Council Direction:
That the Audit, Finance and Administration Report #FCS11038 be received.

Information:

At the March 4rth 2011 Audit, Finance and Administration committee, the following motion was approved:

“That staff be directed to review the Financial Assistant (FA) positions and prepare a thorough report that outlines the trends, pre-2001 and post 2011, to include their qualifications, job responsibilities, where they are placed within operating departments, and report back to the Audit, Finance & Administration Committee”.

The table below outlines staffing levels of the Finance and Administration Section of the Treasury Services Division.

Prior to Amalgamation, the Finance and Administration function was totally decentralized. There were the equivalent of 10 Managers, 18 Business Administrators and 73 Financial Assistants for a total staffing FTE of 101.

In 2002 an external organizational review was performed which recommended among other things an “associate service delivery model” which recommended that all staff report to one Finance Director but provide services in a decentralized format. This resulted in a reduction of 15 staff, for a total of 86 FTE.
The details of the above impacts are outlined in report FCS03050 (Appendix “A” to Report FCS11038). This report outlines the FTE changes and the responsibilities of the positions.

<table>
<thead>
<tr>
<th>DEPARTMENT</th>
<th>MANAGERS</th>
<th>BUSINESS MANAGERS</th>
<th>FINANCIAL ASSISTANTS / OTHERS</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2000</strong></td>
<td></td>
<td></td>
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<tr>
<td>Corporate Services</td>
<td>-</td>
<td>2.00</td>
<td>7.00</td>
<td>9.00</td>
</tr>
<tr>
<td>Social and Public Health Services</td>
<td>1.00</td>
<td>4.00</td>
<td>14.00</td>
<td>19.00</td>
</tr>
<tr>
<td>TOE</td>
<td>3.00</td>
<td>6.00</td>
<td>33.00</td>
<td>42.00</td>
</tr>
<tr>
<td>Community Services</td>
<td>4.00</td>
<td>3.00</td>
<td>13.00</td>
<td>20.00</td>
</tr>
<tr>
<td>Planning</td>
<td>2.00</td>
<td>3.00</td>
<td>6.00</td>
<td>11.00</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
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<td>18.00</td>
<td>73.00</td>
<td>101.00</td>
</tr>
<tr>
<td><strong>2002</strong></td>
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<td>2.00</td>
<td>6.00</td>
<td>9.00</td>
</tr>
<tr>
<td>Social and Public Health Services</td>
<td>1.00</td>
<td>5.00</td>
<td>12.00</td>
<td>18.00</td>
</tr>
<tr>
<td>TOE</td>
<td>1.00</td>
<td>7.00</td>
<td>21.00</td>
<td>29.00</td>
</tr>
<tr>
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<td>1.00</td>
<td>5.00</td>
<td>14.00</td>
<td>20.00</td>
</tr>
<tr>
<td>Planning</td>
<td>1.00</td>
<td>3.00</td>
<td>6.00</td>
<td>10.00</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>5.00</td>
<td>22.00</td>
<td>59.00</td>
<td>86.00</td>
</tr>
</tbody>
</table>

Transfer in F&A from Downloaded Housing not included in 2000: 6.00
Restated for Students not included in 2000: 5.24
Transferred in Lodges F&A not included in 2000: 4.00
Transferred in F&A from WWW brought in House not included in 2000: 2.00
Transferred from HES Operations: 2.00
Add Investment Analyst Funded from Interest earned: 1.00
Transferred from PW and PHS/CS Operations: 2.00

**REVISED TOTAL**

<table>
<thead>
<tr>
<th></th>
<th>BUSINESS MANAGERS</th>
<th>FINANCIAL ASSISTANTS / OTHERS</th>
<th>TOTAL</th>
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<tr>
<td></td>
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<td></td>
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<tr>
<td></td>
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**2011**

<table>
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<tr>
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<td>PHS / CS</td>
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<td>8.00</td>
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<td>20.00</td>
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<tr>
<td><strong>TOTAL</strong></td>
<td>3.00</td>
<td>20.00</td>
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</tr>
<tr>
<td><strong>VARIANCE</strong></td>
<td>(2.00)</td>
<td>(2.00)</td>
<td>5.31</td>
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</table>

Between 2002 and 2011, a total of 22.24 FTE’s were transferred into the section from various area of the Corporation as outlined above. None of these 22.24 FTE’s resulted in an increase in the budget or a tax increase. Base Budgets were moved from the source of the FTE and in one case funding was provided to offset a budget impact.

Since the original review was undertaken the staff complement was reduced by 2 Managers and 2 Business Administrator’s, offset by an increase in front line staff in the amount of 5.31 FTE’s resulting in an overall increase in staffing over an 9 year period of 1.31 FTE’s.
Also attached is Report #FCS03050b (Appendix “B” to Report FCS11038). This report was in response to a 2003 budget information request which outlines the role of the BA, FA’s and operating Directors as they pertain to Budgets and Administration.

As outlined in this report the Business Administrators (BA’s) perform completely different functions than the Directors in the organization. Although there are some terms in the job descriptions that are in both positions, (i.e., budgets, strategic planning, administration) the scope of these functions is fundamentally different. Appendix “A” to FCS03050(b) outlines these differences.

In 2005 Council ordered an external review of the Finance and Administration Section. This report is also attached (Appendix “C” to Report FCS11038). There are a number of recommendations in this report. All the recommendations within the span of control of the Finance & Administration area have been implemented.

Also please find attached the most current job descriptions of each of the position in this unit (Appendix “D”, “E”, “F”, and “G” of Report FCS11038).

And finally please find attached a copy of the Public Works Service Level agreement (Appendix “H” to Report FCS11038), which outlines the services provided to the Public Work Department by the Finance and Administration staff, which is reviewed and if necessary, updated annually. There is a similar service level agreement for all departments that are available on request.

APPENDICES / SCHEDULES

Appendix “A” to Report FCS11038 – Report # FCS03050
Appendix “B” to Report FCS11038 – Report # FCS03050b
Appendix “C” to Report FCS11038 – Deloitte Report (F&A Organization Review)
Appendix “D” to Report FCS11038 – F&A Manager Job Description
Appendix “E” to Report FCS11038 – BA Job Description
Appendix “F” to Report FCS11038 – FAI Job Description
Appendix “G” to Report FCS11038 – FAII Job Description
Appendix “H” to Report FCS11038 – Public Work / F&A Service Level Agreement
SUBJECT: Finance and Administration - (FCS03050) - (City-Wide)

RECOMMENDATION:

That report FCS03050 "Finance & Administration" be received for information.

Joseph L. Rinaldo, General Manager
Corporate Services

EXECUTIVE SUMMARY:

The Treasurer of the City of Hamilton is responsible to the taxpayers of Hamilton, to ensure Financial Accounting of all City business is conducted in an appropriate and fiscally responsible manner. The Treasurer also has a number of fiduciary responsibilities entrusted to him/her through the Municipal Act. These duties are carried out largely through the Finance Division staff and specifically through the areas of Accounting Services and Finance and Administration (F&A).

During the preparation of the first New City of Hamilton Budget it became evident that the F&A services that were being provided did not meet the requirements of either the operating departments or the Statutory reporting requirements for the City. There were a number of different models employed in the delivery of these services throughout the various Municipalities and Departments of the City of Hamilton and the Region.

The current F&A structure was the result of a consultant's very detailed review of all F&A functions throughout the City of Hamilton. CMT commissioned this review in late 2000 to address the inefficiencies of the existing F&A structure.
Appendix “A” attached to report FCS03050 outlines the staffing in the various departments and the net impact on the Levy. Appendix “B” attached to report FCS03050 describes the duties of the Business Administrators (BA’s) and the duties of the Financial Assistants (FA’s) and outlines a list of departmental priorities over the next year or two. These priorities represent activities that must be undertaken in order to ensure our financial processes are effective and efficient. They are not make-work projects, they are requirements.

**BACKGROUND:**

During a recent Budget Meeting, a request was made by Councillor Horwath for information regarding the status of the Finance and Administration (F&A) function throughout the City of Hamilton. This report is intended to respond to this request.

Amalgamation brought with it a number of different F&A models that were employed by the various municipalities and departments of the former City of Hamilton and the Region. To compound the inherent problems associated with amalgamation, the majority of senior F&A Managers left the organization through the Voluntary Exit and Early Retirement Programs. As a result, preparation of the 2001 Budget (which is one of the main duties of this group) and the completion of the 2000 financial statements was substantially hindered. The General Managers (GM’s) faced significant difficulty in getting information required to manage their areas. As well, the information requirements for Council, such as regular variance reporting, and the Statutory reporting requirements were not being met. In order to assess the situation and to ensure operating and corporate requirements were being met, CMT initiated a complete review of the F&A area to determine appropriate organizational structure and staffing levels.

The following is a chronology of events arising from the review commissioned by CMT to make recommendations for a new Organizational Structure to service the needs of both the Operating departments and those of the Human Resources and Finance and Corporate Services Departments:

<table>
<thead>
<tr>
<th>No.</th>
<th>Activity Description</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1)</td>
<td>Establish Steering Committee to review Structure headed by a Management Consultant</td>
<td>Sept 2000</td>
</tr>
<tr>
<td>2)</td>
<td>Steering Committee Report and Recommendations to CMT for Approval</td>
<td>January 2001</td>
</tr>
<tr>
<td>4)</td>
<td>Detailed Consultant Review, Report and Approval of TOE and Community Services F&amp;A Structures</td>
<td>May 2001</td>
</tr>
</tbody>
</table>
Upon completion of the overall review of the F&A Structure (Item 1 above) the consultant recommended a number of possible Organizational Models. In January 2001, CMT approved a distributed model approach that put in place a Manager in each of the 5 Departments. It was agreed that these Managers would report directly to the Director of Corporate Management Services (Finance and Corporate Services) and report operationally to the GM’s. It was also agreed that this support service should be located as close to the program activities as possible. Prior to the amalgamation there were 10 Managers of Finance and Administration throughout the City and Region.

Once the overall structure was approved, the consultant was asked to review each of the operating areas in detail to determine the services required and to identify the staffing requirements and job descriptions of each staff member. (Items 2-6). The process for each of the five reviews was as follows:

- Interviews were held with F&A staff and Administrative Assistants (AA’s) to identify current state, gaps, issues and requirements.
- Workshops were held with all F&A staff and AA’s that were affected by the review to explore solutions to specific issues and review organizational model options.
- External input came from a Best Practices review and by contacting other jurisdictions.
- Comments on the organizational model were obtained from both Corporate and Operating departments.
- Interviews were held with all GM’s and Directors to ensure their needs were addressed.

By February of 2002 the new organization and most of the staff were in place. In order to assess the progress of the implementation, the consultant was retained to undertake a review of the re-org and report on the effectiveness of the services. (Item 7). The major conclusions of this review were as follows

- The model was working effectively.
- Staffing issues were still a concern.
- Everyone in F&A was working a considerable amount of overtime.
- It was pointed out that there were still a number of systems concerns (Peoplesoft, MMS).
- There is a continued need for training and development of F&A staff.

<table>
<thead>
<tr>
<th>Resources, City Manager and the Legislative area)</th>
</tr>
</thead>
<tbody>
<tr>
<td>7) Six-Month Review undertaken by Consultant to review progress and ensure proper implementation of recommendations</td>
</tr>
</tbody>
</table>
ANALYSIS OF ALTERNATIVES:  
N/A

FINANCIAL/STAFFING/LEGAL IMPLICATIONS:  

Appendix “A” attached to FCS03050 outlines the current number of staff in each of the departments. In 2000, the total F&A staff in all areas was 101. The re-organization reduced the staff to 86. The reductions total 15 - 5 F&A Managers and 10 staff.

