

REVISED: Appendix "A" to Report No CL18004**Page 2 of 4****4. Policy Statement(s)****4.1 Candidates, Registered Third Parties and Members of Council**

In accordance with the MEA, Members of Council, candidates and/or registered third parties in a campaign period are not permitted to:

- (a) Use equipment, supplies, services, staff or other resources of the City for any campaign or campaign related activities;
- (b) Use City funds to acquire any resources for any campaign or campaign related activities, including ordering of stationery and office supplies;
- (c) Use City facilities or property for campaign events, unless the facility or property is rented in accordance with an agreement and the appropriate rates are paid;

Note: Such rental must be paid from the campaign account of the candidate or registered third party.

- (d) Use City funds to print or distribute any material that makes reference to, or contains the names or photographs, or identifies candidates or registered third parties;
- (e) Make reference to and/or identify any individual as a candidate, political party, registered third party or a supporter or opposition of a question on a ballot during an election, on any social media sites, blogs, and other new media created and managed by City employees;
- (f) Use a City brand, logo, crest, coat of arms, slogan or corporate program identifiers on any election campaign related material, either printed or on a campaign website; and,

Note: This provision includes the Municipal Election logo and any related identifiers.

- (g) Use City Information Technology (IT) assets, infrastructure, or data (e.g. computers, wireless devices, portals, corporate email, web pages, blogs, telephone) to communicate election related messages.

4.2 Advertising and Publications

The following services will be discontinued for Members of Council who are candidates as of August 30:

- (a) All forms of advertising, including municipal publications (e.g. paper or web-based); and,

REVISED: Appendix "A" to Report No CL18004**Page 3 of 4**

- (b) All printing services, including printing, photocopying and distribution of publications, such as newsletters and ward reports, with the exception of communications specifically related to an authorized or scheduled City event (e.g. Public Meeting).

4.3 Candidate and Registered Third Party Conduct

- (a) Candidates and registered third parties may attend City organized events but are not permitted to campaign or disseminate election-related campaign materials;
- (b) A Member of Council attending an event as a representative of City Council is not to campaign while conducting City business. A Member of Council may speak at an event, as a representative of City Council, but is not permitted to use the event as an opportunity to campaign; and,
- (c) Candidates or registered third parties are not permitted to engage in campaign activities directed at City employees while those employees are at their workplace or engaged in work for the City.

4.4 City Staff Conduct

- (a) City staff shall not perform any work in support of a candidate or registered third party (e.g. campaign), during hours in which a person is receiving any compensation from the City, except during scheduled time off (e.g. scheduled vacation time). Staff shall not post or distribute campaign material on behalf of a candidate or registered third party at City facilities or on City property.

5. Roles and Responsibilities

The City Clerk's Office is responsible for communicating this policy to candidates and registered third parties.

Chiefs, Commissioners, Directors, Managers and Supervisors are responsible for communicating this policy to their staff and to investigate reported contraventions to ensure that there is compliance.

Members of Council, election candidates, registered third parties and staff are accountable to comply with this policy.

REVISED: Appendix "A" to Report No CL18004**Page 4 of 4****6. Definitions**

Campaign Period	<p>For candidates, the date on which the Nomination Form is filed until December 31 in the year of an election (unless a request for extension of campaign period has been filed).</p> <p>For registered third parties, the date on which the Notice of Registration as a third party advertiser is filed until December 31 in the year of an election (unless a request for extension of campaign period has been filed).</p>
Candidate	Person who has filed a Nomination Form as a candidate in the municipal election.
City	The City of Hamilton and its local boards.
Local Board	Means a local board as that term is defined in the <i>Municipal Affairs Act</i> , R.S.O. 1990, C.M. 46.
Nomination Day	4th Friday in July in the year of the election, as prescribed in the <i>Municipal Elections Act</i> , 1996 (MEA).
Registered Third Party	An individual, corporation or trade union that has filed a Notice of Registration as a third-party advertiser in the municipal election.
Social Media	Online technologies and practices used to share opinions, insights, experiences, and perspectives through words, pictures, music, videos and audio. Social media can take many different forms, including but not limited to internet forums, web logs (blogs), social blogs, messaging, wikis, podcasts, pictures, video, music sharing, rating and bookmarking.
Staff	All full-time, part-time and contract employees of the City.

4.5(h)

**Ministry of Community Safety
and Correctional Services**

**Ministère de la Sécurité communautaire
et des Services correctionnels**

Office of the Minister

Bureau de la ministre

25 Grosvenor Street
18th Floor
Toronto ON M7A 1Y6
Tel: 416-325-0408
MCSCS.Feedback@ontario.ca

25, rue Grosvenor
18^e étage
Toronto ON M7A 1Y6
Tél. : 416-325-0408
MCSCS.Feedback@ontario.ca



MC-2018-1124

May 8, 2018

Mr. Eli El-Chantiry
Chair
Ontario Association of Police Services Boards
180 Simcoe Street
London ON N6B 1H9

Dear Mr. El-Chantiry:

I am pleased to share with you that Bill 175, the *Safer Ontario Act, 2018*, received Royal Assent on March 8, 2018.

The *Safer Ontario Act, 2018*, repeals and replaces Ontario's *Police Services Act*, amends the *Coroners Act*, and creates, for the first time, the *Missing Persons Act, 2018*, and the *Forensic Laboratories Act, 2018*. It also creates new legislation related to the oversight of police, including the *Police Oversight Act, 2018*, the *Ontario Policing Discipline Tribunal Act, 2018*, and the *Ontario Special Investigations Unit Act, 2018*. These statutes fall under the purview of the Ministry of the Attorney General.

Passing this legislation is a momentous step for our government. It represents the first comprehensive review of the *Police Services Act* since 1990 and the largest policing transformation in a generation. The changes support our goal to build a proactive, sustainable and effective model of policing in Ontario.

The *Police Services Act, 2018*, will modernize our approach to community safety by mandating municipalities to undertake local community safety and well-being planning, improve police oversight, transparency and accountability, enhance civilian governance and respond to the needs and realities of Ontario's diverse communities.

The majority of provisions in the *Police Services Act, 2018*, will come into force on January 1, 2020. Sections 32 and 77 of the Act, related to constituting First Nation police service boards, will come into force on January 1, 2019. Until this time, the current legislative framework of the *Police Services Act* remains in force.

I want to thank the Ontario Association of Police Services Boards for advocating on behalf of your members and for recommending changes to help achieve our shared goal of a safer Ontario. I am pleased that we were able to work together to address some of the issues you previously raised and included in your submission to the Standing Committee on Justice Policy.

Mr. Eli El-Chantiry
Page 2

Recognizing that police service boards play an important role in establishing policies governing police in their communities, we amended the legislation to enable boards to make policies with respect to the deployment of members of the police service while being prohibited from developing policies or providing direction on the conduct of specific operations or specific investigations. This authority will support police service boards in providing strong and consistent civilian governance over policing in local communities and across the province.

In response to your position on collective agreement negotiations, an amendment was made to enable legal counsel and advisors to the bargaining committee and to the police service board to conduct bargaining sessions on behalf of the bargaining committee and police service board. This amendment will provide police service boards and bargaining committees increased flexibility and choice in relation to who participates and conducts bargaining sessions.

Additionally, to enhance good governance and accountability, board members will be required to complete training associated with governance before they exercise their board responsibilities. Board members will also be required to complete training that promotes and recognizes the diverse, multiracial and multicultural character of Ontario society, and the rights and cultures of First Nation, Inuit and Métis peoples.

I look forward to working together to develop the regulations required to bring these changes into effect and continuing our dialogue to ensure that Ontario's approach to policing aligns with community needs.

Thank you again for your support and ongoing efforts to build safer, stronger communities in Ontario.

Sincerely,

A handwritten signature in dark ink, appearing to read 'M. Lalonde', written in a cursive style.

Marie-France Lalonde
Minister

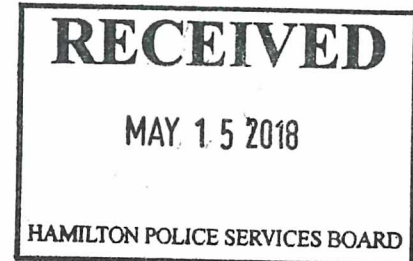
4.5(i)**Ontario Provincial Police****Police provinciale de l'Ontario**

J.V.N. (Vince) Hawkes
Commissioner Le Commissaire

File #: 601-00

May 2, 2018

Chief Eric Girt
 Hamilton Police Service
 155 King William Street
 Box 1060, LCD 1
 Hamilton ON L8N 4C1



Dear Chief Girt:

As part of the year-end analysis, the Ontario Provincial Police (OPP) has committed to providing police services with an annual summary of OPP activity for each policing jurisdiction. The summary includes policing support provided by the OPP to each police service in Ontario in a calendar year.

Enclosed is the Statement of OPP Activity for your area of policing jurisdiction for the calendar year 2017. Additional information regarding the data used for the hours of policing services provided, equivalent FTEs and approximate cost of the services provided is included at the bottom of the statement. This statement is meant to demonstrate the ongoing support we provide to our policing partners. As we are accountable to the Ontario government for OPP resource allocation, we want to ensure that Ontario municipalities and Chiefs of Police are aware of the OPP support provided to their agencies.

The OPP appreciates the cooperative relationships we share with our municipal policing partners in ensuring the safety and well-being of all Ontario residents.

Please do not hesitate to contact me if you have any further questions.

Yours truly,

J.V.N. (Vince) Hawkes, C.O.M.

Attachment

c: Deputy Commissioner Gary Couture, Provincial Commander
 Field Operations, Ontario Provincial Police

Ms. Mary Silverthorn, Provincial Commander
 Corporate Services, Ontario Provincial Police

Mr. Lloyd Ferguson, Chair
 Hamilton Police Services Board

777 Memorial Avenue
 Orillia, Ontario
 L3V 7V3
 Telephone: 705 329-6199
 Facsimile: 705 329-6195

777 avenue Memorial
 Orillia, Ontario
 L3V 7V3
 Téléphone 705 329-6199
 Télécopieur 705 329-6195



HAMILTON PS 2017 - Detailed Report: 556.5 Hours in Basic and Municipal Services

Category	Hours of Policing Services Provided		
MVC / TTCI	140.5		
Speciality Services	93.75		
ERT / TRU / Crisis Negotiation	2		
Drugs	28		
Assault / Sexual Assault / Violent Crimes	53.5		
Canine	8		
Criminal Code Statutes	41.5		
Weapons	0		
Impaired Incidents	17.5		
Traffic Other	8		
Driver Violations	23.5		
Fixed Wing / Helicopter / UAV	0		
Fraud	2.75		
Theft	55.5		
Security Detail	1		
General Incident	14.5		
Mischief	0		
PLT	66.5		
Total:	556.5	Equivalent FTEs 0.39	Approximate Cost of Services Provided \$65,405.45

Notes:

1. Hours based on actual events reported in OPP Daily Activity Reporting System rounded to nearest quarter hour.
2. Converted to FTEs based on officer availability factor of 1,417 hours per year.
3. Estimated cost of services provided based on the total Constable cost used in the Municipal Policing Billing Model.



Dundas Valley Secondary School

PROUD SCHOOL OF HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD

310 Governor's Road
Dundas, Ontario L9H 5P8

Phone: 905.628.2203
Fax: 905.627.2904

EMAIL: dundasvalley@hwdsb.on.ca
PRINCIPAL: EM DEL SORDO
VICE-PRINCIPALS: GAIL CIPRIANI
CORIE PILLININI
www.hwdsb.on.ca/dundasvalley

May 21st, 2018

Hamilton Police Services Board
155 King William Street
P.O. Box 1060, LCD 1
Hamilton, Ontario
L8N 4C1

Dear Board members :

Well what a night it was! Almost 400 students from across the Hamilton and surrounding region came together for a night celebrating diversity and inclusiveness! Rainbow Prom 2018 was, indeed an overwhelming success.

And the evening would not have been possible without the support of the Hamilton Police Services Board. In particular, we were delighted that Board member, Madeline Levy, was able to join us for dinner. Indeed we cannot thank you enough for your support of this fantastic event in support of our LGBTQ2S+ students and allies.

As a modest token of our support, please accept this photo taken at the event which we really feel captures the spirit of the evening. Everything from the banquet facility, to the menu to the disc jockey to the photo booth, we could not have asked for a more magical evening.

