

Municipal Public Accounts: Survey Report

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Overview

In 2020, amendments to *The Municipalities Act* and *The Northern Municipalities Act, 2010* added regulatory authority to establish public accounts for all municipalities. These amendments are not yet proclaimed in force. When the legislative amendments do come into force, all municipalities will be required to prepare public accounts annually and make them available to the public. Regulations that have yet to be drafted and consulted upon, will set out the specific requirements, the thresholds of each requirement for which details need to be reported and reporting dates and timeframes.

A public survey was conducted by the Ministry of Government Relations between May 19 and June 30, 2021 to help inform development of the specific public accounts requirements. A discussion paper and link to the survey was posted on the Saskatchewan.ca public engagement webpage, and advertised through the *Municipalities Today* newsletter, stakeholder email distribution lists, and on Facebook and Twitter.

What are Public Accounts?

Saskatchewan cities have been required to prepare and publish public accounts since the 1980s. Other Saskatchewan municipalities are not currently required to produce public accounts. However, they must submit audited annual financial statements, which are publicly accessible documents. Public accounts offer more detailed financial information than financial statements. Generally, financial statements only provide the total amounts paid in each category.

Public accounts requirements for Saskatchewan cities are currently comprised of a city's financial statements, plus detailed reporting for expenditures above a defined threshold in certain specified categories: remuneration paid to council members and employees, and payments to individual recipients for goods, services, contracts or grants.

How are Public Accounts different from Financial Statements?

A key feature of public accounts is that the audience is the general public. Public accounts should be easy to access, in a consistent format, and it should be easy to find and compare specific types of information. While municipalities are already required to make financial statements available for public inspection, those statements are not always easy for the general public to understand.

Public accounts may also include information that may not typically appear in financial statements, information that is presented in a different way, and non-financial information (e.g. development applications received or building permits issued).

Survey Findings

Introduction

The survey contained many qualitative questions to help guide policy makers in drafting proposed regulations for further consultation and for government's consideration. Guiding principles were at the beginning of the discussion paper, and most respondents supported them. The following is a high level summary of comments from throughout the survey, framed by using the five guiding principles.

1. *Transparency: Encourage proactive disclosure of information to the public*

Overall, there was a high level of support for increased transparency from survey respondents, although some very different interpretations of what transparency means. A distinct perspective on transparency that emerged was that there is no problem with being transparent, but only when people come to the municipality to ask for the information. This notion was common among administrators who question the value of the time and resources required for proactive transparency. Some also questioned the level of transparency required if monetary amounts or numbers are small. There was also some opposition to disclosing remuneration for the administrator and other employees, seen as an intrusion of privacy. Some suggested this could be contentious in small communities, where the extent of administrator qualifications and duties is not well understood.

No matter the size of the government or community, transparency is required. In the past, smaller municipalities may have operated more casually, but there is recognition that no matter the size, the standards of transparency and accountability for governments apply. However, it is also critical to consider how transparency can be appropriately scaled, which is why the discussion about how to set thresholds is important.

2. *Accountability: Information is publicly available to show how tax dollars are spent on particular goods, services or public works*

Support for and understanding of accountability was high throughout the survey responses. It was clear that current practices vary greatly among municipalities of all types, not only among cities and non-cities. A few rural municipalities and towns were mentioned as having excellent websites that already make much of this information easy to find and access without having to comb through meeting minutes or budgets. It is often in smaller municipalities without good websites where information is hard to find or nonexistent. The following comment emphasizes the danger of not enforcing accountability standards:

“Small municipalities often have little to no regulatory structure and this reporting would expose that information to the public. When a Council has not ensured that the proper bylaws and permitting requirements are in place, that Council is putting the municipality in a state of great potential liability and the public has the right to know this.”

3. *Convenient and prompt public access:* *No application or processing fees are in effect and information can be accessed quickly*

Many respondents agreed that it should be easy to access information online and people should not have to ask for it. This perspective was more common from industry and citizen respondents.

The current requirements for publicly accessible documents is that they are available on request, and a processing fee can be charged. Some commenters felt that public accounts should be available in a similar fashion, such that the information is only prepared if requested. Some administrators commented that much of the information is already in various public documents and could be discovered with a little effort for those who care enough (i.e. meeting minutes, budgets, financial statements, mill rate surveys).

4. *Consistent standards:* *On par with the federal and provincial governments and other public entities who prepare public accounts, and consistent across all types of Saskatchewan municipalities*

In a province where the size and nature of municipalities ranges considerably, consistency is a difficult principle to realize. Many comments reflected this variability, especially where a category might not be applicable to a given municipality. Reporting on road maintenance agreements (RMAs) or on servicing agreements with property developers would be applicable to only certain municipalities, while reporting on property tax and debt ratios would apply to all but on different scales. However, some level of comparability, even within certain regions or among certain groups of municipalities is desirable, and was recognized by some respondents.

Others realized the advantages of being able to compare charges with neighbouring municipalities:

“We are lower than everyone else and yet people still complain, so I guess if this brings to light the fact that others are charging - we should too.”

Others questioned if the numbers alone would be sufficient to show how costs and charges are determined:

“Industry does not understand that there are differences in road construction costs, maintenance costs, gravel costs, etc. across the province. They will have to have this information as well to understand why the fees are set. Unfortunately, there have been a few municipalities that have not been reasonable in setting fees and charges which has negatively affected all.”

5. Administrative feasibility: *The requirements and thresholds should not create a significant administrative burden for municipalities*

This principle was the most commented on, likely because the majority (71 per cent) of respondents were administrators. While few disagreed with the concept of public accounts, many were concerned about the increased workload of preparing the information. A common sentiment was that the demand and interest in public accounts would be low and therefore the extra work would not be worthwhile, especially in one-person offices where the demands already exceed time and resources.

“I think everyone is not opposed to more public accountability providing there is a simplified way of creating a report with the required data. The major concern is the additional work that it puts on the administrator. Councils do not understand why it takes more hours to complete the required tasks than it did 5 years ago and with cost saving measures are not willing to hire extra staff or increase office hours.”

