

**TOWNSHIP OF SEGUIN
COUNCIL MEETING MAY 6TH, 2019
@ THE TOWNSHIP OF SEGUIN COUNCIL CHAMBERS
ADDENDUM**

06. Delegations:

- Addition to item a) Don Garrioch, KPMG of the Audit Findings Report.

07. Staff Reports:

- Addition to item f) Report No. DPS-PL-2019-070, Zoning By-law Amendment Application No. R-2018-0016-H and Deeming By-law Application No. D-2018-0011-H (Gardiner) of correspondence from David & Marilyn Gotfrid.
- Addition to item g) Report No. DPS-BL-2019-003, Noise By-law No. 2002-45 exemptions for Sienna Films Productions XVIII Inc. at 306 Burgess Road of a Memo outlining a revision to the hours requested for exemption.

10. Council Reports:

- Addition of Councillor Moffatt's - Council Report May 6, 2019.

14. Closed Session:

- Addition to item b) Belvedere Heights Home For the Aged of information from Don Carmichael.
- Addition to item c) Update - Local Planning Appeal Tribunal File Number PL190060, B-2017-0004-H (Curtis), 1 McTaggart Lake of a Confidential Memo from Kim Mullin legal counsel.
- Addition of item d) Verbal update on Short Term Cottage Rentals.



The Corporation of the Township of Seguin

Audit Findings Presentation

Year ended December 31, 2018





Financial Statement Review Independent Auditor's Report

INDEPENDENT AUDITORS' REPORT

To the Members of Council, Inhabitants and Ratepayers of
The Corporation of the Township of Seguin

Opinion

We have audited the accompanying consolidated financial statements of
The Corporation of the Township of Seguin (the Entity), which comprise:

- the consolidated statement of financial position as at December 31, 2018
- the consolidated statement of operations for the year then ended
- the consolidated statement of statement of changes in net assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and the notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "consolidated financial statements")

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at December 31, 2018, and its consolidated results of operations and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibility under those standards are further described in the "*Auditors' Responsibilities for the Audit of the Financial Statements*" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, internal omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



Financial Statement Review Independent Auditor's Report (continued)

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to the events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

May 6, 2019

- New auditor's report:
 - Re-ordering of report contents
 - Expanded description of roles and responsibilities (management, auditors, those tasked with governance)
- KPMG has presented an unqualified audit opinion for 2018 fiscal year
 - Audit posting threshold – \$23,800
- Financial statements are in draft pending Council's approval

Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of The Corporation of the Township of Seguin (the "Township") are the responsibility of the Township's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles for local governments established by the Public Section Accounting Board of The Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Township's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by Management.

The Council meets with Management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by KPMG LLP, independent external auditors appointed by the Township. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Township's consolidated financial statements.

- The preparation of audited financial statements involves Council, management and your auditors
- The Statement of Management Responsibilities outlines the role of each party

Systems documentation and control review

- Revenues
- Disbursements
- Payroll
- Capital

Substantive Testing

- Sampling
- Analytical review
- Management estimates



Audit Overview

Matters for Communication

Audit is complete, pending:

- Council approval of financial statements
- Receipt of signed representation letter

No significant difficulties encountered during the course of our audit procedures:

- No changes to initial audit plan
- No disagreements or difficulties with management

