

CANADIAN

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FINANCE MATTERS

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Committee on Canadian Issues (CCI) Highlights

Halifax, Nova Scotia | February 1-2, 2013

Co-chairs Eric Sawyer and John Martin welcomed the committee to Halifax for the twenty-ninth meeting since the committee's inception in San Francisco in 1998 (the fourteenth held in Canada). The committee met for two complete days of business, which included a full day of informative and interesting presentations on public finance coordinated by committee member Bruce Fisher and committee advisor Mark Gilbert. In addition, the committee members met with the Mayor of Halifax, Michael Savage, for a discussion on local finance.

Professional Development Task Force

A major objective of this task force, which is led by co-chairs Ron Kaufman and Greg Kliparchuk, is to establish increased training opportunities for the over one hundred Canadians attending the GFOA annual conference. The committee members develop and coordinate a Canadian-specific session at each GFOA annual conference. The session at the annual conference in San Francisco will explore fresh approaches to managing public resources and will include a results-based budgeting process and examine case studies of successful alternative service delivery and innovative revenue generation. Also, a Canadian Update will be made available for Canadian members who attend the GFOA annual conference that covers other important topics, including a research study on how tangible capital asset accounting has changed the financial statements of Canadian municipalities, how one Canadian municipality has used PSAB's tangible capital asset accounting as a catalyst to achieve long-term funding and asset management solutions, and additional results of alternative service delivery research

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COMMITTEE ON CANADIAN ISSUES (CCI)

Members

Eric Sawyer, Co-Chair, City of Calgary, AB

conducted by Dalhousie University.

The committee continues to assist GFOA staff in recruiting reviewers and enhancing participation in the GFOA awards programs. There are now over 50 governments that submit reviews to the Canadian Award for Financial Reporting Program.

Standards Task Force

The goal of this task force, which is co-chaired by Trevor Bingler and Bruce Fisher, is to develop recommendations and to promote guidelines of professional practice that are specifically relevant to Canadian finance officers. An important role of this task force has been to analyze GFOA's best practices and advisories that would be applicable for Canadian governmental entities and to examine potential best practices that are specific to the Canadian government finance environment. The best practices and advisories that have been adopted by the committee can be accessed in the [Canadian section of GFOA's website](#).

A survey was distributed to GFOA's Canadian members to identify the top GFOA best practices that are most helpful to Canadian members and to examine further ways GFOA could best serve its Canadian members. The results of this survey are provided in an article by Trevor Bingler in this newsletter.

Advocacy & Communications Task Force

The committee has been active in promoting GFOA membership throughout Canada. The GFOA membership in Canada now exceeds 400 members.

An important goal of this task force, which is led by co-chairs Esther Lee and Carl Bird, is to enhance communications with and between members of GFOA. A major focus of the task force is the GFOA Canadian newsletter, *Canadian Finance Matters*, which is circulated biannually to all of GFOA's Canadian members electronically and is also available in the Canadian members section of GFOA's website. The committee has worked at increasing the usefulness of the newsletter for Canadian finance officers. Canadian members responded to the committee in a recent survey of Canadian members that the Canadian newsletter is one of the more valuable tools offered to them by GFOA.

Another important focus of this task force is to enhance the links with key provincial associations in Canada, the Alberta GFOA, the GFOA BC, the MFOA, and the Western Canada GFOA. The committee will continue to look for opportunities to increase these working relationships that will be mutually beneficial for the organizations' memberships.

Next meeting

John Martin, Co-Chair, City of Moncton, NB

Marlys Bilanski, Saskatoon, SK

Trevor Bingler, Province of Ontario, Ministry of Municipal Affairs and Housing, ON

Carl Bird, City of Yellowknife, NT

Robert Bishop, City of St. John's, NL

Marion Brass-Yellowfly, Siksika Nation, AB

Catherine Brubacher, City of Brantford, ON

Cindy Fernandes, City of Winnipeg, MB

Suzanne Fillion, City of Surrey, BC

Teresa Florizone, City of Regina, SK

Bruce Fisher, Halifax Regional Municipality, NS

Glen Jarbeau, City of Spruce Grove, AB

Ronald Kaufman, Town of Caledon, ON

Greg Kliparchuk, City of Edmonton, AB

Esther Lee, City of Vancouver, BC

Lorna Rosen, City of Edmonton, AB

Richard Sun, Town of Hampstead, QC

Valentina Todoran, Town of Hampstead, QC

Committee Advisor

Mark Gilbert, Dalhousie University, Halifax, NS

GFOA Staff Members

Stephen Gauthier, Jim Phillips

The next CCI meeting will be Saturday, June 1, 2013, in San Francisco.

