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GFOABC

# DOLLARS *AND* SENSE PERSPECTIVE

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## MEMBER NEWS & UPDATES

GFOABC welcomes **PAUL MACKLEM** as Executive Director. Paul will start April 1st 2016.

**CAROLYN BIDWELL** is now at the District of Houston as the Director of Finance.

**AMY VIENNEAU** has joined the Township of Spallumcheen as the Chief Financial Officer.

**PETER URBANC** is the new Chief Administrative Officer of MFA.

Central Saanich says goodbye to **ROSALYN TANNER** and welcomes **PAUL MURRAY** as Director of Financial Services.

**DAVID HIGHFIELD** has been announced as the interim President and Chief Executive Officer at BC Assessment.

**DALE COURTICE** joins the District of Hope as the new Director of Finance.

**DEBBIE CARTER** joins the District of Oak Bay as the new Director of Financial Services.



## *An Exciting Year Ahead for* **GFOABC - Partners in Leadership**

**Every** day GFOABC works towards our vision to be the leading association for local government in financial management in Canada. We do this by promoting excellence in local government through the support and development of our members. Valuing professionalism, leadership and collaboration by focusing on the support, education and development of finance professionals. We're starting 2016 with a fresh 'perspective'.

We are giving ourselves a makeover! A new Visual Identity has been developed and we are planning to roll out the new look over the coming months ahead. The focus of this update has been to develop our brand which will convey the value of our members and partnerships. Our new, modern, professional identity will be revealed at the 2016 Annual Conference. The newsletter will also be refreshed and our Twitter and LinkedIn profiles will be replaced.

We are also developing a new website to replace the rather dated one that has served us well for quite a few years. A contract is in the process of being awarded and we hope that the updated website will be available to roll out with the new Visual Identity just before the Annual Conference in Whistler.

And what a wonderful setting for this year's conference  
***June 1st - 3rd at the beautiful Fairmont Chateau in Whistler BC.***

The conference is designed around education, inspiration, networking and making meaningful professional connections. Our Conference theme is Partners in Leadership and we are excited to announce our Keynote Speaker will be Dr. JP Pawliw-Fry a Leadership and Performance Expert and a New York Times Bestselling Author. He is an internationally renowned thought leader on the subject of leadership, performance and managing under pressure, Dr. JP Pawliw-Fry is a performance coach to Olympic athletes and Fortune 100 companies alike. Trained at Harvard Medical School's Mind Body Medical Institute and the Stress Clinic at the University of Massachusetts Medical Center, JP is the co-founder of the Institute for Health and Human Potential, an organization that attempts to bring rigor to understanding what allows some leaders, individuals, or organizations to perform more effectively under pressure to drive meaningful results.

(Early Bird Registration Closes March 31st, 2016)

***Register now to save!***

<http://www.civicinfo.bc.ca/event/2016/GFOA.asp>

***Book your room here:***

<https://resweb.passkey.com/go/gfoabc>

- or call to reserve: 1-800-606-8244

*We have an exciting program planned and hope to see you there!*

# THE NEED TO EVALUATE FINANCIAL CONDITION

*About the Author:*

*Shelley Hahn is a CPA, CGA and the Director of Business Services at the Municipal Finance Authority and on the Board for GFOABC.*

**Financial** condition is a government's financial health as assessed by its ability to meet its existing financial obligations both in respect of its service commitments to the public and financial commitments to creditors, employees and others

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

Performing a regular, timely financial condition analysis can provide a local government with valuable information on current and future state of its financial health. It will help users of the statements identify current foreseeable risks and trends. In addition, it is beneficial for elected officials and citizens to be well informed regarding the financial health of their community and whether it is improving or deteriorating. Being able to evaluate financial health will aid in better decision making and offer insights into the short and long-term implications of policy decisions.

The Public Sector Statements of Recommended Practice (SORP) no. 4 – Indicators of Financial Condition uses the elements of sustainability, flexibility and vulnerability to categorize and describe financial condition.

Sustainability is a key element to include in the assessment because it describes the impact that the debt level could have on service commitments and debt burden.

Flexibility provides insights into how a local government manages its finances. A government that increases its current borrowing reduces its flexibility to respond when adverse economic circumstances develop.

