



# Historic Bovaird Site

## Independent Review of the Historic Bovaird Site for the Corporation of the City of Brampton

KPMG LLP

October 3, 2023



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2 Wellington Street West  
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**Attention:** Mr. Richard Gervais

October 3, 2023

**Re: Independent Review of the Acquisition and Relocation of a Historic Building**

The Corporation of the City of Brampton (the “**City**”) has requested an objective review in connection with the acquisition and relocation of a barn (the “**Robinson Barn**” or the “**Barn**”) from Caledon to the historic Bovaird House site located in Brampton. The purpose of this review is to gather facts and information regarding the following:

- **Mandate 1:** Assess the process whereby the funding for the Robinson Barn relocation and construction was approved, including the source of funding;
- **Mandate 2:** Review the nature of the Friends of Bovaird House organization, including governance, mandate and reporting relationship with the Brampton Heritage Board and the City;
- **Mandate 3:** Review the expenses of the historic Bovaird house and site, including the Pendergast Log Cabin;<sup>1</sup>
- **Mandate 4:** Assess compliance with the City’s Conflict of Interest Policy in decisions related to the Robinson Barn, including members of the Brampton Heritage Board and the Friends of Bovaird House; and,
- **Mandate 5:** Identify the funding source for the acquisition and construction of the Pendergast log cabin.

This report outlines our mandates, scope of review, procedures performed and observations.

Respectfully submitted,

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<sup>1</sup> During the course of the engagement, we were informed by the Senior Advisor, Internal Audit and the Director, Internal Audit, that the reference to “expenses” means operating expenses and capital expenditures.



*Mabate*

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## Table of Contents

|   |  |    |
|---|--|----|
| 1 | Executive Summary  | 5  |
| 2 | Background   | 10 |
|   | Mandate and Approach   | 11 |
| 3 | Scope of Review  | 13 |
|   | Scope Limitations  | 13 |
| 4 | Mandate 1: Approval Process of Funding for the Robinson Barn Relocation and Construction, Including the Source of Funding  | 15 |
|   | Procedures   | 15 |
|   | Findings   | 15 |
|   | Conclusion and Recommendations   | 21 |
| 5 | Mandate 2: Nature of the Friends of Historic Bovaird House   | 22 |
|   | Procedures   | 22 |
|   | Findings   | 22 |
|   | Conclusion and Recommendations   | 27 |
| 6 | Mandate 3: Expenses of Historic Bovaird House and Site   | 28 |
|   | Procedures   | 28 |
|   | Findings   | 28 |
|   | Conclusion and Recommendations   | 33 |
| 7 | Mandate 4: Observations Regarding the City's Conflict of Interest Policy and Decisions in 2021 Involving the Robinson Barn | 34 |
|   | Procedures   | 34 |
|   | Findings   | 34 |
|   | Conclusion and Recommendations   | 36 |
| 8 | Mandate 5: Funding Sources of Pendergast Log Cabin   | 37 |
|   | Procedures   | 37 |
|   | Findings   | 37 |
|   | Conclusion and Recommendations   | 40 |
| 9 | Restrictions   | 41 |
| A | Scope of Review  | 42 |



|   |  |    |
|---|--|----|
| B | Reference Images of Bovaird Site and Robinson Barn | 46 |
| C | General Ledger Accounts                            | 49 |
| D | Capital Expenditures Recorded for Bovaird Site     | 50 |

## 1 Executive Summary

- 1.1 KPMG LLP (“**KPMG**” or “**We**”) has been retained by the Corporation of the City of Brampton (previously defined as the “**City**”) to gather information in connection with a review of the acquisition and planned relocation of the historic Robinson barn (previously defined as the “**Robinson Barn**” or the “**Barn**”) from Caledon to the historic Bovaird house site as well as other specific related matters.
- 1.2 The historic Bovaird house is a property located in the City that was donated to the City in the late 1980s<sup>2</sup> and today the site includes the Bovaird house (“**Bovaird House**”), the Pendergast log cabin (“**Pendergast Log Cabin**”), and other smaller structures including a comfort station (collectively the “**Bovaird Site**”). The City owns and manages the Bovaird Site with the assistance of the Friends of Historic Bovaird House (“**FHBH**”), a volunteer organization. The Bovaird House is designated under the Ontario Heritage Act as a cultural heritage resource and the Pendergast Log Cabin is undergoing designation.<sup>3</sup> The Bovaird Site is open to the public for free tours<sup>4</sup> and paid events, like the Mother’s Day Tea, hosted by FHBH.<sup>5</sup>
- 1.3 In 2016, FHBH donated the Robinson Barn to the City and the Barn was removed from its original location. The dismantled Barn was stored at the City’s Sandalwood Parkway Works Yard.<sup>6</sup> The Committee of Council of the City (“**City Council**”) directed staff of the City (“**City Staff**”) to analyze whether it was appropriate to relocate and reconstruct the Robinson Barn at the Bovaird Site.<sup>7</sup> In 2021, City Council approved a recommendation by City Staff to reconstruct the Barn and allocate funding in the amount of \$1,160,000 from the following sources:
- \$160,000 for the design of the Robinson Barn from City reserve funding identified as Reserve Fund #4 Asset Replacement (“**Reserve Fund #4**”) which had been established through a budget amendment to the 2021 Capital Budget;<sup>8</sup>
  - \$500,000 to come from Reserve Fund #4 from the 2022 Capital Budget; and
  - \$500,000 to come from Reserve Fund #4 from the 2023 Capital Budget.<sup>9</sup>
- 1.4 In late 2021, the media reported that former City Councillor Jeff Bowman is listed on the FHBH website as a Brampton Regional Councillor and his wife is a volunteer with FHBH,<sup>10</sup> which we understand led to a question of whether a conflict of interest may have arisen between Councillor Bowman and FHBH in relation to the Robinson Barn. In addition, the media raised concerns that City Council’s support for the Robinson Barn did not follow the normal due diligence process and

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<sup>2</sup> Agreement of Purchase and Sale between the Corporation of the City of Brampton, the Purchaser, and Mossie E. Bovaird, the Vendor, dated November 27, 1985, passed by City Council on October 16, 1985 via the Authorization By-Law 309-85, Page 1.

<sup>3</sup> Municipal Register of Cultural Heritage Resources Designated Under the Ontario Heritage Act – Designated Properties, last updated 2021; Pages 9 and 135.

<sup>4</sup> Historic Bovaird House Website, <https://www.bovairdhouse.com/contact/>, Contact Page.

<sup>5</sup> Historic Bovaird House Website, <https://www.bovairdhouse.com/mothers-day-tea/>, Mother’s Day Tea Page.

<sup>6</sup> Donation Agreement between The Corporation of the City of Brampton and the Friends of Historic Bovaird House, dated April 19, 2016, Page 1.

<sup>7</sup> Reconstruction of the Robinson Barn at the Historic Bovaird House Site – Ward 1 Report, prepared by Planning and Infrastructure Services, dated May 24, 2016, approved by Council on June 22, 2016, Page 1.

<sup>8</sup> Item CW205-2021 City Council Minutes, dated April 21, 2021, Page 30.

<sup>9</sup> Item BC009-2021 City Council Minutes Special Meeting, dated December 8, 2021, Page 15.

<sup>10</sup> Bowman Rushes Through \$1M For Replica Barn In Brampton, authored by Donald Mcleod, dated December 2, 2021, <https://bramptonfocus.ca/bowman-barn/>.



was in conflict with prior council decisions.<sup>11</sup> During a City Council meeting held on December 8, 2021, correspondence from two citizens expressed opposition to the funding that had been approved for the Robinson Barn, questioning if it was the best use of the City’s funds.<sup>12</sup> In response, during a council meeting on December 14, 2022, City Council discussed the media coverage and decided to suspend all payments for the Robinson Barn project, resolved to transfer unused capital project funds to the general rate stabilization reserve, and directed City Staff to explore potential alternatives for the operation of the Bovaird Site, including governance, operational impacts, appointment of citizen volunteers, and funding options.<sup>13</sup>

1.5 To address the questions regarding the Bovaird Site, the City retained KPMG to perform a fact-finding review of various matters related to the Robinson Barn and the Bovaird Site. To perform this review, we obtained and assessed information and documentation from a number of City sources<sup>14</sup> many of which were created at the time of the events. We sought to determine if the City’s processes were followed and whether the actions taken by City representatives and others had been consistent with the approvals granted. We also gathered information regarding relationships that might suggest there had been a failure by City Staff, City Councillors, the FHBH or members of the Brampton Heritage Board (“BHB”) to comply with the City’s Conflict of Interest Policy. As part of our review, we spoke with several City Staff and FHBH members and conducted targeted searches of publicly available information sources as described more fully in our report. Refer to **Appendix A** for a list of information reviewed and considered in our review.

Based on our review of the City’s financial records, we have summarized the costs recorded by the City for the Bovaird Site for the period from March 1, 2012 to March 31, 2023 (the “**Period of Review**”).

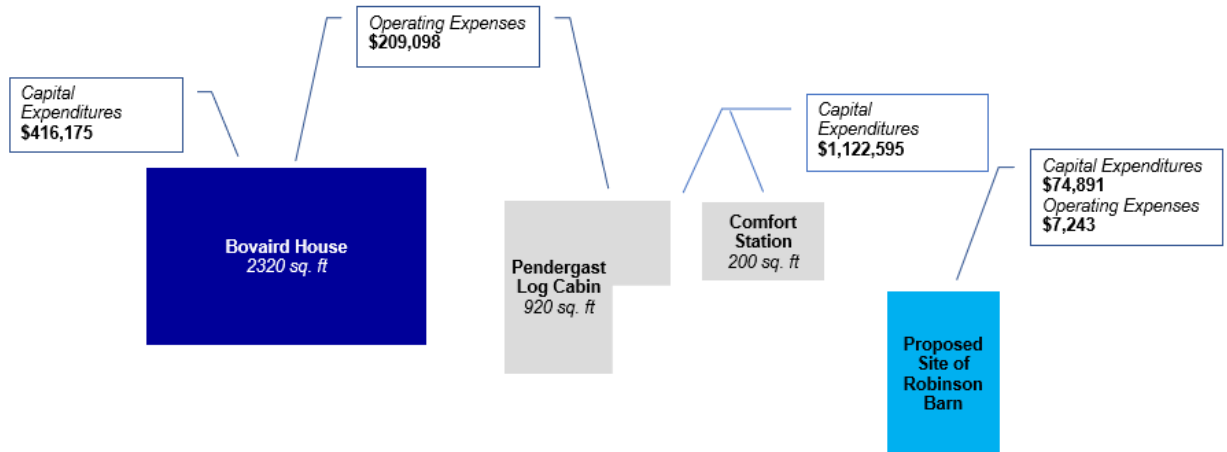
| Bovaird Site - Costs by Building             | Capital Expenditures | Funding Source   | Operating Expenses | Funding Source                                       |
|--|----------------------|--|--------------------|--|
| Bovaird House                                | \$ 416,175           | Reserve Fund #4  |                    |  |
| Pendergast Cabin (including Comfort Station) | \$ 1,122,595         | Reserve Fund #4, Development Charges Reserve Fund (recreation), Reserve Fund #78 | \$ 209,097         | Cost Centers CC0683, CC7327, CC1205, CC3930, CC0403. |
| Robinson Barn                                | \$ 74,891            | Reserve Fund #4, Building Design and Construction Due Diligence Account          | \$ 7,243           |  |
| <b>Total</b>                                 | <b>\$ 1,613,661</b>  |  | <b>\$ 216,340</b>  |  |
| <b>Grand Total</b>                           | <b>\$ 1,830,001</b>  |  |                    |  |

<sup>11</sup> Bowman Rushes Through \$1M For Replica Barn In Brampton, authored by Donald Mcleod, dated December 2, 2021, <https://bramptonfocus.ca/bowman-barn/>.

<sup>12</sup> Item 7.1 Correspondence from Mary Ann and Steve Allin from the City Council Special Meeting, dated December 8, 2021, Page 29.

<sup>13</sup> Item CW420-2022 City Council Minutes Special Meeting, dated December 14, 2022, Page 25.

<sup>14</sup> Such as City Council meeting minutes, reports by City Staff, correspondence and financial records. See Appendix A for a complete list of documentation.



1.6 Key results of our review have been summarized under each of the five mandates below:

- **Mandate 1:** Assess the process whereby the funding for the Robinson Barn relocation and construction was approved, including the source of funding.

Result: The funding for the relocation and construction of the Robinson Barn was approved by City Council in 2021. We reviewed the process and information presented as part of that approval process by City Council and did not identify any irregularities or inconsistencies in relation to the City's processes. We reviewed certain relevant historical financial records of the City for the Period of Review and identified that the City recorded in aggregate capital expenditures of \$74,891 in fiscal 2020 and 2021. These expenditures were funded by Reserve Fund #4 (Asset Replacement) and the Building Design and Construction Due Diligence Account. Operating expenses of \$7,243 related to the storage of the Robinson Barn and was recorded in fiscals 2016 and 2017.

- **Mandate 2:** Review the nature of the Friends of Historic Bovaird House organization, including governance, mandate and reporting relationship with the Brampton Heritage Board and the City of Brampton.

Result: FHBH is a non-profit organization and charity that conducts tours and events on the Bovaird Site while the City pays costs associated with repairs, maintenance and construction. A Terms of Reference agreement was signed in 2002 by FHBH and the City which outlines the goals and objectives of FHBH, the financial arrangements related to a garden gazebo on the Bovaird Site, and the City's authority over the Bovaird Site. The Terms of Reference was effective for one year and to be renewed annually, but we understand that renewals were not performed and the City is currently negotiating an agreement with FHBH. There is no formal reporting relationship between FHBH and the City. There is no formal or regularly established reporting relationship between FHBH and the BHB. FHBH is governed by a board that is led by a chairman.

- **Mandate 3:** Review expenses of the Historic Bovaird House and Site, including the Pendergast Log Cabin;

Result: We reviewed the general ledgers of the City related to the Bovaird Site and analyzed both operating expenses and capital expenditures. For the Period of Review, the City recorded \$216,340 in operating expenses (including \$41,079 paid to FHBH to



reimburse expenses) and \$1,613,661 in capital expenditures. The majority of these expenses were funded by Reserve Fund #4 (Asset Replacement)<sup>15</sup> which we were advised is used for general repairs and maintenance.

- **Mandate 4:** *Assess compliance with the City's Conflict of Interest Policy in decisions related to the Robinson Barn, including by members of the Brampton Heritage Board and the Friends of Bovaird House.*

Result: Based on the procedures we performed over the relevant City policies and outcomes of our interviews, we did not find information suggesting City Staff, City Councillors, BHB members or FHBH members failed to comply with the relevant policies:

- Policy 2.2.0 Terms & Conditions of Employment – Conflict of Interest;
  - Employee Code of Conduct HRM-100;
  - City of Brampton Council Handbook;
  - Municipal Conflict of Interest Act;
  - GOV-140 Council Staff Relations Policy; and
  - Council Code of Conduct C006-2016.
- **Mandate 5:** *Identify the funding source for the acquisition and construction of the Pendergast Log Cabin.*

Result: Construction, repair, and maintenance costs related to the Pendergast Log Cabin and related improvements were recorded as capital expenditures in the City's general ledgers. These capital expenditures totaled \$1,122,595 during the Period of Review and were funded by Development Charges Reserve Fund (recreation), Reserve Fund #78, and Reserve Fund #4<sup>16</sup>. Under an agreement made between the City and Hayford Holdings Inc. ("Hayford") in 2014, Hayford was responsible for the dismantling, relocation, and reconstruction of the Pendergast Log Cabin on the Bovaird Site.<sup>17</sup> As part of the relocation, site upgrades were made by the City to the Bovaird Site including driveway improvements, parking lot improvements, new walkways, and the Comfort Station.<sup>18</sup>

- 1.7 As a result of our review, we recommend the City formalize the arrangement with FHBH to clarify roles and responsibilities. We also recommend that the City consider a review of its conflict of

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<sup>15</sup> We were advised by The Senior Manager Accounting Services, Deputy Treasurer that the Reserve Fund #4 is a discretionary reserve fund used for asset acquisition or replacement that is funded through contributions from the tax base.

<sup>16</sup> We were advised by The Senior Manager Accounting Services, Deputy Treasurer that the Development Charges Reserve Fund (recreation) are funded through charges to developers to be used by the City to fund additional infrastructure that arise from the development of an area.

