee Orientation	<ul style="list-style-type: none"> <li>Consider delivery of onboarding HR and Finance forms to employee prior to start date? When employee arrives first day necessary Finance/HR files and IT is complete providing efficiency and less confusion on start date</li> </ul>

## Financial Services

Processes	Recommendations
Payroll: Time Sheet Submission	<ul style="list-style-type: none"> <li>• Implement filing of electronic timesheets rather than manual input to reduce manual errors</li> <li>• Document project time more specifically for tracking purposes</li> <li>• Implement technology software for time tracking and submission (Long-term)</li> </ul>
Payroll: Payroll Processing	<ul style="list-style-type: none"> <li>• Report to Financial Services should be in an electronic format that may be imported into payroll system - less data entry - less errors and time efficiency</li> <li>• Consider electronic system of employee files/storage of payroll information</li> </ul>
Accounts Payable: Purchasing	<ul style="list-style-type: none"> <li>• Use of numbered purchase orders to track purchases (will ensure purchases are not made prior to approval and will allow easier verification for financial services), maintain inventory control, track receiving</li> </ul>
Accounts Payable: Use of Credit Cards	<ul style="list-style-type: none"> <li>• Purchaser should ensure all support documents/receipts reconcile to bank statement amounts before it is sent to Financial Services</li> <li>• Purchaser should scan all supporting documents/receipts and provide in electronic format to Financial Services.</li> </ul>
Accounts Payable: Recording	<ul style="list-style-type: none"> <li>• Less paper processing - consider scan upon receipt of paper invoice and signing up to receive electronic invoices from vendors. This will require structure and standards policy/procedures to ensure consistency.</li> <li>• No PO should be generated after the receipt of the invoice. PO should be created then approval made BEFORE purchase occurs. Vendors should be aware that a PO is always required from Township.</li> <li>• Policy should include consequences for violating the purchasing process and enforcement is necessary to prevent unapproved/ unnecessary purchases</li> </ul>

Accounts Payable: Payment	<ul style="list-style-type: none"> <li>Expanded use of electronic payments</li> <li>Secondary review of EFT payments prior to upload to minimize risk of errors</li> </ul>
Billings and Collections: Grants	<ul style="list-style-type: none"> <li>Included in PDE</li> </ul>
Billings and Collections: User Fees	<ul style="list-style-type: none"> <li>Less paper processing - consider more electronic registration and payment</li> <li>Develop a method to track utilization vs. revenue - Is it possible to ensure users are not using service without paying?</li> </ul>
Billings and Collections: Utilities - Meter Reading	<ul style="list-style-type: none"> <li>N/A</li> </ul>
Billings and Collections: Property Taxation - Assessment & Mailing	<ul style="list-style-type: none"> <li>Identify process for how properties are assessed</li> <li>Is there confirmation of property owners prior to sending out tax bills?</li> <li>When are new tax rates on a per property basis entered into system? Who enters the information?</li> </ul>
Billings and Collections: Accounts Receivable	<ul style="list-style-type: none"> <li>Implement a report creation process if there is non-payment of invoice</li> <li>What is frequency of check/report creation?</li> <li>Policy as to what happens for non-payment</li> <li>For online payments (i.e. receipt of money), there should be verification of funds received</li> <li>Is there a report received from bank?</li> <li>How is it applied to appropriate account?</li> </ul>
Billings and Collections: End of Day Cash Reconciliation	<ul style="list-style-type: none"> <li>Who is opening cheques received for payment? Need to ensure that there are checks in place so the sole person is not completing receiving, recording, depositing, etc.</li> <li>Implement process for bank reconciliation under responsibility of Deputy Treasurer</li> </ul>