No unadjusted audit differences above our posting threshold



The Corporation of the Township of Seguin

Comparative Analysis

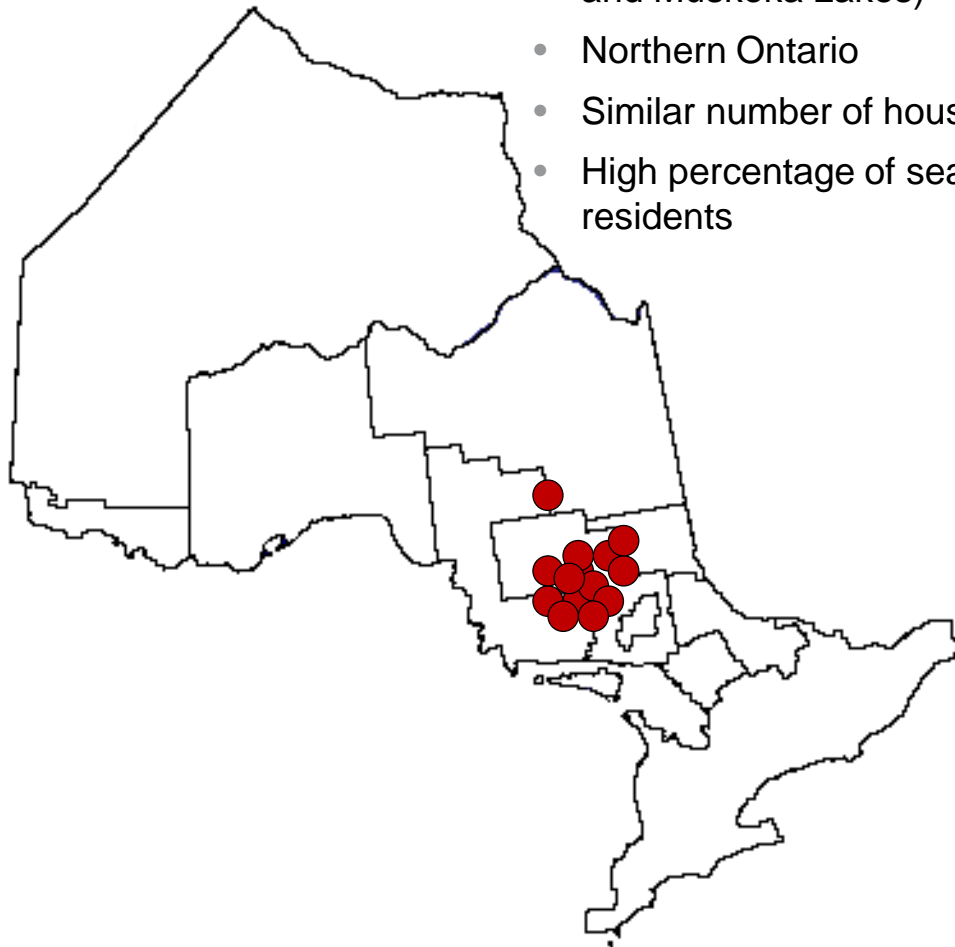
Year ended December 31, 2018



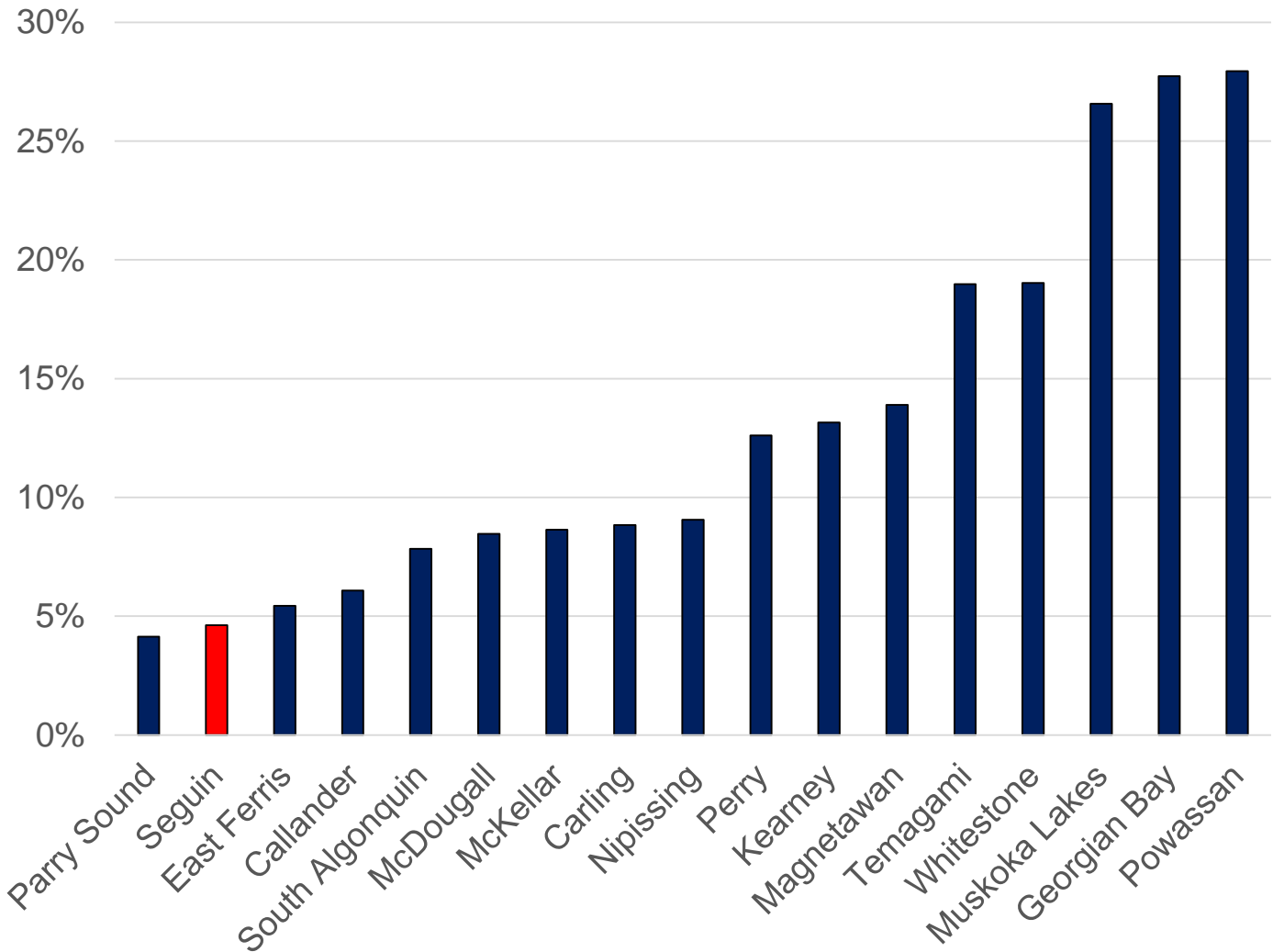
Municipality	Households
Seguin	4,752
Callander	1,776
Carling	499
East Ferris	2,157
Georgian Bay	5,700
Kearney	1,155
Magnetawan	2,054
McDougall	1,521
McKellar	1,538
Muskoka Lakes	10,140
Nipissing	1,306
Parry Sound	2,200
Perry	1,701
Powassan	1,481
South Algonquin	4,752
Temagami	806
Whitestone	1,655