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GFOA Best Practices Survey Results

Trevor Bingler, Director, Municipal Finance Branch, Province of Ontario, Ministry of Municipal Affairs and Housing;
Trevor.bingler@ontario.ca

The Committee on Canadian Issues Standards Task Force develops recommendations and promotes guidelines of professional practice that are specifically relevant to Canadian governments. Members review and customize GFOA best practices to fit specific Canadian requirements and promote the sharing of knowledge of municipal finance matters between the US and Canada.

A survey on the most popular best practices was completed by 54 GFOA Canadian members in the winter of 2012. The questionnaire asked members to provide information on their municipality's demographics, the municipal budget, their top five best practices, potential future best practices for discussion and the types of GFOA tools they consider to be most valuable.

The majority of survey respondents came from municipalities with a population of 300K+, namely from Ontario, Alberta and British Columbia. Approximately 70% of members surveyed declared their operating and capital budgets to be between \$0-399 million.

The top five best practices identified are [Long Term-Financial Planning](#), [Multi-Year Capital Planning](#), [Budgeting for Results and Outcomes](#), [Debt Management Policy](#) and [Incorporating Sustainability in Public Finance Practices](#). All five best practices also fell into the top 10 best practices identified earlier in 2012 by members of the Committee on Canadian Issues.



Survey respondents suggested other themes for future consideration including Long-Term Financial Planning in a Canadian Context, Financial Reporting in Asset Management, Federal Government Funding for Infrastructure, Funding Operating Budgets without Reliance on Property Taxes, Performance Measurements, Canadian City Experiences with P3s, Pension Reform, Strengthening Ties between the Provincial/Territorial GFOA Groups and the CCI, Streamlining Government Practices through Technology, Elimination of Structural Deficits, Outsourcing vs. In-House Processing of Payroll and Succession Planning.

In efforts to ensure that GFOA continues to be beneficial to Canadian members, respondents were asked to list the tools most valuable to them. The most popular tools identified were Best Practices, GFOA's Canadian newsletter (*Canadian Finance Matters*) and the GFOA Annual Conference. Other tools mentioned by respondents were CCI networking/information-sharing and the introduction of a Canadian conference with Canadian content.

The upcoming GFOA conference set for the summer in San Francisco will further look at top themes identified and discuss ways to improve the overall experience for GFOA Canadian members.

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Benchmarking: The City of Winnipeg and the Ontario Municipal Benchmarking Initiative

Ken Nawolksy, Corporate Performance Measurement Coordinator, City of Winnipeg; Knawolksy@winnipeg.ca.

The desire to achieve greater transparency, and serve Council and citizens better, was the impetus for the City of Winnipeg's participation in the Ontario Municipal Benchmarking Initiative (OMBI). As a City, we believe that this innovative initiative is equipping us with a further tool to make our work on behalf of the municipality more effective.

The City of Winnipeg has been working on building its capacity for performance measurement for over a decade and has published performance measurements (focusing on efficiency and effectiveness trending) in its Service-Based Budget since 2010. In recent years, we have also been focusing intently on achieving meaningful cross-jurisdictional benchmarking.

OMBI is an excellent tool to help achieve this goal. It fosters a culture of service excellence by promoting the measuring, sharing, and comparison of performance statistics and operational best practices. It brings together expert panel members from its participating municipalities to network and learn with peers and share key information. Most importantly, it allows for meaningful cross-jurisdictional comparisons by establishing a common performance measurement framework, a common data collection protocol, and common costing methodologies – as well as standards for the peer review of data.

