



## City of Brampton

### Value-for-Money Audit of the Brampton Beast

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# EXECUTIVE SUMMARY

## BACKGROUND

The Brampton Beast (“Beast”) are a professional ice hockey team based in Brampton, Ontario formed in 2013 as an affiliate of the National Hockey League's Ottawa Senators and the American Hockey League's Belleville Senators. The Beast play their home games at the CAA Centre, located on Kennedy Road in Brampton, Ontario, and are one of only two active Canadian teams in the East Coast Hockey League (“ECHL”), in addition to the Newfoundland Growlers.

In January 2016, the Brampton City Council entered into a financial partnership with the Beast to operate out of the CAA Centre during the 2016–17 season. The Brampton City Council agreed to a 3-year sponsorship agreement (“agreement”), effective February 2, 2017, to help mitigate the Beast’s predicted financial losses for staying within the City of Brampton. This money was to be refunded to the City if the team was to earn a profit during the course of the agreement.

The aim of the agreement was to support the Beast’s continued operations in the ECHL at the CAA Centre whilst also promoting the City of Brampton through the purchasing of certain advertising placements and sponsorship opportunities from the Beast. Furthermore, this helped ensure that the City of Brampton would have its own local sports franchise. In consideration for the expected benefits noted inside the agreement with the Beast, the Brampton City Council agreed to pay \$1.5 million plus HST in three instalments on February 15, 2017, January 15, 2018 and January 15, 2019.

The Brampton City Council engaged MNP LLP (“MNP”) to conduct a value-for-money audit (“VFMA”) of the existing arrangement with the Brampton Beast to determine if value for money was realized for the \$1.5m incurred with respect to the agreement.

## OBJECTIVE

The overall objective of this audit was to determine whether tangible benefits were realized by the City of Brampton as well as an estimate over the extent of those benefits against the \$1.5 million investment made by Brampton City Council. Specifically, the VFMA was conducted to:

- Determine whether contractual terms as per the agreement were met;
- Determine compliance with any appropriate by-laws;
- Evaluate the impact of the agreement on the City of Brampton;
- Estimate the Return on Investment (“ROI”) derived by the City from the Agreement; and,
- Perform a qualitative assessment on the impact of the agreement (in areas not referenced or quantified inside the agreement).
- Provide to the City a collection of proposed “lessons learned” to be applied to future sponsorship agreements that were identified while conducting the audit (Appendix E).

## RISKS

The following inherent risks<sup>1</sup> were considered during the planning of this audit:

- Terms of the agreement might not have been complied with;
- Data provided by the City and/or the Brampton Beast might have been incomplete or inaccurate;
- Benefits of the agreement might not have been tracked, monitored or realized; and,
- Roles and responsibilities surrounding the program might have been vague and not effectively performed.

## SCOPE

The scope of this audit was limited to:

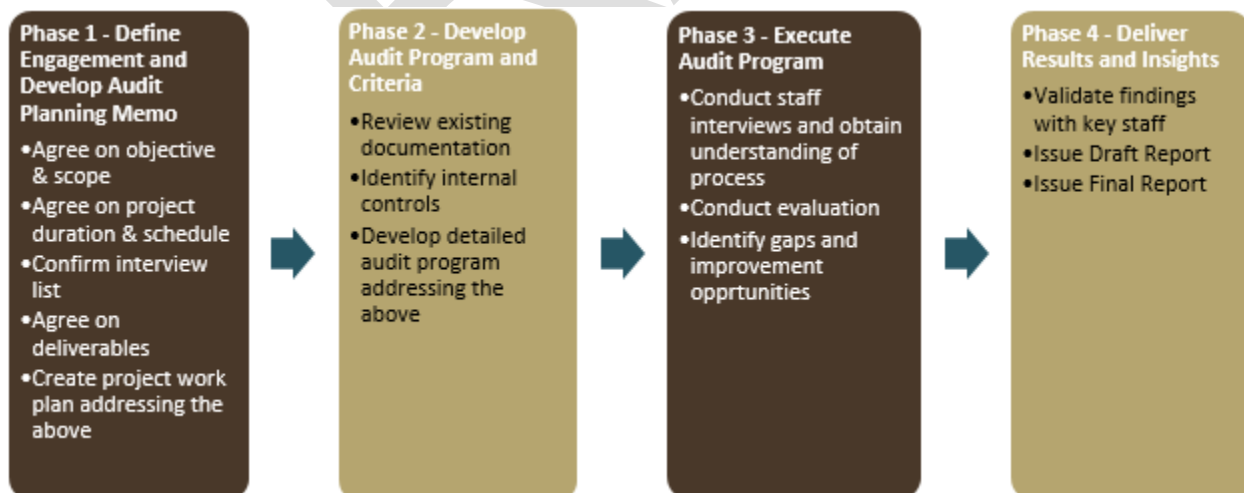
- Obtaining an understanding of the agreement between the City and the Beast;
- Interview of key stakeholders (Appendix C);
- Review and analysis of the terms of the agreement, other supporting information, and metrics; and,
- Preparing a formal report of our findings and recommendations following the completion of the audit.