Criteria

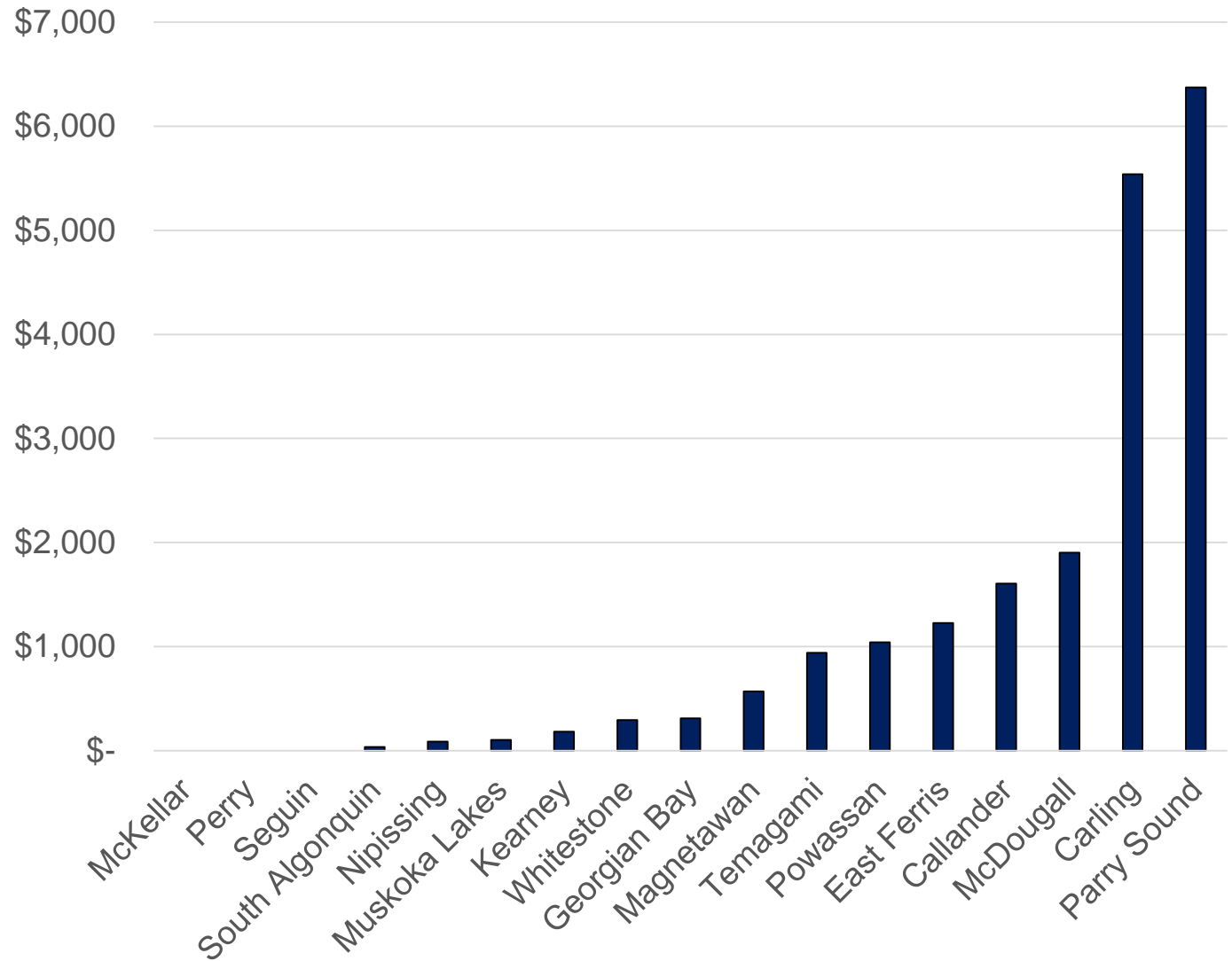
- Single tier (exception: Georgian Bay and Muskoka Lakes)
- Northern Ontario
- Similar number of households
- High percentage of seasonal residents