On behalf of the organizers of Rainbow Prom 2018, thank you for your support and we will see you again in 2019!

Yours very truly,

Richard Gelder

On behalf of the HWDSB Rainbow Prom organizing committee

Encl.



Dundas Valley Secondary

PROUD SCHOOL OF HAMILTON-WENTWORTH DISTRICT SCHC

310 Governor's Road
Dundas, Ontario L9H 5P8

Phone: 905.628.2203

Fax: 905.627.2904

EMAIL: dundasvalley@hwdsb.on.ca

PRINCIPAL: EM DEL SORDO

VICE-PRINCIPALS: GAIL CIPRIANI

CORIE PILLININI

www.hwdsb.on.ca/dundasvalley

May 21st, 2018

Chief Eric Girt
Hamilton Police Service
155 King William Street, P.O. Box 1060, LCD 1,
Hamilton, ON
L8N4C1

Sandy: For PSB please - M 416 chief

RECEIVED

MAY 31 2018

**CHIEF'S OFFICE
HAMILTON POLICE SERVICE**

Dear Chief Girt:

Well what a night it was! Almost 400 students from across the Hamilton and surrounding region came together for a night celebrating diversity and inclusiveness! Rainbow Prom 2018 was, indeed an overwhelming success.

And the evening would not have been possible without the support of the Hamilton Police Service. In particular, we must acknowledge the outstanding support we received from the following individuals with the HPS:

Detective Paul Corrigan of the Hate Crimes/Extremism unit for securing sponsorship of the very popular photo booths and prizes;

Sandy Pollock, Lois Morin and board member, Madeline Levy of the Hamilton Police Services Board for their assistance and support with sponsorship.

Constable David Hamilton and Jeffrey Potticary in Communications for their involvement via the Hamilton Police Association, which supported Rainbow Prom through trivia night fundraisers as well as the annual "Day of Pink" barbecue.

Indeed we cannot thank you and the entire Hamilton Police Service enough for your support of this fantastic event in support of our LGBTQ2S+ students and allies.

As a modest token of our support, please accept this photo taken at the event which we really feel captures the spirit of the evening. Everything from the banquet facility, to the menu to the disc jockey to the photo booth, we could not have asked for a more magical evening.

.../2

-2-

On behalf of the organizers of Rainbow Prom 2018, thank you for your support and we will see you again in 2019!

Yours very truly,


Richard Gelder

On behalf of the HWDSB Rainbow Prom organizing committee

Encl.

4.5(I)

April 25, 2018

Chief Eric Girt
 Hamilton Police Services
 155 King William Street
 Box 1060, LCD1
 Hamilton, ON L8N 4C1

RECEIVED

MAY 02 2018

CHIEF'S OFFICE
HAMILTON POLICE SERVICE

Dear Chief Girt:

"I have always wanted to be the one on your side of an award like this. I imagine it must feel amazing to make such contribution to people's lives, and I hope that it does. And I hope that one day, in part because of your encouraging donation, I can experience it for myself. Thanks again; I assure you that your investment will be used in the spirit in which it was given."

Student Award Recipient

You are transforming our community, one student at a time. Thank you for your ongoing investment in the promise of bright futures, filled with purpose and life-long learning. Your continued support of our awards program inspires, enables and celebrates our students and their achievements.

Thank you for your generous gift of \$2,500.00 to the Hamilton Police Services Board Bursary.

Through experiential learning and research, state-of-the-art facilities and award-winning faculty, we strive to ensure every Mohawk College student is ready to succeed in their chosen career. You are helping to make a student's transformation possible. Thank you for being a part of their journey.

Should you have any questions, please do not hesitate to contact Gena Dureault at (905) 575-2208 or gena.dureault@mohawkcollege.ca.

Regards,

A handwritten signature in black ink, appearing to read 'Ron J. McKerlie', written over a horizontal line.

Ron J. McKerlie
 President, Mohawk College Foundation

Enclosure: Official Donation Receipt

Be sure to follow us on Twitter @MOHAWKFDN

4.5(m)

Safety, Licensing Appeals and Standards Tribunals Ontario

*Ontario Parole Board
Ontario Civilian Police Commission
Licence Appeal Tribunal
Fire Safety Commission
Animal Care Review Board*

Tel.: 416-327-6500
Fax: 416-327-6379
Toll Free Tel: 1-844-242-0608
Website: www.slasto.gov.on.ca

Tribunaux de la sécurité, des appels en matière de permis et des normes Ontario

*Commission ontarienne des libérations conditionnelles
Commission civile de l'Ontario sur la police
Tribunal d'appel en matière de permis
Commission de la sécurité-incendie
Commission d'étude des soins aux animaux*

Tél. : 416-327-6500
Télec. : 416-327-6379
Sans frais Tél. : 1-844-242-0608
Site web: www.slasto.gov.on.ca



le français à suivre

June 8, 2018

MEMORANDUM TO: All Stakeholders

FROM: Linda Lamoureux, Executive Chair
Ellen Wexler, Executive Lead

SUBJECT: Upcoming Changes & Initiatives

We are writing to inform you about upcoming changes and initiatives at the Safety, Licensing Appeals and Standards Tribunals Ontario (SLASTO) and what it means for you as you access our services.

Over the summer the following changes will be occurring:

1. Change of address and co-location of SLASTO's tribunals under one roof
2. Launch of new website
3. Implementation of a French Language Services Policy

Background

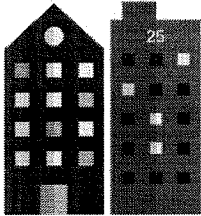
The Safety, Licensing Appeals and Standards Tribunals Ontario (SLASTO) resolves and decides matters arising from over 30 statutes relating to human and animal protection, public safety and the public interest.

Five tribunals make up the SLASTO cluster, including:

- Animal Care Review Board
- Fire Safety Commission

- Licence Appeal Tribunal
- Ontario Civilian Police Commission
- Ontario Parole Board

What's Changing?



1. Change of Address & Co-location

Effective **Tuesday July 3, 2018** the Safety, Licensing Appeals and Standards Tribunals will be moving addresses, as we co-locate all our tribunals under one roof. Public hearing rooms will open in late summer with a date still to be announced.

With all our tribunals in one location, we will be able to operate more efficiently and effectively, and ultimately improve access to our services.

What this means for you:

Mailing Documents:

Effective **July 3, 2018**, all materials and correspondence should be sent to:

77 Wellesley St. West
Box 250
Toronto, ON, M7A 1N3

Public Hearings:

Public hearings will continue to take place at:

20 Dundas St. West
5th Floor, Suite 530
Toronto, ON, M5G 2C2

Tribunal staff will be available for hearing assistance.

We anticipate the public hearing rooms to open at 15 Grosvenor St. in late summer. Further communication will be sent once a date is confirmed.

Forms:

Note: some tribunal forms and documents may temporarily contain old addresses. Please disregard the old addresses and send all forms and documents to the address listed above. Updates to old forms will be made shortly.

In the short-term, all mail sent to old addresses will be re-directed to our new address.

Contact Information:

Effective **August 1, 2018**, we have created one centralized phone number that will better streamline and direct your enquiries.

To contact any of SLASTO's tribunals or Executive Office, please call:

Phone: 416-327-6500
 Toll Free: 1-844-242-0608
 TTY: 416-916-0162
 Toll Free TTY: 1-844-650-2819
 Fax: 416-327-6379

If you have already been speaking with a Case Management Officer or other staff member and you already have their direct line, you may continue to use that number.

For general inquiries, you may also continue to email SLASTOinfo@ontario.ca.

For case-related inquiries, you may email our tribunals at the following addresses*:

Licence Appeal Tribunal	LATregistrar@ontario.ca Note: the following emails will be discontinued: - LATcorrespondence@ontario.ca - AABS@ontario.ca
Ontario Civilian Police Commission	OCPCregistrar@ontario.ca
Ontario Parole Board	OPBregistrar@ontario.ca
Animal Care Review Board	ACRBregistrar@ontario.ca
Fire Safety Commission	FSCregistrar@ontario.ca

*Please list your file number in the subject line of your email.
 For OPB, please include the name of the provincial correctional institution.



2. Launch of New Website

Effective **August 1, 2018** SLASTO will be launching a new website.

Key changes will include:

- Adding new navigation features to more easily find information;
- Adding new interactive features to better communicate with stakeholders and tribunal users; and
- Updating content to better explain our tribunal mandates and processes.

More information will be shared throughout the summer, so please stay tuned.



3. Implementation of French Language Services Policy

Effective **August 1, 2018**, SLASTO will be implementing its French Language Services Policy (FLS Policy).

The Policy will:

- Ensure compliance with the provisions of the *French Language Services Act* in guaranteeing all persons and corporate entities the right to receive services in French;
- Inform the public about the manner in which French language services are provided by SLASTO; and
- Reflect SLASTO's commitment to the provision of French Language Services and to establish the cluster as a leader in the administrative justice sector.

You are able to view the FLS Policy and further details on our [website](#).

4.5(n)

Morin, Lois

From: Shekar Chandrashekar <shekarfamily@hotmail.com>
Sent: May-05-18 2:31 PM
To: Morin, Lois
Cc: Male, Rick; Zegarac, Mike; Brown, Charles
Subject: Simple questions per attached current PSB Chairman public statement dated November 20, 2014
Attachments: 23 APRIL 2018 A & A COMMITTEE HST POLICE SHARE.pdf; 2MAY 2018 CASH ON HAND THE BANK PER 2015 FS 2015 NOTE 2.pdf; 5 MAY 2018 HST INFORMATION FOR 10MAY 2018 HPSB MEETING.pdf

Good After noon Ms. Morin

I humbly appeal to put it in May 10,2018 HPSB Agenda.

Because it savings to Hamilton Police and Public must know.

Please find attached documents regarding HST as approved by A & A committee dated April 23, 2018. In that report, \$89,000 related to Hamilton Police Services. See page 11 of 17 and slide 9 per Mr. Zegarac. In it, Mr. Zegarac recommends to A& A Committe that the \$89,000 is to be charged to HPSB.

On May 15, 2016, I raised this very issue, ie who files the HST claim for Hamilton Police Services - the City or Police Services? On May 18, 2016, I received a confirmation from Ms. Morin that it is the City that files the HST claim.

On other occasions I had raised the question of why the line budget is not shown in Hamilton Police budget. I received a response from Hamilton Police accounting staff that they charge the HST portion directly to the City's HST Number. From this, one concludes that Hamilton Police Service do not have a separate HST remittance number unless Hamilton Police has applied to NRA as a separate entity which is unlikely now. Subsequent to my enquiries in 2016, I had correspondence with Mr. Zegarac at which point Mr. Zegarac confirmed that HST is the responsibility of the City of Hamilton.

Conclusion:

I have the following concerns regarding HST:

- a) HST has never been charged to Police but has been charged to the City, why is the City is allocating \$89,000 to Police?
- b) What happens when the City recovers more than the City has paid? Who gets the excess recovery? Isn't it City's general revenue? I have attached Financial Statements from 2013 to 2016 receivables as follows.
 - 2013 HST Receivables \$14.7 millions
 - 2014 HST Receivables \$25.2Millions
 - 2015 HST Receivables \$16.8Millions
 - 2016HST Receivables \$8.6Millions

c) The \$89,000 is a non-cash transaction. As such it violates fundamental accounting rules. (A copy of 2015 F/S note 2 is attached)

d) There are three members from City Council in HPSB. Chief, you have to take a leading role to eliminate this kind of "non-cash" transaction. (In my opinion it shows inadequate understanding Hamilton Police Services budget)

e) The purpose of this reassessment is City staff is understating the City portion.

f) The comfortable relationship between staff and Council members at times gets in the way of a critical analysis of staff recommendations.

g) I have no comments on Other entities. I can speak for Hamilton Police Services Budget as I am very familiar with it. My purpose is to reduce Police inflatable budget to hire more uniform officers and Detectives.

I am willing to work with new CYO

Chief, respectfully submitted for your consideration. Do not agree to this charge.