It is important to note that, despite the perceived lack of staff in this function before amalgamation, the Consultant was convinced that the recommended reductions were appropriate. Since their review last summer, they have admitted that there is still a significant amount of overtime being performed by this group and that they had some concerns with respect to staffing levels being too low.

In 2002, the average overtime worked for the Managers and BA’s in this group was over 300 hours (8.5 weeks) per employee (some employees worked in excess of 500 hours of overtime or an additional 14 working weeks). This was partially due to the staff turnover in all areas (all the Managers were new to their positions and the majority of the BA’s were either new to the City or new to their positions). It is important to note that all the efforts of this group over the past year and one half have centred on core services. These include payroll processing, invoice payment, collection of receipts, budget preparation and monitoring.

There are a number of areas of responsibility that, to date, this group has been unable to fulfil due to the lack of resources. These are outlined on “Appendix B” to FCS03050 and include such things as documentation of procedures, review of internal controls as they pertain to cash collection, setting up proper control systems for the monitoring of subsidy claims and a complete review of the various accounts receivable processes and procedures.

POLICIES AFFECTING PROPOSAL:  
N/A

CONSULTATION WITH RELEVANT DEPARTMENTS/AGENCIES:  
N/A

CITY STRATEGIC COMMITMENT:  
Enhancing the City’s ability to monitor and report on financial matters is consistent with the City’s goal of “a City that spends wisely” and its’ commitment to “efficient City Government”.

### Corporate Services

<table>
<thead>
<tr>
<th></th>
<th>Prior to Review 2000</th>
<th>Current 2002</th>
<th>Variance Incr/(decr.)</th>
<th>Gross 2002 Budget ($000's)</th>
<th>Gross 2003 Budget ($000's)</th>
<th>Variance % change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Managers</td>
<td>-</td>
<td>1</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>BA's/Co-ord//Supervisors</td>
<td>2</td>
<td>2</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financial Assistants</td>
<td>7</td>
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<tr>
<td><strong>Total</strong></td>
<td>9</td>
<td>9</td>
<td>-</td>
<td>808</td>
<td>849</td>
<td>5.1%</td>
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### Social and Public Health Services

<table>
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<tr>
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<th>Prior to Review 2000</th>
<th>Current 2002</th>
<th>Variance Incr/(decr.)</th>
<th>Gross 2002 Budget ($000's)</th>
<th>Gross 2003 Budget ($000's)</th>
<th>Variance % change</th>
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<td>-</td>
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</tr>
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<td>BA's/Co-ord//Supervisors</td>
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</tr>
<tr>
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<td>2</td>
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<td>-</td>
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<tr>
<td><strong>Total</strong></td>
<td>19</td>
<td>18</td>
<td>(1)</td>
<td>2,347</td>
<td>1,509</td>
<td>(35.7)%</td>
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Includes Subsidies

### TOE

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<th>Prior to Review 2000</th>
<th>Current 2002</th>
<th>Variance Incr/(decr.)</th>
<th>Gross 2002 Budget ($000's)</th>
<th>Gross 2003 Budget ($000's)</th>
<th>Variance % change</th>
</tr>
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<td>(2)</td>
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<td>BA's/Co-ord//Supervisors</td>
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<tr>
<td>Financial Assistants</td>
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<td>(10)</td>
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<tr>
<td>Other</td>
<td>2</td>
<td>-</td>
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<tr>
<td><strong>Total</strong></td>
<td>42</td>
<td>29</td>
<td>(13)</td>
<td>2,214</td>
<td>2,450</td>
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### Community Services

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<th>Variance Incr/(decr.)</th>
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<th>Variance % change</th>
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<td>--------</td>
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<tr>
<td>BA's/Co-ord/Supervisors</td>
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<td>2</td>
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<td>Financial Assistants</td>
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<td>1</td>
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<tr>
<td><strong>Total</strong></td>
<td>20</td>
<td>20</td>
<td>-</td>
<td>1,214</td>
<td>1,283</td>
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<td>Other</td>
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<tr>
<td><strong>Total</strong></td>
<td>11</td>
<td>10</td>
<td>(1)</td>
<td>499</td>
<td>539</td>
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**Total**

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<th>Change</th>
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<td>(5)</td>
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<tr>
<td>BA's/Co-ord/Supervisors</td>
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<td>4</td>
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<tr>
<td>Financial Assistants</td>
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<td>Other</td>
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<td>(2)</td>
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<tr>
<td><strong>Grand Total</strong></td>
<td>101</td>
<td>86</td>
<td>(15)</td>
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**2003 TRANSFER FROM HAMILTON HOUSING**

<table>
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<tr>
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<th>2003</th>
<th>Change</th>
</tr>
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<tbody>
<tr>
<td>6</td>
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**GRAND TOTAL**

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<thead>
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<th>Change</th>
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<tbody>
<tr>
<td></td>
<td>107</td>
<td>92</td>
<td>(15)</td>
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</table>
Finance and Administration Functions

Business Administrators
Assists Directors with ongoing Reporting and monitoring of all financial information with respect to individual programs.
Budget Preparation-monitoring and reporting
Financial statement preparation and analysis
Budget Exception Reporting and Analysis
Special Reporting Analysis and project costing (e.g., Recycling Contract, waste contract, energy usage, Year and Financial reporting, accruals reconciliation, explanations
Subsidy claim payments and reports
Respond to all Financial information requests from Council and Senior Management
Report on all Capital Project costing

Financial Assistants
Timekeeping, payroll, Absence Management
Invoice Processing (setting up PO's and matching invoices upon receipt.)
Contract Payment Management - Ensure all contractors are paid as work is performed.
Processing of OW payments
General Ledger Maintenance-Account Reconciliation
Month end and Year end processing
Telephone/Computer Inventory Management and Payment
Complement Control
Cash receipts processing
Administer P-Card program to ensure proper payment and distribution of costs.
Reception Duties

ANNUAL ACTIVITY

Projects and Activities Required

Corporate
1 F&A re-org
2 Chart of accounts review
3 Chargeback review
4 Benchmarking/Provincial Legislation
5 Accounts Receivable review and re-org (Parking tickets, Facilities Booking Systems)
6 Accounting policies and procedures
7 WSIB Allocation and Case Management
8 Homes for the Aged-Admin Re-org
9 FA 1 and FA 11 Job Description review and functional review
10 Finalize development of reference manual for councillors' administrative assistants
11 Review HECFI cost allocations in conjunction with Budgets
12 Develop methodology for recording Investment income on a quarterly basis
13 Develop detailed procedures for specialized work processes (computer hardware leasing / billing, accounting for investment income, grants payments)

Planning and Development
1 Activity based costing for Downtown Renewal Programs
2 Review Internal controls for cash collection and entry of Point Of Sale machines
3 Setting up of administrative processes and procedures related to the proposed Urban Bank
4 Review of Hamilton Housing financial system (YARDI) and incorporation of Peoplesoft System
5 Review of cost allocation related to Enterprise Model
6 Establish appropriate processes and procedures related to loans administration.
7 Review of signing authority and related authorization levels for the Hamilton Housing Corporation.
8 Determination of appropriate allocation of funding received from the province/federal government related to downloading of social housing.
9 Testing and Implementation of a new Financial Information Database System to track data related to Non Profit Housing Corporations, including subsidy calculations, audited financial statement reviews, etc.
S&PHS

1. Set up Subsidy Claims monitoring and reporting system
2. Enhancing the compliment report
3. Management of external reports
4. Training of directors/managers
5. Development of monthly variance report
6. Performing monthly account analysis
7. Providing business advice to directors
8. Developing relationships with external funders

TOE

1. Subsidy Claims for Red Hill Valley Project & Transit Fleet purchases
2. Restructure RHVP Capital Budget for North South Component
3. Fixed Asset Evaluation Committee - Waste Mgm't Services
4. ABC Initiative - Waste Collection & Recycling
5. Waste Collection Working committee (ABC Initiative)
6. Fleet Rationalization Objective
7. AVANTIS process improvement initiative
8. MMS - review
9. Go Smart Card Initiative committee
10. Service Level Agreement with TOE
11. Benchmarking Initiative in Water, Wastewater
12. Contract Management (Water/Wastewater Treatment Plant)
14. Cost Allocation Review
15. Reporting Improvements of Key Success Issues in each Division of TOE
16. Monthly Overtime Reports for monitoring & control
17. In the process of developing a route costing model
18. In 2003, Fare Revenue Department and B.A.'s Department will work closely together to computerize, streamline and/or search out efficiencies for the Transit's revenue stream.

Community Services

1. Review of all processes, policies and procedures to assess internal control weaknesses, inefficiencies, opportunities to streamline, improve info, reduce losses, and so on.
2. There are a number of high dollar, high risk areas that need to be addressed including: utilities (gas and hydro), golf courses, restaurant and concession operations, collection of receivables on the Class system, cemeteries, billing and collection of revenues
3. Improve financial support and analysis provided to directors and managers as it is not adequate to meet their operational needs
4. Documentation of processes and procedures
5. Identify training and professional development requirements and develop program to meet needs.
6. Performance manage select individuals who are not at skill level required in their position.
7. Train operations managers in financial matters eg how to read reports, do their own queries, etc
SUBJECT: Finance and Administration - FCS03050(b) - (City Wide)

RECOMMENDATION:

That the 2003 Finance and Administration Budgets be approved as presented in the 2003 Tax Supported Budget.

Joseph L. Rinaldo, General Manager
Corporate Services

EXECUTIVE SUMMARY:

The functions and positions in the Finance and Administration are not new to the City. These positions existed prior to Amalgamation. However, the services have been streamlined and redistributed in order to reduce costs. The total complement for this group has been reduced by 15 including the reduction of 5 managers.

In the previous structure, while the team leaders for the various groups essentially performed similar duties, their titles and job descriptions varied. Appendix “E” to FCS03050(b) outlines the previous jobs, the incumbents and the current status of those incumbents. The second page of Appendix “E” to FCS03050(b) outlines the current positions, individuals and the previous positions that each individual held.
The 27 positions (5 Mangers, 22 BA’s) worked a total of over 8,200 Hours of overtime in 2002. This amounts to an average of 300 hours per employee or the workload of an additional 5 employees. Reducing these employees beyond what will come out of the City Manager's re-organization will result in an increase in workload and added pressure on the remaining employees and the operating programs. This will have a significant impact on the timely and effective payment of Payroll/HR in order to ensure compliance to collective agreements, the timely collection revenues, the timely processing of Accounts Payable in order to avoid late payment fees and our ability in providing timely financial reporting and budgeting. As Treasurer, I am very concerned that the city will not meet its statutory reporting requirements as set out in the new Municipal Act.

BACKGROUND:

This report #FCS03050(b) - Finance & Administration, is in response to a request for information made during the Committee of the Whole Meeting of Thursday February 20, 2003.

ANALYSIS OF ALTERNATIVES:

As requested, the information contained in Appendix “E” to this report FCS03050(b) outlines the functions that existed prior to the Amalgamation and the staff that were in those positions. The second page of Appendix “E” to FCS03050(b) outlines the current positions and the names of the employees in these positions. The last column in this report indicates the positions these employee held.

