



Board of Directors Meeting Agenda

Thursday, May 7, 2020

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Board of Directors Meeting

Thursday, May 7, 2020 at 7:00 p.m.

This meeting will be held by WebEx videoconference.

For public access to the meeting click on or enter this internet browser link:
<https://meetingsamer3.webex.com/meetingsamer3/j.php?MTID=m98c6e86f22815efe43a46386913b2f2d>

Or

Call in using 1-416-216-5643. Please note this is not a toll-free number.

Meeting number (access code): 297 741 007

Meeting password: mMBCeAsE446 (66223273 by phone)

- 1. Call to Order** – Ferguson
- 2. Declarations of Conflict of Interest**
- 3. Approval of Agenda**
- 4. Delegations**
- 5. Consent Items for Applications, Minutes and Correspondence**
 - 5.1. Applications – Development, Interference with Wetlands, Alterations to Shorelines and Watercourses
 - 5.2. Approval of Board of Directors Minutes – April 2, 2020
 - 5.3. Approved November 21, 2019 Budget & Administration Committee Minutes – for receipt only
 - 5.4. Letter from Ministry of Transportation to Boating Ontario Association regarding impact of COVID-19 on marina operations, dated April 10, 2020
 - 5.5. Ontario Extends Declaration of Emergency to Continue the Fight Against COVID-19, Office of the Premier, dated April 14, 2020

- 5.6. Ontario Passes COVID-19 Support and Protection Act with Planning Amendments, Ontario Professional Planners Institute
- 5.7. Memorandum from Ministry of Environment, Conservation and Parks to Conservation Ontario regarding Conservation Authority Questions Regarding Emergency Orders and Essential Businesses List, dated April 23, 2020
- 5.8. A Framework for Reopening our Province, Government of Ontario, dated April 27, 2020
- 5.9. Letter of Support for Conservation Authorities from 112 national, provincial and local organizations, to The Honourable Doug Ford, dated April 27, 2020

6. Member Briefing

7. Business Arising from the Minutes

- 7.1. COVID-19 - Verbal Update – Burnside

8. Reports from Budget & Administration Committee, Conservation Advisory Board, and the Foundation

- 8.1. Conservation Advisory Board – February 13, 2020 – Topalovic
(Recommendations)

- 8.1.1. CA 2005 Westfield 2020 Accession and Deaccession List

- 8.2. Budget and Administration Committee – April 23, 2020 – Moccio
(Recommendations)

- 8.2.1. BA 2002 2019 – Report by the Auditors and
2019 – 12 Month Audited Financial Statements

- 8.3. Foundation Chairman's Remarks – Margaret Reid

9. Other Staff Reports/Memoranda

- 9.1. Provincial Policy Statement, 2020 and Ontario's Flooding Strategy – Peck
- 9.2. Current Watershed Conditions as of April 23, 2020 – Peck
- 9.3. HCA Conservation Area Reopening Considerations – Costie

10. New Business

11. In-Camera Items for Matters of Law, Personnel and Property

12. Next Meeting – Thursday, June 4, 2020 at 7:00 p.m.

13. Adjournment

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Memorandum

TO: Board of Directors

FROM: Lisa Burnside, Chief Administrative Officer

RECOMMENDED BY: T. Scott Peck, MCIP, RPP, Deputy Chief Administrative Officer/Director, Watershed Planning and Engineering

PREPARED BY: Darren Kenny, Watershed Officer

DATE: April 22, 2020

RE: Summary Enforcement Report – Development, Interference with Wetlands and Alterations to Shorelines and Watercourses
Regulation 161/06 Applications for May 7, 2020

HCA Regulation applications approved by staff between the dates of March 17, 2020 and April 22, 2020 are summarized in the following Summary Enforcement Report (SER-3/20).

RECOMMENDATION

THAT the Board of Directors receive this Summary Enforcement Report SER-3/20 as information.

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HAMILTON REGION CONSERVATION AUTHORITY
DEVELOPMENT, INTERFERENCE WITH WETLANDS, AND ALTERATIONS TO SHORELINES AND WATERCOURSES APPLICATIONS
April 22, 2020

Development, Interference with Wetlands, and Alterations to Shorelines and Watercourses Applications Report to the Board of Directors of the Hamilton Region Conservation Authority, May 07, 2020
The proposed works are subject to Ontario Regulation 161/06, and in particular Section 2, Subsection (1).

SUMMARY ENFORCEMENT REPORT SER 3/20

File Number	Date Received	Date Permit Issued	Review Days	Applicant Name	Location	Application Description	Recommendation / Conditions
SC/F,C/20/16	14-Feb-20	17-Mar-20	33		194 Fruitland Rd Lot 14, Concession 2 Stoney Creek	Installation of residential gas service by directional bore in a regulated area of Stoney Creek Watercourse No. 5.	Approved subject to standard conditions
D/F,C/20/17	14-Feb-20	17-Mar-20	33		170 Ogilvie St Lot 51, Concession 1 Dundas	Installation of residential gas service by directional bore in a regulated area of Spring Creek.	Approved subject to standard conditions
SC/F,C/20/20	27-Feb-20	27-Mar-20	30		39 Windemere Rd Lot 2, Concession BF Stoney Creek	Installation of residential gas service by directional bore in a regulated area of the Lake Ontario shoreline.	Approved subject to standard conditions
SC/F,A/20/09	30-Jan-20	30-Mar-20	13		711 North Service Rd Lot 14, Concession BF Stoney Creek	Dredging of the mouth of the marina for navigational purposes in a regulated area of the Lake Ontario shoreline.	Approved subject to standard conditions
A/F,C/19/90	25-Oct-19	03-Apr-20	70		998 Mineral Springs Rd Lot 38, Concession 1 Ancaster	Construction of an attached garage and second floor addition to an existing residence in a regulated area of Sulphur Creek.	Approved subject to standard conditions

HAMILTON REGION CONSERVATION AUTHORITY

DEVELOPMENT, INTERFERENCE WITH WETLANDS, AND ALTERATIONS TO SHORELINES AND WATERCOURSES APPLICATIONS

April 22, 2020

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The proposed works are subject to Ontario Regulation 161/06, and in particular Section 2, Subsection (1).

SUMMARY ENFORCEMENT REPORT SER 3/20

H/F,C/19/63	07-Aug-19	03-Apr-20	37		Pt Lt 2, Con 8, Stone Church Rd E from Dartnall Rd to 340m E of Dartnall Rd Lot 2, Concession 8 Hamilton	Placement of fill, grading and service installation associated with the completion of the Stone Church Road Multi-Use Path (Contract No. C15-23-19 (P)) in a regulated area of Hannon Creek.	Approved subject to standard conditions
F/F,C,A/20/22	04-Mar-20	09-Apr-20	37		Pt Lt 23, Cons 4 and 5, 5th Con Rd W Lot 23, Concession 4, 5 Flamborough	Like-for-like replacement of an existing road culvert (FLA-301) in a regulated area of Westt Spencer Creek and the Sheffield-Rockton Provincially Significant Wetland complex.	Approved subject to standard conditions
F/F,C,A/20/23	04-Mar-20	09-Apr-20	37		Pt Lt 20, Cons 9 and 10, 10th Con Rd W Lot 20, Concession 9, 10 Flamborough	Like-for-like replacement of an existing road culvert (FLA-396) in a regulated area of Upper Spencer Creek and the Valens Provincially Significant Wetland complex.	Approved subject to standard conditions
F/F,C,A/20/24	09-Mar-20	09-Apr-20	32		Pt Lt 1, 3 and 36, Cons 4 and 5, Middletown Rd and 5th Con Rd W Lot 1,3,36, Concession 4,5 Flamborough	Like-for-like replacement of 3 existing road culverts (FLA-1508, FLA-3169 and FLA-231) in a regulated area of Middle Spencer Creek and the Hayesland-Christie Provincially Significant Wetland complex.	Approved subject to standard conditions

HAMILTON REGION CONSERVATION AUTHORITY
DEVELOPMENT, INTERFERENCE WITH WETLANDS, AND ALTERATIONS TO SHORELINES AND WATERCOURSES APPLICATIONS

April 22, 2020
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The proposed works are subject to Ontario Regulation 161/06, and in particular Section 2, Subsection (1).

SUMMARY ENFORCEMENT REPORT SER 3/20

F/F,C,A/20/25	09-Mar-20	09-Apr-20	32		Pt Lt 32, Con 1 and 2, 2nd Con Rd W Lot 32, Concession 1,2 Flamborough	Like-for-like replacement of an existing road culvert (FLA-1679) in a regulated area of Middle Spencer Creek.	Approved subject to standard conditions
SC/F,C/20/29	31-Mar-20	09-Apr-20	10		Pt Lt 8, Cons 1 and 2, McNeilly Rd and Barton St Lot 8, Concession 1,2 Stoney Creek	Installation of two cable conduits by directional bore in a regulated area of Stoney Creek Watercourses No. 7.1 & 9.	Approved subject to standard conditions

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Hamilton Region Conservation Authority

Minutes

Board of Directors Meeting

April 2, 2020

Minutes of the Board of Directors meeting held on Thursday, April 2, 2020 at 7:00 p.m., teleconference.

PRESENT:

Lloyd Ferguson – in the Chair	
Dan Bowman	Jim Cimba
Brad Clark	Chad Collins
Susan Fielding	Tom Jackson
Santina Moccio	Esther Pauls
Maria Topalovic	

Margaret Reid – Foundation Chair

REGRETS: Cynthia Janzen

STAFF PRESENT: Lisa Burnside, Grace Correia, Gord Costie, Sarah Gauden, Matt Hall, Bruce Harschnitz, Sara Kinnear, Stacey McConnell, Neil McDougall, Scott Peck, Kathy Smith, Jaime Tellier and Nancy Watts

OTHERS: **Media – Not Present**

1. Call to Order

The Chair called the meeting to order and welcomed everyone present. He indicated regrets for the evening for Cynthia Janzen.

2. Declarations of Conflict of Interest

The Chair asked members to declare any conflicts under the Board's Governance Policy. There were none.

3. Approval of Agenda

The Chair requested any additions or deletions to the agenda. There were none.

BD12, 2761**MOVED BY: Santina Moccio
SECONDED BY: Jim Cimba****THAT the agenda be approved.****CARRIED****4. Delegations**

There were none.

5. Consent Items for Applications, Minutes and Correspondence

The following consent items were adopted:

- 5.1. Applications – Development, Interference with Wetlands, Alterations to Shorelines and Watercourses
- 5.2. Approval of Board of Directors Minutes – February 6, 2020
- 5.3. Approved October 10, 2019 Conservation Advisory Board Minutes – for receipt only
- 5.4. Approved February 13, 2020 Conservation Advisory Board Minutes – for receipt only
- 5.5. Letters (13) from Municipalities in Support of Conservation Authorities and Rejecting Requests for and Exit Clause in the Conservation Authorities Act
- 5.6. Letters (11) of Appreciation and Support for the Board of Directors regarding the February 6, 2020 resolution related to the Enbridge Gas Inc. easement request
- 5.7. Email from Ontario Federation of Agriculture to Conservation Ontario regarding Conservation Authorities consultations, dated March 6, 2020
- 5.8. Emails (2) from Jeff Laskey and Mark Osborne regarding Spencer Gorge Operations

6. Member Briefing

- 6.1. Coronavirus

Lisa Burnside presented a summary of the chronology of events surrounding the Coronavirus pandemic and decisions made by HCA, including directives to staff, event cancellations and facilities closures. It was emphasized that HCA's overriding goal in all actions taken to-date were to keep staff, volunteers and the public safe and help minimize the spread of the COVID-19 virus. Lisa also provided a detailed overview of how HCA is currently operating. The Board was advised that HCA has extended the closure of the conservation areas until April 30, 2020, and that staff will continue to monitor developments as well as provincial and public health recommendation and reassess on an ongoing basis. The members were also notified that HCA has suspended all programs and events in the conservation areas until May 25, 2020, aligning with the City of Hamilton's suspension of programs, and will be further reviewed at that time. The implications of the extended closure and suspension of programs and events were also noted.

Operational issues related to Wild Waterworks and Fifty Point Marina were discussed. It was noted that many of HCA's conservation areas may be able to start seasonal operations at a later date, however that Wild Waterworks is more complex. The facility has a short summer period of operation, from mid-June to Labour Day. The operation can delay opening until July but would lose a key long weekend if not open for Canada Day and needs to see 100,000 guests to recover operating costs. April 30th was determined as a realistic date for making a decision about opening Wild Waterworks for its summer season.

The members inquired about staff monitoring of areas where people are accessing the conservation areas despite the closures. Gord Costie advised that all areas are gated and/or sign posted as closed. Staff are monitoring and enforcing the closures when they encounter people.

Unique operating challenges for Fifty Point Marina were also discussed. Gord Costie advised that staff are developing an operational plan for the marina to resume activities, if permissible. Staff are consulting with nearby marinas for comparisons. The operations plan will be forwarded to the CAO and Board Chair for their review. Councillor Clark suggested a communications plan accompany the operations plan. Guidelines for boaters may require consultation with the Province and City of Hamilton for details regarding acceptable uses of boats.

BD12, 2762

**MOVED BY: Esther Pauls
SECONDED BY: Susan Fielding**

THAT the Board of Directors approve

THAT HCA communicate to our annual membership pass holders that current valid membership passes will be extended past the current expiry date by the time period our conservation areas remain closed.

CARRIED**7. Business Arising from the Minutes****7.1. Letter of Support for Conservation Authorities**

At the February meeting, it was suggested the HCA Board of Directors may pass a resolution requesting a letter of the support from the City of Hamilton for Conservation Authorities. The member were advised that since then, the Niagara Peninsula Conservation Authority has coordinated a request to the City of Hamilton from all four Conservation Authorities within the City's boundaries.

8. Reports from Budget & Administration Committee, Conservation Advisory Board, and the Foundation**8.1. Conservation Advisory Board – February 13, 2020****8.1.1. Resolution Number CA2004 from Conservation Advisory Board Minutes February 13, 2020 - Visitor Safety at Dundas Peak**

Maria Topalovic presented a summary of the report. The members discussed rescue situations that have occurred at this site and others in the City of Hamilton. There was also discussion regarding the challenge of balancing the natural beauty of the site and visitor safety. Lisa Burnside advised that HCA has observed changes in the number and behaviour of visitors in recent years. Overall, rope rescues in the City have decreased, however rescues at the gorge have continued. Matt Hall answered the members' questions about the cost, strength, and height of the fencing.

BD12, 2763**MOVED BY: Maria Topalovic****SECONDED BY: Santina Moccio****THAT the Conservation Advisory Board recommends to the Board of Directors:****THAT "Visitor Safety Management Option #1 – Fencing" be endorsed for implementation at the Dundas Peak, and be installed as soon as practical.****CARRIED**

8.1.2. Resolution Number CA 2005 from Conservation Advisory Board Minutes February 13, 2020 - Westfield 2020 Accession and Deaccession List

Due to an administrative error, the lists were not appended to the report in the agenda package. Therefore, the item was tabled until the next meeting when the lists can be reviewed.

BD12, 2764

MOVED BY: Jim Cimba

SECONDED BY: Maria Topalovic

THAT the report be tabled until the next meeting when the lists can be reviewed.

Brad Clark was recorded as opposed.

CARRIED

8.2. Conservation Advisory Board – March 12, 2020

8.2.1. Resolution Number CA2014 from Conservation Advisory Board Minutes March 12, 2020 - Valens Lake Conservation Area Master Plan

Due to the comprehensive nature of the subject, the Chair suggested a motion to table this item until a meeting when a staff presentation can be given.

BD12, 2765

MOVED BY: Maria Topalovic

SECONDED BY: Susan Fielding

THAT the report be tabled until such a time as a meeting can be held in person when a staff presentation can be delivered

CARRIED

8.2.2. Resolution Number CA2015 from Conservation Advisory Board Minutes March 12, 2020 - Spencer Gorge 2020 Operations

In light of the Conservation Area closures, and the inability to have effective delegations via teleconference as two Greenville residents had requested through the Chair, it was suggested this item be tabled until a meeting can be held in person. Staff were directed to continue to work to obtain permits from the Ministry of Transportation for signage on Highway 5 and planning for the deployment of a pilot ticketed reservation system.

BD12, 2766**MOVED BY: Santina Moccio
SECONDED BY: Jim Cimba**

THAT the report be tabled until such a time as a meeting can be held in person; and

THAT Staff be directed to continue with obtaining permits from the Ministry of Transportation for signage along Highway 5 and planning for the deployment of a pilot ticketed reservation system.

CARRIED

8.2.3. Resolution Number CA2016 from Conservation Advisory Board Minutes March 12, 2020 - Project Technical Advisory Committee

Maria Topalovic presented a summary of the report.

BD12, 2767**MOVED BY: Maria Topalovic
SECONDED BY: Tom Jackson**

THAT the Conservation Advisory Board recommends to the Board of Directors:

THAT to meet annual insurance coverage requirements, the responsibilities of the Project Technical Advisory Committee for the Hamilton and Halton Watershed Stewardship Programs be approved as identified in this report; and further

THAT the members on the Project Technical Advisory Committee be appointed for a three-year term, from April 1st, 2020 to March 31, 2023.

CARRIED

8.3. Foundation Chairman's Remarks

Margaret Reid reported on the following:

Donations

We received a total of **\$5,304** in donations from February 1 to March 23. They break down as follows:

- \$2,000 for the Hamilton Watershed Stewardship Program
- \$1,392 to be used as needed
- \$1,240 for Westfield Heritage Village

The remaining \$672 came in donations for Land Securement, Plantings, Outdoor Environmental Education, Dundas Valley Trails and General Trail Development.

This brings our **Fiscal Year-to-Date (Dec 1, 2019 to March 23, 2020) total to \$127,778.**

In light of current circumstances, we don't anticipate a lot of donation activity in the short term, but a \$50,000 commitment from the Greenbelt Foundation was recently confirmed to support wetland work in the Saltfleet Conservation Area.

9. Other Staff Reports/Memorandums

9.1. Release of HCA 2019 Annual Report

Lisa presented the 2019 annual report, highlighting the collaborative effort by staff to create the document and the accomplishments of staff toward implementing the first year of the five-year strategic plan. The members commended staff on the report.

9.2. Current Watershed Conditions as of March 24, 2020

Scott Peck presented a summary of the memorandum. Water levels in area watercourses remain slightly elevated, typical for this time of year. The Lake Ontario water level is 75.21 masl. The water level is approximately 53cm above average for this time of year, 16cm below the record high for this time last year, and approximately 71cm below last year's historic peak of 75.92 masl. Staff expect the higher levels will remain.

The Christie Lake reservoir is slightly below the normal winter levels. The lower water level facilitated repairs to the dam gates. The water levels will be brought up to seasonal levels later in the spring.

There are no observations, reports, or expectations that significant watercourse flooding, significant public safety concerns, shoreline flooding, or active significant shoreline erosion are occurring currently.

BD12, 2768**MOVED BY: Chad Collins
SECONDED BY: Santina Moccio****THAT the memorandum entitled Current Watershed Conditions as of March 24, 2020 be received as information.****CARRIED****9.3. Upcoming HCA and Partner Events**

There were no upcoming events to report due to the COVID-19 related closure of the Conservation Areas.

The members thanked the Chair for his leadership and efforts to make the decisions needed to close the conservation areas and to respond to media and public inquiries. The Chair commended staff for their contributions to the response as well as the Vice-Chair and the Emergency Operations Centre and Hamilton Public Health for their assistance.

10. New Business

There was none.

11. In-Camera Items for Matters of Law, Personnel and Property

There were none.

12. Next Meeting

The next meeting of the Board of Directors will be held on Thursday, May 7, 2020 at 7:00 p.m. The location is to be determined.

13. Next Meeting Adjournment

On motion, the meeting adjourned.

Neil McDougall
Secretary-Treasurer

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Hamilton Conservation Authority

Minutes

Budget & Administration Committee

November 21, 2019

Minutes of the Budget & Administration Committee meeting held on Thursday, November 21, 2019 at Woodend Auditorium, 838 Mineral Springs Road, Ancaster, Ontario, at 6:00 p.m.

Present: Santina Moccio, in the Chair
Dan Bowman
Jim Cimba
Lloyd Ferguson
Maria Topalovic

Regrets: None

Staff Present: Lisa Burnside, Gord Costie, Bruce Harschnitz, Neil McDougall, and Jaime Tellier

Others Present: None

1. Chairman's Remarks

The Chair welcomed members and staff to the meeting.

2. Declarations of Conflicts of Interest

There were none.

3. Approval of Agenda

The Chair requested the name of the Budget & Administration Committee be added for discussion under new business, as item 9.1.

BA1930**MOVED BY: Jim Cimba****SECONDED BY: Maria Topalovic****THAT the November 21, 2019 Budget & Administration Committee meeting agenda be approved, as amended.****CARRIED****4. Chairman's Report on Board of Directors Actions**

The Chair advised the committee that all recommendations from the September 19, 2019 meeting were approved by the Board of Directors, including the HCA Purchasing Policy and Procedures document and 2020 Capital Budget.

5. Delegations

There were none.

6. Minutes of Previous Meeting (September 19, 2019)**BA1931****MOVED BY: Dan Bowman****SECONDED BY: Jim Cimba****THAT the minutes of the Budget & Administration Committee meeting held on September 19, 2019 be approved as written.****CARRIED****7. Business Arising from the Minutes**

There was none.

8. Staff Reports/Memorandums**8.1. 2019 – 3rd Quarter Financial Results – Operating**

Neil McDougall presented the memorandum, highlighting a positive financial position and confidence for the remainder of the year. Neil responded to members' questions regarding HCA's surplus position, indicating the \$3.5 million surplus will be reduced in the fourth quarter due to decreased revenues, continued expenses and some project funds being moved to reserves for future projects.

BA1932**MOVED BY: Lloyd Ferguson****SECONDED BY: Jim Cimba**

THAT the memorandum entitled 3rd Quarter Financial Results – Operating be received as information.