## LIMITATIONS AND RESTRICTIONS

This report is intended solely for the information and use of the City and should not be distributed to third parties without MNP's prior written consent. Any use that a third party makes of this report, and any reliance or decisions made based on it, are the responsibility of such third party. MNP accepts no liability or responsibility for any loss or damages suffered by any third party as a result of any decisions made or actions taken based on this report.

## APPROACH

In accordance with MNP's internal audit methodology, the VFMA included the following four phases:



<sup>1</sup> The risk derived from the environment without the mitigating effects of internal controls; Institute of Internal Auditors.

## CONCLUSION

MNP evaluated the three “E’s” (economy, efficiency, and effectiveness) during the course of this VFMA to arrive at a conclusion. Specifically, for this engagement, we attempted to determine whether the best prices were obtained for the agreement (economy), the maximum benefits were achieved at the lowest cost (efficiency), and the objective of the agreement was achieved (effectiveness).

While it appears that all contractual terms in the agreement were met, we were unable to definitively say whether sufficient value was obtained, due to the following:

1. There is no independent City data to verify that the advertising placements and sponsorship opportunities referenced in the agreement were actually met.
2. Throughout the audit, the City informed MNP that no data was collected by the City during the course of the agreement that could be leveraged to inform the quantitative and qualitative benefits of the agreement. As the City did not track or monitor the economic benefits and qualitative impact of the agreement, there is no available basis to support an evaluation against the \$1.5 million investment, however, based on the limited information available to us and a high-level analysis of cost and spend, we estimate a negative ROI (loss) of approximately -\$920,000. In addition, in terms of direct impact to the Beast and revenue generation (financial success) from attracting more spectators to the games, attendance at games actually experienced a decline over the three-year period which is contrary to the expected outcome of additional ticket sales (Appendix D).
3. If the Beast operations had generated a profit, then there is a potential that additional financial returns to the City could be realized.
4. The City did not perform any form of market analysis to investigate what other opportunities a similar level of investment could have yielded in terms of brand building, advertising, and community pride.

A summary of our observations can be found in the table below. Detailed observations and recommendations can be found in **Appendix A**

To enable management to set priorities in their action plans, observations outlined in this report have been prioritized based on the below rating scale:

Rating	Rating Description
<b>L = Low</b>	The observation is not significant but should be addressed in the longer term to improve its system of internal controls.
<b>M = Moderate</b>	The observation should be addressed in the short to intermediate term due to the potential existence of a significant internal control deficiency or improvement opportunity.
<b>H = High</b>	The observation should be given immediate attention due to the potential existence of a material internal control weakness or improvement opportunity.

## OBSERVATIONS AND RECOMMENDATIONS

We have outlined our detailed observations and recommendations resulting from our work in Appendix A. To enable management to set priorities in their action plans, we have reported our observations in one of three categories, “Low”, “Moderate” or “High” based on our assessment of the significance (i.e. impact and likelihood of occurrence) of each observation.