There were several calls for the provincial government to provide a digital infrastructure to make reporting easier and consistent. Some suggested that the templates for financial statements be adjusted so that the information covers what is required in public accounts without creating additional reporting documents:

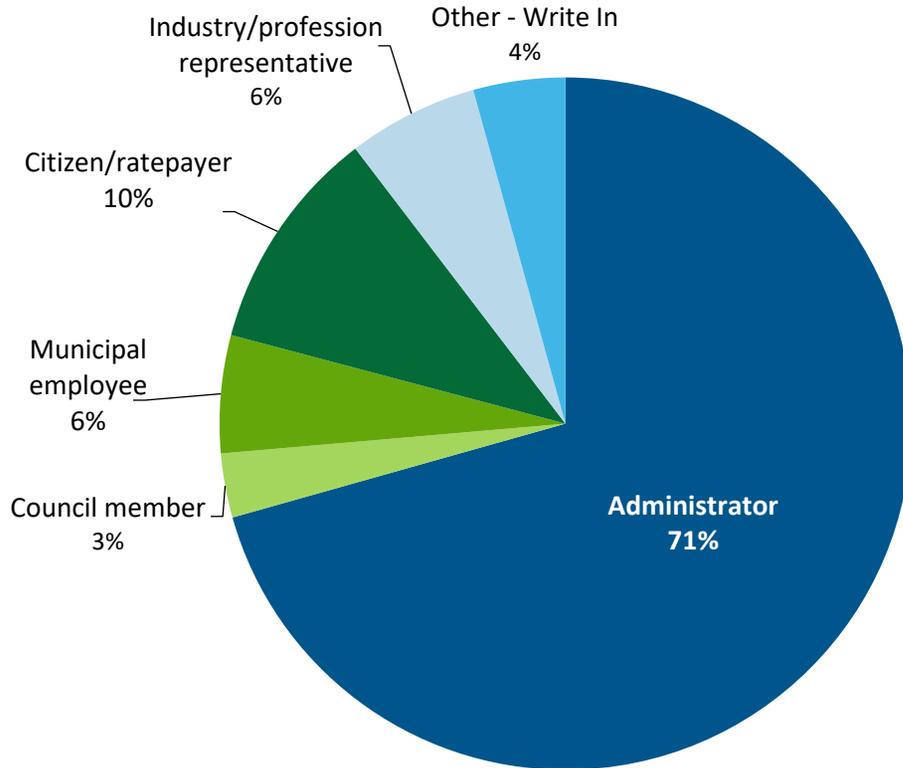
“It is my opinion that the Province of Saskatchewan needs to update the financial reporting template so that it is more easily interpreted by Council and the general Public. This would alleviate all of the confusion and the additional administrative workload.”

The following pages provide a detailed overview of the results by survey question.

Response Statistics

The 27-question survey was completed by 584 respondents; 213 participants completed the survey and 371 partially completed it.

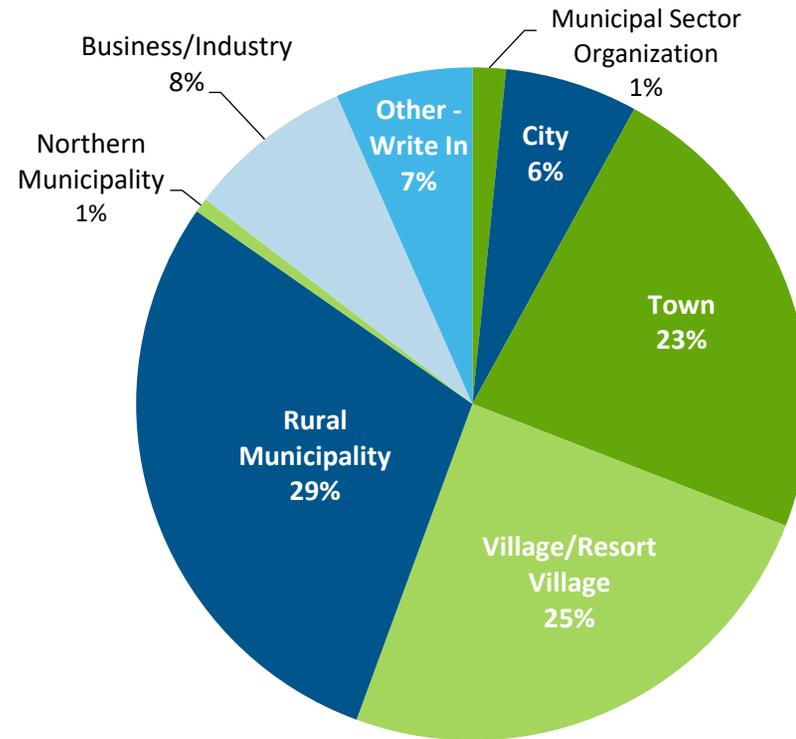
Figure 1



Other - Write In Responses:
Assistant Administrator
Acting Administrator
Municipal Administration Consultant
Village Clerk
City Clerk
City Manager/CAO
Contract Municipal Support
Director of Finance - Rural Municipality

1. Are you representing any of the following?

Figure 2



2. Please provide name of your organization, if applicable.

Names of organizations are listed in the [Appendix](#).

Guiding Principles

4.1 Looking at the guiding principles on page 2 in the discussion paper, what do you think? Any principles that you would add or remove?

The majority of respondents were satisfied with the principles. However, there were some concerns with principles 3 (Convenient and prompt public access) and 5 (Administrative feasibility), and the potential administrative burden, especially for small offices. See the discussion above.