Vulnerability provides insights into a local government's reliance on funding sources outside its direct control and its exposure to risks, things like unconditional government grants.

Credit rating agencies use financial indicators to assess the fiscal and operational activities of organizations. This assessment will determine what credit rating, and ultimately your cost of funds in the capital markets. As an aggregator the MFA uses financial indicators on a summative basis that includes all of its members. Credit Rating agencies as of late have been heavily focused on debt levels, revenue diversification and expenditure management.

KPMG and MFA through the GFOA will be delivering a more in depth course on the use of Financial Indicators at one of the pre-conference sessions in Whistler. Stay tuned for more details on the course outline.



# COLLECTORS' CORNER

## About the Author:

Patricia Walker is the Municipal Treasurer for the District of Oak Bay. Patricia has worked for Oak Bay for almost 29 years. Her first audit assignment as an articling student was Oak Bay – and somehow they both survived! Patricia, and her title, will retire in January.

## Patricia Walker, soon to be retired Municipal Treasurer for the District of Oak Bay, talks to Doug Stein and shares her thoughts.



*As I look back at the changes that have taken place, here are some of the things that stand out:*

1. The enormous effect of technological changes – when I started, I had a computer with orange characters on a black screen, floppy discs and one tractor feed, dot matrix printer that was used by all of us in the Finance Department. We called it “Old Shake, Rattle and Roll” for obvious reasons. As Deputy, I would nurse it through the night, changing boxes of continuous tax notice forms and swearing when they jammed. Now, our 6,800 property tax notices are printed in about 6 hours, during the day, and nobody else’s work is impacted because there are so many other printers available.
2. The introduction of PSAB and all that it entails – back in the 1980s we blissfully prepared our financial statements showing individual funds, unsure of the actual value of our municipal assets, not properly funding our liabilities and totally unaware of who Tim Beauchamp was, and what he would soon mean to all of us.
3. No matter what else changes, our main customers continue to be the public, our Councils and our fellow employees. Over the last few years there has been a greater emphasis on public communication and engagement. When I first started work at Oak Bay, communication was either by phone, letter or in person. Now, emails come in fast and furious, and people expect answers – and quickly!
4. Work/life balance – is there really such a thing in municipal finance? It’s been a lot of years since I stopped relying on the “quiet summer months”. The job can sometimes feel all-consuming, which is why it’s important to have understanding, supportive family and friends, and why it’s especially important to enjoy what you do.
5. The importance of fellow finance officers - the comradeship and advice of others in similar boats are invaluable. The beauty of being in municipal finance is that our boats are all heading in the same direction, and it’s not a race; we’re all willing to help one another.

*I will leave with many fond memories of a wonderful 28 and a half years, filled with good friends, hard work and laughter, and some great characters, on both sides of the counter. And yes, it’s true: the time really does go by in a flash!*

# INFRASTRUCTURE INVESTMENT HAS HUGE PAYBACK

*About the author :*

*Wally Wells P. Eng. is a registered professional engineer with 48 years' experience in the public and private sector with municipal infrastructure. HE is currently owner of Wells Infrastructure Group Inc. and Executive Director of Asset Management BC.*

**The** very fabric of our communities is premised on the physical infrastructure we have for essential services such as water, sewer and transportation and for optional services such as recreation and culture. The infrastructure municipalities' steward, on our behalf by our communities, also supports essential services such as health care, education, marine and air services. It is through the integrated process of Asset Management that we methodically organize the activities, timing and funding to ensure we renew the physical infrastructure of our communities.

If we can agree this is important, why is it a problem? Public agencies, particularly municipalities, for decades have only budgeted for current operations without regard to future replacement of assets. This worked when our infrastructure was new or young in life but not anymore. Our infrastructure is aging. Our short term focus and lack of forward thinking and long term planning has caught up to us.

So today, to meet this challenge, senior levels of government are increasing 'infrastructure' funding through grants and transfer payments. Municipalities are being challenged to make significant progress in planning, funding and stewardship over local infrastructure. These accountabilities include documenting the need, having an orderly plan prioritizing these expenditures and evidencing progress toward long term sustainability, hence the need for Asset Management and its integration into longer term financial plans.