Observation	PRIORITY			Ref.
	H	M	L	
<b><u>1. No Monitoring of the Terms of the Agreement</u></b> There was no evidence of the City monitoring the advertising placements and sponsorship opportunities identified inside the agreement with the Beast.				1
<b><u>2. Negative Return on Investment</u></b> The City invested \$1,500,000 and potentially obtained \$580,500 in benefits. This represents a net loss of \$919,500. There is no positive return on investment, even if the Proponent’s estimate of benefits had materialized as per a proposal (i.e. initial business) case provided by the Beast and agreement, which cannot be validated because there has been no benefits realization monitoring performed by the City since the agreement commenced. (Appendix B). In addition, in terms of direct impact to the Beast and revenue generation (financial success) from attracting more spectators to the games, attendance at games actually experienced a decline over the three-year period which is contrary to the expected outcome of additional ticket sales (Appendix D).				2
<b><u>3. No Analysis Performed to Determine Best Alternative Use of \$1.5 Million Investment</u></b> The City did not perform any form of market analysis to understand what a similar level of investment would have obtained in terms of benefits. For example, it is likely the City could have obtained similar or greater advertisement value through purchasing billboard advertisements directly in U.S. major cities, which would have reached millions of individuals on a daily basis in the U.S. at a potentially lower cost.				3
<b><u>4. Unmeasured Qualitative Impact</u></b> There was no evidence that any qualitative aspects of the sponsorship of the Beast’s impact were monitored and measured by the City.				4
<b><u>5. No Key Point(s) of Contact (“KPOC”) to Oversee the Administration of the Agreement</u></b> There was no identified KPOC at the City to manage the agreement with the Beast to monitor and ensure the terms of the agreement were being achieved, and that promised benefits were being realized by the City.				5

Observation	PRIORITY			Ref.
	H	M	L	
<b>6. Unmonitored Economic and Business Impact per the Wagstaff Group's Economic Impact Summary</b> There was no evidence of ongoing measurement of the actual economic and business activities derived from the agreement and comparing these against the planned economic impact on the City per the Wagstaff's Group's Economic Impact Summary.				6

## ACKNOWLEDGEMENT

We would like to express our appreciation for the cooperation and efforts made by the City of Brampton, the Brampton Beast, and the Centre personnel, whose contributions assisted in ensuring a successful engagement.

## REPORT DISTRIBUTION LIST

This report was distributed to the following parties:

City of Brampton
Al Meneses, Commissioner Community Services
David Sutton, Treasurer
Brampton City Council
MNP LLP
Geoff Rodrigues, Engagement Partner
Jason Ducharme, Subject Matter Specialist and Quality Assurance Partner
Deepak Jaswal, Project Manager
Lal Balkaran, Internal Auditor

## APPENDIX A – DETAILED OBSERVATIONS & RECOMMENDATIONS

#	Observation	Priority	Recommendation
1	<p><b><u>No Monitoring of the Terms of the Agreement</u></b></p> <p>There was no evidence that the 15 advertising placements and five sponsorship opportunities as per the respective Schedules A and B of the signed agreement were monitored by the City to ensure compliance with the contract.</p> <p>Based on our interviews and reviews of the supporting documentation listed in Appendix B of this report, it was apparent that no evidence existed to indicate that the above terms were monitored for compliance by the City.</p> <p>The Brampton Beast did provide information indicating that the contractual terms of the agreement were fully achieved. Although some reliance can be placed on this information, it could not be verified via another source.</p> <p>Without monitoring the compliance of contractual terms within the agreement, the City was unable to verify if contractual terms had been met and whether an adequate return on investment had been successfully achieved.</p>	High	The City should monitor contractual agreements for compliance to ensure that the terms are being adhered to and to help ascertain if value for money is/has been obtained within any agreement.
2	<p><b><u>Negative Return on Investment</u></b></p> <p>The City invested \$1,500,000 and potentially obtained \$580,500 in benefits. This represents a net loss of (\$919,500). There is no apparent positive return on investment based on the limited information made available to us by the City, even if the Proponent's estimate of benefits had materialized as per a proposal (i.e. initial business case) provided by the Beast and agreement, which cannot be validated because there has been no benefits realization monitoring performed by the City since the agreement commenced.</p> <p>In addition, in terms of direct impact to the Beast and revenue generation (financial success) from attracting more spectators to the games, attendance at games actually experienced a decline over the three-year period which is contrary to the expected outcome of additional ticket sales (Appendix D).</p>	High	The City should exercise greater scrutiny and due diligence prior to entering into sponsorship agreements and conduct regular and ongoing benefits realization monitoring throughout the course of the agreement with the objective of assessing the benefits vs. costs and take the necessary steps to ensure a positive ROI, where possible.