### Infrastructure and Recreation Services

Processes	Recommendations
Rentals	<ul style="list-style-type: none"> <li>Implement form on Township website to allow for customer to fill out and submit online</li> </ul>
Water Turnoff	<ul style="list-style-type: none"> <li>N/A</li> </ul>
Frozen Water Lines	<ul style="list-style-type: none"> <li>No after-hours emergency contact on website - how do people know who to contact in an emergency situation?</li> <li>Should use GIS system to update specifics that occurred at property.</li> <li>Is there any analysis of events (e.g. consistently occurring on one street may indicate Town infrastructure issues), repairs needed, time to complete, etc.? This could provide information for planning purposes.</li> </ul>
Sewer Issues	<ul style="list-style-type: none"> <li>No after-hours emergency contact on website - how do people know who to contact in an emergency situation?</li> <li>Should use GIS system to update specifics that occurred at property - including property owner sign-off</li> <li>Contract vendors - is there approved vendor list and/or signed vendor contract for contact/use? This will eliminate fraud/favoritism and may help to maintain costs if predetermined rates have been arranged with contractor.</li> <li>Is there any analysis of events (e.g. backups consistently occurring on one street may indicate Town infrastructure issues), repairs needed, time to complete, etc.? This could provide information for planning purposes.</li> <li>Who charges the property owner? Does the township charge a fee? Contractor charge directly to owner? How does PW track and record events such as above? How does Financial Services know to generate an invoice for this service?</li> </ul>



Asset Management	<ul style="list-style-type: none"> <li>• Separation of common assets in citywide system (e.g. fire hydrants) to ensure that issues/updates made to individual items does not become generalized for all similar assets</li> </ul>
Snow Removal	<ul style="list-style-type: none"> <li>• PW needs to move from paper process to electronic process</li> <li>• Possibility of PW staff to receive work orders on tablet and to go directly to job site instead of coming to Work Centre each morning. Perhaps they need to pick up their vehicles/tools.</li> <li>• Filling in the details on tablet at job site when work is complete allows an efficiency instead of waiting until the end of the day. It may allow more jobs to be completed within a daily period and it may result in more details being entered/tracked</li> <li>• What happens to information that is inputted? Again, is it possible to generate reports for analysis for planning purposes? Additionally, could the time entry on the tablet be used for timesheet submission - less data entry?</li> </ul>

**Planning, Development, & Engagement Services**

Processes	Recommendations
Building Permits	<ul style="list-style-type: none"> <li>• Implement tracking software for file organization</li> <li>• Implement approval from Mayor and Council for large-scale and relevant permits (e.g. large commercial plans)</li> <li>• Implement approach commonly used in other municipalities: develop 'maintenance' fees for open permits exceeding specific time frame (e.g. 1 year)</li> <li>• Implement formal process for checkup/follow-up through onsite visit and/or call for project completion</li> </ul>
Planning Applications	<ul style="list-style-type: none"> <li>• N/A</li> </ul>
Policy Development	<ul style="list-style-type: none"> <li>• Define responsibilities in the non-standardized policy development</li> </ul>

Grant funding	<ul style="list-style-type: none"> <li>• Council approval of grant in decision making stage</li> <li>• Follow-up with funding application to determine why it was rejected (if applicable)</li> </ul>
Engagement Services	<ul style="list-style-type: none"> <li>• N/A</li> </ul>

### Confidential Non-Union Wage/Salary Review

An assessment of wage/salary for management, junior management and regular staff (administration and technical) positions for the Township of Ignace was completed based on comparator information and shared via confidential memo with Council. It is important to note that information is based on consultations with 13 comparator Township's leadership, staff, and service providers and is confidential. The consultation information varied between actual position pay and grids and was compared, in part, to Ignace's 2018 Management Compensation Policy, By-law #53/2018, Management Salary Grid/Pay Scale. The remaining comparisons utilized junior management and staff's actual remuneration and as such necessitated confidential treatment of this information.

### Training Provided to Staff

Training has been undertaken in order to prepare the Township for updates to job descriptions and process mapping (efficiencies, symbols, etc.) as well as develop capacity to create and update these tools in the future. Below is a breakdown of the training that was completed:

#### Job Descriptions/Process Mapping

Date	Training /Training Information
January 27th	<ul style="list-style-type: none"> <li>• Review of non-union versus unionized positions (assess organizational chart)</li> <li>• Outline all job descriptions for revision</li> <li>• Review key elements that should be included in a job description and how to format them</li> <li>• Review sample of processes to consider for Ignace - not meant as a comprehensive list but to provide suggestions to assist mapping of processes</li> </ul>
February 4 <sup>th</sup>	<ul style="list-style-type: none"> <li>• Using PowerPoint application, the following information was provided/trained on:</li> <li>• Outline all job descriptions provided to BDO and assess those that were not completed and needed to be developed</li> <li>• Outline ARAs (Authority, Responsibility and Accountability) and review importance to roles</li> </ul>



