



Independent Review of the Historic Bovaird Site

Prepared for:

The Committee Council of the Corporation of the City of
Brampton

November 15, 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

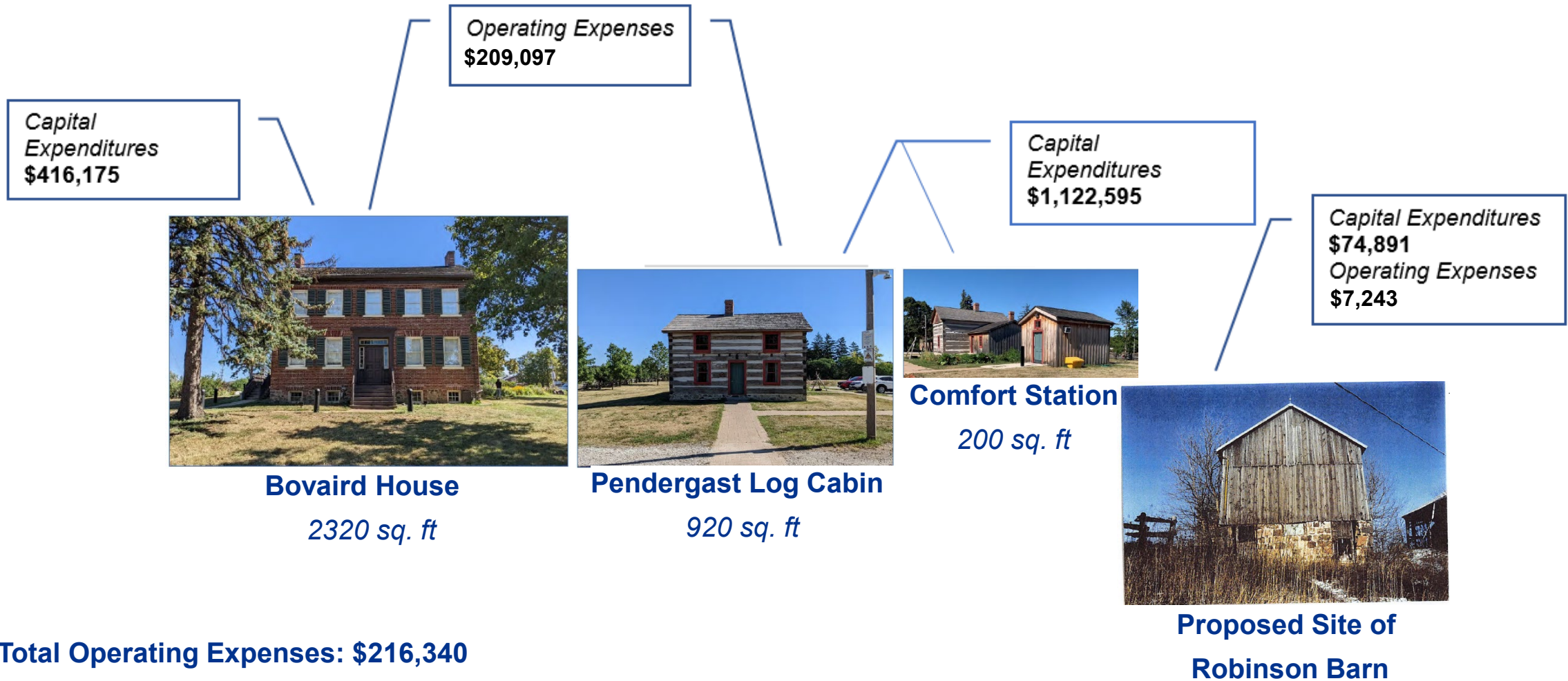
We will answer any questions regarding our presentation and report.