Having a common platform for benchmarking, and a network within which to discuss and evaluate key benchmarking information, is important to the City of Winnipeg, and we have become progressively more involved. After initial discussions in 2008, Winnipeg became an associate member of OMBI in 2009 and piloted our participation with four services (Roads, Parks, Libraries, and Parking) in 2010.

There have been challenges along the way. Some of them relate simply to service definitions. (For example, in Ontario, the cost of boulevard maintenance is included in the Roads Service; while Winnipeg includes it in the Parks Service.) The OMBI's data collection system makes explicit reference to Ontario's financial reporting system, the Financial Information Return (FIR); this system is unique to Ontario and required Winnipeg to devise new data collection systems.

As well, the OMBI's costing methodology is designed to fully cost services, including indirect costs such as program support costs, inter-functional adjustments, amortization, and interest on long-term debt. Developing a commensurable costing model for Winnipeg took considerable time and effort.

Despite these challenges, however, Winnipeg's participation in OMBI has been positive, because the system's transparency allows differences in measurement to be accounted for and comprehensive benchmarking results to be obtained. Our participation in the initiative has grown, as we have added more services in the 2010, 2011, and 2012 data collection years (8, 8, and 10, respectively).

Data regarding eight of our services was included in the OMBI executive report in 2011, including Libraries, Parking, Parks, Roads, Sports and Recreation, Transit, Water, and Wastewater, and we are working to increase that number. We also began publishing OMBI benchmarking data in our own 2012 Service-Based Budget and plan to make greater use of such data in future budget documents. This complements benchmarking data from organizations like the Canadian Urban Transportation Organization and the Canadian Urban Library Association, which Winnipeg has historically used for specific services.

Having OMBI benchmarking data has also been a helpful resource for the City of Winnipeg in setting performance targets. In our 2013 Service-Based Budget, three services, Libraries, Parking, and Parks, used OMBI benchmarking data for this purpose.

The City of Winnipeg is pleased to have achieved full member status in OMBI this year, and we look forward to our continued participation in this initiative. With the tools and networks it makes available, we are finding it a valuable aid to our corporate performance measurement efforts.

Ken Nawolsky is a recent recipient of the Queen Elizabeth II Diamond Jubilee Medal, in recognition of his work through the Federation of Canadian Municipalities (FCM) to assist partners in Ukraine in their performance measurement endeavors. His work was initiated by the FCM in partnership with the Association of Ukrainian Cities (AUC) and the Ukraine Municipal Local Economic Development Program (MLED). The project was launched to coordinate the efforts of Canadian performance measurement experts in helping their Ukrainian counterparts develop and use measures relating to such key areas as demographics, the economy, infrastructure, the environment, education, culture, and public health.

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Taking Steps: On the Path to Asset Management in Creston

Colin Farynowski, Manager of Engineering, Town of Creston; Colin.Farynowski@creston.ca

Sid Smith, Asset Management Specialist, Associated Engineering; smiths@ae.ca

The Town of Creston was incorporated in 1924. Situated in an agricultural valley and surrounded by the Selkirk and Purcell mountain ranges, Creston attracts residents and visitors from around the world. The Creston & District Community Complex with an indoor aquatic center, fitness center, arena and curling rink is a bright and energetic community gathering place. Creston is also home to the Columbia Brewery.

The Town faces many challenges in sustaining our aging infrastructure and managing growth. Our growth rate of over the last 5 years neared 10 percent. In February 2012 the Canada Census placed the population of the Town of Creston at 5,306. With a population over 5,000, the Town is now required to pay 70% of policing costs. Faced with the need to increase taxes over the next several years to fund this requirement has led to funding pressure on other areas of the Town's budget and service delivery.

The information in our PSAB 3150 asset register was leveraged to develop an Infrastructure Asset Management Plan and Capital Asset Survey. Here are the steps we took.