PS: I am ready to address Development Charges. I have a ruling from PSAB



CITY OF HAMILTON
CORPORATE SERVICES DEPARTMENT
Financial Planning, Administration and Policy Division

TO:	Chair and Members Audit, Finance and Administration Committee
COMMITTEE DATE:	April 23, 2018
SUBJECT/REPORT NO:	Tax and Rate Operating Budget Variance Report as at December 31, 2017 – Budget Control Policy Transfers (FCS17060(b)) (City Wide)
WARD(S) AFFECTED:	City Wide
PREPARED BY:	Kayla Petrovsky (905) 546-2424 Ext. 1335 Tom Hewitson (905) 546-2424 Ext. 4159
SUBMITTED BY:	Mike Zegarac General Manager Finance and Corporate Services
SIGNATURE:	

RECOMMENDATION

- (a) That, in accordance with the “Budget Control Policy”, the 2017 budget amendment transferring budget from one department / division to another and / or from one cost category to another with no impact on the levy, as outlined in Appendix “C” to Report FCS17060(b), be approved;
- (b) That, in accordance with the “Budgeted Complement Control Policy”, the 2017 complement transfer transferring complement from one department / division to another with no impact on the levy, as outlined in Appendix “D” to Report FCS17060(b), be approved;
- (c) That the Social Housing Stabilization Reserve (110041), with a balance of approximately \$2.1M, be repurposed from a stabilization reserve to providing development charge exemptions for affordable housing;
- (d) That, subject to final audit, the Disposition of 2017 Year-End Operating Budget Surplus / Deficit be approved as follows:

OUR Vision: To be the best place to raise a child and age successfully.

OUR Mission: To provide high quality cost conscious public services that contribute to a healthy, safe and prosperous community, in a sustainable manner.

OUR Culture: Collective Ownership, Steadfast Integrity, Courageous Change, Sensational Service, Engaged Empowered Employees.

**SUBJECT: Tax and Rate Operating Budget Variance Report as at
December 31, 2017 – Budget Control Policy Transfers (FCS17060(b))
(City Wide) – Page 11 of 17**

Further to direction from Council for the 2018 budget, the City has changed the reporting methodology and the budgeted gapping savings of -\$4.5M has been distributed to the departments within the City Manager / General Manager's budgets.

During the 2017 budget, a number of restructuring initiatives were approved that reduced the budget but also had one-time costs required. These costs were accommodated within each of the departments overall surplus and did not require reserve funding. The restructuring costs are not included in the gapping totals above.

Corporate Initiatives

A deficit of \$1.6 M in Corporate Initiatives is mainly due to higher insurance costs of \$951K, an unexpected HST liability payment of \$784K (see below), offset by lower spending for Area Rated Levy Parkland Purchases (\$166K).

HST Audit

On January 10, 2018, the City received the results of a Canada Revenue Agency (CRA) audit on Harmonized Sales Tax (HST). The audit covered the period from January 1, 2014 through June 30, 2016 and took 14 months to complete. The audit resulted in a reassessment of approximately \$1.4M including interest charges. Of this amount, \$89K pertained to Hamilton Police Services and \$2K pertained to Hamilton Public Library and these amounts were charged back to Police and Library. The remainder of \$1.3M is the responsibility of the City. However, \$481K can be recovered from various vendors.

The vendors have been asked to provide revised invoices where their HST number was missing or incorrect and staff will be submitting revised HST claims. The reassessment also includes disallowable portion of an HST claim for overhead submitted by Deloitte on behalf of the City in 2016. The City's share of the claim was \$1.3M and the City share of the disallowed portion was \$154K. The City's share of the Deloitte claim was transferred to the Tax Stabilization Reserve as part of the 2016 year end surplus distribution. The majority of the remainder of the reassessment pertains to HST the City had not collected on City services, such as inspection fees that were provided prior to staff conducting a review of City user fees for HST applicability in 2015. The user fees were amended in 2015 to make them HST applicable where previously they had been deemed HST exempt. It was not viable to try to retroactively collect the HST for the user fees collected prior to the fees being amended in 2015. The remaining amount of the HST reassessment has been funded from the 2017 surplus through Corporate Financials.

OUR Vision: To be the best place to raise a child and age successfully.

OUR Mission: To provide high quality cost conscious public services that contribute to a healthy, safe and prosperous community, in a sustainable manner.

OUR Culture: Collective Ownership, Steadfast Integrity, Courageous Change, Sensational Service, Engaged Empowered Employees.

DEPARTMENT VARIANCES EXPLANATION SUMMARY

Corporate Financials / Non Program Revenues:

- \$3.8 M unfavourable variance (Corporate Financials)
 - Budget savings of \$4.5 M - Gapping
- \$7.9 M favourable variance (Non Program Revenues)
 - Hamilton Utilities Corporation/Alectra dividends \$5.0 M favourable
 - Supplementary taxes of \$2.1 M
 - Other tax revenues of \$1.4 M
- HST Audit
 - On January 10, 2018, the City received the results of a Canada Revenue Agency (CRA) audit (Jan 2014 – June 2016) on Harmonized Sales Tax (HST).
 - The HST audit resulted in a reassessment of approximately \$1.4 M . The obligation to the City was \$0.9 M.

From: Morin, Lois <Lois.Morin@hamilton.ca>
Sent: May 18, 2016 3:25 PM
To: Shekar Chandrashekar
Cc: Ferguson, Lloyd; Whitehead, Terry; juchniewicz@juch-tech.com;
EGirt@hamiltonpolice.on.ca; Office of the Mayor; Omazic, Drina; Wicken, Colleen; Atwood-
Petkovski, Janice; lbordeleau@perlaw.ca; don.macvicar@arcelormittal.com;
kweatherill@hamiltonpolice.on.ca
Subject: RE: Simple questions per attached current PSB Chairman public statement dated
November 20, 2014

Good afternoon Mr. Chandrashekar.

In answer to questions 1 – 3 – these relate to in-camera item(s) and I am not able to provide an
answer.

In answer to question 4, the City files the HST claim.

Thank you.

Lois Morin

Lois Morin

Administrator
Hamilton Police Services Board
155 King William Street
Hamilton, ON L8N 4C1
Phone: 905-546-2727
Fax: 905-546-4720
E-mail: lois.morin@hamilton.ca / www.hamiltonpolice.on.ca

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Good Morning Ms. Morin

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There is a perception that all Hamilton services Police Board Members approved the
former Police Chief's retirement package dated January 25, 2016. It should be noted

that one of the members was ill and as such that member missed the January 21, 2016 meeting and the entire month.

1) Therefore, please confirm how many members of the PSB approved the former Police Chief's retirement package?

2) Please also provide me with the name of the legal Counsel who drafted that retirement package contract, and

3) Since the City charges a charge back fee for legal services annually, what kind of legal services does the Hamilton Police Services receive from the City? and

4) Who files the HST claim for Hamilton Police services? the City, or Police Services?

Ms. Morin..always thankful

Private Citizen

City of Hamilton

Notes to Consolidated Financial Statements

For the year ended December 31, 2015 (all numbers in columns are in thousands of dollars)

2. Cash and portfolio investments

	<u>2015</u>	<u>2014</u>
Cash and cash equivalents are comprised of:		
Cash on hand	\$ 165	\$ 166
Cash held in banks	86,716	177,196
Temporary investments	6,128	6,114
	<u>\$ 93,009</u>	<u>\$ 183,476</u>
Portfolio investments are comprised of:		
Unrestricted investments	\$ 526,265	\$ 589,209
Designated investments (obligatory reserve funds)	226,744	194,868
Designated investments (Hamilton Future Fund)	37,711	46,436
	<u>\$ 790,720</u>	<u>\$ 830,513</u>

Portfolio investments have a market value of \$827,987,000 (2014 - \$864,665,000) and include investments in the City's own debentures - unrestricted investments of \$11,629,000 (2014 - \$14,896,000).

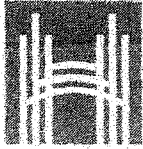
3. Long term receivables

The City has long-term receivables in the amount of \$53,737,000 (2013 - \$48,995,000). The long term receivables are comprised of:

	<u>2015</u>	<u>2014</u>
Development charge deferral agreements	\$ 17,847	\$ 18,990
Mortgages receivable:		
Downtown convert to rent program	18,428	19,250
Hamilton Utilities Corporation	7,776	-
Hamilton Renewable Power Inc.	2,649	2,649
Sheraton Hotel loan	1,192	1,296
Other City loan programs	4,836	5,656
Loans to other agencies and organizations	4,931	5,469
Less: Provision for loans with concessionary terms	(3,922)	(4,315)
	<u>\$ 53,737</u>	<u>\$ 48,995</u>

Development charge deferral agreements and mortgage receivables are loans which are secured by property, with interest rates varying from 0% to 4.75% and terms of one year to thirty years.

Loans to other agencies and organizations include loans to the Hamilton Conservation Authority, Wentworth Minor Football Association, Catholic Children's Aid Society, Winona Peach Festival, Redeemer University College, the Bob Kemp Hospice, Canadian Football Hall of Fame, Rosedale Tennis Club with interest rates varying from 0% to 6.75% for terms of up to thirty years.



Hamilton

FINANCIAL REPORT

2013

**City of Hamilton
71 Main Street West
Hamilton, Ontario
L8P 4Y5**

Appendix "A" to Report FCS14036- Page 3 of 13

Accounts Receivable \$101.5M (2013) \$104.1M (2012)

Accounts receivable represents revenues earned by the City but not received at year end net of estimates of allowances for uncollectible accounts. The 2013 balance primarily consists of water and wastewater receivables (\$36M), general receivables & accruals (\$35.2M), HST receivables (\$14.7M), provincial and federal grants receivable (\$11.3M), and interest receivable (\$4.5M).

Long Term Receivables \$51.4M (2013) \$49.2M (2012)

Long Term Receivables represent the balance of loans and deferral agreements with agencies and organizations net of the provision for loans with concessionary terms. The long term receivables include:

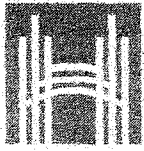
	<u>2013</u> \$000's	<u>2012</u> \$000's
Development charge deferral agreements	\$ 21,482	\$ 20,104
Mortgages receivable:		
Downtown convert to rent program	15,026	12,568
Hamilton Renewable Power Inc.	3,460	3,966
Sheraton Hotel loan	1,308	1,380
Other City loan programs	6,398	6,781
Loans to other agencies and organizations	7,786	8,459
Less: Provision for loans with concessionary terms	<u>(4,050)</u>	<u>(4,042)</u>
	\$ 51,410	\$ 49,216

Portfolio investments \$816.2M (2013) \$817.1M (2012)

Portfolio investments represent the City's holdings, as prescribed by the Municipal Act, in short and long term fixed income securities. The investments earn various interest rates with different premiums, discounts and maturities. Portfolio investments have a market value of \$819.4 million.

Investment in Government Business Enterprises \$235.4M (2013) \$230.6M (2012)

Investment in Government Business Enterprises represents net equity of the consolidation of the City's subsidiary corporations, Hamilton Utilities Corp. (H.U.C.) and Hamilton Renewable Power Inc. (H.R.P.I.). The consolidation of subsidiary corporations under the modified equity basis of accounting is required by the generally accepted accounting principles of the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants (CICA). This PSAB recommendation was instituted in 2000 and also affects the reporting of the accumulated surplus and net municipal position in the consolidated financial statements. The increase in the investment in the government business enterprises is reported as net income of \$4.8 million (2012 - \$8.6 million) in the Consolidated Statement of Operations. The net income excludes the dividend income received during 2013 of \$11.4 million from H.U.C. and \$306,000 from H.R.P.I.



Hamilton

FINANCIAL REPORT

2014

City of Hamilton
71 Main Street West
Hamilton, Ontario
L8P 4Y5

Appendix "A" to Report FCS15045 - Page 3 of 12

2014 City of Hamilton Consolidated Financial Statements Analysis

Accounts Receivable \$117.4M (2014) \$101.5M (2013)

Accounts receivable represents revenues earned by the City but not received at year end net of estimates of allowances for uncollectible accounts. The 2014 balance consists of water and wastewater receivables (\$38M), general receivables & accruals (\$35.9M), HST receivables (\$25.2M), provincial and federal grants receivable (\$14M), and interest receivable (\$4.3M).