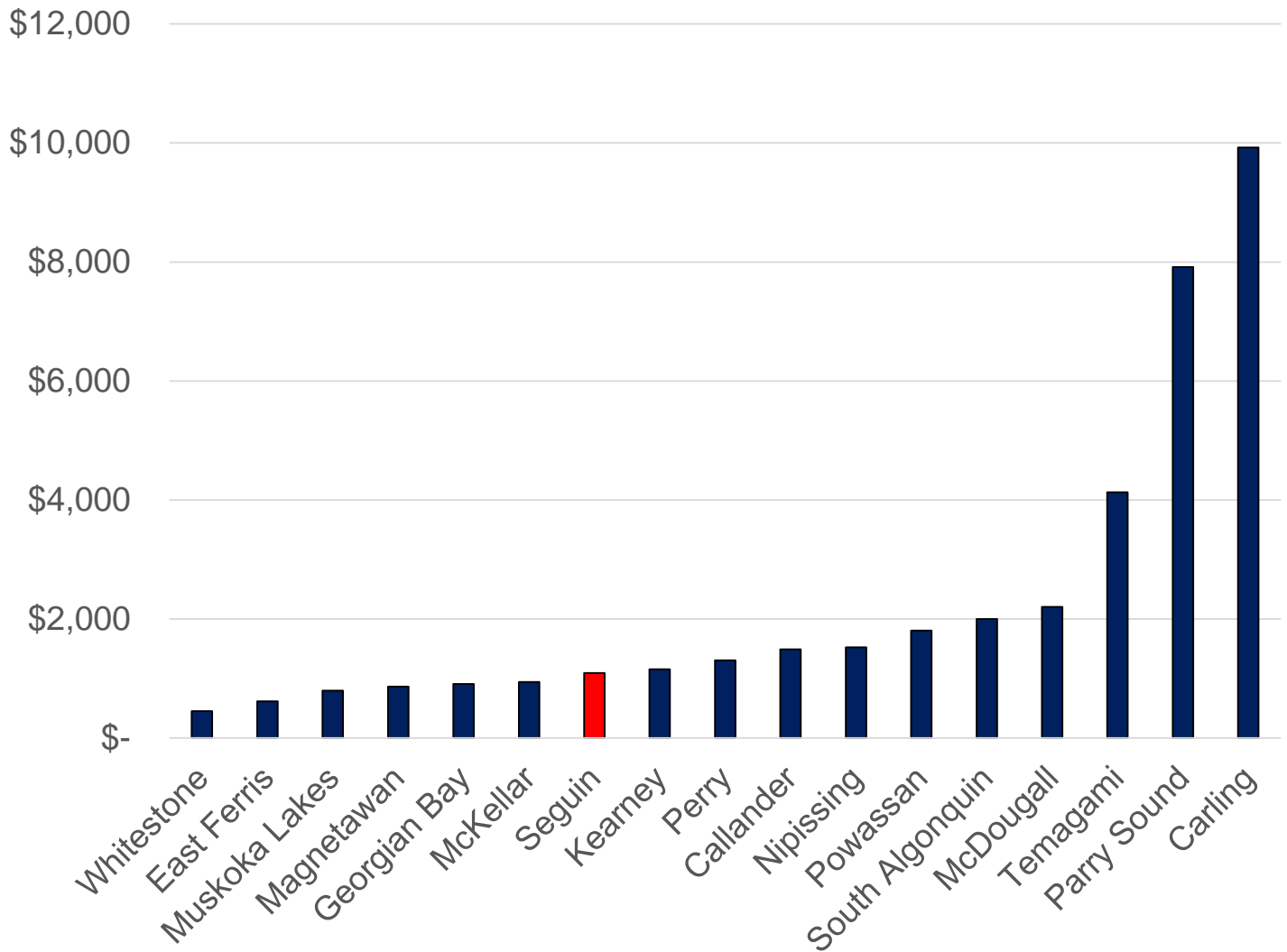
Taxes Receivable as a Percentage of Total Levy