It is most important to note that the functions that the current BA’s perform are no different than the functions that were performed previously. The difference lies in where and how these positions perform their functions. Previously they were centralized and had no reporting relationship to the corporate Departments. The new structure employs a distributed model, which places these employees where the program is being delivered in order to support the GM’s, Directors, Managers and front line staff of the various programs. They are also accountable to the various corporate departments such as Accounting, Budgets, IT, Legal, etc., through the Corporate Management Services Division.

It should be noted that these employees perform a vital function in the organization, which is evidenced by the amount of overtime they perform (average 300 hours per year, some in excess of 500 hours).

As well the BA’s, not only perform the more complex analysis and functions required by the Province, Council and CMT but also act as Team Leaders for the carrying out of day-to-day administrative, human resources and financial functions. The absence of the BA would leave the various administrative groups without leadership and direction and, more importantly, would significantly curtail the city’s ability to effectively provide Payroll/HR, payments to supplier, collection of revenues owed to the city and timely financial reporting and budgeting.
One of the major findings of the F&A review centered around a "single point of contact". The operating Directors and Managers were having difficulty getting through the administrative beaurocracy while trying to manage their areas. Too much of their time was spent trying to manage the small details of administrative and accounting aspects of their programs. The recent review of the re-org indicated that the Directors and Managers have been well served by the new organization.

The Business Administrators (BA’s) perform completely different functions than the Directors in the organization. Although there are some terms in the job descriptions that are in both positions, (i.e., budgets, strategic planning, administration) the scope of these functions is materially different. Appendix “A” to FCS03050(b) outlines these differences.

**FINANCIAL/STAFFING/LEGAL IMPLICATIONS:**

Reducing the number of BA’s beyond what will come out of the City Manager's re-organization will result in the city’s inability to effectively provide and will significantly curtail and/or result in elimination of essential services in the area of Payroll/HR, collection of revenues, processing of payments, and financial reporting budgeting.

As well, service level expectations by the operating departments will not be met. This will result in additional staffing requirements at the operating level, which in turn will result in an inefficient organizational model that lead to the review in the first place.

**POLICIES AFFECTING PROPOSAL:**

N/A

**CONSULTATION WITH RELEVANT DEPARTMENTS/AGENCIES:**

N/A

**CITY STRATEGIC COMMITMENT:**

Enhancing the City’s ability to monitor and report on financial matter is consistent with the City’s goal of "a City that spends wisely" and it’s commitment to "efficient City government".
DIFFERENCES BETWEEN DIRECTOR LEVEL POSITIONS
AND BUSINESS ADMINISTRATORS

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<thead>
<tr>
<th>JOB FUNCTIONS</th>
<th>DIRECTOR</th>
<th>BUSINESS ADMINISTRATOR</th>
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<tbody>
<tr>
<td>Strategic Direction</td>
<td>Participate in overall strategic management by providing long range planning, program forecasting and long term visioning</td>
<td>Ensures strategic direction is followed and put into practice</td>
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<tr>
<td>Budgets</td>
<td>Provide fiscal management by forecasting, projecting, reviewing, approving and providing direction</td>
<td>Responsible for budget preparation and processing of financial transactions; ensure within budget limits</td>
</tr>
<tr>
<td>Administration</td>
<td>Plan, organize, direct and control budget; recommends broad policies and long range strategies; recommends funding additions and deletions of services</td>
<td>Examine and analyze journal entries; provide financial and variance analysis; prepare detailed reports; examine accounting records and prepare financial statements and reports; develop and maintain cost finding alternatives; analyze financial statements and reports and provide financial advice</td>
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CITY OF HAMILTON

FINANCE AND CORPORATE SERVICES DEPARTMENT
(FINANCE AND ADMINISTRATION- 120 KING ST. WEST, 11TH FLOOR)

BUSINESS ADMINISTRATOR
(1 FULL TIME, PERMANENT POSITION)

Job Summary:

Reporting to the Manager, Finance and Administration, and operationally to the program Director, assume a leadership role in the delivery of financial and administrative services to internal and external customers and ensure the effective supervision of staff involved in the delivery of these services.

General Duties:

Adhere to service level agreements through the direct supervision of the division’s financial and administrative functions.

Co-ordinate the preparation and timely submission of Provincial/Municipal financial and statistical reporting requirements including annual budget service plans, quarterly year-to-date variance reports, annual, quarterly, monthly settlements, and other ad-hoc submissions as required.

Co-ordinate the timely processing of financial transactions including vendor/supplier payments, accounts receivable, cash handling, time entry etc. to ensure the integrity and timeliness of financial transactions.

Co-ordinate the formulation of payable schedules relative to program specific service contracts ensuring the integrity and timeliness of financial transactions.

Assist with the formulation and compilation of the annual budget process for the department.

Liaise with divisional program managers and directors.

Provide effective written and verbal communication with other departments and Ministry contacts.

Responsible for the hiring, training and supervision of related staff.

Responsible for performance evaluations and the disciplining of the staff as required.

Responsible for ensuring financial controls are in place and staff are following policies and procedures.
Develop and monitor monthly financial procedures required by the division in the completion of monthly financial reporting.

Develop and maintain relationships with external funding agencies.

Co-ordinate the division's needs as they relate to Information Technology Services and Human Resources day to day requirements and transaction related duties.

Co-ordinate the preparation and ensure the accuracy of journal entries and requests for information. Analyse all accounts and report on variances as required.

Required to work cooperatively (team) with other BA's within the department on projects/issues common to the department as a whole.

Perform other duties as assigned, which are directly related to the responsibilities of the job.

**Qualifications:**

Advanced knowledge of accounting procedures normally acquired through the completion of a University Degree in Business Administration, Commerce, Economics or a professional accounting designation; or an equivalent combination of education and relevant work experience.

Demonstrated supervisory experience combined with significant experience with financial controls and major enterprise financial / statistical systems.

Proficiency in Windows and Microsoft Office applications, including Excel, Word, PowerPoint and Outlook. Experience/knowledge of corporate financial and HR systems software.

Strong analytical and problem-solving skills.

Excellent interpersonal and communication skills with the ability to deal diplomatically with all levels of management, staff and public.

Familiarity with and the ability to interpret municipal legislation.

Ability to foster and function in a team-based environment.

Progressive work experience in the areas of general administration, accounting, budgets and information technology services would be an asset.

Demonstrated ability to manage multiple assignments and operate within tight time restrictions.

**Salary:**

Salary Level 5 $53,093.04 - $62,464.22 per annum
**THE INCUMBENT SHALL COMPLY WITH ALL HEALTH AND SAFETY POLICIES AND PRACTICES FOR THIS POSITION AND THE WORKPLACE.**

This Notice was posted on **JULY 11, 2002** and closes **JULY 17, 2002**.

It is the responsibility of applicants to supply qualifications, licences and related experience with their application for this competition and ensure that their application reaches the **Human Resources Department by the closing date** or they may not be considered. On the basis of the criteria set out above, this posting is open to all present employees.

Applications should be forwarded to:

**Mailing Address:**  
Dimetra Soklis, Staffing Consultant  
Human Resources Department  
City Hall, 71 Main Street West  
Hamilton, ON L8P 4Y5

**Physical Address:**  
Dimetra Soklis, Staffing  
Human Resources Department  
120 King St. W., 9th Floor  
Hamilton, ON

Do not remove from the notice board until after the closing date and only then as authorized by the Department Head.
CITY OF HAMILTON

SOCIAL & PUBLIC HEALTH SERVICES DEPARTMENT

DIRECTOR, BENEFIT AND ELIGIBILITY BRANCH
(LOCATION- 35 KING STREET)

Summary of Duties:

Reporting through the Senior Director, Program Delivery to the Medical Officer of Health, provide leadership and direction to a multi-disciplinary team of professional services providers. Assume overall responsibility for the planning, development and evaluation of social service programs such as Intake Screening Unit, Verification, Eligibility Review, Overpayments, Special Income, and CVP.

General Duties:

Plan, organize and direct the Benefit and Eligibility Branch by providing strategic leadership in keeping with public health and social service mandates, legislative requirements, identified community needs and the Department’s and Corporation’s strategic plans.

Identify and manage human resource requirements necessary to plan and implement the programs and services within the Benefit and Eligibility Branch.

Participate in the overall planning, co-ordination, policy development, decision making and budget preparation of the Department. Help prepare the Departmental Strategic Plan.

Provide fiscal management and control through responsible administration of budget allocations. Consolidate, interpret and submit the annual operating budget for the Benefit and Eligibility Branch.

Collaborate with administration and faculty at the University of Guelph and McMaster University in the planning, co-ordination and implementation of public health research and education programs to facilitate the goals of the Department as a Public Health, Research and Education Development Unit (PHRED).

Contribute to the advancement of public health and social well-being by initiating, facilitating and participating in education and research activities, serving on provincial committees and planning bodies, advising government officials and participating in relevant activities of professional and public health and social services associations.

Provide professional consultation, including reports to the Advisory Committees and Committees of Council.

Measure staff performance, determine staff strengths and needs, and identify goals to achieve and maintain optimal performance.
Provide program development and evaluation by identifying program objectives, activities, outcomes and indicators of each program.

Liaise and consult with government offices, community agencies and associations to develop services based on identified needs and support health promotion and social well being.

Perform other duties as assigned which are directly related to the responsibilities of this position.

**Qualifications:**

Degree in health or social sciences from a recognized university. Masters degree an asset.

Eligibility for an academic appointment with the Faculty of Health Sciences, McMaster University or College of Social and Applied Sciences, University of Guelph an asset. Thorough knowledge and understanding of statutes and regulations appropriate to the position.

Demonstrated competency to manage a large multi-disciplinary staff utilizing pro-active management skills.

Five to ten years experience in social services and/or public health management, including program planning and evaluation.

Excellent inter-personal skills and ability to deal with elected officials, government departments, all levels of management, staff and the general public.

Excellent communication skills, both verbal and written.

**Salary:** Under Review

**Hours:** 35 per week

THE INCUMBENT SHALL COMPLY WITH ALL HEALTH AND SAFETY POLICIES AND PRACTICES FOR THIS POSITION AND THE WORKPLACE.

This Notice was posted on **November 8, 2001** and closes on **NOVEMBER 14, 2001**.

It is the responsibility of the applicant to supply qualifications, licences and related experience with his/her application for this competition and ensure that it reaches the **Human Resources Department by the closing date** or they may not be considered.
On the basis of the criteria set out above, this posting is open to all present employees male and female.

Applications should be forwarded to:

**Physical Address**
Gwen Marshall, Staffing Consultant
Human Resources Department
120 King St. W., 9th Floor
Hamilton, ON

**Mailing Address**
Gwen Marshall, Staffing Consultant
Human Resources Department
71 Main St. W.
Hamilton, ON L8P 4Y5

Do not remove from the Notice Board until after the closing date and only then as authorized by the Department Head.
TRANSPORTATION, OPERATIONS & ENVIRONMENT DEPARTMENT (INFRASTRUCTURE PLANNING DIVISION)

DIRECTOR, INFRASTRUCTURE & ENVIRONMENTAL PLANNING

Overview:
Reporting to the General Manager provides strategic leadership, through subordinate management, to a multi-functional workforce engaged in delivery of services to the public and internal clients. Recommends broad policies and long range strategies in the delivery of services to meet mandated goals and objectives.

Accountable for establishing and achieving departmental goals and objectives through the effective and efficient use of financial and staff resources. Uses a "best practices" approach in developing and delivering quality services in a timely and cost effective manner. Instills a customer service focus in the division.

Evaluates and reports on the division's service, financial, administrative and staff performance against internal and external benchmarks. Designs and implements strategies to improve effectiveness and efficiency. Sets above average standards and leads by example.