	<ul style="list-style-type: none"> <li>• Outline what process mapping is and how it assists in day to day routine and recurring tasks</li> <li>• Provided example of a basic process map for discussion</li> <li>• Outline process mapping method and review processes/committees identified for each department</li> <li>• Outlined key committees and how we standardize each for efficiency purposes</li> </ul>
February 12 <sup>th</sup>	<ul style="list-style-type: none"> <li>• Process map symbol training (See Appendix F)</li> <li>• In collaboration with Leadership Team, provided samples of processes for each of the 4 key departments and discussed adding/removing for Ignace</li> <li>• Review sample of process map with variety of symbols and uses</li> <li>• Review sample of process map with areas for efficiency improvements/how to identify these when developing process maps</li> </ul>
February 17 <sup>th</sup>	<ul style="list-style-type: none"> <li>• Process mapping with Manager of Planning, Development &amp; Engagement Services</li> </ul>
February 18 <sup>th</sup>	<ul style="list-style-type: none"> <li>• Job description development/review with Manager of Infrastructure and Recreational Services</li> </ul>
February 19 <sup>th</sup>	<ul style="list-style-type: none"> <li>• Process mapping with Treasurer</li> <li>• Review all processes to be mapped and symbols needed</li> </ul>
February 19 <sup>th</sup>	<ul style="list-style-type: none"> <li>• Job description review and process mapping with Clerk</li> <li>• Review formatting and needed sections for all non-union job descriptions in Corporate Services department</li> <li>• Review of processes and mapping including necessary symbols as needed</li> </ul>
February 24 <sup>rd</sup>	<ul style="list-style-type: none"> <li>• Job description review and process mapping with Clerk and Manager of Infrastructure and Recreational Services</li> <li>• Review of processes and mapping including necessary symbols as needed</li> </ul>
February 25 <sup>th</sup>	<ul style="list-style-type: none"> <li>• Review of efficiencies in job descriptions and process mapping with Leadership Team</li> </ul>

### Cost Savings Report

Below is an outline of cost saving opportunities based on efficiency/improvement recommendations made for the Township of Ignace. These opportunities are based on Township information, comparator information, and efficiency analyses that have been completed as part of the MMP process. The information below provides a reference point

as to what has been implemented to date for this report or can be implemented in order to reduce costs/achieve savings in the future.

**Efficiency/Improvements**

Objective/ Challenge	Improvement/ Deliverable	Savings/Efficiencies (qualitative/quantitative)
Separation Between Governance/ Administration - challenge was CAO responsibilities pushed down to busy Clerk/Treasurers making it difficult for Council to focus on governance role having to deal with day- to day issues and constant turnover in management positions	<b>-Leadership Team (LT).</b> LT implemented to provide more operational oversight, and improve decision-making and communication with Council, staff and community. Updated structure, roles/job descriptions and processes.	LT can assist in segregation, split duties, review each other’s work and sign off. Savings achieved by eliminating need for CAO
Structure - challenge was structure not conducive to efficient operations and division between governance and admin	<b>-Restructure</b> - reorganize and consolidate departments, clarify roles and ARA’s around LT and their 4 key functions - corporate; financial; infrastructure and recreational; and planning, development and engagement services	Time and efficiency savings - too early to quantify
Policies/by-laws - objective is to keep current, trained on liability/risk management issues (e.g. by-laws, road safety issues, etc.)	<b>-Policies and Bylaws.</b> Update policies and enforce through consistent review of risk management issues	Proactively manage and resolve risk/liability issues with cost savings in terms of time and litigation based on mitigation of risk
Staff Turnover - challenge of new positions and new people in those positions - inconsistent roles and descriptions	Consistent job descriptions. Formatted job descriptions with areas for review.	Savings from providing clear authority, responsibility and accountability. Also, savings in recruitment
Processes - challenge due to lack of automated process	<b>-Automation of scheduling electronic communications</b> Increase automation and	Increase productivity by 5-10% utilizing technology

