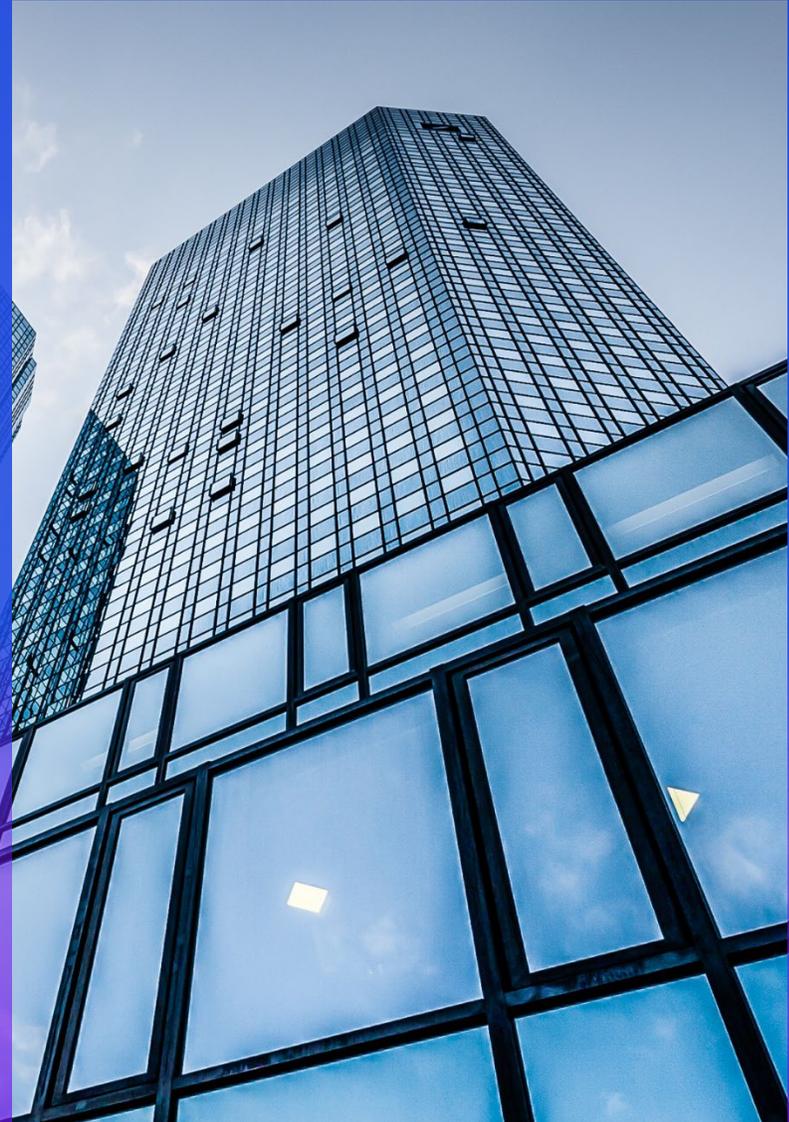




Independent Review of the Historic Bovaird Site

Prepared for:
The Audit Committee of the Corporation of the City of Brampton
October 3, 2023



Agenda

01

Background

First, we will provide some background on the Bovaird Site

02

Our Mandate and Findings

We will discuss the findings related to the topics that we were asked to report on provide recommendations based on our observations.

03

Question and Answer Period

We will answer any questions regarding our presentation and report.

01

Background

Overview of the Bovaird Site

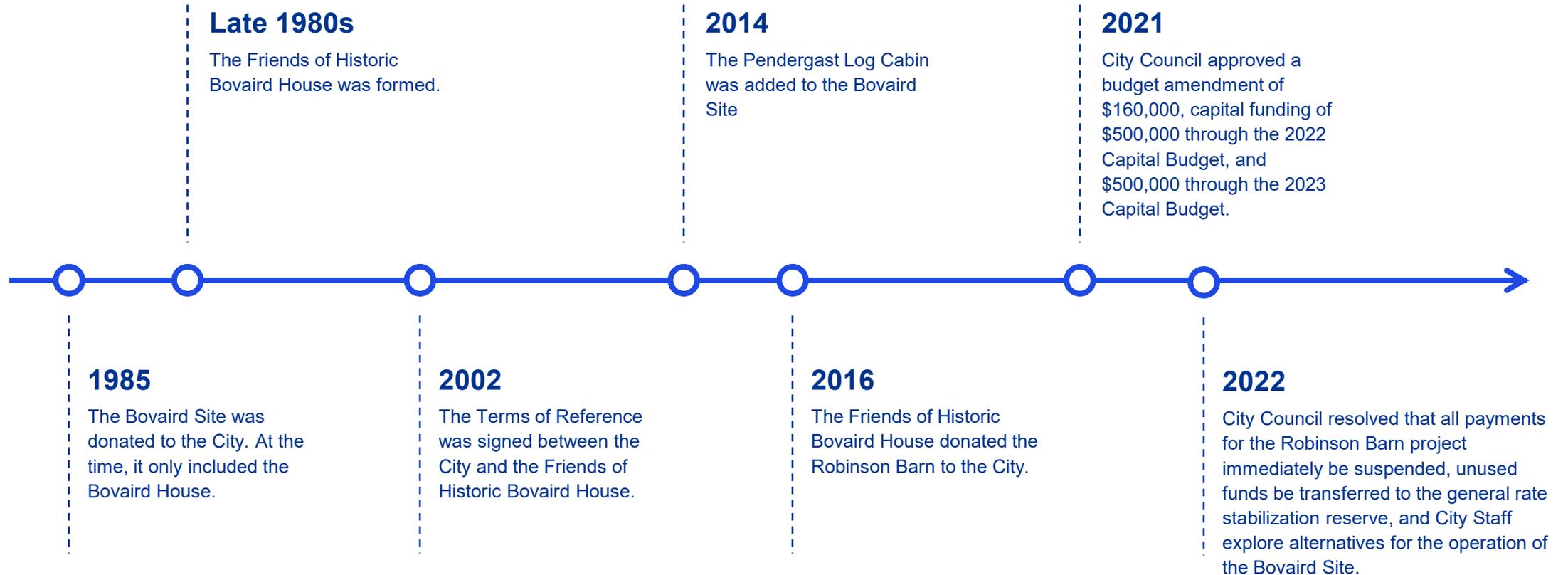
Period of Review: March 1, 2012 to March 31, 2023