<sup>17</sup> Relocation, Restoration and Acquisition Agreement, between The Corporation of the City of Brampton and the Owner, Hayford Holdings Inc. O/A Royal Pine Homes, dated August 14, 2014, Pages 1 to 12, and Schedule 'F' Terms of Reference.

<sup>18</sup> Staff Comment Form Phase 2 Conservation Plan: Pendergast Log Cabin Relocation and Conservation Project, authored by Mr. Paul Oberst in consultation with Mr. Vic Snow, dated June 13, 2014, approved by Brampton Heritage Board on June 24, 2014, Page 2.



interest policies as they relate to pecuniary and non-pecuniary interests and their applicability to volunteers.

- 1.8 This executive summary forms part of our report and should be read in conjunction with the remainder of this report.

## 2 Background

- 2.1 The Bovaird Site was donated to the City by Mossie E. Bovaird in 1985 and included land that was part of Lot 10, Concession 2 East of Hurontario Street and included the Bovaird House.<sup>19</sup> Over the years, other structures have been added to the property. The Bovaird Site is currently occupied by the Bovaird House, a Georgian-style home,<sup>20</sup> the Pendergast Log Cabin and a restroom (“**Comfort Station**”). Bovaird House was designated a cultural heritage resource under the Ontario Heritage Act on December 14, 1981<sup>21</sup> and as of July 31, 2023, the Pendergast Log Cabin was undergoing designation.<sup>22</sup>
- 2.2 After the donation of the Bovaird Site, the FHBH was formed to operate events and tours for the public, advise on the development of the adjacent land, and secure donations and furnishings.<sup>23</sup> In 2002, a written Terms of Reference was approved by City Council which outlined the goals, objectives, and financial arrangements between FHBH and the City in relation to the operation of Bovaird Site.<sup>24</sup> We understand that the City and FHBH are currently negotiating an agreement that updates the formal relationship between FHBH and the City and outlines their respective responsibilities in the future.<sup>25</sup>
- 2.3 The Pendergast Log Cabin was discovered on a property located at 3864 Countryside Drive, owned by Hayford Holdings Inc. (also known as Royal Pine Homes) and was relocated to the Bovaird Site in 2014.<sup>26</sup>
- 2.4 In early 2016, FHBH purchased the Robinson Barn that was located at 15911 Mount Pleasant Road in Caledon with their own funds and retained a contractor to dismantle the Robinson Barn. On April 19, 2016, FHBH donated the Robinson Barn to the City with the mutual understanding that the reconstruction of the Barn was not guaranteed by the City<sup>27</sup> and in the same year City Council directed City Staff to begin analyzing options to integrate the Robinson Barn onto the Bovaird Site.<sup>28</sup>
- 2.5 In 2021, City Council approved a recommendation by City Staff to amend the budget and allocate \$160,000 to a capital project for the design of the Robinson Barn at the Bovaird Site, including hiring a qualified architect.<sup>29</sup> Later in December 2021, City Council approved \$500,000 of funding for the

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<sup>19</sup> Agreement of Purchase and Sale with Purchaser, the Corporation of the City of Brampton, and Vendor, Mossie E. Bovaird, dated November 27, 1985, Page 1.

<sup>20</sup> Public Notice, authored by the City of Brampton, dated November 4, 1981.

<sup>21</sup> By-Law 298-81 To designate the Bovaird house as a property of historical and architectural value and interest, passed by City Council on December 14, 1981.

<sup>22</sup> Municipal Register of Cultural Heritage Resources Designated Under the Ontario Heritage Act – Designated Properties, last updated 2021; Page 135.

<sup>23</sup> Terms of Reference for the Friends of Bovaird House, dated May 16, 2002, approved by the City Buildings and Property Committee on June 3, 2002, Page 4.

<sup>24</sup> Terms of Reference for the Friends of Bovaird House, dated May 16, 2002, approved by the City Buildings and Property Committee on June 3, 2002, Pages 4 and 5.

<sup>25</sup> Based on our interview with the City Liaison with Friends of Historic Bovaird House and Principal Planner – Heritage, Planning, Building and Growth Management, conducted on April 18, 2023.

<sup>26</sup> Staff Comment Form Phase 2 Conservation Plan: Pendergast Log Cabin Relocation and Conservation Project, authored by Paul Oberst in consultation with Vic Snow, dated June 13, 2014, approved by Brampton Heritage Board on June 24, 2014, Page 2.

<sup>27</sup> Donation Agreement between The Corporation of the City of Brampton and the Friends of Historic Bovaird House, dated April 19, 2016, Page 2.

<sup>28</sup> Reconstruction of the Robinson Barn at the Historic Bovaird House Site – Ward 1 Report, prepared by Planning and Infrastructure Services, dated May 24, 2016, approved by Council on June 22, 2016, Page 1.

<sup>29</sup> Request for Budget Amendment – Barn Reconstruction at Historic Bovaird House Report, prepared by Building Design and Construction, dated by March 24, 2021, approved by City Council on April 21, 2021, Page 518.

- reconstruction of the Robinson Barn on the Bovaird Site through the 2022 Capital Budget and a further \$500,000 through the 2023 Capital Budget.<sup>30</sup>
- 2.6 As referenced in a City Council meeting in late 2021, two members of the public sent an email addressed to the Budget Committee to City Council expressing opposition to the allocation of money to relocate the Robinson Barn to the Bovaird Site, expressing that \$1 million is a large sum of money that could be better used elsewhere.<sup>31</sup>
- 2.7 In 2022, City Council resolved that all payments for the Robinson Barn project immediately be suspended, unused capital project funds be transferred to the general rate stabilization reserve, and that City Staff explore potential alternatives for the future operation of the Bovaird Site, including governance, operational impacts, appointment of citizen volunteers, and funding options.<sup>32</sup> Essentially this removed all unused funding established in 2021 for the relocation and reconstruction of the Robinson Barn.
- 2.8 Today, the Bovaird Site is open to the public in the afternoons for three days a week, from February to December, with no-cost tours led by FHBH.<sup>33</sup> Apart from the tours, FHBH also runs events that can be attended for a fee like the Mother's Day Tea, where attendees can sample a selection of teas, cakes, and cookies in the Bovaird House.<sup>34</sup> Refer to Appendix B for images of the Bovaird Site and the various buildings on the site, including the Robinson Barn before it was dismantled at the Caledon site.

## Mandate and Approach

- 2.9 We have been asked to address the five mandates below:
- Mandate 1: Assess the process whereby the funding for the Robinson Barn relocation and construction was approved, including the source of funding;
  - Mandate 2: Review the nature of the Friends of Historic Bovaird House organization, including governance, mandate and reporting relationship with the Brampton Heritage Board and the City of Brampton;
  - Mandate 3: Review expenses of the Historic Bovaird House and Site, including the Pendergast Log Cabin;
  - Mandate 4: Assess compliance with the City's Conflict of Interest Policy in decisions related to the Robinson Barn, including by members of the Brampton Heritage Board ("BHB") and the Friends of Bovaird House; and
  - Mandate 5: Identify the funding source for the acquisition and construction of the Pendergast Log Cabin.
- 2.10 The approach taken for each mandate is outlined in the "Procedures" paragraphs for each of the Sections 4 through 8. At the request of the Director of Internal Audit, we have outlined

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<sup>30</sup> Item BC009-2021 City Council Minutes Special Meeting, dated December 8, 2021, Page 15.

<sup>31</sup> Item 7.1 Correspondence from Mary Ann and Steve Allin from the City Council Special Meeting, dated December 8, 2021, Page 29.

<sup>32</sup> Item CW420-2022 City Council Minutes Special Meeting, dated December 14, 2022, Page 25.

<sup>33</sup> Historic Bovaird House Website, <https://www.bovairdhouse.com/contact/>, Contact Page.

<sup>34</sup> Historic Bovaird House Website, <https://www.bovairdhouse.com/mothers-day-tea/>, Mother's Day Tea Page.



recommendations that the City consider updating its processes and practices in certain noted areas.

### 3 Scope of Review

3.1 We have reviewed and relied on the documents detailed in **Appendix A** to prepare this report.

3.2 We have also relied upon information provided to us during interviews and through correspondence with the following individuals:

- City Liaison with Friends of Historic Bovaird House and Principal Planner – Heritage, Planning, Building and Growth Management, the Corporation of the City of Brampton;
- Manager, Building Design and Construction, the Corporation of the City of Brampton;
- Senior Manager Accounting Services, Deputy Treasurer, the Corporation of the City of Brampton;
- Mr. Michael Avis, Chairman, Friends of Historic Bovaird House;
- Mr. Geoff Acheson, Board Member and Volunteer of Friends of Historic Bovaird House;
- Manager, Information Management, Legislative Services (City Clerk), the Corporation of the City of Brampton
- Clerk, Information Management, Legislative Services (City Clerk), the Corporation of the City of Brampton; and
- Senior Manager, Corporate Policy, the Corporation of the City of Brampton;
- Project Coordinator, Building Design and Construction, the Corporation of the City of Brampton; and
- City Clerk, Legislative Services (City Clerk), the Corporation of the City of Brampton.

### Scope Limitations

3.3 We did not interview representatives of the BHB. We were able to obtain documentation that consisted of By-Law 12-2010 to re-establish the BHB under new Terms of Reference that outlined the roles, responsibilities, and authority of BHB. In addition, we reviewed a sample of attendance lists of BHB minutes between 2012 and 2023 which outlined the members who were serving on BHB during the Period of Review.

3.4 We relied on the financial records and information provided by representatives of the City. The records included general ledger details and capital project summaries for the operating expenses and capital expenditures related to the Bovaird Site. We have relied upon the accuracy and completeness of the information made available to us and the representations provided by City staff, except as noted in our report. If such records and representations were to be inaccurate or misleading, that may change our findings presented in this report. We did not conduct a review of the individual invoices and payments for expenses recorded during the Period of Review and have relied on the expenses and descriptions recorded in the general ledgers and capital project summaries.



- 3.5 We were not asked to review the books and records of FHBH.
- 3.6 We requested a comprehensive list of all of the volunteers of FHBH from FHBH, which was not provided. We performed a public online search to attempt to compile a list of volunteers. As a result, we could not comprehensively identify the relationships that may exist between representatives of FHBH and the City and BHB.
- 3.7 Our search for relationships between the parties noted herein included publicly available media and internet searches. We have not independently verified the results of these searches and as such, cannot guarantee the accuracy and completeness of the information.
- 3.8 We have not performed a structured and comprehensive review of the City's internal controls and practices. Instead, at the City's request, we have outlined recommendations that came to our attention in the course of our fact-finding review. As a result, we may not have identified other control weaknesses that may exist.

## 4 Mandate 1: Approval Process of Funding for the Robinson Barn Relocation and Construction, Including the Source of Funding

- 4.1 We were asked to review the process whereby the funding for the Robinson Barn relocation and construction was approved in 2021, including the source of the funding.

### Procedures

- 4.2 We performed the following procedures as part of our assessment:

- Review the key events related to the Robinson Barn funding by reviewing City Council minutes, City Staff reports, and other relevant documentation,
- Review the funding approval process against the relevant policies, including the 2023 Budget Guidelines, Budget Policy and Purchasing By-Law 19-2018, and
- Review costs recorded and their funding source by reviewing the general ledger details provided by City Staff related to operating expenses and capital expenditures related to the Robinson Barn.

### Findings

#### Timeline of Key Events

The timeline of key events related to the Robinson Barn acquisition, relocation and construction is outlined below with reference to various sources for this information:

- 4.3 In February 2016, FHBH was informed of an opportunity to purchase a historically accurate barn that was located at 15911 Mount Pleasant Road, Caledon by a timber restoration specialist who had restored the Pendergast Log Cabin.<sup>35</sup> The timber restoration specialist estimated a cost of \$2,500 to purchase the barn, \$14,000 to dismantle and transport the components to the storage facility, and an estimated maximum cost of \$100,000 excluding HST to reconstruct the Robinson Barn.<sup>36</sup>
- 4.4 In 2016, City Staff and FHBH representatives met to discuss the purchase of the Robinson Barn, however, City Staff informed FHBH representatives that the City was unable to contribute funding prior to City Council approving the project.<sup>37</sup> According to an email between FHBH members and City Staff, FHBH purchased the Barn and retained the timber restoration specialist to dismantle the Robinson Barn using its own funds.<sup>38</sup> On April 19, 2016, a donation agreement was signed between

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<sup>35</sup> Reconstruction of the Robinson Barn at the Historic Bovaird House Site – Ward 1 Report, prepared by Planning and Infrastructure Services, dated May 24, 2016, approved by Council on June 22, 2016, Page 2.

<sup>36</sup> Robinson Barn – circa 1875 Email, sent from Mr. Snow to Mr. Avis, dated February 22, 2016.

<sup>37</sup> Meeting Notes between City of Brampton and FHBH regarding Robinson Barn, authored by City Staff, dated March 16, 2016.

<sup>38</sup> Reconstruction of the Robinson Barn at the Historic Bovaird House Site – Ward 1 Report, prepared by Planning and Infrastructure Services, dated May 24, 2016, approved by Council on June 22, 2016, Page 1.

Note we did not examine the documentation of FHBH, including financial records and purchase agreement.



- FHBH and the City whereby the FHBH donated the Robinson Barn to the City, including shipment of the dismantled components to the City's Sandalwood Parkway Works Yard.<sup>39</sup>
- 4.5 According to a City report approved by Council in 2016 after the donation, City Council directed City Staff to conduct a preliminary feasibility analysis and funding strategy for the reconstruction of the Robinson Barn at the Bovaird Site.<sup>40</sup>
  - 4.6 In 2017, City Staff provided a report to City Council that estimated the re-construction of the Robinson Barn with full public and two-level access would cost \$750,000. City Council directed City Staff to report back with a recommendation on the justification, programming and final cost to reconstruct the Robinson Barn, with reference to the City Cultural Master Plan in 2018.<sup>41</sup>
  - 4.7 In 2019, City Staff provided another estimate to City Council outlining a preliminary estimated budget cost between \$750,000 to \$1,000,000 to re-construct the Robinson Barn with full public and two-level access. In addition, City Council directed City Staff to provide an itemized estimate for the reconstruction of the Robinson Barn and consult with FHBH about whether FHBH could undertake the re-construction of the Robinson Barn.<sup>42</sup> FHBH later informed City Staff that they could not undertake the re-construction.<sup>43</sup> In addition, City Council approved recommendations from City Staff to negotiate an Affiliation Agreement with FHBH to govern the ongoing management of the Bovaird Site and City Council to decide whether the City should move forward with the re-construction.<sup>44</sup> Based on our discussions with City Staff and FHBH members, this Affiliation Agreement was not completed.
  - 4.8 In April 2021, City Council approved a request by City Staff to amend the budget in order to create a new capital project in the amount of \$160,000 for the design of the Robinson Barn. Due to the risk of anticipated price increases of labour and materials due to the impacts of the COVID-19 pandemic and the lack of available drawings and unknown condition of materials, City Staff only requested Council approval for 20% of the total estimated project cost in order to perform design activities such as reviewing the condition of materials and obtaining a more accurate third party estimate. Council decided that the funding for construction would be considered as part of the 2022 budget process after a more accurate estimate had been developed.<sup>45</sup>
  - 4.9 The Robinson Barn was to be re-constructed using the original materials, salvaged materials from another barn, the Porretta Barn, and new materials. It would display the carriages and farming equipment that had been acquired by FHBH and were being stored in the basement of the Bovaird House.<sup>46</sup>

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<sup>39</sup> Donation Agreement between The Corporation of the City of Brampton and the Friends of Historic Bovaird House, dated April 19, 2016, Page 1.

<sup>40</sup> Reconstruction of the Robinson Barn at the Historic Bovaird House Site – Ward 1 Report, prepared by Planning and Infrastructure Services, dated May 24, 2016, approved by Council on June 22, 2016, Page 1.

<sup>41</sup> Bovaird House – Robinson Barn Update and Next Steps – Ward 1 Report, prepared by Building Design and Construction, dated May 10, 2017, approved by Council on June 21, 2017, Pages 1 and 3.

<sup>42</sup> Council Meeting Item CW187-2019, prepared by the Chief Administrative Office, memo dated May 16, 2019, approved by City Council on April 24, 2019.