#	Observation	Priority	Recommendation															
3	<p><b><u>No Analysis Performed to Determine Best Alternative Use of \$1.5 Million Investment</u></b></p> <p>The City did not perform any form of market analysis to understand what a similar level of investment would have obtained in terms of benefits. For example, it is likely the City could have obtained similar or greater advertisement value through purchasing billboard advertisements directly in U.S. major cities, which would have reached millions of individuals on a daily basis in the U.S. at a potentially lower cost.</p> <p>These advertisements could have been seen at all times during a day by passers. The advertisements across the Beast touring bus were limited to times of travel. The following research pertaining to the purchasing of billboard advertisements across the U.S. exemplified this:</p> <table><tr><th>Billboard Monthly Cost</th><th>City</th><th>Population in Millions</th></tr><tr><td>\$800 - \$4,500</td><td>Orlando</td><td>Over 2m</td></tr><tr><td>\$1,250-\$4,000</td><td>Phoenix</td><td>Over 3m</td></tr><tr><td>\$4,000-\$13,000</td><td>Boston</td><td>Over 4m</td></tr><tr><td>\$1,000-\$10,000</td><td>Los Angeles</td><td>Over 10m</td></tr></table> <p>Additional research showed for \$75,000, the Beast could cover much of the area of Tampa (with a population of over 1 million) with billboards advertising the City of Brampton for nearly a whole year.</p> <p>Without performing further market analysis to obtain an understanding of pricing and services there is a risk to the City that they will not obtain value for money on their investment.</p>	Billboard Monthly Cost	City	Population in Millions	\$800 - \$4,500	Orlando	Over 2m	\$1,250-\$4,000	Phoenix	Over 3m	\$4,000-\$13,000	Boston	Over 4m	\$1,000-\$10,000	Los Angeles	Over 10m	High	<p>For any contracts of this nature in the future, the City should perform a market analysis and compare the costs of advertisement or other required services against a baseline provided from other providers to ensure they obtain value for money for any services procured.</p>
Billboard Monthly Cost	City	Population in Millions																
\$800 - \$4,500	Orlando	Over 2m																
\$1,250-\$4,000	Phoenix	Over 3m																
\$4,000-\$13,000	Boston	Over 4m																
\$1,000-\$10,000	Los Angeles	Over 10m																
4	<p><b><u>Unmeasured Qualitative Impact</u></b></p> <p>There was no evidence of the qualitative aspects of the Beast’s impact being monitored and measured by the City (e.g., community outreach, perception, involvement, support, etc.).</p> <p>The qualitative aspects of a contract are key measures to assess the effectiveness of a contract. These qualitative factors help identify intangible but critical contributions made by a party in such an agreement.</p> <p>Without measuring qualitative aspects of an agreement there is a risk that an ROI will not be realized.</p>	Moderate	<p>The City should measure and monitor qualitative benefits to any future contract which is similar in nature. This will allow the City to obtain a comprehensive understanding on any ROI.</p> <p>Mechanisms such as interviews, questionnaires, and random telephone calls can be undertaken to measure the public’s perception to such investments. This will help gauge the agreements success and</p>															

#	Observation	Priority	Recommendation
			its perception in the wider community.
5	<p><b><u>No Key Point(s) of Contact (“KPOC”) to Oversee the Administration of the Agreement</u></b></p> <p>There was no identified KPOC at the City to manage the agreement with the Beast to monitor the terms of the agreement were being achieved, and that proposed benefits as per the initial business case provided by the Beast were being realized by the City.</p> <p>KPOC’s help ensure the effective management and monitoring of a contract. They are critical to ensuring all contractual terms are fulfilled/being adhered to and that there is continuity and consistency in the event of staff departures or contentious issues.</p> <p>Without having effective ownership and management over an agreement it is difficult to ensure compliance of a third party with agreed upon contractual terms.</p>	Moderate	KPOC’s should be identified to help manage and oversee any future contract of such a nature to ensure the City is obtaining optimal value for their investment.
6	<p><b><u>Unmonitored Economic and Business Impact per the Wagstaff Group’s Economic Impact Summary</u></b></p> <p>There was no evidence of ongoing measurement of the actual economic and business activities derived from the agreement and comparing these against the planned economic impact on the City per the Wagstaff’s Group’s Economic Impact Summary.</p> <p>The Wagstaff Group was commissioned by the Brampton Beast in 2016 to do an Economic Impact Assessment of the three-year agreement with the City. The study was provided to the City before the agreement was finalized.</p> <p>The Wagstaff Group’s Economic Impact Summary indicated that:</p> <p>“The economic impact resulting from one season of play in Brampton, is \$3,700,000 for the City of Brampton and \$5,500,000 within the Province of Ontario. The total annual tax revenue estimated impact across all levels of government is over \$842,000, including \$396,000 in Federal, \$314,000 in Provincial and \$131,000 in Municipal taxes.”</p> <p>The City did not monitor any of the identified economic benefits referenced inside the Wagstaff Group’s Economic Impact Summary.</p> <p>Without the monitoring of these anticipated benefits, the City was unable to track the value of the agreement and validate an ROI.</p>	Low	The City should monitor any identified business and economic activities to help determine whether the intended impact of an agreement is being realized.