Step 1 - The Foundation

The first step in the process was establishing an asset register and valuation in order to satisfy the requirements of PSAB 3150 reporting. We also wanted to use the same data for infrastructure asset management. The asset register template we adopted was originally developed for PSAB inventory data collection and condition assessment information for a number of communities in northern Saskatchewan. Using this already tested data model and asset register helped define the data we needed to collect and automated calculations for Annual and Accumulated Amortization, Disposals and Net

Book Value (NBV), needed to produce our PSAB TCA reporting.

Step 2 - Data Collection

With the asset register in place, a thorough, methodical approach was applied to completing the inventory. All historical information was reviewed and compiled before collecting any field data. The search for records included all available construction records for community infrastructure. A recently completed Road Infrastructure Study gave us verification of road quantities and current condition.

In addition to all the attributes for PSAB reporting, location data was also used to create mapping of all the Town's infrastructure assets in a Manifold GIS System [Geographic Information System] linked directly to the asset register.

Next we did a data gap analysis that clearly outlined missing information, particularly noting any missing elements key to establishing PSAB valuation and reporting, such as quantities, materials, in-service dates and historical costs.

Step 3 - Valuation

Another gap became apparent when determining historic costs of the assets; much of the information was not available for older assets. This led to another search through insurance values and recent contract tenders for communities in the area. For more recently constructed assets where actual invoice or tender pricing was available, these values were used for valuation. The valuation threshold was set at \$5,000.00. Critical assets or components below this threshold value were aggregated to an amount above the threshold. Every asset has also been assigned a unique ID for tracking purposes. This helps to ensure each asset is only accounted for once in the register and reporting.

Useful Life estimates were taken directly from the Ministry of Community Services, Local Government Infrastructure and Finance "Guide to the Amortization of Tangible Capital Assets" published in May 2008.

These steps established our asset inventory and TCA reporting in our financial statements, but only took us so far on the steps toward asset management: time for the next steps.

Step 4 - Quality Checking and Filling the Gaps

The data gap analysis produced at Step 2 was a trigger for collecting data directly from the assets. This step also allowed us to confirm and correct data where necessary. All of the inventory information was reviewed and field verified to confirm the location and type of infrastructure. This process filled many of the information gaps.

Step 5 - Establishing Internal Processes

Managing the data on an ongoing basis - establishing roles and responsibilities and trust

TCA reports are produced by our Director of Finance, Steffan Klassen, for inclusion in the Town's financial statements. The audited asset inventory is to be maintained on an ongoing basis in a collaboration between the Finance and Engineering departments, by tracking additions, betterments and disposals. As we continue to build and refine the asset inventory, our goal is to keep this information current and make use of it not only for reporting requirements but also to assist staff and Council with decision making and strategic planning.

Step 6 - Condition assessment

The Town will continue to add and refine asset condition ratings on a day-to-day basis as well as schedule annual inspections. Over a period of time, the frequency and method of data to be collected will be refined to account for the service being provided by the particular asset.

The aim of conducting and maintaining condition assessments will be to ensure data is used to determine need and timing of some preventative or remedial action to maintain the desired level of service.

Generally core condition ratings from 1 (very good) to 5 (unserviceable) will be implemented. As a sub-set to Condition Assessments, each asset class will have its own particular risk profile that needs to be considered in terms of the Town's corporate and strategic objectives. This rating criteria show up as Asset Criticality.

Step 7 - Ownership

In addition to meeting the requirements of PSAB reporting, Creston now has an applied GIS and Spatial Data Management system! We have established ownership and trust in the data and the information produced with it. In addition to the basic PSAB inventory and reporting, the desktop GIS enabled us to map important operations information, including snow-clearing routes and waste collection areas. The building blocks are in place for making informed, evidence-based decisions on where to target spending for capital and maintenance investment. With these systems in place, the Town of Creston is ready to face the challenges of managing infrastructure and move on to the next steps of asset management.



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BC Local Government Auditor General Update

Mindy Smith, Consultant, Mindy Smith Consulting; mindysmith@telus.net

The newly created position of BC Auditor General for Local Governments (AGLG) is now in place. Ms. Basia Ruta, CA, started in the role on January 15th. Ms. Ruta will be attending the BC GFOA Conference in Whistler, BC from May 29-31, 2013, as a guest speaker.