<sup>43</sup> Request for Budget Amendment – Barn Reconstruction at Historic Bovaird House Report, prepared by Building Design and Construction, dated by March 24, 2021, approved by City Council on April 21, 2021, Page 516.

<sup>44</sup> Bovaird House – Robinson Barn Update and Next Steps – Ward 1 Report, prepared by Community Services, dated March 23, 2019, Page 1.

<sup>45</sup> Request for Budget Amendment – Barn Reconstruction at Historic Bovaird House Report, prepared by Building Design and Construction, dated by March 24, 2021, approved by City Council on April 21, 2021, Page 516.

<sup>46</sup> Scoped Heritage Impact Assessment: 563 Bovaird Drive East (Historic Bovaird House) and 2591 Bovaird Drive West, authored by LHC Heritage Planning and Archaeology, dated August 2022, received by City Council on September 12, 2022, Page 218.

- 4.10 In December 2021, City Council approved an additional \$500,000 of funding for the Robinson Barn as part of the 2022 Capital Projects and \$500,000 as part of the 2023 Capital Budget.<sup>47</sup> At the same council meeting, correspondence from citizens Mrs. Mary Ann Allin and Mr. Steve Allin was received as a Delegate Request stating opposition to the funding being considered for the Robinson Barn.<sup>48</sup>
- 4.11 In September 2022, a request for proposal (“RFP”) was published by the City’s Building Design and Construction department (“BDC”) to invite contractors to design and build the Robinson Barn at the Bovaird House. It was closed in November 2022.<sup>49</sup> The RFP was subsequently cancelled on January 26, 2023<sup>50</sup> when City Council resolved at a City Council meeting on December 14, 2022 that all payments for the Robinson Barn project immediately be suspended, unused capital project funds be transferred to the general rate stabilization reserve, and City Staff to explore potential alternatives for the operation of the Bovaird Site, including governance, operational impacts, appointment of citizen volunteers, and funding options.<sup>51</sup>

### Approval Process of Funding

- 4.12 To assess the approval process of funding for the reconstruction of the Robinson Barn with the City’s processes, we gathered details of the steps that were taken by City Staff and Council and compared this with the requirements and guidance found in relevant City policies. The applicable policies were established through discussion with City Staff from the Policy, Finance, City Clerk, and Internal Audit departments. During our interviews with City Staff, we asked about their awareness of any improprieties in the approval process for funding related to the Robinson Barn. None were brought to our attention. See Table 1 below for details of our assessment of the approval process.

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<sup>47</sup> Item BC009-2021 City Council Minutes Special Meeting, dated December 8, 2021, Page 15.

<sup>48</sup> Item 7.1 Correspondence from Mary Ann and Steve Allin from the City Council Special Meeting, dated December 8, 2021, Page 29.

<sup>49</sup> RFP2022-260 Rebuild the Robinson Barn at the Historic Bovaird House, published September 26, 2022, <https://brampton.bidsandtenders.ca/Module/Tenders/en/Tender/Detail/d71f985f-ed50-437a-9999-83acb297d5d3/#Document>.

<sup>50</sup> Email correspondence between various City Staff in CAO, Corporate Services, Building Design and Construction, Purchasing departments, including Fire Chief and Acting Commissioner of Community Services, during January 2023 regarding the cancellation of the Robinson Barn Requisition No. 412654.

<sup>51</sup> Item CW420-2022 City Council Minutes Special Meeting, dated December 14, 2022, Page 25.

**Table 1 – Assessment of Robinson Barn Approval Process**

| <b>2023 Budget Guideline (Effective 2023-2025)</b> |  |  |   |
|--|--|--|---|
| <b>Page</b>  | <b>Summary of Description</b>  | <b>KPMG Overall Finding</b>              | <b>Detailed KPMG Observations and Rationale</b>   |
| 3  | Budgets consist of estimating future costs for the delivery of goods and/or services that are required to achieve Council approved service levels. Council approves the budget annually on a fiscal period of January 1 to December 31.  | Events appear consistent with Guideline. | Budgets for the Robinson Barn were approved by City Council:<br>1. \$160,000 budget amendment approved by City Council on April 21, 2021 and,<br>2. \$500,000 funding through 2022 Capital Budget and \$500,000 funding through 2023 Capital Budget approved by City Council on December 8, 2021. |
| 17   | The Capital Budget is an estimate of the cost required to deliver capital assets with a useful life of over one year. This includes the purchase, construction, development and/or donation of capital assets.   | Events appear consistent with guideline. | The Robinson Barn as a capital asset had an expected useful life of over one year and therefore, was included in the 2020, 2021 and 2022 capital budgets for work to begin in 2022. Note budget amendments are addressed in the Budget Policy below.  |
| 20   | The funding source for New Construction capital projects typically come from DC Reserve, Tax Based, or Subsidies/Grants.   | Events appear consistent with guideline. | The Robinson Barn would likely be considered new construction so its funding should come from one of the three listed sources. For all of its approved funding of \$1,160,000, the source was Reserve Fund #4 (a tax-based source) and therefore, appears consistent.                             |
| <b>Budget Policy (Effective June 27, 2018)</b>     |  |  |   |
| <b>Page</b>  | <b>Summary of Description</b>  | <b>KPMG Overall Finding</b>              | <b>Detailed KPMG Observations and Rationale</b>   |
| 3  | Staff shall not commit expenditures to capital projects exceeding approved budget allocations.   | Events appear consistent with policy.    | The actual amounts recorded did not exceed the capital budget as seen in Table 3.   |
| 4  | When projects are completed under budget, excess funds shall be returned to the originating funding source.  | Events appear consistent with policy.    | Further to a City Council resolution on December 14, 2022, unused capital project funds that were allocated to the Robinson Barn were to be transferred to the general rate stabilization reserve after the project was cancelled.  |
| 4  | New capital projects, or amendments to previously approved projects, not otherwise covered under section 6, constitute budget amendments that are subject to the requirements of the Municipal Act, 2001, Section 291 and the Procedure By-law. Funding sources are subject to approval of Council on recommendation of the Treasurer and the CAO. | Events appear consistent with policy.    | The amendment of the budget which resulted in \$160,000 for the Robinson Barn was approved by Council on April 21, 2021. The staff report recommending the budget amendment lists the Chief Administrative Officer as the submitter of the report.  |

| <b>Purchasing By-Law 19-2018 (Effective March 1, 2018)</b> |   |                                       |  |
|--|---|---------------------------------------|--|
| <b>Page</b>  | <b>Summary of Description</b>   | <b>KPMG Overall Finding</b>           | <b>Detailed KPMG Observations and Rationale</b>  |
| 4  | Council shall authorize the commencement of procurements with an estimated value of \$1,000,000 or greater. | Events appear consistent with By-Law. | None of the procurements were greater than \$1,000,000, therefore, not applicable.   |
| 6  | Purchases up to and including \$25,000 are delegated to Departments.  | Events appear consistent with By-Law. | For procurements in relation to the Robinson Barn that were less than \$25,000 individually, we reviewed Payment Requisition forms submitted by Project Coordinator from BDC and approved by the Manager from BDC. No exceptions identified. |
| 6  | Public procurement of \$100,000 and greater is conducted by Purchasing.                                     | Events appear consistent with By-Law. | RFP2022-260 Rebuild the Robinson Barn at the Historic Bovaird House was budgeted to be a maximum amount of \$530,000 and was conducted by Senior Buyer from Purchasing.  |

4.13 After review of the relevant policies, we found that:

- Funding approvals for capital budgets and budget amendments were approved by City Council during council meetings, and
- Procurement approvals were received through departmental approvals of Requisition Forms and through RFP documentation.

### **Approved Funding, Cost Estimates, and Actual Costs Recorded**

4.14 We reviewed both the operating expenses and capital expenditures that were recorded for the Robinson Barn during the Period of Review. City Staff provided general ledgers for operating expenses recorded to cost centres CC0683 and CC7327. City Staff also provided expense details for CC1205 that were specifically paid to FHBH. In addition, City Staff provided general ledgers for capital expenditures recorded to the capital projects related to the Robinson Barn.

#### ***Expenses related to Robinson Barn – Prior to 2021 Reconstruction Allocation***

Prior to the 2021 City Council approval of the \$1,160,000 re-construction allocation, the City recorded a total of \$7,243 in reimbursements made to FHBH as operating expenses related to the Robinson Barn, \$5,710 of the expenses were booked to cost centre 0683 and \$1,533 were booked to cost centre 1205. Our review of the operating expense general ledger and supporting documentation suggest that these expenses relate to the storage of the Barn by renting a 'pod' container prior to its arrival at the City's Sandalwood Parkway Works Yard and were recorded in 2016 and 2017. See Table 2 for details of these expenses. See Section 6 for additional analysis performed on reimbursements made to FHBH by the City.

**Table 2 – Robinson Barn Operating Expenses<sup>52</sup>**

| Robinson Barn - Operating Expenses Incurred per Operating Expense General Ledger |      |      |      |      |                 |                 |      |      |      |      |      |      |                 |
|--|------|------|------|------|-----------------|-----------------|------|------|------|------|------|------|-----------------|
| General Ledger Account   | 2012 | 2013 | 2014 | 2015 | 2016            | 2017            | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | Grand Total     |
| Materials  |      |      |      |      | \$ 1,461        | \$ 1,537        |      |      |      |      |      |      | \$ 2,998        |
| Outside Services - Misc  |      |      |      |      | 1,533           | 1,225           |      |      |      |      |      |      | 2,758           |
| Promotion  |      |      |      |      |                 | 765             |      |      |      |      |      |      | 765             |
| Equipment Costs  |      |      |      |      |                 | 590             |      |      |      |      |      |      | 590             |
| Office Expenses  |      |      |      |      |                 | 132             |      |      |      |      |      |      | 132             |
| <b>Grand Total</b>   |      |      |      |      | <b>\$ 2,994</b> | <b>\$ 4,249</b> |      |      |      |      |      |      | <b>\$ 7,243</b> |

**Capital Expenditures related to Robinson Barn**

- 4.15 To identify and understand the nature of the capital expenditures related to the Robinson Barn, we reviewed the capital projects general ledger provided by the City’s Finance department as well as the budget tracker provided by the BDC department. We noted that capital expenditures were first recorded in November 2021, which occurred after the first approval of funding for the Robinson Barn reconstruction in the amount of \$160,000 by City Council. Most of the approved budget was never spent by the City as a result of the decision of City Council to immediately suspend payments for the project.
- 4.16 The City recorded total capital expenditures of \$74,891, which were recorded in two separate accounts, as follows:
- Based on our review of the capital projects general ledger, \$17,419 of capital expenditures were recorded in Capital Project 215361 which was funded by Tax Reserve Fund #4, a discretionary reserve fund used for asset acquisition or replacement that is funded through contributions from the tax base.<sup>53</sup> These capital expenditures were to pay for architectural services provided by ATA Architects Inc. for a feasibility study on the Robinson Barn.
  - The designated budget tracker established for the Robinson Barn provided to us by the BDC, outlined an additional \$57,472 of capital expenditures that were funded by the BDC Due Diligence Account. Based on the descriptions presented in the budget tracker, these costs relate to archaeological assessments, evaluation of the Porretta Barn’s condition, geotechnical investigations, and a heritage impact assessment. We were informed that the BDC Due Diligence Account is used by BDC to record the department’s project scoping costs before funding is approved through City Council for a project or when there are due diligence activities that arise during projects that are not limited to the scope of the capital project. The use of the BDC Due Diligence Account to develop a preliminary budget for the Robinson Barn is consistent with the City’s policies.<sup>54</sup> These costs were incurred to assist City Staff in providing recommendations to City Council further to their instructions.

<sup>52</sup> Note that we rounded to the nearest dollar for all charts.

<sup>53</sup> Interview with The Senior Manager Accounting Services, Deputy Treasurer, conducted on April 19, 2023, and subsequent follow up email correspondence.

<sup>54</sup> Friends of Historic Bovaird House (1955939) Not-for-Profit Corporation, accessed July 31, 2023, [https://www.appmybizaccount.gov.on.ca/onbis/corporations/viewInstance/view.pub?id=280aa9d4fbca6577ccb365bb8f57e85ac1020cc8c6cc24fe3aa496304c252692&\\_timestamp=30865573788743](https://www.appmybizaccount.gov.on.ca/onbis/corporations/viewInstance/view.pub?id=280aa9d4fbca6577ccb365bb8f57e85ac1020cc8c6cc24fe3aa496304c252692&_timestamp=30865573788743)



- 4.17 See Table 3 for the detailed expenses we have categorized by type based on our review of the accounts for the period identified. While \$1,160,000 had been approved for the reconstruction of the Robinson Barn by City Council, only \$74,891 in capital expenditures were recorded in the City's accounting records.

*Table 3 – Robinson Barn Capital Expenditures*

| <b>Robinson Barn - Capital Expenditures Recorded in Capital Project General Ledger</b> |                 |                  |                      |
|--|-----------------|------------------|----------------------|
| <b>Capital Project 215361</b>  | <b>2021</b>     | <b>2022</b>      | <b>Project Total</b> |
| Archaeological Assessment  | \$ 2,798        | \$ (2,798)       | \$ -                 |
| Architectural Services   |                 | 17,419           | 17,419               |
| <b>Project Total</b>   | <b>2,798</b>    | <b>14,621</b>    | <b>17,419</b>        |
| <b>Robinson Barn - Capital Expenditures Recorded in BDC Budget Tracker</b>             |                 |                  |                      |
| <b>BDC Due Diligence Account</b>   | <b>2021</b>     | <b>2022</b>      | <b>Grand Total</b>   |
| Archaeological Assessment  |                 | 20,332           | 20,332               |
| Structural Assessment of Poretta Barn  |                 | 22,513           | 22,513               |
| Geotechnical Investigation   |                 | 7,220            | 7,220                |
| Heritage Impact Assessment   |                 | 6,869            | 6,869                |
| Demolition Permit of Porretta Barn   |                 | 538              | 538                  |
| <b>Project Total</b>   | <b>-</b>        | <b>57,472</b>    | <b>57,472</b>        |
| <b>Grand Total</b>   | <b>\$ 2,798</b> | <b>\$ 72,093</b> | <b>\$ 74,891</b>     |

## Conclusion and Recommendations

- 4.18 Based on our review of the key events related to the Robinson Barn and the City's relevant policies, the approval process for the Barn was found to be consistent with the City's policies.
- 4.19 The amounts that were spent did not exceed the amounts approved.
- 4.20 Based on our findings, we have no recommendations at this time.

## 5 Mandate 2: Nature of the Friends of Historic Bovaird House

- 5.1 We have been asked to review and provide observations on the nature of the FHBH, including its governance, mandate and reporting relationship with the BHB and the City.

### Procedures

- 5.2 We performed the following procedures:
- Reviewed documentation related to the nature, governance and mandate of FHBH including the Terms of Reference between FHBH and the City;
  - Reviewed documentation outlining BHB's roles and responsibilities and membership;
  - Reviewed documentation describing the relationship between the City and FHBH; and
  - Interviewed City Staff and FHBH members.
- 5.3 We requested a comprehensive list of all of the FHBH volunteers from FHBH, which was not provided as of the date of this report. We performed a public online search to attempt to compile a list of volunteers. As a result, we could not comprehensively identify whether other relationships may exist between representatives of FHBH and the City and BHB.

### Findings

#### FHBH Governance and Mandate

- 5.4 FHBH is registered as a non-profit organization with the Ontario Business Registry<sup>55</sup> and as a charity with the Government of Canada.<sup>56</sup> It was created a few years after the donation of the Bovaird Site by volunteers who were interested in the heritage of the Bovaird Site and wanted the site to function as a museum.<sup>57</sup> The donation agreement between the Bovaird Site donor and the City stipulated that the City was to "maintain the existing buildings and site in perpetuity as a historic site and park area for the benefit of the citizens of Brampton"<sup>58</sup> so FHBH's objectives were broadly aligned with the donor and the City's obligations.
- 5.5 FHBH is exclusively operated by volunteer members and led by a Board. The Board is led by a Chairman. The Board meets periodically which we were told is sometimes monthly or quarterly.