## APPENDIX B – RETURN ON INVESTMENT CALCULATION

**Estimated market value of sponsorship benefits based on Schedules A and B of the Sponsorship Agreement  
(Proponent's Proposal in 2016)**

#	Contractual Advertising Placement	Estimated Market Cost (\$)
1	A City of Brampton logo on the chest and the backs of each Brampton Beast player home and away jersey, which logo may change annually as determined by the City.	50,000
2	A large graphic of on the side of the team bus, which graphic may change annually as determined by the City.	10,000
3	Three (3) banner advertisements at the cricket field, which banners may change annually as determined by the City and shall be taken down after each cricket season.	15,000
4	A banner advertisement at the kabaddi stadium, which banners may change annually as determined by the City and shall be taken down after each kabaddi season.	10,000
5	Two (2) 10-foot rink board advertisements in each of the three community rinks, artwork of which may change up to five (5) times each year as determined by the City.	7,500
6	Two (2) 10-foot rink board advertisements in the Spectator Bowl rink, artwork of which may change up to five (5) times each year as determined by the City.	15,000
7	Backlit signage in the Spectator Bowl on both the ring around the seating area and on the Spectator Bowl concourse, artwork of which may change two (2) times each year as determined by the City.	8,500
8	An advertising spot with a banner on each of the five (5) baseball diamonds, which banners may change annually as determined by the City and shall be taken down after each baseball season.	25,000
9	One (1) thirty (30) second videoboard advertisement during each Brampton Beast home game.	7,500
10	Two (2) in-ice logo placements on the main Spectator ice between the two blue lines; which in-ice logo may change annually as determined by the City.	23,000
11	Banner displays, media tags in all advertising and promotion of the "Fan Fest" event, which graphic may change annually as determined by the City.	10,000
12	A vinyl wall graphic in the PowerAde Centre concourse.	15,000
13	Digital activations to provide opportunity to promote various City campaigns on the front page of <a href="http://BramptonBeast.com">BramptonBeast.com</a> and link on the "partners" page.	2,500
14	Additional sixty seconds (60) of videoboard time during two (2) "Salute to Our Volunteers" game days.	11,500
15	Other advertising placements that may be agreed upon between the City and the Club.	NA
<b>TOTAL MARKET VALUE</b>		<b>\$210,500</b>

#	Contractual Sponsorship Opportunities	Estimated Cost (\$)
1	"Brampton Cares" ticket program: providing two hundred and fifty (250) tickets for each of the thirty-six (36) home games for use by charities and non-profit organizations.	144,000
2	"Salute to Our Volunteers" ticket and game days: providing four hundred (400) tickets for two (2) games.	40,000
3	School day: providing forty-two hundred (4,200) tickets for one game.	42,000
4	Brampton Fan Development Program: providing two (2) "Gold Season Tickets" for each youth sports and community organization in the City of Brampton with whom the Club have developed a relationship.	144,000
5	Other sponsorship opportunities that may be agreed upon between the City and the Club.	NA
<b>TOTAL MARKET VALUE</b>		<b>\$370,000</b>

**OVERALL TOTAL MARKET VALUE OF BENEFITS DERIVED FROM SPONSORSHIP AGREEMENT = \$210,500 + \$370,000 = \$580,500**

**INVESTMENT = \$1,500,000**

**Potential Return on Investment:** Invested \$1,500,000 and potentially received \$580,500 in monetary/in-kind benefits, resulting in an estimated net loss of -\$919,500. Therefore, based on the above, there is no apparent positive return on investment. The actual ROI cannot be determined because there has been no benefits realization monitoring performed by the City since the agreement commenced and as such, no way to determine what additional benefits were realized by the City through heightened travel and tourism and other similar outcomes that would have resulted in additional economic activity and revenue generation opportunities resulting from advertising and sponsorship associated with the Beast.