But are there benefits beyond just infrastructure renewal? A new report by the Canadian Centre for Economic Analysis (CANCEA) shows that the economic importance of public infrastructure investment is vastly greater than previously found using traditional economic models. Using unique agent-based modelling, CANCEA found that public infrastructure investments generate an economic return on real GDP that is almost eight times as large as the impact predicted by traditional economic models.

A recent report entitled 'Investing in Ontario's Public Infrastructure: A Prosperity at Risk Perspective' (1) uses Ontario big data/big analytics approach to assess infrastructure impacts. The Canadian Centre for Economic Analysis (CANCEA) team examined the long-term economic impact of Ontario's 10-year, \$130-billion infrastructure plan using its unique research platform called Prosperity at Risk. The research found that for every \$1 billion invested in infrastructure as part of the Ontario \$130 billion





10 year plan, \$1.7 billion in provincial tax revenue will be generated relative to not making the infrastructure investment.

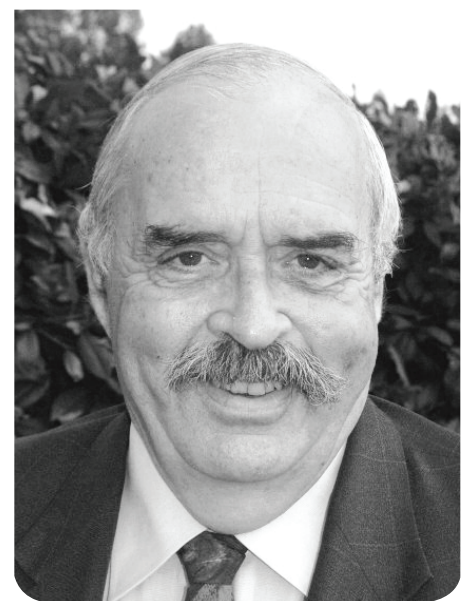
Andy Manahan, Executive Director of the Residential and Civil Construction Alliance of Ontario (RCCAO), states that this research reinforces the value of infrastructure investment. “This modelling shows us that a \$1-billion investment in public infrastructure supports 85,000 job-years in Ontario over the next 30 years. When governments invest in public infrastructure, there are huge returns in tax revenue.” (2)

The new Liberal government committed to running a deficit for the next two years specifically to fund infrastructure renewal across our country. Through both the Gas Tax agreements and the Build Canada funds, the prescribed method for accountability for securing and using funds is stated as “proving you have an active asset management program and strategy”. To help meet this challenge local governments in BC can start by leveraging the recently published “Asset Management for Sustainable Service Delivery: A BC Framework”. Available in both a long version for the practitioner and short version for council members and the general public, it set out the integrated process for achieving asset management programs and strategies and is linked to funding applications from senior governments. The Framework and resources supporting it are available on the Asset Management BC website at [www.assetmanagement.bc](http://www.assetmanagement.bc) .



(1) See full report at:  
[www.cancea.ca](http://www.cancea.ca)

(2) Quotes taken from ReNew Magazine article by Todd Latham :  
[www.renewcanada.net](http://www.renewcanada.net)





# TIPS ON DEVELOPMENT COST CHARGES

*By: Rosie Jacobs and Guy Patterson*

**In** the September 2015 issue of this publication, Rina Thakar considered whether a local government that has under-collected or failed to collect development costs charges can later collect the shortfall. Neither of these scenarios is addressed in the legislation but in the case of missed collection, and likely in the case of under-collection, the Court of Appeal has authorized collection after the fact.

The legislation does address various scenarios that amount to over-collection, yet avoiding, identifying and remedying over-collection with a system of credits remains one of the trickiest aspects in the administration of a DCC scheme.

Section 933(5) of the Local Government Act only allows the collection of DCCs in respect of development that imposes new capital cost burdens on the local government. It follows that no one paying a DCC should be made to contribute more than their fair share of those capital cost burdens, and ss. 933(7) and 933(8) address two situations in which a developer might otherwise end up over-contributing. Section 933(7) acknowledges that a local government may, under what is commonly known as a works and services or subdivision servicing bylaw, impose a fee or requirement that overlaps with services “included in the calculations used to determine the amount of a development cost charge”. Section 933(8) acknowledges that even in the absence of a bylaw requirement, a developer may provide a service or agree to provide a work that is included in DCC calculations. In both scenarios the legislation mandates DCC deductions.