Possess a demonstrated record of strong leadership and guidance, customer focus, innovation / creativity, team advocacy, staff delegation, empowerment and staff development, and are results orientated.

Possess a high level of personal integrity and are an excellent communicator.

Responsibilities:
You will assume lead accountability and responsibility for the Infrastructure Planning Division and delivery of Environmental Planning, Strategic Planning and Asset Management services for the Transportation, Operations & Environment Department's Road, Water/Wastewater and Storm Water Management programs and meet the growing needs of the residents and businesses of the new City of Hamilton.

The director is accountable to the General Manager, Transportation, Operations & Environment and indirectly to the General Manager, Community Planning and Development, for ensuring the Infrastructure Planning services are provided in accordance with city and provincial guidelines with minimal disruption to the public and
in the most effective and efficient manner consistent with the City of Hamilton Mission and Vision.

**General Duties (including, but not limited to):**

Participate in strategic planning and direction of the Department as a member of the Department Management Team.

Provides creative divisional leadership through consultation with an effective division management team.

Promotes teamwork and integration between units within the division and with other parties participating in cross-functional and cross program initiatives.

Develops and empowers staff through delegation of responsibilities and accountabilities, through regular feedback, and by providing development opportunities and technical direction.

Monitors the operations and projects within the Division to ensure safety, service quality, cost-effective and timely delivery of services, and environmental and legislative compliance.

Oversee the development and monitoring of annual operating and capital budgets.

Attends public meetings to present the city's position/actions to the public, media and outside government bodies. Participates, and regularly acts as main spokesperson, in discussions on Environmental Planning and Infrastructure Planning issues. Responds to issues and queries raised by Council.

Ensure compliance with Provincial and Federal statutes and regulations and municipal by-laws and policies.

Respond to various corporate, community, provincial or federal proposals for service initiatives, changes or enhancements.

Provide professional consultation, including reports, to Council and its Committees.

**Qualifications:**

University degree in a related engineering discipline, a P. Eng. designation and eight years related and progressive management experience.

Highly developed analytical and business planning skills with a proven track record for long-term visioning and big picture thinking.
Highly developed ability to articulate a vision, to lead and inspire others.

Highly effective leadership, facilitation, communication, presentation, interpersonal and organizational skills.

Demonstrated ability to effectively manage a large multi-disciplinary staff in a results oriented environment and in a predominantly unionized environment.

Experienced in designing and delivering customer focused programmes and services.

Ability to deal effectively with elected officials, representatives of other levels of government, management, peers, staff and the general public.

Thorough knowledge and understanding of statutes, regulations and by-laws affecting the department/section.

Knowledge of collective bargaining process.

Working knowledge of computer software applications.

**Salary:** Salary Level 10 $88,018.84 - $103,550.72 per annum.

**Hours:** 35 per week

THE INCUMBENT SHALL COMPLY WITH ALL HEALTH AND SAFETY POLICIES AND PRACTICES FOR THIS POSITION AND THE WORKPLACE.

This Notice was posted on August 31, 2000 and closes on SEPTEMBER 7, 2000.

It is the responsibility of the applicant to supply qualifications, licences and related experience with their application for this competition and ensure that it reaches Human Resources Department by the closing date or they may not be considered. On the basis of the criteria set out above, this posting is open to all present employees male and female.

Applications should be forwarded to:

**Mailing Address:**
Lucy McGreal, Staffing Consultant
Human Resources Department
City Hall, 71 Main Street West
Hamilton, Ontario
L8P 4Y5

**Physical Address:**
Lucy McGreal, Staffing Consultant
Human Resources Department
120 King Street East, Suite 900
Hamilton, Ontario

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<td>Senior Financial Analyst</td>
<td>Dave Oak</td>
<td>Finance</td>
<td>2 BA Public Works</td>
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<td>Administrative Co-ordinator</td>
<td>Debra Abbott</td>
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<td>Dan McInnis</td>
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<td>Linda Mooradian</td>
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<td>Helen Klump</td>
<td>S&amp;PHS</td>
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<td>Anna D'Ambrasio</td>
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<td>Cindy Andrusko</td>
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<td>Rusa Ferguson</td>
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<td>Office Administrator, &amp; CS Engineer</td>
<td>Dlo Ortiz</td>
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<td>Co-ordinator Social Housing</td>
<td>Ron Wilson</td>
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<td>Joan Weatherhead</td>
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<td>Annette Caisse</td>
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<td>Ron Wilson</td>
<td>3 Supervisor Social Housing</td>
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<td>Nancy Purser</td>
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TOTAL 27
City of Hamilton

FINANCE & ADMINISTRATION ORGANIZATIONAL REVIEW

October 2005

Deloitte.

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Appendices:

• Appendix A – 2002 F&A Review: Update
• Appendix B – Governance & Structure
• Appendix C – Service Level Agreements (SLAs)
• Appendix D – Alignment of F&A Resources to Departments/Divisions
• Appendix E – Correlation Calculations
• Appendix F – Best Practices
• Appendix G – Recommendations - Next Steps
The City of Hamilton engaged Deloitte to undertake an Organizational Review of the Finance and Administration Division. All F&A staff were given the opportunity of providing input, as well as Members of Council, the City Manager, General Managers and Program Directors were interviewed. Our process included a documentation review that covered, previous existing reports on this area as well as Service Level Agreements between Departments and Finance and Administration Section.

This document highlights our findings and recommendations. Highlights are as follows;

- The F&A delivery model does not require structural change. Opportunities for improvement do exist.
- A strong clear vision of the F&A function is required, with appropriate governance and accountability
- Clarity of accountability can be achieved through establishing and maintaining relevant, measurable Service Level Agreements
- Improved span of control should be achieved without headcount increase
- A number of tactical opportunities exist that should support the transformation of the F&A function into a proactive service focused organization.

Details of our findings and associated recommendations as well as an implementation timeframe can be found in subsequent sections of this report.
Perform a review of the Finance and Administration Section detailing an analysis of:

- Workload
- Staffing Levels
- Organizational Structure
- Overall Effectiveness

Provide recommendations that will improve the delivery of services in an effective and efficient manner

**PROJECT SCOPE**

- Review Current Documentation, including studies performed to date (Appendix A)
- Meet with all staff to determine working conditions, workloads, effectiveness;
- Meet with Program Directors to determine quality of services provided and to perform SWOT analysis
- Review Services Level Agreements (SLAs) to ensure that the requirements of operating departments are met (Appendix B)
- Meet with City Councilors to understand and address their concerns;
- Identify overlap in delivery of services between the operating divisions and the finance group. Investigate the possibility of duplicate services;
- Recommendations on ways to improve the overall efficiency and effectiveness of the services provided by the Finance and Administration Section (F&A).
## Interview Process

<table>
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<th>Interviewees</th>
<th>Intended Format</th>
<th>Length of Interview</th>
<th>Actual Interviews Conducted</th>
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<td>Mayor and Councillors *</td>
<td>One on One</td>
<td>1 hour</td>
<td>8</td>
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<tr>
<td>City Manager and General Managers</td>
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<td>Program Directors</td>
<td>Groups of 5</td>
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<td>20 **</td>
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<td>F&amp;A Staff (includes BA’s, FAI’s, FAII’s, temporary/students)</td>
<td>Groups of 8</td>
<td>2.5 hours</td>
<td>92</td>
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* Councillors met in the following groups: Morelli, Bruckler and Bratina; Collins and Mitchell; Ferguson; Mayor DiIanni & Samson  
** An additional 10 interviews were conducted at the request of various Departments.

![Results of Interview Sessions](chart.jpg)

The high participation rate across all levels demonstrated a strong sense of engagement in the process, especially given that a large amount of the study was conducted in the early part of the summer.
What could not be completed and why

- Review of Staffing Levels, pre and post amalgamation
  - A year over year view of F&A staffing levels was not readily available.
  - F&A Full Time Equivalent (FTE) discrepancies existed between restated F&A Complements in Budget Books vs. Reconciled FTEs provided by F&A.
  - Acknowledgement by F&A Director that in the Budget Book, F&A numbers are not clean (there is no budget report that reports on F&A alone.)

### Summary

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<td>Public Health and Community Services (PH&amp;CS)</td>
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<td>-</td>
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<td><strong>Total</strong></td>
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<td><strong>17.31</strong></td>
<td><strong>26.86</strong></td>
<td><strong>14.00</strong></td>
<td><strong>8.00</strong></td>
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Note: PH&CS and HES were created in 2003 through the deletion of Community Services/HES.

Numbers in the table detail differences between FTE detailed/restated in the budget book (Deloitte research for 2005 numbers) and those provided by F&A. E.g. in 2004, for Public Works, there were 9 more FTE’s presented in the budget book versus those identified by F&A.

### Benchmarking

- Benchmarking Questionnaire was forwarded to the City of Toronto, City of Kingston, City of Ottawa and City of Sudbury
  - Questionnaires mailed out May 20th, 2005
  - Targeted response date: May 31st, 2005
  - Agreed (Deloitte and City of Hamilton) drop date enacted: July 5th, 2005

- Response was minimal, receiving a reply from the City of Sudbury only.
KEY FINDINGS - Overview

- Overall, the current F&A model is working, however opportunities for improvement exist. The focus should be on governance, realignment of F&A resources and process improvement.

- Although the F&A Division has been in a constant state of reorganization over the past few years and in order to realize the benefits of these changes and allow the changes to stabilize, Deloitte is not recommending any major revisions.

- A strong majority of F&A staff are dedicated, hard-working and committed to the success of F&A and operating units they support
  - Very good sense of ‘team’ within F&A groups
  - Good self-awareness of shortcomings and areas for improvement and willingness to improve
  - Overall, strong F&A Managers

- The majority of F&A customers are pleased with efforts and results received
  - 5/8 of General Managers (General Managers) and 70% of Program Directors (Program Directors) who participated are pleased with the current operations

- However, this view is not shared by all:
  - 3/8 General Managers and 6 Program Directors noted some degree of dissatisfaction with current service level
  - 7 Councilors interviewed unanimously see room improvement and reform

In summary, the system is holding status quo in a reactive manner. Consequently, there are excellent opportunities for improvement along the lines of people, process, technology and infrastructure.
RECOMMENDATIONS

ESTABLISH AND ENACT THE PROPOSED GOVERNANCE MODEL

• Develop a clear, concise and understandable Vision of the F&A function.

   RATIONALE:
   • The Vision needs to be communicated and known by all and owned by each member of the F&A Function – top to bottom. Service Level Agreements (SLA’s) once established must align with the Vision.

• Develop a Mission, unique to F&A, that will address the long-term organizational purpose of F&A and help to focus the allocation of resources.

• Increase staffing levels in 3 areas
  - 1.0 FTE F&A Manager in Public Works
  - 1.0 FTE F&A Manager in Public Health & Community Services
  - 1.0 FTE BA in Planning & Development *

   RATIONALE:
   • The additional positions would bring their respective Spans of Control into line with Best Practices and with the other Departments.
   • Note: Once the governance model and SLAs are established, areas of available capacity should be identified whereby the creation of the 3 new positions can be sourced from existing complement.
   • A review of current roles & responsibilities is recommended as they relate to the recommended governance model.
The current Span of Control for the F&A Managers in Public Works is eight FTE per Manager and in Public Health & Community Services it is seven.

HES and Planning & Economic Development has roughly double the operating FTEs per F&A FTE over any other department.