Section A – Preparation and Publication Times

5.1 Which option do you prefer for the publication time for the public accounts?

Figure 3

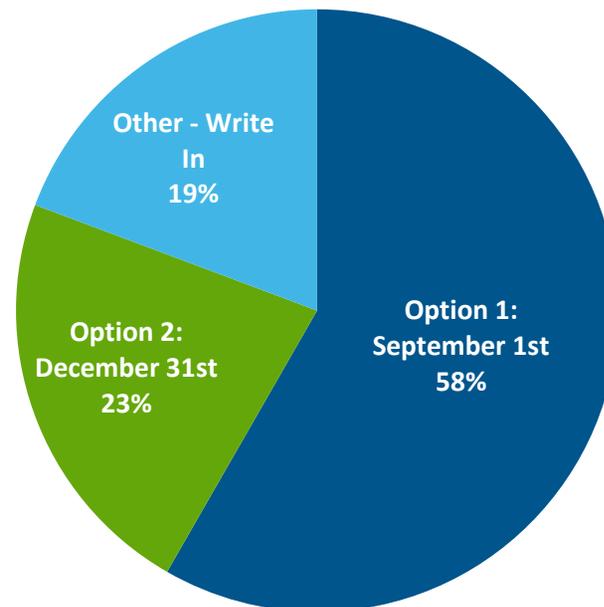
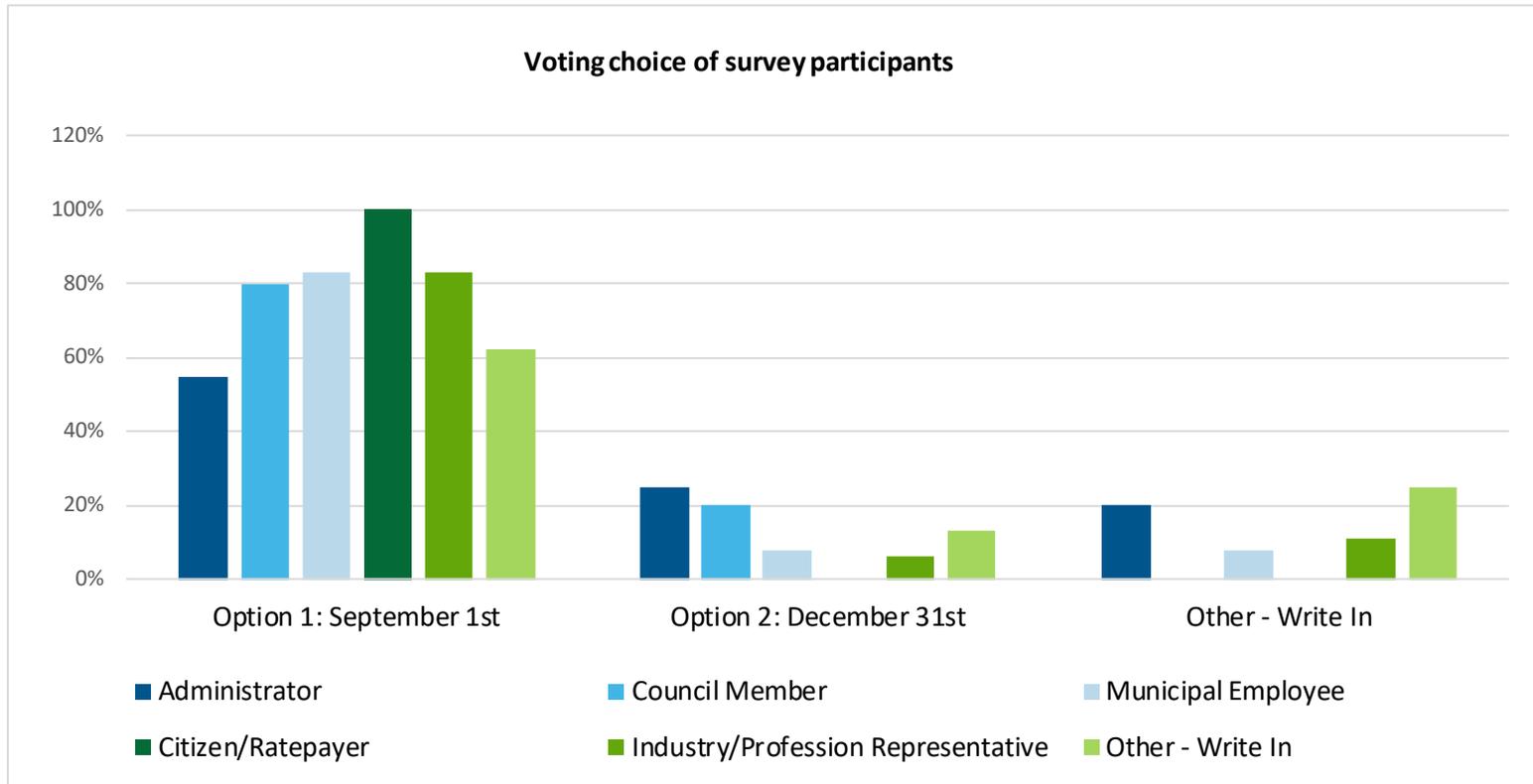


Figure 4



6. What is the reason for your preference?

Most favoured consistency with financial statements, with city reporting, and auditor timelines. Some commented that the public would like the information sooner in the year.

7.3 Do you believe there needs to be a delay between the time when financial statements are published and when public accounts are published? Why?

The majority of respondents said no, with administrators more likely to say yes (for administrators, 32 per cent no and 18 per cent yes). On one hand, there would be overlap in information between the two documents, and having one deadline would be easier to track. On the other hand, additional material may need to be prepared and the audit can be used to review and confirm numbers for a more accurate report.

8.4 The current deadline for publishing financial statements is July 1st. Could this deadline be any earlier? Why?

A strong majority say the dates could not be any earlier, due to the timing of auditor's reports.

Section B – Reporting Requirements

The survey asked about requiring additional reporting requirements such as information regarding road maintenance agreement charges and expenditures, industry fees and charges, servicing agreements and property tax policies. Many respondents noted that much of the information suggested for the proposed additional reporting requirements is already public information or reported to government. It may be publicly available through reports to council recorded in meeting minutes, budget documents, requesting documents through the municipal office, or freedom of information requests. Financial statements submitted to the government also include much of this information, according to respondents.

Some noted the difference in culture between cities and smaller urban municipalities, commenting that it is easier to access information in non-formal ways in smaller communities. Another concern in smaller communities is the reporting of employee wages. While this is already reported in cities, respondents claimed that this information should not be public where there is less anonymity, and could be harmful to recruitment. It should be noted that the proposed reporting would contain much more detail than what is currently in financial statements, and in some cases (such as RMAs), new information that is currently not public nor reported in any standardized form.