Long Term Receivables \$49.0M (2014) \$49.4M (2013)

Long Term Receivables represent the balance of loans and deferral agreements with agencies and organizations net of the provision for loans with concessionary terms. The long term receivables include:

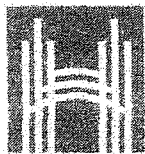
	<u>2014</u> \$000's	<u>2013</u> \$000's
Development charge deferral agreements	\$ 18,990	\$ 21,482
Mortgages receivable:		
Downtown convert to rent program	19,250	15,026
Hamilton Renewable Power Inc.	2,649	3,460
Sheraton Hotel loan	1,296	1,308
Other City loan programs	5,656	6,398
Loans to other agencies and organizations	5,469	5,759
Less: Provision for loans with concessionary terms	<u>(4,315)</u>	<u>(4,050)</u>
	\$ 48,995	\$ 49,383

Portfolio investments \$830.5M (2014) \$816.2M (2013)

Portfolio investments represent the City's holdings, as prescribed by the Municipal Act, in short and long term fixed income securities. The investments earn various interest rates with different premiums, discounts and maturities. Portfolio investments have a market value of \$864.7 million.

Investment in Government Business Enterprises \$223.7M (2014) \$235.4M (2013)

Investment in Government Business Enterprises represents net equity of the consolidation of the City's subsidiary corporations, Hamilton Utilities Corp. (HUC) and Hamilton Renewable Power Inc. (HRPI). The consolidation of subsidiary corporations under the modified equity basis of accounting is required by the generally accepted accounting principles of the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada (CPA). This PSAB recommendation was instituted in 2000 and also affects the reporting of the accumulated surplus and net municipal position in the consolidated financial statements. Dividends received in 2014 consisted of \$11.4 million from HUC and \$296,000 from HRPI.



Hamilton

FINANCIAL REPORT

2015

City of Hamilton
71 Main Street West
Hamilton, Ontario
L8P 4Y5

Appendix "A" to Report FCS16051
- Page 3 of 12

2015 City of Hamilton Consolidated Financial Statements Analysis

Taxes Receivable \$85.4M (2015) \$83.0M (2014)

Taxes receivable represent unpaid property tax bills net of estimates for allowances for uncollectible accounts. Taxes Receivable represent 8.7% of current year's tax levies (2014 – 8.7%). The 2015 balance includes an allowance for doubtful accounts of \$5.2M (2014 - \$3.7M).

Accounts Receivable \$117.7M (2015) \$117.4M (2014)

Accounts receivable represents revenues earned by the City but not received at year end net of estimates of allowances for uncollectible accounts. The 2015 balance consists of water and wastewater receivables (\$38.0M), general receivables & accruals (\$30.6M), ~~HST receivables (\$16.8M)~~, provincial and federal grants receivable (\$16.2M), and interest receivable (\$4.1M).

Long Term Receivables \$53.7M (2015) \$49.0M (2014)

Long Term Receivables represent the balance of loans and deferral agreements with agencies and organizations net of the provision for loans with concessionary terms. The long term receivables include:

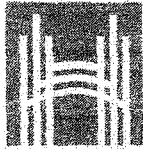
	<u>2015</u> \$000's	<u>2014</u> \$000's
Development charge deferral agreements	\$ 17,847	\$ 18,990
Mortgages receivable:		
Downtown convert to rent program	18,428	19,250
Hamilton Utilities Corporation	7,776	-
Hamilton Renewable Power Inc.	2,649	2,649
Sheraton Hotel loan	1,192	1,296
Other City loan programs	4,836	5,656
Loans to other agencies and organizations	4,931	5,469
Less: Provision for loans with concessionary terms	<u>(3,922)</u>	<u>(4,315)</u>
	\$ 53,737	\$ 48,995

Portfolio investments \$790.7M (2015) \$830.5M (2014)

Portfolio investments represent the City's holdings, as prescribed by the Municipal Act, in short and long term fixed income securities. The investments earn various interest rates with different premiums, discounts and maturities. Portfolio investments have a market value of \$828M.

Investment in Government Business Enterprises \$232.8M (2015) \$223.7M (2014)

Investment in Government Business Enterprises represents net equity of the consolidation of the City's subsidiary corporations, Hamilton Utilities Corp. (HUC) and Hamilton Renewable Power Inc. (HRPI). The consolidation of subsidiary corporations under the modified equity basis of accounting is required by the generally accepted accounting principles of the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada (CPA). This PSAB



Hamilton

FINANCIAL REPORT

2016

City of Hamilton
71 Main Street West
Hamilton, Ontario
L8P 4Y5

Appendix "A" to Report FCS17053
Page 3 of 12

2016 City of Hamilton Consolidated Financial Statements Analysis

CityHousing Hamilton bank. The balance increased in 2016 from 2015 as more money was held in the bank at year end. Of note, debenture proceeds were received in 2016 for \$128.4M (2015 - \$0.0M).

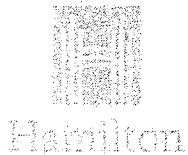
Taxes Receivable \$83.7M (2016) \$85.4M (2015)
 Taxes receivable represent unpaid property tax bills net of estimates for allowances for uncollectible accounts. Taxes Receivable represent 8.0% of current year's tax levies (2015 – 8.7%). The 2016 balance includes an allowance for doubtful accounts of \$5.4M (2015 - \$5.2M).

Accounts Receivable \$108.0M (2016) \$117.7M (2015)
 Accounts receivable represents revenues earned by the City but not received at year end net of estimates of allowances for uncollectible accounts. The 2016 balance consists of water and wastewater receivables (\$45.9M), general receivables & accruals (\$20.0M), HST receivables (\$8.6M), provincial and federal grants receivable (\$14.9M), and interest receivable (\$4.3M).

Long Term Receivables \$48.3M (2016) \$53.7M (2015)
 Long Term Receivables represent the balance of loans and deferral agreements with agencies and organizations net of the provision for loans with concessionary terms. The long term receivables include:

	<u>2016</u> \$000's	<u>2015</u> \$000's
Development charge deferral agreements	\$22,117	\$ 17,847
Mortgages receivable:		
Downtown convert to rent program	10,470	18,428
Hamilton Utilities Corporation	8,100	7,776
Hamilton Renewable Power Inc.	1,304	2,649
Sheraton Hotel loan	1,086	1,192
Other City loan programs	3,719	4,836
Loans to other agencies and organizations	4,357	4,931
Less: Provision for loans with concessionary terms	<u>(2,841)</u>	<u>(3,922)</u>
	\$48,312	\$ 53,737

Portfolio Investments \$900.0M (2016) \$790.7M (2015)
 Portfolio investments represent the City's holdings, as prescribed by the Municipal Act, in short and long term fixed income securities. The investments earn various interest rates with different premiums, discounts and maturities. Portfolio investments have a market value of \$927.6M.



CITY OF HAMILTON
CORPORATE SERVICES DEPARTMENT
Financial Planning, Administration and Policy Division

TO:	Chair and Members Audit, Finance and Administration Committee
COMMITTEE DATE:	April 23, 2018
SUBJECT/REPORT NO:	Tax and Rate Operating Budget Variance Report as at December 31, 2017 – Budget Control Policy Transfers (FCS17060(b)) (City Wide)
WARD(S) AFFECTED:	City Wide
PREPARED BY:	Kayla Petrovsky (905) 546-2424 Ext. 1335 Tom Hewitson (905) 546-2424 Ext. 4159
SUBMITTED BY:	Mike Zegarac General Manager Finance and Corporate Services
SIGNATURE:	

RECOMMENDATION

- (a) That, in accordance with the "Budget Control Policy", the 2017 budget amendment transferring budget from one department / division to another and / or from one cost category to another with no impact on the levy, as outlined in Appendix "C" to Report FCS17060(b), be approved;
- (b) That, in accordance with the "Budgeted Complement Control Policy", the 2017 complement transfer transferring complement from one department / division to another with no impact on the levy, as outlined in Appendix "D" to Report FCS17060(b), be approved;
- (c) That the Social Housing Stabilization Reserve (110041), with a balance of approximately \$2.1M, be repurposed from a stabilization reserve to providing development charge exemptions for affordable housing;
- (d) That, subject to final audit, the Disposition of 2017 Year-End Operating Budget Surplus / Deficit be approved as follows:

OUR Vision: To be the best place to raise a child and age successfully.

OUR Mission: To provide high quality cost conscious public services that contribute to a healthy, safe and prosperous community, in a sustainable manner.

OUR Culture: Collective Ownership, Steadfast Integrity, Courageous Change, Sensational Service, Engaged Empowered Employees.

**SUBJECT: Tax and Rate Operating Budget Variance Report as at
December 31, 2017 – Budget Control Policy Transfers (FCS17060(b))
(City Wide) – Page 11 of 17**

Further to direction from Council for the 2018 budget, the City has changed the reporting methodology and the budgeted gapping savings of -\$4.5M has been distributed to the departments within the City Manager / General Manager's budgets.

During the 2017 budget, a number of restructuring initiatives were approved that reduced the budget but also had one-time costs required. These costs were accommodated within each of the departments overall surplus and did not require reserve funding. The restructuring costs are not included in the gapping totals above.

Corporate Initiatives

A deficit of \$1.6 M in Corporate Initiatives is mainly due to higher insurance costs of \$951K, an unexpected HST liability payment of \$784K (see below), offset by lower spending for Area Rated Levy Parkland Purchases (\$166K).

HST Audit

On January 10, 2018, the City received the results of a Canada Revenue Agency (CRA) audit on Harmonized Sales Tax (HST). The audit covered the period from January 1, 2014 through June 30, 2016 and took 14 months to complete. The audit resulted in a reassessment of approximately \$1.4M including interest charges. Of this amount, \$89K pertained to Hamilton Police Services and \$2K pertained to Hamilton Public Library and these amounts were charged back to Police and Library. The remainder of \$1.3M is the responsibility of the City. However, \$481K can be recovered from various vendors.

The vendors have been asked to provide revised invoices where their HST number was missing or incorrect and staff will be submitting revised HST claims. The reassessment also includes disallowable portion of an HST claim for overhead submitted by Deloitte on behalf of the City in 2016. The City's share of the claim was \$1.3M and the City share of the disallowed portion was \$154K. The City's share of the Deloitte claim was transferred to the Tax Stabilization Reserve as part of the 2016 year end surplus distribution. The majority of the remainder of the reassessment pertains to HST the City had not collected on City services, such as inspection fees that were provided prior to staff conducting a review of City user fees for HST applicability in 2015. The user fees were amended in 2015 to make them HST applicable where previously they had been deemed HST exempt. It was not viable to try to retroactively collect the HST for the user fees collected prior to the fees being amended in 2015. The remaining amount of the HST reassessment has been funded from the 2017 surplus through Corporate Financials.

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DEPARTMENT VARIANCES EXPLANATION SUMMARY

Corporate Financials / Non Program Revenues:

- \$3.8 M unfavourable variance (Corporate Financials)
 - Budget savings of \$4.5 M - Gapping
- \$7.9 M favourable variance (Non Program Revenues)
 - Hamilton Utilities Corporation/Alectra dividends \$5.0 M favourable
 - Supplementary taxes of \$2.1 M
 - Other tax revenues of \$1.4 M

• HST Audit

- On January 10, 2018, the City received the results of a Canada Revenue Agency (CRA) audit (Jan 2014 – June 2016) on Harmonized Sales Tax (HST).
- The HST audit resulted in a reassessment of approximately \$1.4 M. The obligation to the City was \$0.9 M.



Hamilton

CORPORATE SERVICES
FINANCIAL PLANNING, ADMIN & POLICY

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Good afternoon Mr. Chandrashekar.

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In answer to question 4, the City files the HST claim.

Thank you.

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Lois Morin

Administrator
Hamilton Police Services Board
155 King William Street
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Phone: 905-546-2727
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Private Citizen

City of Hamilton

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4.5(o)

Morin, Lois

From: Shekar Chandrashekar <shekarfamily@hotmail.com>
Sent: June-09-18 1:33 AM
To: Morin, Lois
Cc: ctwolan@hpa.on.ca
Subject: Fw: Seeking your advice regarding FCS 18030
Attachments: 7 JUNE 2018 MEMO FOR HPSB TO REBUT FCS 18030..1.pdf; 2 JUNE 2018 OLD AND NEW POLICE ACT WITH RESPECT TO POLICE ACT S 31 RESPONSIBILITIES OF BOARD...2.pdf; 8 june 2018 rebut fcs 18030....3.pdf

Good Morning Ms.Morin
 As I promised.
 Ms.Morin always thankful
 shekar
 ps: SET ONE

From: Morin, Lois <Lois.Morin@hamilton.ca>
Sent: June 7, 2018 2:37 PM
To: Shekar Chandrashekar
Subject: Re: Seeking your advice regarding FCS 18030

Yes, submitting Sunday would be fine.