(e.g. scheduling, communication between departments/work orders)	improve scheduling through electronic system to better track staff schedules and availability	
Hours of work - challenge was evaluating worker utilization and work flow	With the reorganization and turnover - positions, processes have all been adjusted and with new staff in most positions - utilization difficult to measure. No deliverable in this instance	With revised job descriptions and process mapping implemented, each staff person will be trained in performing recurring tasks in an efficient and effective manner.
Process map - objective is to map processes for employee orientation and backup for regular/recurring activities	<b>-Process Mapping.</b> Facilitates orientation and staff training to ensure efficient onboarding of new hires / cross training for backfill	100- 200 hours in time savings \$2,500 - \$5,000 in savings one time wages on employee turnover/ position orientation costs
Confidential non-union wage/salary review - objective was how does Ignace compare?	Provided in confidential memo	Provided in confidential memo
<b>Total (Estimated) Cost Savings<sup>8</sup></b>		<b><u>\$285,000</u></b>

## Conclusion

As per scope of work and timeframes, the MMP is complete. We ask that Council, management and staff consider these recommendations to enhance the performance and continuity of the community as it relates to service delivery. We have thoroughly enjoyed working with Council, management and staff and are available to assist in implementation or with any other project. Thank you for using BDO's Advisory Services Group for your project.

**BDO CANADA LLP**  
Chartered Accountants and Advisors

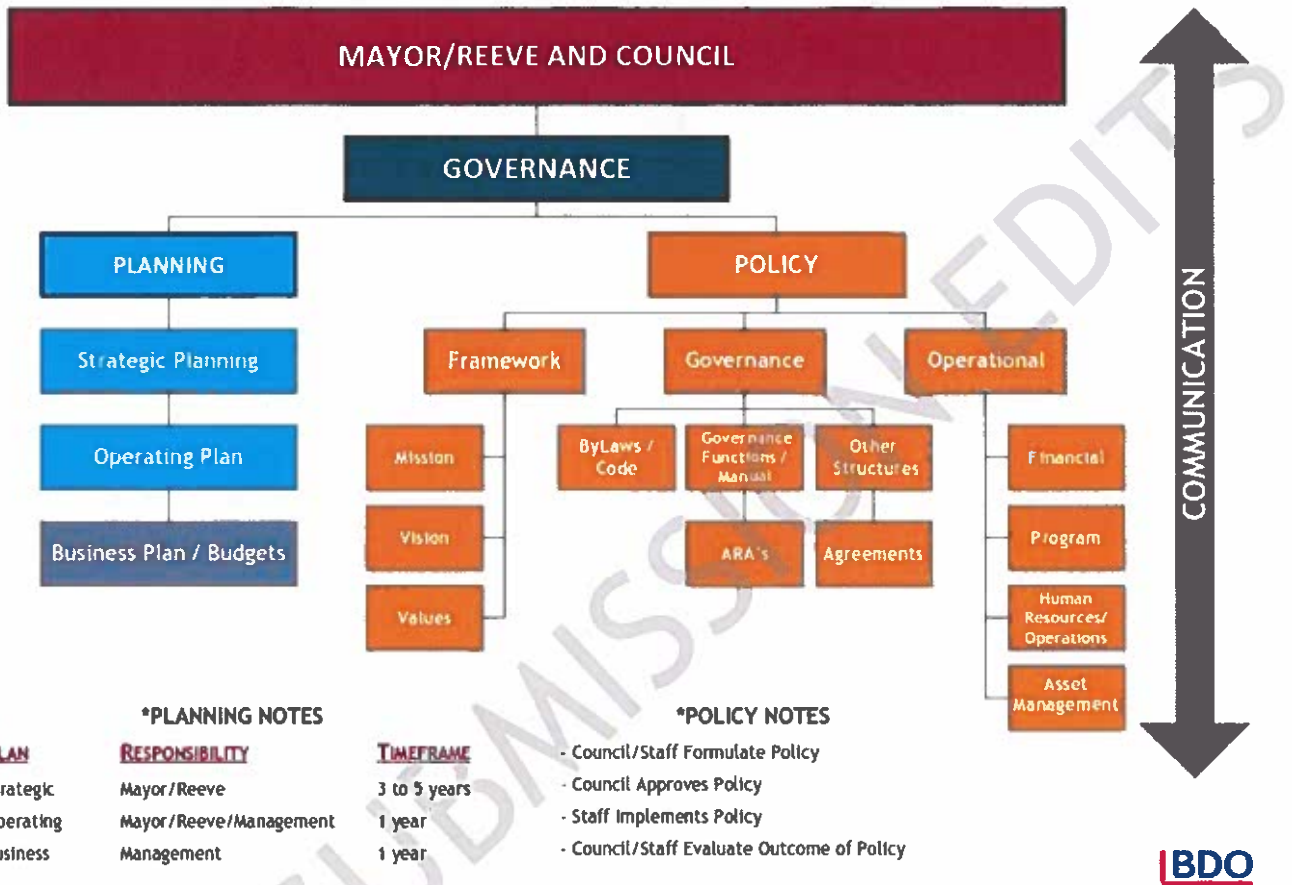
<sup>8</sup> Estimated savings at \$285,000 annually quantitative, plus other best practice or qualitative savings/efficiency improvements (e.g. avoiding litigation, removing manual processes, consistency in documentation, time savings, etc.)