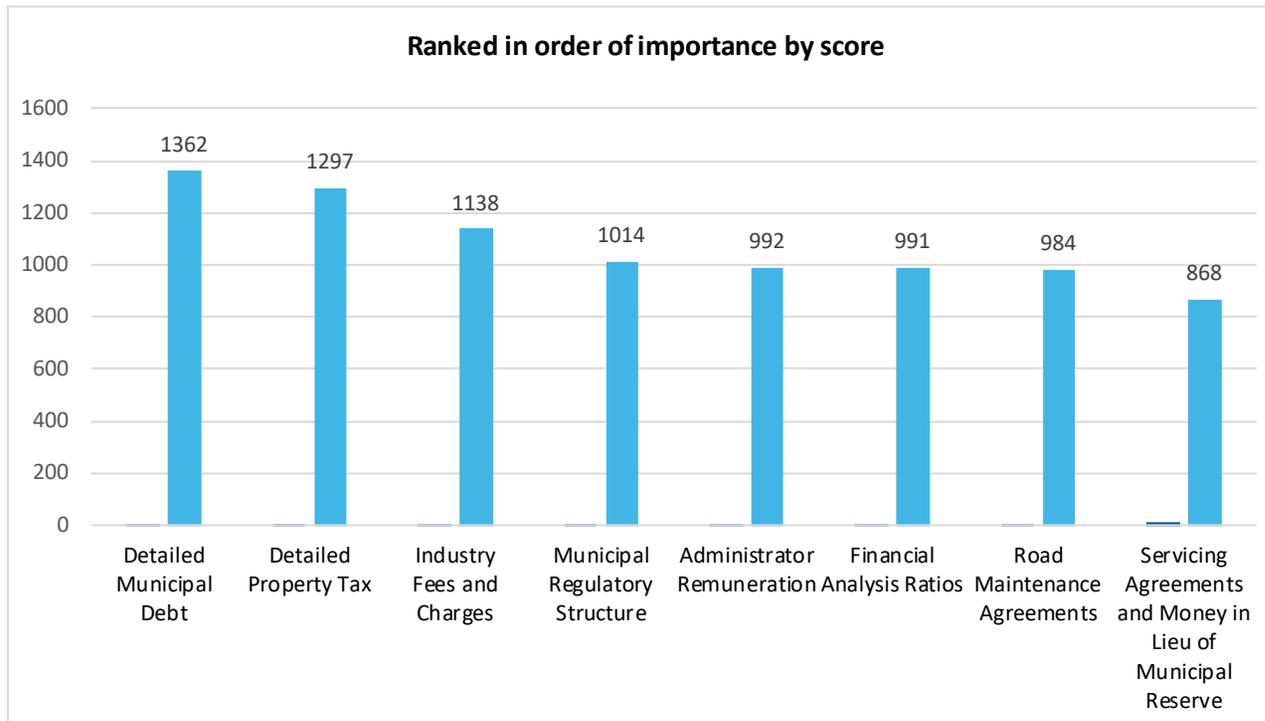
Public accounts requirements may have some redundancy with financial statements, which is a common concern. However, the goal of public accounts would bring ease of access and comparability of information.

When counting total number of responses, the two most supported additional reporting requirements were detailed municipal debt and detailed property tax. None of the options were significantly less favoured than the rest. The least supported is servicing agreements and money-in-lieu for municipal reserve.

See the appendix for [further comments](#).

11.2 Please rank all additional reporting requirements in order of importance.

Figure 5

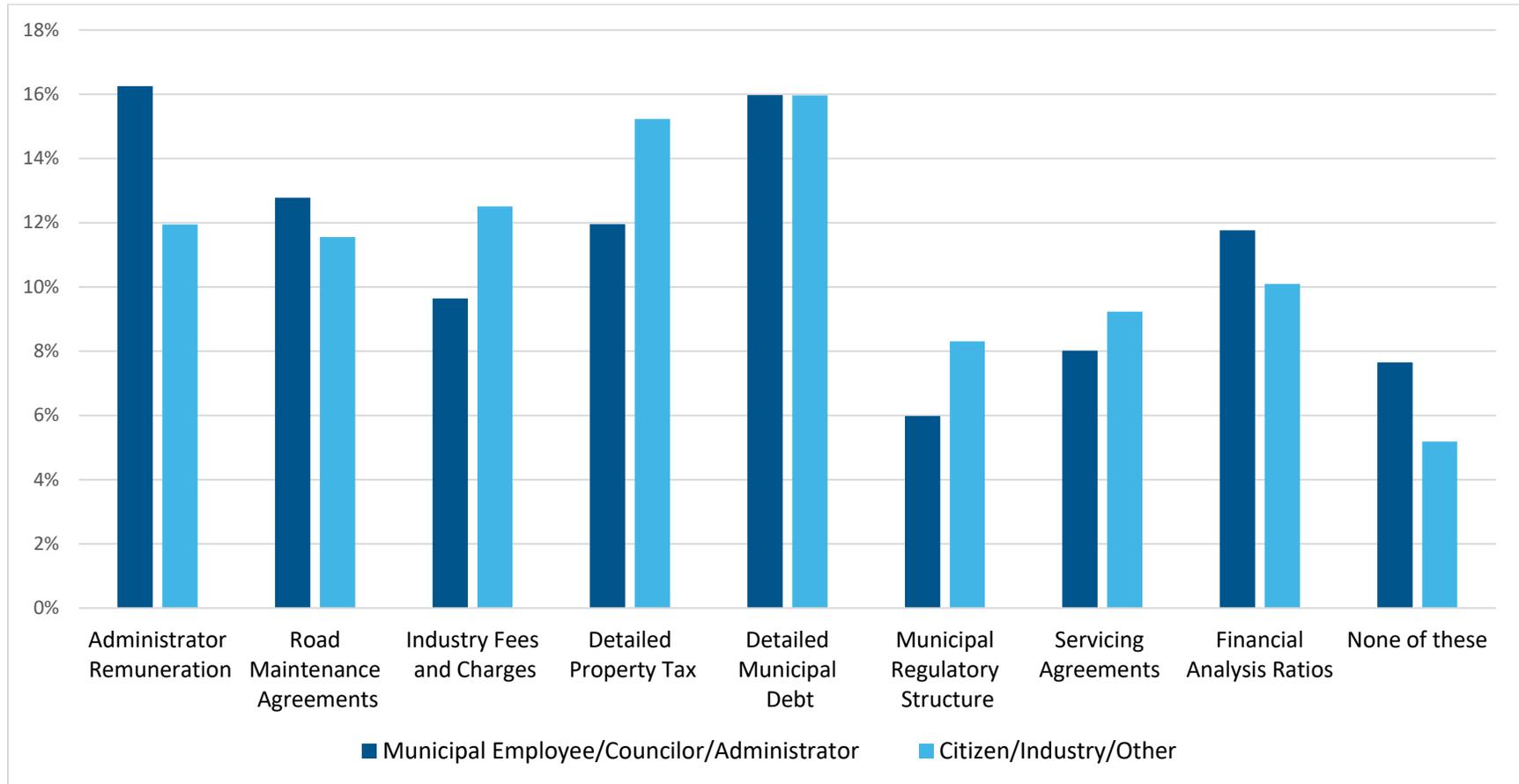


Respondents can be split into two groups, those internal to the municipality and involved in governance or operations, and those who interact with the municipality as citizens or businesses.