Lois Morin

Sent from my Bell Samsung device over Canada's largest network.

From: Morin, Lois <Lois.Morin@hamilton.ca>
Sent: June 6, 2018 9:59 AM
To: Shekar Chandrashekar
Subject: RE: Seeking your advice regarding FCS 18030

Good morning Mr. Chandrashekar.

I would need your submission by this Friday, June 8, to be included in the public agenda for the next meeting scheduled for June 21, 2018.

Thank you.
 Lois Morin

Lois Morin

Administrator
Hamilton Police Services Board
155 King William Street
Hamilton, ON L8N 4C1
Phone: 905-546-2727
Fax: 905-546-4720
E-mail: lois.morin@hamilton.ca / www.hamiltonpolice.on.ca

The contents of this email and any attachments are confidential. It is intended for the named recipient(s) only. If you have received this email in error please notify the system manager or the sender immediately and do not disclose the contents to any one or make copies. This email has been scanned for viruses, vandals and malicious content.

From: Shekar Chandrashekar [<mailto:shekarfamily@hotmail.com>]
Sent: June-05-18 2:56 PM
To: Morin, Lois
Subject: Seeking your advice regarding FCS 18030

Good after noon Ms.Morin

I am in the processes of addressing FCS 18030 Hamilton Police Services portion went directly to A & A committee without first presented to HPSB for their review whether contents contained in FCS 18030 is accurate.

Ms.Morin as you know, HPSB is a decision making body per Police Act S 31. With that, Ms.Morin ,how soon I have time to submit my rebut for up coming June,2018 Police Board meeting Agenda?

Ms.Morin always thankful from a private citizen

Shekar Chandrashekar
39 Haddon Ave. South
Hamilton ON L8S 1X5
Email: shekarfamily@hotmail.com
Tel: (905) 525-3082
Date: June 8, 2018

Chairman and Members of Hamilton Police Services Board

Attention: Ms. Morin

Dear Ms. Morin

Re: To rebut Hamilton Police Services portion of FCS 18030

FCS 18030 is in respect to a Freedom of Information Request to Access police services accounting records made by myself. The intent of this memo is to question why approval of the Hamilton Police Services' portion of FCS 18030 went directly to the City's A & A Committee **without HPSB approval**.

I am not knowledgeable in police operations nor am I interested in police confidential information. However, I am knowledgeable in Police financial Operations. According to Police Act section 31, it is the responsibility of HPSB to review contents in FCS 18030 before it goes to the A & A committee. Why did it go directly to the A & A Committee before the full board has an opportunity to discuss it and to determine whether the contents of FCS 18030 are accurate?

In my opinion, the information is inaccurate and law enforcement should be more careful with information provided to the public. Three elected officials on the board, including the Chairman of HPSB, are in the GIC Committee yet they did not raise the issue. My following comments will address the inaccuracies.

Mr. Chairman and members of HPSB, I am constantly appealing and fighting for transparency and accountability. I have obtained a legal opinion to interpret S 39(1) in an attempt to reduce the inflated Police Budget. However, it needs leadership so that HPSB can direct the Chief to invest in safe policing and in officer training to address new challenges.

I have highlighted a few items that I have **always** addressed with facts and supporting evidence. They are:

Item 1)

The Municipal contribution on the HPS Schedule of Operations is wrong.

Police Staff response: The City's Internal Auditor reviewed this claim and determined that the Municipal contribution on the schedule of Operations **was correct** and in accordance with reporting requirements of the Public Sector Accounting Board
(See Appendix "A" to report FCS 18030)

Private Citizen's Response:

I suggest Appendix "A" be reread. It is not unqualified. Internal Auditor agrees with me. Therefore Police Staff has provided incorrect information to the taxpayers of Hamilton. I **hope the new C.A.O will be more accountable and transparent to public.**

Item 2)

Pan Am Games Claim

Police Staff Response: The City's Internal Auditor reviewed this assertion and determined that the correct amount was claimed and reimbursed. The claim was audited by Price Waterhouse Coopers, who were engaged by the Ministry of Community Safety and Correctional Services to audit the claims.(see appendix "A' TO Report FCS 18030).

Private Citizen's Response: This requires a detailed explanation. Police Services from select cities were involved with security operations of Pan Am /Parapan Am Games. They were:

- Durham Police Services Board
- Halton Police Services Board
- Hamilton Police Services Board
- Niagara Regional Police Services Board
- Peel Regional Police Services Board
- Toronto Police Services Board
- York Regional Police Services Board

Ottawa Police Services Board was not part of Pan Am Games.

The reimbursement claims of all of the above Police Services were audited by Price Waterhouse Cooper including the claim by Hamilton Police Services. All those police services, except Hamilton Police Services, received a reimbursement of actual expenditures incurred. Those actual expenditures were not only reflected in their accounting records but an actual statement of the expenditures was presented to their respective boards for review. Hamilton Police Services did not submit a statement supporting their reimbursement claim to their board, nor are the expenditures reflected in their accounting records. Why the difference with the Hamilton Police Services Board?

Very briefly, former Deputy Chief Ken Weatherill was in charge of Pan Am operations for a short time then he was replaced by current Deputy Chief Dan Kinsella who was appointed to full Pan Am games operations. Former Chief De Caire unilaterally decided to cancel all annual leave during the games for approximately 3 weeks. The association grieved this decision to arbitration. The arbitrator ruled in favor of former Chief De Caire. The officers were offered 1.5 hours of overtime for each shift. They were paid the overtime during the first portion of the games, however as I understand, this was changed **part way and overtime was cut back**. Many of the practice sites, which included overtime, **were cancelled**. These officers went back to work on **regular patrol**. I have obtained complete invoices and time sheets through FOI.

Detailed description:

- a) Current Deputy Chief Dan Kinsella, as a uniformed officer, should be able to confirm in public that officers were paid 1.5 hours overtime, as former Chief promised.
- b) There was no evidence that Price Waterhouse has traced invoices and time sheets to actual payroll.
- c) If the officers had been paid the promised overtime, those expenditures would have been properly reflected in the expenditure centre that Hamilton police set up specifically for the Pan Am games. The HPS accounting records would then have shown the same result as other Police Services in that: Total expenditures = Total reimbursement.
- d) KPMG, who audited Hamilton Police Services financial operations confirmed: " We did not Audit the Pan Am claim submission to the Province. We did audit the Pan Am revenue recorded in the financial statement." **Copy attached.**
- e) City Internal Auditor stated: " I have examined the available funds reports for the relevant years and concur with the observation made by Mr.Chandrashekar that recorded 'Pan Am Dept. ID' expenses in those reports fall short of the amount claimed." "After making.....Accordingly, a significant portion of eligible costs were not captured by the Pan Am Dept.I.D. Account." I would suggest that you read this again. **Memorandum by Charles Brown Copy attached.**
- f) Refer to Deputy Minister's Letter and minister of community safety and correctional Services. **Copies attached**
- g) KPMG and the City Internal Auditor must abide by code of standards and ethics. In order to resolve the discrepancy, both KPMG and City Internal Auditor must meet and obtain permission from their predecessor (Price Waterhouse). This can only happen if HPSB gives the mandate to KPMG and the City internal Auditor. This requires a huge amount of time and money.
- h) There is no evidence that HPSB has given a mandate to KPMG or the City Internal Auditor. There is a public statement by Chairman of HPSB that we made money on the Pan Am Games whereas the agreement with the province was that only costs incurred would be reimbursed. The discrepancy between the amount reimbursed for the Pan Am Games and the amount recorded in the accounting records can be solved in two ways.
 - Current Deputy Chief Dan Kinsella; did uniformed officers get paid 1.5 hours overtime throughout the games. If they did not how was it recorded in the accounting records?
 - HPSB should give a mandate to either KPMG or the City Internal Auditor to investigate actual transactions after consulting with the preceding auditor.

Until then, I am confident that this discrepancy will remain unsolved. It is taxpayer funds. Taxpayers deserve accountability and transparency. I suggest that HPS accountants reread the City Internal Auditor report and ask why KPMG didn't audit the Pan Am game expenditures? HPSB should find the answer.

Item 3:

HPS budgeted Salary contingency exceeded the settlement by \$3 million

Police Staff Response: The City's external auditor, KPMG, audited the Schedule of Operations and reviewed the budget for salary contingency and contract settlement retro payments and provided an unqualified opinion of no errors or misstatement.

Private Citizen's Response: Again this is providing incorrect information. Refer to my memo addressed directly to former Police Chief dated December 31, 2015. It states that the amount that the board approved was set in Appendix A of the budget. The actual accounting records differ significantly from the amount approved. **Copy attached.**

After a long discussion, Lois Ouellette of KPMG agreed that their audit of Police Services Schedule of Operations did not include a comparison to the budget or to the line budget but only of actual amounts. **Copy attached and Detailed letter and Appendix "A" and Summery accounts to support my contention will be handing in at June 21, 2018 HPSB meeting**

I sincerely suggest that the new C.A.O sit with the police accountant who provides the accounting information so that the accounts may be interpreted accurately. It is a law enforcement organization and it has to provide accurate information to taxpayers.

Item 4:

HPS pre-planned excess budgeting for the salary settlement and Pan Am reimbursement to provide financing for the forensic building.

Police Staff Response: This is Mr. Chandrashekar's personal opinion and no question was posed.

Private Citizen's Response: It is false. It is not a personal opinion. It is all public information. The same accountant repeatedly said, "It costs \$250,000 to audit Hamilton Police Services financial operations." It turns out it cost less than \$12,000.

That said:

a) Pre-planned excess budgeting for salary settlement:

On December 31, 2015, I had directly addressed the HPSB on this issue with supporting documents. HPSB approved the actual amount based on memo and on Appendix A, however, the actual accounting records differ significantly. This can easily be seen in the attached summary page. Members of the Board depend on the budget memo and Appendix A presented to them in order to approve the budget. They are not provided with the actual amount recorded in the accounting records. I have documented all these in a booklet for the years 2013 to 2015 and have **attached a copy of my analysis.**

b) Forensic Building: I have addressed in detail in item 2.

As a private citizen I find it hard to believe that inaccurate information is coming from a law enforcement organization. My main mission is to reduce inflated budget. I hope the new C.A.O. will come to grips with producing inaccurate information to public. **I will be happy to sit with new C.A.O. and help her save millions of dollars.**

Memorandum by Charles Brown, copy attached, regarding municipal contributions and Pan Am Games are attached. I suggest accountant must re-read it.

Appendix "A" is related to HPSB. I will be addressing them directly.

Items 5, 6, 8, 9, 13, 14

**Private Citizen's Response: Not worth commenting
Item 7**

Former Chief allowed to keep cell phone and computer with confidential data on them:

Police Staff Response: This is statement by Mr.Chandrashekar and no question was posed.

Private Citizen's Response: The Police Staff response does not deny that the former the former chief was permitted to keep his cell phone and computer. Their response evades the point that the information that I have obtained from other police services is that no other service had allowed a computer or cell phone to be retained on retirement. I had obtained all information through F.O.I and there is media release that confirms my information. It was also confirmed by the Chairman of HPSB in a public statement.

The implication of the staff response is that my statement is untrue. The Hamilton Police Services Board, as a decision making body, has a duty to eliminate this type of distorted information before it goes out to the public.

All copies are attached.

Item 10

HPS staff receives two additional weeks of vacation on retirement and no other police services or Municipality provides this benefit:

Police Staff response: This entitlement is contained in the collective agreements.

Private Citizen's Response: It is communication breakdown within HPSB Chairman and book keeper. It merits consideration on contract renegotiations.

See attached copy.

Item 11

HPS does not provide the Board a detailed line item budget with prior year actuals:

Police Staff response: This is a statement by Mr. Chandrashekar and no question was posed.

Private Citizen's Response: I brought this to the HPSB's attention as a suggestion to improve the budget approval process. The suggestion was approved yet no prior year detail line budget actuals are being provided to the board. The staff response does not address the issue and by omission, provides false information to the A & A Committee and to the public.