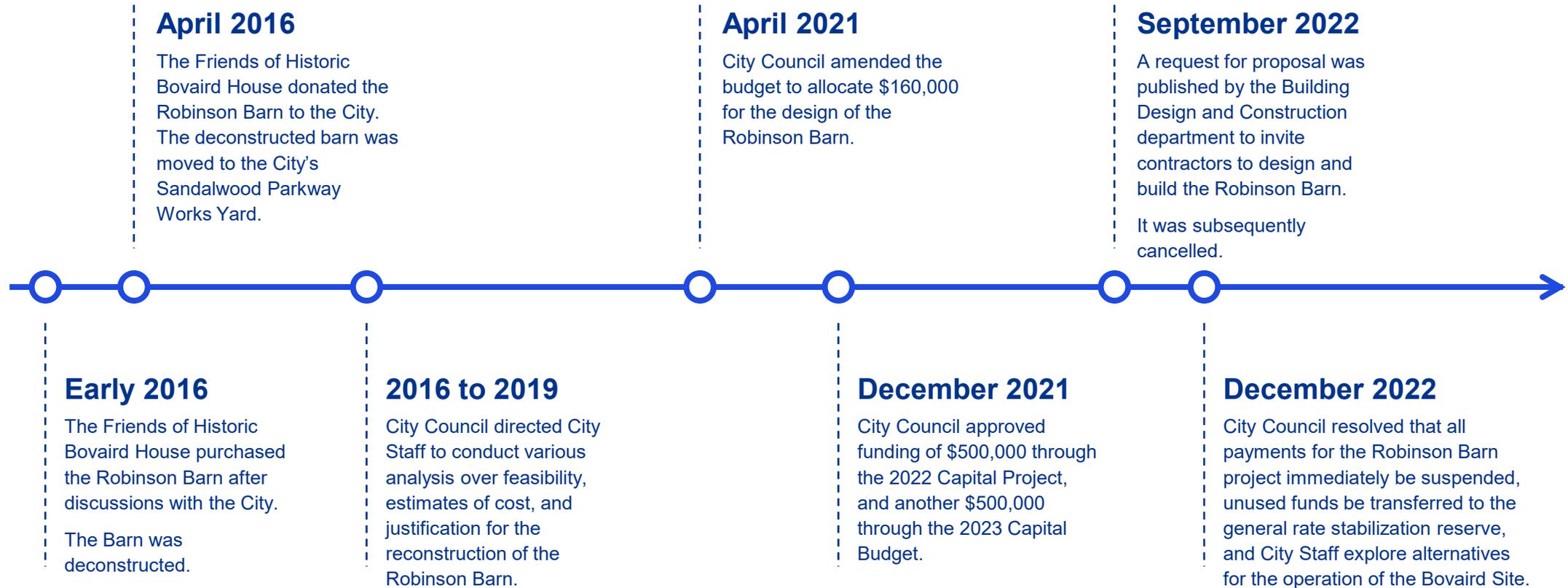
Total Operating Expenses: \$216,340

Total Capital Expenditures: \$1,613,661

Bovaird Site Timeline



Robinson Barn Timeline



02

Our Mandate and Findings

Mandate 1: Funding of the Robinson Barn

The Mandate

Assess the process whereby the funding for the Robinson Barn relocation and construction was approved, including the source of funding.

Our Findings

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:

1. Capital expenditures of \$74,891 in fiscal 2020 and 2021 by Reserve Fund #4 (Asset Replacement) and the Building Design and Construction Due Diligence Account
2. Operating expenses of \$7,243 related to the storage of the Robinson Barn was recorded in fiscals 2016 and 2017.

Mandate 2: Friends of Historic Bovaird House

The Mandate

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.

Our Findings

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 2: Recommendations

Formalize the relationship between FHBH and the City

Establish 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.

Periodically review the agreement

Carry out a periodic review of the agreement with FHBH to help facilitate the timely renewal of the agreement and updating of the agreement as required.

Mandate 3: Expenses of Bovaird Site

The Mandate

Review expenses of the Historic Bovaird House and Site, including the Pendergast Log Cabin.

Our Findings

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 capital expenditures were funded by Reserve Fund #4 (Asset Replacement) which we were advised is used for general repairs and maintenance.

Bovaird Site Costs with Source of Funding

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

Mandate 4: Conflict of Interest Policies for Robinson Barn

The Mandate

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.

Our Findings

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 4: Recommendations

Consider a Policy that Addresses Conflicts of Interest as they relate to Volunteers

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.

Consider adding a Declaration of City Councillors' Conflicts of Interest

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.

The City may wish to seek legal advice around whether the policies should be reviewed to consider situations where non-pecuniary interests exist.

Mandate 5: Funding of Pendergast Log Cabin

The Mandate

Identify the funding source for the acquisition and construction of the Pendergast Log Cabin.

Our Findings

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 . 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. 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.

03

Q&A Period



Thank you!

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