Two of the four P&ED Program Directors are frustrated by the lack of F&A support provided by 1 BA. F&A Staff satisfaction ranks 4th lowest out of 18 sections.
• **Identify measurement criteria objectives.**

**RATIONALE:**
- Accountability and performance appraisal are key. Objectives need to be identified with baselines established.

• **Ensure there is a consistent and regular process in place to conduct performance evaluation.**

**RATIONALE:**
- Clear measures are employed using a balanced scorecard approach to incorporate both quantitative and qualitative analysis when critiquing deliverables and against expectations (content, timelines, roles, responsibilities, etc.).
- SLA measures - quantitative and qualitative, need improvement. Outputs and measures used are vague, broad and lack consistency across departments. See Appendix ‘B’ for detailed analysis.
- Currently, while 9 common (and 3 unique) workload indicators have been identified, they are not captured frequently and incorporated into a formal evaluation process.
- Evaluation is mostly casual and observational making continuous improvement initiatives difficult.

• **Ensure there is strong executive leadership**

**RATIONALE:**
- Strong executive leadership sets the tone, provides the momentum and guidance for ensuring governance is maintained.
- It is also required to deliver on the revised F&A objectives, and the implementation and consistent application of governance tools and principles.

See Appendix ‘B’ for further analysis.
OPERATIONALLY DEFINE AND IMPLEMENT SERVICE LEVEL AGREEMENTS (SLAs) FOR EACH DEPARTMENT

AND

DETERMINE WORKLOADS OF EACH DEPARTMENT AND DIVISION

- **Establish Service Level Agreements (SLA’s) with all Departments**

  **RATIONALE:**
  - Eighty percent (80%) of the SLA should be standardized and the remaining 20% could be customizing for each department on that which makes the department unique (non-core elements).
  - SLAs link mission to action.
  - The SLA components need to be operationally defined – avoiding vagueness and opportunities for misinterpretation.
  - Roles and responsibilities of all involved parties needs to be clearly stated.

- **Assess F&A workloads in each Department and Division**

- **Review SLAs on a regular basis to ensure accuracy, relevance and effectiveness.**

  **RATIONALE:**
  - SLAs drive accountability and should be reviewed collaboratively by all parties involved.
  - Timelines for enacting new SLAs should be established.
  - Unclear understanding of F&A Roles & Objectives – from both the service provider and customer perspective.
  - Service Level Agreements (SLA) are negotiated between F&A Manager & Department GM; many Program Directors unaware or have never seen.
    - 0/6 have been implemented for 2005
    - 2/6 in draft form for 2005; 4/6 dated 2002
    - 1/6 has never had one implemented
  - BAs have 2 masters (F&A Manager and Divisional Program Director) – sometimes conflicting. Refined SLAs will assist BAs in maintaining scope and allegiance.
• Channel of authority needs to be better adhered to. Some Program Directors report the inconsistent use of F&A point person which sometimes delays turnarounds/follow up.
  – 'Need for more streamlined reporting of staff’ – PD
• Job scope inconsistencies are evident from department to department. This in part stems from the lack of clarity and consistency in SLAs.

See Appendix ‘C’ for detailed analysis.
• Allocate F&A Staff to divisions in accordance to the following drivers: operating budget, operating FTEs and transaction processing throughput.

RATIONALE:

- Consideration should be given to identifying a standard staffing pattern per F&A group (Basic Complement): 1-BA, 1-FAI, 1-FAII. Additions can be made based on justified need.
- There is no consistent strategy to F&A Staffing. Large discrepancies result between F&A FTEs per: operating budget, per operating FTEs, per capital projects, per capital budgets and F&A Workload Indicators. This imbalance may be cause for high overtime costs. See Appendix ‘C’ for detailed analysis.
- Exact staff complements are difficult to determine as inconsistencies exist between restated budget figures and F&A Directors figures.
- Need for tactical changes to improve service and efficiency and ensure that the right people are doing the right things and that departments/divisions are staffed effectively.
- F&A Managers are overwhelmed with meetings, reporting, ad-hoc demands, restructuring issues and budgeting. Consequently, they remain reactive. They are unable to push work down to subordinate level since most BAs are completely engaged with lengthy budgeting process, running ad-hoc reports, training and dealing with staff issues.
- There are some issues around staff capabilities relative to functional level brought on by the City’s post-amalgamation.

See Appendix ‘D’ for detailed analysis.
Streamline Budgetary Process

• **Review current budget process with a view to shortening the budgetary cycle**

   **RATIONALE:**
   - Clearer budget guidelines along strategic lines (as opposed to accounting/calculation parameters) at the beginning of the budget cycle need to be established.
   - Need to review practice of preparing for budget process and streamline routine activities, e.g. introduce standardized templates with baseline data.
   - **NOTE:** Most of the budget preparation materials can be generated directly by PSnVision.
   - Budget preparation cycle is too long. Process begins in August (June for 2006); final uploads are not until mid-year (June).
   - Diminishing returns are achieved through incremental revisions beyond first few iterations. Process is paying a heavy toll on F&A resources. Revision requests and slower turnarounds from Council are constricting pipeline.

• **Ensure Operating units own their budgets.**

   **RATIONALE:**
   - Program Directors should have a basic level of accounting knowledge in order to relate operating activities to the financial health of their divisions.

• **Review practice of preparing for budget process and streamline routine activities.**

   **RATIONALE:**
   - F&A typically builds budget framework but lacks sufficient understanding of day-to-day operations to explain variances.
   - Some finance-knowledge transfer (training) to Program Directors may help alleviate the challenges in the budgeting process and help to reduce the likelihood of misunderstanding.
   - Concern of some Program Directors from various departments is that F&A has too much control over budgets.
   - Corporate Services has made changes to draft budgets prior to Council review without notifying appropriate staff. Although Program Directors present their budgets to Council, many are unaware of the changes.
Consequently, many ‘revised’ budgets have been approved leaving Program Directors to manage budgeted service levels with reduced funding.

- **Consider using PeopleSoft Commitment Control to guard against budget overruns; and utilizing row-level security in PeopleSoft Financials**

  RATIONALE:
  - There exists the need for a more proactive role within the budget control function (i.e. check budget availability before actual purchase). Once the budget process is streamlined and BERs are timely, action should be carried out to Program Directors that exceed budgetary limits without prior consent from Council.
  - Utilizing row-level security will help to prevent individuals from charging expenses to deptIDs outside their division(s). It may also help to reduce the urge for some Program Directors to use off-line spreadsheets and instruct F&A/non-F&A resources to guard against such problems.
  - Budget Exception Reports (BER) are tardy and too infrequent as result of late budget upload. Many Program Directors are using Available Funds Report to guide their operations.
  - Without accessibility of the BERs, Program Directors are having difficulty adhering to budgets during first two quarters.
  - System today is so late that many Program Directors are targeting YE overages by mid-year. Although Council passed by-law not allowing for budgetary overruns without approval, it also does not want to offend constituents by having to cut services late into year (many essential services at YE – i.e. winter). Result: Council grants budget overruns.
  - Due to this established pattern, many Program Directors are therefore not concerned about overruns as they are likely to get approved later. Aggregated, this can seriously jeopardize the financial health of the City.
  - No consequences are being instituted to discourage this poor behaviour.
  - Due to the current control gap which allows individuals with access to PeopleSoft to charge expenses to any deptID, some Program Directors are running off-line spreadsheets and conducting informal ‘audits’ to guard against outside expenses being charged to their GL. Moreover, some Program Directors are using non-F&A resources to do so.

- **Involve F&A staff in Business Case development, analysis and efficiency improvement initiatives.**
**BUSINESS ADMINISTRATORS (BA) INVOLVEMENT IN DEPARTMENT MANAGEMENT TEAM MEETINGS**

- **Encourage F&A Staff Involvement/Engagement** by inviting BAs to participate in appropriate Departmental Management Team (DMT) meetings to help improve communications.

**RATIONALE:**
- BAs are the front line representation of the F&A Section within the divisions. Not only can this help alleviate meeting demands on F&A Managers, it will help to facilitate communication and help bridge finance and operations comprehension.
- Unlike F&A Managers, the BAs are relatively more aware of operations at the divisional level. Good insights and improved communications can be gained from this activity. Moreover, it may help to reduce the high ‘meeting burden’ F&A Managers are currently experiencing.
ENHANCE CORPORATE CULTURE BY IMPROVING TRANSPARENCY AND ACCOUNTABILITY AND BECOMING PROACTIVE

- **Improve transparency** by planning for, measuring and communicating what F&A resources are working on and where they are working.

- **Utilize data captured on what people are working on to drive and improve the leveraging of resources.**

- **Manage expectation of others in terms of impacts of ‘special’ review requests.**

**RATIONALE:**
- This includes distinct identification of F&A headcount information on the annual Operating Budget Complement Summary.

- **Engage in a process of changing the culture of F&A from a reactive review function to a proactive value added service.**

**RATIONALE:**
- F&A groups need to be more visible to the departments as a service group to assist them, rather than a control-oriented section.

- **Anticipate questions from departments and plan in advance to address.**

**RATIONALE:**
- Questions are often cyclical, and when asked by one department, tend to have relevance to other departments.

- **Provide access to a Best Practices database for F&A Staff.**

**RATIONALE:**
- This would provide F&A staff ideas on how they can perform their jobs more efficiently.

- **Create regular cross-departmental/divisional meetings**

**RATIONALE:**
- This would help to reduce the ‘siloeffect’ and allow for idea-sharing and trouble-shooting.
• **Develop a comprehensive financial reporting strategy.**

**RATIONALE:**
- Need to standardize reports and identify reports which are not being used.
- Preference for Excel based reports to allow for easy data processing.
- According to Program Directors and General Managers, the overall report quality and the manner to which the reports are prioritized are good, however the overall report quality and consistency does vary.
- Response turnarounds on F&A matters and reports are mixed. A common concern from both General Managers and Program Directors surrounds the untimely Budget Exception Reports.
- Understanding and balancing the need for reports will help to ease F&A demands. More specifically, this relates to the level of detail required vs. given and the requesting of unnecessary reports.
- Inconsistent approach to processing of reports. For example, some F&A sections maintain overtime banks in PeopleSoft while others do so offline in Excel.

• **Review Report objectives and designs with F&A Managers and report recipients.**

**RATIONALE:**
- State explicit details – content level, responsibilities of involved parties, timelines.
- Ensure processes for creating these reports are user-friendly. For example, there are mixed responses as to usefulness of the standard Manpower Complement Report: from totally useless to reduced frequency required to useful if content and format are modified.

• **Establish a schedule of reports linked to each report’s description/purpose.**

**RATIONALE:**
- F&A Managers and Department General Managers should collaboratively define reporting needs throughout the year. See above recommendation.
• **Investigate the fit of a dynamic reporting tool to stated reporting requirements.**

**RATIONALE:**
- This would help to address ad-hoc reporting questions vs. assigning junior resources to the process.

• **Increase use of self serve and targeted financial information.**

**RATIONALE:**
- This would allow Users to access information relevant to them, when they need it.

• **Include F&A FTE complement in budget book.**
ENHANCE TRANSACTION PROCESSES:
- Procure to Pay
- GL Accounting
- Accounts Receivable (AR)
- HR/Payroll

PROCURE TO PAY

- **Consider customized workflow for Invoice approval/Journal approval.**
  This would help to reduce manual data entry requirements; ensure adherence to policies and improve the use of a central database.

  **RATIONALE:**
  - This would help to reduce manual data entry requirements; ensure adherence to policies and improve the use of a central database.
  - Currently, copies of invoices are retained by each F&A group as well as A/P.
  - Not enough details are keyed in by A/P when vouchers are created in PeopleSoft. Solutions for consideration: distributed data input; F&A creates vouchers online; A/P to check adherence to policies; cut cheques; electronic images of invoices are stored in central database accessible to F&A.