Item 12

Mr. Chandrashekar said he can reduce Police Budget by \$2 million:

Police Staff response: This is Mr. Chandrashekar's personal opinion and no details were provided on how this would be obtained.

Private Citizen's Response: I am an accountant and I have gone through Hamilton Police Services line budgeting for the past several years. As a citizen and taxpayer, it is my job to point out my concerns. My firm goal is to reduce police services budget.

Item 15

Employment Contracts for HPS Chief and Deputies should be the responsibility of the City of Hamilton Human Resources not Legal Counsel who reports to the Chief

Police Staff response: This is Mr. Chandrashekar's personal opinion, no staff response

Private Citizen's Response: Refer to op-ed dated January 11, 2016.
HPSB ... "has a lawyer that reports directly to the Chief. This raises questions about who drafted employment contracts including former chief retirement package. This is in my opinion violation of code of conduct."

HPSB has a lawyer coming from Ottawa to give legal advice to HPSB. Doesn't Hamilton have any legal firm of equal standing? Why paying travel and accommodation plus legal fees to a lawyer coming from Ottawa?
I will stand by it.

My mission is to reduce police inflated budget and to hire more uniform officers and detectives to fight against increase in crime and make safer for Hamiltonians.

Respectfully submitted by a concerned private Citizen

A handwritten signature in black ink, appearing to be a stylized 'S' followed by a long horizontal line.

OLD ACT

Responsibilities of boards

31. (1) A board is responsible for the provision of adequate and effective police services in the municipality and shall,

- (a) appoint the members of the municipal police force;
- (b) generally determine, after consultation with the chief of police, objectives and priorities with respect to police services in the municipality;
- (c) establish policies for the effective management of the police force;
- (d) recruit and appoint the chief of police and any deputy chief of police, and annually determine their remuneration and working conditions, taking their submissions into account;
- (e) direct the chief of police and monitor his or her performance;
- (f) establish policies respecting the disclosure by chiefs of police of personal information about individuals;**
- (g) receive regular reports from the chief of police on disclosures and decisions made under section 49 (secondary activities);
- (h) establish guidelines with respect to the indemnification of members of the police force for legal costs under section 50;
- (i) establish guidelines for dealing with complaints under Part V, subject to subsection (1.1);
- (j) review the chief of police's administration of the complaints system under Part V and receive regular reports from the chief of police on his or her administration of the complaints system. R.S.O. 1990, c. P.15, s. 31 (1); 1995, c. 4, s. 4 (7); 1997, c. 8, s. 21 (1-3); 1997, c. 17, s. 8; 2007, c. 5, s. 9 (1).

Municipal police force

38. A municipal police force shall consist of a chief of police employed by the police force and such other police officers employed by the police force and other employees of the police force as are adequate, and shall be provided with adequate equipment and facilities. 2009, c. 30, s. 46.

Estimates

39. (1) The board shall submit operating and capital estimates to the municipal council that will show, separately, the amounts that will be required,

- (a) to maintain the police force and provide it with equipment and facilities; and
- (b) to pay the expenses of the board's operation other than the remuneration of board members.



Same

(2) The format of the estimates, the period that they cover and the timetable for their submission shall be as determined by the council.

Budget

(3) Upon reviewing the estimates, the council shall establish an overall budget for the board for the purposes described in clauses (1) (a) and (b) and, in doing so, the council is not bound to adopt the estimates submitted by the board.

Same

(4) In establishing an overall budget for the board, the council does not have the authority to approve or disapprove specific items in the estimates.

Commission hearing in case of dispute

(5) If the board is not satisfied that the budget established for it by the council is sufficient to maintain an adequate number of police officers or other employees of the police force or to provide the police force with adequate equipment or facilities, the board may request that the Commission determine the question and the Commission, shall, after a hearing, do so. 1997, c. 8, s. 26.

Duties of chief of police

41. (1) The duties of a chief of police include,

- (a) in the case of a municipal police force, administering the police force and overseeing its operation in accordance with the objectives, priorities and policies established by the board under subsection 31 (1);
- (b) ensuring that members of the police force carry out their duties in accordance with this Act and the regulations and in a manner that reflects the needs of the community, and that discipline is maintained in the police force;
- (c) ensuring that the police force provides community-oriented police services;
- (d) administering the complaints system in accordance with Part V. R.S.O. 1990, c. P.15, s. 41 (1); 1995, c. 4, s. 4 (8, 9); 1997, c. 8, s. 27.

Chief of police reports to board

(2) The chief of police reports to the board and shall obey its lawful orders and directions. R.S.O. 1990, c. P.15, s. 41 (2).



NEW ACT

Ontario Police Services Act – Part III – Municipal Police Services Boards – Section 31

Changes Proposed by the Ontario Association of Police Services Boards (OAPSB)

14 March 2016

Municipal Police Boards

Responsibilities of Police Boards:

31 (1) Each police board is responsible for the provision of police services in their jurisdiction, in accordance with provincial standards and the needs, values and expectations of the community, and shall as its primary responsibilities:

- (a) Determine the public safety needs, values and expectations of the community as the collective owners of the police service, through direct connection to that community as a whole.
- (b) Establish policies which direct the police service to achieve certain public safety outcomes, within any prescribed limitations including financial constraints, which are congruent with their community's public safety needs, values and expectations.
- (c) Ensure that police service's performance is congruent with both provincial standards for policing and the board's policy direction regarding public safety outcomes and prescribed limitations, through rigorous organizational performance evaluation, and public disclosure of those evaluation results.

(2) Furthermore, to help ensure fulfillment of its primary responsibilities, every board shall:

- (a) As employer of the police service, appoint the members of their police service and special constables throughout their jurisdiction.
- (b) Select the chief of police and deputy chiefs of police.
- (c) Ensure that board members participate in all individual and collective training as required in provincial regulations.
- (d) Comply with any and all provincial standards regarding police board performance, and participate fully in provincial evaluations of board performance.



Policies Re Police Operations:

(3) The board may establish general policies regarding police operations and administration, but shall not direct the chief of police regarding any specific, underway policing operations or policing operational decisions.

Policies Re Management of Police Force:

(4) The board may establish policies for the effective management of the police force.

Restriction:

(5) The board may give orders and directions to the chief of police, but not to other members of the police force, and no individual member of the board shall give orders or directions to any member of the police force.

Background Check:

(6) Before entering on the duties of office, a member of a board shall undergo a criminal background check, and may be deemed ineligible for board membership as per provincial regulations.

Oath of Office:

(7) Before entering on the duties of office, a member of a board shall take an oath or affirmation of office in the prescribed form.

Prepared by: Fred Kaustinen, Executive Director OAPSB

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Memorandum

Date: January 15, 2018

To: Mike Zegarac, General Manager, Finance and Corporate Services
Corporate Services

From: Charles Brown, Director of Audit Services
City Manager's Office - Audit Services

Subject: Issues Identified by Shekar Chandrashekar

I have reviewed two items referred to me by yourself pursuant to the letter tabled by Shekar Chandrashekar at AF&A Committee. My review comments are based on information I have received from the relevant departments responding to my enquiries and analysis. I did not conduct an audit of this information.

Municipal Contributions to Police Services

The letter states that "KPMG of Hamilton arbitrarily reduced the municipal contribution to police services operations by over \$1.5 million without explaining the basis for the change in their note two of the Statement of Operations [December 31, 2015]".

The budgeted municipal contribution to the Hamilton Police Service for the year ended December 31, 2015 was \$149,091,955. The municipal contribution as it appears on audited financial statements for the same period was \$147,287,587. I was advised by finance staff and it was confirmed with the external auditor that the reduction was necessary to ensure the financial statements conform to PSAB requirements (Public Sector Accounting Board). Essentially what this means is that the definitions of what constitutes a revenue or expense item are different in PSAB and therefore do not precisely match what are considered revenues or expense items in the budget format approved by Council. This is a reality faced by all municipalities.

The individual explanations I've been given for each line item adjustment in note 2 are consistent with changes that would be necessary under PSAB. Thus, the rationale for a reduction in amount, i.e. to meet PSAB requirements, appears to be valid. The financial statements of HPS, in order to receive an unqualified opinion from external auditors must be conformed to PSAB accounting principles.

On the issue of whether the disclosure made in note 2 provides adequate explanation of the adjustments to the original number, the situation is more problematic. While the adjusting entries themselves appear to be appropriate and consistent with requirements to meet PSAB standards, the disclosure format and explanations of individual adjustments are lacking. A general reference is made to PSAB in note 1 but there is no articulation of how it is being applied to each element in note 2.

ITEM 1

Appendix "A" to Report FCS18030

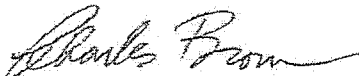
Page 2 of 3

Subject: Investigation of Whistleblower Allegations (Case 2016-001)

Page 2 of 3

In the financial statements of the following year, December 31, 2016, the disclosure was much improved. With Hamilton City Council approval (FCS17073, August 2017) to eliminate the Police Services annual audit of their Schedule of Operations, separate PSAB reporting for HPS will no longer be required. However, should separate statements be produced and audited in the future, you may wish to consider opening discussions with HPS and the auditors about adding individual explanations of the required PSAB changes, perhaps with footnoting, to further enhance and improve transparency and avoid confusion.

I trust you will find this information satisfactory.



Charles Brown, CPA, CA, CPA (Illinois)
 Director of Audit Services
 (905) 546-2424 ext.4469
 Charles.Brown@hamilton.ca

cc: Brian McMullen
 Rick Male
 John Randazzo

Appendix "A" to Report FCS18030

Page 2 of 3

Subject: Investigation of Whistleblower Allegations (Case 2016-001)

Page 2 of 3

Appendix "A" to Report FCS18030

Page 1 of 3

Memorandum

Pan-Am Games

The key issue presented in the letter by Mr. Chandrashekar is that the claim submitted to, and received by the Ministry of Community Safety and Correctional Services in the amount of \$2.7 million "is significantly higher than the actual expenditures recorded in their actual available funds report obtained through FOI."

I have examined the available funds reports for the relevant years and concur with the observation made by Mr. Chandrashekar that the recorded "Pan Am Dept. ID" expenses in those reports fall short of the amount claimed.

After making enquiries to HPS about the discrepancy between the amount of the claim and the accumulated Pan Am Dept. ID expenses I received the explanation that the Pan Am cost centre expenses only covered those related to staff assigned full-time to the planning phase of the games and away from their regular duties. Expenditures for front line officers intermittently assigned to Pan Am security were expensed to their home departments due to the cost and administrative burden of transferring them temporarily to another Dept. ID. Accordingly, a significant portion of eligible costs were not captured by the Pan Am Dept. ID account.

In reviewing the matter with HPS staff I learned that the claim was substantiated by individual invoices sent monthly to MCSCS with all supporting documentation. This documentation was made available to PricewaterhouseCoopers (PwC), the auditors who attested to the accuracy of the claim in accordance with the Cost Contribution Agreement with the Ministry of Community Safety and Correctional Services. The financial statement of eligible expenditures, which accounted for the full amount of claim, received PwC's unqualified audit opinion that it was prepared in accordance with the Cost Contribution Agreement. An unqualified audit opinion rendered by an independent third party is the highest form of assurance available and the auditors must adhere to rigorous standards, including adequate testing, to render such an opinion.

Given all the above, I have no reason to doubt the validity of the claim submitted and paid to HPS for eligible Pan Am expenditures.

For your additional information, you may recall that there were media reports linking the claim to the fact that HPS had a surplus, and by implication the claim was overstated. I discussed this with HPS and the primary reason for a surplus appears to be that there were operational requirements for Pan Am security that HPS was obligated to fulfil which couldn't have been met simply by making use of off duty personnel. So, a command decision was made to cancel leave for the sworn contingent of HPS.

ITEM 2 & ITEM 7

3

Appendix "A" to Report FCS18030

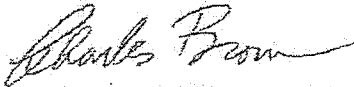
Page 3 of 3

Subject: Investigation of Whistleblower Allegations (Case 2016-001)

Page 3 of 3

As a result of the cancellation of annual leave, HPS incurred substantially less overtime and costs related to calling in off duty personnel that ultimately saved \$1.2M.

I trust you will find this information satisfactory.



