



Budget & Administration Committee Meeting Agenda

Thursday September 18, 2025

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Budget & Administration Committee Meeting

Thursday, September 18, 2025 at 2:00 P.M.

Hamilton Conservation Authority is now conducting meetings in a hybrid format via an in-person and WebEx platform.

All meetings can be viewed live on HCA's You Tube Channel:
<https://www.youtube.com/user/HamiltonConservation>

1. **Welcome** – Susan Fielding
2. **Declaration of Conflict of Interest**
3. **Approval of Agenda**
4. **Delegations**
5. **Consent Items**
 - 5.1. Approval of Budget & Administration Committee Minutes – August 21, 2025 Page 1
6. **Business Arising from the Minutes**
7. **Staff Reports/Memorandums**

Reports for recommendation

 - 7.1 Draft 2026 Operating and Capital Budgets – Scott Fleming Page
 - 7.2 External Audit Services – Request for Proposal Results – Scott Fleming Page 7
8. **New Business**
 - 8.1. Bylaw review with respect to member resignation – Lisa Burnside Page 11

9. In-Camera Items

10. Next Meeting – Thursday, October 16, 2025, 2025 at 2:00 p.m.

11. Adjournment

Hamilton Conservation Authority

Minutes

Budget & Administration Committee

August 21, 2025

Minutes of the Budget & Administration Committee meeting held on Thursday, Date, 2025 at 2:00 p.m., at the HCA main office, 838 Mineral Springs Road, in Ancaster, and livestreamed on YouTube.

Present: Susan Fielding, in the Chair
Brad Clark
Lisa DiCesare
Alex Wilson
Maureen Wilson

Regrets: None

Staff Present: Lisa Burnside, Lindsay Davidson, Marlene Ferreira, Scott Fleming, Liam Fletcher, Brandon Good, Matt Hall, Mike Stone, Jaime Tellier, and Sandra Winninger

Others Present: None

1. Welcome

The Chair called the meeting to order and welcomed everyone present.

2. Declarations of Conflict of Interest

The Chair asked members to declare any conflicts under the HCA Administrative By-law. There were none.

3. Approval of Agenda

The Chair requested any additions or deletions to the agenda.

BA 2524**MOVED BY: Brad Clark
SECONDED BY: Alex Wilson****THAT the agenda be approved.****CARRIED****4. Delegations**

There were none.

5. Consent Items

The following consent items were adopted:

- 5.1. Approval of Budget & Administration Committee Minutes –
June 23, 2025

6. Business Arising from the Minutes

There was none.

7. Staff Reports/MemorandaMemorandums to be Received

7.1. HCA 2nd Quarter Financial Results – Operating

Scott Fleming provided an overview of the memorandum and answered members' questions.

BA 2525**MOVED BY: Alex Wilson
SECONDED BY: Maureen Wilson****THAT the Memorandum entitled HCA Q2 Financial Results –
Operating be received.****CARRIED**

7.2. HCA 2025 2nd Quarter Financial Results – Capital & Major Maintenance

Matt Hall provided a summary of the memorandum and answered members'

questions.

In response to a question posed by Maureen Wilson, staff accepted direction to provide information on the completion rate of capital projects as part of the year end reporting.

BA 2526

**MOVED BY: Alex Wilson
SECONDED BY: Brad Clark**

THAT the Memorandum entitled HCA 2025 2nd Quarter Financial Results – Capital & Major Maintenance be received.

CARRIED

7.3. HCA 2nd Quarter Vendor Report

Scott Fleming provided an overview of the memorandum and answered members' questions

BA 2527

**MOVED BY: Maureen Wilson
SECONDED BY: Brad Clark**

THAT the Memorandum entitled HCA 2nd Quarter Vendor Report be received.

CARRIED

Lisa DiCesare joined the meeting

Reports for Recommendation

7.4. 2026 Budget Assumptions and Processes

Scott Fleming provided an overview of the report and answered members' questions.

BA 2528

**MOVED BY: Alex Wilson
SECONDED BY: Lisa DiCesare**

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

THAT this report be received for information and further;

THAT the budget assumptions for the 2026 Operating and Capital Budgets as identified be approved for use in the development of the 2026 budgets and further;

THAT the 2026 draft budget be reviewed by the Budget and Administration Committee at their September 2025 meeting and brought to the Board of Directors at the October 2025 meeting for approval; and further.

THAT the City of Hamilton and Township of Puslinch be advised 30 days in advance of the of the final budget vote in accordance with the *Conservation Authorities Act* and Ontario Regulation 402/22.

CARRIED

7.5. 2026 Fee Schedule

Scott Fleming provided a summary of the report and answered members' questions.

BA 2529

**MOVED BY: Lisa DiCesare
SECONDED BY: Alex Wilson**

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

THAT effective January 1, 2026, HCA staff be directed to implement the revised fee schedule contained in this report.

CARRIED

8. New Business

There was none.

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

BA 2530

**MOVED BY: Maureen Wilson
SECONDED BY: Lisa DiCesare**

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

CARRIED

During the *in camera* session, one personnel and one legal matter and one security matter were discussed.

**9.1. Confidential Memorandum – BA/Aug 01-2025
(Legal Matter)**

Staff provided a summary of the memorandum and answered members' questions.

BA 2531

**MOVED BY: Brad Clark
SECONDED BY: Maureen Wilson**

THAT the confidential report entitled BA/Aug 01-2025 be received and remain in camera.

CARRIED

**9.2 Confidential Report – BA/Aug 02-2025
(Security Matter)**

Jaime Tellier provided a summary of the report and answered members' questions.