## APPENDIX C – LIST OF INTERVIEWEES

The following individuals were interviewed during the course of this audit:

#	Name	Position
City of Brampton		
1	Al Meneses	Commissioner, Community Services
2	David Sutton	Treasurer
3	Diane Oliveira	Manager, Purchasing
4	Jeff Bowman	City Councillor
CAA Centre		
5	Mike Hardcastle	General Manager, CAA Centre
Brampton Beast		
6	Cary Kaplan	General Manager and President, Brampton Beast

## APPENDIX D – ATTENDANCE AT BRAMPTON BEAST GAMES

The following table below shows the average attendance per home game for the Brampton Beast over the course of the three-year agreement with the City. The Centre features four NHL size rinks, including a spectator bowl with a seating capacity of 5,000.

Year	Actual Attendance	% of Maximum Capacity Occupied
2016	3,106	62%
2017	3,019	60%
2018	2,816	56%

## APPENDIX E – LIST OF DOCUMENTS REVIEWED

#	Name of Document
1	Corporate Services Committee Agenda and Minutes-January 20, 2016
2	City Council Agenda and Council Minutes-January 27, 2016
3	Brampton Beast Report – January 27, 2016
4	Community of Council Summary of Recommendations – March 2, 2016
5	Community and Public Service Committee – March 2, 2016
6	Brampton Sports Hall of Fame Community Summary of Recommendations – March 3, 2016
7	City Council meeting Minutes – March 9, 2016
8	Brampton Beast Advertising Agreement – February 2, 2017
9	2015-2017 Audited Financial Statements (Brampton Beast)
10	2016-17 City of Brampton Sponsorship Report
11	2016-17 Community Report
12	2016-17 Ticket Distribution Report
13	2017-18 Brampton Beast Budget
14	Budget Committee Minutes – Nov 27-28, 2017
15	2018 City of Brampton Sponsorship report
16	2018 Community Report
17	2018 Ticket Distribution Report
18	2018-19 Brampton Beast Budget
19	Council and Committee Videos (4) – Council Meetings of Jan 20, 2016 and March 2, 2016
20	The Wagstaff's Group's "Economic Impact Assessment"
21	Sport Tourism Economic Impact Assessment Model ("STEAM")

## APPENDIX F – LESSONS LEARNED

Focus Area	Recommendation
Vendor Management	Vendor Effectiveness
Vendor Performance	<p>Active vendor management is paramount to effectively evaluating vendor performance, practices, relationships, and identifying vulnerabilities to mitigating any potential exposure to any non-conformances. Key elements of effective vendor management include:</p> <ul style="list-style-type: none"> <li>• Identify key points of contact for each party to a contract;</li> <li>• Frequent co-ordination and performance update meetings;</li> <li>• Identify, address, and manage any potential risks;</li> <li>• Share common information; and,</li> <li>• Comprehensive mechanisms should be in place for monitoring vendor performance to ensure value for money and agreed upon service levels are being obtained.</li> </ul>
Sports Sponsorships	Criteria for Evaluating Sports Sponsorships
Brand Synergies	Ensure that the City's core values are shared with any sports sponsorships so that there are synergies to be gained and no compromises with the City's values.
Mutual Benefits	Identify ways and means of how any sponsorship can enhance the City's business and lead to additional revenues.
Hospitality Options	Ensure that hospitality options and costs are aligned with the City's standards.
Brand Eminence	Ensure that types of advertising mediums offered are aligned with the City's practices and expectations e.g., digital advertising boards, in-suite signage, etc.
Key Metrics	Determine how key metrics produced by social media impressions, broadcast reaches, attendance numbers, and relevant qualitative outcomes are to be captured and measured.
Results	Realization of Agreement Benefits
Outcomes	<ul style="list-style-type: none"> <li>• Ensure that the agreement achieves its intended outcomes. When an agreement is entered into, its purpose must be clear, and mechanisms should be in place to measure achievement against the intended objectives.</li> <li>• Track and record the results or benefits attributable to the agreement and compare against the contract.</li> </ul>
Worth/Value	<ul style="list-style-type: none"> <li>• Ensure appropriate market research has been performed to ensure the value of the services to be procured are known prior to entering into an agreement.</li> <li>• Ensure that the actual and planned outcomes align to the intended outcomes and the agreement was completed according to agreed upon cost to determine whether value was obtained.</li> </ul>
Monitoring and Accountability	Reporting
Information Systems	Ensure that Management has established a satisfactory system for measuring results, and obtaining and reporting information on costs, results, operations, and compliance.
Surveys	Consider conducting a survey where appropriate to determine effectiveness of the agreement from a qualitative perspective.
Reports	Ensure that reports on the agreement costs, results, operations, and compliance are regularly provided, reviewed, and acted upon by relevant stakeholders.





## ABOUT MNP

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