

**FIRE MARSHAL & CHIEF, EMERGENCY MANAGEMENT GUIDANCE: 2015-01-08**  
**TOPIC: ONTARIO REGULATION 380/04 TRAINING REQUIREMENTS**

This guidance is issued under the provisions of *Ontario Regulation 380/04 Standards 2004* (O.Reg. 380/04). It is the responsibility of every emergency management program coordinator, also referred to as the Community Emergency Management Co-ordinator (CEMC) and Municipal Emergency Control Group (MECG) to follow the Chief, Emergency Management's guidance as set out in subsection 10. (2) and subsection 12. (3) of O.Reg. 380/04.

**Background**

The training requirements are set out by the Office of the Fire Marshal and Emergency Management (OFMEM) for all municipalities responsible for an emergency management program in the province of Ontario under the *Emergency Management and Civil Protection Act (EMCPA)* and it's supporting *Ontario Regulation 380/04*:

- The emergency management program co-ordinator shall complete the training that is required by the Chief, Emergency Management Ontario. O. Reg. 380/04, s. 10 (2).
- The members of the [municipal emergency control] group shall complete the annual training that is required by the Chief, Emergency Management Ontario. O. Reg. 380/04, s. 12 (3).

**Guidance**

It will be required that all emergency management program coordinators, designated by their municipality, complete the following courses offered by the OFMEM in 2015.

- EM 200 – Basic Emergency Management
- EM 240 – Note Taking Course
- EM 300 – Community Emergency Management Coordinator Course
- IMS 100 – Introduction to Incident Management System (available online)
- IMS 200 – Basic Incident Management System

Emergency management program coordinators that have already completed this training will not be required to repeat it. Notwithstanding the fact that O. Reg. 380/04, s. 10 (2) speaks specifically to the emergency management program coordinator, I am recommending that alternate emergency management program coordinators also complete this required training. Details of OFMEM's training courses can be accessed by following the link to "Take Training" from our website [www.ontario.ca/emo](http://www.ontario.ca/emo)

In addition, all members of the MECG are required to complete a minimum of four hours of annual training in 2015. The required training shall include instruction on note taking, continuity of operations planning and a review of specific emergency scenarios or identified local hazards.

**Rationale**

This guidance is consistent with training requirements set out in O. Reg. 380/04. It establishes a common benchmark of knowledge for all CEMC's and MECG's.



Tadeusz (Ted) Wieclawek  
Ontario Fire Marshal and Chief, Emergency Management  
February 11, 2015



FOR IMMEDIATE RELEASE  
February 19, 2015

## **Pettapiece continues push for municipal liability insurance reform**

(Queen's Park) – Perth-Wellington MPP Randy Pettapiece today renewed his call to protect municipalities facing mounting insurance premiums.

During the first week of the legislative session, Pettapiece introduced a new motion calling on the government to reform the joint and several liability model.

"Municipalities' insurance premiums are still too high," said Pettapiece. "No longer can this government ignore calls from our municipal partners. They need to work with them to reform this expensive system."

Currently, if two or more parties are found at fault or negligent in a lawsuit, damages can be recovered from any defendant—even if the party is deemed only one percent responsible. This is putting municipalities on the hook when other defendants lack the ability to pay.

Last February, Pettapiece introduced a private member's motion calling on the government to reform the joint and several liability model. His motion won statements of support from the Association of Municipalities of Ontario (AMO), the Insurance Bureau of Canada, insurance brokers, and over 210 municipalities across Ontario.

The motion passed with strong support from all parties in the legislature.

However, at the August 2014 AMO conference, Premier Wynne announced that her government would not be introducing any joint and several liability reform measures.

"It's very strange that the government supported my motion, but then six months later, refused to take action," Pettapiece commented. "The Liberals had been promising action since 2011, but then they reneged."

"Municipalities deserve better," Pettapiece added.

Pettapiece did not give up. He filed a Freedom of Information request to gather documents related to the Ministry of the Attorney General's consultations on joint and several liability.