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<sup>55</sup> Friends of Historic Bovaird House (1955939) Not-for-Profit Corporation, accessed July 31, 2023, [https://www.appmybizaccount.gov.on.ca/onbis/corporations/viewInstance/view.pub?id=280aa9d4fbca6577ccb365b8f57e85ac1020cc8c6cc24fe3aa496304c252692&\\_timestamp=30865573788743](https://www.appmybizaccount.gov.on.ca/onbis/corporations/viewInstance/view.pub?id=280aa9d4fbca6577ccb365b8f57e85ac1020cc8c6cc24fe3aa496304c252692&_timestamp=30865573788743)

<sup>56</sup> Friends of Historic Bovaird House (767679921 RR 0001) Registered Charity, accessed July 31, 2023, <https://apps.cra-arc.gc.ca/ebci/22ova/srch/pub/dsplyRprtngPrd?q.srchNmFltr=friends+of+22ovaird+house&q.stts=0007&selectedCharityBn=767679921RR0001&dsrdPg=1>

<sup>57</sup> Interview with Mr. Avis and Mr. Acheson, conducted on May 9, 2023.

<sup>58</sup> Agreement of Purchase and Sale between the Corporation of the City of Brampton, the Purchaser, and Mossie E. Bovaird, the Vendor, dated November 27, 1985, passed by City Council on October 16, 1985 via the Authorization By-Law 309-85, Page 2.

FHBH's interactions with the City are through City Staff. The current liaison is the Principal Planner – Heritage, Planning, Building and Growth Management.<sup>59</sup> FHBH's activities include hosting on-site events and tours for the general public, operating an on-site gift shop, participating in off-site heritage events, advertising through newsletters and online, and acquiring antiques to display on-site.<sup>60</sup>

- 5.6 Prior to 2002, no formal documents or agreements outlining the goals and objectives of the relationship between FHBH and the City existed.<sup>61</sup> Terms of Reference between FHBH and the City were signed in 2002 (the "**Terms of Reference**") that outline the goals and objectives of FHBH, the financial arrangements related to a garden gazebo acquired by FHBH, and the City's authority over the Bovaird Site. We understand that FHBH and the City are negotiating an updated agreement.<sup>62</sup>

### **BHB and FHBH's Relationship with the BHB**

- 5.7 The BHB is a municipal heritage committee established by the City that carries out the duties set out in section 28 of the *Ontario Heritage Act*. The mission of BHB is to advise City Council on the identification, conservation and promotion of resources that are designated under Parts IV and V of the Ontario Heritage Act. BHB is an advisory body to the City that makes recommendations to City Council having the following responsibilities:

- "advise City Council within its capacity as a municipal heritage committee under the provisions of the Ontario Heritage Act;
- recommend to City Council properties for designation under Parts IV and V of the Ontario Heritage Act;
- recommend to City Council properties for listing within the Municipal Register of Cultural Heritage Resources;
- make recommendations to City Council on the potential heritage impacts pertaining to heritage permit applications under Parts IV and V of the Ontario Heritage Act;
- advise City Council on the potential heritage impacts pertaining to land use planning initiatives, proposed plans of subdivision, demolition permits, site plan approvals, environmental assessments, heritage impact assessments, public works, and the like, where any known or potentially significant cultural heritage resource may be present;
- advise City Council on the identification, evaluation and conservation of built heritage properties, landscapes, districts and areas;
- advise City Council on current heritage conservation legislation as well as available funding sources;

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<sup>59</sup> Interview with the City Liaison with Friends of Historic Bovaird House and Principal Planner – Heritage, Planning, Building and Growth Management, conducted on April 18, 2023.

<sup>60</sup> Friends of Historic Bovaird House Year-End Report 2012, dated June 19, 2013, Pages 1 to 7.

<sup>61</sup> Terms of Reference for the Friends of Bovaird House, dated May 16, 2002, approved by the Buildings and Property Committee on June 3, 2002, Page 1.

<sup>62</sup> Interview with the City Liaison with Friends of Historic Bovaird House and Principal Planner - Heritage, Planning, Building and Growth Management, conducted on April 18, 2023.



- assist City Council in the preparation of municipal by-laws and policies to conserve heritage properties and areas;
- advise City Council in the preparation of criteria and approval of applications submitted for financial incentives to assist with the care and conservation of resources designated under Parts IV and V of the Ontario Heritage Act;
- work with City staff to implement City Council approved programs and activities within the Heritage Program;
- work with the public to increase public awareness and knowledge of heritage conservation issues related to cultural heritage.”<sup>63</sup>

- 5.8 The BHB and its subcommittees do not have decision-making authority and instead serve an advisory role to City Council. It reports to City Council through the Planning, Design and Development Committee. The BHB does not have an established budget and all expenditures are budgeted through the Planning, Design and Development departmental budget for Heritage Program matters, which is reviewed annually as part of the City’s budget review process. BHB members are able to propose ad hoc or previously unfunded requests for project expenditures for Heritage Program matters, however, the proposal must be endorsed by recommendation at a regular meeting of the BHB, reviewed by City Staff, and approved by City Council through the Planning, Design and Development Committee. BHB is also able to propose new projects but they must be reviewed by City Staff.<sup>64</sup> As a result, BHB was not able to make funding approval decisions at the Bovaird Site because that is outside its role and those decisions are made by City Council.
- 5.9 By-Law 12-2010 states the BHB is comprised of between five (5) and seventeen (17) members appointed through a resolution of City Council. BHB members do not receive any remuneration for their involvement. Members are selected for their interest, knowledge and expertise in heritage conservation. It is supported by City Staff of the Planning, Design and Development and the Corporate Services departments.<sup>65</sup>
- 5.10 Through a comparison of the listing of BHB members<sup>66</sup> and a current listing of volunteers of FHBH,<sup>67</sup> we identified three current volunteers of FHBH who had also served on the BHB during the Period of Review. They are:
- Mr. Avis, Chairman of FHBH, served on BHB as a member from 2012 to 2019;<sup>68</sup>

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<sup>63</sup> By-Law 12-2010 to re-establish the Brampton Heritage Board under new Terms of Reference and to Repeal By-laws 281-85, 42-93, 43- 93, 141- 2005, 317- 2008 and 325-2009, passed by Council on January 27, 2010, Pages 2 to 3.

<sup>64</sup> By-Law 12-2010 to re-establish the Brampton Heritage Board under new Terms of Reference and to Repeal By-laws 281-85, 42-93, 43- 93, 141- 2005, 317- 2008 and 325-2009, passed by Council on January 27, 2010, Pages 2 to 5.

<sup>65</sup> By-Law 12-2010 to re-establish the Brampton Heritage Board under new Terms of Reference and to Repeal By-laws 281-85, 42-93, 43- 93, 141- 2005, 317- 2008 and 325-2009, passed by Council on January 27, 2010, Pages 1 to 5.

<sup>66</sup> Brampton Heritage Board Membership Lists provided by City Clerk department and Brampton Heritage Board Minutes for 2012 to 2023.

<sup>67</sup> We performed a public search of a list of past and present FHBH volunteers as a comprehensive list was not provided by FHBH on June 2, 2023.

<sup>68</sup> Brampton Heritage Board Membership Lists provided by City Clerk department and Brampton Heritage Board Minutes for 2012 to 2023.

- Mr. Paul Willoughby, volunteer of FHBH, served on BHB as a member and a co-chair from 2012 to 2023;<sup>69</sup> and
  - Ms. Micheline St. Clair, volunteer of FHBH, who served on BHB as a member from 2012 to 2014.<sup>70</sup>
- 5.11 BHB is an advisory committee to the City and we were told that there is no formal reporting relationship between FHBH and BHB.<sup>71</sup>
- 5.12 BHB reviews all heritage permit applications and recommends whether to approve or decline applications to the Planning Design and Development Committee. The Planning Design and Development Committee then makes their recommendation to City Council. A heritage permit is required for any alteration likely to result in an alteration of heritage attributes on a property designated under Part IV of the Ontario Heritage Act.<sup>72</sup> Based on our review of City Staff Reports submitted to City Council, BHB's procedural involvement in the Robinson Barn appears to have been limited to its review and recommendation for approval of a heritage permit application that was submitted on August 23, 2022 by the City Staff for the Robinson Barn reconstruction onto Bovaird Site. The heritage permit was required because the Robinson Barn was to be relocated onto the Bovaird Site, which is designated under the Ontario Heritage Act.<sup>73</sup> The BHB's recommendation that the heritage permit application for the reconstruction of the Robinson Barn was approved by City Council on September 12, 2022.<sup>74</sup>

### **FHBH's Reporting Relationship with the City**

- 5.13 The relationship between FHBH and the City is outlined in writing in the 2002 Terms of Reference. The Terms of Reference states that the agreement is to be in effect for one year and renewed from year to year thereafter.<sup>75</sup> We were advised that the Terms of Reference have not been renewed or updated since 2002.<sup>76</sup>
- 5.14 The Terms of Reference outlines FHBH's objectives as the following:
- "To host public open houses and conduct tours of the Bovaird House on a weekly basis
  - To support the public use of the Bovaird House for historical, cultural and educational programs
  - To advise on the development of the adjacent land to strengthen the historical theme of the Bovaird House
  - To purchase or secure from donations, appropriate furnishings for the Bovaird House
  - To recruit new volunteers to a historical "club" setting

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<sup>69</sup> Brampton Heritage Board Membership Lists provided by City Clerk department and Brampton Heritage Board Minutes for 2012 to 2023.

<sup>70</sup> Brampton Heritage Board Membership Lists provided by City Clerk department and Brampton Heritage Board Minutes for 2012 to 2023.

<sup>71</sup> Interview with Michael Avis and Geoff Acheson, conducted on May 9, 2023.

<sup>72</sup> Heritage Permit Kit for Properties Designated under Part IV of the Ontario Heritage Act, submitted regarding Reconstruction of Robinson Barn at 563 Bovaird Drive, dated August 23, 2022, Pages 359, 361.

<sup>73</sup> Staff Report Planning, Bld & Ec Dev-2022-844 Scoped Heritage Impact Assessment & Heritage Permit, 563 Bovaird Drive East (Historic Bovaird House) and 2591 Bovaird Drive West, prepared by LHC Heritage Planning and Archaeology, dated August 31, 2022, Page 180.

<sup>74</sup> Item HB051-2022 City Council Special Meeting, dated September 12, 2022, Page 34.

<sup>75</sup> Terms of Reference for the Friends of Bovaird House, dated May 16, 2002, approved by the Buildings and Property Committee on June 3, 2002, Page 5.

<sup>76</sup> Interview with the City Liaison with Friends of Historic Bovaird House and Principal Planner – Heritage, Planning, Building and Growth Management, conducted on April 18, 2023.

- To host annual special events to promote the heritage of the house”<sup>77</sup>
- 5.15 According to the Terms of Reference, the City has “the authority to manage and control the operation and maintenance of the Bovaird House and grounds in all aspects.”<sup>78</sup>
- 5.16 In addition, the Terms of Reference outlines the ownership and revenue-sharing arrangement between the City and FHBH with respect to the garden gazebo that was purchased by FHBH in 2001.<sup>79</sup> In the arrangement, the City retains ownership of the gazebo and is responsible for setting of rental fees, bookings and operating the gazebo<sup>80</sup>. According to the Terms of Reference, the gazebo rental revenue is intended to fund the City’s operating costs and reimburse FHBH for the original purchase of the gazebo.<sup>81</sup>
- 5.17 City Staff are assigned to manage the relationship with the FHBH. The current liaison is the Principal Planner for Heritage in the Planning, Building and Growth Management department who is engaged at the moment in drafting an agreement between the City and FHBH to establish the roles and responsibilities of the parties.<sup>82</sup> We were told that currently there is no formalized reporting relationship between FHBH and the City and that FHBH does not report its financial performance to the City.<sup>83</sup>
- 5.18 As an external agency that interacts with the City, FHBH requested that City Council appoint a City Councillor to act as a representative of its organization. City Council appointed Regional Councillor Elaine Moore to act as the FHBH representative for the term from January 1, 2011 to November 30, 2012 and the term from January 1, 2013 to November 30, 2014<sup>84</sup> and Regional Councillor Jeff Bowman to act as the FHBH representative for the term from January 1, 2015 to December 31, 2022.<sup>85</sup>
- 5.19 Based on our discussions with City Staff and FHBH, the Terms of Reference do not outline the types of expenses that are to be paid for by the City and by FHBH. We were told the City and FHBH have proceeded on the basis that FHBH pays for costs related to hosting FHBH’s events and purchasing antiques to display at the Bovaird Site.<sup>86</sup> All costs related to the repair, maintenance, and construction of the Bovaird Site are paid for by the City. We were told that if FHBH has

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<sup>77</sup> Terms of Reference for the Friends of Bovaird House, dated May 16, 2002, approved by the Buildings and Property Committee on June 3, 2002, Page 4.

<sup>78</sup> Terms of Reference for the Friends of Bovaird House, dated May 16, 2002, approved by the Buildings and Property Committee on June 3, 2002, Page 4.

<sup>79</sup> Terms of Reference for the Friends of Bovaird House, dated May 16, 2002, approved by the Buildings and Property Committee on June 3, 2002, Page 5.

<sup>80</sup> We did not review the revenues related to the gazebo.

<sup>81</sup> Terms of Reference for the Friends of Bovaird House, dated May 16, 2002, approved by the Buildings and Property Committee on June 3, 2002, Page 5.

<sup>82</sup> Interview with the City Liaison with Friends of Historic Bovaird House and Principal Planner – Heritage, Planning, Building and Growth Management, conducted on April 18, 2023.

<sup>83</sup> Interview with Mr. Avis and Mr. Acheson, conducted on May 9, 2023.

<sup>84</sup> For the term from January 1, 2011 to November 30, 2012 as per Special Council Meeting Minutes, dated December 7, 2010, Page 15; and for the term from January 1, 2013 to November 30, 2014 as per City Council Meeting Minutes, dated December 14, 2012, Page 31.

<sup>85</sup> For the term from January 1, 2015 to November 30, 2016 as per City Council Minutes, dated December 17, 2014, Page 23; and for the term from January 1, 2017 to the end of the Council term as per City Council Minutes, dated December 14, 2016, Page 53; and for the period ending December 31, 2020 as per City Council Minutes, dated December 12, 2018, Page 59; Email correspondence with the City Clerk, City Clerk’s Office of the Corporation of the City of Brampton.

<sup>86</sup> Interview with Mr. Avis and Mr. Acheson, conducted on May 9, 2023.

historically recorded any expenses related to repair or maintenance, they have submitted the receipts to the City and the City has reimbursed FHBH.<sup>87</sup>

## Conclusion and Recommendations

- 5.20 FHBH is a registered non-profit organization and charity that operates tours and events on the Bovaird Site. Its mandate is to support the use of the Bovaird Site for historical, cultural and educational uses. FHBH works regularly with representatives of the City through a liaison who is a member of City Staff. Terms of Reference signed in 2002 set out the historical agreement on many aspects of the relationship between FHBH and the City but they have not been renewed annually as required and a new agreement is currently being negotiated.
- 5.21 FHBH reports expenses it incurs and can make a claim to the City for reimbursement. It does not provide financial statements annually to the City. Under the historical relationship, the City has been entirely responsible for repairs, maintenance and construction at the Bovaird Site. There is no formal reporting relationship between FHBH and the BHB.
- 5.22 Based on our findings, we recommend the City consider:
1. Establishing a formal agreement between FHBH and the City which would clearly outline the roles and responsibilities of each party, including but not limited to:
    - Guidelines and limits for operating and capital costs covered by each party,
    - Reporting obligations of each party (e.g., reporting financial performance, volunteer member lists, public engagement statistics),
    - The City policies that FHBH must adhere to as a volunteer organization that collaborates with the City,
    - The effective period of the agreement and the renewal process.
  2. Carrying out a periodic review of the agreements with FHBH to help facilitate the timely renewal of the agreement and updating of the agreement as required.

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<sup>87</sup> Interview with the City Liaison with Friends of Historic Bovaird House and Principal Planner – Heritage, Planning, Building and Growth Management, conducted on April 18, 2023.

## 6 Mandate 3: Expenses of Historic Bovaird House and Site

- 6.1 We have been asked to review the operating expenses and capital expenditures of the Historic Bovaird House and Site, including the Pendergast Log Cabin. The operating expenses of the Pendergast Log Cabin are included in the Bovaird Site costs.