CARRIED

8.2. 2019 – 3rd Quarter Financial Results – Capital & Major Maintenance

Neil McDougall presented a summary of the report, highlighting projects that have been completed or that are in progress using capital funds and answered the member's questions.

The members requested a listing of HCA's reserves and the account balances, suggesting the content be added to this report, moving forward. Staff noted the request for subsequent meetings.

BA1933**MOVED BY: Dan Bowman****SECONDED BY: Maria Topalovic**

THAT the memorandum entitled 3rd Quarter Financial Results – Capital & Major Maintenance be received as information.

CARRIED

8.3. 2019 – 3rd Quarter Vendor Report

Neil McDougall presented a summary of the memorandum and answered the member's questions. The members' expressed their continued appreciation for and interest in this report.

BA1934**MOVED BY: Jim Cimba****SECONDED BY: Dan Bowman**

THAT the memorandum entitled 3rd Quarter Vendor Report be received as information.

CARRIED

8.4. Mileage Report

Lisa Burnside presented a summary of the report and answered the member's questions. Following comparison with the practices of other Conservation Authorities, staff recommended a \$0.01 increase in mileage, from \$0.53 to \$0.54.

BA1935

**MOVED BY: Lloyd Ferguson
SECONDED BY: Maria Topalovic**

**THAT the Budget and Administration Committee
recommends to the Board of Directors:**

**THAT the current mileage rate increase from 53 cents to
54 cents per kilometre effective January 1, 2020.**

CARRIED

8.5. WSIB Nine-month Review Report for 2019

Lisa Burnside presented a summary of the memorandum, highlighting a reduced number of incidents this year to-date compared with last year. Lisa attributed the reduction to staff regularly communicating safety messaging, completing safety audits and training, as well as a number of other health and safety-focused efforts. Gord Costie highlighted comprehensive training for Conservation Area staff and the regular practice of conducting and documenting safety audits.

The concept of regular tailgate or toolbox training was raised. Bruce Harschnitz advised that many Conservation Areas have morning safety briefings or conduct job safety analyses prior to undertaking work. Bruce also highlighted in-field light-equipment training, specific to summer-student activities.

BA1936

**MOVED BY: Lloyd Ferguson
SECONDED BY: Maria Topalovic**

**THAT the memorandum entitled WSIB Nine-month
Review Report for 2019 be received as information.**

CARRIED

8.6. Honorariums and Per Diems

Lisa Burnside presented a summary of the report and answered the member's questions. On review of the honorariums and per diems of nearby Conservation Authorities, included in the staff report, Jim Cimba proposed that the committee consider the compensation for the Chair and Vice-Chair of the Board of Directors be commensurate with comparable Conservation Authorities, in recognition of the increased time commitments and responsibilities of the Chair and Vice Chair.

The members directed that the recommendation in the staff report be amended to indicate that the honorariums for the Chair and Vice-Chair of the Board of Directors be changed to match those of Conservation Halton. The recommendation was moved, as amended with the Vice Chair abstaining from the vote.

BA1937

MOVED BY: Jim Cimba

SECONDED BY: Dan Bowman

THAT the Budget and Administration Committee recommends to the Board of Directors:

THAT HCA's honorarium rates for the Chair and Vice-Chair of the Board of Directors be changed to match those of Conservation Halton and the per diem rate for Board of Directors and Advisory Board and Committee members be increased to \$75.00 per meeting, effective January 1, 2020.

CARRIED

8.7. 2020 Meeting Schedule

Lisa Burnside presented the 2020 meeting schedule, indicating meeting dates were selected primarily to coincide with quarterly reports and capital and operating budgets.

BA1938

MOVED BY: Maria Topalovic

SECONDED BY: Dan Bowman

THAT the 2020 Meeting Schedule be received as information.

CARRIED

9. New Business

9.1. Name of the Budget & Administration Committee

Santina Moccio proposed a revised name for the Budget & Administration Committee. The name Audit, Finance and Administration Committee was put forward. Santina added that the revised name would better reflect the terms of reference and roles and responsibilities of the committee. The motion was tabled until the annual review of the by-laws in August, 2020.

Santina also noted that there is currently no Vice-Chair of the Budget and Administration Committee and that upon review of the governance by-laws, the election of a Vice-Chair is not a requirement. Past elections of a Vice-Chair of B&A were due to an oversight and mistaken belief that the governance mandated having a Vice-Chair for the committee. As there is no requirement for a Vice-Chair of this committee, Santina will move forward without one. The role of the B&A Committee Vice-Chair is to essentially lead the committee meeting in the Chairperson's absence. In the event that the B&A Chair cannot attend a meeting, the Chair will simply delegate a fellow committee member to lead the meeting in his/her absence.

10. In-Camera Items for Matters of Law, Personnel and Property**BA1939****MOVED BY: Maria Topalovic****SECONDED BY: Jim Cimba**

THAT the Budget and Administration Committee moves *in camera* for matters of law, personnel and property.

CARRIED**10.1. Confidential Report - BA/Nov 01-2019**

Lisa Burnside presented a summary of the report and answered the members' questions.

BA1940**MOVED BY: Jim Cimba****SECONDED BY: Maria Topalovic**

THAT the report entitled Confidential Report – BA/Nov 01-2019 be approved and remain in camera.

CARRIED**BA1941****MOVED BY: Dan Bowman****SECONDED BY: Maria Topalovic**

**THAT the Budget and Administration Committee moves
*out of camera.***

CARRIED

11. Next Meeting

The next meeting is scheduled for March 19, 2020. The meeting will begin at 6:00 p.m. and take place at HCA Main Office, Woodend Auditorium, 838 Mineral Springs Road, Ancaster, Ontario.

12. Adjournment

On motion, the meeting adjourned.

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Ministry of Transportation
438 University Ave , 12th Floor
Toronto ON
M7A 1Z8

Ministère des Transports
438 University Ave, 12 étage
Toronto ON
M7A 1Z8



April 10, 2020

John Swick
President, Boating Ontario Association
15 Laurier Road
Penetanguishene ON L9M 1G8

Dear Mr. Swick:

The purpose of this letter is to provide guidance to the Boating Ontario Association about how the declaration of a provincial emergency and closure of non-essential businesses during the COVID-19 outbreak will impact marinas in Ontario.

On March 17, 2020, the Government of Ontario declared an emergency under the *Emergency Management and Civil Protection Act*. The provincial emergency has been extended until at least April 14, 2020.

The government is concerned about the premature opening of the recreational boating season. While the Emergency Order is in place, the government has issued a [list of Essential Workplaces](#). Under the Emergency Order, there are very limited circumstances when marinas can be open. Please note the following guidelines:

- A marina may operate but only to the extent necessary to enable individuals to access their primary place of residence including indigenous communities (e.g. there is no land-based route to access the residence) (paragraph 21. ii. C). Accessing seasonal cottages is inconsistent with the government's "stay home, stop the spread" message.
- Marinas may also operate to support other essential services including policing and law enforcement (e.g. MNRF) fire and emergency services (paragraph 1 and paragraph 34).
- Marinas may also operate to support businesses that produce food, including by fishing (paragraph 1 and paragraph 24), or to support the food supply chain (paragraph 26). Marinas are not to support recreational or sport fishing.

The recent revisions to the list of Essential Workplaces are based on the advice of the Chief Medical Officer of Health. Further the amendments are consistent with the emergency order under the *Emergency Management and Civil Protection Act* to close all outdoor recreational amenities, such as sports fields and playgrounds.

All communal or shared, public or private, outdoor recreational amenities everywhere in Ontario, including but not limited to playgrounds, sports fields, basketball and tennis courts, off-leash dog parks, beaches, skateboard and BMX parks, picnic areas, outdoor community gardens, park shelters, outdoor exercise equipment, condo parks and gardens, and other outdoor recreational amenities are ordered closed.

We would appreciate your efforts to communicate this memo widely with your membership. Please note that this letter sets out the government's position on the intent of the relevant paragraphs. It is not to be taken as either legal advice or a legal determination on the intent of the Order. Members who have further questions of interpretation regarding the list or this letter should seek their own legal advice.

We have now reached a critical time in our fight against COVID-19 and we all have a duty to work together to stop the spread of the virus. Your continued support and co-operation are appreciated.

Sincerely,

Original signed by

Elizabeth Kay-zorowski
Director
Strategic Policy and Transportation Economics Branch
Ministry of Transportation

cc: Rick Laysell
Chief Executive Officer

: COVID-19: Get the latest updates or take a self-assessment.

Ontario Extends Declaration of Emergency to Continue the Fight Against COVID-19

Sustained Measures Necessary to Stop the Spread and Protect Public Health

April 14, 2020 3:30 P.M. | [Office of the Premier](#)

TORONTO — On the advice of the Chief Medical Officer of Health and with the approval of the Ontario legislature, the Ontario government is extending the Declaration of Emergency under the *Emergency Management and Civil Protection Act* for a further 28 days. This will allow the government to continue to use every tool at its disposal to protect the health and safety of the people of Ontario during the COVID-19 pandemic.

Passed during a special sitting of the Ontario legislature and with the full cooperation of all parties, the Declaration of Emergency has been extended until May 12. The extension of the provincial declaration of emergency allows Ontario to continue to enforce current emergency orders, such as the closure of all non-essential workplaces, outdoor amenities such as parks and recreational areas, public places and bars and restaurants, as well as restrictions on social gatherings of more than five people, and prohibitions against price-gouging. A full list of emergency orders can be found on the [e-Laws website](#) under the *Emergency Management and Civil Protection Act*.

"During these unprecedented times, we cannot let our guard down. The actions being taken by everyone to stay home and practice physical distancing are making a difference, but we are not out of the woods yet," said Premier Ford. "With the support of every Ontario MPP, we continue to take any and all actions necessary to support our frontline health care workers and respond rapidly and decisively to slow the spread of this deadly virus."

The legislature also passed the *Coronavirus (COVID-19) Support and Protection Act* to amend the *Education Act*, *Planning Act*, *Development Charges Act*, *Police Services Act* and the *Ministry of Training, Colleges and Universities Act*. This new legislation demonstrates that the government is actively listening to the concerns of education and municipal stakeholders during this COVID-19 emergency.

"This legislation is about protecting the health and economic interests of Ontarians," said Stephen Lecce, Minister of Education. "We will do whatever it takes to get through this challenge — most especially for the next generation — so that students continue learning and graduating."

The amendments to the *Education Act* will allow school boards to continue charging fees on new construction in order to retain a vital source of revenue for new school projects. The bill also includes an amendment to provide a fair and consistent provincewide approach to addressing school suspensions and expulsions as part of the government's commitment to the safety of students and staff upon the reopening of schools.

The changes to the *Ministry of Training, Colleges and Universities Act* will temporarily suspend student loan payments for OSAP borrowers and initiate a six-month interest-free moratorium on OSAP loans.

"We are taking action to ease the financial burden for students and current borrowers during the COVID-19 outbreak," said Ross Romano, Minister of Colleges and Universities. "By temporarily suspending loan repayments and interest accrual, our government is providing immediate support for OSAP borrowers during these challenging times."

: COVID-19: Get the [latest updates](#) or take a [self-assessment](#).

source of revenue that helps pay for local growth-related infrastructure, such as roads, water and sewers as well as fire and police services. The amendments to the *Police Services Act* also allow the Solicitor General to give municipalities an extension beyond January 1, 2021 to prepare and adopt a [community safety and well-being plan](#).

"Nothing is more important than protecting the health and well-being of all individuals and families," said Steve Clark, Minister of Municipal Affairs and Housing. "We have listened to our municipal partners and made these changes to help them better manage staff time and resources so they can focus on the COVID-19 outbreak."

"In these unprecedented times, our government is doing everything in its power to support our municipal, policing and community partners," said Sylvia Jones, Solicitor General. "While Community Safety and Well-Being Plans are an important tool for municipalities to keep our communities safe, we need them to focus on allocating resources where they are needed most right now, and that is to stop the spread of COVID-19."

Background Information

- [Ontario Supporting Education Sector, Students, and Municipalities During COVID-19 Outbreak](#)

Additional Resources

- [Learn at Home](#)
- [Learn About how the Government is Supporting People, Businesses and Families during COVID-19](#)

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Ontario Passes COVID-19 Support and Protection Act with Planning Amendments

Members will be interested to know that the Ontario Government passed the *COVID-19 Support and Protection Act* with several amendments to planning and related legislation.

In introducing and passing this legislation, the government is making it possible to suspend certain municipal planning decision timelines during the state of emergency, and change the *Development Charges Act* to ensure by-laws that were set to expire during the pandemic remain in force until shortly after the emergency has ended. Here are the significant pieces of information members need to know:

- *Planning Act* amendments would authorize the Minister of Municipal Affairs and Housing to create regulations to suspend specified timelines associated with land use planning matters. The suspension of timelines could be applied retroactively to the date the state of emergency was declared by the Province.

- Municipalities and planning boards can still make decisions on land use planning matters during this period of suspended timelines, and they can consider using electronic and virtual channels as appropriate to engage and solicit feedback from the public.
- Amendments would also allow municipalities that want to pause applications and direct resources elsewhere to do so without the threat of appeal.
- A new section 9.2 of the *Development Charges Act, 1997*, would allow any development charge by-laws that were set to expire on or after March 17, 2020 to remain in force during the outbreak, and for a short time after, in an effort to give municipalities time to replace them.

For more information on this legislation, please visit the [Ontario Legislature website](#). This information will also be posted on OPPI's COVID-19 [resource webpage](#).

Follow OPPI on Social Media

Follow OPPI for updates and information related to COVID-19.



**Ministry of Environment,
Conservation and Parks**

Assistant Deputy Minister's Office
Land and Water Division

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5th Floor North Tower
Peterborough, ON K9J 3C7

**Ministère de l'Environnement, de
la Protection de la nature et des Parcs**

Bureau du sous-ministre adjoint
Division des Terres et des Eaux

300, rue Water
5^e étage Nord
Peterborough (Ontario) K9J 3C7



April 23, 2020

TO: Conservation Ontario

RE: Conservation Authority Questions Regarding Emergency Orders and Essential Businesses List

Following our conversation on April 6, 2020, I am writing this letter in response to questions that arose regarding whether Conservation Authorities should be considered “essential businesses” for the purposes of [O. Reg. 82/20](#), which is the emergency order respecting the “Closure of Places of Non-Essential Businesses” (“Emergency Order”).

The health and well-being of Ontarians is our governments top priority. Since first learning of COVID-19, Ontario has taken decisive action to contain the spread of the outbreak. Based on the advice of the Chief Medical Officer of Health, the province has recently extended the declaration of emergency to May 12th to allow the government to continue to use every tool at its disposal to protect the health and safety of the people of Ontario.

Business owners, including non-profits and service delivery organizations, are expected to review the latest list of essential business which are authorized to stay open, determine whether they fit into any of the categories and, if they do, make a business decision as to whether to stay open.

The general exemption in section 1(5)2 of Schedule 1 to the Emergency Order does not apply to Conservation Authorities. Although Conservation Authorities provide certain services to both the provincial and municipal levels of government, they operate independently, and their activities are not primarily directed toward delivering or supporting government operations or services.

However, certain activities undertaken by Conservation Authorities may be regarded as “essential businesses” within the meaning of Schedule 2 to the Emergency Order (the “Essential Businesses List”). Conservation Authorities are permitted to make the decision to continue to perform such activities.

The ministry cannot provide advice about whether any of the activities of Conservation Authorities fit within the categories in the Essential Businesses List. Conservation

Authorities must review the essential businesses that are authorized to remain open and consult independent legal counsel if they require advice.

There are certain provisions in the Essential Businesses List, however, that Conservation Authorities may wish to consider with respect to the programs and services that they deliver:

- essential maintenance, repair and property management services
- continuity of forestry resources
- environmental rehabilitation, management and monitoring, and
- critical infrastructure repair and maintenance, including dams.

Each Conservation Authority is independently responsible for determining whether they are an essential business. The application of the provisions of the Emergency Order to the activities of Conservation Authorities will be highly contextual and will need to be assessed on a case by case basis.

The Emergency Order also allows non-essential businesses to continue operations through remote work, online order and delivery fulfilment, and access to supplies in physical locations. The Government of Ontario is encouraging businesses to operate remotely and support physical distancing. This includes remote teleworking and virtual meetings, where possible.

We are all working together to combat this outbreak and hope that normal business operations will resume as soon as possible.

To learn more about how the province continues to protect Ontarians from COVID-19, please visit www.ontario.ca/coronavirus.

Sincerely,

A handwritten signature in black ink, appearing to read 'Chloe Stuart'.

Chloe Stuart
Assistant Deputy Minister
Land and Water Division
Ministry of the Environment, Conservation and Parks

A Framework for Reopening our Province

April 27, 2020

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A Framework for Reopening our Province

The impacts of the COVID-19 outbreak have been felt across Ontario, by families, workers, businesses and communities.

By working together and following the advice of public health experts, together we made steady progress in the fight against this deadly virus. Modelling in mid-April 2020 shows early signs that enhanced public health measures — including staying home, physical distancing and hand washing — are working to stop the spread of the virus and flatten the curve of the outbreak. By following these simple steps, everyone across the province is making a positive difference.

It has been a slow and steady fight, but every victory Ontario has made against COVID-19 belongs to our heroic health care workers on the frontlines of this pandemic, essential businesses and workers, those stepping up to produce much-needed medical gear, and the regular people making extraordinary sacrifices to keep their families, friends and communities safe.

While the situation is still evolving, Ontario continues to work with its partners to keep people healthy and provide support for the families, individuals and businesses struggling as a result of the necessary measures taken in response to COVID-19 and to plan for what comes next.

And now, led by the Chief Medical Officer of Health and the work of the Ontario Jobs and Recovery Committee, the government is planning for what comes next.

A Framework for Reopening our Province lays out the government's approach to the next chapter in the ongoing fight to defeat COVID-19. It outlines the principles the government will use to reopening businesses, services and public spaces in gradual stages. It also explains the criteria Ontario's Chief Medical Officer of Health will use to help advise the government on when it is safe to begin loosening public health restrictions. And it highlights the government's commitment to continue providing guidance and advice as workplaces prepare to reopen, including businesses deemed essential that voluntarily chose to temporarily shut down.

Thanks to the hard work of public health professionals and frontline heroes, and the ongoing commitment of the people of this province, Ontario is confident that together we will continue to make progress in our fight to contain and defeat this deadly virus. This framework provides a roadmap for people and businesses, so they know what to look for as the province moves forward. Together, Ontario will emerge from this crisis — with a clear path to economic recovery that keeps people safe and healthy.

Ontario's Response to COVID-19

Phase 1: Protect and Support



The government's primary focus is on protecting the health and well-being of individuals and families, supporting frontline health care workers, essential workers and businesses, and providing immediate support to protect people and jobs. This is demonstrated through the \$17-billion [Ontario's Action Plan: Responding to COVID-19](#) and ongoing government actions, such as increased pay for frontline workers during the pandemic.

Emergency orders put in place to protect people include: the closure of non-essential workplaces, outdoor amenities in parks, recreational areas and public places, as well as bars and restaurants; restrictions on social gatherings; and limiting staff from working in more than one retirement home, long-term care home or congregate care setting.

Phase 2: Restart



The government will take a careful, stage-by-stage approach to loosening emergency measures and reopening Ontario's economy. Public health and workplace safety will remain the top priority, while balancing the needs of people and businesses. Public health officials will carefully monitor each stage for two-to-four weeks, as they assess the evolution of the COVID-19 outbreak to determine if it is necessary to change course to maintain public health. The government will also continue to issue guidelines for workplace safety.



Phase 3: Recover



Ensuring the health and safety of the public and workers will continue to be a top priority as Ontario transitions to a "new normal." The government will partner with businesses and other sectors to lead Ontario's economic recovery. The focus will be on creating jobs and opportunity across the province, while working to restore long-term prosperity for the benefit of every individual and family in Ontario.

State of Play in Ontario's Response to COVID-19

The government acted immediately and decisively to slow the spread of COVID-19 and protect the health and safety of the people of Ontario. Thanks to these actions, the latest expert modelling projects that the wave of new community spread of COVID-19 cases has started to peak as Ontario's outbreak is now trending positively.

- 
- **January 24** Minister's Order made the novel coronavirus a reportable disease
 - **January 25 – ongoing** Rapid testing ramp-up
Aggressive case and contact management of all confirmed cases
 - **March 12** Closure of public schools
 - **March 13** Essential visitors only in long-term care and other congregate care settings
Stop cycling of intermittent inmates and personal visits in correctional facilities
Prohibit gatherings over 250 people
 - **March 16** Practice physical distancing
Self-isolate for 14 days if travelled outside Canada
Prohibit gatherings over 50 people
Make virtual work arrangements where possible
 - **March 17** Emergency Declaration
Closure of public places and establishments
 - **March 21** Work deployment for health services providers
 - **March 24** Closure of non-essential workplaces
Work deployment for long-term care homes
 - **March 25** Prohibit gatherings greater than five people
Release of the \$17-billion *Ontario's Action Plan: Responding to COVID-19*
 - **March 30** Closure of parks and outdoor recreational amenities
Limit outings to essential needs
Self-isolation for those over 70, with compromised immune systems or underlying medical conditions
 - **April 2** Enhance capacity for contact-tracing
 - **April 3** Revised essential workplaces list
 - **April 9** Prohibit camping on Crown land
 - **April 11** Work deployment for service organizations, municipalities and their service providers
 - **April 14** Extension of Emergency Declaration for 28 days
 - **April 15** Release of *COVID-19 Action Plan for Long-Term Care Homes*, including the Emergency Order restricting staff from working in more than one setting
 - **April 22** Ontario requests military support for long-term care homes
 - **April 23** Release of *COVID-19 Action Plan for Vulnerable People*
 - **April 25** Ontario provides pandemic pay for frontline heroes
 - **April 27** Release of *A Framework for Reopening our Province*

Principles of the Framework

Ontario's plan to begin to responsibly lift public health measures and restart the economy will be guided by the advice of the Chief Medical Officer of Health and public health officials, and will be based on the following principles:



Responsible: Public health and protecting the people of Ontario, especially those who are most vulnerable and at high-risk, will continue to be paramount and guide a gradual approach to loosening public health measures.