"Municipalities are facing a liability chill," said Pettapiece. "Across the province, this has led to tobogganing bans and restrictions on public activities. No child should be banned from tobogganing because of the threat of a lawsuit."

February 16, 2015

Members of Council  
United Townships of Head, Clara & Maria  
15 Township Hall Road  
Stonecliffe, ON  
K0J 2K0

Dear Members of Council:

As auditors of United Townships of Head, Clara & Maria we are required to communicate important matters concerning our audit to those charged with governance of the organization. Canadian generally accepted auditing standards define "those charged with governance" as the person or persons with responsibility for overseeing the strategic direction of the entity and obligations related to the accountability of the entity. In the case of United Townships of Head, Clara & Maria this responsibility rests with the municipality's Council.

As a result, in accordance with Canadian generally accepted auditing standards, we will communicate such matters to the members of council.

### **Responsibilities in Relation to the Financial Statement Audit**

We will conduct our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

In making our risk assessments, we consider internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to council in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards. This responsibility includes: designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

In performing our audit, we will require United Townships of Head, Clara & Maria’s management to provide us with:

- unrestricted access to individuals within the organization from whom we determine it necessary to obtain audit evidence;
- access to all the information relevant to the preparation of United Townships of Head, Clara & Maria’s financial statements; and
- any additional information that we may request from management for purposes of the audit.

**Risk Based Approach**

At Welch LLP, we use a risk based audit approach. In applying our approach, we focus our efforts on account balances and transaction flows that we feel are more likely to result in a material misstatement to the financial statements. Specific areas we intend to focus on and our related approach are outlined in the table below:

Area of focus/significant risks	Audit approach/response
Taxation and government grants	Reconcile taxation revenue from certified roll and approved tax rates to the accounting records.
Payroll	Test payroll to ensure that employees are paid only at authorized rates and for work actually performed.

**Internal Controls**

Evaluation and documentation of the organization’s internal controls is a mandatory component of our audit approach. The strength, relevance and consistent application of the internal controls in place have a direct impact on our audit approach and ultimately on the audit opinion we express.

Entity level controls encompass the organization’s overall philosophy and commitment to establishing and implementing appropriate standards, adhering to those standards and monitoring compliance with those standards. On past audits we have observed the organization’s management and those charged with governance are committed to creating an organizational environment that is focused on integrity and competence. This sends a strong message to others within the organization which in our opinion creates an effective internal control environment that we as auditors can rely on when conducting our audit. This in turn enables us to consider placing reliance on operational controls.

Based on our preliminary assessment we anticipate relying on internal controls in the following areas:

<b>Account balance/transaction flow affected</b>	<b>Description of internal control</b>
Purchases and payments	All disbursements are supported by a source document and all cheques are signed by two authorized people
Payroll	Employee pay grid and timesheets

### **Materiality**

With respect to materiality, we follow the guidance provided by Canadian Auditing Standard 320 – “Materiality in Planning and Performing an Audit” (CAS 320). Accordingly, when we establish our overall audit strategy, we are required to establish an overall materiality figure for the financial statements as a whole and, if specific circumstances dictate, establish a separate materiality for a particular account balance, class of transaction or disclosure.

Based on our understanding of the entity, the users of the financial statements and the guidance outlined in CAS 320 we have established overall materiality at one percent of expenses. This level of materiality will apply to all account balances, classes of transaction and disclosures.

### **Timing of the Audit**

Based on our discussions to date with management we anticipate following the following schedule for completion of the 2014 audit:

<b>Stage of the audit/deliverable</b>	<b>Date</b>
Planning	February 2015
Interim fieldwork	February 2015
Year-end fieldwork	February 2015
Draft financial statements	March 2015
Closing meeting with Audit Committee	March 2015
Council meeting	March 2015
Final financial statements due	March 2015

## Audit Team

The key members of the audit team for 2014 are shown in the table below:

Name	Responsibility
Peter Harrington Engagement Partner pharrington@welchllp.com (613) 735-1021	Responsible for the overall delivery of the audit including the quality of outputs, signing the auditors' report, and communicating with the Chief Executive Officer, the Director of Finance and the Audit Committee.
Hal Ward Reviewing Partner hward@welchllp.com (613) 735-1021	Responsible for reviewing the work completed by our engagement team to check that we are meeting both our professional and our firm standards.