Charles Brown, CPA, CA, CPA (Illinois)

Director of Audit Services

(905) 546-2424 ext.4469

Charles.Brown@hamilton.ca

cc: Brian McMullen

Rick Male

John Randazzo

From: Shekar Chandrashekar <shekarfamily@hotmail.com>
Sent: October 5, 2016 1:05 PM
To: Ouellette, Lois A
Cc: terry whitehead; kristin.prince@hamilton.ca; Ciapanna, Paul P
Subject: Re: Minutes of October 4, 2016 meeting

Present: Terry Whitehead, Lois Ouellette and Shekar

Where: Councilor Board Room

Time: 3:30 pm

Date: 4 October 2016

At this meeting, the following was agreed upon:

- 1) After a long discussion, Lois Ouellette agreed that their audit of Police Services Schedule of Operations did **not include Budget but only Actual amounts.**
- 2) With respect to Pan Am games, the revenue recorded in the financial statement was audited but Hamilton Police Service's claim submission to **the province was not audited.**

Ms.Ouellette this will be distributed

Always thankful

shekar

From: Ouellette, Lois A <louellette@kpmg.ca>
Sent: October 5, 2016 12:36 PM
To: Shekar Chandrashekar
Cc: terry whitehead; Shekar Chandrashekar; kristin.prince@hamilton.ca; Ciapanna, Paul P
Subject: Re: Minutes of October 4, 2016 meeting

Hello Shekar,

On point number 2, I would clarify that we did not Audit the PanAm claim submission to the province. We did audit the PanAm revenue recorded in the financial statement.

Lois

RE: Pan Am Game contribution by the Province Durham PSB

Bill CLANCY

Reply

2016-06-07

You;

Sheri CRAGO (SCRAGO@drps.ca);

+2 more

You replied on 2016-06-07 3:16 PM.

Hello Shekar, the answers to your questions are in blue below. I trust this is helpful.

Bill Clancy

From: Shekar Chandrashekar [mailto:shekarfamily@hotmail.com]

Sent: Tuesday, June 07, 2016 10:05 AM

To: Bill CLANCY

Cc: Sheri CRAGO; Lisa WRIGHT; Anita LONGO

Subject: Re: Pan Am Game contribution by the Province

Good Morning Mr.Clancy

These are "Yes" or "No" items (a) (b)

May I have information concerning your **Pan Am Game** financial results as follows:

a) Was your reimbursement limited to your costs, or YES

b) Were you granted any additional PanAm revenue over and above expenditures? NO

Would it be possible to have a copy of your PanAm financial report as submitted to your police board? No financial report was provided to the Board. The Board was updated verbally over the course of discussions with the Province on reimbursement.

Respectfully requested by a private citizen

shekar

Re: Pan Am Game cost sharing Contract

Shekar Chandrashekar



Reply

2016-06-07

Bill CLANCY (BCLANCY@drps.ca)

Good Morning Mr.Clancy

Hello Shekar. The Board did not approve a budget for the Pan Am Games. The Police Service determined its needs based on operational assessments and was reimbursed for all costs by the Province. The Board received updates regularly from the Police Service on planning and preparations and participated in discussions with the Province related to cost recovery, but the Board did not approve a budget.

Regards,

Bill Clancy

These are "Yes" or "No" items (a) (b)

May I have information concerning your **Pan Am Game** financial results as follows:

a) Was your reimbursement limited to your costs, or

b) Were you granted any additional PanAm revenue over and above expenditures Budgeted?

Would it be possible to have a copy of your PanAm financial report as submitted to your police board?

Respectfully requested by a private citizen

shekar

From: Bill CLANCY <BCLANCY@drps.ca>

Sent: November 24, 2015 3:32 PM

To: Shekar Chandrashekar

Subject: RE: Pan Am Game cost sharing Contract

Hello Shekar. The Board did not approve a budget for the Pan Am Games. The Police Service determined its needs based on operational assessments and was reimbursed for all costs by the Province. The Board received updates regularly from the Police Service on planning and preparations and participated in discussions with the Province related to cost recovery, but the Board did not approve a budget.

Regards,

RE: Pan Am Game contribution by the Province

Halton PSB

McDonald, Dorothy

Reply

2016-06-06

You

You replied on 2016-06-06 3:10 PM.

Please see the responses below.

Dorothy

From: Shekar Chandrashekar [mailto:shekarfamily@hotmail.com]

Sent: 2016 June 06 9:34 AM

To: McDonald, Dorothy

Subject: Re: Pan Am Game contribution by the Province

Good Morning Ms.McDonald

Thank you. Will follow if required.However,I have received information from PSB'S it simply report to your board indicating what was final cost. Your board must have approved.That is what I need.

Ms.McDonald please,let me know

shekar

From: McDonald, Dorothy <Dorothy.McDonald@haltonpolice.ca>

Sent: June 6, 2016 7:59 AM

To: Shekar Chandrashekar

Subject: RE: Pan Am Game contribution by the Province

Good Morning Shekar:

This request should be processed under the Freedom of Information Act. As such I've attached a link to the Service's website for the form, etc., for your reference.

<https://www.haltonpolice.ca/about/foi/index.php>

RE: Pan Am Game contribution by the Province Niagara Regional PSB

Deb Reid

Reply

2016-06-06

You;

psb@YRP.CA;

Dorothy.McDonald@haltonpolice.ca;

+10 more

You replied on 2016-06-09 11:01 AM.

Mr. Chandrashekar,

Further to your email, please see my response to your questions below. They are highlighted in red.

Regards,

Deborah Reid, Executive Director

Regional Municipality of Niagara Police Services Board

68 Church Street, St. Catharines, ON L2R 3C6

Office: (905) 688-3911 x5170 / Mobile: 905-329-7814 / Fax: (905) 688-0036

Email: deb.reid@niagarapolice.ca

From: Shekar Chandrashekar [mailto:shekarfamily@hotmail.com]

Sent: Sunday, June 05, 2016 1:52 PM

To: psb@YRP.CA; Dorothy.McDonald@haltonpolice.ca; ALONGO@drps.ca; Deb Reid; Deirdre.Williams@tpsb.ca; Fred.Biro@peelpoliceboard.ca; Lorena.Perkins@peelpoliceboard.ca; BCLANCY@drps.ca; Lynn.Kennedy@ottawa.ca; Wendy.Fedec@ottawa.ca

Cc: MCSCS.Feedback@ontario.ca; Bonofiglio, Robert MCSCS; ynaqvi.mpp@liberal.ola.org

Subject: Pan Am Game contribution by the Province

Good after noon

May I have information concerning your Pan Am Game financial results as follows:

a) Was your reimbursement limited to your costs, or Yes

b) Were you granted any additional PanAm revenue over and above expenditures? No
Would it be possible to have a copy of your PanAm financial report as submitted to your police board? We are still in the audit process and waiting for final reimbursement. There was no formal report to the Board. The results were included in the December 31, 2015 year-end financial report to the Board.

Respectfully requested by a private citizen

shekar

The Municipal Freedom of Information and Protection of Privacy Act was enacted on January 1, 1991. The purpose of the Act is two-fold...

Dorothy

From: Shekar Chandrashekar [<mailto:shekarfamily@hotmail.com>]

Sent: 2016 June 05 1:52 PM

Peel Police Services Board - Pan Am Game Results

Perkins, Lorena

Reply

2016-06-09

You

2015 Pan and Para Pan American Games- Results.pdf 2 MB

Download

Save to OneDrive - Personal

Hello,

Further to your request for information regarding the Pan Am games and services provided by Peel Regional Police, please find attached the public report providing you with the information you requested. Have a wonderful day! Please acknowledge receipt.

Regards,

Lorena Perkins

Board Manager

Regional Municipality of Peel Police Services Board

10 Peel Centre Drive, Brampton, ON L6T 4B9

Phone: (905)458-1340

Email: Lorena.Perkins@peelpoliceboard.ca

RE: PANAM/PARAPAN AM GAMES

Toronto PSB

Tony Veneziano

Reply

2016-06-14

You

Photos

You replied on 2016-06-14 12:29 PM.

Good morning Shekar, and nice talking to you earlier today.

The answers to your questions are provided below in blue.

Regards,

Tony V.

- 1) The majority of the resources dedicated to the planning team were not backfilled...What do you mean by were not backfilled?

This means the positions that the members of the planning team originally held prior to joining the team remained vacant during their secondment to PanAm ... they were not filled.

- 2) These are "Yes" or "No" items (a) (b)

May I have information concerning your Pan Am Game financial results as follows:

- a) Was your reimbursement limited to your costs, YES, or
- b) Were you granted any additional PanAm revenue over and above expenditures budgeted? NO

Tony Veneziano, CPA, CGA
Chief Administrative Officer

Toronto Police Service
Office: 416-808-8005
Mobile: 416-560-4054

From: Shekar Chandrashekar [mailto:shekarfamily@hotmail.com]
Sent: Monday June 13, 2016 10:25 AM
To: Tony Veneziano
Subject: PANAM/PARAPAN AM GAMES

Good Morning Mr.Veneziano

Your report to your TPS ITEM #P79

I have few questions regarding above captioned subject.They are:

1) The majority of the resources dedicated to the planning team were not backfilled...What do you mean by were not backfilled?

2)These are "Yes" or "No" items (a) (b)

May I have information concerning your Pan Am Game financial results as follows:

a) Was your reimbursement limited to your costs, or

b) Were you granted any additional PanAm revenue over and above expenditures budgeted?

I have a copy of the final report provided by Ms.Williams.

Respectfully requested by a private citizen

shekar

Bill Clancy

RE: Please,See attached

Avellino, Mafalda



Reply

2016-06-07

You

You replied on 2016-06-07 2:22 PM.

Good afternoon Mr. Chandrashekar,

Please see me answers below in bold. I hope this assists with your request.

Mafalda Avellino | Executive Director, The Regional Municipality of York Police Services Board

17250 Yonge Street | Newmarket, ON L3Y 6Z1

O: 905-830-4444 ext. 77906 | **Toll Free:** 1-877-464-9675 | **Fax:** 905-895-5249

| psb@yrp.ca | www.yrpsb.ca

Confidentiality Note

The information contained in this communication is confidential and is intended only for the use of the individual or entity to whom it is addressed. The contents of this communication may also be subject to legal privilege, and all rights of that privilege are expressly claimed and not waived. If you have received this communication in error, please notify us immediately and delete the communication without making a copy. Thank you for your assistance.

From: Shekar Chandrashekar [mailto:shekarfamily@hotmail.com]

Sent: June-07-16 9:58 AM

To: Avellino, Mafalda

Subject: Re: Please,See attached

Good Morning Ms.Avellino

Thank you for the report But Would you please, "Yes" or "No" items (a) (b)

May I have information concerning your **Pan Am Game** financial results as follows:

a) Was your reimbursement limited to your costs, or Yes, but you will note in b) that some equipment was partially paid for by the Province.

b) Were you granted any additional PanAm revenue over and above expenditures? You will note on page 2: In addition, the agreement included 50% of the cost of equipment, that included purchases of a portable hailing system, a search endoscope with mirror and information technology equipment. Our Service purchased these items and as per the agreement, the province funded 50% of the cost.

Would it be possible to have a copy of your PanAm financial report as submitted to your police board? - the link to the report which was submitted in January is in the email below.

Respectfully requested by a private citizen
shekar

From: Avellino, Mafalda <psb@YRP.CA>

Sent: June 6, 2016 9:24 AM

To: Shekar Chandrashekar

Subject: RE: Please, See attached

Good morning, please see the links to the PAN AM final report which was received in January 2016.

<http://www.yrpsb.ca/agendas/2016/January/PANAM-Games-Financial-Update.pdf>

Mafalda Avellino | Executive Director, The Regional Municipality of York Police Services Board

17250 Yonge Street | Newmarket, ON L3Y 6Z1

O: 905-830-4444 ext. 77906 | Toll Free: 1-877-464-9675 | Fax: 905-895-5249

| psb@yrp.ca | www.yrpsb.ca

RE: Pan Am Game contribution by the Province

Ottawa PSB

Fedec, Wendy

Reply

2016-06-07

You;

MCSCS.Feedback@ontario.ca;

+4 more

You replied on 2016-06-07 12:06 PM.

That is correct.

