

MANAGEMENT REPORT

Date: November 25, 2024
To: Mayor and Members of Council
From: Joan Thomson, Chief Administrative Officer
Report Number: COU24-139
Attachments: None

Title: Organizational Structure Changes - Corporate Services

Objective: To provide Council with information on organizational chart /administrative changes to reporting and administrative impacts.

Background: As services evolve, shifts in reporting structure and titles is required to best reflect the operations of departments and ensure business continuity in the event of change or turnover.

Over the past several years, the Corporate Services Department has worked to better align staffing resources for finance and tax roles with reporting and customer needs. In 2022, the Manager of Revenue and Taxation was created to reflect financial reporting requirements and broaden the role beyond taxation alone.

A subsequent administrative change has been to merge the 'Tax Division' into the 'Finance Division' recognizing that taxation is a component of municipal financial services and can function as part of the Finance Division.

Analysis: The Treasurer has several statutory responsibilities and functions identified in the Municipal Act, 2001. Section 286 outlines some of these and subsection (2) outlines that Deputy Treasurers can also be appointed.

286 (1) A municipality shall appoint a treasurer who is responsible for handling all the financial affairs of the municipality on behalf of and in the manner directed by the council of the municipality, including,

(a) collecting money payable to the municipality and issuing receipts for those payments;

(b) depositing all money received on behalf of the municipality in a financial institution designated by the municipality;

- (c) paying all debts of the municipality and other expenditures authorized by the municipality;
- (d) maintaining accurate records and accounts of the financial affairs of the municipality;
- (e) providing the council with such information with respect to the financial affairs of the municipality as it requires or requests;
- (f) ensuring investments of the municipality are made in compliance with the regulations made under section 418, if applicable; and
- (g) complying with any requirements applicable to the treasurer under section 418.1. 2001, c. 25, s. 286 (1); 2017, c. 10, Sched. 1, s. 35.

Deputy treasurers

(2) The municipality may appoint deputy treasurers who shall have all the powers and duties of the treasurer under this and any other Act. 2001, c. 25, s. 286 (2).

While Council can assign (and has assigned) delegated authorities for various things, like signatories, there is a needed element in the Corporate Services structure of the function of Deputy Treasurer. Appointing a Deputy Treasurer is not a requirement but is identified as good practice to ensure continuity in the event of unplanned or extended absences.

When the City experienced such an event previously, the step taken was to appoint an 'Acting Treasurer', but this does not provide the ongoing statutory support or succession planning for business continuity and does cease once a new Treasurer is appointed.

In a review of how tasks are divided, and the complexity and varied financial portfolio, it has been determined that many of the day-to-day tasks are already being completed by the managers and staff. To make this recognized statutorily, it is recommended that both manager positions have Deputy Treasurer included in their titles, and that they be appointed by by-law. By having two roles with the legislative authority of the Treasurer, this effectively protects the City from effects that unplanned changes can cause.

The manager positions in the Finance Division of Corporate Services, currently have appropriate signing authority with the financial institutions, investment firms and for most day-to-day operations, however formalizing the statutory functions will ensure that the authority is covered under the Municipal Act definitions and any applications, not just those assigned internally or through specific delegation.

Internal delegations will still exist as the Treasurer ultimately is the responsible authority but in the event of a change, will allow for relatively seamless coverage for all matters.

Financial Implications:

Financial impact to current year operating budget: There are no anticipated financial implications. There are no effective changes to current roles or delegated authorities identified at this time.

Financial impact on future year operating budget:

None anticipated

Alignment with Strategic Priorities:

Not applicable: This report does not directly align with one of the Strategic Priorities but represents best practices for succession planning and business continuity in the event of change.

Alignment with One Planet Principles:

Not applicable: This report is not aligned with the One Planet Principles as it is administrative in nature.

Staff Recommendation: THAT report titled, “Organizational Structure Changes – Corporate Services” (COU24-139), be received;

AND THAT the Mayor and Clerk be authorized to sign relevant appointment by-laws.

Prepared by: Joan Thomson, Chief Administrative Officer

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