More support from municipal group	More support from citizen group	Similar support from both groups
Administrator remuneration	Industry fees and charges	Road maintenance agreements
Financial analysis ratios	Detailed property tax	Detailed municipal debt
None of these	Municipal regulatory structure	Servicing agreements

10.1 Support for additional reporting requirements (select as many as apply)

Figure 6



Summary of Comments

1. Add Full Reporting of Administrator Remuneration

Many comments reflected concerns that the public did not fully appreciate the qualifications and expertise of administrators, and may therefore be critical that their remuneration is too high. Many others understood why the information should be publicly accessible, but noted it is already available by looking at meeting minutes or financial statements, so it should not be also included in public accounts.

This requirement was ranked sixth by both administrators and all other groups combined, so it was not seen as a high priority.

2. Road Maintenance Agreements

Comments on reporting on RMAs were split between those who do not think it is necessary, those who think the information is already available, and those who think it is important to have greater transparency.

Many comments questioned what the reporting would include and mentioned that not all the information proposed in the consultation paper is currently tracked or collected.

3. Industry Fees and Charges

Those in favour noted that it was important to be able to compare fees and charges between different municipalities and this information should be easy to access and compare. The municipality could defend its rates as compared with other municipalities, and industry wants to be able to compare different regions.

Many felt that it is important to report on fees and charges, but that it is not possible to break down costs in all categories. There were also comments that this information is already found in financial statements or in budget documents.

4. Detailed Reporting on Property Tax

Most comments acknowledged the importance of publicly releasing this information, and that it is of interest to ratepayers, but mentioned that it was reported in other ways. For example, municipalities are required to fill out the mill rate survey submitted to the Ministry of Government Relations each year, and citizens can request any of this information directly from the municipal office (but could be required to pay costs).

5. Detailed Reporting of Municipal Debt

Most comments were in favour of reporting on municipal debt. Some noted that it is in financial statements, but not always easy to find or calculate. Several commenters thought that reporting on debt would help citizens better understand spending decisions, and understand the financial health of the municipality.

It was also mentioned that there should be more reporting on surpluses, and that municipalities should not carry excessive surpluses without reducing property taxes.

6. Detailed Reporting of Municipal Regulatory Structure

Bylaws are publically accessible on request during business hours. Some municipalities post their most requested bylaws online already. It was also noted that bylaw amendments would be noted in council meeting agendas. Many commenters felt this level of access was sufficient. But others commented that the public is not always aware what bylaws are in place and so they do not know what to ask for. One commenter felt that the municipality should do a better job of communicating about bylaws and planning and development permits.

Some expressed interest in seeing reporting of development permits, building permits, development appeals, and zoning bylaw amendment applications. This information is not usually reported, with a few exceptions such as larger cities.

7. Servicing Agreements and Money in Lieu of Municipal Reserve

Many respondents thought that this information was already public, and many others agreed that more transparency is needed. This information is of interest to a smaller group of people, such as property developers, and may not be of interest to the general public, and is concentrated in larger communities seeing more growth, such as the large cities.

8. Financial Analysis Ratios

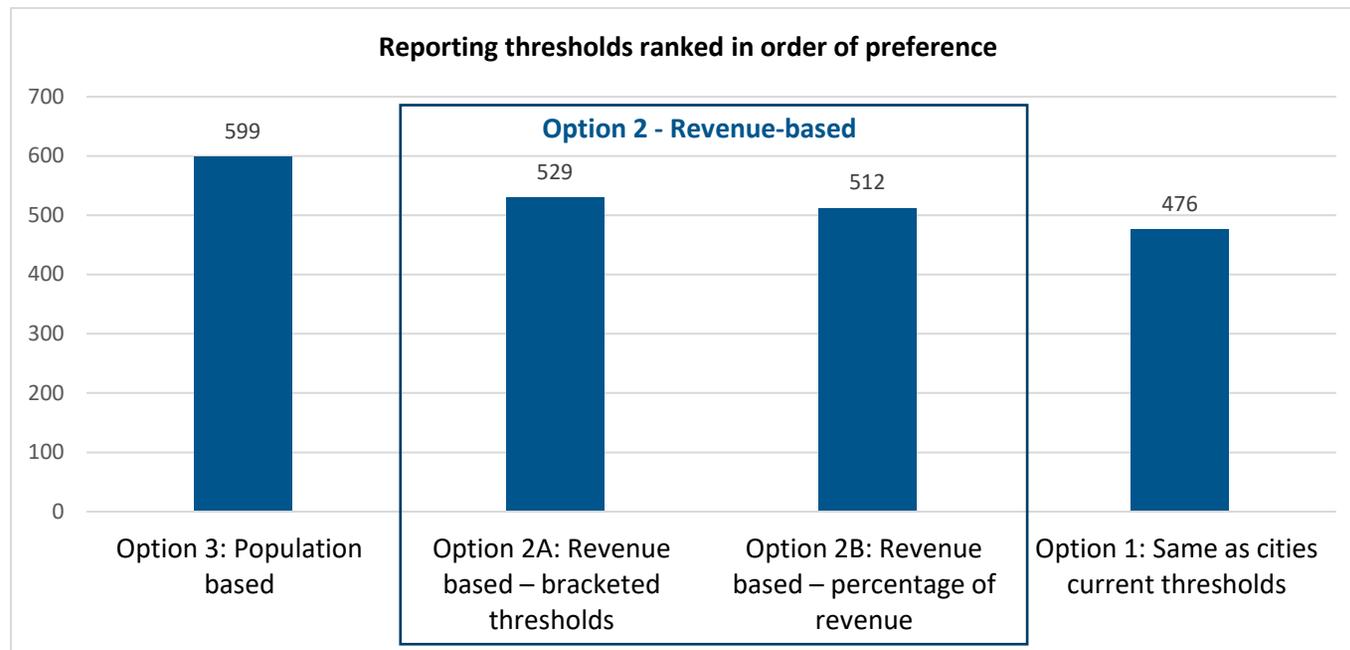
Many respondents recognized this information as valuable for governance and accountability, but questioned whether it would be understood by the general public. Given that this information is calculated, some asked whether digital tools would be available or if they would need to pay auditors to do extra calculations.

Section C — Reporting Thresholds

Most respondents preferred a method of establishing thresholds that is scaled to reflect size (options 2 and 3). The most popular single option was using population to establish brackets. However, a revenue-based option was heavily favoured if one combines the two possible methods, 2A and 2B. Neither of these revenue-based options, using brackets or a percentage, was a clear winner.