GL ACCOUNTING:

- **Implement new PeopleSoft Query Security**

- **Consider using Reporting or Adjustment Ledgers in PeopleSoft to facilitate preparation of Budget Variance report.**

  **RATIONALE:**
  - Too many queries from the dropdown list in PeopleSoft. If a user sees only queries he/she has access, this would eliminate unnecessary query options.
ACCOUNTS RECEIVABLE:

- **Increase the use of pre-authorized payments for revenue transactions**

  **RATIONALE:**
  - While some divisions do use pre-authorized payments to some degree, consideration should be given to rolling out this process to other divisions.

HR/PAYROLL

- **Review/Improve Personnel Change Notice (PCN) process**

  **RATIONALE:**
  - Customized PeopleSoft page accessible to F&A staff to key in PCN information. Batch process to load data to real PeopleSoft tables after review by HR/Payroll.
  - F&A keys information into an Excel spreadsheet. Data from spreadsheet is electronically loaded into PeopleSoft via a customized application engine batch process using Component Interface.

- **Investigate feasibility of creating a PeopleSoft database for more efficient queries.**

  **RATIONALE:**
  - Consider integrating Financial and HRMS/Payroll data (in place of a full blown data warehouse).

- **Review the current processes regarding timesheets.**

  **RATIONALE:**
  - Consider using a system to allow time entry via swipe cards to eliminate timesheet data entry.
  - Standardize timesheets used by employees and for data entry. This lends itself to deployment of PeopleSoft HCM technology.
  - Distributed timesheet data entry using Excel spreadsheet. Timesheet form is in Excel which populates a worksheet table.
  - Data from worksheet table are electronically loaded into PeopleSoft via a customized application engine batch process using Component Interface.
BRIDGING TRAINING & SUPPORT GAPS

- **Develop a PeopleSoft reference manual for distribution to each F&A group.**

  **RATIONALE:**
  - A revised manual should include more comprehensive in content than the current training manual.

- **Provide training on PSnVision drilldowns to enhance report productivity.**

  **RATIONALE:**
  - Training will help to enhance report productivity. Creation of customized drilldown layouts could help to meet requirements.

- **Consider filling full-time positions vs. using temporary help/students**

  **RATIONALE:**
  - In some F&A sections, there is a heavy burden on BAs to constantly retrain students and temps. Moreover, due to learning curve, productivity is never maximized due to constant turnover (every 3-4 months).
  - Too much reliance on F&A Managers and BAs by operations on anything financial. Program Directors and General Managers should have a basic foundation on the financial control aspects of their jobs including familiarity with and actually retrieving information online.
  - Training levels and support material (manuals) for PeopleSoft are not sufficient. Some F&A Staff have worked on PS without formal training leaving room for error and rework.
    
    “This is an area where Council directed reductions citywide. With diminishing funds available, training is reduced” – F&A Manager
  - Need exists for F&A training on municipal accounting. Productivity and consistency are sacrificed as result.

  **NOTE:** As previously noted, F&A Staff should have access to a Best Practices database. Access to a database would provide F&A Staff ideas on how they can perform their jobs more efficiently.
EVALUATE IMPACT OF EXISTING GEOGRAPHIC DISPARITY BETWEEN F&A SECTIONS AND THE OPERATING UNITS SERVED

LOW  12 – 24 MONTHS

- **Aim to have F&A resources co-located with their respective departmental counterparts.**

RATIONAL

- Improvements in productivity and communication result when Finance & Administration Teams are physically located on-site (and on the same floor) with their respective BAs and operating units.
- While it is recognized that this achievement is not always possible due to current space constraints, it is recommended that the City review F&A Staff locations after the aforementioned recommendations are enacted.
- Nearly 65% of Program Directors interviewed indicated that geographic proximity between Divisions and their respective F&A support is a Key Success Factor.
- Although most F&A resources are located on-site with their respective GM/PD, BAs are not always located with their staff (i.e. HR, IT, Legal and Risk Management). Communication gaps, job scope creep and delays are some consequences.

*Not having F&A on site means that there is an additional need for more F&A FTEs to make up the difference in increased communications and questions”*

PROGRAM DIRECTOR
CITY OF HAMILTON

CORPORATE SERVICES DEPARTMENT
(TREASURY SERVICES DIVISION – LOCATION – 77 JAMES ST. N., SUITE 400)

MANAGER, FINANCE & ADMINISTRATION
(1 PERMANENT FULL TIME POSITION)

SUMMARY OF DUTIES

Under the general direction of the City Treasurer and the Departmental General Manager, manages overall financial, accounting and administrative functions for large and complex client departments. Responsible for developing and implementing processes and procedures to support Council’s strategic direction of attaining long-term financial stability for the City within the context of the Council approved fiscal framework document through establishing the corporate framework/instructions/policies for the development of the shorter term financial plans as expressed in the annual operating and capital budgets and the longer term financial plans.

GENERAL DUTIES

Responsible for providing leadership and strategic direction to the City Treasury Division in the establishment and implementation of Divisional priorities and programs which align to corporate vision, goals and strategic planning initiatives.

Responsible for establishing and maintaining positive client relationships with internal and external management and stakeholders.

Manages, through subordinate supervisors, all general accounting and financial functions including the processing of payments, purchase requisitions, payroll information, financial reporting and analysis according to service level agreements.

Develops and manages the preparation, control and reporting of both the current and capital budgets and makes recommendations to client department management with respect to financial implications for departmental operations, projects, contracts, etc. Provides commentary for Council reports and recommends appropriate funding alternatives and allocation of costs.

Reviews, monitors and analyzes the reasonableness of budgetary requests. Prepares forecasts, projections, trends, revenues and cost analyses and coordinates the publication of the actual budget document and supporting material.

Provides expert financial advice and ensures services are provided to the General Managers and Directors with respect to Budgets, special project needs and financial analysis.
Manages staff and staffing requirements including interviewing, hiring, setting/prioritizing, measuring performance, setting objectives and conducting regular performance reviews. Evaluates, plans and ensures the adequate training and career development of staff.

Manages the preparation of all subsidy claims and related documentation pertaining to the Department and ensures subsequent follow-up to ensure subsidies have been approved and received.

Oversees the preparation of financial and systems reports that are required by Provincial, Federal and Municipal directives.

Works closely with other Finance & Administration Managers to ensure that the activities and programs of the City Treasury Division align effectively with all Corporate and Finance Department activities and programs.

Establishes and co-ordinates the division’s needs as they relate to information services.

Researches and analyzes economic and financial trends. Reviews and evaluates new and emerging trends in the field of financial planning and policy development.

Participates as a member of the Departmental Management Team and other committees as assigned.

Provides program development and evaluation by identifying program objectives, activities, outcomes and indicators of each program.

Participates in special projects as directed by the City Treasurer.

Ensures that employees are provided with and use the appropriate equipment, material and/or procedures required to perform the assigned duties. Ensures that all employees perform work in accordance with applicable Health and Safety legislation and all City of Hamilton corporate and departmental policies and procedures. Ensures that appropriate action is recommended for those employees who do not work in compliance with legislation, policies and procedures.

Works in accordance with the provisions of applicable health and safety legislation and all City of Hamilton corporate and departmental policies and procedures related to occupational health and safety.

Performs other duties as assigned which are directly related to the responsibilities of the position.

**QUALIFICATIONS**
1. Post secondary education in a professional discipline pertinent to the job functions combined with relevant management training and sound business administration experience normally acquired through the completion of a University Degree in Business Administration, Commerce or Economics and/or a recognized professional accounting designation such as (CA, CGA, CMA) or an equivalent combination of education and related work experience.

2. Highly developed analytical and business planning skills with a proven track record for long-term visioning and big picture thinking.

3. Highly developed ability to articulate a vision, to lead and inspire others.

4. Highly effective leadership, facilitation, communication, presentation, interpersonal and organizational skills.

5. Good interpersonal skills and demonstrated ability to communicate effectively orally and in writing with all levels of government, management, peers, staff and the general public.

6. Demonstrated supervisory and leadership abilities acquired through direct supervision of staff.

7. Progressively responsible experience in the areas of accounting, budgets and information systems.

8. Thorough knowledge and understanding of statutes, regulations and by-laws affecting the department/section.

9. Demonstrated knowledge of the Health and Safety Act and applicable regulations as it relates to the position.


11. Excellent knowledge of computer software applications, budget systems and related systems- (Lorna, can we add something high end/complicated financial reports)

12. Professional accounting designation (CA, CMA or CGA) would be considered an asset.

**SALARY:**

Salary Grade 8

$87,709.44 - $103,181.26 per annum

**HOURS:**
35 per week

THE INCUMBENT SHALL COMPLY WITH ALL HEALTH AND SAFETY POLICIES AND PRACTICES FOR THIS POSITION AND THE WORKPLACE.

* * * * * * * * * * * * * * *

This Notice was posted on April 29, 2010 and closing on MAY 5, 2010.

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Applications should be forwarded to:

**Mailing Address:**
Grace Laufman,
Staffing/Workforce Planning Specialist
Human Resources
City Hall, P.O. Box 2040 STN LCD 1
Hamilton, ON L8N 0A3

**Physical Address:**
Grace Laufman
Staffing/Workforce Planning Specialist
Human Resources
120 King Street West, 9th Floor
Hamilton, ON

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CITY OF HAMILTON

CORPORATE SERVICES DEPARTMENT
(TREASURY SERVICES - FINANCE & ADMINISTRATION – LOCATION – VARIOUS)

BUSINESS ADMINISTRATOR
(1 PERMANENT FULL TIME POSITION)
(1 TEMPORARY FULL TIME POSITION)

SUMMARY OF DUTIES

Reporting to the Manager, Finance and Administration, and operationally to the Program Director, oversees the coordination of financial and administrative services to internal and external clients through the effective supervision and leadership of staff engaged in the coordination and provision of budget, accounting and administrative services. Delivers the best practice and cost effective financial and administrative support services that meet mandated service level agreement, City and other legislative guidelines/requirements to multiple program and service areas with varying requirements and objectives.

GENERAL DUTIES

Oversee the coordination of financial and administrative support services to internal and external clients by:

- Coordinating the preparation and timely submission of Provincial/Municipal financial and statistical reporting data including annual budget service plans, quarterly year-to-date variance reports, annual, quarterly, monthly settlements and other d-hoc submissions as required.
- Coordinating the timely processing of financial transactions including vendor/supplier payments, accounts receivable, cash handling, time entry, etc. to ensure the integrity and timeliness of financial data/transactions.
- Coordinating the formulation of payable schedules relative to program specific service contracts ensuring the integrity and timeliness of financial transactions/data.
- Reviewing and approving journal vouchers, purchasing requisitions, accounts payable payments, accounts receivable and other processing documents for general ledger processing.
- Coordinating the preparation and ensuring the accuracy of journal entries and requests for information by assisting with analyzing accounts and reporting on variances as required. Prepares variable explanations with information received from program staff.
- Assisting with ensuring the integrity of the general ledger through variance analysis and review and appropriate approval of account reconciliations.
• Liaising with Divisional Program Managers and Directors as appropriate regarding financial and administrative support matters. Attends Divisional management team meetings, responds to inquiries and makes presentations and/or provides information as required
• Liaising with external clients to determine needs/requirements including other levels of government and external working groups. Develops and maintains relationships with external funding agencies; and
• Coordinating the Division’s day to day needs with respect to information technology and human resource management processing requirements and transactions

Supervise staff engaged in the coordination and provision of budget, accounting and administrative services for specific client groups according to service level agreement requirements by:
• Hiring, orienting, training, supervising, evaluating and disciplining staff on a day to day basis
• Determining and ensuring appropriate training and recommending development opportunities
• Approving requests for time off and monitoring absences according to corporate guidelines and to ensure appropriate service levels
• Revising staffing levels/configurations and making recommendations to more effectively service client departments including considering physical space requirements, work flow and workload
• Ensuring financial controls are in place and staff are following policies and procedures
• Developing, monitoring and implementing financial/administrative procedures to ensure accurate and timely financial reporting
• Ensuring that employees are provided with and use the appropriate equipment, material and information resources; and
• Ensuring that all employees perform work in accordance with applicable Health and Safety legislation and all City of Hamilton corporate and departmental policies and procedures

Prepare work plans in response to corporate timetables for budget and year-end and monthly processes. Assist with the formulation and compilation of the annual current and capital budgets and reserve forecasts for the client department.