Evidence-informed: Emerging scientific knowledge, public health data, defined criteria and consistent measures will inform the actions of the government, regions and sectors.



Resourced: Sufficient health system capacity to respond to any resurgence in COVID-19 infections will be required to protect health care workers and the public and maintain the regular health system.



Monitored: Public health capacity for rigorous testing, timely contact tracing and case management will need to be in place.



Responsive and Effective: Measures will be implemented quickly, clearly and efficiently, based on health capacity, safety and economic needs, and the need to tighten or restrict measures if surges or further outbreaks occur.



Clear: Plans and responsibilities for individuals, employers and the health care system will be clear, well-communicated by government and ready to implement.

Flexibility and the ability to adapt to changing circumstances are essential to the province's continued success. As the situation evolves, these principles will guide the actions and direction the government takes to reopen Ontario and its economy.

Determining When to Ease Public Health Measures

Ontario's Chief Medical Officer of Health will consider the following criteria to advise when the province can begin to ease public health measures:



Virus spread and containment



Health system capacity



Public health system capacity

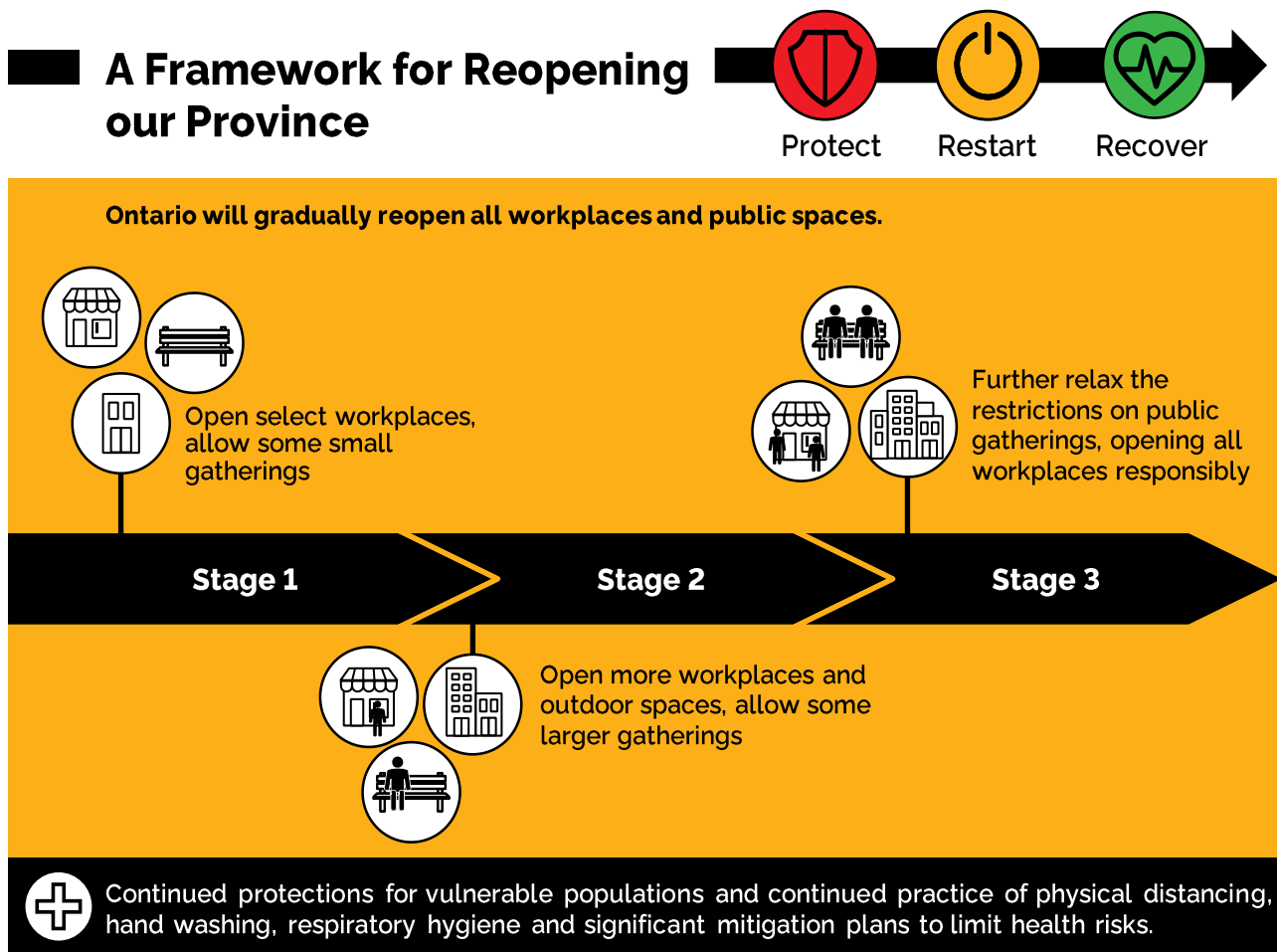


Incidence tracking capacity

Ensures loosening of measures is appropriately timed with the progression of the epidemic in Ontario.	Ensures there is an effective response to any potential case resurgence.	Ensures there is an effective public health response to any potential case resurgence.	Ensures that any potential resurgence in cases can be identified promptly.
• A consistent two-to-four week decrease in the number of new daily COVID-19 cases. • A decrease in the rate of cases that cannot be traced to a source. • A decrease in the number of new COVID-19 cases in hospitals.	• Sufficient acute and critical care capacity, including access to ventilators, to effectively respond to potential surges. • Ongoing availability of personal protective equipment (PPE) based on provincial directives and guidelines.	• Approximately 90 per cent of new COVID-19 contacts are being reached by local public health officials within one day, with guidance and direction to contain community spread.	• Ongoing testing of suspected COVID-19 cases, especially of vulnerable populations, to detect new outbreaks quickly. • A shift to new and other ways of testing and contact tracing to promote widespread tracking of cases.

As the province eases public health measures, these criteria will also serve as the framework for ongoing monitoring of progress and identifying when a change in direction is required. For example, the Chief Medical Officer of Health may also advise reapplying certain public health measures to manage the risk of recurring surges, outbreaks or future waves.

Phase 2: Restart — A Gradual, Staged Approach



The government will reopen Ontario businesses and public spaces gradually. This will be based on the advice of the Chief Medical Officer of Health, including the criteria and thresholds detailed above. Each stage will last for approximately two-to-four-week periods to allow for close monitoring of any impacts or potential resurgence of cases.

After each two-to-four-week period, the Chief Medical Officer of Health may advise to:

- Reapply or tighten certain public health measures in response to a surge in cases or outbreaks;
- Maintain status quo and continue close monitoring of impacts; or
- Progress to the next two-to-four-week stage.

As public health measures are lifted and as economic activity resumes, the public will need to continue to maintain physical distancing and hand washing, along with self-isolation when experiencing COVID-19 symptoms. Remote work arrangements should continue where feasible.

By taking this incremental approach, the government can ensure there are appropriate measures in place to reopen the province safely and limit any risks to people and public health. Each stage requires careful assessment and monitoring to know whether to adjust, tighten or loosen measures.

Supporting Children and Parents

The government is committed to keeping children across Ontario safe. In considering how to reopen Ontario's economy, the government recognizes the important needs of both parents and children in relation to public health decisions about when and how to open schools and child care centres. As with all other measures, the government will proceed slowly and in phases, based on the best advice from the Chief Medical Officer of Health. In reopening, the government will ensure the safety of children and educators by ensuring adherence to public health guidelines.

Reopening in Stages

Examples of the government's gradual approach to reopening Ontario include:

Stage 1

Initially, consider:



For businesses that were ordered to close or restrict operations, opening select workplaces that can immediately meet or modify operations to meet public health guidance and occupational health and safety requirements (e.g., curbside pick-up or delivery).



Opening some outdoor spaces like parks and allow for a greater number of individuals to attend some events, such as funerals.



Continued protections for vulnerable populations and the continued practice of physical distancing, hand washing and respiratory hygiene, and significant mitigation plans to limit health risks. Hospitals beginning to offer some non-urgent and scheduled surgeries and other health care services.

Stage 2

If the initial loosening of public health measures is successful, consider:



Opening more workplaces, based on risk assessments, which may include some service industries, and additional office and retail workplaces.



Opening more outdoor spaces and allowing some larger public gatherings.



Continued protections for vulnerable populations and the continued practice of physical distancing, hand washing and respiratory hygiene, and significant mitigation plans to limit health risks.

Stage 3

If the loosening of public health measures continues to be successful, consider:



Opening all workplaces responsibly



Further relaxing the restrictions on public gatherings. Large public gatherings such as concerts and sporting events will continue to be restricted for the foreseeable future.



Continued protections for vulnerable populations and the continued practice of physical distancing, hand washing and respiratory hygiene, and significant mitigation plans to limit health risks.

This ongoing, gradual assessment of public health measures will continue until the post-pandemic period when a vaccine or treatment for COVID-19 is available. This staged approach reflects Ontario's "new normal."

This framework allows the government to prioritize the needs of individuals and families across the province, while balancing economic and social benefits and keeping people safe. To help businesses and services restart, key factors the government will consider include the risk of spread of the virus and the ability to implement protective measures to keep workplaces safe.

In the coming days, the Ontario Jobs and Recovery Committee, as well as Members of Provincial Parliament (MPPs), will begin holding discussions with business associations, chambers of commerce, municipal leaders, the postsecondary sector, corporate leaders, small business owners, community and social service providers, Indigenous partners, Franco-Ontarians, entrepreneurs and others. This will enable Ontario to better understand the unique impacts of COVID-19 that each region and each sector is facing, as well as what they need to succeed as Ontario progresses through the stages of reopening toward the recovery phase.

Making Workplaces Safe

The health and safety of workers is the government's top concern. As public health measures are adjusted, ensuring workplaces are safe for employees and customers will be essential. All employers and workers will be required to follow directives and guidelines on COVID-19, including measures that may restrict certain activities.

In fact, many key sectors deemed essential have remained open during the COVID-19 outbreak, following strict guidance to help their employees stay safe. It is vital that they continue to do so. The government will rely on their expertise and, in many cases, global experience to serve as a model for how other businesses adjust their operations for a new environment. The government will help with a range of advice and support.

Safe workplaces must have a plan that promotes and adheres to strict hygiene and sanitation standards, and physical distancing to the extent possible. These are key factors to resume activities safely. The use of measures to limit risks include adjusting work practices and physical environments. This applies to workplaces that are allowed to reopen, as well as businesses deemed essential but that voluntarily chose to shut down, recognizing they may decide to resume operations before entering the first stage.

The government, in partnership with Ontario's Health and Safety Associations and based on input from public health officials, will provide guidelines to employers on how to open safely and protect their employees and customers. Documents will be made available across many sectors, as well as training to provide guidance to workplaces entering the restart phase. This may include webinars and other distance learning tools. These resources will build on the guidelines provided to essential workplaces, which have enabled those businesses to adapt and remain open.

Ontario has added more workplace inspectors and specialists to ensure workers continue to be protected on the job during the pandemic, including adding close to 60 new frontline officials to support employers and workers in the field. The capacity of Ontario's Health and Safety Call Centre has also been doubled. Workers who are worried their workplaces are unsafe can phone 1-877-202-0008. Regular updates will also be provided on the number of workplace inspections and work orders taking place across the province.

Throughout the reopening phase, Ontario will continue the "Team Canada" approach to understand the measures and steps other jurisdictions are taking, to coordinate where possible, and reduce barriers to interprovincial business activities.

Protecting Vulnerable Populations

Nothing is more important than protecting the health and well-being of the people of Ontario, especially the province's most vulnerable populations. Seeing the impact of COVID-19 on seniors and vulnerable people has been heartbreaking.

As Ontario gradually loosens public health restrictions and economic activity resumes, the government will continue to use every resource available to support the province's long-term care homes to stop the spread of COVID-19, with a special focus on those long-term care homes experiencing outbreaks and in need of urgent support.

The [COVID-19 Action Plan for Protecting Long-Term Care Homes](#) is helping to stop and contain the spread of COVID-19 in the province's long-term care and retirement homes. The government has introduced more aggressive testing, screening and surveillance, deployed specialized teams from hospitals, public health and the home care sector, recruited additional frontline staff, and increased personal protective equipment.

Ontario is also implementing its [COVID-19 Action Plan for Vulnerable People](#) to better protect people living in high-risk settings including homes serving those with developmental disabilities, shelters for survivors of gender-based violence and human trafficking, and children's residential settings. This includes Indigenous residential settings for children and youth, shelters and other high-risk settings on- and off-reserve.

New measures have been put in place to enhance screening and testing, help reduce exposure to COVID-19, prevent the spread of the virus and increase infection control measures. This plan builds upon the initiatives that were put in place at the outset of the COVID-19 outbreak.

A Path to Recovery

Through each stage of *A Framework to Reopening our Province*, the government's number one priority will continue to be the health and well-being of the people of Ontario. But recovery from COVID-19 doesn't just mean stopping the spread — it also means setting up Ontario to help create jobs, prosperity and growth well into the future.

As we prepare to reopen Ontario's economy, it is more important than ever to follow public health advice. Everyday actions to reduce exposure and protect people's health, such as physical distancing, frequent hand washing and staying home when ill, continue to be crucial in Ontario's fight against COVID-19. We cannot afford to let up our efforts now and undo all of the progress we have made. Together, we are making a difference.

Ontario is resilient. With everyone doing their part and the heroic efforts of frontline health care workers, our efforts against COVID-19 are working. Now, the government is preparing for the weeks and months ahead, to responsibly lead Ontario's economy back to a strong position. The Ontario Spirit will continue to guide us through these challenging times.

The perseverance of the people of Ontario has always been our province's strength. With a clear framework to help guide the loosening of emergency measures, and with the continued support of the people of this province, Ontario stands ready to tackle the next chapter in the fight against COVID-19.

Additional resources

- [Learn more about the first phase of Ontario's Action Plan: Responding to COVID-19.](#)
- [Learn more about the COVID-19 Action Plan for Vulnerable People.](#)
- [Learn more about the COVID-19 Action Plan for Protecting Long-Term Care Homes.](#)
- [Visit Ontario's website to learn more about how the province continues to protect the people of Ontario from COVID-19.](#)
- [See how your organization can help fight COVID-19 through Ontario Together.](#)
- [Information and advice to help your business navigate the economy during COVID-19.](#)

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The Honourable Doug Ford,
Premier
Premier's Office
Room 281
Legislative Building, Queen's Park
Toronto, ON
M7A 1A1

April 27, 2020

Dear Premier Ford,

We, the 112 undersigned organizations, call on the Government of Ontario to retain the current mandate of the province's 36 Conservation Authorities in protecting, restoring and managing the watersheds where 95 percent of Ontarians reside. Their functions and responsibilities with respect to land use planning and permitting, monitoring, stewardship and education must be maintained, for the reasons outlined below.

Our Conservation Authorities are a unique and widely respected Ontario innovation. They were established in the 1940s in response to concerns expressed by agricultural, environmental and sports groups about the unhealthy state of the province's lands and waters as a result of poor resource management practices. The combined impacts of drought and deforestation had led to extensive soil loss and flooding, pointing to the need for a regional approach to managing Ontario's watersheds, for the safety and well-being of communities.

Today, Conservation Authorities provide a much-valued bridge across municipal boundaries to understand and address environmental concerns, such as flooding. Because they operate at the watershed level, they are ideally positioned to encourage science-based collaborative strategies and decision-making.

The Flood Advisor's report showed strong support for the Conservation Authority model in protecting Ontario from the impacts of climate change. Their role in flood mapping, hazard assessment and monitoring is critical to protecting life and property. This model only works, however, if Conservation Authorities have the necessary regulatory power, appropriate staffing and adequate funding to intervene in planning decisions and development applications. Their vital role in land use planning and permitting must be retained to ensure that development does not put communities at risk from flooding and other climate change impacts through loss of wetlands, woodlands and farmland.

The monitoring initiatives implemented by Conservation Authorities are necessary for delivery of flood mitigation and drinking water protection programs. Additionally, they support broader environmental protections including land conservation (including areas of importance to protecting water resources), biodiversity conservation, water quality protection and ecological restoration. This monitoring role is essential to evidence-based decision-making and should be maintained.

Conservation Authorities are locally based organizations that have a solid track record in responding innovatively and effectively to community needs and priorities. They support multiple municipalities and partner with conservation groups, farmers, other landowners and other community members. They deliver regionally significant projects and provide on-the-ground expertise and funding. Such projects include, for example, implementation of agricultural best practices and wetland restoration or creation.

The province's Conservation Authorities are the second largest landowner in Ontario, protecting significant natural areas and hydrological features in our watersheds. They also own and manage conservation areas that are open to the public and provide highly valued nature-based opportunities for recreation and leisure for millions of Ontarians. Here and across their watersheds Conservation Authorities deliver valuable education and outreach programs, serving youth and enriching communities across Ontario.

Any effort to reduce or constrain the mandate of Conservation Authorities is contradictory to the interests of the people of Ontario who are facing enormous risks and costs as a result of climate change and ongoing biodiversity loss. The roles and responsibilities of Conservation Authorities are critical in protecting the lands, waters and wildlife which benefit businesses and communities across Ontario, and upon which our health and well-being ultimately depend.

None of us can afford to ignore the tragic history of poor watershed management and over-exploitation which led to the creation of Conservation Authorities in the last century. Now more than ever we need their expertise to respond effectively to the challenges ahead.

Yours truly,



Caroline Schultz
Executive Director
Ontario Nature



Tim Gray
Executive Director
Environmental Defence



Theresa McClenaghan
Executive Director
Canadian Environmental Law Association

Cc: Jeff Yurek, Minister of the Environment, Conservation and Parks
Cc: John Yakabuski, Minister of Natural Resources and Forestry
Cc: Ernie Hardeman, Minister of Agriculture, Food and Rural Affairs
Cc: Steve Clark, Minister of Municipal Affairs and Housing
Cc: Jerry DeMarco, Commissioner of the Environment

This letter is endorsed by the following national, provincial and local organizations:



Environmental Stewardship

Luke Wilson
Chief Executive Officer
A Rocha Canada



A2A

Algonquin to
Adirondacks
Collaborative

David Miller
Executive Director
**A2A- Algonquin to Adirondacks
Collaborative**



Terry Bradt
Past-President
Bancroft Field Naturalists



**BAY AREA
RESTORATION
COUNCIL**

Chris McLaughlin
Executive Director
Bay Area Restoration Council



Deb Sherk
President
Bert Miller Nature Club



Liz Purves
Director, Ontario
Birds Canada



Lawrence Gunther
President
Blue Fish Canada



Norman Wingrove
Acting President and Secretary
Blue Mountain Watershed Trust



Amy Schnurr
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Tom Wilson
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Dr. Dawn Bazely, Chair
Michelle Kanter, Executive
Director
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Citizens Environment Alliance

Derek Coronado
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**Citizens Environment Alliance of
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Bruce Craig
Chair

**Concerned Citizens of King
Township**



Michael Douglas
Spokesperson

Concerned Citizens of Ramara



Rachel Plotkin
Boreal Project Manager
David Suzuki Foundation



Lois Gillette
President
Durham Region Field Naturalists

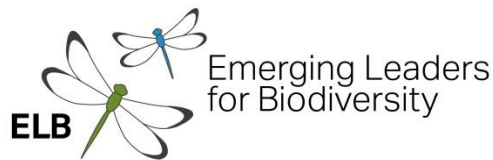


EARTHROOTS

Amber Ellis
Executive Director
Earthroots



Paul Mero
Executive Director
EcoSpark



Thomas McAuley-Biasi
Chair
Emerging Leaders for Biodiversity



Bob Barnett
Executive Director
**Escarpment Biosphere
Conservancy**



Pat Learmonth
Director
Farms at Work



Geoff Kettel
President
**Federation of Urban
Neighborhoods**



Raymond Metcalf
President
Four Seasons Conservancy



Kristy Meyer
Associate Director
Freshwater Future



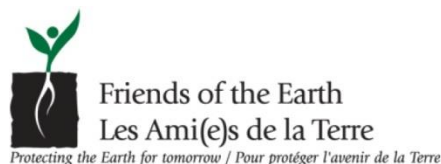
Susan Moore
President
Friends of Salmon River



Peter Kannar
President
Friends of Second Marsh



Thomas McClenaghan
President
Friends of the Coves Subwatershed Inc.



Beatrice Olivastri
CEO
Friends of the Earth Canada



Libby Racansky
President
Friends of the Farewell



Rupert Kindersley
Executive Director
Georgian Bay Association



Susan Bryant
Co-Chair
Grand River Environmental Network



Graham Flint
President
Gravel Watch Ontario



Richard Witham
Chair
Greater Sudbury Watershed Alliance



Jennifer Court
Executive Director
Green Infrastructure Ontario Coalition



Giuliana Casimirri
Executive Director
Green Venture



Haldimand Stewardship Council Inc.