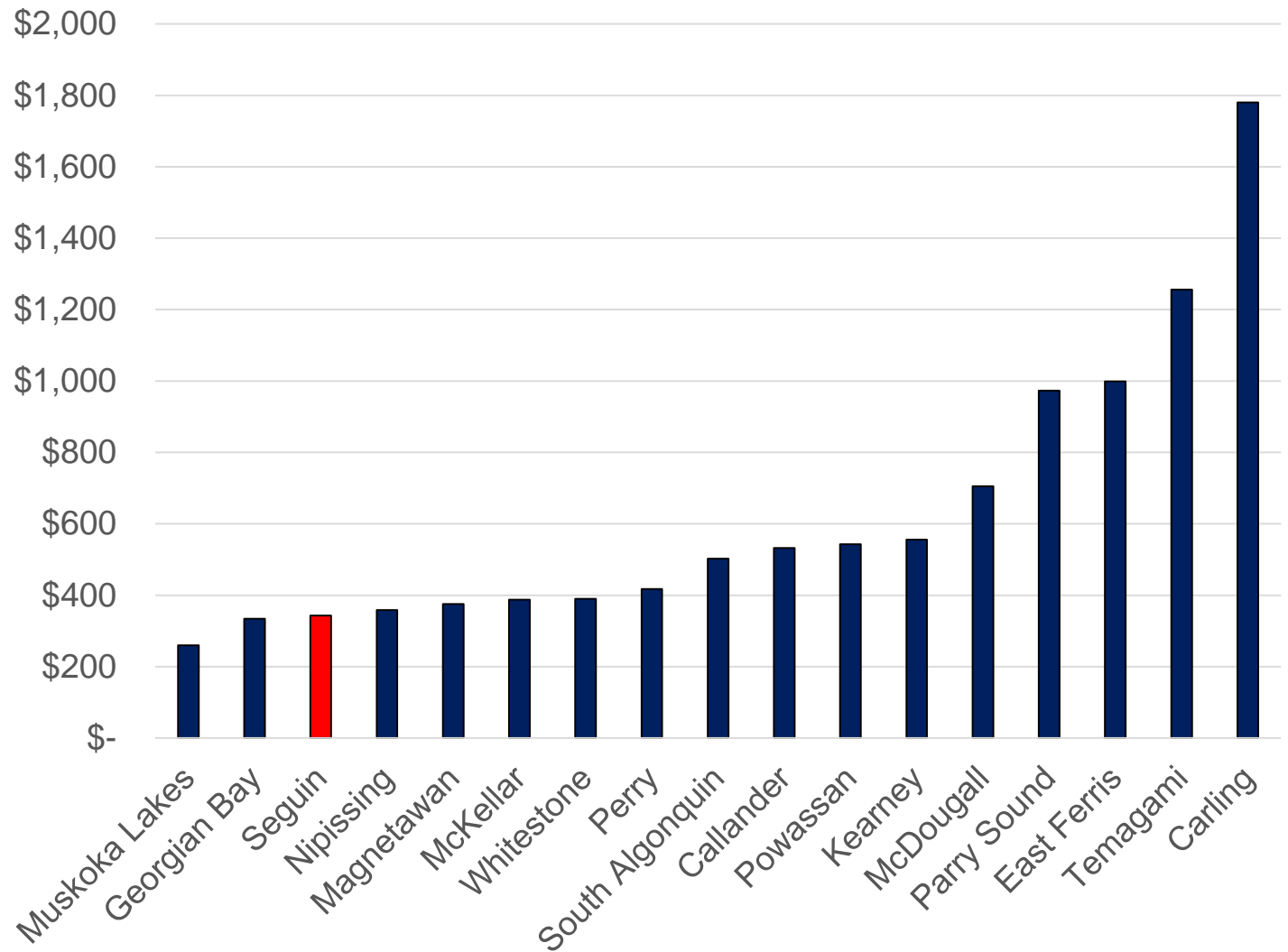
Comparative Analysis Debt Per Household