The AGLG's office is in the early stages of set up. They are busy with recruiting up to fifteen auditors, holding stakeholder meetings, preparing a three year annual service plan to be published by March 31st and determining the theme and auditee for the first audit to be started by mid-May, 2013. The work plan will be published on the AGLG's website.

The BC GFOA President attended stakeholder meetings on February 6th, 7th and 20th. Discussion at the meetings centered on the role of the AGLG, legislation and powers, audit planning and prioritization of

audit themes. The following is some of the discussion that occurred:

- The BC Auditor General of Local Government Act establishes the authority for the AGLG to conduct performance or value-added audits. These audits address economy, efficiency and effectiveness. Out of scope are:
 - Policies and decisions by elected officials are excluded under the AGLG Act due to a conflict between auditing policy and then auditing performance in compliance with policy.
 - Financial audits that are performed by external auditors. Oversight responsibility of the Inspector of Municipalities.
 - Complaint investigations which are performed by the Ombudsman and other agencies.
- Success of the Office depends on the value added to local governments. Performance improvement recommendations will be included in performance audit reports issued by the AGLG. A local government's response to the performance audit will be solicited and addressed in the report.
- The recommendations are not binding. A local government may choose whether to implement some, all or none of the recommendations.
- The reports issued by the AGLG will be posted on [their website](#).
- At some time in the future, the AGLG's office may expand their scope to perform audits for local governments on a fee-for-service basis, subject to receiving authority to do so.
- Budget for the AGLG's office is \$2.6 million. It is an independent office which is arm's length from government.
- The AGLG reports to an Audit Council made up of five members who are appointed by Cabinet.

Further information on the AGLG Act may be found [here](#).

For more information, please visit the [AGLG website](#).

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Most Recent Canadian Award for Financial Reporting (CANFR) Winners

The GFOA's Canadian Award for Financial Report (CANFR) is designed to encourage the highest standards of financial reporting for Canadian Governments. It acknowledges governments that prepare comprehensive annual financial reports that evidence the spirit of transparency and full disclosure.

Jurisdictions that are interested in receiving the more information about the award or individuals who are interested in serving as reviewers for the program should contact Jim Phillips in GFOA's Chicago office (312-977-9700; JPhillips@gfoa.org).

Congratulations to the following fifty-two jurisdictions for receiving the CANFR for the fiscal year ended in 2011:

Alberta	British Columbia	Ontario
City of Airdrie	City of Abbotsford	City of Kitchener
City of Brooks	City of Coquitlam	City of Mississauga
City of Calgary	City of Duncan	City of Toronto
City of Edmonton	City of Kamloops	Corporation of the City of Brampton
City of Lethbridge	City of Kelowna	Corporation of the Town of Markham
City of Medicine Hat	City of North Vancouver	Corporation of the Town of Oakville
City of St. Albert	City of Port Alberni	Regional Municipality of Durham
County of Lethbridge	City of Port Moody	Regional Municipality of Halton
County of Newell	City of Richmond	Regional Municipality of Niagara
Parkland County	City of Salmon Arm	Regional Municipality of Peel
Sturgeon County	City of Surrey	Regional Municipality of York
Town of Stony Plain	City of Vernon	Town of Caledon
	City of Victoria	Town of Milton
	Corporation of the City of Port Coquitlam	Town of Niagara-on-the-Lake
	Corporation of the District of the North Cowichan	
	Corporation of the District of Saanich	
	District of Coldstream	
	District of Kent	
	District of Maple Ridge	
	District of Mission	
	District of West Vancouver	
	Sunshine Coast Regional District	
		Saskatchewan
		City of Regina
		Yukon
		City of Whitehorse

New Brunswick

City of Moncton

Northwest Territories

City of Yellowknife

CANADIAN AWARD FOR FINANCIAL REPORTING PROGRAM REVIEWERS

The GFOA would like to recognize those reviewers who dedicate many hours to the CANFR program:

Ruby Agarwal
*Manager, Financial Accounting and Standards,
Alberta Treasury Board and Finance*