Whether in spite or as a result of the detailed instructions in the statute, administrative mishaps related to overcharging are hard to avoid. A DCC scheme requires extensive consultation with planners and engineers to project growth, identify DCC projects, and determine their cost. Local governments tend to leave critical information embedded in complex background reports, inaccessible to staff actually administering DCCs. As a result, administrative staff may not be aware a developer is eligible for a DCC credit. Though easier said than done, this problem should be addressed by extracting information from the reports that determine which works and services are funded by DCCs, and making it accessible to other staff members.

A second common source of errors and perhaps unfairness arises when DCC bylaws are amended to remove a completed work or service in relation to which a developer has an accrued credit. Credits can only be recovered if additional DCCs are incurred for the same class of work or service. If a work or service that a developer has provided is no longer included in the calculations used to determine the amount of a DCC, the developer will have no opportunity to use that credit. Similarly, in the case of a work or service provided by a developer under a DCC front-ender agreement, the local government must ensure that the work or service continues to be included in the calculations needed to determine DCC amounts so it can continue to remit DCC revenues to the front-ender. Local governments should keep a record of unused DCC credits and note the categories of works and services with unused credit or outstanding obligations to front-enders. If the DCC bylaw is due to be amended, check the record and ensure that the DCC project list is properly managed.





**GUY PATTERSON**

Guy completed his J.D. at UBC in 2013. He was a member of the winning team at the 2012 Gale Cup moot. He clerked at the British Columbia Supreme Court, and articulated at Young Anderson. Guy also holds a Master's Degree in Community and Regional Planning.

Before law school he worked as a local government planner in British Columbia and a planning intern in Johannesburg, South Africa.



**ROSSIE JACOBS**

Rosie recently joined Young Anderson as an articulated student in May 2015. She holds a Bachelor of Arts with Honours in English with a minor in Commerce from Dalhousie University. She graduated from the University of Victoria Faculty of Law in 2015.

Rosie has a strong interest in environmental issues. While in law school, she held executive positions in the Environmental Law Club and enrolled in the Intensive Stream of Environmental Law Clinic during her second year. Through the clinic, Rosie discovered her passion for local government law and has not looked back ever since.

In her spare time, Rosie is an avid reader and board gamer. While at Dalhousie University, she worked as a tutor at the Writing Centre for several years and volunteered as an editor for several different journals at the university. She has also traveled extensively and has lived in Nova Scotia, New Brunswick and Ontario. Now, however, she is happy to be back home in the lower mainland where she grew up.

# FEATURED MEMBER

By: Lisa Vass

**My** path to government finance began a long time ago in a galaxy far, far away...Oh. Wait. Wrong story. Let's start again.

Surprisingly, my journey to professional accounting began after graduating from the University of Waterloo with a degree in Recreation and Leisure Studies. I began my career in the "Great White North" as the Recreation Director for the Dechi Laot'i First Nation in Wekweeti, NWT where I managed a variety of sports and recreation programs. Due to limited expertise, small communities require individuals to perform roles outside of their comfort zone; therefore I also took on the challenge of accounting. My accounting aptitude was quickly recognized by the CAO and over the next few years, with support and guidance from the CAO, Territorial Officials and Auditors, my role at the First Nation was transitioned from Recreation Director to Finance Officer. I realized it would be necessary to get formal training and I moved to Edmonton in 1998 to begin my accounting education at NAIT. I completed my CGA designation in 2004 at SAIT and accepted a position with the City of Calgary's Parks and Recreation Finance Unit.

During my 5 years with the City of Calgary I transitioned from a Senior Business Analyst to Finance Lead for the Parks Business Unit with several staff and a budget of over \$200 million. My next role was a decision to reduce my commute and live closer to home, so I moved to Mountain View County, Alberta and became their Manager of Financial Services. I also spent some time out east while my husband began his PhD Studies in Ontario, but moving east made me realize that I belonged out west.

In July 2011, I moved to Golden, BC as the Chief Financial Officer for the Town of Golden. I'm reminded of the challenges and rewards of Northern communities but I've come a long way since I first began my accounting adventure, and I am able to bring a whole host of skills to finance and fiscal planning. My role now goes beyond regular budget and reporting cycles; I'm able to focus on achieving Golden's strategic goals, including asset management and long term financial plans. Achieving these goals will be, in no small part, as a result of GFOA's support and their top notch Boot Camp and Long Term Financial Planning training opportunities.