01

Background

Overview of the Bovaird Site

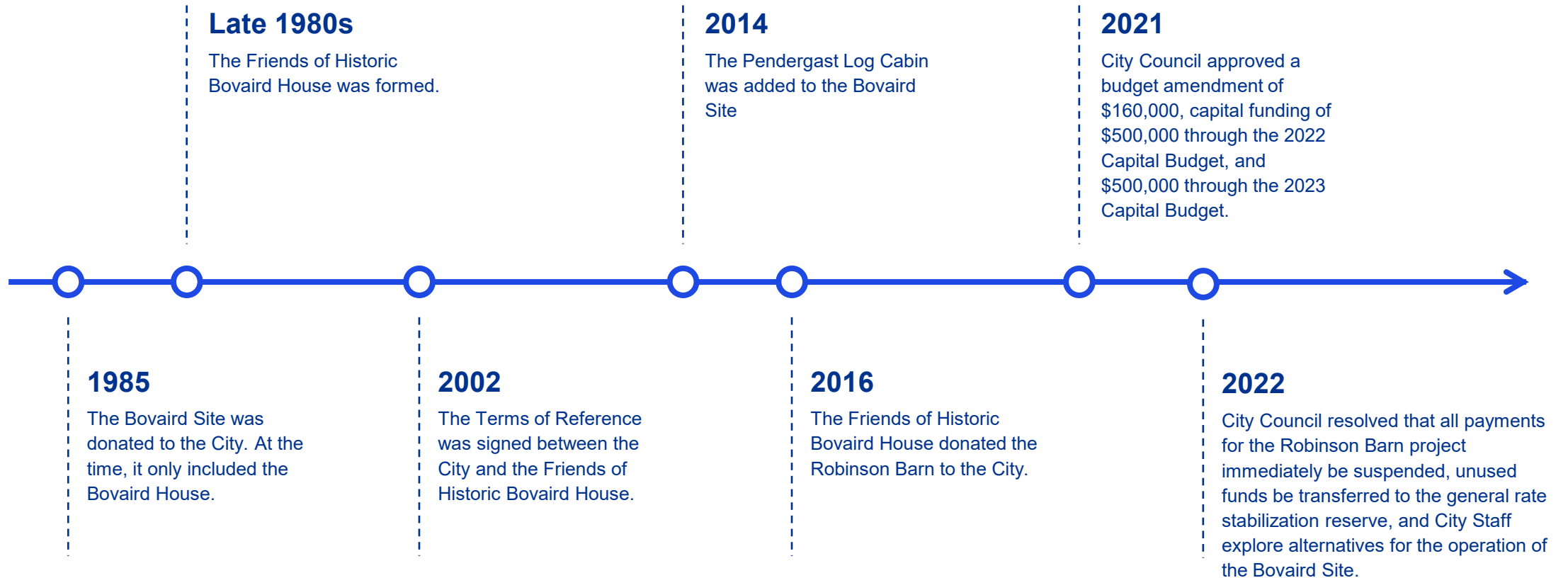
Period of Review: March 1, 2012 to March 31, 2023