# APPENDICES

POST-SUBMISSION EDITS

Appendix A - Governance Development Process

**GOVERNANCE DEVELOPMENT PROCESS**





## Appendix B - Work Plan and Milestones

Item	Date	Description
Project Approval	2020-03-03	Transfer Payment Agreement - Municipal Modernization Program
	2020-03-09	By-law for entering into this agreement with BDO to Council
Project Engagement	2020-03-12	Presentation of Engagement Letter and contract signed
Phase 1 Work plan Part A -Project Introduction Current State Assessment and Workflow Review Report		<ul style="list-style-type: none"> <li>Initial stakeholder consultation postponed due to COVID-19 - discussion on "work arounds" ongoing</li> <li>Initial information gathering - from BDO files including:               <ul style="list-style-type: none"> <li>5 year financial statements 2015-19</li> <li>5 year management letters 2015-2019</li> <li>Miscellaneous files</li> </ul> </li> </ul> <p>and Historical 5 year financial analysis completed from above</p>
		<p>Initial call with Township Management to discuss project workarounds - May 14, 2020 - M.Reader, T.Cline and Marco from Township and BDO on the call.</p> <ul style="list-style-type: none"> <li>Additional Township Information requested and call with M. Reader to review Township update report scheduled for May 21, 2020</li> <li>Additional Comparator Townships identified</li> <li>Information request list to be provided after calls</li> </ul>
Phase 1 Work plan Part B - Financial Analysis/Benchmarking Comparisons and Opportunities Report		<ul style="list-style-type: none"> <li>Demographic analysis complete</li> <li>5 Township Comparator Analysis complete using FIR information               <ul style="list-style-type: none"> <li>3 additional Townships to be added as per May 14, 2020 call</li> <li>Purpose of this exercise is to use financial information from similar (size and geographically located) municipalities to benchmark/compare best practices to identify areas for improvement. This process will assist in identifying any red flag areas that may arise as well as provide reasonable comparisons or explanation for inconsistencies.</li> </ul> </li> </ul>
Stakeholder Initial Meeting & Consultation	2020-05-14	Reader, Cline and Hinds

Township of Ignace - Municipal Modernization Program - Final Report

Item	Date	Description
	2020-05-21	M. Reader, former CAO
	2020-06-17	Penny Lucas, Mayor
	2020-06-29	Project kickoff meeting with Council
	2020-08-10	Marco Hinds
	2020-08-11	Chantelle Tucker
	2020-08-11	Lynda Colby
	2020-08-12	Penny Lucas, Mayor
	2020-08-17	Debbie Hart
	2020-08-18	Jeff Lederer
	2020-09-10	Christy McIntomney
	2020-09-24	Leadership team update
	2020-10-02	Karen Bradica (MMAH)
	2020-10-06	Karen Bradica, Jeff Lederer, Penny Lucas, Karen Partanen, Vienna Vendittelli, Susan Fraiser
	2020-10-08	Penny Lucas (Mayor), Jeff Lederer and Lynda Colby review of proposal and TPA
	2020-10-20	Review of Comparison and Opportunities Report with Mayor Penny Lucas, Jeff Lederer, Lynda Colby
	2020-01-19	Draft Report review and next steps discussion with Leadership Team
	2020-01-27	Lynda Colby, Jeff Lederer - Review of Job Descriptions and non-unionized employees
<b>Interim Report</b>	2020-06-30	Report of work completed to date
<b>Draft Phase 1 Report</b>	2020-11-13	Submit Phase 1 Service Delivery Review (includes Current-State Assessment, Workflow Review Report and Comparisons and Opportunities Report)
<b>Draft Phase 1 Final Report</b>	2020-11-20	Call with Township Leadership Team to Discuss Service Delivery Review and Finalize Priorities
<b>Draft Phase 1 Final Report</b>	2021-01-27	Submit Draft Phase 1 Final Report with Action Plans
<b>Final Report</b>	2021-02-26	Submitted