Wendy

From: Shekar Chandrashekar [mailto:shekarfamily@hotmail.com]

Sent: Tuesday, June 07, 2016 11:57 AM

To: Fedec, Wendy

Cc: MCSCS.Feedback@ontario.ca; Bonofiglio, Robert MCSCS; ynaqvi.mpp@liberal.ola.org; Fisher, Heather C (Police); Kennedy, Lynn

Subject: Re: Pan Am Game contribution by the Province

Good after noon Ms.Fedec

Thank you. This confirms that,Ottawa police was not part of Pan Am Game event.

Please, confirm it.

Ms.Fedec...always thankful and respectful

shekar

From: Fedec, Wendy <Wendy.Fedec@ottawa.ca>

Sent: June 7, 2016 11:38 AM

To: 'Shekar Chandrashekar'

Cc: MCSCS.Feedback@ontario.ca; Bonofiglio, Robert MCSCS; ynaqvi.mpp@liberal.ola.org;

Fisher, Heather C (Police); Kennedy, Lynn

Subject: RE: Pan Am Game contribution by the Province

Good morning Mr. Chandrashekar,

I checked with our Police Service and have been advised that the Ottawa Police Service did not send any members to the Pan Am Games.

Regards,

Wendy Fedec, Executive Director | Ottawa Police Services Board | wendy.fedec@ottawa.ca
 ☎ (613) 580-2424, x21618 | 📠 (613) 580-2728 | 110 Laurier Avenue West, Ottawa, ON K1P 1J1 | www.ottawapoliceboard.ca

From: Shekar Chandrashekar [<mailto:shekarfamily@hotmail.com>]
Sent: Tuesday, June 07, 2016 10:47 AM
To: Kennedy, Lynn; Fedec, Wendy
Cc: MCSCS.Feedback@ontario.ca; Bonofiglio, Robert MCSCS; ynaqvi.mpp@liberal.ola.org
Subject: Re: Pan Am Game contribution by the Province

Good Morning Ms Kennedy and Fedec.

These are "Yes" or "No" items (a) (b)

May I have information concerning your **Pan Am Game** financial results as follows:

- a) Was your reimbursement limited to your costs, or
- b) Were you granted any additional PanAm revenue over and above expenditures Budgeted?

Would it be possible to have a copy of your PanAm financial report as submitted to your police board?

Respectfully requested by a private citizen
 shekar

From: Shekar Chandrashekar <shekarfamily@hotmail.com>
Sent: June 5, 2016 1:51 PM
To: psb@YRP.CA; Dorothy.McDonald@haltonpolice.ca; ALONGO@drps.ca; Deb.Morton@niagarapolice.ca; Deirdre.Williams@tpsb.ca; Fred.Biro@peelpoliceboard.ca; Lorena.Perkins@peelpoliceboard.ca; BCLANCY@drps.ca; Lynn.Kennedy@ottawa.ca; Wendy.Fedec@ottawa.ca
Cc: MCSCS.Feedback@ontario.ca; Bonofiglio, Robert MCSCS; ynaqvi.mpp@liberal.ola.org
Subject: Pan Am Game contribution by the Province

Good after noon

May I have information concerning your **Pan Am Game** financial results as follows:

- a) Was your reimbursement limited to your costs, or
- b) Were you granted any additional PanAm revenue over and above expenditures?

Would it be possible to have a copy of your PanAm financial report as submitted to your police board?

Respectfully requested by a private citizen
 shekar

Freedom of Information - Halton Regional Police Service

www.haltonpolice.ca

The Municipal Freedom of Information and Protection of Privacy Act was enacted on January 1, 1991. The purpose of the Act is two-fold...

Dorothy

From: Shekar Chandrashekar [<mailto:shekarfamily@hotmail.com>]

Sent: 2016 June 05 1:52 PM

To: psb@YRP.CA; McDonald,

Dorothy; ALONGO@drps.ca; Deb.Morton@niagarapolice.ca; Deirdre.Williams@tpsb.ca; Fred.Biro@peelpoliceboard.ca; Lorena.Perkins@peelpoliceboard.ca; BCLANCY@drps.ca; Lynn.Kennedy@ottawa.ca; Wendy.Fedec@ottawa.ca

Cc: MCSCS.Feedback@ontario.ca; Bonofiglio, Robert MCSCS; ynaqvi.mpp@liberal.ola.org

Subject: Pan Am Game contribution by the Province

Good after noon

May I have information concerning your **Pan Am Game** financial results as follows:

a) Was your reimbursement limited to your costs, or Yes

b) Were you granted any additional PanAm revenue over and above expenditures? No
Would it be possible to have a copy of your PanAm financial report as submitted to your police board? We are awaiting final reimbursement from the Province.

Respectfully requested by a private citizen

shekar

RE: Pan Am Game contribution by the Province Niagara Regional PSB

Deb Reid

Reply

2016-06-06

You;

psb@YRP.CA;

Dorothy.McDonald@haltonpolice.ca;

+10 more

You replied on 2016-06-09 11:01 AM.

Mr. Chandrashekar,

Further to your email, please see my response to your questions below. They are highlighted in red.

Regards,

Deborah Reid, Executive Director

Regional Municipality of Niagara Police Services Board

68 Church Street, St. Catharines, ON L2R 3C6

Office: (905) 688-3911 x5170 / Mobile: 905-329-7814 / Fax: (905) 688-0036

Email: deb.reid@niagarapolice.ca

From: Shekar Chandrashekar [<mailto:shekarfamily@hotmail.com>]

Sent: Sunday, June 05, 2016 1:52 PM

To: psb@YRP.CA; Dorothy.McDonald@haltonpolice.ca; ALONGO@drps.ca; Deb Reid; Deirdre.Williams@tpsb.ca; Fred.Biro@peelpoliceboard.ca; Lorena.Perkins@peelpoliceboard.ca; BCLANCY@drps.ca; Lynn.Kennedy@ottawa.ca; Wendy.Fedec@ottawa.ca

Cc: MCSCS.Feedback@ontario.ca; Bonofiglio, Robert MCSCS; ynaqvi.mpp@liberal.ola.org

Subject: Pan Am Game contribution by the Province

Good after noon

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- a) Was your reimbursement limited to your costs, or Yes
- b) Were you granted any additional PanAm revenue over and above expenditures? No

Would it be possible to have a copy of your PanAm financial report as submitted to your police board? We are still in the audit process and waiting for final reimbursement. There was no formal report to the Board. The results were included in the December 31, 2015 year-end financial report to the Board.

Respectfully requested by a private citizen
shekar

From: Shekar Chandrashekar <shekarfamily@hotmail.com>
Sent: October 5, 2016 1:05 PM
To: Ouellette, Lois A
Cc: terry whitehead; kristin.prince@hamilton.ca; Ciapanna, Paul P
Subject: Re: Minutes of October 4, 2016 meeting

Present: Terry Whitehead, Lois Ouellette and Shekar

Where: Councilor Board Room

Time: 3:30 pm

Date: 4 October 2016

At this meeting, the following was agreed upon:

1) After a long discussion, Lois Ouellette agreed that their audit of Police Services **Schedule of Operations did not include Budget but only Actual amounts.**

2) With respect to Pan Am games, the revenue recorded in the financial statement was audited but Hamilton Police Services's claim submission to **the province was not audited.**

Ms.Ouellette this will be distributed

Always thankful

shekar

From: Ouellette, Lois A <louellette@kpmg.ca>
Sent: October 5, 2016 12:36 PM
To: Shekar Chandrashekar
Cc: terry whitehead; Shekar Chandrashekar; kristin.prince@hamilton.ca; Ciapanna, Paul P
Subject: Re: Minutes of October 4, 2016 meeting

Hello Shekar,

On point number 2, I would clarify that we did not Audit the PanAm claim submission to the province. We did audit the PanAm revenue recorded in the financial statement.

Lois

ITEM 3

Shekar Chandrashekar
39 Haddon Ave. South
Hamilton, ON L8S 1X5
Tel: (905)525-3082
E-mail: shekarfamily@hotmail.com

December 31, 2015

Hamilton Police Chief
155 King William Street
Hamilton, ON L8N 4G1

Dear Chief De Caire:

Subject: To bring certain concerns, of a number observed, to your attention

The Information and Privacy Commissioners' office arduously intervened on your repeated and persistent denials of accounting records that I requested through freedom of information.

After your eventual release of these accounting records, I analyzed them in order to compare actual expenditures to budgeted amounts. Actual expenditures are the key to formulating the reported financial statements and to assess the soundness and accuracy of the Police Board approved budget base.

My analysis revealed a number of budgeted items that were significantly inconsistent with the actual results. However, I have highlighted a few for you to review them and provide your input. All appropriate documents are attached. I have predominantly concentrated on:

- * Projected Salary Contingency for 2013, and
- * Compensation Contingency Contract, Merit increases for 2014 and
- * Compensation Contingency Contract, Merit increases for 2015 and
- * A combination Salary over time with Court & Overtime 2013 to 2016.

Your budget presentation memo and Appendix "A" are addressed to the board and both refer to the amount of the budget and to the Provision for Salary Contingency. Both of those documents **significantly differ** with the summary of accounts and the actual accounting records obtained through freedom of information. The accounting records are the documents that are not only used in the formulation of the financial statements but they are also monitored and controlled by the financial officers. I have attached detailed journal entries that show how the contingencies should be carried forward from one year to the next. My suggestion is that these cumbersome journal entries could have been avoided had these budgeted amounts and provisions been transferred to Reserve accounts directly each year. Reserves are **interest bearing** and they would have earned a significant amount of interest. **As result of not**

ITEM 4

201

making such an entry each year, police services lost a significant amount of interest.

A statement of accruals manually prepared by police services staff does not reconcile to the actual records. A reconciliation prepared by me is attached. Details of the reconciliation of the Contingency and the amount of provision are attached. The following schedule is a sample of how **Salary Contingency had been used to create a new centre.**

Court Doc.- centre 376330	2013	2014	2015	2016	Decreased Transferred to new centre
Budget – a/c 51001	\$2,125,850	\$2,125,850	\$2,174,860	\$1,126,156	(\$1,126,156)
Salary Cont.- a/c 52870	84,820	780,620	850,920	0	

A new centre, 376331, was created in 2016 and contains salary account 51001 of \$1,267, 049. Is it in question?


On December 11, 2015, there was a PSB meeting to approve the 2016 current Operating Budget. One of your Board members, **Councillor Whitehead**, raised a question as to why the detailed budget shows a salary overtime budget but the overtime budget does not show up separately on summary page 51. Councillor Whitehead's **intentions were good**. In accounting principles, salary overtime account 51006 and overtime banked paid account 51741 are two separate accounts and as such 51006 and 51741 are significant amounts and are to be budgeted separately to help decision makers arrive at prudent decisions.

Account	2013	2014	2015	2016
51741	\$2,150,650	\$2,169,130	\$2,201,560	\$2,292,307
51006	1,127,270	1,147,550	1,148,070	1,230,050
Total	\$3,277,920	\$3,316,680	\$3,349,630	\$3,522,357

In my humble opinion, as a concerned private Citizen, it is not too late to reduce your 2016 budget **by two (2) million dollars, which includes the employer's share of the union president's salary per article 8 of the Association Agreement, without reducing your service level and without forgoing the hiring of 7.5 full time employees.** I can sit with your Acting Chief and with the team who helped compile the 2016 budget.

Over the years, the base budget has been significantly increased because the previous years' actuals have not been supplied for analysis and comparison with the previous years' budgets. The current year estimated actuals (the current year is not finalized at the time the next year's budget is proposed) should also be provided at the time of budget deliberation as well as a schedule of increases and decreases from budgeted amounts. This is where **external auditors have a major role** and it is one of the reasons for **requesting an external audit**.

Respectfully submitted by concerned private citizen
Shekar Chandrashekar



Enclosures:

- 1 A) Detail Memo
- 1) Reconciliation of salary Contingency from 2013 to 2015 Account 52870 and 51703
- 2) Reconciliation of over time banked and paid per AFR from 2013 to 2016 account 51741
- 3) Reconciliation of salary overtime per AFR from 2013 to 2016 account 51001
- 4) Manually Prepared Accruals for 2013 and 2014 summary page 51 from 2013 to 2016
- 5) Part of Memo referenced to Contingency amount and same amount referred to Appendix "A" Residential Tax Levy and summary pages amount of Levy.
- 6) Complete Journal entries.