BA 2532

**MOVED BY: Alex Wilson
SECONDED BY: Lisa DiCesare**

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

THAT Confidential Report – BA/Aug 02-2025 be approved and remain in camera.

CARRIED

BA 2533

**MOVED BY: Brad Clark
SECONDED BY: Alex Wilson**

THAT the Budget and Administration Committee moves out of closed session.

CARRIED

10. Next Meeting

The next meeting of the Budget and Administration Committee will be held on Thursday, September 18, 2025 at 2:00 p.m. at the HCA Main Administration Office – Woodend Auditorium, 838 Mineral Springs Road, Ancaster, Ontario.

11. Adjournment

On motion, the meeting adjourned.



Report to: Budget & Administration Committee

Approved for Circulation By: Lisa Burnside, CAO

Reviewed By: Scott Fleming, Director of Finance and Central Support Services

Prepared By: Nauman Chaudhry, Special Projects Accountant

Meeting Date: September 18, 2025

Subject: External Audit Services – Request for Proposal Results

Recommendation:

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

THAT the contract for external audit services for the Hamilton Conservation Authority, Confederation Beach Park, and the Hamilton Conservation Foundation for the five-year period beginning with the year ending December 31, 2025, be awarded to KPMG LLP for a total cost of \$341,330.00, exclusive of HST and further;

THAT the Hamilton Conservation Authority appoints KPMG as its auditors for the 2025 fiscal year.

Executive Summary:

Staff have completed a Request for Proposal (RFP) process to secure external audit services for the five-year term covering fiscal years 2025–2029. The scope of services includes conducting annual financial audits, preparing audited financial statements, and presenting results to the Budget & Administration Committee and/or Board of Directors.

The previous audit services contract was awarded to Grant Thornton LLP in 2020 and has now concluded. A new RFP was issued on July 23, 2025, to eight qualified accounting firms, with three proposals received by the closing date of August 22, 2025. The proposals received ranged from \$341,330 to \$433,778 over five years. Following evaluation, **KPMG LLP** is recommended for appointment. KPMG submitted the lowest-cost proposal and demonstrated strong qualifications, extensive experience with conservation authorities, and a comprehensive understanding of Public Sector Accounting Standards.

Staff Comment / Discussion:

This project involves the appointment of an external auditor to conduct the annual financial audits of the Hamilton Conservation Authority (HCA), Confederation Beach Park (CBP), and the Hamilton Conservation Foundation (HCF) for the five-year period beginning with the 2025 fiscal year and ending in 2029. The HCF has a year end of November 30, while the HCA and CBP have year ends of December 31. The audit services also include the preparation of annual financial statements and the attendance of a senior firm representative at the Budget & Administration Committee and/or Board of Directors meeting to present the audited statements.

The previous five-year contract for audit services was awarded to Grant Thornton LLP in 2020, following a competitive Request for Proposals (RFP) process. That contract has now concluded, and in preparation for the upcoming audit cycle, HCA staff initiated a new RFP process to secure a qualified audit firm for the next term.

On July 23, 2025, the RFP for external audit services was issued to eight (8) accounting firms, including those with prior experience working with public sector and not-for-profit organizations. The deadline for submissions was August 22, 2025. In total, three (3) proposals were received by the closing date.

Submissions were evaluated based on the firm's experience with conservation authorities and not-for-profit organizations, knowledge and understanding of HCA operations, qualifications and experience of the proposed engagement team, and the overall cost of services.

A summary of RFP results received is as follows:

Accounting Firm	Total Fees (For 5 years)	Notes
KPMG LLP	\$341,330.00	Lowest fees
Doane Grant Thornton LLP	\$360,447.13	
BDO Canada LLP	\$433,778.00	
Pettinelli Mastroluisi Chartered Accountants	N/A	No proposal submitted.
Bateman MacKay	N/A	No proposal submitted.
DJB Chartered Professional Accountants	N/A	No proposal submitted.
Taylor Leibow	N/A	No proposal submitted.
Brownlow Partners	N/A	No proposal submitted.

It is recommended that the contract be awarded to KPMG LLP, a leading professional services provider to Public Sector and Not-for-Profit (NPO) entities in Canada. KPMG offers the lowest total cost over the five-year period while providing a full range of services. In addition to their competitive pricing, KPMG brings extensive experience working with conservation authorities and a deep understanding of Public Sector Accounting Standards. KPMG's long-standing reputation for delivering high-quality, efficient audits makes them a strong and reliable partner for the years ahead.

Strategic Plan Linkage:

The initiative refers directly to the HCA Strategic Plan 2025 – 2029:

- **Strategic Priority Area – Organizational Excellence**

Legal / Financial Implications:

Sufficient funding will be allocated within the HCA's annual operating budgets to support external audit services over the five-year term. Total fees proposed by KPMG LLP amount to \$341,330 for the combined audit and financial statement preparation services for the Hamilton Conservation Authority, Confederation Beach Park, and Hamilton Conservation Foundation. Annual fees, excluding HST, are as follows: \$64,900 in 2025, \$66,550 in 2026, \$68,200 in 2027, \$69,960 in 2028, and \$71,720 in 2029. At the conclusion of this contract term, a competitive process will be undertaken for the subsequent audit services period.

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Excerpt from HCA Administrative Bylaw:

Section C.8 – Meeting Procedures

Upon a Director's vacancy due to death, incapacity or resignation occurring in any office of the Authority, the Authority shall request the municipality that was represented by that Director appoint a Director replacement.