Many commented that transparency would be greatly improved using scaled thresholds, but that smaller municipalities may be overburdened with low reporting thresholds regardless. Some expressed concern over the complexity of using and understanding revenue-based thresholds.

Figure 7



Conclusion

People who responded to the survey were generally supportive of the concept of public accounts, and recognized that it was an important step in municipal accountability. This is a key positive takeaway as is the many respondents who provided their contact information and indicated a willingness to participate in further discussions regarding specific public accounts requirements.

The number of respondents was high, and there were many more hits on the web page, indicating substantial interest in the topic, even if not everyone filled out the survey or completed it. Overwhelmingly, administrators took the time to complete the survey, representing 71 per cent of respondents. Over three quarters of respondents represented municipalities other than cities, who would be subject to the new requirements. So it is logical that the most responses came from those whose work would be impacted the most.

A smaller number of respondents represented industry, business or the general public, as a result answers cannot be accorded greater or lesser importance based on numbers alone. For example, respondents such as the Canadian Association of Petroleum Producers filled out the survey after collecting responses from its members.

For reporting deadlines, the option of aligning with the deadline for submitting financial statements was by far the most supported, to align with auditors' work and existing reporting.

Reporting requirements that are the same as what is currently required of cities were supported, with a small number opposing reporting on employee remuneration.

For the additional reporting requirements that were proposed, none were heavily opposed or favoured. Instead, comments centered on the questions of "why" and "how." Why does it need to be reported, and is anyone even interested in this information? And how can they report, when existing resources and administrator time are already stretched thin?

The question of "why" is important, even if the answer may not be satisfactory to all. Whether or not the information is used or accessed, it is increasingly important for democratically elected governments to be transparent and for information to be easily accessible, especially in this electronic world where people expect to find information quickly and easily. Walking into an office or picking up a phone to ask for information to be sent or handed to you in paper form, is no longer meeting the common understanding of transparency. Meeting people's expectations for transparency means that governments can be held accountable, whether or not the public accesses the opportunities or the information often or at all. Municipal governments are the last public office in Saskatchewan to meet this challenge, and transparency now looks different than the thickly bound copies that were printed by cities when they first started publishing public accounts in the 1980s.

On that note, the survey responses show, and government recognizes, that the question of “how” is critical to the success of public accounts. Even when much of the information is already available for one with time and devotion to digging through public records and requesting documents, that is insufficient for the purpose of public accounts. The public and other stakeholders expect to have access to all the information in one place at one time and at all times. With current information technology infrastructure and online tools in use in Saskatchewan and other provinces, this should be achievable for all municipalities in this province. The provincial government, along with the municipal associations, is currently exploring options for centralized or standardized online reporting mechanisms for this reason.

Recommendations and Next Steps

Preparation and Publication Times

A reporting deadline of September 1st of the following fiscal year is recommended. This option was strongly supported, and aligns with current financial reporting deadlines and auditor timelines.

Once regulations are drafted, consulted upon further, and approved by government, an implementation period will be required leading up to the first reporting deadline to allow municipalities to collect and prepare the required information.

Reporting Requirements

It is recommended that all of the current reporting requirements for cities be extended to all other municipalities.

Further analysis and consultation on the proposed additional requirements is recommended. A working group comprised of government officials and municipal and industry stakeholders will be created to explore and recommend technical details, with particular emphasis on RMAs, industry fees and charges, and detailed property assessment and taxation information.

Reporting Thresholds

Revenue-based thresholds are recommended. This option allows reporting to be scaled according to municipal financial capacity, and was strongly supported by respondents.

Further analysis on the two proposed methods, using bracket or percentages, will be conducted by a working group comprised of government officials and municipal and industry stakeholders.

A Thank You

Thank you to those who took the time to complete the survey and provide thoughtful, constructive comments on this important matter.

Appendix

Survey Respondents *(duplicates removed)*

Beatty	Loreburn	RM of Duck Lake
Biggar	Master Diamond Cutters Ltd.	RM of Eldon No.471
Canadian Association of Petroleum Producers	Melville, City of	RM of Elmsthorpe
Canadian Natural Resources Limited	Middle Lake	RM of Enniskillen
Canadian Pacific Railway Company	Neuanlage	RM of Excelsior No. 166
Cargill	Northern Village of Air Ronge	RM of Eye Hill No.382
Cenovus	Olymel	RM of The Gap No. 39
Cenovus Energy	OlySky LP	RM of Fillmore No. 96
City of Estevan	Redvers	RM of Foam Lake No. 276
City of Humboldt	Regina	RM of Francis No. 127
City of Martensville	Regina City Council	RM of Garden River #490
City of Meadow Lake	Reno	RM of Golden West No. 95
City of Moose Jaw	Resort Village Beaver Flat	RM of Good Lake No. 274
City of North Battleford	Resort Village of B-Say-Tah	RM of Grassy Creek No.78, R.M. of
City of Regina	Resort Village of Kivimaa-Moonlight Bay	Wise Creek No.77
City of Saskatoon	Resort Village of Wakaw Lake	RM of Great Bend No. 405
City of Swift Current	Richardson International Limited	RM of Hazelwood No.94
City of Warman	Rife Resources Ltd	RM of Hillsdale No 440
City of Weyburn	RM Arm River 252	RM of Hoodoo No 401
City of Yorkton	RM of Argyle	RM of Insinger No. 275
Community of Montrose 315	RM of Arm River, No. 252	RM of Kindersley #290
Coronach	RM of Bengough No. 40	RM of Kinistino No. 459
Crescent Point Energy Corp	RM of Benson No.35	RM of Lac Pelletier No. 107
Dinsmore	RM of Big Arm, No. 251	RM of Lacadena No 228
Dundurn	RM of Big Stick 141	RM of Laird No.404
Eatonia	RM of Blucher No. 343	RM of Lajord No.128
Enbridge	RM of Bone Creek No. 108	RM of Lake of the River No.72
Fort Qu'Appelle Times	RM of Bratt's Lake No. 129	RM of Laurier No. 38
Gravel	RM of Browning, No 34	RM of Lomond No. 37
Greig Lake	RM of Buchanan No.304	RM of Loon Lake No 561
Inland Aggregates	RM of Coulee No. 136	RM of Manitou Lake #442
Kinistino	RM of Corman Park	RM of Mariposa No. 350