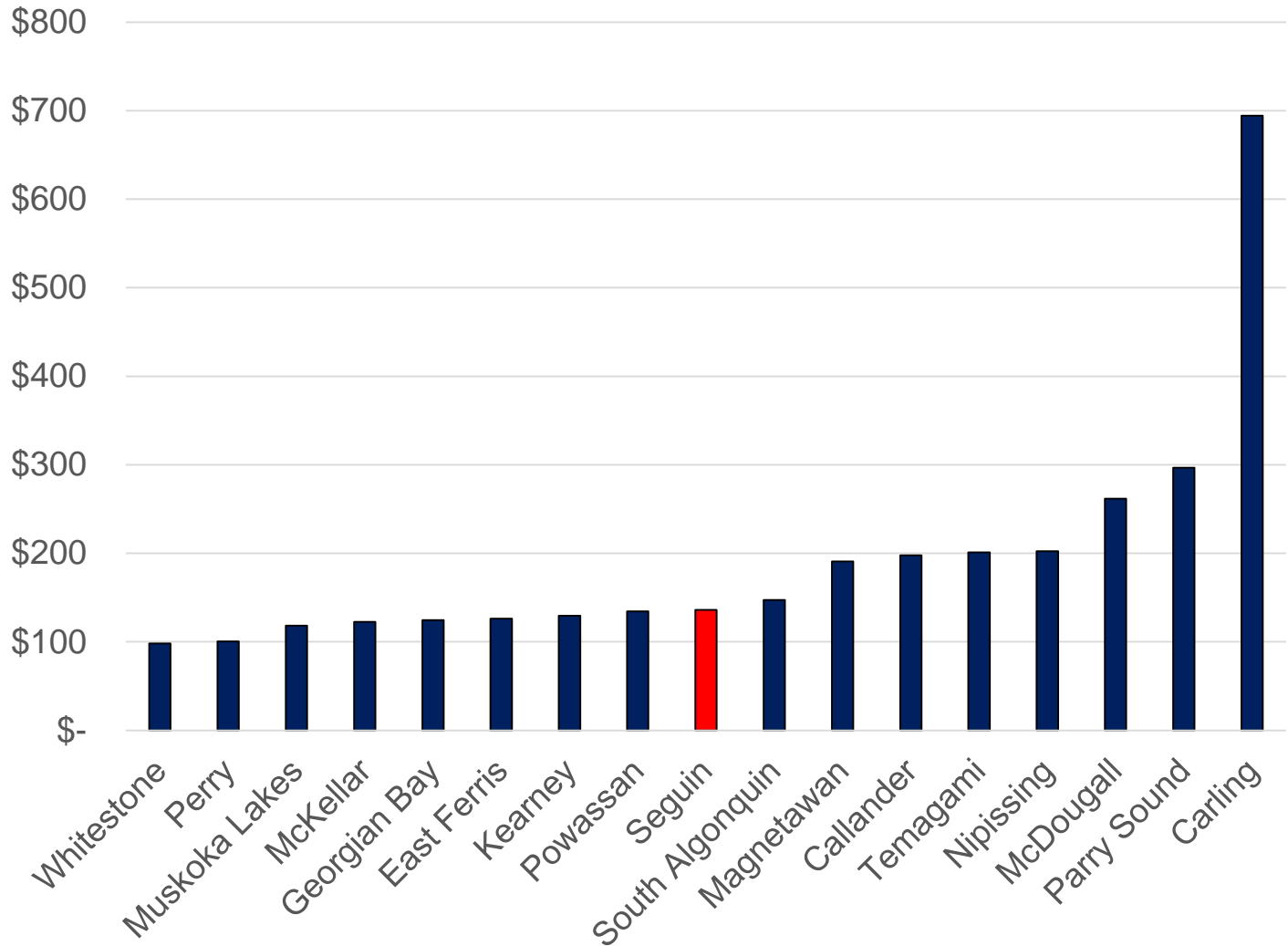
Comparative Analysis Reserves Per Household