### Procedures

- 6.2 For our analysis, we have limited our review to expenses recorded during the Period of Review (March 2012 to March 2023). For clarity, we have aligned the fiscal years presented with the fiscal year of the City of Brampton, specifically January 1 to December 31. We performed the following procedures to conduct our assessment:

- Reviewed the capital projects general ledger details related to Bovaird Site during the Period of Review, including the line descriptions to understand the nature of the expenditures and the sources of funding;
- Reviewed the cost centre 0683 and cost centre 7327 general ledger details related to Bovaird Site during the Period of Review, including the line descriptions to understand the nature of the expenses;
- Reviewed all expenses related to vendor #12854 Friends of Historic Bovaird House;
- Reviewed the Chart of Accounts for the city general ledger, to understand the nature of the general ledger accounts;
- Reviewed the BDC Budget tracker for Robinson Barn to understand the nature of the expenses

- 6.3 In performing our review, we used the general ledger accounts provided by the City. We were told by the Senior Manager Accounting Services, Deputy Treasurer that capital expenditures related to the Bovaird Site were booked to specific capital projects and that the City's operating expenses related to the Bovaird Site are booked to cost centre 0683 and cost centre 7327.<sup>88</sup> We also observed that additional expenses were booked to cost centre 1205, cost centre 3930 and cost centre 0403. See Appendix C for details of the general ledger accounts used to record these expenses.

### Findings

#### Operating Expenses

- 6.4 During the Period of Review, the City recorded \$216,340 in operating expenses related to the Bovaird Site. This includes \$41,079 that involved reimbursements to FHBH. The majority of expenses appear to relate to the maintenance of the Bovaird Site based on their descriptions. This represents average annual expenses of \$18,028 per year. Expenses recorded in 2018 were higher than most years, at \$29,209. This included work performed for pest control provided by Professional PCO Services Inc., fire safety provided by National Life Safety Group Inc., consulting from Pinchin Ltd., and emergency mitigation provided by ServiceMaster Toronto North-Vaughan.
- 6.5 The Senior Manager Accounting Services, Deputy Treasurer told us that operating expenses and internal cost allocations (e.g., for maintenance performed by City Staff) for the Bovaird Site are recorded in two cost centres, CC0683 and CC7327 designated for the Bovaird Site. We understand

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<sup>88</sup> Interview with the Senior Manager Accounting Services, Deputy Treasurer, conducted on April 19, 2023.



that operating expenses were booked to CC0683 from inception of the Bovaird Site to 2017, after which time the operating expenses were booked to CC7327. Additionally, there were some expenses that were recorded to cost centres 1205, 0403 and 3930. Table 4 below sets out the costs recorded for the day-to-day operations of the Bovaird Site during the Period of Review by calendar and fiscal year.

**Table 4 – Bovaird Site Operating Expenses**

| Bovaird Site - Operating Expenses Recorded |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                 |                   |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-------------------|
| GL Account                                 | 2012             | 2013             | 2014             | 2015             | 2016             | 2017             | 2018             | 2019             | 2020             | 2021             | 2022             | 2023            | Grand Total       |
| Demand Maintenance                         | \$ 2,992         | \$ 7,496         | \$ 2,665         | \$ 1,769         | \$ 5,078         | \$ 181           | \$ 9,630         | \$ 3,953         | \$ 5,837         | \$ 1,875         | \$ 4,160         | \$ 458          | \$ 46,094         |
| Materials                                  | 6,371            | 5,440            | 1,760            | 10,178           | 3,746            | 1,561            | 2,443            | 6,259            | 826              | 2,582            | 2,449            |                 | 43,616            |
| Outside Serv- Maintenance                  |                  |                  |                  |                  |                  | 204              | 12,851           | 1,186            | 4,039            | 6,326            | 9,578            | 1,628           | 35,811            |
| Hydro                                      | 2,145            | 2,707            | 2,890            | 3,369            | 4,418            | 2,516            | 1,461            | 2,704            | 3,634            | 3,551            | 3,750            | 859             | 34,003            |
| Heating Fuel                               | 1,603            | 2,018            | 2,199            | 2,981            | 1,776            | 2,766            | 2,689            | 2,666            | 2,674            | 2,615            | 3,543            | 504             | 28,034            |
| Preventative Maintenance                   | 1,242            | 2,253            | 2,743            | 2,530            | 2,694            | 2,078            |                  |                  | 1,552            | 2,919            |                  |                 | 18,010            |
| Outside Services - Misc                    |                  |                  |                  |                  | 1,533            | 1,389            |                  |                  | 2,258            |                  |                  |                 | 5,180             |
| Promotion                                  |                  |                  |                  |                  |                  | 1,454            |                  |                  |                  |                  |                  |                 | 1,454             |
| Marketing                                  | 1,450            |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                 | 1,450             |
| Water & Sewer                              | 54               | 19               | 42               | 41               | 91               | 35               | 135              | 319              | 153              | 164              | 236              | 8               | 1,298             |
| Equipment Costs                            |                  |                  |                  |                  |                  | 590              |                  |                  |                  |                  |                  |                 | 590               |
| Licensing                                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | 458              |                 | 458               |
| Office Expenses                            |                  |                  |                  | 5                |                  | 196              |                  |                  |                  |                  |                  |                 | 201               |
| Operating Project Expenses                 |                  |                  |                  |                  |                  |                  |                  |                  | 140              |                  |                  |                 | 140               |
| <b>Grand Total</b>                         | <b>\$ 15,858</b> | <b>\$ 19,933</b> | <b>\$ 12,300</b> | <b>\$ 20,872</b> | <b>\$ 19,335</b> | <b>\$ 12,971</b> | <b>\$ 29,209</b> | <b>\$ 18,779</b> | <b>\$ 22,340</b> | <b>\$ 17,113</b> | <b>\$ 24,175</b> | <b>\$ 3,457</b> | <b>\$ 216,340</b> |

6.6 We reviewed the general ledger details and descriptions entered by City Staff and we focused on expenses recorded to the three largest general ledger accounts by expense dollars: Demand Maintenance, Materials and Outside Services – Maintenance. Based on the descriptions entered, we observed that:

- Demand Maintenance expenses include but are not limited to:
  - Preventative and Demand Maintenance Services for HVAC Equipment;
  - Plumbing Services;
  - Snow Clearing Services;
  - Glass Replacement Services;
  - Fire Alarm and Intrusion Services;
  - Automatic Sliders; Low Energy Doors and Locksmith Services;
  - Overhead Electrical and Lighting Demand Maintenance Service; and
  - Electrical Services.
- Materials expenses include but are not limited to:
  - Monthly bank fee; P.O Box rental;
  - Liquor license;
  - Newsletters; website expenses;
  - Furniture; brass pins; lag bolt; anchors;
  - Robinson Barn container rental;
  - Materials purchased from Lowes; Rona; Canadian Tire; Home Depot; HomeSense
  - Defibrillator;
  - Miscellaneous supplies including batteries; primer; stamps.
- Outside Services – Maintenance expenses include but are not limited to:
  - Preventative and Demand Maintenance Services for HVAC;
  - Pest and Rodent Control;
  - Snow Clearing;



- Fire Alarm; and
- Window Washing Services.

6.7 The records the City made available for our review did not always clearly distinguish between operating expenses specifically related to the Pendergast Log Cabin and other Bovaird Site expenses. As such, we were unable to efficiently and accurately quantify the operating expenses related specifically to Pendergast Log Cabin.

**Reimbursements to FHBH of Operating Expenses**

6.8 The City’s detailed general ledger recorded \$41,079 in expenses by the City for reimbursements paid to FHBH during the Period of Review. We have presented our analysis below in two tables that present this information differently for the reader. Table 5 summarizes the reimbursements by fiscal (and calendar) year by general ledger account. Table 6 provides a more detailed categorization based on the line descriptions entered by City Staff in the accounting system.<sup>89</sup>

**Table 5 – Yearly FHBH reimbursed expenditures categorized by general ledger account (rounded)**

| Operating Expenses Reimbursed to Friends of Historic Bovaird House by Year |                |                |                |                |                |                |                |                |                |                 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| GL Account   | 2012           | 2013           | 2014           | 2015           | 2016           | 2017           | 2018           | 2019           | 2022           | Grand Total     |
| <b>Bovaird Site</b>  |                |                |                |                |                |                |                |                |                |                 |
| Materials  | \$6,291        | \$5,376        | \$1,484        | \$9,640        | \$2,122        | \$24           | \$1,557        | \$2,876        | \$1,952        | \$31,323        |
| Marketing  | 1,450          |                |                |                |                |                |                |                |                | 1,450           |
| Promotion  |                |                |                |                |                | 689            |                |                |                | 689             |
| Outside Services - Misc  |                |                |                |                |                | 165            |                |                |                | 165             |
| Operating Project Expenses   |                |                |                |                |                |                |                | 140            |                | 140             |
| Office Expenses  |                |                |                | 5              |                | 64             |                |                |                | 69              |
| <b>Bovaird Site Total</b>  | <b>7,741</b>   | <b>5,376</b>   | <b>1,484</b>   | <b>9,645</b>   | <b>2,122</b>   | <b>943</b>     | <b>1,557</b>   | <b>3,016</b>   | <b>1,952</b>   | <b>33,836</b>   |
| <b>Robinson Barn</b>   |                |                |                |                |                |                |                |                |                |                 |
| Materials  |                |                |                |                | 1,461          | 1,537          |                |                |                | 2,999           |
| Outside Services - Misc  |                |                |                |                | 1,533          | 1,225          |                |                |                | 2,758           |
| Promotion  |                |                |                |                |                | 765            |                |                |                | 765             |
| Equipment Costs  |                |                |                |                |                | 590            |                |                |                | 590             |
| Office Expenses  |                |                |                |                |                | 132            |                |                |                | 132             |
| <b>Robinson Barn Total</b>   |                |                |                |                | <b>2,994</b>   | <b>4,248</b>   |                |                |                | <b>7,242</b>    |
| <b>Grand Total</b>   | <b>\$7,741</b> | <b>\$5,376</b> | <b>\$1,484</b> | <b>\$9,645</b> | <b>\$5,116</b> | <b>\$5,191</b> | <b>\$1,557</b> | <b>\$3,016</b> | <b>\$1,952</b> | <b>\$41,079</b> |

<sup>89</sup> For the line descriptions that we could not distinguish the nature of, we categorized as “Other.”



**Table 6 – Yearly FHBH reimbursed expenditures categorized by line description in the general ledger (rounded)<sup>90</sup>**

| Operating Expenses Reimbursed to Friends of Historic Bovaird House by Line Description |                 |                 |                 |                 |                 |                 |                 |                 |                 |                  |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Line Description Summarization   | 2012            | 2013            | 2014            | 2015            | 2016            | 2017            | 2018            | 2019            | 2022            | Grand Total      |
| Materials  | \$ 1,019        | \$ 5,376        | \$ 1,484        | \$ 5,465        |                 |                 |                 |                 |                 | \$ 13,343        |
| Other Supplies   | 2,396           |                 |                 | 2,153           |                 |                 | 1,557           | 1,435           |                 | 7,541            |
| Robinson Barn  |                 |                 |                 |                 | 2,994           | 4,248           |                 |                 |                 | 7,242            |
| Other Expenses   | 1,035           |                 |                 |                 |                 | 943             |                 | 1,582           | 1,952           | 5,511            |
| Newsletters  |                 |                 |                 | 1,523           | 852             |                 |                 |                 |                 | 2,375            |
| P.O Box and Liquor License   | 1,841           |                 |                 | 184             |                 |                 |                 |                 |                 | 2,025            |
| Catering   |                 | 750             |                 |                 |                 |                 |                 |                 |                 | 750              |
| Heritage Plaque Awards   | 700             |                 |                 |                 |                 |                 |                 |                 |                 | 700              |
| Bank Fees  |                 |                 |                 | 35              | 507             |                 |                 |                 |                 | 542              |
| Supplies, Storage, Cable   |                 |                 |                 |                 | 307             |                 |                 |                 |                 | 307              |
| Typewriter   |                 |                 |                 | 153             |                 |                 |                 |                 |                 | 153              |
| Table and Chair Rentals  |                 |                 |                 |                 | 94              |                 |                 |                 |                 | 94               |
| Christmas Supplies   |                 |                 |                 | 89              |                 |                 |                 |                 |                 | 89               |
| Kitchen Supplies   |                 |                 |                 |                 |                 | 88              |                 |                 |                 | 88               |
| Website, Stamps, and Sheet Brackets  |                 |                 |                 | 44              | 40              |                 |                 |                 |                 | 84               |
| Furniture and Brass Pins   |                 |                 |                 |                 |                 | 70              |                 |                 |                 | 70               |
| HBH Tags   |                 |                 |                 |                 |                 | 66              |                 |                 |                 | 66               |
| Liability Insurance and Mileage  |                 |                 |                 |                 |                 | 59              |                 |                 |                 | 59               |
| Display Board Supplies   |                 |                 |                 |                 |                 | 39              |                 |                 |                 | 39               |
| <b>Grand Total</b>   | <b>\$ 6,991</b> | <b>\$ 6,126</b> | <b>\$ 1,484</b> | <b>\$ 9,645</b> | <b>\$ 5,116</b> | <b>\$ 5,191</b> | <b>\$ 1,557</b> | <b>\$ 3,016</b> | <b>\$ 1,952</b> | <b>\$ 41,079</b> |

6.9 Our review of the reimbursements recorded in the City’s general ledger suggest that expenses related to marketing and events (such as newsletters) for the Bovaird Site were reimbursed by the City. This appears to be inconsistent with our understanding that FHBH was responsible for costs related to marketing and events which we understood from discussions we had with City Staff and FHBH. Refer to paragraph 5.22 for our recommendation regarding the City’s reporting relationship with FHBH.

### Capital Expenditures

6.10 Capital expenditures of \$1,613,661 were recorded by the City during the Period of Review for the Bovaird Site through funding from Reserve Fund #4, Development Charges Reserve Fund (recreation), and Reserve Fund #78 Operating Development Charge Contribution. The property with the largest capital expenditures recorded in the period was the Pendergast Log Cabin, which included the construction of the Comfort Station.

6.11 As previously discussed in Section 4, a total of \$17,419 in capital expenditures related to the Robinson Barn for architectural services provided by ATA Architects Inc. for a feasibility study were recorded before the Robinson Barn project was cancelled. The costs were booked to Capital Project 215361, funded by Reserve Fund #4. Additional costs were recorded to the BDC Due Diligence Account in the amount of \$57,472 for a total of \$74,891.

6.12 City Staff told us that only capital expenditures related to the Robinson Barn were booked to the BDC Due Diligence Account. The BDC Due Diligence account was established in 2017 to record costs related to scoping activities. However, for capital projects prior to 2017, like the Pendergast

<sup>90</sup> Note that we categorized amounts recorded based on the line descriptions found in the general ledger details. We did not review the underlying supporting invoices and receipts and did not undertake any other review.





Log Cabin, scoping costs were booked to their capital project accounts, and not to the BDC Due Diligence account.<sup>91</sup>

6.13 Table 7 below summarizes the overall capital expenditures that were recorded for each building on the Site.

Table 7 – Bovaird Site Capital Expenditures – in total<sup>92</sup>

| Bovaird Site - Capital Expenditures by Project Code with Funding Source |  |                      |                     |   |
|---|--|----------------------|---------------------|---|
| Project Code  | Project Description  | Building             | Project Total       | Funding Source                                      |
| 125550  | Repair of Bovaird House  | Bovaird House        | \$ 67,241           | Reserve #4  |
| 125610  | Relocation of the Pendergast Cabin to the Bovaird Site and Construction of Comfort Station | Pendergast Log Cabin | 379,384             | Recreation Development Charges and Reserve Fund #78 |
| 135550  | General Upgrades to Bovaird House  | Bovaird House        | 52,413              | Reserve #4  |
| 161650  | Repairs of Bovaird House and Construction of Comfort Station                               | Bovaird House        | 100,628             | Reserve #4  |
| 171650  | Repairs to Pendergast Log Cabin, Comfort Station Repairs, Reconstruction of Gazebo         | Pendergast Log Cabin | 743,211             | Reserve #4  |
| 201650  | Bovaird House Upgrades   | Bovaird House        | 195,894             | Reserve #4  |
| 215361  | Robinson Barn Reconstruction   | Robinson Barn        | 17,419              | Reserve #4  |
| BDC Due Diligence Account   | Robinson Barn Reconstruction   | Robinson Barn        | 57,472              | BDC Due Diligence Account                           |
| <b>Grand Total</b>  |  |                      | <b>\$ 1,613,661</b> |   |

6.14 We reviewed the descriptions noted in the capital projects general ledger to understand the nature of the expenditures recorded and based on that understanding, we grouped similar expenditures together.<sup>93</sup> For expenses where the description was not clear, we have classified it as “Other.” Refer to Appendix D for a detailed summary of the capital expenditures.