RM of Martin No 122
RM of Mayfield No. 406
RM of McCraney #282
RM of McKillop No. 220
RM of Meadow Lake #588
RM of Meeting Lake No. 466
RM of Meota No. 468
RM of Milden No. 286
RM of Milton No. 292/RM of Antelope Park No.
322/Village of Marengo
RM of Miry Creek No.229
RM of Montrose315
RM of Mount Hope No. 279
RM of Mount Pleasant No. 2
RM of Nipawin No. 487
RM of Oakdale No. 320
RM of Parkdale No. 498
RM of Pense No. 160
RM of Piapot No. 110
RM of Pinto Creek NO.75
RM of Riverside No. 168
RM of Round Valley No. 410
RM of Rosthern 403
RM of Saltcoats
RM of Saskatchewan Landing
RM of Silverwood
RM of Spy Hill No. 152
RM of St. Louis #431
RM of Stonehenge No. 73
RM of Terrell No. 101
RM of The Gap No. 39
RM of Turtle River No. 469
RM of Val Marie No. 17 & Village of Val Marie
RM of Wallace No. 243

RM of Wheatlands No 163
RM of White Valley No. 49
RM of Willowdale No 153
Saskatchewan Mining Association Inc.
Saskatchewan Trucking Association
Saskatoon
Saskcon Repair Services Ltd
Schraefel Farms Ltd.
Souris Valley No. 7
Southern Rails Cooperative Ltd
Spiritwood
St. Louis No. 431
The Mosaic Company
Tobin Lake
Town of Aberdeen
Town of Asquith
Town of Balgonie
Town of Battleford
Town of Bienfait
Town of Big River
Town of Biggar
Town of Broadview
Town of Bruno
Town of Cabri
Town of Canora
Town of Churchbridge
Town of Colonsay
Town of Coronach
Town of Cupar
Town of Delisle
Town of Duck Lake
Town of Eastend
Town of Elrose
Town of Foam Lake

Town of Hanley
Town of Imperial
Town of Indian Head
Town of Ituna
Town of Kelvington
Town of Kerrobert
Town of Kindersley
Town of Kipling
Town of Kyle
Town of La Ronge
Town of Lashburn
Town of Leader
Town of Lumsden and RM of Lumsden No. 189
Town of Macklin
Town of Maidstone
Town of Marshall
Town of Midale
Town of Morse
Town of Mossbank
Town of Nipawin
Town of Ogema
Town of Osler
Town of Outlook
Town of Oxbow
Town of Pense
Town of Pilot Butte
Town of Ponteix
Town of Qu'Appelle
Town of Radisson
Town of Radville
Town of Rose Valley
Town of Rosetown
Town of Rosthern
Town of Saltcoats

RM of Walpole
RM of Waverley No 44
RM of Webb No. 138
RM of Wellington No. 97

Town of Strasbourg
Town of Tisdale
Town of Watrous
Town of Watson
Town of Wilkie
Town of Wynyard
Town of Yellow Grass
Usborne No. 310
Vanguard
Village of Abernethy
Village of Belle Plaine
Village of Borden
Village of Buena Vista
Village of Bulyea
Village of Cadillac
Village of Calder
Village of Clavet
Village of Climax
Village of Coderre
Village of Coleville
Village of Consul
Village of Debden
Village of Denare Beach
Village of Denzil
Village of Disley
Village of Dodslan

Town of Grand Coulee
Town of Gravelbourg
Town of Gull Lake
Town of Hague

Village of Drake
Village of Dubuc
Village of Fairlight
Village of Fosston
Village of Fox Valley
Village of Frobisher
Village of Glen Ewen
Village of Grayson
Village of Halbrite
Village of Kendal
Village of Kenosee Lake
Village of Kincaid
Village of Leross
Village of Limerick
Village of Loreburn
Village of Lucky Lake
Village of MacNutt
Village of Macoun
Village of Marcelin
Village of Marsden
Village of Maymont
Village of Meacham
Village of Meath Park
Village of Montmartre & RM of
Montmartre No. 126
Village of Muenster

Town of Shaunavon
Town of Southey
Town of Star City
Town of Stoughton

Village of Neilburg
Village of Neville
Village of Odessa
Village of Paddockwood
Village of Paynton
Village of Ridgedale
Village of Riverhurst
Village of Rush Lake
Village of Shell Lake
Village of Smeaton
Village of Spalding
Village of St. Benedict
Village of St. Louis
Village of Vanscoy
Village of Vibank
Village of Viscount
Village of Yarbo
Village of Zenon Park
Viterra Canada Inc.
Wee Too Beach
White City
Windsor Salt
Winslow No. 319

Preparation and Publication Times: Selected Comments and Themes

Administrator	Council Members	Municipal Employee	Citizen/Ratepayer	Industry/Profession Representative	Other
<ul style="list-style-type: none"> • Seems logical to incorporate the documents in the annual auditing process. • More time is helpful. • The information is already there. • December 31 is too late - too much at year end. • The documents are similar with same numbers with more detailed information and would rather publish at the same time. Easier to keep deadlines. 	<ul style="list-style-type: none"> • Could be done simultaneously with financial statements. • The current date would give administrators more time to prepare the accounts. 	<ul style="list-style-type: none"> • September 1 is preferred. • Same timeline as financial statements. • Consistency. • Information would be available in timely fashion. • Difficult to get the reports back from the auditors to meet the current deadlines. 	<ul style="list-style-type: none"> • Timely availability of information to public. • However, some more time could be granted to submit the documents. September 1 is a little tight. 	<ul style="list-style-type: none"> • Compete public accounts and financial statements at the same time increases transparency, accountability to public and timely access to information. • Consistent standards with cities. • Option 1 better meets the needs. • Public should have access as soon as possible. A delay compromises accountability. 	<ul style="list-style-type: none"> • Already public information. • Public would like information sooner. • December 1 is too far removed from timeline for financial statements. • Consistency with current practice. • Feasible to have both prepared at the same time.