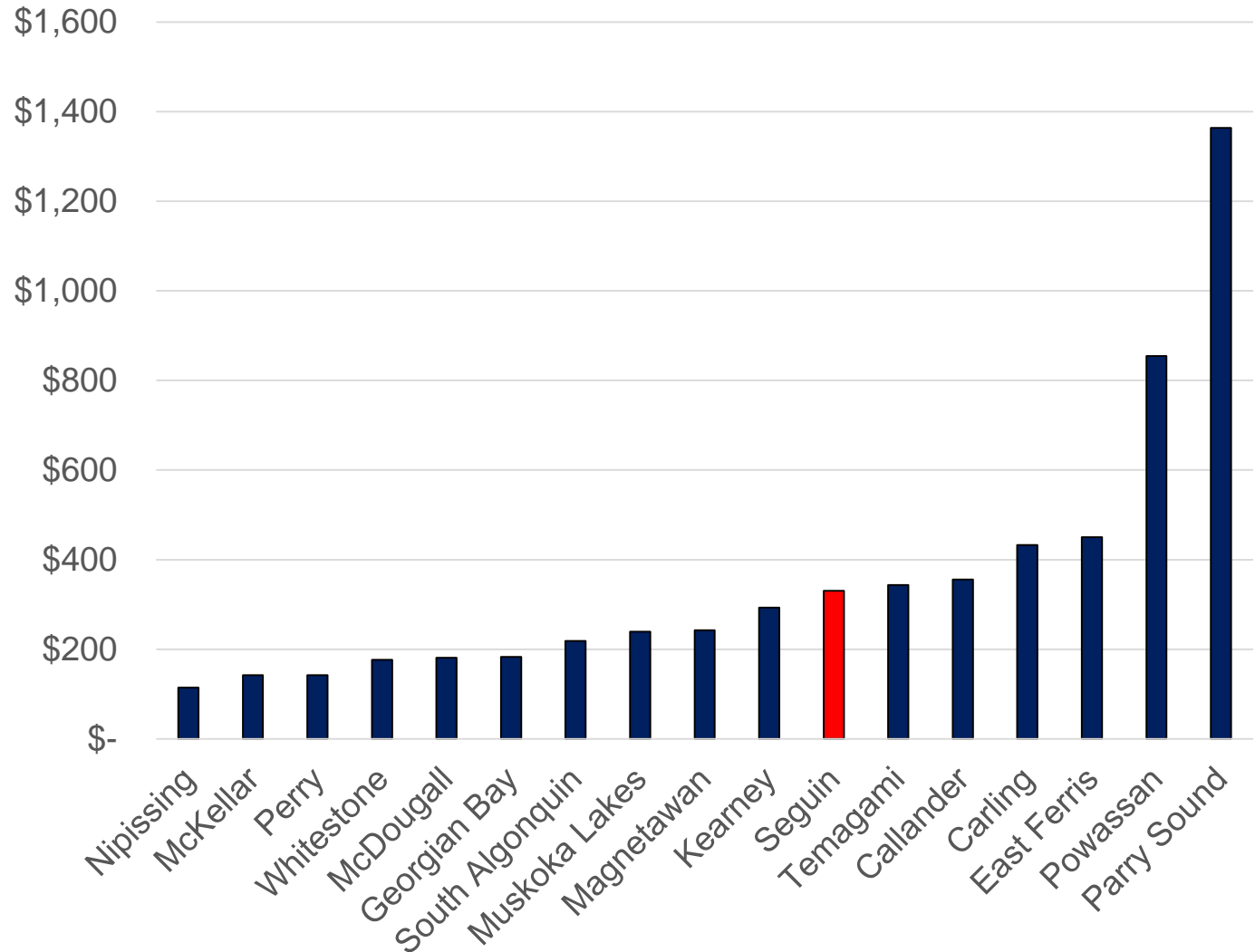
General Government Costs per Household



Comparative Analysis Fire Costs per Household



Comparative Analysis Recreation and Culture Costs per Household





KPMG CONFIDENTIAL

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

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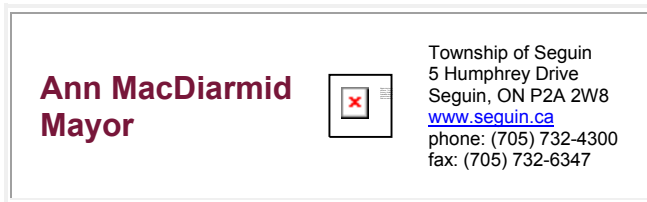
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Craig Jeffery

From: Ann MacDiarmid <annmacdiarmid@seguin.ca>
Sent: Monday, May 6, 2019 9:25 AM
To: cjeffery@seguin.ca
Subject: Fwd: 145A and 143 Steeles Rd.