6.15 These capital expenditures were funded from the following sources:

1. Reserve Fund #4 was used to fund \$1,176,806 for the Bovaird Site. Reserve Fund #4 is a discretionary reserve fund used for asset acquisition or replacement that is funded through contributions from the tax base

<sup>91</sup> Interview with the Manager, Building Design and Construction, conducted on April 18, 2023 and subsequent email correspondence.

<sup>92</sup> We reviewed the City Staff report, Friends of Historic Bovaird House – Q&A Information Report, authored by Strategic Communications, Culture & Events, dated February 9, 2022, that outlined the operating and capital expenditures related to the Bovaird Site. We reconciled our findings with the City report and note that the time periods of review differ between our report and the City’s staff report and account for the differences in the dollar amounts presented.

<sup>93</sup> To gain a deeper understanding of the capital amounts recorded for each building, we reviewed the “Desc,” “Line Descr”, and “Supplier Name” fields in the capital projects general ledger details and grouped similar work together.

2. \$379,384 was funded by Development Charges Reserve Fund (recreation) and Reserve Fund #78 Operating Development Charge Contribution.

At the time of the Pendergast Log Cabin project, there was a requirement that 10% of a project be funded through the tax base so that portion was allocated to Reserve Fund #78 Operating Development Charge Contribution. Reserve Fund #78 is funded by operating activities of the City.<sup>94</sup>

Development Charges Reserve Fund (recreation) is funded through charges to developers and is to be used by the City to fund additional infrastructure that arise from the development of an area.

3. As discussed previously, the BDC Due Diligence account was used to fund \$57,472 in capital expenditures for the Robinson Barn.

### ***Reimbursements to FHBH of Capital Expenditures***

- 6.16 It is our understanding that in the event that a capital expenditure is required for the Bovaird Site, these expenditures are managed by the City. FHBH also has a Buildings and Acquisition Fund that was established in 2009 to acquire buildings and artifacts to enhance the Bovaird House. The Buildings and Acquisition Fund is funded via direct donations to FHBH and profits from events and is managed exclusively by FHBH.<sup>95</sup> We were told that the City does not reimburse these types of capital expenditures incurred by FHBH.<sup>96</sup>

## **Conclusion and Recommendations**

- 6.17 During the Period of Review, \$216,340 of operating expenses were recorded by the City amounting to an average annual expense of \$18,028. This includes amounts reimbursed to FHBH by the City. Most expenses relate to maintenance of the Bovaird Site. During the Period of Review, \$1,613,661 of capital expenditures were recorded. The majority of the capital expenditures were for the Pendergast Log Cabin, which included the construction of the Comfort Station. The majority of capital expenditures for the Bovaird Site were funded by Reserve Fund #4 (\$1,176,806 of \$1,613,661).
- 6.18 Based on our findings, we have no recommendations at this time. For our recommendation regarding FHBH, refer to paragraph 5.22.

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<sup>94</sup> Interview with the Senior Manager Accounting Services, Deputy Treasurer, conducted on April 19, 2023, and subsequent follow up email correspondence.

<sup>95</sup> Friends of Historic Bovaird House Year-End Report 2012, dated June 19, 2013, Page 8.

<sup>96</sup> Interview with the City Liaison with Friends of Historic Bovaird House and Principal Planner – Heritage, Planning, Building and Growth Management, conducted on April 18, 2023.

## 7 **Mandate 4: Observations Regarding the City’s Conflict of Interest Policy and Decisions in 2021 Involving the Robinson Barn**

7.1 We have been asked to review and provide observations on compliance with the City’s Conflict of Interest Policy (“Conflict Policy”) in decisions related to the Robinson Barn, including members of the BHB and FHBH.

### **Procedures**

7.2 We performed the following procedures to identify potential conflicts that may have existed for decisions made in 2021 related to the Robinson Barn:

- Interviewed City Staff about their awareness of any conflicts of interest in decisions related to the Robinson Barn;
- Reviewed City Council meeting minutes, staff reports and email correspondence around the 2021 funding decision;
- Reviewed City’s policies that apply, listed below, in light of the roles and activities of the following groups: City Staff, BHB, FHBH and City Councillors. The relevant City policies were provided to us by City Staff from the Policy, Finance, City Clerk, and Internal Audit departments:
  - Policy 2.2.0 Terms & Conditions of Employment – Conflict of Interest;
  - Employee Code of Conduct HRM-100;
  - City of Brampton Council Handbook;
  - Municipal Conflict of Interest Act;
  - GOV-140 Council Staff Relations Policy; and
  - Council Code of Conduct C006-2016.
- Online search to identify FHBH volunteers.<sup>97</sup>

### **Findings**

7.3 In our analysis, we considered the following points where conflicts of interest might have been a factor:

- The heritage permit for the Robinson Barn relocation onto the Bovaird Site recommended by BHB which was approved by City Council on September 12, 2022,<sup>98</sup>
- The approval of the budget amendment to allocate funding for the design process of the Robinson Barn which was recommended by City Staff and approved by City Council on April 21, 2021,<sup>99</sup>

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<sup>97</sup> We note that an online search was performed because a comprehensive list was not provided by FHBH.

<sup>98</sup> Item HB051-2022 City Council Special Meeting, dated September 12, 2022, Page 34.

<sup>99</sup> Item CW205-2021 City Council Minutes, dated April 21, 2021, Page 30.

- The approval of the capital budget to allocate funding for the construction process of the Robinson Barn which was recommended by City Staff and approved by City Council on December 8, 2021.<sup>100</sup>

7.4 We note that certain policies apply to different parties:

- City Staff are required to comply with Policy 2.2.0 Terms & Conditions of Employment – Conflict of Interest and Employee Code of Conduct HRM-100;
- City Councillors are required to comply with City of Brampton Council Handbook and Council Code of Conduct C006-2016;
- City Councillors and BHB members are required to comply with the Municipal Conflict of Interest Act;
- City Staff and City Councillors are required to comply with GOV-140 Council Staff Relations Policy; and
- It appears that no policies apply to representatives of FHBH as there are no City policies that apply to volunteers.

7.5 We were only asked to look into the policies in relation to the decision making around the Robinson Barn which we have interpreted to relate to the decision to fund the reconstruction of the Robinson Barn and related events as outlined in paragraph 7.3. Our procedures were limited to the steps outlined above<sup>101</sup> and therefore, would not necessarily detect all instances where conflicts of interest might be present since improper relationships can be intentionally hidden and difficult to identify.

7.6 According to the policies reviewed, we note that conflicts of interest arise when City Staff, City Councillors or BHB members have an interest that may derive an economic benefit or avoid an economic loss or have a pecuniary interest in a matter.

7.7 As noted in Mandate 2, we identified the current members of FHBH (we were unable to obtain a complete list of all volunteers of FHBH) and compared the names to the BHB members and City Councillors and found three instances where FHBH volunteers were serving on the BHB. The policies we reviewed do not appear to preclude volunteers from serving on local boards.

7.8 Based on our review of the documentation and outcome of interviews, no information was found to suggest that City Staff, City Councillors or BHB members had a financial interest related to the Robinson Barn.

7.9 We are aware that the media reported that former City Councillor Jeff Bowman's wife is a volunteer with FHBH and City Staff told us they were aware of this relationship. We requested a complete list of FHBH volunteers for the Period of Review, however, it has not been provided as of the time of this report. Based on our own public search, we have found a photograph of an FHBH volunteer with the last name "Bowman" from an article published in 2017.<sup>102</sup> City Councillor Jeff Bowman served on City Council from 2014 to 2022.<sup>103</sup> He participated in the City Council vote for the approval of funding for the reconstruction

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<sup>100</sup> Item BC009-2021 City Council Minutes Special Meeting, dated December 8, 2021, Page 15.

<sup>101</sup> For example, we did not look at the emails of those involved in the decisions.

<sup>102</sup> Mother's Day Tea returns to Historic Bovaird House, [https://www.bramptonguardian.com/life/mother-s-day-tea-returns-to-historic-bovaird-house/article\\_a4d49d78-1df3-5b05-913a-44c85eb0adbe.html](https://www.bramptonguardian.com/life/mother-s-day-tea-returns-to-historic-bovaird-house/article_a4d49d78-1df3-5b05-913a-44c85eb0adbe.html), authored by Brampton Guardian, dated May 14, 2017.

<sup>103</sup> Inaugural Meeting City Council Minutes, dated December 1, 2014; Inaugural Meeting City Council Minutes, dated December 3, 2018.

of the Robinson Barn on April 21, 2021 and December 8, 2021.<sup>104</sup> It appears that the City Councillor's term and his spouse's volunteering activities with FHBH may have occurred concurrently.

- 7.10 The City Council Handbook and C006-2016 Code of Conduct for Members of Council state that City Councillors cannot provide preferential treatment to organizations that they or their family members have a pecuniary interest in. We have not come across any information that suggests City Councillor Bowman had a direct pecuniary interest in the Robinson Barn either directly or indirectly through his wife. As such, we have not found any evidence that City Councillor Bowman gained financially from decisions related to the Robinson Barn. Similarly, we did not find any information that the FHBH volunteers can personally gain financially from decisions related to the Robinson Barn. In addition, we have not found any information that the City policies specifically prohibit City Councillors' family members from volunteering with organizations that are affiliated with the City.

## Conclusion and Recommendations

- 7.11 Upon review of the relevant City policies and outcomes of our interviews, we identified no information suggesting City Staff, City Councillors, BHB members or FHBH members failed to comply with the specific policies as follows based on our understanding:

- Policy 2.2.0 Terms & Conditions of Employment – Conflict of Interest;
- Employee Code of Conduct HRM-100;
- City of Brampton Council Handbook;
- Municipal Conflict of Interest Act;
- GOV-140 Council Staff Relations Policy; and
- Council Code of Conduct C006-2016.

- 7.12 Based on our findings, we recommend:

1. The City explore whether a policy should be created to address conflicts of interest that apply to:
  - Volunteers and members of organizations that collaborate with the City, City Councillors and their family members and dependents who volunteer with organizations that collaborate with the City.
2. The City consider whether to add a requirement that City Councillors declare any conflicts of interest during City Council meetings, including non-pecuniary interests. Currently, the City of Brampton Council Handbook states that only pecuniary interests need to be declared. (Section 7.9 Declaring Interests that "Members of Council are bound by provisions of the Municipal Conflict of Interest Act...[which] imposes certain duties on Members when any matter is to be considered at a meeting of Council or local board in respect of which the Member or the Member's spouse, child or parent has any direct or indirect pecuniary (i.e., financial) interest....Members must declare any direct or pecuniary interest."<sup>105</sup>) The City may wish to seek legal advice around whether the policies should be reviewed to consider situations where non-pecuniary interests exist.

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<sup>104</sup> Item CW205-2021 City Council Minutes, dated April 21, 2021, Page 30.; Item BC009-2021 City Council Minutes Special Meeting, dated December 8, 2021, Page 15.

<sup>105</sup> City of Brampton Council Handbook 2022-2026 Governance Volume 2, Page 159.

## 8 Mandate 5: Funding Sources of Pendergast Log Cabin

8.1 We have been asked to review and provide information on the funding source for the acquisition and construction of the Pendergast Log Cabin.

### Procedures

8.2 We performed the following procedures in conducting our review:

- Reviewed City Council meeting minutes, staff reports, and other City documentation to understand the key events;
- Reviewed capital projects general ledger details related to Pendergast Log Cabin for the Period of Review;
- Reviewed all expenses related to vendor #12854 Friends of Historic Bovaird House;
- Reviewed Cost centre 0683 and cost centre 7327 general ledger details related to the Bovaird Site for the Period of Review; and
- Reviewed Chart of Accounts for the City general ledger.

### Findings

#### Timeline of Key Events

Based on our analysis of various records and our discussions with certain individuals, the timeline of key events related to the Pendergast Log Cabin acquisition and construction is as follows:

- 8.3 In 2012, the City underwent heritage preservation efforts within the Vales of Humber Secondary Plan which included heritage structures like the Pendergast Log Cabin.<sup>106</sup> As part of those heritage preservation efforts, City Council resolved that the Pendergast Log Cabin would be relocated to the Bovaird Site.<sup>107</sup>
- 8.4 The owner and developer of the lands where the Pendergast Log Cabin was located was Royal Pine Homes. In March 2013, City Council allocated City funding towards the relocation and reconstruction of the Pendergast Log Cabin from the Capital Project #125610-001 Heritage Program.<sup>108</sup>
- 8.5 In 2014, Hayford donated the Pendergast Log Cabin to the City. As outlined in the agreement, Hayford was responsible for the dismantling, relocation, and reconstruction of the Pendergast Log Cabin on the Bovaird Site.<sup>109</sup> The agreement also outlines the City's responsibilities including submission and processing of a site plan application, conducting a chemical analysis of the soil, constructing the Comfort Station, obtaining various permits, installing utilities, and completing site works including parking lot

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<sup>106</sup> City File P26S.50 Recommendation Report Heritage Preservation Efforts Within the Vales of Humber Secondary Plan, authored by Planning, Design and Development Committee, dated August 1, 2012, approved by the Planning, Design & Development Committee on September 5, 2012, Page 1

<sup>107</sup> Item PDD156-2012 City Council Minutes, dated September 12, 2012, Pages 49 to 50.

<sup>108</sup> B60-BOV Relocation of the Pendergast Log Cabin Report, prepared by Community Development and Services Planning and Building Design and Construction, dated March 12, 2013, approved by City Council on March 27, 2013, Page 4.

<sup>109</sup> Relocation, Restoration and Acquisition Agreement, between The Corporation of the City of Brampton and the Owner, Hayford Holdings Inc. O/A Royal Pine Homes, dated August 14, 2014, Pages 1 to 12, and Schedule 'F' Terms of Reference.

improvements, driveway improvements and constructions of new walkways. During the construction of the Comfort Station, we understand that issues arose that caused the cost of construction to be higher than expected.<sup>110</sup>

- 8.6 Hayford completed its obligations under its agreement with the City regarding the relocation, restoration and acquisition of the Pendergast Log Cabin at the Bovaird Site in September 2017.<sup>111</sup>
- 8.7 As of July 31, 2023, the Pendergast Log Cabin is undergoing designation under the Ontario Heritage Act as a cultural heritage resource.<sup>112</sup>

### Operating Expenses

Based on the documentation that was made available for KPMG to review, the records of the City do not distinguish between operating expenses recorded in relation to the Pendergast Log Cabin and other Site expenses. As such, we cannot efficiently and accurately quantify the operating expenses related specifically to Pendergast Log Cabin.

### Capital Expenditures

- 8.8 There are two capital project accounts that were created for the Pendergast Log Cabin: Capital Project 125610 Relocation of the Pendergast Cabin to the Bovaird House Site and Capital Project 171650 Bovaird House – Pendergast Log Home Restoration. A total of \$1,122,595 was recorded in these two accounts during the Period of Review. Our review of the descriptions contained in the capital project general ledger details suggest that a large portion of the costs are related to work performed on the Comfort Station and parking lot.
- 8.9 Table 8 below sets out the capital expenditures recorded by the City in Capital Projects 125610 and 171650. Capital Project 125610 was funded by Development Charges Reserve Fund (recreation) and Reserve Fund #78 for a total of \$379,384 and Capital Project 171650 was funded by Reserve Fund #4 for a total of \$743,211.

**Table 8 – Capital Expenditures of Pendergast Log Cabin**

| Pendergast Log Cabin - Capital Expenditures by Year                 |                  |                  |                  |                  |                  |                   |                   |                 |                    |                     |  |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-----------------|--------------------|---------------------|--|
|   | 2013             | 2014             | 2015             | 2016             | 2017             | 2018              | 2019              | 2020            | 2021               | Grand Total         | Funding Source                               |
| <b>Relocation of the Pendergast Cabin to the Bovaird House Site</b> |                  |                  |                  |                  |                  |                   |                   |                 |                    |                     | Reserve #4                                   |
| 125610  | 26,901           | 22,411           | 56,319           | 42,708           | 15,903           | 21,831            | 193,310           | (0)             |                    | 379,384             |  |
| <b>Bovaird House Pendergast log home Restoration</b>                |                  |                  |                  |                  |                  |                   |                   |                 |                    |                     | Recreation Development Charges & Reserve #78 |
| 171650  |                  |                  |                  |                  | 7,468            | 155,103           | 584,558           | 6,082           | (10,000)           | 743,211             |  |
| <b>Grand Total</b>  | <b>\$ 26,901</b> | <b>\$ 22,411</b> | <b>\$ 56,319</b> | <b>\$ 42,708</b> | <b>\$ 23,371</b> | <b>\$ 176,935</b> | <b>\$ 777,867</b> | <b>\$ 6,082</b> | <b>\$ (10,000)</b> | <b>\$ 1,122,595</b> |  |

<sup>110</sup> Interview with the City Liaison with Friends of Historic Bovaird House and Principal Planner - Heritage, Planning, Building and Growth Management, conducted on April 18, 2023.