115 Cayuga St. N. P.O. Box 720 Cayuga, ON N0A 1E0

Phone: 905 772-1393 Fax: 905 772-1459

Email: dan@haldimandstewardshipcouncil.org

Website: www.haldimandstewardshipcouncil.org

Dan Romanoski

President

Haldimand Stewardship Council



**Haliburton
Highlands
Land Trust**

*Protecting the land we love
for future generations*

Mary-Lou Gerstl

Chair

Haliburton Highlands Land Trust



**Halton/North Peel
Naturalist Club**

Don Scallen

President (Acting)

**Halton/North Peel Naturalist
Club**



**Hamilton
Naturalists'
Club**

Chris Motherwell

President

Hamilton Naturalist Club



**HIGH PARK
nature**

Sharon Lovett

Co-Chair

High Park Nature



Sheila Fleming

President

Ingersoll District Nature Club

*Junction Creek
Stewardship Committee*



Miranda Virtanen

Executive Director

**Junction Creek Stewardship
Committee**



Arthur Gladstone

President

Kawartha Field Naturalists



**Because food is a
GROWING concern!**

Mary Delaney

Chair

Land Over Landings



Janet McKay

Executive Director

**Local Enhancement and
Appreciation of Forests**



Susan Hirst

President

**Midland-Penetanguishene Field
Naturalists Club**



Don Ciparis

President

**National Farmers Union –
Ontario**



Dorothy McKeown
President
Nature Barrie



Rose Feather
President
Nature League



Gordon Neish
President
Nature London



Joyce Sankey
Conservation Director
Niagara Falls Nature Club



Dorothy Wilson
Communications Officer
Nith Valley EcoBoosters



Cara Gregory
President
North Durham Nature



Karen Brock
President
Oakvillegreen Conservation Association Inc.



Steve Hounsell
Chair
Ontario Biodiversity Council



Kathryn Enders
Executive Director
Ontario Farmland Trust



ONTARIO LAND TRUST ALLIANCE
Alison Howson
Executive Director
Ontario Land Trust Alliance Inc.

Grace Gong

Ontario Nature Youth Council



ONTARIO PARKS ASSOCIATION
*Protecting Tomorrow Today**

Jim Pitman
President, OPA Board of Directors
Ontario Parks Association



Linda Heron
Chair
Ontario Rivers Alliance



Stuart Atkinson
Lead, Policy and Government
Relations
**Ontario Society of Professional
Engineers**



**ONTARIO SOIL
REGULATION
TASK FORCE**

Ian McLaurin
Chair
**Ontario Soil Regulation Task
Force**



Sandy Donald
Director
Ontario Wildlife Rescue



Liz Benneian
Executive Director
**Ontariogreen Conservation
Association**



Denis Paccagnella
President
Orillia Naturalists Club



Elizabeth Logue
Riverkeeper
Ottawa Riverkeeper



Donna DuBreuil
President
Ottawa-Carleton Wildlife Centre



Dave Harvey
Executive Director
Park People



Tianna Burke
Vice President
Parry Sound Nature Club



Matt Brown
Manager
Patagonia Toronto



Marg Reckahn
President
**Penokean Hills Field
Naturalists**



Steve LaForest
President
Pickering Naturalists



Dr. John Bacher
Researcher
Preservation of Agricultural Lands Society



Sandra Dowds
President
Prince Edward County Field Naturalists

Dr. Simon Courtenay
Professor and Director
School of Environment, Resources and Sustainability – University of Waterloo

Dr. Merrin MacRae
Professor and Academic
University of Waterloo



Roger Goulet
Executive Director
Protecting Escarpment Rural Land



Lenka Holubec
Position Member
ProtectNatureTO



Edeltraud Neal
President
Provincial Council of Women of Ontario



George Thomson
President
Quinte Field Naturalists



Tom Woodcock
Planning Ecologist
rare Charitable Research Reserve



Jean L. Williams
Chair
Ratray Marsh Protection Association



Angus Inksetter
President
Saugeen Nature



Jan Beveridge
Save Our Water



Lino Grima
Chapter Chair
Sierra Club of Ontario



Rosemary Keenan
Chair
Sierra Club of Ontario – Peel
Group



Margaret Prophet
Executive Director
Simcoe County Greenbelt Coalition



Paul Harpley
President
South Lake Simcoe Naturalists
Thames Talbot Land Trust
André Lachance
President
Thames Talbot Land Trust



Mark Cranford
President
South Peel Naturalists' Club
The Couchiching Conservancy
Mark Bisset
Executive Director
The Couchiching Conservancy



Bryan Smith
Chair
The Oxford Coalition for Social
Justice



Ellen Schwartzel
Co-Vice President
Toronto Field Naturalists



David Cork
Executive Director
TREC

Karen Peterson
President
Trout Lake Campers Association

Fran Fendelet
Co-Chair
Tyandaga Environmental Coalition
Inc.

Raymond Metcalfe
President
Upper Ottawa Valley Nature
Club



John Peach
Executive Director
Upper St. Lawrence Riverkeeper

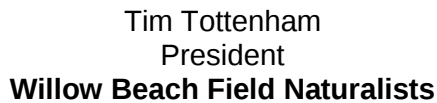


Jenna Quinn
President
Waterloo Region Nature



WILDERNESS
COMMITTEE

Katie Krelve
Ontario Campaigner
Wilderness Committee



Tim Tottenham
President
Willow Beach Field Naturalists



Brent R. Kopperson
Founder & Executive Director
Windfall Ecology Centre



Cassie Barker
Executive Director
Women's Healthy Environment Network



WWF

Elizabeth Hendricks
VP, Freshwater
World Wildlife Fund Canada



YORK REGION
ENVIRONMENTAL ALLIANCE

Gloria Marsh
Executive Director
York Region Environmental Alliance



Jeanne Beneteau
President
York Simcoe Nature Club

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Report

TO: Conservation Advisory Board

FROM: Lisa Burnside, Chief Administrative Officer (CAO)

RECOMMENDED BY: Gord Costie, Director Conservation Area Services

PREPARED BY: Rondalyn Brown and Peter Lloyd, Westfield Staff

DATE: February 13, 2020

RE: Westfield Heritage Village 2020 Accession and Deaccession List

STAFF RECOMMENDATION

THAT the Conservation Advisory Board recommends to the Board of Directors:

THAT the Westfield Heritage Village 2019 Artifact Acquisitions and Deaccession List be accepted as the artifacts added to, or removed from, the Westfield Heritage Village and the Hamilton Region Conservation Authority collection.

BACKGROUND

Westfield Heritage Village has a comprehensive Collections Management Policy approved by the Hamilton Conservation Board of Directors.

Westfield is a living history museum dedicated to the collection, preservation and presentation of objects associated with the cultural and natural history of this area. Westfield maintains an artifact and archival collection consisting of more than 25,000 objects reflecting the social, cultural and material history of the area. This policy affirms the museum's commitment to managing this collection according to current professional standards for acquisition, preservation, documentation, research and use of the artifact collection.

Objects acquired for the collection will be consistent with the mandate, goals and priorities of the site. Objects collected will normally represent the types of material goods that would have been locally manufactured, routinely available or the product of

local activity in Southern Ontario from the period 1790-1925. They must be in a condition suitable for display or research. The decision to accession an artifact into the Westfield Collection will be made by the Collections Committee through consultation with the Collections Officer and the Westfield Manager. A list of accessioned items will be provided to the Hamilton Region Conservation Authority at year end.

Deaccessioning is the permanent removal of an object from the collection. The deaccession process will be undertaken according to the highest professional standards and ethical practices, and will be fully documented. The decision to deaccession an artifact, as well as the subsequent methods of disposal, will be made by the Collections Committee, through consultation with the Collections Officer and the Westfield Manager. A list of deaccessioned items will be provided to the Hamilton Region Conservation Authority at year end.

STAFF COMMENT

Westfield staff is diligent about adhering to the very important collections management policies and museum standards to ensure the Hamilton Conservation Authority is managing the artifact collection in a professional manner.

STRATEGIC PLAN LINKAGE

The initiative refers directly to the HCA Strategic Plan 2019 - 2023:

- **Strategic Priority Area – Conservation Area Experience**
 - Initiatives – Identify and support a more diverse and accessible range of programs for our conservation area users

AGENCY COMMENTS

Not applicable.

LEGAL/FINANCIAL IMPLICATIONS

In accepting these artifacts the Hamilton Conservation Authority assumes liability and responsibility for the care and protection of the artifacts as per the Collections Management Policy.

CONCLUSIONS

Adding the artifacts on this list to the Westfield Heritage Village collection will preserve important pieces of local history and enhance the experience for visitors.

Westfield Deaccession List: 2019

Number	Item	Condition
987.3010.1	Foot board	poor
987.3010.2	Head board	poor
994.4.27	Bed post	poor
987.3166.1	Desk part	poor
X974.857.1	Bed board	poor
996.145.1	Bed board	poor
996.146.1	Bed board	poor
996.144.1	Bed board	poor
994.4.28	Bed board	poor
987.1555.1	Whipple tree	poor
987.2059.1	Handle, green	poor
987.1846.1	Whipple tree part	poor
987.1848.1	Whipple tree part	poor
987.1691.1	Hames	poor
987.1701.1	Hames	poor
987.1690.1	Hames	poor
987.1844.1	Whipple tree part	poor
987.1694.1	Hames	poor
987.1700.1	Hames	poor
987.1698.1	Hames	poor
987.1697.1	Hames	poor
987.1695.1	Hames	poor
987.1699.1	Hames	poor
987.1692.1	Hames	poor
X975.35.2	Chimney, glass	poor

Westfield Donations List Complete for 2019

- **Clock, office, 1910**
- **Wicker laundry basket**
- **Barometer, wood and glass**
- **Collection of six postcards, photographic, Hamilton**
- **Group of two recipe books**
- **Group of two, small wooden boxes, inlay on top**
- **Baptismal certificate, framed**
- **Table cloth, embroidered**
- **Christening gown**
- **Physicians weigh scale with weights**
- **Set of wooden exercise pins, 1890's**
- **Wicker parlor chair, Victorian**
- **Railway register, TH&B**
- **Postcard, TH&B, 1900**
- **Telegraph key and sounder, TH&B Summit Station**
- **Inkwell, glass**
- **Wax seal, TH&B Summit station**
- **Group of two commemorative plaques**
- **Group of four chairs from Troy Hall, 1880's**
- **12 pieces, silver cutlery, Victorian**
- **Clothes brush**
- **Stereo viewer**
- **Mill stone, early 1800's, Ancaster chert**
- **Lithography stone**
- **Pair of buggy wheels**
- **"Magic Lantern" candle powered slide projector**
- **Package of 11 "Magic Lantern" glass slides**
- **"Home Boy" immigration certificate, Beverly Township**
- **Framed photo, Edwardian homestead, Rockton**
- **Sleigh, child's, downhill**
- **Collection of 15 docs, Strabane Temperance Society, 1891**
- **Ukelelee, early 1900's**
- **Desk bell**
- **Cast Iron lamb baking form**
- **Group of 18 sewing notions and devices**
- **Stamping kit, two full fonts**



Report

TO: Budget & Administration Committee

FROM: Neil McDougall, Secretary-Treasurer

DATE: April 23, 2020

RE: Report by the Auditors and
2019 Twelve-Month Audited Financial Statements

STAFF RECOMMENDATION

THAT the Budget & Administration Committee recommends to the Board of Directors:

THAT the Report by the Auditors be approved; and further

THAT the 2019 Twelve-Month Audited Financial Statements for Hamilton Conservation Authority and Confederation Beach Park be approved.

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Hamilton Region Conservation Authority and Confederation Beach Park

For the the year ended December 31, 2019

Report to the Budget and Administration Committee
Audit strategy and results

April 15, 2020

Melanie Dugard, CPA, CA

Principal

T 416 607 7303

E Melanie.Dugard@ca.gt.com

Kashif Khan, CPA, ACA (Pak)

Manager

T 416 360 4091

E Kashif.Khan@ca.gt.com



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Audit risks and results	2 - 4
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Other reportable matters	6
Thought Leadership	7

Appendices

Appendix A Overview and approach
Appendix B Draft Management representation letter
Appendix C Accounting developments
Appendix D Assurance developments
Appendix E Cybersecurity

Executive summary

Purpose of report and scope

The purpose of this report is to engage in an open dialogue with you regarding our audit of the financial statements of Hamilton Region Conservation Authority and Confederation Beach Park (the "Authority") for the year ended December 31, 2019. This communication will assist the Budget and Administration Committee in understanding our overall audit strategy and results of audit procedures and includes comments on misstatements, significant accounting policies, sensitive estimates and other matters.

The information in this document is intended solely for the information and use of the Budget and Administration Committee. It is not intended to be distributed or used by anyone other than these specified parties.

We have obtained our engagement letter dated September 5, 2018, which outlines our responsibilities and the responsibilities of management.

We were engaged to provide the following deliverables:

Deliverable

Communication of audit strategy and results

Report on the December 31, 2019 financial statements

Status of our audit

We have substantially completed our audit of the financial statements of the Authority and the results of that audit are included in this report.

We will finalize our report upon resolution of the following items:

- Receipt of signed management representation letter (a draft has been attached in the appendix B)
- Approval of the financial statements by the Board
- Response from the Authority's legal counsel to be dated within five days of when the financial statements are approved by the Board; and
- Inquiries which will be required between the date of the report to the date the financial statements are approved by the Board.

Approach

Our audit approach requires that we establish an overall strategy that focuses on risk areas. We identify and assess risks of material misstatement of the financial statements, whether due to fraud or error. The greater the risk of material misstatement associated with an area of the financial statements, including disclosures, the greater the audit emphasis placed on it in terms of audit verification and analysis. Where the nature of a risk of material misstatement is such that it requires special audit consideration, it is classified as a significant risk.

Our approach is discussed further in the Appendix A.

Audit risks and results

We highlight our significant findings in respect of COVID-19 impacts on audit risks and responses, significant transactions, risks, accounting practices and other areas of focus:

COVID-19 impact on audit risks and responses

Area of focus	Matter	Our response and findings
Going concern	Impact of COVID-19 on the Authority's operations has been assessed by the management around the going concern assumption. Management has made an assessment that the going concern assumption is still valid as the funding and budget is in place. There will be an affect on the Confederation Beach Park operations, however, due to uncertainty around the timing of resolution of this issue, the actual impact cannot be ascertained at this time.	We have examined the assessment made by management on the going concern assumption and determined it to be reasonable.
Subsequent event disclosure	The COVID-19 virus became widespread in January 2020 and the magnitude of its impact increased thereafter. Management determined the impact resulting from COVID-19 to be a non-adjusting subsequent event, and has included the appropriate disclosure in the financial statements.	We have examined the subsequent event note disclosure in the financial statements and determined it to be reasonable.

Significant risks

Area of focus	Matter	Our response and findings
Admission, product, service and program fees	There is a presumed risk of fraud in revenue. The risk primarily relates to revenue recognized under user fees and other revenue.	We verified significant revenues to supporting documentation on sample basis, as well as an analysis of user fees by month compared to expectations (prior year). We performed reasonability analysis of the accounts receivable at year end by testing subsequent receipts and reviewing any accounts written off during the year. We tested key controls around the user fee process on sample basis. <i>No matters of concern were found.</i>

Area of focus	Matter	Our response and findings
Fraud risk from management override or weakness in segregation of duties	This is a presumed fraud risk. The risk primarily relates inherent pressure for a public sector entity to not exceed any budgeted amounts. The combination of the opportunity and motivation make this presumed fraud risk applicable to the Authority.	We obtained the entire population of journal entries for the year and, using data analytics, tested a sample based on characteristics deemed unusual given our knowledge of the Authority's operations. We reviewed any accounting estimates for biases. We evaluated the business rationale for significant transactions that are or appear to be outside the normal course of business. <i>No matters of concern were found.</i>
Risk of expenditures and payables understated or not recorded in the correct period	The risk primarily relates to the inherent bias to manage to budget.	We performed a variance analysis of operating expenses and accrued liabilities between prior year and current year investigating any significant or unusual variances; We tested a sample of expenses to ensure that the expenses were recorded in the appropriate period; and We performed a search for unrecorded liabilities by testing a sample of disbursements after year end to ensure they were recognized in the correct period <i>No matters of concern were found</i>

Accounting practices and other areas of focus

Area of focus	Matter	Our response and findings
Accounting estimates and disclosures	<u>Allowance for doubtful accounts</u> Accounts receivable balances are allowed for by the Authority based on their aging date and assessment of collectability. Allowance for doubtful accounts is considered an estimate. <u>Valuation of donated land</u> The Authority periodically receives donations of land that are required to be valued at fair market value. Management determines the fair value of land internally.	Our audit work focused on the judgments and assumptions used by management in calculating the allowance. We have determined that management's estimate is reasonable. Our audit work focused on the judgments and assumptions used by management in determining the fair market value of donated land. We have determined management's estimate to be reasonable.
Fraud and illegal acts	Our audit procedures were performed for the purpose of forming an opinion of the financial statements and although these procedures might bring possible fraudulent or illegal activities to our attention, our audit procedures are less likely to detect material misstatements arising from fraud or other illegal acts because such acts are usually accompanied by acts designed to conceal their existence.	We did not detect any fraudulent or illegal activities or material misstatements resulting from fraudulent or illegal activities during our audit.

Area of focus	Matter	Our response and findings
Litigation proceedings	We are required to examine legal costs incurred in the year to verify that there are not any contingent liabilities that could have an effect today and in the future of Authority's financial results.	We are in the process of communicating with the Authority's legal counsel. Based on management's representations, we are not aware of any claims against the Authority except for the ongoing lawsuit relating to two terminated employees.

Adjustments and uncorrected misstatements

Adjustments

We have no adjusted misstatements to report.

Uncorrected misstatements

We have no non-trivial unadjusted misstatements to report.

Summary of disclosure matters

Our audit did not identify any unadjusted non-trivial misstatements of disclosure matters.

Other reportable matters

Internal control

The audit is designed to express an opinion on the financial statements. We obtain an understanding of internal control over financial reporting to the extent necessary to plan the audit and to determine the nature, timing and extent of our work. Accordingly, we do not express an opinion on the effectiveness of internal control.

If we become aware of a deficiency in your internal control over financial reporting, the auditing standards require us to communicate to the Budget and Administration Committee those deficiencies we consider significant. However, a financial statement audit is not designed to provide assurance on internal control.

Based on the results of our audit, we did not identify any reportable observations.

Accounting standards update

There have been no significant changes in accounting standards that would impact the financial statements. However, please refer to Appendix C on further changes.

Assurance standards update

There have been no significant changes in assurance standards that would impact the financial statements. However, please refer to Appendix D on further changes.

Cybersecurity

Cybersecurity is the practice of protecting computers, data and other electronic systems from malicious attacks. As organizations become increasingly dependent on digital technology, the opportunities for cyber-criminals continue to grow. The explosion of data generated by digital technology, combined with a new degree of connectedness among organizations, means there is ripe opportunity for the technologically savvy and criminally minded to take advantage. This can not only create a reputational risk to you, it can also create financial liabilities. In Appendix E, we examine the nature of the threat and how organizations can go about improving cybersecurity.

Independence

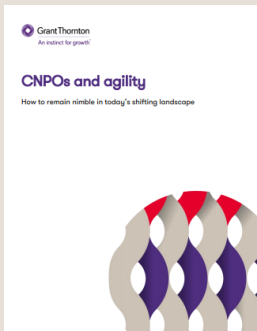
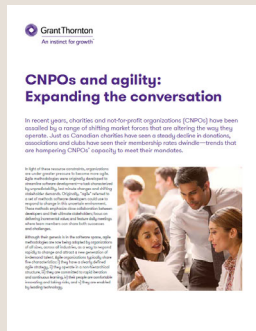
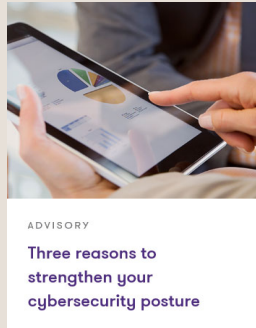
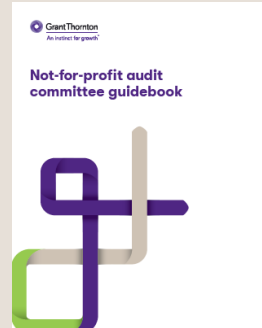
We have a rigorous process where we continually monitor and maintain our independence. The process of maintaining our independence includes, but is not limited to:

- Identifying threats to our independence and implementing safeguards to mitigate those threats; and
- Confirming the independence of our engagement team members

We have not identified any information regarding our independence that in our judgment should be brought to your attention.

Thought leadership

We are leaders in the charity, not-for-profit and government accounting industries, and we pass our knowledge on to our clients through numerous “Thought Leadership” publications. We have included below our most recent publications.

	CNPOs and agility: How to remain nimble in today's shifting landscape Available upon request		CNPOs and agility: Expanding the conversation Available upon request		The State of the Not-for-Profit Sector in 2019 Available upon request
	Changes to auditor reporting standards in Canada Available upon request		Three reasons to strengthen your cybersecurity posture Available upon request		Not-for-profit audit committee guidebook Available upon request

Appendix A – Overview and approach

Our audit is planned with the objective of obtaining reasonable assurance about whether the financial statements as a whole are free from material misstatement, so that we are able to express an opinion on whether the financial statements are prepared, in all material respects, in accordance with [Applicable financial reporting framework]. The following outlines key concepts that are applicable to the audit, including - the responsibilities of parties involved, our general audit approach and other considerations.