## Appendix C - Policy Manuals

Below is a list of the policy manuals that identify all policies related to the Township:

Policy Manuals
<p><b>Policy Manual Administration - table of contents</b></p> <ul style="list-style-type: none"> <li>• Policy Initiation, Identification, Development</li> <li>• Administration in Policy Absence</li> <li>• Travel Policy</li> <li>• Disposition Surplus/Outdated Furniture &amp; Equipment</li> <li>• Provision of Public Notice Policy</li> <li>• Memorials</li> <li>• Custom Work</li> <li>• Sale of Property</li> <li>• Lending of Township Assets/Municipal Vehicle Riders</li> <li>• Purchasing Policy</li> <li>• Per Diems</li> <li>• Safety</li> <li>• Accessibility</li> <li>• Volunteer Policy</li> <li>• Children in the workplace</li> <li>• Commissioner of Oaths</li> <li>• Corporate Asset Management Policy</li> </ul>
<p><b>Policy Manual 2 Council - table of contents</b></p> <ul style="list-style-type: none"> <li>• To Govern the Procedure of Council</li> <li>• Per Diem &amp; Wage Loss Indemnity</li> <li>• Association Membership - Attendance</li> <li>• Closed Meeting Investigation</li> <li>• Code of Conduct</li> <li>• Delegation of Powers and Duties Policy</li> <li>• Accountability and Transparency Policy</li> <li>• Pregnancy and Parental Leave Policy</li> <li>• Council/Staff Relations</li> <li>• Provision of Public Notice Policy</li> </ul>

**Policy Manual 3 Development/Planning - table of contents**

- Sale of Lots
- Township Trailer Park Lots
- Property Maintenance & Occupancy
- Economic Development

**Policy Manual 4 Environmental Services**

- Water & Sewer Usage Rates Rules for Collection & Control
- Waste Disposal Site Tipping Fees
- Waste Management
- Cashless System for Waste Disposal
- Frozen Waterline Policy
- Tree Canopy & Vegetation Policy

**Policy Manual 5 Finance/Accounting**

- Tax Billing & Collection
- Water & Sewer Collection
- Cheque Signing Policy
- Corporate Credit Card Policy
- Purchasing Policy
- Customer Credit Policy
- Waiving Interest Charges Policy
- Debt Management Policy
- Reserve & Reserve Fund Policy
- Tangible Capital Assets
- Procurement of goods & Disposal of Surplus Stock
- Fees & Charges

**Policy Manual 6 Human Resources**

- Career Action Plan Policy
- Recruitment & Selection
- Management/Non-Union Overtime
- Vacation/Forfeiture
- Job Descriptions
- Employee Recognition
- Management Compensation
- Employee Code of Conduct
- Employment of Relatives
- Attendance Management
- Training and Education Assistance
- Non-Union Overtime Policy
- Terms and Conditions of Employment
- Part-time Staff Scheduling
- Company Vehicles
- Code of Conduct: CBO & Inspectors
- Privacy & Confidentiality Policy

**Policy Manual 7 Legal - table of contents**

- Procedures of Sale of Property Owned by Township
- Information Technology Cyber Security Policy
- Records and Information Management Policy

**Policy Manual 8 Media/Public Relations - table of contents**

- Recognition Criteria
- Outstanding Citizenship Award
- Volunteer Acknowledgement
- Anniversary Milestone
- Retirement Milestone
- Birthday Award
- Century Award
- Ambassador of Ignace
- Corporate Community Commitment
- Social Media, Communication