<sup>111</sup> Hayford Holdings Inc. Relocation, Restoration and Acquisition of the Pendergast Log Cabin Final Acceptance and Final Warranty Inspection, from Hayford Holdings Inc. to City Building Design and Construction department, dated September 21, 2017.

<sup>112</sup> Municipal Register of Cultural Heritage Resources Designated Under the Ontario Heritage Act – Designated Properties, last updated 2021; Page 135.

### ***Capital Project 125610 Relocation of the Pendergast Cabin to the Bovaird House Site***

- 8.10 Our review of the Relocation, Restoration and Acquisition Agreement between Hayford and the City notes that Hayford was responsible for reconstruction and restoration of the Pendergast Log Cabin, construction of the foundation of the comfort station, and connection of utilities, at their own expense. The City was responsible for construction of the comfort station, obtaining various permits, installing utilities, and improvements to the parking lot, driveway and adding new walkways.<sup>113</sup>
- 8.11 We note that \$379,384 of capital costs were recorded to the Capital Project 125610 as described below:
- Based on our review of the descriptions in the general ledger, \$287,595 of the costs incurred by the City appear to be consistent with the agreement between Hayford and the City.
  - Based on our review of the invoices of \$21,454 of the expenses in the general ledger with the description "REQUEST FOR PROPOSAL CALL NO.", these costs were incurred to retain architects for the construction of the Comfort Station. This is consistent with the agreement between Hayford and the City as the City was responsible for the construction of the comfort station.
  - The remaining \$70,335 of the expenses are vague in their descriptions and no supporting documentation was available due to the City's file storage and retention policies so we cannot confirm the details of these relocation expenses.
- 8.12 The Capital Project 125610 was funded primarily through Development Charges Reserve Fund (recreation) which is funded through charges to developers and is to be used by the City to fund additional infrastructure that arise from the development of an area. At the time, the City's Development Charges policy required that 10% of funding be sourced from non-development charges so as such, Reserve Fund #78 Operating Development Charge Contribution was the source for the remaining balance, which is funded by operating activities of the City.<sup>114</sup>

### ***Capital Project 171650 Bovaird House – Pendergast Log Home Restoration***

- 8.13 Based on our review of the descriptions in Capital Project 171650 general ledger, we note the following activities were performed under the capital project:
- Reconstructing the gazebo;
  - Repairing and constructing the Comfort Station;
  - Regrading the parking lot;
  - Installing safety fence; and
  - Architectural services.
- 8.14 Capital Project 171650 was fully funded by Reserve Fund #4.

### ***Capital Expenditures by Vendor***

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<sup>113</sup> Relocation, Restoration and Acquisition Agreement, between The Corporation of the City of Brampton and the Owner, Hayford Holdings Inc. O/A Royal Pine Homes, dated August 14, 2014, Pages 1 to 12, and Schedule 'F' Terms of Reference.

<sup>114</sup> Interview with the Senior Manager Accounting Services, Deputy Treasurer, conducted on April 19, 2023, and subsequent follow up email correspondence.



- 8.15 Table 9 below shows the total capital expenditures recorded by vendor name. Note that the expenses marked “Manual Project Journal Entry” do not relate to a specific vendor but instead are journal entries created manually by City Staff to internally allocate costs of work performed by City Staff for approved projects.
- 8.16 The largest vendor in terms of dollars spent was Quad Pro Construction. According to the capital project general ledger, this related to Tender T2018-087 Reconstruction of Comfort Station and General Upgrades at Bovaird House. This project included partial building demolition, erosion and sedimentation control, site grading, adding water systems, among other tasks.<sup>115</sup>

**Table 9 – Vendors of Pendergast Log Cabin**

| Pendergast Log Cabin - Capital Expenditures by Vendor |                     |
|---|---------------------|
| Vendor  | Amount              |
| QUAD PRO CONSTRUCTION INC                             | \$ 655,294          |
| Manual Project Journal Entry                          | \$ 161,503          |
| KINGSLAND + ARCHITECTS INC.                           | \$ 154,004          |
| PAC BUILDING GROUP CORPORATION                        | \$ 58,729           |
| RENDA CONSTRUCTION INC.                               | \$ 24,346           |
| REGION OF PEEL  | \$ 15,949           |
| MILLENNIUM PAINTING                                   | \$ 15,147           |
| IMPERIAL CONTRACTING                                  | \$ 11,753           |
| WORLD WIDE ELECTRIC INC.                              | \$ 7,434            |
| TED VAN LANKVELD                                      | \$ 4,869            |
| ADEE CONSULTANTS LTD                                  | \$ 4,579            |
| ENBRIDGE GAS DISTRIBUTION INC                         | \$ 4,040            |
| MIR CONSTRUCTION INC                                  | \$ 2,188            |
| CONSTRUCTCONNECT CANADA, INC.                         | \$ 1,013            |
| PRICE PLUMBING & HEATING LTD                          | \$ 1,010            |
| MULTIVIEW LOCATES INC                                 | \$ 582              |
| ELECTRICAL SAFETY AUTHORITY                           | \$ 156              |
| <b>Grand Total</b>                                    | <b>\$ 1,122,595</b> |

## Conclusion and Recommendations

- 8.17 The City recorded \$1,122,595 of costs for the Pendergast Log Cabin. A significant portion of the costs relates to the construction and reconstruction of the Comfort Station.
- 8.18 The City’s expenses were recorded to cost centres CC0683 and CC7327, along with the other Bovaird Site operating expenses. Capital expenditures were applied against Development Charges Reserve Fund (recreation), Reserve Fund #78, and Reserve Fund #4 in the amount of \$1,122,595.
- 8.19 The largest vendor by capital expenditure amount is Quad Pro Construction Inc. which based on the tender documentation worked on the reconstruction of the Comfort Station and general upgrades at Bovaird House.
- 8.20 Based on our findings, we have no recommendations at this time.

<sup>115</sup> Tender T2018-087 Reconstruction of Comfort Station and General Upgrades at Bovaird House, published by the City on October 17, 2018.



## 9 Restrictions

- 9.1 Our report has been prepared at the request of the City for the purposes of assisting the City with an independent review in connection with the acquisition and relocation of the Robinson Barn to the Historic Bovaird House. It is not intended for general use, circulation or publication outside of the City. For the avoidance of doubt our report may not be disclosed, copied, quoted or referred to in whole or in part, for any purpose other than the purpose outlined above, without our prior written consent.
- 9.2 We will not assume any responsibility or liability for any costs damages, losses, liabilities, or expenses recorded by the City as a result of circulation, publication, reproduction, use of or reliance upon our report contrary to the provisions of this section. Furthermore, we will not assume any responsibility or liability for any costs, damages, losses, liabilities, expenses recorded by anyone else as a result of circulation, publication, reproduction, use of or reliance upon our report.
- 9.3 We have not conducted a financial statement audit. We have reviewed and relied on records and other documentation made available to us without audit or other verification. Comments in our report are not intended, nor should they be interpreted to be, legal advice or opinion as we are not qualified to provide such advice or make such an opinion.
- 9.4 The information and opinions in this report are based on information that has been made available to us. We have not carried out an audit, nor have we attempted to verify the accuracy of the underlying information and documentation used in our analysis, except where specifically noted in this report. Should any additional information relevant to our findings come to our attention following the date of this report, we reserve the right to review our report and amend this report as required.

## A Scope of Review

In preparing this report, KPMG reviewed and relied upon the following information:

1. We interviewed the following individuals:
  - City Liaison with Friends of Historic Bovaird House and Principal Planner - Heritage, Planning, Building and Growth Management, the Corporation of the City of Brampton;
  - Manager, Building Design and Construction, the Corporation of the City of Brampton;
  - Senior Manager Accounting Services, Deputy Treasurer, the Corporation of the City of Brampton;
  - Michael Avis, Chairman, Friends of Historic Bovaird House;
  - Geoff Acheson, Board Member and Volunteer of Friends of Historic Bovaird House;
2. Bovaird House Financial Status as at March 31, 2023, prepared by the City Finance department;
3. Projects General Ledger Details related to Bovaird Site from The Period of Review
4. Cost centre 0683 and cost centre 7327 General Ledger Details related to Bovaird Site from January 2008 to March 2023;
5. Chart of Accounts for the City General Ledger;
6. Budget Tracker for Robinson Barn;
7. Invoices of costs chosen for sampling;
8. Policy 2.2.0 Terms & Conditions of Employment – Conflict of Interest, approved by Council AF123-2002, effective October 16, 2002;
9. Employee Code of Conduct HRM-100, approved by CAO and CLT, dated February 16, 2021;
10. City of Brampton Council Handbook for 2022 to 2026, signed by the City Clerk, City Clerk's Office of the Corporation of the City of Brampton;
11. Municipal Conflict of Interest Act, last amendment 2022;
12. GOV-140 Council Staff Relations Policy, approved by Council Resolution C052-2019, effective March 1, 2019;
13. Council Code of Conduct C006-2016, Council approval date January 27, 2016, updated March 9, 2022;
14. 2023 Budget Guideline, prepared by Corporate Financial Planning, dated 2023;
15. Budget Policy FIN-140, approved by CW264-2018, effective June 27, 2018;
16. Purchasing By-Law 19-2018, the Corporation of the City of Brampton;
17. Invitational Request for Proposal Call Historic Bovaird House Audit 2023, prepared by the Corporation of the City of Brampton, dated March 3, 2023;
18. Friends of Historic Bovaird House Year-End Report 2012, dated June 19, 2013;
19. Agreement of Purchase and Sale between the Corporation of the City of Brampton, the Purchaser, and Mossie E. Bovaird, the Vendor, dated November 27, 1985, passed by City Council on October 16, 1985 via the Authorization By-Law 309-85;

20. B60-BOV Relocation of the Pendergast Log Cabin Report, prepared by Community Development and Services Planning and Building Design and Construction, dated March 12, 2013, approved by City Council on March 27, 2013;
21. Bovaird House – Robinson Barn Update and Next Steps – Ward 1 Report, prepared by Building Design and Construction, dated May 10, 2017, approved by Council on June 21, 2017;
22. Bovaird House – Robinson Barn Update and Next Steps – Ward 1 Report, prepared by Community Services, dated March 23, 2019;
23. Brampton Heritage Board Membership Lists provided by City Clerk department and Brampton Heritage Board Minutes for 2012 to 2023;
24. By-Law 12-2010 to re-establish the Brampton Heritage Board under new Terms of Reference and to Repeal By-laws 281-85, 42-93, 43- 93, 141- 2005, 317- 2008 and 325-2009, passed by Council on January 27, 2010;
25. By-Law 298-81 To designate the Bovaird house as a property of historical and architectural value and interest, passed by City Council on December 14, 1981;
26. Donation Agreement between The Corporation of the City of Brampton and the Friends of Historic Bovaird House, dated April 19, 2016;
27. For the term from January 1, 2011 to November 30, 2012 as per Special Council Meeting Minutes, dated December 7, 2010;
28. For the term from January 1, 2013 to November 30, 2014 as per City Council Meeting Minutes, dated December 14, 2012;
29. For the term from January 1, 2015 to November 30, 2016 as per City Council Minutes, dated December 17, 2014;
30. For the term from January 1, 2017 to the end of the Council term as per City Council Minutes, dated December 14, 2016;
31. For the period ending December 31, 2020 as per City Council Minutes, dated December 12, 2018;
32. Historic Bovaird House website <https://www.bovairdhouse.com/>, accessed by KPMG in 2023;
33. Item CW420-2022 City Council Minutes Special Meeting, dated December 14, 2022;
34. Item 7.1 Correspondence from Mary Ann and Steve Allin from the City Council Special Meeting, dated December 8, 2021;
35. Item BC009-2021 City Council Minutes Special Meeting, dated December 8, 2021;
36. Item CW205-2021 City Council Minutes, dated April 21, 2021;
37. Item PDD156-2012 City Council Minutes, dated September 12, 2012;
38. Meeting Notes between City of Brampton and FHBH regarding Robinson Barn, authored by City Staff, dated March 16, 2016;
39. Municipal Register of Cultural Heritage Resources Designated Under the Ontario Heritage Act – Designated Properties, last updated 2021;
40. Public Notice, authored by the City of Brampton, dated November 4, 1981;
41. Reconstruction of the Robinson Barn at the Historic Bovaird House Site – Ward 1 Report, prepared by Planning and Infrastructure Services, dated May 24, 2016, approved by Council on June 22, 2016;

42. Relocation, Restoration and Acquisition Agreement, between The Corporation of the City of Brampton and the Owner, Hayford Holdings Inc. O/A Royal Pine Homes, dated August 14, 2014, including Schedule 'F' Terms of Reference;
43. Request for Budget Amendment – Barn Reconstruction at Historic Bovaird House Report, prepared by Building Design and Construction, dated by March 24, 2021, approved by City Council on April 21, 2021;
44. RFP2022-260 Rebuild the Robinson Barn at the Historic Bovaird House, published September 26, 2022, <https://brampton.bidsandtenders.ca/Module/Tenders/en/Tender/Detail/d71f985f-ed50-437a-9999-83acb297d5d3/#Document>;
45. Robinson Barn – circa 1875 Email, sent from Vic Snow to Michael Avis, dated February 22, 2016;
46. Scoped Heritage Impact Assessment: 563 Bovaird Drive East (Historic Bovaird House) and 2591 Bovaird Drive West, authored by LHC Heritage Planning and Archaeology, dated August 2022, received by City Council on September 12, 2022;
47. Staff Comment Form Phase 2 Conservation Plan: Pendergast Log Cabin Relocation and Conservation Project, authored by Paul Oberst in consultation with Vic Snow, dated June 13, 2014, approved by Brampton Heritage Board on June 24, 2014;
48. Tender T2018-087 Reconstruction of Comfort Station and General Upgrades at Bovaird House, published by the City on October 17, 2018;
49. Terms of Reference for the Friends of Bovaird House Committee, dated May 16, 2002, approved by the Buildings and Property Committee on June 3, 2002;
50. Item HB051-2022 City Council Special Meeting, dated September 12, 2022;
51. Staff Report Planning, Bld & Ec Dev-2022-844 Scoped Heritage Impact Assessment & Heritage Permit, 563 Bovaird Drive East (Historic Bovaird House) and 2591 Bovaird Drive West, prepared by LHC Heritage Planning and Archaeology, dated August 31, 2022;
52. Heritage Permit Kit for Properties Designated under Part IV of the Ontario Heritage Act, submitted regarding Reconstruction of Robinson Barn at 563 Bovaird Drive, dated August 23, 2022;
53. Mother's Day Tea returns to Historic Bovaird House, [https://www.bramptonguardian.com/life/mother-s-day-tea-returns-to-historic-bovaird-house/article\\_a4d49d78-1df3-5b05-913a-44c85eb0adbe.html](https://www.bramptonguardian.com/life/mother-s-day-tea-returns-to-historic-bovaird-house/article_a4d49d78-1df3-5b05-913a-44c85eb0adbe.html), authored by Brampton Guardian, dated May 14, 2017; and
54. Inaugural Meeting City Council Minutes, dated December 1, 2014;
55. Inaugural Meeting City Council Minutes, dated December 3, 2018;
56. SOP FNDS\_001 Due Diligence Account, effective date June 1, 2021;
57. Friends of Historic Bovaird House (1955939) Not-for-Profit Corporation, accessed July 31, 2023, [https://www.appmybizaccount.gov.on.ca/onbis/corporations/viewInstance/view.pub?id=280aa9d4fbc a6577ccb365bb8f57e85ac1020cc8c6cc24fe3aa496304c252692&\\_timestamp=30865573788743](https://www.appmybizaccount.gov.on.ca/onbis/corporations/viewInstance/view.pub?id=280aa9d4fbc a6577ccb365bb8f57e85ac1020cc8c6cc24fe3aa496304c252692&_timestamp=30865573788743);
58. Friends of Historic Bovaird House (767679921 RR 0001) Registered Charity, accessed July 31, 2023, <https://apps.cra-arc.gc.ca/ebci/hacc/srch/pub/dsplyRprtngPrd?q.srchNmFltr=friends+of+bovaird+house&q.stts=0007 &selectedCharityBn=767679921RR0001&dsrdPg=1;s>;
59. City File P26S.50 Recommendation Report Heritage Preservation Efforts Within the Vales of Humber Secondary Plan, authored by Planning, Design and Development Committee, dated August 1, 2012, approved by the Planning, Design & Development Committee on September 5, 2012;



60. Hayford Holdings Inc. Relocation, Restoration and Acquisition of the Pendergast Log Cabin Final Acceptance and Final Warranty Inspection, from Hayford Holdings Inc. to City Building Design and Construction department, dated September 21, 2017;
61. Bowman Rushes Through \$1M For Replica Barn In Brampton, authored by Donald Mcleod, dated December 2, 2021, <https://bramptonfocus.ca/bowman-barn/>;
62. Legislative Services-2021-305 Staff Report Friends of Historic Bovaird House – Q&A Information Report, authored by Strategic Communications, Culture & Events, dated February 9, 2022; and
63. Various information provided by City Staff and FHBH.