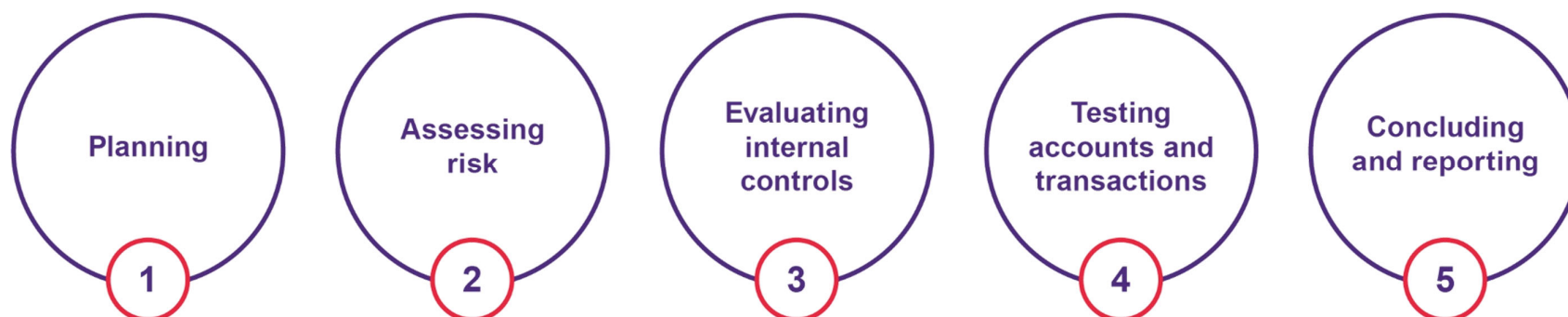
Roles and responsibilities

Role of the board of directors	• Help set the tone for the organization by emphasizing honesty, ethical behaviour and fraud prevention • Oversee management, including ensuring that management establishes and maintains internal controls to provide reasonable assurance regarding reliability of financial reporting • Oversee the work of the external auditors including reviewing and discussing the audit plan
Role of management	• Prepare financial statements in accordance with [Applicable financial reporting framework] • Design, implement and maintain effective internal controls over financial reporting processes, including controls to prevent and detect fraud • Exercise sound judgment in selecting and applying accounting policies • Prevent, detect and correct errors, including those caused by fraud • Provide representations to external auditors • Assess quantitative and qualitative impact of misstatements discovered during the audit on fair presentation of the financial statements
Role of Grant Thornton LLP	• Provide an audit opinion that the financial statements are in accordance with [Applicable financial reporting framework] • Conduct our audit in accordance with Canadian Generally Accepted Auditing Standards (GAAS) • Maintain independence and objectivity • Be a resource to management and to those charged with governance • Communicate matters of interest to those charged with governance • Establish an effective two-way communication with those charged with governance, to report matters of interest to them and obtain their comments on audit risk matters

Audit approach

Our understanding of the Authority and its operations drives our audit approach, which is risk based and specifically tailored to Hamilton Region Conservation Authority and Confederation Beach Park.

The five key phases of our audit approach



Phase	Our approach
1. Planning	• We obtain our understanding of your operations, internal controls and information systems • We plan the audit timetable together
2. Assessing risk	• We use our knowledge gained from the planning phase to assess financial reporting risks • We customize our audit approach to focus our efforts on key areas
3. Evaluating internal controls	• We evaluate the design of controls you have implemented over financial reporting risks • We identify areas where our audit could be more effective or efficient by taking an approach that includes testing the controls • We provide you with information about the areas where you could potentially improve your controls
4. Testing accounts and transactions	• We perform tests of balances and transactions • We use technology and tools, including data interrogation tools, to perform this process in a way that enhances effectiveness and efficiency
5. Concluding and reporting	• We conclude on the sufficiency and appropriateness of our testing • We finalize our report and provide you with our observations and recommendations

Our tailored audit approach results in procedures designed to respond to an identified risk. The greater the risk of material misstatement associated with the account, class of transactions or balance, the greater the audit emphasis placed on it in terms of audit verification and analysis.

Throughout the execution of our audit approach, we will maintain our professional skepticism, recognizing the possibility that a material misstatement due to fraud could exist notwithstanding our past experiences with the Authority and our beliefs about management's honesty and integrity.

Internal control

Our audit will include gaining an understanding of the Authority' internal control over financial reporting. Our understanding will focus on processes associated with the identified risk areas, as described in this report. We use this understanding to determine the nature, extent and timing of our audit procedures.

Our understanding may also result in valuable internal control findings for your consideration. Note that the auditor's objectives with regards to internal control are different from those of management and those charged with governance. For example, we primarily target controls that relate to financial reporting and not those that relate to the Authority' operations or compliance which may also be relevant to its objectives. Therefore, management and those charged with governance cannot solely rely on our findings to discharge their responsibilities in this area.

Quality control

We have a robust quality control program that forms a core part of our client service. We combine internationally developed audit methodology, data analytics technology that allows us to examine large amounts of data, rigorous review procedures, mandatory professional development requirements, and the use of specialists to deliver high quality audit services to our clients. In addition to our internal processes, we are subject to inspection and oversight by standard setting and regulatory bodies. We are proud of our firm's approach to quality control and would be pleased to discuss any aspect of our approach to quality control with you at your convenience.

Appendix B – Draft management representation letter

DATE, 2020

Grant Thornton LLP
33 Main Street East
Hamilton, ON
L8N 4K5

Dear Ms. Dugard:

We are providing this letter in connection with your audit of the financial statements of Hamilton Region Conservation Authority as of December 31, 2019, and for the year then ended, for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of Hamilton Region Conservation Authority in accordance with Canadian public sector accounting standards.

We acknowledge that we have fulfilled our responsibilities for the preparation of the financial statements in accordance with Canadian public sector accounting standards and for the design and implementation of internal controls to prevent and detect fraud and error. We have assessed the risk that the financial statements may be materially misstated as a result of fraud, and have determined such risk to be low. Further, we acknowledge that your examination was planned and conducted in accordance with Canadian generally accepted auditing standards (GAAS) so as to enable you to express an opinion on the financial statements. We understand that while your work includes an examination of the accounting system, internal controls and related data to the extent you considered necessary in the circumstances, it is not designed to identify, nor can it necessarily be expected to disclose, fraud, shortages, errors and other irregularities, should any exist.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the financial statements would influence the decision of a reasonable person relying on the financial statements.

We confirm, to the best of our knowledge and belief, as of DATE, 2020, the following representations made to you during your audit.

Financial statements

- 1 The financial statements referred to above present fairly, in all material respects, the financial position of the Authority as at December 31, 2019 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public accounting standards, as agreed to in the terms of the audit engagement.

Completeness of information

- 2 We have made available to you all financial records and related data and all minutes of the meetings of directors, and committees of directors, as agreed in the terms of the audit engagement. Summaries of actions of recent

meetings for which minutes have not yet been prepared have been provided to you. All significant board and committee actions are included in the summaries.

- 3 We have provided you with unrestricted access to persons within the Authority from whom you determined it necessary to obtain audit evidence.
- 4 There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements. The adjusting journal entries which have been proposed by you are approved by us and will be recorded on the books of the Authority.
- 5 There were no restatements made to correct a material misstatement in the prior period financial statements that affect the comparative information.
- 6 We are unaware of any known or probable instances of non-compliance with the requirements of regulatory or governmental authorities, including their financial reporting requirements.
- 7 We are unaware of any violations or possible violations of laws or regulations the effects of which should be considered for disclosure in the financial statements or as the basis of recording a contingent loss.
- 8 We have disclosed to you all known deficiencies in the design or operation of internal control over financial reporting of which we are aware.
- 9 We have identified to you all known related parties and related party transactions, including revenues, purchases, loans, transfers of assets, liabilities and services, leasing arrangements guarantees, non-monetary transactions and transactions for no consideration.

Fraud and error

- 10 We have no knowledge of fraud or suspected fraud affecting the Authority involving management; employees who have significant roles in internal control; or others, where the fraud could have a non-trivial effect on the financial statements.
- 11 We have no knowledge of any allegations of fraud or suspected fraud affecting the Authority's financial statements communicated by employees, former employees, regulators or others.
- 12 We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.

Recognition, measurement and disclosure

- 13 We believe that the significant assumptions used by us in making accounting estimates, including those used in arriving at the fair values of financial instruments as measured and disclosed in the financial statements, are reasonable and appropriate in the circumstances.
- 14 We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities, both financial and non-financial, reflected in the financial statements.
- 15 All related party transactions have been appropriately measured and disclosed in the financial statements.
- 16 The nature of all material measurement uncertainties has been appropriately disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.

- 17 Any business combination that occurred during the year has been properly accounted for with appropriate consideration of amounts that should be allocated to goodwill and other intangible assets.
- 18 All outstanding and possible claims, whether or not they have been discussed with legal counsel, have been disclosed to you and are appropriately reflected in the financial statements.
- 19 All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.
- 20 With respect to environmental matters:
 - a) at year end, there were no liabilities or contingencies that have not already been disclosed to you;
 - b) liabilities or contingencies have been recognized, measured and disclosed, as appropriate, in the financial statements; and
 - c) commitments have been measured and disclosed, as appropriate, in the financial statements.
- 21 The Authority has satisfactory title to (or lease interest in) all assets, and there are no liens or encumbrances on the Authority's assets nor has any been pledged as collateral.
- 22 We have disclosed to you, and the Authority has complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.
- 23 The Harmonized Sales Tax (HST) transactions recorded by the Authority are in accordance with the federal and provincial regulations. The HST liability/receivable amounts recorded by the Authority are considered complete.
- 24 Employee future benefit costs, assets, and obligations have been determined, accounted for and disclosed in accordance with the requirements of Section PS3255 *Post-Employment Benefits, Compensated Absences and Termination Benefits* of the Chartered Professional Accountants of Canada (CPA Canada) Handbook Part II– Accounting.
- 25 There have been no events subsequent to the date of the statement of financial position up to the date hereof that would require recognition or disclosure in the financial statements. Further, there have been no events subsequent to the date of the comparative financial statements that would require adjustment of those financial statements and related notes.

Other

- 26 We have considered whether or not events have occurred or conditions exist which may cast significant doubt on the Authority's ability to continue as a going concern and have concluded that no such events or conditions are evident.

Yours very truly,

Lisa Burnside
Chief Administration Officer

Neil McDougall
Secretary-Treasurer

Appendix C – Accounting developments

Public Sector Accounting Standards	Effective date
Section PS 3400 <i>Revenues</i> New Section PS 3400 <i>Revenue</i> establishes standards on how to account for and report on revenue. It does not apply to revenues for which specific standards already exist, such as government transfers, tax revenue or restricted revenues. The Section distinguishes between revenue that arises from transactions that include performance obligations (i.e., exchange transactions) and transactions that do not have performance obligations (i.e., non-exchange transactions). The main features of the new Section are: • Performance obligations are defined as enforceable promises to provide specific goods or services to a specific payor • Revenue from transactions with performance obligations will be recognized when (or as) the performance obligation is satisfied by providing the promised goods or services to the payor • Revenue from transactions with no performance obligations will be recognized when a public sector entity has the authority to claim or retain the revenue and identifies a past transaction or event that gives rise to an asset	Fiscal years beginning on or after April 1, 2022. Earlier adoption is permitted.
Section PS 3280 <i>Asset retirement obligations</i> New Section PS 3280 <i>Asset Retirement Obligations</i> establishes standards on how to account for and report a liability for asset retirement obligations. An asset retirement obligation is a legal obligation associated with the retirement of a tangible capital asset. Asset retirement costs associated with a tangible capital asset increase the carrying amount of the related tangible capital asset and are expensed in a rational and systematic manner, while asset retirement costs associated with an asset no longer in productive use are expensed. Measurement of the liability for an asset retirement obligation should result in the best estimate of the amount required to retire a tangible capital asset at the financial statement date. A present value technique is often the best method to estimate the liability. Subsequent measurement of the liability can result in either a change in the carrying amount of the related tangible capital asset, or an expense, depending on the nature of the remeasurement or whether the asset remains in productive use. As a result of the issuance of Section PS 3280, the Public Sector Accounting Board (PSAB) approved the withdrawal of Section PS 3270 <i>Solid waste landfill closure and post-closure liability</i> as asset retirement obligations associated with landfills will be within the scope of PS 3280. PS 3280 does not address costs related to remediation of contaminated sites, which will continue to be addressed in Section PS 3260 <i>Liability for contaminated sites</i>. Some consequential amendments have been made to PS 3260 to conform with PS 3280 and further clarify the scope of each standard.	Fiscal years beginning on or after April 1, 2021. Earlier adoption is permitted.

Section PS 3450 *Financial instruments*, Section PS 2601 *Foreign currency translation*, Section PS 1201 *Financial statement presentation*, and PS 3041 *Portfolio investments*

PS 3450 *Financial instruments* is a new Section that establishes standards for recognizing and measuring financial assets, financial liabilities and non-financial derivatives. Some highlights of the requirements include:

- a public sector entity should recognize a financial asset or a financial liability on its statement of financial position when it becomes a party to the contractual provisions of the instrument
- financial instruments within the scope of the Section are assigned to one of two measurement categories: fair value, or cost / amortized cost
- almost all derivatives are measured at fair value
- fair value measurement is required for portfolio investments in equity instruments that are quoted in an active market
- other financial assets and financial liabilities are generally measured at cost or amortized cost
- until an item is derecognized, gains and losses arising due to fair value remeasurement are reported in the statement of remeasurement gains and losses
- when the public sector entity defines and implements a risk management or investment strategy to manage and evaluate the performance of a group of financial assets, financial liabilities or both on a fair value basis, the entity may elect to include these items in the fair value category
- additional disclosures with respect to financial instruments will be required, including the nature and extent of risks arising from a public sector entity's financial instruments

PS 2601 *Foreign currency translation* revises and replaces Section PS 2600 *Foreign currency translation*. Some highlights of the requirements include:

- the deferral and amortization of foreign exchange gains and losses relating to long-term foreign currency denominated monetary items is discontinued
- until the period of settlement, foreign exchange gains and losses are recognized in the statement of remeasurement gains and losses rather than the statement of operations

PS 1201 *Financial statement presentation* revises and replaces Section PS 1200 *Financial statement presentation*. The main amendment to this Section is the addition of the statement of remeasurement gains and losses.

PS 3041 *Portfolio investments* revises and replaces Section PS 3040 *Portfolio investments*.

The issuance of these new sections also includes consequential amendments to:

- *Introduction to accounting standards that apply only to government not-for-profit organizations*
 - PS 1000 *Financial statement concepts*
 - PS 1100 *Financial statement objectives*
 - PS 2125 *First-time adoption by government organizations*
 - PS 2500 *Basic principles of consolidation*
 - PS 2510 *Additional areas of consolidation*
 - PS 3050 *Loans receivable*
 - PS 3060 *Government partnerships*
 - PS 3070 *Investments in government business enterprises*
 - PS 3230 *Long-term debt*
 - PS 3310 *Loan guarantees*
 - PS 4200 *Financial statement presentation by not-for-profit organizations*
-

The new requirements are all required to be applied at the same time.

For governments - Fiscal years beginning on or after April 1, 2021. This effective date was amended in March 2018.

For government organizations that applied the CPA Canada Handbook – Accounting prior to their adoption of the CPA Canada Public Sector Accounting Handbook - Fiscal years beginning on or after April 1, 2012.

For all other government organizations - Fiscal years beginning on or after April 1, 2021. This effective date was amended in March 2018.

Earlier adoption is permitted.

Public Sector Accounting Standards	Effective date
PSG-6 <i>Including results of organizations and partnerships applying fair value measurement</i> was withdrawn as a result of the issuance of these sections. In January 2019, the PSAB issued an exposure draft to clarify aspects of the Section's application and add new guidance to the transitional provisions of Section PS 3450.	Fiscal years beginning on or after April 1, 2018. Earlier adoption is permitted.
Section PS 3430 <i>Restructuring transactions</i> This new Section defines a restructuring transaction and establishes standards for recognizing and measuring assets and liabilities transferred in a restructuring transaction. A restructuring transaction is a transfer of an integrated set of assets and/or liabilities, together with related program or operating responsibilities without consideration based primarily on the fair value of the individual assets and individual liabilities transferred. The main requirements in the new Section are: • The net effect of a restructuring transaction is recognized as revenue or an expense by the entities involved (transferor/recipient) • The recipient must recognize the individual assets and liabilities received in a restructuring transaction at their carrying amounts with applicable adjustments at the restructuring date • The transferor and recipient cannot restate their financial position or results of operations as if the transaction had happened from inception • The transferor and recipient must disclose sufficient information to enable users to assess the nature and financial effects of a restructuring transaction on their financial position and operations The issuance of this new Section also resulted in consequential amendments to Section PS 3050 <i>Loans receivable</i>.	

Strategic plan for not-for-profit organizations in the public sector

Since 2012, government not-for-profit organizations (GNPOs) have been required to adopt PSAS, but were given the option of applying the specific GNPO accounting standards in PSAS. Some GNPOs have utilized those standards, while others have not. The PSAB recognized that a "one-size-fits-all" approach may not be appropriate for all stakeholders. As a result, the PSAB's 2017-2020 Strategic Plan included plans to assess the specific needs of public sector NPO stakeholders. PSAB's 2018-2019 Annual Plan includes the following specific objectives for implementing its strategy:

- developing a GNPO strategy that meets the public interest; and
- enhancing engagement with users of GNPO financial statements.

In 2018, PSAB consulted with over 100 GNPO stakeholders to understand their fiscal and regulatory environment, their financial reporting needs, and their financial reporting perspectives. Diversity in the financial reporting framework, presentation of net debt and fund accounting, the impact of balanced budget requirements and endowments were some of the items stakeholders raised.

In May 2019, the PSAB issued a Consultation Paper, [Government Not-for-Profit](#), which articulated the results of their consultations and sought stakeholder input in developing a strategy for GNPOs. The comment period for the Consultation Paper ended on September 30, 2019 and PSAB is currently deliberating the responses.

International strategy

The PSAB is reviewing its current approach towards International Public Sector Accounting Standards (IPSAS) with the intent of developing options for its International Strategy. In May 2019, it issued a second Consultation Paper [Reviewing PSAB's Approach to International Public Sector Accounting Standards](#). The Consultation Paper lays out 4 options it is considering:

1. Option I: Status Quo - This option would continue with the existing Canadian-made standard-setting process. Under this option, PSAB would continue to establish PSAS independently from other standard setters.
2. Option II: Adapt IPSAS principles when developing future standards - PSAB would continue to develop PSAS, but future standards would be based on principles in existing individual IPSAS as each is considered by PSAB. The Board would establish a "Criteria for Modifying Principles" document to provide guidance on when departures from IPSAS principles in a standard under consideration are permitted.
3. Option III: Adopt IPSAS except when a departure is permitted - PSAB would adopt IPSAS as issued by the International Public Sector Accounting Standards Board (IPSASB), other than where a departure is permitted. The Board would establish a "Criteria for Modifying Standards" document to provide guidance on when departures from IPSAS are permitted. The Board would endorse all new IPSAS before they become part of the CPA Canada Public Sector Accounting (PSA) Handbook and could still develop standards when a Canadian issue is identified. This option is closest to the Accounting Standard Board's current approach to adopting IFRS Standards for publicly accountable enterprises.
4. Option IV: Adopt IPSAS - Under this option, there would be no endorsement process as PSAB would not have the ability to modify IPSAS before they become part of the PSA Handbook. The Board would not have the ability to develop standards independent of the IPSASB. Although PSAB has not decided on its international strategy at this time, it does not consider Option IV to be a viable option given Canada's strong accrual-based financial reporting framework

The PSAB plans to decide on the future of its international strategy by March 2020. The comment period for the Consultation Paper ended on September 30, 2019 and PSAB is currently deliberating the responses.

Concepts underlying financial performance

In response to feedback from stakeholders, the PSAB is proposing changes to its conceptual framework and its reporting model with a focus on measuring the financial performance of public sector entities. The changes will be made through the following actions:

1. Issuing a revised conceptual framework to replace two Sections in the PSA Handbook:
 - PS 1000 *Financial statement concepts*
 - PS 1100 *Financial statement objectives*
2. Issuing a revised financial statement presentation standard that would replace Section PS 1201 *Financial statement presentation*.

In May 2018, PSAB released two documents for comment related to this project:

Statement of Concepts, *A Revised Conceptual Framework for the Canadian Public Sector*

A conceptual framework is a clear set of related concepts that act as the foundation for the development of standards and the application of professional judgment. The Statement of Concepts presented and explained key concepts that the PSAB expects to include in a future exposure draft. The components of the PSAB's proposed conceptual framework were as follows:

- characteristics of public sector entities
- financial reporting objectives
- role of financial statements
- financial statement foundations
- financial statement objectives
- qualitative characteristics of information and related considerations
- elements of financial statements
- recognition and measurement
- presentation concepts

The Statement of Concepts also set the foundation for the revised reporting model in the PSAB's concurrently issued Statement of Principles below.

Statement of Principles, *A Revised Reporting Model for the Canadian Public Sector*

The PSAB is proposing a revised reporting model that builds on the existing reporting model in Section PS 1201 *Financial statement presentation*. The Statement of Principles presented and explained key principles that the PSAB expects to include in a future exposure draft. Some of the main features of the proposals in the Statement of Principles included:

- In the statement of financial position:
 - The net debt indicator would be removed and instead a revised net debt calculation would be moved to its own statement: the statement of net debt or net financial assets
 - The accumulated surplus (deficit) indicator would be relabelled as net assets (net liabilities)
 - A new third component, accumulated other, would be added to net assets or net liabilities (existing Section PS 1201 includes two components of accumulated surplus: accumulated operating surplus or deficit and accumulated remeasurement gains and losses)
 - The structure would be amended to present financial assets, then non-financial assets, followed by liabilities, to arrive at the net assets or net liabilities position
- The statement of operations would be renamed as the statement of surplus or deficit;
- The statement of remeasurement gains and losses would be expanded to reconcile the balances of and changes in all the components of net assets or net liabilities and it would be renamed as the statement of changes in net assets or net liabilities;
- Financing activities would be isolated in the statement of cash flows;
- The statement of changes in net debt would be removed; and
- The budget amounts on the financial statements would be presented using the same basis of accounting, following the same accounting principles, for the same scope of activities, and using the same classifications as the actual amounts.

In March 2019, the PSAB received a high-level summary of the comments received from stakeholders on the Statement of Concepts and the Statement of Principles. As it deliberates the feedback, PSAB is developing two exposure drafts (one for a revised conceptual framework and one for a revised reporting model), which it expects to issue in 2020.

Appendix D – Assurance developments

Canadian Auditing Standards (CASs) and other Canadian Standards issued by the AASB

Effective date

Amendments to CAS 701, *Communicating Key Audit Matters in the Independent Auditor's Report*

New reporting standards were required to be applied for audits of entities with periods ending on or after December 15, 2018. One of the updated standards, CAS 701, dealt with the requirements when the auditor would be communicating matters judged to be most significant to the audit in the audit report, either because the auditor had chosen to do so or because law or regulation required key audit matters to be described in the auditor's report.