We welcome all feedback on the work of the team on an ongoing basis and ask that you identify to us any areas in which you would like to see the quality of our service improved.

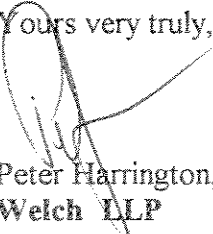
### Reporting matters to those charged with governance

Canadian Auditing Standard (CAS) 260 requires auditors to report audit matters to those charged with governance which as explained earlier, will be the municipality's members of council in United Townships of Head, Clara & Maria's case. This information should be considered by the Council reviewing and approving the accounts. We will provide this information to the municipality's members of council upon substantial completion of our audit and the information communicated will include the following matters if any were identified:

- details of any unadjusted misstatements in the organizations accounts, along with reasons why the adjustments have not been made;
- details of any significant deficiencies in the accounting and internal control system
- details with respect to any significant difficulties encountered during the audit

Should you wish to discuss the contents of this letter please feel free to contact us.

Yours very truly,



Peter Harrington, CPA, CA  
Welch LLP

Attach: MOF.pdf  
Subject: Power Dam Program Update

Hello to all:

I am sure that you are getting ready for the upcoming OGRA / ROMA Conference. I hope to see you there.

As you are aware, not much has happened on the power dam compensation front. The upcoming conference however, along with delegation requests did spurn another conference call from MOF with the working group. This was held yesterday. The following are the salient points from that meeting (from my perspective):

1. A total of 9 communities were represented on the call. Alan Donheny chaired.
2. There was no prior agenda but we were told that the purpose of the call was to bring the group up to date. Approximately ½ hour was set aside.
3. A recap of the November Meeting was provided
4. Other options continue to be researched, such as taxation.
5. The planned phasedown of the compensatory payments has been deferred – see page 149 of the fall economic statement.
6. The decisions made in the 2014 budget to clawback the funds still stands. It has only been deferred for

20/02/2015

one year. Unless the government makes a change to this the clawbacks will start in 2016.

7. MOF has done a lot of technical work on the taxation matter. Looked at various dams around the Province.
8. They are still not sure how the GRC and taxes line up. In some cases it looks as if the taxes would be less.
9. The government has a concern on how any change to a taxation model or to the present model would affect electrical ratepayers in the Province (I commented that they might want to think about the property taxpayers who are affected by their change).
10. Looking for a revenue neutral situation.
11. MOF still has a lot of work to do.
12. MPAC has been asked to establish valuations for various dam sites. No values are expected until the summer.
13. MOF will sponsor another meeting after the budget is tabled.
14. Noted that the past approaches for taxation varied from private to public dams.
15. Taxation is only one option and MOF is looking at other options but they would not say what those options were.
16. Payments for 2015 will not be made until August.

Wawa requested a meeting with Ministry Sousa but was the meeting was deferred to PA Albanese. We did prepare a brief which I have attached for your information.

Chris

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Ontario  
Provincial  
Police

Police  
provinciale  
de l'Ontario



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Bureau de la gestion opérationnelle**

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File Reference: GOV-CSC-6250-20

January 26, 2015

The Townships of Head, Clara and Maria  
15 Township Hall Road  
Stonecliffe, ON K0J 2K0

The OPP has been working diligently over the past year to increase its accountability and reporting transparency to Police Services Boards and municipalities. The development of a reporting framework and supporting infrastructure will allow consistency and standardization in OPP public reporting. It also aligns to the methodology used in the OPP Annual Report and Detachment Action Plans.