**Policy Manual 9 Protection Enforcement**

- Fire Protection
- Pet Control
- Peacetime Emergency Plan

**Policy Manual 10 Recreation/Culture - table of contents**

- Recreation Committee

**Policy Manual 11 Safety**

- Health & Safety
- Eviction and/or Suspension from Township Facilities
- Workplace Anti-Harassment & Discrimination
- Workplace Violence Prevention
- Post-Traumatic Stress Disorder Prevention
- Prevention & Resolution of Substance Use
- Return to Work Program
- Video Surveillance
- Minimum Maintenance Standards for Municipal Highways

**Policy Manual 12 Transportation - Roads/Public Works - table of contents**

- Snow Plowing and Removal
- Municipal Roads - General
- Municipal Roads - Standards & Design
- Municipal Roads - Closing
- Municipal Roads - Signs & Marking
- Municipal Roads - Access
- Municipal Roads - Parking
- Municipal Roads - Weights
- Municipal Roads - Street Lighting
- Municipal Roads - Local Improvements
- Municipal Roads - Paved
- Municipal Roads - Motorized Snow Vehicles

## Appendix D - Information Review

Below is a list of documents that have been reviewed in preparation of the final report:

- Ignace 2015-2018 Financial Statements
- Ignace 2018 Management Letter - Report to the Members of Council Communication of Audit Results
- Ignace Org Chart and Leadership Team Structure
- The Township of Ignace By-laws
- Asset Management Plan 2016
- Job Descriptions
- The Township of Ignace Policies
- Staff Reorganization (August 2020)
- Contact Listing - July 2020
- Stakeholder Consultation List
- Phase I and II ESA Report - 100 and 102 Main St. Township of Ignace
- Close and Post-Closure Costs - Ignace
- FIR Information 2014-2018 for:
  - Ignace
  - Atikokan
  - Ear Falls
  - Machin
  - Marathon
  - Nipigon
  - Pickle Lake
  - Red rock
  - Terrace Bay
- Ignace Demographic Information - Statistics Canada

## Appendix E - Job Description Template



**Job Title:** \_\_\_\_\_

**Department:** \_\_\_\_\_

**Job Category/Code:** **Non-Union**

**Date:** \_\_\_\_\_

**Revision Date:** \_\_\_\_\_

**PURPOSE OF POSITION**

**POSITION RESPONSIBILITIES**









**WORKING CONDITIONS**

**WORKING RELATIONSHIPS**

**JOB SPECIFICATIONS/QUALIFICATIONS**

Ensure ARA's are accounted for in each JD.

## Appendix F - Process Map Symbols

Symbol	Name	What it signifies
	Terminal	Used both where the process starts and ends.
	Activity	Task or activity in the process.
	Decision point	A decision is made. Different process paths and actions are taken as result from different decisions.
	Subprocess	Sub-process steps included within this item.
	Document	A written or electronic document is produced as an output of actions in the process.
	Database	Database of information involved with this step.
	Input / Output	Input or output to a process, such as Information or a report.
	Connector	Continue process map on another page when it won't fit on only one. Put a letter (A or B, etc.) inside the circle where you end on one page, and put that same letter in another circle at point the process continues on the next page.



## Appendix G -Committee Terms of Reference Template

**Committee:** \_\_\_\_\_  
**Date:** \_\_\_\_\_  
**Revision Date:** \_\_\_\_\_

<b>PURPOSE OF COMMITTEE</b> Identify overall purpose of Committee
<b>AUTHORITY</b> Decision making
<b>RESPONSIBILITIES</b> The committee will:
<b>ACCOUNTABILITY</b> Liability for actions/decisions
<b>COMPOSITION</b> The committee will be comprised of a minimum of ... to a maximum of ... members of Council, as well as ... staff and ... citizens. The committee will be comprised of a total of ... to ... members at any given time
<b>MEETINGS</b> Meetings shall be held ...

**ABSENTEEISM**

Members who miss ...unauthorized consecutive meetings shall be deemed to have resigned from the committee and ...

**AGENDAS AND MINUTES**

... Is responsible for preparing agendas and distribution  
... records minutes  
... distribution

**AMENDMENTS TO TERMS OF REFERENCE**

The terms of reference should be reviewed and refined at a minimum of every ... years.  
Proposed amendments to the terms of reference shall require the approval of...

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