In late 2019, the AASB finalized further amendments to the auditor reporting standards such that auditors would be required to communicate key audit matters in the auditor's report for complete sets of general purpose financial statements of entities listed on the Toronto Stock Exchange (TSX) and other listed entities, excluding entities required to comply with National Instrument 81-106 *Investment Fund Continuous Disclosure* ("NI 81-106").

The communication of key audit matters in the auditor's report is required for audits of entities listed on the TSX, other than entities required to comply with NI 81-106, for periods ending on or after December 15, 2020 and for other listed entities, other than entities required to comply with NI 81-106, for periods ending on or after December 15, 2022.

Revisions to CAS 540 *Auditing Accounting Estimates, including Fair Value Accounting Estimates, and Related Disclosures*

In June 2018, the IAASB approved a revised version of ISA 540 *Auditing Accounting Estimates and Related Disclosures*. In revising the standard, the IAASB focused on improving the scalability of the ISA to very simple accounting estimates, as well as the most complex accounting estimates. The standard was also revised to clarify the relationship between ISA 540 (revised) and the other ISAs and the requirements when using the work of management's expert as audit evidence in testing how management made the accounting estimate. The AASB concluded that the changes to the ISA would be adopted as CASs, with no special amendments being necessary with respect to the Canadian auditing environment.

The revised standard is effective for audits of financial statements with periods beginning on or after December 15, 2019.

CSAE 3530 - *Special Considerations - Attestation Engagements to Report on Compliance* and CSAE 3531 - *Special Considerations - Direct Engagements to Report on Compliance*

These standards set out specific requirements and application material applicable when applying CSAE 3000 or CSAE 3001 (discussed above), as appropriate, to engagements to report on compliance.

CSAE 3530 and CSAE 3531 will replace the following sections:

- Section 5800 - *Special Reports - Introduction*
- Section 5815 - *Auditor's Reports on Compliance with Agreements, Statutes and Regulations*
- Section 8600 - *Reviews of Compliance with Agreements and Regulations*
- Paragraphs PS 5300.11-13 of *Auditing for Compliance with Legislative and Related Authorities in the Public Sector*

The public interest considerations behind this project are to improve consistency in how practitioners perform these types of engagements and to require more transparency and clarity in reporting.

CSAE 3530 and CSAE 3531 are effective for compliance reports dated on or after April 1, 2019, with early adoption permitted.

Canadian Auditing Standards (CASs) and other Canadian Standards issued by the AASB**Effective date****Section 7170 Auditor's Consent to the Use of the Auditor's Report in Connection with a Designated Document**

The AASB amended Section 7170 to include certain materials from Section 7500. Section 7500 has been withdrawn. The change to the structure of the Handbook makes it clear what standard the auditor must use when providing consent. The revised Section 7170 is used when the auditor is requested to provide consent in connection with audited financial statements or a document containing audited financial statements being filed with securities regulatory authorities (unless the document is addressed by Section 7150). Such items may be included to assist officers and directors of the entity (or acquirer of a business in the case of consent in connection with a Business Acquisition Report) in conducting a reasonable investigation for purposes of a due diligence defence or similar.

The revised standard is applicable for consents issued on or after June 1, 2019.

Canadian Auditing Standards (CASs) and other Canadian Standards approved by the AASB but not issued**Revisions to CAS 315 Identifying and Assessing Risks of Material Misstatement**

In July 2018, the IAASB issued an Exposure Draft proposing changes to ISA 315 that could drive more consistent and effective identification and assessment of the risks of material misstatement by auditors. The AASB published an Exposure Draft of the equivalent Canadian standard, which included the same proposed revisions as the ISA with no Canada-specific amendments. The revised CAS 315 has been approved and is expected to be issued in the May 2020 CPA Canada handbook update. Key amendments to the standard include the following:

Periods beginning on or after December 15, 2021.

- Focusing on the applicable financial reporting framework in identifying and assessing risks of material misstatement
- Updating the understanding of the system of internal control, including clarifying the work effort for understanding each of the components of internal control and "controls relevant to the audit", as well as the relationship between this understanding and the assessment of control risk
- Updating aspects relating to IT, in particular to the IT environment, the applications relevant to the audit and general IT controls relevant to the audit
- Introducing the new concepts of inherent risk factors, relevant assertions, significant classes of transactions, account balances and disclosures, and the spectrum of inherent risk

Separating the inherent risk and control risk assessments for assertion level risks, enhancing the requirements relating to financial statement level risks, and updating the definition of "significant risks"

Appendix E – Cybersecurity

Cybersecurity is the practice of protecting computers, data, networks and other electronic systems from malicious attacks. Below, we summarize the cybersecurity threat and how we can help you manage that threat.

Cybersecurity risk	How Grant Thornton can help
As organizations become increasingly dependent on digital technology, storing valuable information in multiple places, the opportunities for cyber criminals continue to grow. Cyber-attacks today are more focused, skilful and ambitious, and geographical borders are meaningless. Regulators and stakeholders, including customers, are increasing the pressure on organizations to manage these risks. In order to properly protect themselves, organizations must understand what weaknesses attackers could exploit, how to respond to security incidents and how areas such as access to confidential data should be managed. Management needs to respond to these risks by: • Assessing the people, processes and technology associated with their cybersecurity program, including management of the program, data security, cybersecurity awareness and training, and assessment of external risks • Improving the cybersecurity function by remediating identified vulnerabilities, developing new strategies, enhancing existing facilities, and establishing policies, controls and processes • Developing a cybersecurity breach or attack response plan, which involves providing training for the people who will execute the response, determining the procedures that will be followed, and securing external resources to support the process as needed	Our cybersecurity solutions address a variety of complex security requirements, helping you build a resilient business that is prepared for cyber-attacks. We can help you: • Prepare We help you understand your current exposure to cybersecurity risk and support you to develop an effective security capability. Our services include cybersecurity risk and threat assessments; security policy development; security process or technical assessments; and third-party cybersecurity assurance. • Protect We develop and implement the technical framework and broader processes required to protect. We can help you with security architecture; security technology implementations; security process design and implementation; identity and access management; privacy and data protection; data classification; enterprise application integrity; business continuity and disaster recovery; and penetration testing. • React We work with you to support and monitor your cybersecurity operations and help you to respond rapidly and forensically in the event of a security or data breach. • Change We can help you improve and better manage your cybersecurity capability. Our services include security program strategy and planning, security governance; and security awareness. If you would like to discuss cybersecurity risks in more detail or learn more about how Grant Thornton can help your organization respond to cybersecurity risks, we would be happy to arrange a meeting to discuss this topic with you in detail or, alternatively, you may contact our cybersecurity team directly at +1-844-40-CYBER (+1-844-402-9237).

Hamilton Region Conservation Authority

Financial Statements

December 31, 2019

DRAFT

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Independent auditor's report

Grant Thornton LLP

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To the Members of

Hamilton Region Conservation Authority

Opinion

We have audited the financial statements of Hamilton Region Conservation Authority (the "Authority"), which comprise the statement of financial position as at December 31, 2019, and the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

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

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

Management is responsible for the preparation and fair presentation of these 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 Authority's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the Authority or to cease operations, or has no realistic alternative to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Authority 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.

Hamilton, Canada
Date, 2020

Chartered Professional Accountants
Licensed Public Accountants

Hamilton Region Conservation Authority Statement of Financial Position

December 31

2019

2018

Financial assets

Cash and cash equivalents (Note 4)	\$ 14,281,084	\$ 12,787,441
Accounts receivable	675,348	863,974
Due from Hamilton Conservation Foundation	61,978	27,758
Total financial assets	<u>\$ 15,018,410</u>	<u>\$ 13,679,173</u>

Liabilities

Accounts payable and accrued liabilities	\$ 1,686,477	\$ 1,315,641
Due to Confederation Park	316,111	480,012
Employee future benefit costs (Note 7)	219,889	277,213
Deferred revenues (Note 8)	569,116	566,776
Long-term debt (Note 9)	395,901	605,167
Total liabilities	<u>\$ 3,187,494</u>	<u>\$ 3,244,809</u>

Net financial assets	\$ 11,830,916	\$ 10,434,364
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Non-financial assets

Inventory	100,394	103,804
Prepaid expenses	226,428	169,089
Tangible capital assets (Page 7)	45,109,687	43,522,347
Total non-financial assets	<u>\$ 45,436,509</u>	<u>\$ 43,795,240</u>

Accumulated surplus (Note 10)	\$ 57,267,425	\$ 54,229,604
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Contingent liabilities, contractual obligations and commitments (Notes 14 and 15)

On behalf of the Authority

_____ Chair _____ Vice Chair

See accompanying notes to the financial statements

Hamilton Region Conservation Authority

Statement of Operations

For the Year Ended December 31

2019

2019

2018

	<u>Budget</u> (Note 16)	<u>Actual</u>	<u>Actual</u>
Revenues			
Municipal levy & special projects	\$ 6,513,750	\$ 6,513,964	\$ 6,947,876
Admissions, product, service & program fees	5,308,454	5,823,145	5,374,530
Rentals	1,190,751	981,780	955,535
Hamilton Conservation Foundation	195,600	649,716	190,305
Management fees	425,000	447,976	415,388
Regulatory fees	300,000	282,382	354,734
Federal & Provincial grants	215,412	268,262	437,718
Interest	75,000	255,389	189,088
Private and In-Kind donations (Note 11)	6,000	5,235	76,476
Other income	61,977	112,562	182,112
	<u>14,291,944</u>	<u>15,340,411</u>	<u>15,123,762</u>
Expenditures			
Wages & benefits	7,841,018	6,667,384	6,857,625
Staff expenses	227,225	1,258,714	1,105,942
Contractors / consultants	504,400	640,506	1,125,284
Utilities	692,814	611,759	603,482
Materials & supplies	500,020	480,540	563,767
Professional fees	376,325	306,217	392,633
Products for resale	276,300	280,865	325,971
Miscellaneous expense (Note 13)	1,405,184	882,749	1,033,708
	<u>11,823,286</u>	<u>11,128,734</u>	<u>12,008,412</u>
Amortization	<u>1,050,000</u>	<u>1,173,855</u>	<u>1,049,351</u>
	<u>12,873,286</u>	<u>12,302,589</u>	<u>13,057,763</u>
Annual surplus for the year	<u>\$ 1,418,658</u>	<u>\$ 3,037,822</u>	<u>\$ 2,065,999</u>
Accumulated surplus, beginning of year	54,229,604	54,229,604	52,163,604
Accumulated surplus, end of year	<u>\$55,648,262</u>	<u>\$ 57,267,425</u>	<u>\$ 54,229,604</u>

See accompanying notes to the financial statements

Hamilton Region Conservation Authority

Statement of Cash Flows

December 31

2019

2018

Change in cash and cash equivalents

Operating

Annual surplus	\$ 3,037,822	\$ 2,065,999
Non-cash changes to operations		
Amortization	1,173,855	1,049,351
Other non-cash charges	(16,848)	(451)
Change in accounts receivable	188,626	822,202
Change in inventory	3,410	(33,208)
Change in prepaid expenses	(57,339)	23,029
Change in employee future benefit costs	(57,324)	14,586
Change in accounts payable and accrued liabilities	370,836	(143,665)
Change in Due from		
Hamilton Conservation Foundation	(34,220)	71,800
Change in Due to (from) from Confederation Park	(163,901)	207,009
Change in deferred revenues	2,340	46,500
	<u>4,447,258</u>	<u>4,123,152</u>

Financing

Repayment of long term debt	<u>(209,266)</u>	<u>(202,528)</u>
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Capital

Proceeds on disposal of tangible capital assets	39,368	27,639
Purchase of tangible capital assets	<u>(2,783,716)</u>	<u>(1,259,767)</u>
	<u>(2,744,348)</u>	<u>(1,232,128)</u>

Net change in cash and cash equivalents	1,493,644	2,688,496
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Cash and cash equivalents

Beginning of year	<u>12,787,441</u>	<u>10,098,945</u>
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End of year	<u>\$ 14,281,084</u>	<u>\$12,787,441</u>
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See accompanying notes to the financial statements

Hamilton Region Conservation Authority

Statement of Changes in Net Financial Assets

For the year ended December 31

2019

2019

2018

	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Annual surplus	\$ 1,418,658	\$ 3,037,822	\$ 2,065,999
Purchase of tangible capital assets	(2,000,000)	(2,783,716)	(1,259,767)
Gain on sale of tangible capital assets	-	(16,848)	(451)
Net proceeds on disposal of tangible capital assets	-	39,368	27,639
Amortization	1,050,000	1,173,855	1,049,351
Change in inventory	-	3,410	(33,208)
Change in prepaid expenses	-	(57,339)	23,029
	<u>(950,000)</u>	<u>(1,641,270)</u>	<u>(193,407)</u>
Change in net financial assets	468,658	1,396,552	1,872,592
Net financial assets, beginning of year	<u>10,434,364</u>	<u>10,434,364</u>	<u>8,561,772</u>
Net financial assets, end of year	<u>\$ 10,903,022</u>	<u>\$11,830,916</u>	<u>\$10,434,364</u>

See accompanying notes to the financial statements

Hamilton Region Conservation Authority Schedule of Tangible Capital Assets

	Land	Land Improvements	Infrastructure	Building & Building Improvements	Machinery & Equipment	Vehicles	Work In Progress (WIP)	December 31 2019	December 31 2018
Cost									
Beginning of year	\$ 28,268,195	\$ 3,769,515	\$ 20,483,557	\$ 7,831,309	\$ 1,399,294	\$ 2,546,568	\$ 407,619	\$ 64,706,057	\$ 63,621,484
Additions	404,552	64,206	59,596	242,257	519,390	163,161	1,330,554	2,783,716	1,259,767
Disposals	-	-	(1,012)	(11,397)	(2,000)	(176,859)	-	(191,268)	(175,194)
Transfer from WIP	-	-	207,885	11,397	16,994	-	(236,276)	-	-
End of year	<u>28,672,747</u>	<u>3,833,721</u>	<u>20,750,026</u>	<u>8,073,566</u>	<u>1,933,678</u>	<u>2,532,870</u>	<u>1,501,897</u>	<u>67,298,505</u>	<u>64,706,057</u>
Accumulated Amortization									
Beginning of year	-	2,511,206	12,332,083	3,940,047	453,468	1,946,906	-	21,183,710	20,282,366
Annual amortization	-	127,317	488,054	192,088	163,001	203,395	-	1,173,855	1,049,351
Disposals	-	-	-	-	(1,000)	(167,747)	-	(168,747)	(148,007)
End of year	<u>-</u>	<u>2,638,523</u>	<u>12,820,137</u>	<u>4,132,135</u>	<u>615,469</u>	<u>1,982,554</u>	<u>-</u>	<u>22,188,818</u>	<u>21,183,710</u>
Net book value	<u>\$ 28,672,747</u>	<u>\$1,195,198</u>	<u>\$ 7,929,889</u>	<u>\$3,941,431</u>	<u>\$ 1,318,209</u>	<u>\$ 550,316</u>	<u>\$ 1,501,897</u>	<u>\$ 45,109,687</u>	<u>\$ 43,522,347</u>

See accompanying notes to the financial statements

Hamilton Region Conservation Authority

Notes to the Financial Statements

December 31, 2019

1. Nature of operations

The Hamilton Region Conservation Authority (the "Authority") was established in 1966 under the Conservation Authorities Act of Ontario to manage a designated watershed of approximately 112,000 acres of which the Authority owns 11,000. The Authority is financed from municipal contributions, government grants, donations, user fees, product sales and services.

2. Summary of significant accounting policies

Basis of accounting and management responsibility

The financial statements of the Hamilton Region Conservation Authority are the responsibility of and prepared by management in accordance with Canadian Public Sector Accounting Standards ("PSAS"). The more significant accounting policies are summarized as follows:

Accrual accounting

These statements reflect the incorporation of the full accrual basis of accounting and the reporting of the change in net financial assets and accumulated surplus. The accrual basis of accounting recognizes the effect of transactions and events in the period in which the transactions and events occur, regardless of whether there has been a receipt of payment of cash or its equivalent. Accrual accounting recognizes a liability until the obligation or condition(s) underlying the liability is partially or wholly satisfied. Accrual accounting recognized an asset until the future economic benefit underlying the asset is partially or wholly used or lost.

Revenues and expenditures

Revenues are comprised of grants, contributions, user fees, management fees, regulatory fees and revenue from other Authority services. Revenues are recorded in the period in which the transactions or events occurred that gave rise to the revenues. Expenditures are recorded in the period that the goods or services are acquired, whether or not revenues for those expenditures are raised in the current or following periods.

Donations

Donations are recorded in income in the period they are received, unless designated for a specific purchase that is to occur in a later period at which time the related revenue will be recognized. Donated tangible capital assets, materials and services are recorded at fair market value when fair value can be reasonably estimated.

Cash and cash equivalents

Cash and cash equivalents includes cash on hand and balances held in the bank.

Hamilton Region Conservation Authority

Notes to the Financial Statements

December 31, 2019

2. Summary of significant accounting policies – continued

Pension plans

The Authority maintains a defined contribution plan for employees with more than one year service and who were hired subsequent to January 1, 2006.

Under the plan, the Authority matches employee contributions to a maximum of 6% of gross income.

Tangible capital assets

Tangible capital assets are comprised of property, plant and equipment and are recognized as assets in the period they are acquired. Tangible capital assets are recorded at cost which includes all amounts directly attributable to acquisition, construction, development or betterment of the asset. Amortization is provided on a straight-line basis, declining balance for vehicles, over the estimated useful life for all assets except land which is not amortized. Work in progress assets are not amortized until the asset is available for productive use.

Service life of tangible capital assets is estimated as follows:

Land improvements	10 - 20 years
Infrastructure	20 - 75 years
Building & building improvements	40 years
Machinery, equipment	3 - 10 years
Vehicles (light and heavy duty)	15 - 35 percent

The Authority has a collection of art and historical buildings which now include a multitude of artifacts and chattels which came with the acquisition of the Westfield Heritage Village. None of these are included as part of the tangible capital assets due to the lack of any objective value comparatives.

Government transfers

Government transfers are recognized in the financial statements as revenues in the period in which the events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met and reasonable estimates of the amounts can be made.

Inventory

Inventories for resale are valued at the lower of cost or net realizable value.

Use of estimates

The preparation of financial statements in conformity with PSAS accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as at the date of the financial statements, and the reported amounts of revenues and expenditures during the period. Actual results could differ from those estimates.

Hamilton Region Conservation Authority

Notes to the Financial Statements

December 31, 2019

2. Summary of significant accounting policies – continued

Contaminated sites

The Authority has implemented PS3260, Liability for contaminated sites. This requires organizations to record a liability if they have a contaminated site that meets the specified criteria. The standard defines contamination as the introduction into air, soil, water or sediment of a chemical, organic or radioactive or live organism that exceeds a prescribed environmental level. The standard generally applies to sites that are not in productive use. Sites that are in productive use are only considered contaminated if there was an unexpected event that resulted in contamination.

3. Confederation Beach Park

These statements do not include the operating revenues and expenditures relating to Confederation Beach Park which is a separate and distinct operation owned by the City of Hamilton and managed by the Authority under a formal management agreement with the municipality.

All existing real and personal Confederation Beach Park property as at January 1, 1980, all subsequently acquired properties, and any surpluses or deficits generated during a fiscal year will remain the exclusive property of the City of Hamilton.

Under the terms of the management agreement, the Hamilton Region Conservation Authority has exclusive authority to manage specifically defined areas of Confederation Beach Park for the City of Hamilton. In payment for the management function, the Authority receives a management fee of 15% of operating expenditures. This management fee accrues to the Authority for its own purposes. The newest version of the management agreement has been agreed to and signed by both the City of Hamilton and the Hamilton Region Conservation Authority and runs from January 1st, 2017 until December 31st, 2026, inclusive.

4. Restricted cash

Included in cash and cash equivalents is \$263,803 (2018 – \$258,439) that was received as an endowment fund which has been externally restricted by the organization that contributed the amount.

5. Government remittances payable

Included in accounts receivable, accounts payable and accrued liabilities are government remittances payable of \$2,618 (2018 – receivable \$26,111).

Hamilton Region Conservation Authority

Notes to the Financial Statements

December 31, 2019

6. Related party transactions

	<u>2019</u>	<u>2018</u>
Municipal funding recognized as revenue in the current year	\$ 6,513,964	\$ 6,947,876
Receivable from the City of Hamilton	359,209	577,387
Management fees from Confederation Beach Park	447,976	415,388
Funding from the Hamilton Conservation Foundation	649,716	190,305
Municipal taxes paid to the City of Hamilton and Township of Puslinch	(96,650)	(133,975)

7. Employee future benefit costs

	<u>2019</u>	<u>2018</u>
Accumulated Sick Leave Liability	\$ 38,168	\$ 70,912
Supplemental early retirement package	107,735	105,920
Post-retirement benefits	73,986	100,381
	<u>\$ 219,889</u>	<u>\$ 277,213</u>

Under the Authority's sick leave plan, certain employees hired prior to January 1, 1993 become entitled to a cash payment when they leave the Authority's employment. The liability for these accumulated days, to the extent they are vested and could be taken in cash by employees on termination, is funded by operations.

The Authority committed in October, 2002 to pay a former general manager a supplemental early retirement package. At the end of the current year, the cost of an annuity to satisfy this obligation was \$107,735 (2018 - \$105,920) based on competitive quotes received from several insurance companies.

The Authority is committed to provide full health, life and vision coverage for all employees who have retired prior to the age of 65 for the period until they reach 65 years of age. A liability has been set up based on the current benefit rates for those retirees eligible for this coverage. The estimated value of these benefits in the current year is \$73,986 (2018 - \$100,381).