It was the organization's intention to implement this reporting framework to coincide with the municipal elections in the fall of 2014. Changes to the reporting infrastructure between the OPP and the Ministry of Transportation are ongoing. This has, in turn, affected our traffic data source and the reporting framework. Other enhancements are being made concurrently in our reporting of the Integrated Court Offences Network (ICON) which track our Criminal Code, Provincial Statute 'charges laid' information.

Once these enhancements and changes are complete, the PSB Reporting tool will be available to Detachment Commanders. Initial rollout shall be no later than April 2015. We will be seeking input and feedback at this point. The tool will be fully operational by October of this year.

It is our hope that these reports will be a more effective and less complex way to provide information on public safety trends in the communities we police. This will better inform our respective community-level decisions and billing information.

Through our Detachment Commanders, I look forward to hearing your feedback once this new report is available.

Sincerely,

A handwritten signature in black ink, appearing to read "Andrew Eamer".

Mr. Andrew EAMER  
Commander - Business Management Bureau  
OPP Corporate Services

AE/jb

c.c. Detachment Commanders





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Legal & Legislative Services  
Stephen M.A. Huycke  
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Town of Aurora  
100 John West Way, Box 1000  
Aurora, ON L4G 6J1

February 24, 2015

**DELIVERED BY E-MAIL**

ALL ONTARIO MUNICIPALITIES

**Re: Town of Aurora Council Resolution of February 10, 2015  
Motion (e) Councillor Thompson; Re: Bill 52, the Protection of Public  
Participation Act**

Please be advised that this matter was considered by Council at its Council meeting held on February 10, 2015 and in this regard Council adopted the following resolution:

**WHEREAS the Provincial Government has recently introduced "Bill 52, Protection of Public Participation Act, 2014"; and**

**WHEREAS Bill 52 seeks to amend the *Courts of Justice Act*, the *Libel and Slander Act* and the *Statutory Powers Procedure Act* in order to protect expression on matters of public interest; and**

**WHEREAS Bill 52 is commonly referred to as Anti-SLAPP legislation and is intended to enact many of the recommendations put forward by the Anti-SLAPP Advisory Panel of 2010; and**

**WHEREAS SLAPP litigation, an acronym for Strategic Lawsuits Against Public Participation, is a tactic which is often viewed as a means to silence, intimidate and deter people from participating in discussions on matters of public interest; and**

**WHEREAS the Province has stated that the ability to freely participate in public discussion about matters of public interest, without fear of retribution, is fundamental to a fair and democratic society.**

**NOW THEREFORE BE IT HEREBY RESOLVED THAT the Town of Aurora express its support for Bill 52 which should help protect and encourage freedom of expression on matters of the public interest and discourage the use of the courts in ways that unduly limit that freedom; and**

**BE IT FURTHER RESOLVED THAT the Mayor be requested to write a letter and forward this resolution to the Honourable Kathleen Wynne, Premier of Ontario, Chris Ballard, MPP for Newmarket-Aurora, and to the Association of Municipalities of Ontario (AMO); and**

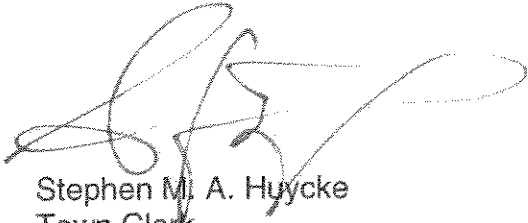
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Re: Town of Aurora Council Resolution re Bill 52, the Protection of Public Participation Act  
To: All Ontario Municipalities  
February 24, 2015  
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**BE IT FURTHER RESOLVED THAT the Clerk be requested to circulate this resolution to all other municipalities in Ontario to request endorsement of this resolution be sent directly to the Government of Ontario.**

The above is for your consideration and any attention deemed necessary.

Yours sincerely,



Stephen M. A. Huycke  
Town Clerk  
The Corporation of the Town of Aurora

SH/lb