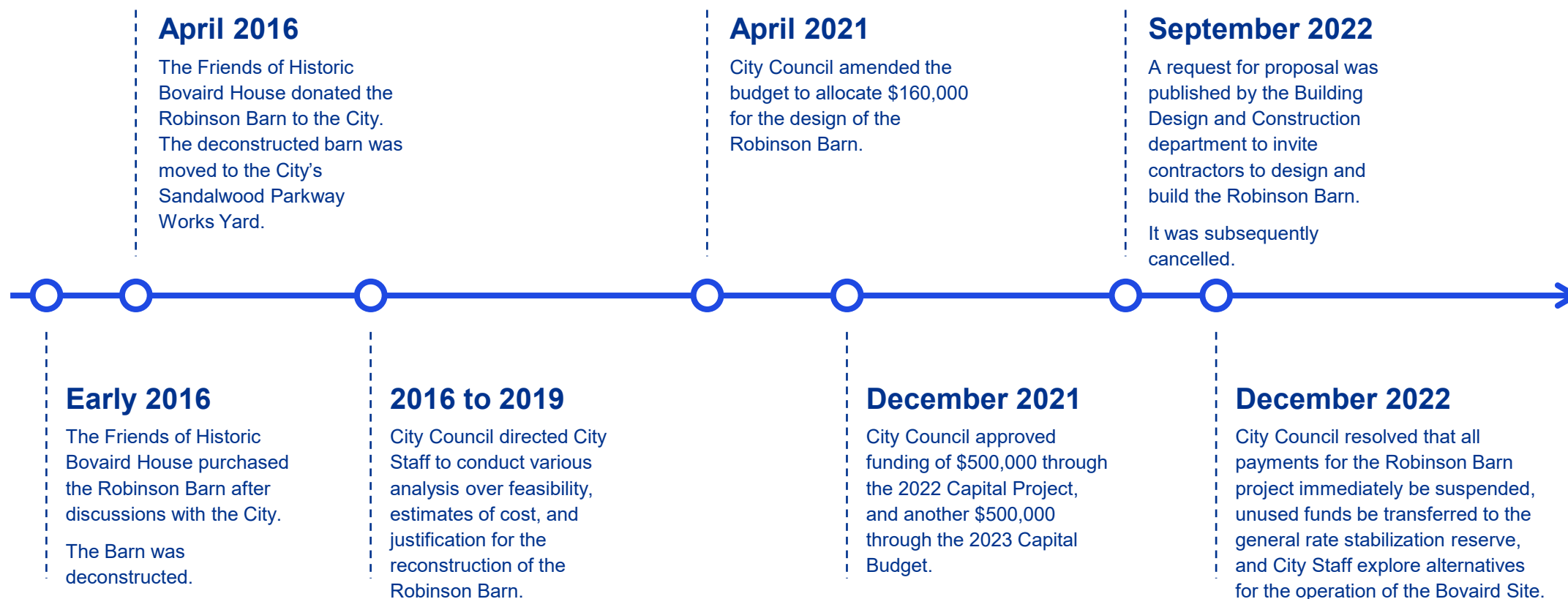
Total Operating Expenses: \$216,340

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			

Bovaird House – Reporting Capital Expenditures to City Council

Staff Report to City Council (Report Number: Legislative Services-2021-305)

On February 9, 2022, City Council received a staff report stating that \$1.5M for capital expenditures were incurred for Bovaird House. KPMG was able to reconcile the totals presented in the report to the City’s records. The difference between the \$1.6M in KPMG’s report and the \$1.5M in the City report is due to timing as KPMG’s report included expenses from 2012 to March 31, 2023, whereas the City’s report included expenses from 2012 to February 2, 2022. The City report can be found at this [link](#).

Bovaird House					
As of February 2nd, 2022					
Bovaird House Funding Breakdown					
Project #	Project Name	Work Performed	Amount Spent to date	Notes	Funding Source
125610-001	Relocation of the Pendergast Cabin to the Bovaird House Site	Relocation of the Pendergast Cabin to the Bovaird House Site	379,384	Building Permit, Electrical Services, Various Repairs, etc	Res #4 - Tax
125550-449	Replace Cedar Roof	Bovaird House Cedar Roof Replacement	67,241	Replace Cedar Roof at Bovaird House	Recreation DC (373k) & 10% Non DC (42k)
135550-687	Building Finishes - General Upgrades	Building Finishes - General Upgrades	52,413	Various Upgrades	Res #4 - Tax
161650-061	Bovaird House	Bovaird House - Replace vinyl sheet flooring in washroom and kitchen	100,628	Various Upgrades	Res #4 - Tax
171650-061	Bovaird House	Bovaird House Pendergast log home Restoration	684,482	Total project value less Gazebo PO costs	Res #4 - Tax
201650-076	Bovaird House Electrical Upgrades	Bovaird House Electrical Upgrades	155,470	Consulting and Construction	Res #4 - Tax
Total			1,439,618		
Gazebo Breakdown					
Project #	Project Name	Work Performed	Amount Spent to date	Notes	Funding Source
171650-061	Bovaird House	Gazebo Construction	58,729	PO 815102 - Construction only	Res #4 - Tax
Robinson Barn Breakdown					
Project #	Project Name	Work Performed	Amount Spent to date	Notes	Funding Source
215361-001	Robinson Barn	Robinson Barn Reconstruction	17,841	Design phase	Res #4 - Tax
Total Spent at Bovaird House Location			1,516,188		

Bovaird House – Reporting Operating Expenses to City Council

Staff Report to City Council (Report Number: Legislative Services-2021-305)

On February 9, 2022, City Council received a staff report outlining the operating costs incurred for Bovaird House were \$303K for the period from 2002 to 2021. KPMG was able to reconcile the totals presented in the City report. The difference between the \$216K in KPMG’s report and the \$303K in the City’s report is due to timing, as KPMG’s report includes the period from March 1, 2012 to March 31, 2023 and the City report includes the time period from 2002 to 2021. The City report can be found at this [link](#).