Work with other Business Administrators on projects and issues common to the department as a whole.

Work in accordance with the provisions of applicable Health and Safety legislation and all City of Hamilton corporate and departmental policies and procedures related to Occupational Health and Safety.

Perform other duties as assigned which are directly related to the responsibilities of the position.
QUALIFICATIONS

1. Advanced knowledge of accounting procedures normally acquired through the completion of a University Degree in Business Administration, Commerce, Economics or a professional accounting designation; or an equivalent combination of education and relevant work experience.

2. Demonstrated supervisory experience required with significant experience with financial controls and major enterprise financial/statistical systems.

3. Must have experience working in a computerized accounting environment. Experience in the finance/accounting section of a large unionized and highly diversified public or private sector organization would be an asset. Must be computer proficient and have the ability to integrate automated and manual computerized programs.

4. Must have thorough knowledge of Generally Accepted Accounting Principles and Practices including knowledge of budgeting, accounting and finance processes and practices.

5. Excellent interpersonal and communication skills with the ability to deal diplomatically with all levels of management, staff and public.

6. Developed analytical, mathematical, statistical and problem solving skills with the ability to review and analyze legislation, agreements and/or program documents.

7. Must have proven planning, organizational and time management skills.

8. Familiarity with and the ability to understand municipal legislation.

9. Must be able to work/act independently and in a team environment with the ability to manage multiple assignments and operate within tight time restrictions.

10. Knowledge of Municipal Fund Accounting principles and practices, internal control procedures, policies and practices and government financial reporting regulations, guidelines, policies, etc. would be an asset.

11. Knowledge of human resource management processes and the collective agreement would be an asset.

THIS POSITION REQUIRES A VALID CLASS “G” DRIVER’S LICENCE AND PROOF THEREOF IS REQUIRED AFTER HIRE.
SALARY:

Salary Grade 5

$65,874.90 - $77,046.06 per annum

HOURS:

35 per week

THE INCUMBENT SHALL COMPLY WITH ALL HEALTH AND SAFETY POLICIES AND PRACTICES FOR THIS POSITION AND THE WORKPLACE.

This Notice was posted on February 10, 2011 and closes on FEBRUARY 16, 2011.

It is the responsibility of applicants to supply qualifications, licences and related experience relevant to the qualifications outlined above with their application for this competition and ensure that their application reaches Human Resources by the closing date or they may not be considered. On the basis of the criteria set out above, this posting is open to all present employees.

Applications should be forwarded to:

**Physical Address:**
Grace Laufman
Staffing and Workforce Planning Specialist
Human Resources
120 King Street West, 9th Floor
Hamilton, ON

**Mailing Address:**
Grace Laufman
Staffing and Workforce Planning Specialist
Human Resources
City Hall, 71 Main Street West
Hamilton, ON L8P 4Y5

Do not remove from the notice board until after the closing date and only then as authorized by the Department Head.
CORPORATE SERVICES DEPARTMENT  
(TREASURY SERVICES DIVISION - FINANCE & ADMINISTRATION – LOCATION – VARIOUS)

FINANCIAL ASSISTANT I – CUPE 5167

PERIODIC POSTING FOR A SIX MONTH DURATION  
(THIS PERIODIC POSTING IS FOR ALL PERMANENT FULL TIME POSITIONS)

SUMMARY OF DUTIES

Reporting to the Business Administrator, this position performs a variety of accounting, budget and reporting functions related to the portfolio assigned.

GENERAL DUTIES

Maintains, examines, analyzes, reconciles and assists with reports on current, capital, reserve and balance sheet accounts by:

- Inputs and retrieves financial data in a computerized accounting system; including preparing journals, inputting data, balancing, initiating and processing computerized general ledger transactions;
- Reviews capital contract tender related purchase requisitions and vendor invoices to ensure appropriate expenditures and approvals;
- Maintains and co-ordinates contract payments;
- Assists in the preparation and co-ordination of monthly expenditure/revenue budget exception variance analysis and reports;
- Assists in the year-end process by monitoring and analyzing accounts and by assisting in year-end budget variance reporting;
- Prepares monthly complement reports for management review;
- Supports client groups in their preparation, development, monitoring and forecasting of current and capital budgets by gathering revenue, expense and other budget related data; and by
- Processes credit card/direct payment transactions for the portfolio including receiving and processing cash and cheque deposits.

Reconciles accounts and monitors accounts for errors; prepares and enters correcting journals.

Develops and edits computerized budget spreadsheet and other financial and statistical reports for client groups, other agencies and government using data from a variety of database applications.

Recommends the development of ad hoc reports in a variety of business applications such as Risk
Master, Yardi, Amanda, Hansen and Avantis to enhance decision making and reporting.

Reviews and understands relevant Federal, Provincial, Municipal funding agreements and guidelines and outside agency contracts. Completes required agency and government reports and claims.

Receives and answers inquiries from staff, the public, other City departments and government agencies as required.

Assists in orientation and training/instruction of new F&A staff members as required.

Develops in conjunction with the Business Administrator, for review and approval, and maintains job related policies and procedures.

Composes correspondence for other City departments, internal staff and outside agencies as required.

Participates in special projects as required.

Provides support to the Business Administrator as required.

Works in accordance with the provisions of applicable Health and Safety legislation and all City of Hamilton corporate and departmental policies and procedures related to Occupational Health and Safety.

Performs other duties as assigned which are directly related to the major responsibilities of the job.

**QUALIFICATIONS**

1. Demonstrated knowledge of accounting, budget and related financial reporting requirements typically acquired by the completion of a business and/or accounting Community College diploma or equivalent specialized related business/accounting courses up to two academic years and/or a combination of equivalent education and related work experience.

2. Progressive accounting experience sufficient to acquire competency in analysis and understanding of financial statements and reports.

3. Demonstrated ability to communicate both orally and in written form with varying audiences.

4. Must be detail oriented and have analytical, organizational and time management skills.

5. Must have a detailed and advanced knowledge of and experience with Excel, sufficient to develop and analyze complex financial reports using Excel functionality such as formulas and linking.
6. Demonstrated knowledge and experience with PeopleSoft would be an asset.

**SALARY:**

Salary Grade J

$29.319 - $30.652 - $31.984 - $33.317 per hour

**HOURS:**

35 per week

**THE INCUMBENT SHALL COMPLY WITH ALL HEALTH AND SAFETY POLICIES AND PRACTICES FOR THIS POSITION AND THE WORKPLACE.**

* * * * * * * * * * * * * *

This Notice was posted on **April 29, 2010** and closes on **MAY 5, 2010**.

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Human Resources
City Hall, P.O. Box 2040 STN LCD 1
Hamilton, ON L8N 0A3

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CITY OF HAMILTON

CORPORATE SERVICES DEPARTMENT
(TREASURY SERVICES DIVISION – FINANCE & ADMINISTRATION – LOCATION – VARIOUS)

FINANCIAL ASSISTANT II – CUPE 5167

PERIODIC POSTING FOR A SIX MONTH DURATION
(THIS PERIODIC POSTING IS FOR ALL PERMANENT FULL TIME POSITIONS)

SUMMARY OF DUTIES

Reporting to the Business Administrator performs a variety of payroll and human resource related accounting and accounts payable and other general accounting support functions related to the portfolio assigned.

GENERAL DUTIES

Maintains human resource related records for the portfolio by:

- Processing confidential employee records and forms such as absenteeism forms, overtime forms, job requisitions, Personnel Change Notifications (PCN's), etc.;
- Preparing, reconciling and distributing monthly vacation and overtime balance reports for verification and correcting discrepancies as required;
- Run and distribute ASMP reports and enter interview dates;
- Maintain and update various staffing reports;
- Forwarding absence reports as required to Human Resources, reviewing and verifying weekly attendance reports, correcting discrepancies and confirming non-paid time; and by
- Facilitating hiring paperwork and processes for all new employees including students, to ensure timely payments.

Verifies, enters and balances payroll for all wage employees.

Assists in gathering revenue, expense and other budget related data to support client groups.

Processes credit card/direct payment transactions for the portfolio including receiving and processing cash and cheque deposits.

Reviews capital contract tender related purchase requisitions and vendor invoices to ensure appropriate expenditures and approvals; maintains and co-ordinates contract payments.

Maintains, processes and assists with reporting on P-cards.
Reviews and processes invoices. Calculates and compares costs/expenditures, notes discrepancies, identifies corrections and ensures appropriate authorization and account distribution.

Processes cheque requisitions, purchase orders, travel expenses and mileage expenses and ensures appropriate authorization and account distribution. Reviews and enters purchase requisitions into computerized financial system. Monitors accounts for errors, prepares and enters correcting journals.

Runs Available Fund Reports and other transactions listings as required.

Creates and maintains basic spreadsheets, tracking tender processes and co-ordinating acquisitions, renewals and returns of computer hardware.

Maintains employee cell agreement file and ensures monthly billings are properly distributed. Processes cell phone orders as required.

Receives and answers human resource, payroll and accounts payable related inquiries from staff and vendors as required.

Maintains, balances and reimburses petty cash for portfolio as required.

Works in accordance with the provisions of applicable Health and Safety legislation and all City of Hamilton corporate and departmental policies and procedures related to Occupational Health and Safety.

Performs other duties as assigned which are directly related to the major responsibilities of the job.

QUALIFICATIONS

1. Demonstrated knowledge of basic accounting and related financial reporting requirements typically acquired by the completion of high school plus an additional business/accounting specialized related program of up to one-year duration and/or a combination of equivalent education and related work experience.

2. Previous related experience sufficient to acquire competence in basic accounting concepts and processes.

3. Demonstrated ability to communicate both orally and in written form with varying audiences.

4. Must be detail oriented and have analytical, organizational and time management skills.

5. Must have an intermediate knowledge of and experience with Excel, sufficient to manipulate data and create basic financial reports in presentation format using Excel functionality such as sorting and formatting.
6. Demonstrated knowledge and experience with PeopleSoft would be an asset.

7. Knowledge and understanding of payroll including the Employment Standards Act and the union contracts (i.e. shift premium, supper allowance, etc.) would be an asset.