I guess this becomes an addendum. Just opened it.

Ann



Begin forwarded message:

From: "outlook_AFCE44FAA8F771CA@outlook.com" <outlook_AFCE44FAA8F771CA@outlook.com>
Date: May 5, 2019 at 9:21:15 PM EDT
To: "annmacdiarmid@seguin.ca" <annmacdiarmid@seguin.ca>, "terryfellner@seguin.ca" <terryfellner@seguin.ca>
Subject: 145A and 143 Steeles Rd.

Ann,

We are quite disappointed to hear of the recommendations of Council in regards to the properties of 145A and 143 Steeles Rd. We purchased our property at 22 Kenozha Rd. approximately 3 years ago and 1 of the most appealing aspects of Richard's Bay was the integrity that was kept and the respect that had been maintained with regards to the size of the properties. We hope that council will reconsider their position on this project.

David and Marilyn Gotfrid

Sent from [Mail](#) for Windows 10



Memo

To: Mayor and Council

From: Patrick Shoebottom

Subject: Consolidated Noise By-Law 2002-45 exemptions for Sienna Films Productions XVIII Inc. at 306 Burgess Rd. for filming.

Sienna Films Productions XVIII Inc. is recording a film called Happy Place at 306 Burgess Rd. and are requesting a noise exemption for overnight shooting the dates have changed as follows:

Friday May 10: 12PM-2AM

Wednesday May 22: 1:30PM-3AM

Thursday May 23: 4:30 PM-6AM

Friday May 24: 4:30 PM-6AM

Saturday May 25: 8PM-8AM

Daryle Moffatt
Ward 1 Councillor
May 6, 2019 Councillor's report

I am in Thunder Bay this evening with a client and travelling back to Wawa this week and returning to Thunder Bay on Friday.

I send my regrets that I could not attend the May 6, 2019 Township of Seguin Council meeting.

I would like to report that since the last Council meeting on April 15, 2019, noted here are the things that I have been involved in:

1. Museum on Tower Hill (MOTH):
 - a. Board meeting – April 25, 2019. A lot is going on at MOTH, new exhibits, regular programming and working with other West Parry Sound Area committees, i.e. Orrville Recreation Committee.
 - b. The Wasauksing First Nation will be displaying its 2019 Pottawatomi Gathering at the Museum on Tower Hill (MOTH) in the E Roy Smith Gallery. The exhibition will open on July 1st and run for 3-months so another exciting event in the area. Here is the [link](#) to the MOTH's upcoming programs and events.
 - c. December 31, 2018 draft audited financial statements were reviewed and currently in discussions with the auditors regarding final changes to the statements. Once the financial statements are approved by the Board, they will be sent to the Township of Seguin.
2. Parry Sound Area Active Transportation (PSAAT):
 - a. Committee meeting – May 1, 2019. A lot is going on with respect to education and being active (walking, riding, skateboarding, running, etc.), trails, coordination between stakeholder groups regarding the trails in the area and expanding the bicycle tourism.
3. Muskoka Watershed Council (MWC):
 - a. Committee meeting – May 2 2019 in Bracebridge. Very interesting driving across highways 141, 632 and 118 to see the water level rise as you travel East to Bracebridge.
 - b. Discussed the recent MWC summit, the flooding, gathering stakeholder groups together to discuss all these issues, reviews of strategic and official plans, road salt initiative. Making the mistakes of the past will not leave the area in good standing if we continue to make the same mistakes.
4. Park-to-Park (P2):

Daryle Moffatt
Ward 1 Councillor

May 6, 2019 Councillor's report

- a. Board meeting – May 2, 2019 at the Foley Community Centre. Working on the Do it for Dads' trail ride event on June 15, 2019.
- b. Discussed various governance matters, and new policies are being discussed at the next meeting for implementation.
- c. Board meetings are scheduled every 2-months and those are planned out until May 2020.

Foley Easter Party:

I was unable to attend but the Foley Recreation Committee hosted its annual children's Easter party over the Easter long weekend and I am happy to report that this year was a huge success whereby there were over 70 kids and the Committee handed out about 64 treat bags. Children enjoyed colouring pages, word puzzles, decorating eggs, making toilet paper roll bunnies and various other crafts. Lunch was grilled cheese fingers, veggies with dip and fresh fruit. The Easter Bunny dropped by around 12:30 and hid eggs outside, then visited with the kids and gave each a bottle of bubbles. Children searched for an egg which was then traded in for treats.

Many thanks to all the volunteers and folks that attended.