Cathy An
*Financial Reporting Lead, The City of Calgary,
Alberta*

Mark Beuparlant
*Manager Financial Services, City of Mississauga,
Ontario*

Kris Boland
*Deputy Director of Finance, District of Mission,
British Columbia*

Robert Correll
*Consultant, Public Sector Accounting Board, Fort
Macleod, Alberta*

Terry Corrigan
Brace Bridge, Ontario

Andrea Flanders
*Deputy Treasurer, Corporate and Management
Accounting, City of Moncton, New Brunswick*

Wanda Harding
*Manager of Accounting, City of Brantford,
Ontario*

Archie G. Johnston
*Audit Partner, KPMG, Burnaby, British
Columbia*

Aleks Nelson
*Senior Financial Advisor, Alberta Municipal
Affairs*

Chris Parkins
*Manager, Financial Advisory, Alberta Municipal
Affairs*

Michael Perkins
*Corporate Finance Leader, The City of Calgary,
Alberta*

Patricia H. Roberts
*Director of Financial Services (Retired), District
of North Saanich, British Columbia*

Scott Ross
*Accounting Supervisor, District of Mission,
British Columbia*

Curtis Smith
*Manager, Policy and Risk Management, Finance
Department, City of Regina, Saskatchewan*

Benefits of participating as a reviewer in the Canadian Award for Financial Reporting Awards Program

Peggy Tollett
Deputy Treasurer, Town of Caledon, Ontario

Kevin Travers
Audit Partner, KPMG, Toronto, Ontario

The GFOA's Canadian Award for Financial Reporting Program has been promoting the preparation of high quality financial reports since 1986, and the reviewers serve an important role in the process. Reviewing annual financial reports provides an outstanding opportunity to enhance your own government's annual financial report while obtaining recognition from your peers.

Who is eligible to become a reviewer?

- Finance officers, staff, auditors, academics – anyone with a good understanding of governmental accounting and financial reporting.

How will I benefit from my experience as a reviewer?

- Obtain an enhanced understanding of the practical application of public sector accounting recommendations.
- View a variety of acceptable methods of reporting and disclosure.
- Get practical ideas for improving your own government's financial report.
- Obtain recognition from your peers.

What can I expect?

- You will receive one annual financial report in the course of a year to review using a simplified checklist.
- The approximate time to complete a review is between two to four hours.
- Reviews can either be filed electronically, faxed, or mailed.

If you are interested in becoming a reviewer in the Canadian Award for Financial Reporting Awards Program, contact Jim Phillips (312-977-9700; JPhillips@gfoa.org).

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Distinguished Budget Presentation Awards by province

GFOA's Distinguished Budget Presentation Awards program is designed to encourage governments to prepare budget documents of the highest quality to meet the needs of decision makers and citizens.

Jurisdictions or individuals interested in receiving more information about the award should contact John Fishbein in GFOA's Chicago office (312-977-9700; JFishbein@gfoa.org).

Congratulations to the following thirty-five jurisdictions for receiving the Distinguished Budget Award to date (GFOA is still processing budget reports, and more budget awards may be awarded subsequent to the issuance of this newsletter):

Alberta	Northwest Territories
Airdrie	Yellowknife
Calgary	Ontario
Lethbridge	Barrie
Lethbridge County	Caledon
Mountain View County	Durham
St. Albert	King Township
Wood Buffalo	Markham
British Columbia	Milton
Coquitlam	Mississauga
District of Maple Ridge	Orangeville
Kelowna	Regional Municipality of Halton
Mission	Regional Municipality of York
North Vancouver	Tecumseh
Port Coquitlam	Toronto
District of Saanich	Vaughan
Surrey	Quebec
West Vancouver	McGill University
Manitoba	Office municipal d'habitation de Montréal
Manitoba Lotteries Corporation	Quebec City
	Société de transport de Montréal

DISTINGUISHED BUDGET PRESENTATION AWARD REVIEWERS

We would like to acknowledge the efforts of the following Canadians who served as reviewers for the budget awards program:

Tracy Anderson
Controller, County of Lethbridge, Alberta

Ed Archer
General Manager of Corporate Services, City of Barrie, Ontario

John Dunfield
Senior Corporate Planner (Retired), City of Calgary, Alberta

Steven Fairweather
Commissioner/Treasurer, City of Cambridge, Ontario

Bruce Fisher
Manager, Financial Policy & Planning, Halifax Regional Municipality, Nova Scotia

Roger Galipeau
Directeur - Groupe d'Excellence in budgétisation, Center for Interuniversity Research and Analysis on Organizations (CIRANO), Montreal, Quebec

Keith Grayston
Director, Financial Services, City of Kelowna, British Columbia

Gregg Houser
Deputy Treasurer/Controller, City of Moncton, New Brunswick

Chris Jacyk
Senior Corporate Financial Planner, City of Calgary, Alberta

Joel Lustig
Treasurer, Town of Markham, Ontario

Victor Mema
Chief Financial Officer, District of Sechelt,

British Columbia

Paige Milner
*Senior Manager, Corporate Services, Town
of Cochrane, Alberta*

Margaret Neubauer
*Director, Corporate Services, Niagara
Parks Commission, Ontario*

Neetu Sharma
*Accountant, Financial Services, City of
Edmonton, Alberta*

Trevor Thompson
*Manager of Financial Planning, District of
Maple Ridge, British Columbia*

Popular Annual Financial Reporting Award Winners

GFOA's Popular Annual Financial Reporting program is designed to encourage governments to prepare and issue annual financial reports specifically tailored to meet the needs of citizens and others without specialized expertise in accounting and financial reporting. These reports are intended to supplement, rather than replace, comprehensive annual financial reports.

Jurisdictions interested in receiving more information about the award should contact Jim Phillips in GFOA's Chicago office (312-977-9700; JPhillips@gfoa.org).

Congratulations to the following jurisdictions for receiving the Popular Award for the fiscal year ended in 2011:

British Columbia

City of Coquitlam

District of Maple Ridge

City of Richmond

City of Surrey

Northwest Territories

City of Yellowknife

2013 GFOA Annual Conference

Thanks to all who have registered to attend GFOA's 107th Annual Conference, June 2-5, 2013, in San Francisco, CA. If you have not yet signed up, there's still time [to register](#) and find information about hotel availability. Below are descriptions of Canadian-specific sessions that will be offered during the conference; for a full listings of sessions and preconference seminars, [click here](#). If you have any questions about the conference, please email conference@gfoa.org.

The Committee on Canadian Issues has arranged for this year's Canadian session on Tuesday, June 4th, to focus on fresh ideas in revenue generation, budgeting, and service delivery. Also, a Canadian Update on Monday, June 3rd, will cover key financial issues facing governments across Canada. Listed below are descriptions of these sessions and other sessions in which there will be Canadian presenters. We look forward to seeing all of you in San Francisco.

Canadian-specific Sessions at the GFOA's 107th Annual Conference

Beyond New Public Management: 21st Century Ideas in Revenue Generation, Budgeting, and Service Delivery

Tuesday, June 4, 2:00-3:40 p.m.

All levels of government must face the challenge of how to deliver truly meaningful results for citizens as efficiently and effectively as possible. Traditional approaches to budgeting, service delivery, and revenue management need to evolve to meet that challenge in today's environment. This session explores fresh approaches to managing public resources, includes a results-based budgeting process, and examines case studies of successful alternative service delivery and innovative revenue generation.

MODERATOR:

Catherine Brubacher, *City Treasurer, City of Brantford, ON*

SPEAKERS

Daniel Cowin, *Executive Director, Municipal Finance Officers Association of Ontario, Toronto, ON*

Lorna Rosen, *Chief Financial Officer and Treasurer, City of Edmonton, AB*

Canadian Update

Monday, June 3, 10:30 a.m.–12:10 p.m.

This discussion group will cover a wide range of informative topics, including a research study on how tangible capital asset accounting has changed the financial statements of Canadian municipalities, how one Canadian municipality has used PSAB's tangible capital asset accounting as a catalyst to achieve long-term funding and asset management solutions, and further results on alternative service delivery research conducted by Dalhousie University.