# NATURAL CAPITAL

## About the Author:

Ian Poole is the Director of Finance with the Town of Gibsons and a member of the Town's asset management team.

**As** with many Canadian municipalities, the Town of Gibsons is adopting structured asset management business processes. However, Gibsons, is also going one step further. The Town is developing strategies and tools to calculate the value of services provided by natural assets such as forests, aquifers and foreshores, and integrating this information into their business processes. The results so far are encouraging and may well have implications for many other local governments.

"Our goal is the sustainable delivery of services," says Emanuel Machado, the Town's CAO. "In Gibsons, services such as storm water management and drinking water filtration come in part from existing natural assets such as our forested headwaters, creeks and aquifer. From a financial perspective, these have no capital costs and far lower operating costs than if we had to build an engineered alternative to provide the same services. Measuring and managing these natural assets now, lowers our risks of future liabilities. It helps us have the most efficient, low-cost asset inventory possible."

The cornerstone of the Town's approach is North America's first asset management policy that incorporates natural assets, thereby requiring that these assets receive the same consideration as engineered assets. "The innovation in the Town's approach is that it integrates natural features into financial modelling," says the Town's Director of Finance Ian Poole. "Deliberately using asset management methodologies also means the approach is replicable."

Measuring and managing the Town's natural assets follows the steps of Asset Management BC's framework: natural assets are inventoried; their condition is assessed; the municipal services they

provide are evaluated; costs of substituting services through engineered means are calculated; and scenarios are developed to determine how the services would be impacted in different land-use and population scenarios. The David Suzuki Foundation supported this work using open-source software developed by a consortium of US universities. The final implementation step involves managing the assets through multi-disciplinary Town teams, as opposed to traditional 'stove-piped' approaches.

Results so far are promising. "Overall we see reduced capital and operating costs. Plus, the assets provide a host of other benefits such as climate resilience and recreation opportunities," concludes Machado.

Other municipalities are now interested in the approach. At a recent workshop in Vancouver that was convened by Gibsons, Sustainable Prosperity, the David Suzuki Foundation and Brooke and Associates, staff from municipalities and other organizations from across Canada gathered to determine how the approach could be refined and replicated. "We developed a roadmap for additional pilot projects, awareness raising, research, and removing barriers" says Roy Brooke, who is helping to coordinate the scale-up of the Town of Gibsons' approach. "Based on what the ideas and energy at the workshop there will be quite a few more municipalities trying this approach across Canada."



# ADVANCED CERTIFICATE IN ACCOUNTING AND FINANCE

*About the author:*

*Sharon Hummel is the Manager of Student Recruitment and Market Development for CPABC.*

**The** Advanced Certificate in Accounting and Finance (ACAF) is a nationally recognized certificate developed by Chartered Professional Accountants of Canada (CPA Canada). It is designed for those seeking a challenging and rewarding career in accounting and finance but not as designated CPAs.

ACAF delivers technical learning that is applied, integrated, and relevant to current trends. Developed in collaboration with employers, the program was created to help individuals augment skills learned in two or three-year college accounting programs or through equivalent on-the-job experience in the most in-demand areas of the workforce.

The program consists of 10 courses:

**Introductory course-** focuses on ethics, problem-solving, and communication in the practice of accounting and financial management

## **Six Technical Courses:**

- Applied Finance
- Management Control
- Advanced Financial Accounting
- Accounting Information Systems
- Auditing Fundamentals
- Corporate Taxation and Remittances

## **Two Electives:**

- Applied External Audit
- Applied Personal and Corporate Taxation
- Not-for-Profit Accounting and Related Topics
- Public Sector Accounting

**Final course:** integrative business case that allows the student to showcase their learning

The program flexibility allows students to specialize in the areas that are most relevant to their specific career aspirations. Additionally, those who successfully complete the program will gain access to an array of benefits developed specifically for them by the CPA profession, including an internet





portal with job boards, as well as discussion forums and continuing professional development programs.