8. Deferred revenues

Revenue received but not earned at year-end is as follows:

	<u>2019</u>	<u>2018</u>
Storage fees and deposits	\$ 569,116	\$ 566,776

Hamilton Region Conservation Authority

Notes to the Financial Statements

December 31, 2019

9. Long term debt

	2019	2018
City of Hamilton 0% loan - Veldhuis property reclamation \$44,000 payable annually, matures March 2020	\$ 44,000	\$ 88,000
City of Hamilton 4.25% loan - Wind-up DB pension plan \$187,245 payable annually, matures June, 2021	351,901	517,167
	<u>\$ 395,901</u>	<u>\$ 605,167</u>
Principal repayments in future years are due as follows:		
2020	216,289	
2021	179,612	
	<u>\$ 395,901</u>	

Interest on long term debt of \$18,468 (2018 - \$25,348) was paid during the year.

10. Accumulated surplus

	2019	2018
Reserve Funds		
Acquisitions of provincially significant lands or eligible water related projects	\$ 3,772,184	\$ 2,458,356
Future projects and operating areas	6,908,459	5,205,486
Tangible Capital Assets	45,109,687	43,522,347
Unfunded long term debt	(395,901)	(605,167)
Operating surplus	1,872,996	3,648,582
Accumulated surplus	<u>\$ 57,267,425</u>	<u>\$ 54,229,604</u>

11. Donations in kind

During the year, in addition to cash donations, the Authority was the beneficiary through donations in kind of tangible capital assets with a total appraised value of \$2,525 (2018 - \$63,244).

12. Defined contribution pension plan

Employer contributions to the Authority's defined contribution pension plan for the year was \$281,589 (2018 - \$286,911). The Plan is designed whereby employee contributions, ranging from 2% to 6% of gross salary, are matched by the employer.

Hamilton Region Conservation Authority

Notes to the Financial Statements

December 31, 2019

13. Miscellaneous expense breakdown

	2019	2018
Communications & advertising	\$ 182,374	\$ 219,155
Postage, printed material & supplies	118,290	124,906
Property taxes	110,279	141,771
Mechanical & garage supplies	102,034	114,488
Memberships & subscriptions	83,519	83,444
Computer software, hardware & support	69,382	106,149
Interest & banking	36,190	39,518
Third party equipment rental	18,108	119,603
All other	162,573	84,676
	<u>\$ 882,749</u>	<u>\$ 1,033,708</u>

14. Contingent liabilities

The Authority is involved from time to time in litigation, which arises in the normal course of business. In respect of any outstanding claims, the Authority believes that insurance coverages are adequate and that no material exposure exists on the eventual settlement of such litigation, therefore no provision has been made in the accompanying financial statements.

15. Contractual obligations and commitments

As at December 31, 2019, the Authority is committed to \$22,444 (2018 - \$18,350) with respect to ongoing contracts for equipment in the following years:

2020	\$ 8,983
2021	4,998
2022	4,463
2023	3,241
2024 and beyond	<u>759</u>
	<u>\$ 22,444</u>

Hamilton Region Conservation Authority

Notes to the Financial Statements

December 31, 2019

16. Budget figures

The budgeted figures are presented for comparison purposes and were adopted by the Authority on January 23rd, 2018. The adopted budget conforms to the Canadian Public Sector Accounting Standards except for the effect of the acquisition and amortization of tangible capital assets and principal repayment on debt. A reconciliation of the adopted and reported budgets is as presented below.

Adopted budget:

Budgeted annual surplus for the year	\$ 209,000
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Adjustments to adopted budget:

Amortization of tangible capital assets	(1,050,000)
Block funding for major maintenance and capital projects	2,000,000
Removal of intercompany and funding from reserves	259,658

Restated budgeted surplus	\$ 1,418,658
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17. Subsequent Event

Since January 1, 2020, the spread of Covid-19 has severely impacted many local economies around the globe. In many countries, including Canada, organizations and businesses are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to organizations worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility and a significant weakening. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions.

The Authority has determined that these events are a non-adjusting subsequent event. Accordingly, the financial position and results of operations as of and for the year ended December 31, 2019 have not been adjusted to reflect their impact. The duration and impact of the Covid-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences as well as their impact on the financial position and results of the Authority, if any, for future periods.

18. Comparative figures

Comparative figures have been adjusted to conform to changes in the current year presentation.

Hamilton Region Conservation Authority

Schedule of Corporate Support

For the Year Ended December 31	2019	2019	2018
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Revenues			
Municipal levy & special projects	\$2,578,775	\$ 2,650,004	\$ 3,147,469
Private and In-Kind donations	-	999	62,465
Rentals	590,468	254,939	274,395
Management fees	425,000	447,976	415,388
Hamilton Conservation Foundation	180,600	163,484	118,627
Admissions, product, service & program fees	90,000	104,767	92,561
Federal & Provincial grants	-	-	7,594
Interest	75,000	255,389	189,088
Other income	29,092	46,478	53,058
	<u>3,968,935</u>	<u>3,924,036</u>	<u>4,360,645</u>
Expenditures			
Wages & benefits	2,802,497	2,313,634	2,301,623
Staff expenses	154,200	694,608	586,446
Utilities	356,900	319,359	287,025
Contractors / consultants	107,000	67,713	22,746
Materials & supplies	111,150	84,646	71,786
Professional fees	229,450	140,006	192,888
Miscellaneous expense (Note 13)	821,800	503,721	506,337
	<u>4,582,997</u>	<u>4,123,687</u>	<u>3,968,851</u>
Amortization	<u>200,000</u>	<u>287,476</u>	<u>190,722</u>
	<u>4,782,997</u>	<u>4,411,163</u>	<u>4,159,573</u>
Annual surplus (deficit)	<u>\$ (814,062)</u>	<u>\$ (487,127)</u>	<u>\$ 201,072</u>

Hamilton Region Conservation Authority

Schedule of Watershed Planning and Engineering Operations

For the Year Ended December 31

	2019	2019	2018
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Revenues			
Municipal levy & special projects	\$1,524,448	\$1,453,219	\$1,408,607
Federal & Provincial grants	205,012	218,650	329,422
Regulatory fees	300,000	282,382	354,734
Hamilton Conservation Foundation	-	76,592	6,782
Private and In-Kind donations	1,000	663	6,199
Other income	500	40,153	81,612
	<u>2,030,960</u>	<u>2,071,659</u>	<u>2,187,356</u>
Expenditures			
Wages & benefits	1,757,717	1,296,069	1,419,874
Staff expenses	33,000	249,326	204,682
Contractors / consultants	17,200	304,444	505,619
Materials & supplies	35,270	89,677	78,630
Utilities	20,114	20,114	25,157
Professional fees	9,500	8,423	11,004
Miscellaneous expense (Note 13)	113,559	63,775	97,800
	<u>1,986,360</u>	<u>2,031,828</u>	<u>2,342,766</u>
Annual surplus (deficit)	<u>\$ 44,600</u>	<u>\$ 39,831</u>	<u>\$ (155,410)</u>

Hamilton Region Conservation Authority

Schedule of Land Management Operations

For the Year Ended December 31

2019

2019

2018

	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Revenues			
Municipal levy & special projects	\$ 1,615,000	\$ 1,615,000	\$ 1,705,000
Federal & Provincial grants	5,000	49,612	93,171
Hamilton Conservation Foundation	15,000	409,640	64,896
Admissions, product, service & program fees	4,847,954	5,284,012	4,883,100
Rentals	578,383	707,578	648,899
Other income	32,385	25,931	47,442
	<u>7,093,722</u>	<u>8,091,773</u>	<u>7,442,508</u>
Expenditures			
Wages & benefits	2,727,199	2,594,847	2,617,094
Staff expenses	36,500	257,776	250,821
Contractors / consultants	358,700	252,182	573,500
Utilities	269,350	227,735	247,723
Materials & supplies	285,750	245,117	364,005
Products for resale	264,600	269,467	308,149
Professional fees	116,725	141,624	171,319
Miscellaneous expense (Note 13)	384,175	243,106	351,084
	<u>4,442,999</u>	<u>4,231,854</u>	<u>4,883,695</u>
Amortization	<u>800,000</u>	<u>825,966</u>	<u>803,045</u>
	<u>5,242,999</u>	<u>5,057,820</u>	<u>5,686,740</u>
Annual surplus	<u>\$ 1,850,723</u>	<u>\$ 3,033,953</u>	<u>\$ 1,755,768</u>

Hamilton Region Conservation Authority

Schedule of Westfield Heritage Village

For the Year Ended December 31

2019

2019

2018

	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Revenues			
Federal and Provincial grants	\$ 5,400	\$ -	\$ 7,531
Municipal contributions	795,527	795,741	686,800
User fees	343,500	411,925	374,289
Donations	5,000	3,573	3,027
Grants	-	-	4,785
Food and novelty	27,000	22,441	24,580
Property rental	12,600	-	12,387
Other Authority generated	<u>9,300</u>	<u>19,263</u>	<u>19,854</u>
	<u>1,198,327</u>	<u>1,252,943</u>	<u>1,133,253</u>
Expenditures			
Wages & benefits	553,606	462,834	519,034
Staff expenses	3,525	57,004	63,993
Utilities	46,450	44,551	43,577
Products for resale	11,700	11,397	17,822
Materials & supplies	67,850	61,100	49,345
Contractors / consultants	21,500	16,167	23,419
Professional fees	20,650	16,164	17,422
Miscellaneous expense (Note 13)	<u>85,650</u>	<u>72,147</u>	<u>78,486</u>
	810,931	741,364	813,099
Amortization	<u>50,000</u>	<u>60,413</u>	<u>55,583</u>
	<u>860,931</u>	<u>801,777</u>	<u>868,682</u>
Annual surplus	<u>\$ 337,396</u>	<u>\$ 451,166</u>	<u>\$ 264,571</u>

Confederation Beach Park

Financial Statements

December 31, 2019

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Independent auditor's report

To the Members of
Hamilton Region Conservation Authority

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Opinion

We have audited the financial statements of Confederation Beach Park (the "Confederation", which comprise the statement of financial position as at December 31, 2019, and the statements of operations and changes in net financial assets for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

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

Other Matter – Supplementary Information

We draw attention to the fact that the supplementary information included in the Schedule of Operating Activity does not form part of the financial statements. We have not audited or reviewed this supplementary information and accordingly, we do not express an opinion, a review conclusion or any other form of assurance on this supplementary information.

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

Management is responsible for the preparation and fair presentation of these 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 Confederation's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the Confederation or to cease operations, or has no realistic alternative to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Confederation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Confederation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Confederation 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.

Hamilton, Canada
Date, 2020

Chartered Professional Accountants
Licensed Public Accountants

Confederation Beach Park Statement of Financial Position

December 31

2019

2018

Financial assets

Due from Hamilton Region Conservation Authority	<u>\$ 316,111</u>	<u>\$ 480,012</u>
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Liabilities

Deferred revenues (Note 3)	<u>36,064</u>	<u>35,293</u>
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Total liabilities	<u>36,064</u>	<u>35,293</u>
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Net financial assets	<u>280,047</u>	<u>444,719</u>
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Non-financial assets

Tangible capital assets	<u>5,316,021</u>	<u>5,701,600</u>
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Accumulated surplus (Note 5)	<u>\$ 5,596,068</u>	<u>\$ 6,146,319</u>
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Contingencies (Note 7)

On behalf of the Authority

_____ Chair _____ Vice Chair

Confederation Beach Park

Statement of Operations

For the Year Ended December 31	2019	2019	2018
	<u>Budget</u> (Note 8)	<u>Actual</u>	<u>Actual</u>
Revenues			
Municipal contributions	\$ 845,000	\$ 775,762	\$ 743,548
Admissions, product and service fees	2,314,995	2,509,981	2,559,138
Lease and rentals	533,003	567,994	556,885
Other income	12,100	45,661	54,465
	<u>3,705,098</u>	<u>3,899,398</u>	<u>3,914,036</u>
Total revenues			
	<u>3,705,098</u>	<u>3,899,398</u>	<u>3,914,036</u>
Expenditures (Note 6)			
Marketing	196,065	118,163	203,488
Operating	2,885,113	3,030,728	2,632,513
Management fees	448,920	447,975	415,388
	<u>3,530,098</u>	<u>3,596,866</u>	<u>3,251,389</u>
Total expenses			
	<u>3,530,098</u>	<u>3,596,866</u>	<u>3,251,389</u>
Amortization	450,000	408,064	442,658
	<u>450,000</u>	<u>408,064</u>	<u>442,658</u>
Total expenses			
	<u>3,980,098</u>	<u>4,004,930</u>	<u>3,694,047</u>
Net annual (deficit) surplus for the year	\$ (275,000)	\$ (105,532)	\$ 219,989
Operating surplus distribution (Note 10)	-	(444,719)	(254,331)
Deficit for the year	<u>\$ (275,000)</u>	<u>\$ (550,251)</u>	<u>\$ (34,342)</u>
Accumulated surplus, beginning of year	6,146,319	6,146,319	6,180,661
Accumulated surplus, end of year	<u>\$ 5,871,319</u>	<u>\$ 5,596,068</u>	<u>\$ 6,146,319</u>

Confederation Beach Park

Statement of Changes in Net Financial Assets

For the Year Ended December 31	2019	2019	2018
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Annual (deficit) surplus for the year	<u>\$ (275,000)</u>	<u>\$ (105,532)</u>	<u>\$ 219,989</u>
Acquisition of tangible capital assets	(225,000)	(22,485)	(217,928)
Amortization	450,000	408,064	442,658
Operating surplus distribution (Note 10)	<u>(254,331)</u>	<u>(444,719)</u>	<u>(254,331)</u>
Change in net financial assets	(304,331)	(164,672)	190,388
Net financial assets, beginning of the year	<u>444,719</u>	<u>444,719</u>	<u>254,331</u>
Net financial assets, end of year	<u>\$ 140,388</u>	<u>\$ 280,047</u>	<u>\$ 444,719</u>

Confederation Beach Park

Schedule of Tangible Capital Assets

Year Ended December 31

	Land Improvements	Infrastructure	Building & Building Improvements	Machinery & Equipment	Total 2019	Total 2018
Cost						
Beginning of year	\$ 27,589	\$ 12,244,156	\$ 5,246,415	\$ 259,681	\$ 17,777,841	\$ 17,559,913
Additions	-	-	-	22,485	22,485	217,928
Transfer from WIP	-	-	-	-	-	-
End of year	<u>27,589</u>	<u>12,244,156</u>	<u>5,246,415</u>	<u>282,166</u>	<u>17,800,326</u>	<u>17,777,841</u>
Accumulated amortization						
Beginning of year	6,070	9,499,867	2,452,993	117,311	12,076,241	11,633,583
Amortization for year	<u>1,103</u>	<u>248,614</u>	<u>123,971</u>	<u>34,376</u>	<u>408,064</u>	<u>442,658</u>
End of year	<u>7,173</u>	<u>9,748,481</u>	<u>2,576,964</u>	<u>151,687</u>	<u>12,484,305</u>	<u>12,076,241</u>
Net book value	<u>\$ 20,416</u>	<u>\$ 2,495,675</u>	<u>\$ 2,669,451</u>	<u>\$ 130,479</u>	<u>\$ 5,316,021</u>	<u>\$ 5,701,600</u>

See accompanying notes to the financial statements

Confederation Beach Park

Notes to the Financial Statements

December 31, 2019

1. Nature of operations

Under the terms of a management agreement originating December 1, 1991, the Hamilton Region Conservation Authority (the "Authority") has exclusive authority to manage Confederation Beach Park (the "Organization") for the City of Hamilton. In payment of the management function, the Authority receives a management fee of 15% of operating expenditures. This management fee accrues to the Authority for its own purposes. All existing real and personal Confederation Beach Park property as at December 1, 1991, all subsequently acquired properties, and any surpluses or deficits generated during a fiscal year will remain the exclusive property of the City of Hamilton. The newest version of the management agreement has been agreed to and signed by both the City of Hamilton and the Hamilton Region Conservation Authority and runs from January 1st, 2017 until December 31st, 2026, inclusive.

2. Summary of significant accounting policies

Basis of accounting and management responsibility

The financial statements of the Confederation Beach Park are the responsibility of and prepared by management of the Hamilton Region Conservation Authority in accordance with Canadian Public Sector Accounting Standards (PSAS). The more significant accounting policies are summarized as follows:

Accrual accounting

These statements reflect the incorporation of the full accrual basis of accounting and the reporting of the change in net financial assets and accumulated surplus. The accrual basis of accounting recognizes the effect of transactions and events in the period in which the transactions and events occur, regardless of whether there has been a receipt of payment of cash or its equivalent. Accrual accounting recognizes a liability until the obligation or condition(s) underlying the liability is partially or wholly satisfied. Accrual accounting recognized an asset until the future economic benefit underlying the asset is partially or wholly used or lost.

Revenues and expenditures

Revenues are comprised of municipal contributions, admissions, product and service fees and leases, rentals and other activities. Revenues are recorded in the period in which the transactions or events occurred that gave rise to the revenues. Expenditures are recorded in the period that the goods or services are acquired, whether or not revenues for those expenditures are raised in the current or following periods.

Donations

Donations are recorded in income in the period they are received. Donation pledges are recognized when a realizable value can be determined and collection is assured. Donated tangible capital assets, materials and services are recorded at fair market value when fair value can be reasonably estimated.

Confederation Beach Park

Notes to the Financial Statements

December 31, 2019

2. Summary of significant accounting policies - continued

Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts directly attributable to acquisition, construction, development or betterment of the asset. Amortization is provided on a straight-line basis over the estimated useful life for all assets. Work in progress assets are not amortized until the asset is available for productive use.

Service life of tangible capital assets is as follows:

Land improvements	10 - 20 years
Building & building improvements	40 years
Machinery, equipment	3 - 10 years
Infrastructure	20 - 40 years

Government transfers

Government transfers are recognized in the financial statements as revenues in the period in which the events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met and reasonable estimates of the amounts can be made.

Internal vehicle and equipment rentals

Authority owned vehicles and equipment are charged on an hourly basis to the appropriate expenditure categories at rates comparable to prevailing rates in the private business sector.

Use of estimates

The preparation of financial statements in conformity with PSAS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as the date of the financial statements, and the reported amounts of revenues and expenditures during the period. Actual results could differ from those estimates.

3. Deferred revenues

Revenue received but not earned at year-end is as follows:

	2019	2018
For Wild Waterworks season passes:	\$ 36,064	\$ 35,293

Confederation Beach Park

Notes to the Financial Statements

December 31, 2019

4. Related party transactions

The Organization paid \$447,975 (2018 - \$415,388) in management fees to the Hamilton Region Conservation Authority. These amounts were calculated in accordance with the management agreement.

5. Accumulated surplus

	2019	2018
Accumulated surplus consists of:		
Tangible capital assets	\$ 5,316,021	\$ 5,701,600
Operating surplus	280,047	444,719
Accumulated surplus	<u>\$ 5,596,068</u>	<u>\$ 6,146,319</u>

6. Expenditures by object

	2019	2018
Salaries, wages & employee benefits	\$ 1,810,606	\$ 1,689,768
Contracts/consulting	160,630	105,228
Materials, goods, supplies and utilities	1,177,655	1,041,005
Management fees	447,975	415,388
	<u>\$ 3,596,866</u>	<u>\$ 3,251,389</u>

7. Contingencies

Confederation Beach Park is involved from time to time in litigation which arises in the normal course of business. In respect of any outstanding claims, the organization believes that insurance coverage is adequate and that no material exposure exists on the eventual settlement of such litigation. Therefore, no provision has been made in the accompanying financial statements.

Confederation Beach Park

Notes to the Financial Statements

December 31, 2019

8. Budget figures

The budgeted figures are presented for comparison purposes and were adopted by the City of Hamilton on October 29th, 2018. The adopted budget conforms to the Canadian Public Sector Accounting Standards except for the effect of the acquisition and amortization of tangible capital assets and principle repayment on debt. A reconciliation of the adopted and reported budgets is as presented below.

Adopted budget:

Net annual surplus for the year	\$ -
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Adjustments to adopted budget

Less:

Amortization expense	(450,000)
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Plus:

Capital & special maintenance funding	175,000
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Annual (deficit)/surplus per Statement of Operations	<u>(275,000)</u>
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9. Absence of Cash Flow Statement

As part of the management agreement referenced in Note 1, Confederation Beach Park has no separate bank account and all cash transactions and changes in working capital are handled by the Authority and are reflected solely in the Due to/from account. Consequently, a cash flow statement for this entity would serve no value and is purposely omitted.

10. Operating surplus distribution

As required under article 15. Trust Monies, Surplus Funds and operating deficits of the Confederation Beach Park Management agreement “(2) Any operating surplus shall be transferred to the Waterpark Reserve fund in accordance with the resolutions approved by City Council on December 9, 2015 in response to Report PW11005c/FCS15090”. The Waterpark Reserve fund is in the custody of, and managed by, the City of Hamilton.

11. Subsequent Event

Since January 1, 2020, the spread of Covid-19 has severely impacted many local economies around the globe. In many countries, including Canada, organizations and businesses are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to organizations worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility and a significant weakening. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions.

Confederation Beach Park

Notes to the Financial Statements

December 31, 2019

11. Subsequent Event (continued)

The Organization has determined that these events are a non-adjusting subsequent event. Accordingly, the financial position and results of operations as of and for the year ended December 31, 2019 have not been adjusted to reflect their impact. The duration and impact of the Covid-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences as well as their impact on the financial position and results of the Organization, if any, for future periods.