## B Reference Images of Bovaird Site and Robinson Barn

For reference, we have included images of the Bovaird Site and the Robinson Barn as documented in the various reports provided to City Council in Figures 1 through 6 below.

Figure 1 Bovaird Site as of August 12, 2022<sup>116</sup>



<sup>116</sup> Scoped Heritage Impact Assessment: 563 Bovaird Drive East (Historic Bovaird House) and 2591 Bovaird Drive West, authored by LHC Heritage Planning and Archaeology, dated August 2022, received by City Council on September 12, 2022, Page 198.

*Figure 2 Bovaird House as of August 12, 2022<sup>117</sup>*



*Figure 3 Pendergast Log Cabin as of August 12, 2022<sup>118</sup>*



*Figure 4 Comfort Station as of August 12, 2022<sup>119</sup>*



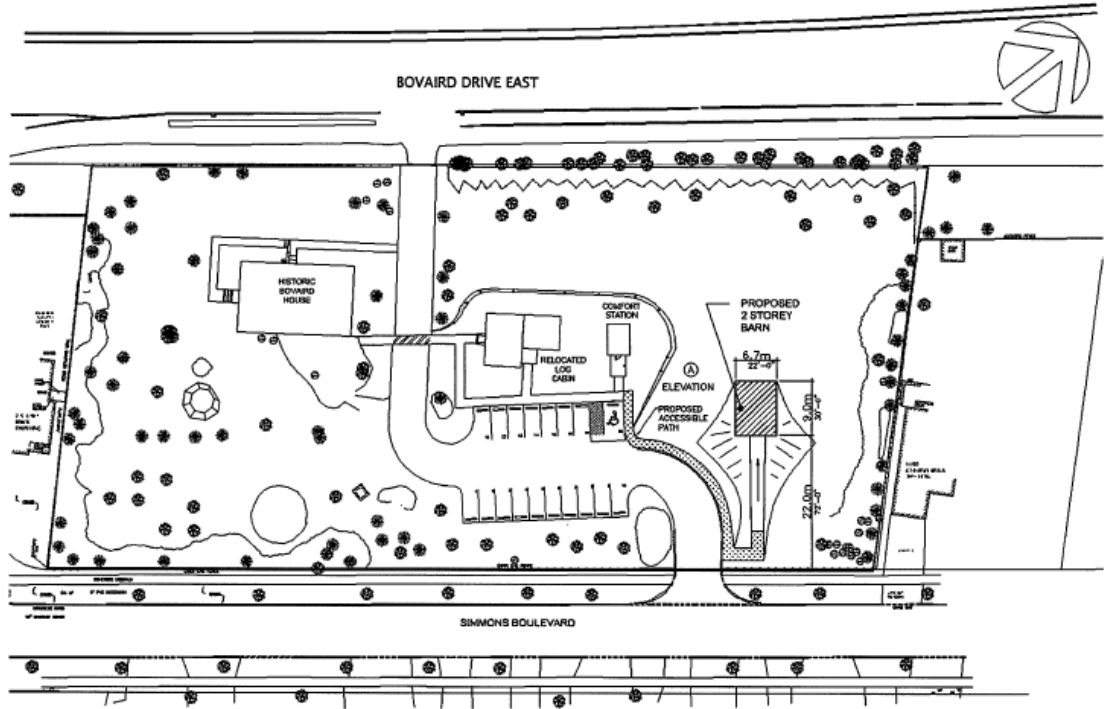
<sup>117</sup> Scoped Heritage Impact Assessment: 563 Bovaird Drive East (Historic Bovaird House) and 2591 Bovaird Drive West, authored by LHC Heritage Planning and Archaeology, dated August 2022, received by City Council on September 12, 2022, Page 199.

<sup>118</sup> Scoped Heritage Impact Assessment: 563 Bovaird Drive East (Historic Bovaird House) and 2591 Bovaird Drive West, authored by LHC Heritage Planning and Archaeology, dated August 2022, received by City Council on September 12, 2022, Page 199.

<sup>119</sup> Scoped Heritage Impact Assessment: 563 Bovaird Drive East (Historic Bovaird House) and 2591 Bovaird Drive West, authored by LHC Heritage Planning and Archaeology, dated August 2022, received by City Council on September 12, 2022, Page 200.



Figure 5 Robinson Barn Proposed Site<sup>120</sup>



Appendix A: Site Plan and Elevations

9.2.1-9

Site Plan: Bovaird House

Figure 6 Robinson Barn as it stood in Caledon, Ontario<sup>121</sup>



<sup>120</sup> Bovaird House – Robinson Barn Update and Next Steps – Ward 1 Report, prepared by Community Services, dated March 23, 2019, Appendix A.

<sup>121</sup> Bovaird House – Robinson Barn Update and Next Steps – Ward 1 Report, prepared by Community Services, dated March 23, 2019, Appendix B.



## C General Ledger Accounts

For reference, the general ledger accounts that operating expenses were booked to in cost centres 0683 and 7327 include:

| GL Account Name             | GL Account Number |
|-----------------------------|-------------------|
| Office Expenses             | 200211            |
| Materials                   | 200212            |
| Hydro                       | 200216            |
| Marketing                   | 200217            |
| Equipment Costs             | 200218            |
| Heating Fuel                | 200220            |
| Promotion                   | 200222            |
| Water & Sewer               | 200223            |
| Outside Serv- Maintenance   | 200233            |
| Licensing                   | 200253            |
| Outside Services - Misc     | 200264            |
| Operating Project Expenses  | 200460            |
| Preventative Maintenance    | 201127            |
| Demand Maintenance          | 201128            |
| Rentals- Room/Equip/Library | 600842            |

The general ledger accounts that capital expenditures were booked to the capital projects related to the Bovaird Site include:

| Account Name               | Account |
|----------------------------|---------|
| Operating Project Expenses | 200460  |
| WIP Buildings              | 710031  |
| WIP Infrastructure         | 710033  |



## **D Capital Expenditures Recorded for Bovaird Site**

See next page.

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**Historic Bovaird House Independent Review**

**Appendix D**

Capital Expenditures Recorded for Bovaird Site

| Bovaird Site - Capital Expenditures by Line Description   |               |              |              |               |               |              |                |                |               |                 |               |            |                |
|---|---------------|--------------|--------------|---------------|---------------|--------------|----------------|----------------|---------------|-----------------|---------------|------------|----------------|
| Project Code  | 2012          | 2013         | 2014         | 2015          | 2016          | 2017         | 2018           | 2019           | 2020          | 2021            | 2022          | 2023       | Total          |
| <b>Repairs of Bovaird House and Construction of Comfort Station</b>                               |               |              |              |               |               |              |                |                |               |                 |               |            |                |
| Comfort Station Construction and General Upgrades at Bovaird House                                |               |              |              |               | \$ 54         |              | \$ 73,512      | \$ 1,697       |               |                 |               |            | \$ 75,263      |
| Basement Repair   |               |              |              |               |               |              |                | 21,980         |               |                 |               |            | 21,980         |
| Other Expenses Related to Bovaird House   |               |              |              |               |               |              |                | 867            | 2,442         |                 |               |            | 3,309          |
| Kitchen and Washroom Floor  |               |              |              |               | 75            |              |                |                |               |                 |               |            | 75             |
| <b>Repairs of Bovaird House and Construction of Comfort Station Total</b>                         |               |              |              |               | <b>75</b>     | <b>54</b>    | <b>73,512</b>  | <b>24,544</b>  | <b>2,442</b>  |                 |               |            | <b>100,628</b> |
| <b>Repair of Bovaird House</b>  |               |              |              |               |               |              |                |                |               |                 |               |            |                |
| Replacement of Cedar Roof and Other Repairs   | 67,241        | 0            |              |               |               |              |                |                |               |                 |               |            | 67,241         |
| <b>Repair of Bovaird House Total</b>  | <b>67,241</b> | <b>0</b>     |              |               |               |              |                |                |               |                 |               |            | <b>67,241</b>  |
| <b>Bovaird House Upgrades</b>   |               |              |              |               |               |              |                |                |               |                 |               |            |                |
| Electrical and other Upgrades   |               |              |              |               |               |              |                |                | 19,459        | 136,011         | 39,471        | 952        | 195,894        |
| <b>Bovaird House Upgrades Total</b>   |               |              |              |               |               |              |                |                | <b>19,459</b> | <b>136,011</b>  | <b>39,471</b> | <b>952</b> | <b>195,894</b> |
| <b>Repairs to Pendergast Log Cabin, Comfort Station Repairs, Reconstruction of Gazebo</b>         |               |              |              |               |               |              |                |                |               |                 |               |            |                |
| Comfort Station Reconstruction and General Upgrades at Bovaird House                              |               |              |              |               |               | 921          | 1,128          | 461,984        | -             |                 |               |            | 464,033        |
| Other Expenses Related to Bovaird House   |               |              |              |               |               | 6,547        | 66,194         | 122,573        | 6,082         | (10,000)        |               |            | 191,396        |
| Reconstruction of Gazebo  |               |              |              |               |               |              | 58,729         |                |               |                 |               |            | 58,729         |
| Exterior Waterproofing  |               |              |              |               |               |              | 24,346         |                |               |                 |               |            | 24,346         |
| Parking Lot Regrade   |               |              |              |               |               |              | 2,519          |                |               |                 |               |            | 2,519          |
| Safety Fence Installation   |               |              |              |               |               |              | 2,188          |                |               |                 |               |            | 2,188          |
| <b>Repairs to Pendergast Log Cabin, Comfort Station Repairs, Reconstruction of Gazebo Total</b>   |               |              |              |               |               | <b>7,468</b> | <b>155,103</b> | <b>584,558</b> | <b>6,082</b>  | <b>(10,000)</b> |               |            | <b>743,211</b> |
| <b>General Upgrades to Bovaird House</b>  |               |              |              |               |               |              |                |                |               |                 |               |            |                |
| Other Expenses Related to Bovaird General Upgrades  |               |              |              | 15,188        | 13,870        |              |                |                |               |                 |               |            | 29,058         |
| Interior Refinishing  |               |              |              | 6,816         | 3,397         |              |                |                |               |                 |               |            | 10,213         |
| General Upgrades  |               | 5,846        | 4,282        |               |               |              |                |                |               |                 |               |            | 10,129         |
| Foundation Repairs  |               |              |              | 1,727         | 1,286         |              |                |                |               |                 |               |            | 3,013          |
| <b>General Upgrades to Bovaird House Total</b>  |               | <b>5,846</b> | <b>4,282</b> | <b>23,732</b> | <b>18,553</b> |              |                |                |               |                 |               |            | <b>52,413</b>  |
| <b>Relocation of the Pendergast Cabin to the Bovaird Site and Construction of Comfort Station</b> |               |              |              |               |               |              |                |                |               |                 |               |            |                |
| Other Expenses Related to Pendergast Log Cabin  |               | 5,676        | 7,890        | 40,022        | 9,024         | 1,755        | 21,831         | 193,310        | (0)           |                 |               |            | 279,507        |
| Pendergast Log Cabin Relocation   |               | 21,225       | 11,469       | 15,845        | 7,262         | 13,705       |                |                |               |                 |               |            | 69,506         |
| Pendergast Log Cabin Restoration  |               |              |              | 452           | 15,147        |              |                |                |               |                 |               |            | 15,599         |

| Bovaird Site - Capital Expenditures by Line Description   |                  |                  |                  |                  |                  |                  |                   |                   |                  |                   |                  |               |                     |
|---|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|------------------|-------------------|------------------|---------------|---------------------|
| Project Code  | 2012             | 2013             | 2014             | 2015             | 2016             | 2017             | 2018              | 2019              | 2020             | 2021              | 2022             | 2023          | Total               |
| Parking Lot Repair  |                  |                  | 3,053            |                  | 4,961            |                  |                   |                   |                  |                   |                  |               | 8,014               |
| Comfort Station Construction  |                  |                  |                  |                  | 6,315            | 444              |                   |                   | (0)              |                   |                  |               | 6,758               |
| <b>Relocation of the Pendergast Cabin to the Bovaird Site and Construction of Comfort Station Total</b> |                  | <b>26,901</b>    | <b>22,411</b>    | <b>56,319</b>    | <b>42,708</b>    | <b>15,903</b>    | <b>21,831</b>     | <b>193,310</b>    | <b>(0)</b>       |                   |                  |               | <b>379,384</b>      |
| <b>Robinson Barn Reconstruction</b>   |                  |                  |                  |                  |                  |                  |                   |                   |                  |                   |                  |               |                     |
| Architectural Services  |                  |                  |                  |                  |                  |                  |                   |                   |                  |                   | 17,419           |               | 17,419              |
| Archaeological Assessment   |                  |                  |                  |                  |                  |                  |                   |                   | 2,798            | (2,798)           |                  |               | -                   |
| <b>Robinson Barn Reconstruction Total</b>   |                  |                  |                  |                  |                  |                  |                   |                   | <b>17,841</b>    | <b>(422)</b>      |                  |               | <b>17,419</b>       |
| <b>Total</b>  | <b>67,241</b>    | <b>32,748</b>    | <b>26,693</b>    | <b>80,050</b>    | <b>61,336</b>    | <b>23,425</b>    | <b>176,935</b>    | <b>851,380</b>    | <b>50,085</b>    | <b>146,294</b>    | <b>39,049</b>    | <b>952</b>    | <b>1,556,189</b>    |
| <b>BDC Due Diligence Account</b>  |                  |                  |                  |                  |                  |                  |                   |                   |                  |                   |                  |               |                     |
| Archaeological Assessment   |                  |                  |                  |                  |                  |                  |                   |                   |                  |                   | 20,332           |               | 20,332              |
| Structural Assessment of Poretta Barn   |                  |                  |                  |                  |                  |                  |                   |                   |                  |                   | 22,513           |               | 22,513              |
| Geotechnical Investigation  |                  |                  |                  |                  |                  |                  |                   |                   |                  |                   | 7,220            |               | 7,220               |
| Heritage Impact Assessment  |                  |                  |                  |                  |                  |                  |                   |                   |                  |                   | 6,869            |               | 6,869               |
| Demolition Permit of Porretta Barn  |                  |                  |                  |                  |                  |                  |                   |                   |                  |                   | 538              |               | 538                 |
| <b>BDC Due Diligence Account Total</b>  |                  |                  |                  |                  |                  |                  |                   |                   |                  |                   | <b>57,472</b>    |               | <b>57,472</b>       |
| <b>Grand Total</b>  | <b>\$ 67,241</b> | <b>\$ 32,748</b> | <b>\$ 26,693</b> | <b>\$ 80,050</b> | <b>\$ 61,336</b> | <b>\$ 23,425</b> | <b>\$ 176,935</b> | <b>\$ 851,380</b> | <b>\$ 50,085</b> | <b>\$ 146,294</b> | <b>\$ 96,521</b> | <b>\$ 952</b> | <b>\$ 1,613,661</b> |

This schedule is to be read in conjunction with our report dated October 3, 2023