### ***Where is ACAF offered?***

ACAF is offered exclusively online, and students can take the program from anywhere in Canada, or even from abroad. All course content is delivered online and can be completed anytime, anywhere, subject to the weekly participation requirements for each course.

The self-study format of the ACAF program means students complete it at their own pace, with flexibility to accommodate the busiest of schedules. Support is provided through access to subject matter experts who provide coaching and guidance. In as little as one year of full-time study (less if an individual qualifies for exemptions) or two to three years of part-time study, a student can complete the course requirements and earn the ACAF certificate from CPA Canada.

### ***Who does it benefit?***

The ACAF program is open to:

- College graduates from two-year programs
- Individuals already working in accounting functions, but who do not have a recognized Canadian accounting credential

Earning the ACAF can solidify credentials and enable advancement through intermediate-level accounting jobs in business, industry, and government, and even lead to CPA-supervised positions in public accounting. Additionally, if a graduate later decides to pursue the CPA designation, their ACAF training can be recognized toward the undergraduate degree (***Bridging program*** with Athabasca University) and knowledge requirements for admission to the CPA Professional Education Program.

For more information on the ACAF program, visit [HERE](#) or contact [recruitment@bccpa.ca](mailto:recruitment@bccpa.ca).



# GFOABC 2016

## UPCOMING PROGRAMS, OPEN FOR REGISTRATION!

### TAXATION AND ASSESSMENT 12 MONTH WEBINAR WITH DOUG STEIN

When and where:

- First Session February 17th 2016, *every third Wednesday of the month 10:00 AM 11:00 AM*

Are you responsible for the property taxation function in your municipality? The objective of this webinar series is to provide participants with a comprehensive overview of municipal finance issues with a focus on providing “real-life”, practical information that can immediately be applied in a municipal setting. **Brochure and Registration here:** [12 MONTH WEBINAR SERIES](#)

### PURCHASING: PRACTICES AND POLICIES IN LOCAL GOVERNMENT

When and where:

- April 15, 2016 Prince George, BC

Purchasing is a critical function within local government, usually within the responsibility of the finance department. This workshop will give participants an outline of modern sensible purchasing practices and policies. **Brochure and Registration here:** [PURCHASING](#)

### CAPITAL PROCUREMENT PROCESS

When and where:

- April 11, 2016 Nanaimo, BC
- April 25, 2016 Kamloops, BC
- April 28, 2016 Abbotsford, BC

A high level overview of the system of a Capital Project from “Concept to Completion”. This program will be of use to anyone who has responsibility for any phase of project, from project design and procurement to budget responsibility and project completion.

**Brochure and Registration here:** [CAPITAL PROCUREMENT PROCESS](#)

## CUSTOMER SERVICE

When and where:

- April 12, 2016 Nanaimo, BC
- April 15, 2016 Prince George, BC
- April 26, 2016 Kamloops, BC
- April 29, 2016 Abbotsford, BC

This workshop has been developed by a team of dedicated practitioners and is intended to provide staff in local government with the ability to provide excellent customer service. Many times the only opportunity we have to meet our taxpayers is during the busy “tax season”. Through a combination of practical examples and group discussion we will examine what it means to provide “excellent customer service.”

**Brochure and Registration here:** [CUSTOMER SERVICE](#)

## PAYROLL

When and where:

- April 12, 2016 Nanaimo, BC
- April 14, 2016 Prince George, BC
- April 26, 2016 Kamloops, BC
- April 29, 2016 Abbotsford, BC

The objectives of this workshop are to assist staff in local governments who have responsibility for payroll and taxable benefits, and to guide them through the many calculations and processes that need to be completed. This workshop will review some of the more complex and challenging aspects of payroll and provide the participants with an understanding of how to best deal with them.

**Brochure and registration here:** [PAYROLL](#)

## PROPERTY TAX 101

When and where:

- April 11, 2016 Nanaimo, BC
- April 14, 2016 Prince George, BC
- April 25, 2016 Kamloops, BC
- April 28, 2016 Abbotsford, BC

The objective is to give new and experienced staff the information they need to confidently and effectively answer questions from taxpayers, especially during the busy tax time. This workshop provides a practical hands-on approach to municipal taxation for staff new to the tax cycle and also gives a refresher with updates for those who have taken the workshop before.

**Brochure and registration here:** [PROPERTY TAX 101](#)