DRAFT

Confederation Beach Park Schedule of Operating Activity

December 31, 2019

	Budget (unaudited)	2019 (unaudited)	2018 (unaudited)
Open Greenspace Park and Lakeland Centre			
Revenues			
Levy	\$ 670,000	\$ 670,000	\$ 670,000
Lakeland centre	119,900	119,382	117,978
Facilities, films, etc.	64,760	72,344	86,661
	<u>854,660</u>	<u>861,726</u>	<u>874,639</u>
Expenses			
Park operations	564,484	481,394	471,527
Lakeland centre	162,531	106,153	118,605
Adv, G&A, ins.	17,238	11,079	14,705
Management fees	109,594	88,132	88,520
	<u>853,847</u>	<u>686,758</u>	<u>693,357</u>
Open Greenspace Park surplus	<u>\$ 813</u>	<u>\$ 174,968</u>	<u>\$ 181,282</u>
Commercial Operations			
Revenues			
Wild Waterworks admissions	\$ 1,936,735	\$ 2,083,402	\$ 2,108,836
Wild WaterWorks food	348,700	423,833	444,576
Park commercial tenants	390,003	424,674	412,436
	<u>2,675,438</u>	<u>2,931,909</u>	<u>2,965,848</u>
Expenses			
Water park operations	1,722,998	1,774,465	1,455,723
Concession operations	336,100	380,892	364,552
Marketing & Advertising	186,262	112,255	193,314
Admin/Ins/Water	91,565	167,048	153,443
Management fees	339,326	359,843	326,868
	<u>2,676,251</u>	<u>2,794,503</u>	<u>2,493,900</u>
Commercial surplus/(deficit)	<u>\$ (813)</u>	<u>\$ 137,406</u>	<u>\$ 471,948</u>
Combined operations surplus	\$ -	\$ 312,374	\$ 653,230
Less:			
Amortization expense	(450,000)	(408,064)	(442,658)
Capital and special maintenance expense	(175,000)	(138,089)	(282,059)
Plus:			
Capital & special maintenance funding	175,000	105,762	73,548
Capital addback	<u>175,000</u>	<u>22,485</u>	<u>217,928</u>
Surplus / (deficit) per Statement of Operations	<u>\$ (275,000)</u>	<u>\$ (105,532)</u>	<u>\$ 219,989</u>

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Memorandum

TO: Board of Directors

FROM: Lisa Burnside, Chief Administrative Officer (CAO)

PREPARED BY: T. Scott Peck, MCIP, RPP, Deputy CAO/Director,
Watershed Planning & Engineering

DATE: May 7, 2020

RE: Provincial Policy Statement, 2020 and Ontario's
Flooding Strategy

BACKGROUND

Provincial Policy Statement

Flowing from Bill 108, "More Homes, More Choice Act", on July 22, 2019, the Province of Ontario posted on the Environmental registry of Ontario (ERO) a posting titled "Provincial Policy Statement (PPS) Review – Proposed Policies". The PPS is the province's guiding planning document that provides direction regarding a range of planning issues relating to building strong and healthy communities, using resources wisely and protecting public health and safety. In general, the posted policies were intended to:

- Encourage the development of an increased mix and supply of housing;
- Protect the environment and public safety;
- Reduce barriers and costs for development and provide greater predictability;
- Support rural, northern and indigenous communities; and
- Support the economy and job creation

Ontario's Flooding Strategy

In the fall of 2019, the Province of Ontario, through a Special Policy Advisor on Flooding, completed an independent review of Ontario's current flood mitigation and natural hazard land use planning policies. The report provides a brief history of flood management in Ontario, Ontario's approach to managing flood risk, notes challenges

and opportunities to managing flood risk while providing 66 recommendations for improvements. There are no comments or recommendations that suggest significant changes to Conservation Authority's mandate and overall, the recommendations in the report are supportive of the province's conservation authority model. Key recommendations focus on strengthening Ontario's natural hazard management policy framework, maintaining funding for specific flood management programs, improving Ontario's flood forecasting and warning systems and updating technical guidelines to support flood management activities.

STAFF COMMENT

Provincial Policy Statement

On February 28, 2020, the Province of Ontario posted its decision to approve a revised PPS with a date for the policies coming into effect of May 1, 2020. The key changes to the PPS include:

- adding further references to support a changing climate and green infrastructure;
- adding policy direction responding to the recommendations of the province's Special Advisor on Flooding (see Protecting Public Health and Safety below);
- increasing the minimum requirement for housing land supply to 15 years;
- clarifying policies related to market-based housing by adding a reference to affordable housing;
- providing flexibility for municipalities to consider residential development on rural lands that is locally appropriate, including lot creation; and
- enhancing land use compatibility policies for sensitive land uses.

As it relates to the second bullet noted above and the recommendations of the Special Advisor on Flooding, the following additional details are provided:

Protecting Public Health and Safety

In response to the Special Advisor on Flooding's recommendation dealing specifically with the PPS, the province incorporated the following natural hazard policy changes in the 2020 PPS to better show the linkages between land use planning and natural hazard management:

- Added reference to the "impacts of a changing climate" in the Section 3.0 Preamble notes risks associated with the impacts of a changing climate and the need for the Province, planning authorities, and conservation authorities to work together;
- Acknowledged in the Section 3.0 Preamble, the role conservation authorities (CAs) play in preparing and protecting against the risk of natural hazards:

- Added a reference in the infrastructure policy section (1.6.4) to ensure the natural hazard policies are considered when locating infrastructure and public service facilities:
- Strengthened the linkage between the Provincial Policy Statement natural hazard policies (3.1.1) and the provincial technical guides, which outline direction set by the province for implementing the natural hazard policies.
- Enhanced existing stormwater management policies to support commitments in the government's Made-in-Ontario Environment Plan to protect water and support climate resilience (1.6.6.7).

Ontario's Flooding Strategy

On March 9, 2020 the Province of Ontario released Ontario's Flooding Strategy. The strategy renews the province's commitment to protecting people and property by strengthening the province's preparedness for flooding. The Strategy outlines steps to be taken by Ontario over the next several years to address, and build upon, the recommendations identified by the special advisor on flooding and are informed by effective principles of flood management.

Key principles of the strategy include:

- Local governments hold the primary responsibility for identifying and managing flood risks;
- Provincial and federal governments must play a key role in supporting local decision-making;
- Local decisions on how to best manage flood risks need to be based on the latest data and science;
- The most cost-effective and sustainable way of reducing risks is to keep people and property out of high-risk areas;
- Where development exists, systems must be in place to support effective early warning and emergency response;
- Recovery efforts are most effective when they incorporate the principle of "build back better" – an approach to post-disaster recovery that reduces vulnerability to future disasters and builds community resilience; and
- We all have a role to play – risks should be managed in strong partnership with municipalities, conservation authorities, the federal government, private landowners and industry, and Indigenous communities.

The strategy also highlights the province's goals, priorities and objectives to achieving a strengthened flood management approach for Ontario as follows:

Goals

1. Increase public health and safety;
2. Reduce property and environmental damage;
3. Reduce economic losses;
4. Reduce social disruption;
5. Reduce public and private expenditures; and
6. Reduce critical infrastructure disruption.

Priorities

1. understand flood risks;
2. strengthen governance of flood risks;
3. enhance flood preparedness;
4. enhance flood response and recovery; and
5. invest in flood risk reduction.

Objectives

- keeping people and property out of high-risk areas and not creating new, or aggravating existing, flood risks;
- reducing the impacts of flooding on existing communities;
- ensuring Ontarians are aware of flood risks and are taking steps to prepare for them;
- ensuring efficient and effective services are in place to respond to flood-related emergencies when they occur;
- ensuring Ontarians impacted by flooding can get back on their feet as soon as possible

While reinforcing the province's current approach to managing flood risk (mitigation, preparedness, response and recovery), it also highlights the province's commitment to working with its partners including conservation authority's and aboriginal communities and that successful implementation requires the support of everyone. The strategy notes that:

'Municipalities and conservation authorities are central to the success of local flood management, having distinct delegated roles from the province along with legislated and regulatory responsibilities to ensure new development is directed away from natural hazards...'

In support of the goals, priorities and objectives listed above, the following actions and activities are outlined in the strategy – the majority of which support various conservation authority programs and services:

Enhance Flood Mapping – establish a multi-agency flood mapping technical team, develop a multi-year approach to updating flood mapping, maintain flood

related foundational geospatial data, establish a provincial elevation mapping program, and update provincial standards for flood mapping.

Increase Public Awareness and Education – increase access to flood related information, and increase transparency around water management decisions.

Clarify Roles and Responsibilities – Clarify roles and responsibilities in identifying natural hazards, and clarify urban flooding roles and responsibilities.

Promote Sound Land Use Planning Decisions – update the provincial policy statement, update existing technical guidelines, review policy and ideological approaches of existing guidance, maintain wetlands and pervious surfaces, enhance the resiliency of provincial infrastructure and other built form, as well as update existing policy, legislative and regulatory requirements.

Enhance Flood Forecasting and Early Warning – maintain flood forecasting and warning, enhance flood forecasting and warning, enhance science and research, enhance use of satellite imagery, and maintain Ontario's road weather information system,

Enhance Emergency Response – enhance emergency response activities.

Review Disaster Recovery – review the results of the municipal disaster recovery assistance pilot climate resilience incentive, review the implementation of disaster recovery assistance for Ontarians for spring 2019, and support the development of federal flood insurance and relocation programs.

Secure Funding for Flood Risk Reduction – leverage existing funding programs (including Ontario Infrastructure Fund, Water and Erosion Control Infrastructure Program, Section 39 Provincial Transfer Payments, Disaster Mitigation and Adaptation Fund, Nation Disaster Mitigation Program etc.).

STRATEGIC PLAN LINKAGE

The initiative refers directly to the HCA Strategic Plan 2019 - 2023:

- **Strategic Priority Area – Organizational Excellence**
 - Initiatives – Communicate both internally and externally about what HCA does and why
- **Strategic Priority Area – Water Management**
 - Initiatives – Invest in programs to address the impacts of nutrient and sediment loading on watershed streams, creeks, rivers and receiving water bodies
- **Strategic Priority Area – Water Management**
 - Initiatives – Maintain and enhance our flood control infrastructure to address flooding and work to augment low flow conditions

AGENCY COMMENTS

Not applicable

LEGAL/FINANCIAL IMPLICATIONS

Not applicable

CONCLUSIONS

Provincial Policy Statement

The Provincial Policy Statement 2020 acknowledges the role of Conservation Authority's in protecting against the risk of natural hazards, further highlights the need to consider the impacts of a changing climate in making land use planning decisions (e.g. infrastructure planning, natural heritage protection, and natural hazard and water management), and strengthens the linkage between the PPS and provincial technical guides. Moving forward, HCA staff will be to continue to work with provincial, municipal, Conservation Ontario and Great Golden Horseshoe conservation authority staff, including stakeholders, to prepare for implementing these updates – including updates to technical guidelines and policy documents, as necessary.

Ontario's flooding Strategy

Overall, the strategy is supportive of conservation authority programs and services related to managing the risk of flood hazards. Some key actions supporting conservation authorities include developing a multi-agency flood mapping technical team, review and update technical guides and support datasets for flood hazards, create public education and outreach programs, produce conservation authority regulations outlining mandatory programs and services – including strengthening Section 28 regulation and its relationship to land use planning, create an urban flooding working group, encourage wetland conservation, enhance considerations for climate change in flood management policy, support and enhance flood monitoring and warning systems, and continue existing funding for flood management programs – including WECl Program and Section 39 transfer payments.

A key activity for HCA staff will be to continue to work with provincial, municipal, Conservation Ontario and Greater Golden Horseshoe conservation authority staff, including stakeholders, to promote conservation authority activities and engage in opportunities to provide input on the implementation of the province's flooding strategy.



Memorandum

TO: Board of Directors

FROM: Lisa Burnside, Chief Administrative Officer (CAO)

RECOMMENDED BY: T. Scott Peck, MCIP, RPP, Deputy Chief Administrative Officer / Director, Watershed Planning & Engineering

PREPARED BY: Jonathan Bastien, Water Resources Engineering

DATE: April 23, 2020

RE: Current Watershed Conditions as of April 23, 2020

CURRENT WATERSHED CONDITIONS – April 23, 2020

Current Water Levels in Major Area Watercourses

Water levels and flows are currently near baseflows to slightly elevated in Ancaster Creek at Wilson Street, Redhill Creek at Barton Street, Stoney Creek at Queenston Road, Upper Spencer Creek at Safari Road, Middle Spencer Creek at Highway 5, and Lower Spencer Creek at Market Street.

There are no observations, reports, or expectations that significant watercourse flooding or significant public safety concerns are occurring currently.

Current Lake Ontario Water Levels

Currently, the Lake Ontario mean daily water level is approximately 75.35 m IGLD85. This is about 45 cm above average for this time of year, but 33 cm below the record high for this time of year, and about 57 cm below last year's historic peak level of 75.92 m (last recorded on June 15th, 2019).

There are no observations, reports, or expectations that shoreline flooding or active significant shoreline erosion are occurring currently.

Current Storages in HCA Reservoirs

Based on current reservoir levels at Christie Lake dam (about 765.40 ft), the reservoir is presently within the typical winter operating levels of 765.0 to 765.5 ft. The reservoir is at about 17 percent of its preferred maximum storage capacity (corresponding to a water level of 773 ft). Raising of reservoir levels to summer operating levels is planned for the middle of May, as per typical operations.

Based on current reservoir levels at Valens Dam (about 275.14 m), the reservoir is presently slightly below the typical summer operating levels (275.30 to 275.50 m) and is at about 82 percent of its preferred maximum storage capacity (corresponding to a water level of 275.5 m). This is due to planned reservoir filling over the past couple of weeks.

Current Soil Conditions

The surface and root-zone soils are expected to be moist and unfrozen.

RECENT STORM EVENTS

During the period of March 24, 2020 to April 23, 2020, there were no significant watercourse flooding events, or Lake Ontario shoreline erosion / flooding events.

RECENT PRECIPITATION SUMMARY

The total precipitation amounts received in the HCA watershed over the last few months are considered average to above average, and do not indicate drought conditions.

FORECASTED WATERSHED CONDITIONS

Lake Ontario Shoreline Erosion / Flooding

There is currently no significant Lake Ontario shoreline erosion / flooding anticipated within the watershed over the next 5 days.

According to International Lake Ontario – St. Lawrence River Board information, weather conditions, including temperatures, snowmelt and rainfall will determine the rate and magnitude of rising water levels throughout the Lake Ontario – St. Lawrence River system. Inflows from Lake Erie remain at record-highs, and this will sustain well-above average water levels in Lake Ontario. However, there are positive indicators that suggest Lake Ontario will likely peak below the levels observed in 2017 and 2019.

Watercourse Flooding

There are currently no significant rainfall events (+20 mm) anticipated for the watershed over the next 2 weeks. HCA staff continue to monitor conditions and forecasts closely. Resultant water levels and flows from currently forecasted rain are not expected to pose significant watercourse flooding concerns.

SYNOPSIS

As of April 23rd 2020, there are no expectations of significant watercourse flooding, Lake Ontario shoreline erosion / flooding, or watershed drought.

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Memorandum

TO: Board of Directors

FROM: Lisa Burnside, Chief Administrative Officer (CAO)

PREPARED BY: Gord Costie, Director, Conservation Area Services
Bruce Harschnitz, Manager, Conservation Area Services
T. Scott Peck, Deputy CAO/Director, Watershed Planning & Engineering

DATE: May 7, 2020

RE: HCA Conservation Area Reopening Considerations

BACKGROUND

On March 24, 2020, the Province of Ontario ordered the mandatory closure of all non-essential workplaces under the Emergency Management and Civil Protection Act. On April 3, 2020, the province released an amended list of essential workplaces and ordered all businesses not covered by the amended emergency order to close. Recreational amenities and campgrounds were not listed as essential businesses and, as such, were required to be closed. The HCA complied with these orders and have closed all HCA conservation areas and trails. Further, HCA has also suspended all programs and events in our areas until May 25, 2020, which aligns with the City of Hamilton's suspension of programs. In this regard, members of the public are not permitted on any HCA owned and managed properties during this period of time, and those who access these properties are trespassing. At this time, the provinces emergency order is in place until May 12, 2020 and can be extended by the province as required.

As time has progressed, HCA staff have been considering how and when the HCA may be able to reopen HCA conservation areas, trails and managed lands with the understanding that this must be guided by provincial requirements and direction. Any reopening would also be reviewed with the City of Hamilton Emergency Operations Coordinator and Hamilton Public Health Services as appropriate. In this regard, a draft reopening plan has been developed by HCA staff. Subsequently, on April 27, 2020, the Province of Ontario released "A Framework for Reopening our Province".

STAFF COMMENT

The framework proposed by the Province of Ontario is a gradual, staged approach which has been referred to as a road map and not a calendar. No dates are provided in the document and as noted, a staged approach is being undertaken as follows.

Stage 1

In the first stage, the Province will consider:

- opening select workplaces that can meet current public health guidelines
- allowing essential gatherings of a limited number of people
- opening some outdoor spaces
- continued protections for vulnerable populations

Stage 2

In the second stage, the Province will consider:

- opening more workplaces with significant mitigation plans
- opening more public spaces
- allowing some larger public gatherings
- continued protections for vulnerable populations

Stage 3

In the final stage, the Province will consider:

- opening all workplaces responsibly
- relaxing restrictions on public gatherings
- continued protections for vulnerable populations

There is a two to four-week time period proposed between each stage and criteria has been developed to determine when it is appropriate to move from one stage to another or to maintain the current measures at that stage. These criteria include a two-to-four week decrease in daily COVID-19 cases, sufficient acute and critical care capacity, public health tracking and ongoing testing. The Chief Medical Officer of Health and health experts will advise the government in this regard.

The HCA's draft reopening proposal is attached as Appendix "A". The draft approach aligns well with the provincial framework in that it is a staged/phased approach with the opening of outdoor and public spaces noted in Stage 1 and 2. The HCA reopening proposal notes the requirement to be compliant with provincial direction. It also allows for a greater degree of control of the opening of HCA conservation areas from a limited trail use perspective, to larger conservation area opening for passive use with the ultimate opening of the campgrounds and marina. This approach will allow staff to build capacity and hire staff along the timelines of the gradual opening of these areas. The opening of the specific waterfall properties is noted as specific issues for consideration beyond the other phased openings, as these areas generally have narrow

trails leading to viewing platforms with visitor carrying capacities that could easily exceed maximum gathering sizes that would be in place. The shuttle and proposed fall colour reservation system for Spencer Gorge will be an important area of review in this regard.

As part of the HCA's reopening consideration, communication and education of conservation area visitors will be a key consideration to ensure appropriate behaviour. In this regard, Appendix "B" highlights a draft communication graphic that will be used for conservation areas, trails and managed lands to highlight the need to practice physical distancing by keeping 6 feet apart, to have no gatherings and to pack out what you pack in. Visitor management tools and approaches will be researched and incorporated to provide a safe visiting experience for staff and visitors alike, including queuing prompts, converting looped trails to one-way travel, online reservation and electronic payment only for camping and pass sales, social media posts to tell visitors how busy an area is to promote alternative sites, potential virtual tours of historic homes at Westfield, etc.

STRATEGIC PLAN LINKAGE

The initiative refers directly to the HCA Strategic Plan 2019 - 2023:

- **Strategic Priority Area – Organizational Excellence**
 - Initiatives – Communicate both internally and externally about what HCA does and why
- **Strategic Priority Area – Conservation Area Experience**
 - Initiatives – Develop visitor and parking management strategies to support conservation areas for sustainable recreation, education and tourism

AGENCY COMMENTS

N/A

LEGAL/FINANCIAL IMPLICATIONS

N/A

CONCLUSIONS

This memorandum is intended to provide the Board of Directors with information regarding the Province of Ontario's proposal to reopen the province and the HCA's considerations for opening HCA conservation areas, trails and managed lands. To implement the HCA openings, direction will be taken from the province to ensure

compliance and the orderly operation and use of conservation areas, trails and managed lands. Timing of this is dependent on this direction and HCA staff will continue to monitor the situation as it progresses and work to open our conservation areas, trails and managed lands to be compliant with this direction and to ensure the safety of HCA staff and visitors.

Appendix “A”

Draft Reopening Considerations

Phase 1

Based on Provincial
Direction

Reopen radial trails for passive use - No Amenities and no parking lots

Hamilton - Brantford Rail Trail

Chippewa Trail

Dofasco 2000 Trail

Lafarge 2000 Trail

Canal Park Trails

Confederation Beach Park Breezeway - (to be coordinated with and approved by City of Hamilton)

Phase 2

Based on Provincial
Direction

Reopen Conservation Areas with Auto Gates/Pay & Display –
Passive Use only for hiking and biking

Westfield Heritage Village

Valens Lake

Christie Lake

Dundas Valley (Hermitage, Workshop, Merrick, Monarch Trail, Artaban Road)

Eramosa Karst

Fifty Point

Fletcher Creek Ecological Preserve

Middletown Road

Phase 3

Based on Provincial
Direction

Reopen Limited Facilities and Services with Return of Summer Staff

gate houses at all Conservation Areas

marina and campgrounds

commercial operations for food purchase

Anticipated Public Facilities:

parking lots

garbage receptacles

Additional Public Facilities pending provincial direction:

pavilions and picnic tables

Phase 4

Based on Provincial
Direction

Reopen Waterfall and Escarpment Areas

Spencer Gorge Conservation Area (Webster & Tew Falls)

Greensville Optimist Park

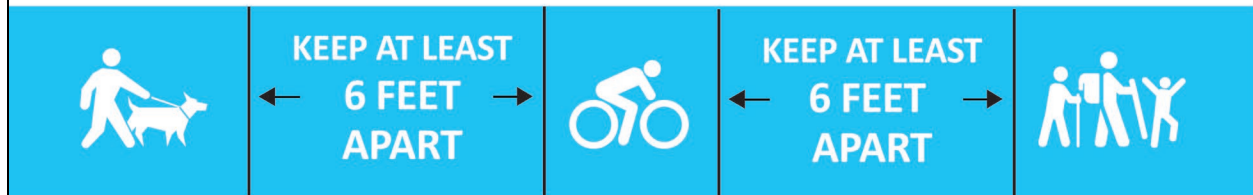
Devil's Punchbowl

Tiffany Falls

Appendix "B"

BE SMART! STAY 6 FEET APART

Keep our areas open! Practice physical distancing.
No gatherings. Pack out what you pack in.



www.conservationhamilton.ca

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