MODERATOR:

Greg Kliparchuk, *Executive Director and Senior Financial Officer, Finance and Business Planning, Corporate Human Services, Province of Alberta, Edmonton, AB*

SPEAKERS

Eric Sawyer, *Chief Financial Officer, City of Calgary, AB*

John Martin, *City Treasurer and Chief Financial Officer, City of Moncton, NB*

Dr. Mark Gilbert, *Professor, Dalhousie University – School of Public Administration, Halifax, NS*

Tina Tapley, *City Treasurer/Director of Finance, City of Fredericton, NB*

Sam Weller, *Executive Director, Government Finance Officers Association of British Columbia, Victoria, BC*

Other Canadian Speakers**New Tools for Managing and Planning for Capital Assets: Experience from Canada**

Monday, June 3, 1:30 p.m.–3:10 p.m.

MODERATOR/SPEAKER:

Tom Dawe, *President, Public Sector Digest, London, ON*

SPEAKERS

Matthew Dawe, *Vice President – Analytics, Public Sector Digest, London, ON*

John Murray, *Manager of Asset Management, City of Hamilton, ON*

Gerry Wolting, *General Manager of Corporate Services, Municipality of Chatham-Kent, Chatham, ON*

When Governments Listen: Moving Toward Publicly Engaged Governing

Monday, June 3, 3:30 p.m.–5:10 p.m.

SPEAKER:

Paul Gill, *General Manager, District of Maple Ridge, BC*

Becoming a Performance Management Organization

Tuesday, June 4, 2:00 p.m.–3:40 p.m.

SPEAKER:

Elizabeth Dewart, *Budget & Performance Manager, City of Calgary, AB*

Improving Management Throughout Your Government: Learning from GFOA's Self-Assessment

Model

Tuesday, June 4, 2:00 p.m.-3:40 p.m.

SPEAKER:

Isabel Gordon, *Director of Finance, City of North Vancouver, BC*

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GFOA of Western Canada's 2013 Conference

The Western Canada GFOA is going to meet in Saskatoon from September 18-20. The first 120 people who register will have their names entered in a drawing for a superb prize. For more information, to register, and to book a hotel room, visit the Western Canada GFOA website, www.westcangfoa.ca.

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Join GFOA

Stay current with developments and trends in the government finance profession all year round by uniting with nearly 18,000 GFOA members in the United States and Canada whose careers, studies, or interests involve government financial management.

For more details, membership fees, and to download an application, visit www.gfoa.org and click on "[Join GFOA](#)."

- **Learn Best Practices.** GFOA's Past President, Len Brittain, who retired from his position as Director of Corporate Finance for the City of Toronto, Ontario, is among the more than 400 public-sector Canadian finance professionals who turn to the GFOA to obtain guidance on the latest [best practices for Canadian governments](#).
- **Committee on Canadian Issues.** A special standing committee exists exclusively to serve the special needs of Canadian finance officers. Visit the [Canadian section of GFOA's website](#) to view past meeting agendas and minutes.
- **Canadian Award for Excellence in Financial Reporting Program.** The Canadian Award for Excellence in Financial Reporting Program (CAnFR Program) encourages and assists Canadian local governments to go beyond the minimum requirements of generally accepted accounting principles, as set by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants, to prepare comprehensive annual financial reports that evidence the spirit of transparency and full disclosure. For information on how to participate or on how to become a program reviewer, visit the "[CAnFR Program](#)" section of GFOA's website. Questions? E-mail canfr@gfoa.org.

Please give us a call at 312.977.9700 if you have any questions or need any additional information. You can also reach us by e-mail at membership@gfoa.org.

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GFOA Scholarships

Each year, GFOA provides scholarships to students interested in a career in government finance. Congratulations to the two recent Canadian winners of the \$5,000 Frank L. Greathouse Government Accounting Scholarship: Maame Abena Andam of Hamilton, ON, and Siddharth Joshi of Coquitlam, BC.

Applications for GFOA scholarships are usually available in November and due sometime in February. For more information, visit [GFOA's scholarship page](#).

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