Additional Reporting Requirements: Selected comments and themes

	Administrator	Council Members	Municipal Employee	Citizen/ Ratepayer	Industry/ Profession Representative	Other
Reporting on Administrator Remuneration	<ul style="list-style-type: none"> • This is already there. Can be found in municipalities minutes and annual budget. • Impact the communities negatively by publishing salaries. Making CAO position less attractive. • Reporting it is logical. • This is not a city. • Audited financial statement shows this. • Like the idea of transparency of salaries as a whole for all staff - not as individuals - but would support it. 	<ul style="list-style-type: none"> • Should be common knowledge to all. • This information is available to anyone who requires. • Should be reported. Salaries should be compared across the province with municipalities of the same size. 	<ul style="list-style-type: none"> • Already reported. • Could influence salaries for these positions. 	<ul style="list-style-type: none"> • Should be reported. • Reporting this creates transparency and accountability. 	<ul style="list-style-type: none"> • Should be reported and is supported. • Not a priority. 	<ul style="list-style-type: none"> • Should be reported with no threshold- no exceptions. • Could be a deterrent to applicants.

	Administrator	Council Members	Municipal Employee	Citizen/ Ratepayer	Industry/ Profession Representative	Other
Road Maintenance Agreements	<ul style="list-style-type: none"> • It is in the minutes and is not necessary. • It should be public knowledge. • Too onerous as listed. How do you quantify maintenance expenditures? • Important to report for consistency. • Until there are effective rates and compliance- this is unimportant. • A breakdown would be helpful. 	<ul style="list-style-type: none"> • Not necessary. No one has requested this information. • Crucial to maintain budget and building municipal standards. 	<ul style="list-style-type: none"> • Not information that is collected. • The public has access to revenue collected from road maintenance agreements. 	<ul style="list-style-type: none"> • Necessary for transparency 	<ul style="list-style-type: none"> • Creates transparency. • Necessary to quantify as a source of revenue. • This would create fairness. 	<ul style="list-style-type: none"> • Provides accountability • Would be onerous, but need to educate the rural municipalities first about amortization expenses and annual maintenance expenses.

	Administrator	Council Members	Municipal Employee	Citizen/Ratepayer	Industry/Profession Representative	Other
Industry Fees and Charges	<ul style="list-style-type: none"> • Most believe this is already available and is not necessary - but some believe this creates transparency. • Any additional reporting should be part of the audited financial statements. 	<ul style="list-style-type: none"> • The numbers are crucial to ratepayers and should be made public. • One person thinks it is not necessary. 	<ul style="list-style-type: none"> • Spilt between those who think it provides value and those who think it does not. 	<ul style="list-style-type: none"> • Creates transparency. 	<ul style="list-style-type: none"> • Most believe this creates transparency. 	<ul style="list-style-type: none"> • The requirement for reporting this information should promote greater analysis of the cost to provide services.
Detailed Property Tax	<ul style="list-style-type: none"> • Most feel this is already provided, but a few feel it provide useful information to the public. • Enough information is collected in mill rate survey done annually. 	<ul style="list-style-type: none"> • Detailed tax reporting is beneficial. • There is already a schedule in the financial statement. • Detailed reporting for each property is too detailed information. 	<ul style="list-style-type: none"> • Good information but is available. 	<ul style="list-style-type: none"> • Provides transparency. 	<ul style="list-style-type: none"> • Provides transparency. 	<ul style="list-style-type: none"> • Mill rate survey provides this information and more reporting is not necessary.

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Detailed Municipal Debt	<ul style="list-style-type: none"> • Good information for the public -helps to understand financial position, but is already reported in the financial statements. • Most feel it is important. 	<ul style="list-style-type: none"> • All debt should be known to ratepayers. However, already in the financial statements. 	<ul style="list-style-type: none"> • Reasonable - and is necessary. • Shown in the financial statements - no needs for duplication. 	<ul style="list-style-type: none"> • Creates transparency. 	<ul style="list-style-type: none"> • All in agreement with this as an important measure. 	<ul style="list-style-type: none"> • Useful information but is in the financial statements.
Municipal Regulatory Structure	<ul style="list-style-type: none"> • Most feel this is not necessary - unclear about this. • Already public information. • All bylaws should be and are available to public. 	<ul style="list-style-type: none"> • Not necessary. • Municipal bylaws and permit should be available on public website. • One agrees with this. 	<ul style="list-style-type: none"> • Is justifiable-but information already exists. Great way for people to see main issues. 	<ul style="list-style-type: none"> • This creates transparency. 	<ul style="list-style-type: none"> • Clear reporting creates transparency. This creates public posting of all municipal permits and bylaws online. 	<ul style="list-style-type: none"> • Agrees with this- creates accountability.

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Servicing Agreements and Money in Lieu of Municipal Reserve	<ul style="list-style-type: none"> • This is a good concept be there has to be some awareness and education. • This information is available at the municipal office in the minutes and is an infrequent request. • Questions around administration of the item. 	<ul style="list-style-type: none"> • This should be reported for better transparency. 	<ul style="list-style-type: none"> • This seems to be for a target group. • Developers can request this information. • This is a complex concept to implement - the city prepares a report that is sent out to developers that shows summary of opening balance for funds receive for servicing agreements. • This is for large centers only. 	<ul style="list-style-type: none"> • Needed for transparency 	<ul style="list-style-type: none"> • Creates transparency. 	<ul style="list-style-type: none"> • Additional work for some municipalities -but is important.
Financial Analysis Ratios	<ul style="list-style-type: none"> • Need to educate first - what is a ratio in accounting terms. How does this work? • Average person does not understand. • Mill rate survey has this information. • More work. 	<ul style="list-style-type: none"> • Could be noted in audited financial statements. • Good measure to visualize finances. 	<ul style="list-style-type: none"> • Good but might be confusing to most. Needs explanation of the concept. • City provides these in budget and the financial statements. 	<ul style="list-style-type: none"> • Needed for transparency 	<ul style="list-style-type: none"> • Needed for transparency of the financial health of municipalities. 	<ul style="list-style-type: none"> • Maybe too complex for average reader. However, easy to prepare-provides additional information.

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General comments	<ul style="list-style-type: none"> • The effort to create accountability and transparency are needed but some of this information is already accessible. This creates unnecessary work. • The approach creates inequities for smaller communities. • Need some training (with template) to interpret the statements. 	<ul style="list-style-type: none"> • There is a divide - some for and against this process. • The financial statements are already provide - and public accounts should be part of the notes/schedules. 	<ul style="list-style-type: none"> • There is transparency in the municipalities. The budget is accessible at any time. However, this is needed. 	<ul style="list-style-type: none"> • Glad this is done. 	<ul style="list-style-type: none"> • All support the approach to transparency and accountability for taxpayers. • Would like a centrally public website for public accounts and financial accounting data. 	<ul style="list-style-type: none"> • Transparency and accountability are welcomed but they have to be done efficiently.