Bovaird House																									
Operating Costs																									
CC 0683 (2002-2017) & CC 7327 (2017-Present)																									
Actuals																									
CC Name	Account Category	Account SubCategory	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Grand Total		
Bovaird House	Labour Expenditures	Salary, Wages and Benefits	1,826	1,104	2,405	2,667	2,405				2,066	-	-	-	-	-	-	-	-	-	-	12,474			
	Labour Expenditures Total		1,826	1,104	2,405	2,667	2,405				2,066	-	-	-	-	-	-	-	-	-	-	-	12,474		
	Other Expenditures																		1,454	-	-	-	1,454		
	Contracted Services			4,608	3,890	550						1,469	1,030	-	-	-	-	-	204	12,851	1,186	4,039	4,689	34,515	
	Office and Administrative			971	991	1,049	1,199	1,200	1,156	1,186	1,308						5	-	1,586	-	-	2,258	-	12,908	
	Repairs, Maintenance and Materials			2,048	1,870	4,564	4,322	6,869	7,207	4,670	11,136	6,442	5,804	11,646	15,189	7,168	14,477	11,518	4,411	12,072	11,764	9,582	4,457	157,216	
	Utilities and Fuel			3,484	3,356	6,162	3,791	4,098	4,792	4,968	5,096	4,679	4,311	4,342	4,744	5,131	6,391	6,285	5,317	4,286	5,689	6,461	6,330	99,711	
	Other Expenditures Total			11,111	10,107	12,325	9,313	12,167	13,154	10,823	17,540	12,589	11,145	15,988	19,933	12,299	20,873	17,803	12,971	29,209	18,639	22,340	15,475	305,803	
	Revenues		User Fees and Service Charges	- 2,477	- 2,170	- 1,373	- 1,747	- 1,670	- 1,411	- 1,368	- 1,341	- 1,174												-	14,731
	Revenues Total			- 2,477	- 2,170	- 1,373	- 1,747	- 1,670	- 1,411	- 1,368	- 1,341	- 1,174													-
Bovaird House Total			10,459	9,041	13,357	10,232	12,902	11,744	9,455	16,199	13,481	11,145	15,988	19,933	12,299	20,873	17,803	12,971	29,209	18,639	22,340	15,475	303,546		

In addition to the above, \$1,532.91 in payments to Friends of Bovaird House was charged to cost centre 1205 (Contracted Operations - West) in 2016.

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.

Pendergast Log Cabin – Summary of Expenses

Capital Expenditures from March 1, 2012 to March 31, 2023

Summary of Expenses	Total
Comfort Station	\$ 664,102
Pendergast Log Cabin and Other Expenses	\$ 232,019
Architectural, Consulting, Electrical, Plumbing and Heating Services	\$ 157,213
Gazebo	\$ 58,729
Parking Lot	\$ 10,532
	\$ 1,122,595

Operating Expenses from March 1, 2012 to March 31, 2023

In total, operating expenses of \$216,340 were incurred for the entire Bovaird Site, including the Pendergast Log Cabin.

Pendergast Log Cabin – Summary of Expenses

Bovaird Site - Capital Expenditures by Line Description										
Project Code	2013	2014	2015	2016	2017	2018	2019	2020	2021	Total
Repairs to Pendergast Log Cabin, Comfort Station Repairs, Reconstruction of Gazebo (171650-061)										
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
Repairs to Pendergast Log Cabin, Comfort Station Repairs, Reconstruction of Gazebo (171650-061)					7,468	155,103	584,558	6,082	(10,000)	743,211
Relocation of the Pendergast Cabin to the Bovaird Site and Construction of Comfort Station (125610-001)										
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
Parking Lot Repair		3,053		4,961						8,014
Comfort Station Construction				6,315	444			(0)		6,758
Relocation of the Pendergast Cabin to the Bovaird Site and Construction of Comfort Station (125610-001)	26,901	22,411	56,319	42,708	15,903	21,831	193,310	(0)		379,384
Total	26,901	22,411	56,319	42,708	23,371	176,935	777,867	6,082	- 10,000	1,122,595

03

Q&A Period



Thank you!

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