**SALARY:**

Salary Grade G

$25.626 - $26.740 - $27.854 per hour

**HOURS:**

35 per week

**THE INCUMBENT SHALL COMPLY WITH ALL HEALTH AND SAFETY POLICIES AND PRACTICES FOR THIS POSITION AND THE WORKPLACE.**

* * * * * * * * * * * * * *

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Hamilton, ON L8N 0A3

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SERVICE LEVEL AGREEMENT
FOR FINANCE AND ADMINISTRATION SERVICES

Signed by: ____________________________
Operating Department

Signed by: ____________________________
Finance & Administration

Effective Date: ________________________
FINANCE AND ADMINISTRATION SERVICE LEVEL AGREEMENT (SLA)

INTRODUCTION

General
The Finance and Administration Division is committed to providing quality, best value finance and administration services in a strategic, proactive way by continually working with our customers to better understand their business and the challenges they face.

The purpose of this agreement is to create a mutual understanding of the services and service levels that will be provided by the Finance and Administration Division.

Objectives
The objectives of the SLA are to:

- Describe the services and associated service levels that will be provided to the customer by the Finance and Administration Division
- Seek standardized and consistent delivery of services wherever possible
- Clarify the responsibilities of the Finance and Administration Division and the customer
- Provide for a process for resolving service issues between Finance and Administration and the customer
- Strengthen communications between Finance and Administration and its customers
ROLES/RESPONSIBILITIES AND ACCOUNTABILITIES OF THE PARTIES

This section provides an overview of the roles and responsibilities that Finance and Administration and customer departments will collectively play in delivering finance and administrative services. In addition, this framework is intended to establish how the customer and Finance and Administration will hold each other accountable for the definition of business requirements and service delivery. It is a tool to:

- Drive accountability throughout all levels of the Corporation
- Provide role clarity for the customer and Finance and Administration employees
- Create consistency around how Finance and Administration employees interact with their customers
- Form the basis for a customer-centered, operationally excellent, service culture within Finance and Administration

Joint Roles/Responsibilities and Accountabilities

Areas of joint accountability are those areas for which collaboration, joint ownership and participation are required for the Service Level Agreement success. These areas include:

- Defining business requirements
- Identifying and sharing priorities and constraints
- Informing each other of consequences if expectations are not met
- Defining mix and level of services
- Building and sustaining strong relationships by working collaboratively and providing constructive feedback
- Promoting effective and timely communication
- Developing a mutual understanding of risk, needs and priorities
- Committing to continuous improvement/innovation
- Continuously identifying emerging risks and issues
- Identifying and addressing service gaps, issues and problems
- Complying with Corporate administrative directives, practices, and professional standards
Finance and Administration Division Roles, Responsibilities and Accountabilities

- Developing business knowledge of customer's business
- Delivering cost effective and efficient services which meet customer business outcomes and SLA performance targets
- Delivering consistent service that complies with professional standards and meets customer business needs
- Identifying opportunities for continuous improvement in the delivery of F&A services
- Developing and administering Corporate administrative directives, practices and professional standards
- Providing operational problem-solving advice and assistance with respect to Finance and Administration services
- Discussing service issues with customer
- Measuring the performance of the service level agreement against goals and objectives and reviewing services and other relevant performance information with customer at least annually

Customer (Department Representatives)

- Facilitating business knowledge transfer to Finance and Administration
- Coming to an understanding of the service level agreement with Finance and Administration
- Using Finance and Administration resources efficiently and effectively
- Working within Corporate administrative directives, practices and professional standards
- Discussing service issues with Finance and Administration
- Providing timely notification of service requirement changes
- Reviewing the service level agreement with Finance and Administration at least annually
- Committing to continuous improvement and innovation
- Adhering to corporate financial policies and directives
SERVICE LEVEL AGREEMENT GOVERNANCE FRAMEWORK

Terms of Agreement
This agreement commences on Feb. 1, 2009 with the mutual understanding that modifications may be required over time.

Service Level Agreement Maintenance
This Agreement will be reviewed on an ongoing basis and updated as needed. Revisions may become necessary due to changing service needs, modifications to existing services, addition of services, significant variations from agreed upon service levels, or unanticipated events. Changes to this agreement must be approved by Finance and Administration and the customer.

Periodic Quality Reviews
A formal review of this Agreement and published modifications will occur on an annual basis. This meeting will be initiated by Finance and Administration with representatives of the department to review the Division’s performance against agreed-upon service level expectations. The agenda for these reviews should include, but is not limited to:

- Receive feedback from department
- Identify major deviations from service levels
- Address any conflicts or concerns about service delivery
- Discuss planned changes to improve service effectiveness
Joint Issue Resolution

The effectiveness of Service Level Agreement is contingent upon identifying and resolving issues between Finance and Administration and the customer. Issue resolution is an area of joint accountability for both the Finance and Administration Division and the customer. The objective of this process is to encourage timely resolution of issues through open discussion between the parties involved and should only be escalated to the Director of Budgets and Finance when no resolution can be found. The collaborative problem solving approach provides opportunities to improve the relationship between the customer and Finance and Administration. When resolving service issues the following will apply:

- Finance and Administration and the customer will make their best efforts to mutually problem-solve any issues that arise
- Finance and Administration and the customer are committed to being proactive in resolving service complaints.
- There is joint accountability for resolving issues involving Finance and Administration and the customer within the bounds of the service level agreement.
- Every effort will be made to strive to have the people closest to the issue, resolve the issue.

Steps in the Issue Resolution Process

The following provides the process for issue resolution:

1. Develop a common understanding of the issue (what is the problem to be solved) - Identify and discuss the underlying needs of each party which will be guided by quality and best value

2. Obtain more information, if necessary

3. Explore and evaluate options that meet the underlying needs of both parties - how well do they meet the needs of each party based on:
   - Best value?
   - Impact on corporate requirements?
   - Addressing the service gap?
   - Impact on the organization, collective agreements, people, policies, processes, standards, accepted practices, expectations and roles and the extent to which it varies from job description?
   - Costs within service level agreements/budget?
   - Consequences for each option and of making an exception?

5. Select the preferred option

6. Communicate and implement the decision
Glossary of Terms

The following definitions are provided to ensure a clear understanding of all common terms used throughout this Service Level Agreement document.

Customer - a City of Hamilton department or representative thereof requesting a service through Finance and Administration

Finance and Administration - the Finance and Administration Division and any of its functional branches/offices and representatives

Customer Focus Areas - areas of particular interest to the customer where a more detailed explanation of the service required to satisfy the business goals and objectives is needed

SLA Framework - the methodology and underlying components of the Service Level Agreement

Service Level - a measurement of the performance of a service and what customers can expect in the delivery of the service

Service Level Agreement (SLA) - defines the service partnership between Shared Services and customer departments supported by customer-focused service measures

Service Measure - the service effectiveness measure selected for each service included in this Service Level Agreement

Service Objective - the target service level established for each service included in this Service Level Agreement

Service Protocols - the guiding principles and business rules used in creating and managing Service Level Agreements

Governance Framework - the system used to set direction, monitor performance and ensure accountability for business outcomes
Attachment I – Services Listing

- The services covered by this agreement includes the following information related to each service:
  - Activity/Sub-Service
  - Finance and Administration Responsibilities
  - Departmental Responsibilities
  - Performance Standards
SERVICE LEVEL AGREEMENT
FOR FINANCE AND ADMINISTRATION SERVICES

ATTACHMENT I – SERVICES LISTING
<table>
<thead>
<tr>
<th>Activity/Sub-Service</th>
<th>Finance &amp; Administration Responsibilities</th>
<th>Departmental Responsibilities</th>
<th>Performance Standards</th>
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<tbody>
<tr>
<td><strong>Budgeting</strong></td>
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</tbody>
</table>
| Operating Budget     | • Establish and distribute and monitor schedule to ensure Departments meet corporate deadlines.  
                      | • Assist in the preparation of budget packages in accordance with corporate standards, forms, guidelines and templates  
                      | • Monitor progress to ensure Department and Corporate deadlines are met  
                      | • Review budgets and ensure all required templates and forms have been accurately completed (e.g. program change forms, cost drivers, staff complement reconciliations, base budget adjustments in accordance with guidelines, user fee schedules, variance explanations), formulas are accurate and appropriate explanations have been provided to understand changes  
                      | • Consolidate and co-ordinate divisional budgets and ensures compliance with Corporate standards and forward to Corporate Finance  
                      | • Respond to questions, inquiries from Corporate Finance with respect to budget drivers, proposed changes, etc.  
                      | • Prepare or assist in preparing budget presentations for Directors and GMs, SMT and Council  
                      | • Input of budget through all phases of approval into Clarity and reconcile budget upload to Corporate macro  
                      | • Suggest most appropriate use of accounts  | • Review prior year's budget and actuals  
                      |                                           | • Adhere to budget guidelines provided by Corporate Finance into the budget  
                      |                                           | • Identify budget drivers, program enhancements, program reductions and complete the requisite forms and templates  
                      |                                           | • Meet with BAs to discuss proposed budget  
                      |                                           | • Provide explanations for budget variances  
                      |                                           | • Provide input on key messages to be delivered to Council for the budget presentation  
                      |                                           | • Review the consolidated budget package and provide comments to the appropriate finance staff  
                      |                                           | • "sign off" on the budget submission; adherence to internal departmental timetables  
                      |                                           | • Provide organizational charts  | • Complete budgets and supporting documents are submitted to Corporate Finance in accordance with deadlines  
                      |                                           | • Council presentation completed in accordance with Corporate Finance deadlines  
<pre><code>                  |                                           | • Approved budgets reconciled and submitted per Corporate Finance deadlines  |
</code></pre>
<table>
<thead>
<tr>
<th>Activity/Sub-Service</th>
<th>Finance &amp; Administration Responsibilities</th>
<th>Departmental Responsibilities</th>
<th>Performance Standards</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgeting</strong></td>
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</tbody>
</table>
| Capital Budget       | • Manage, distribute and implement a schedule to ensure Department and Corporate deadlines are met  
                       • Monitor progress to ensure Department and Corporate deadlines are met  
                       • Co-ordinate preparation of Capital Budget  
                       • Provide assistance in the preparation and submission of the Capital budget and the preparation of the detail sheets.  
                       • Review completed detail sheets for completeness and accuracy  
                       • Work closely with Department Directors and Managers and act as a liaison between the Department and Corporate Budgets  
                       • Consolidate and co-ordinate divisional budgets and ensures compliance with Corporate standards and forward to Corporate Finance | • Review existing capital budget  
                       • Incorporate budget guidelines provided by Corporate Finance into the capital budget  
                       • Complete required forms and templates including potential future operating costs  
                       • Meet with BAs to discuss proposed Capital budget  
                       • Provide input on key messages to be delivered to Council for the budget presentation  
                       • Provide sufficient information to allow for prioritization of capital projects  
                       • Sign off on the budget submission; adherence to timetables | • Complete budgets and supporting documents are submitted to Corporate Finance in accordance with Corporate deadlines |
<table>
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<tr>
<td><strong>Budgeting</strong></td>
<td><strong>Review and assist in the preparation of operating and capital BER. This includes:</strong>&lt;br&gt;- Establishing, coordinating, and distributing schedule and deadlines&lt;br&gt;- Distributing working papers&lt;br&gt;- Undertaking a high level overview of major accounts, expenditures and revenues to ensure proper account distribution and preparing journals to make corrections&lt;br&gt;- Meeting with Directors/Managers to review BER once prepared and provide additional analysis and follow up on unexplained variances (timing or recording, inappropriate recording to accounts, etc.)&lt;br&gt;- Undertaking analysis to include accruals and year-end projections&lt;br&gt;- Review department submission at DMT when feasible or provide DMT with a copy of the submission&lt;br&gt;- Capital budget exception reporting&lt;br&gt;- Review project variance reports&lt;br&gt;- Request for close out of capital projects&lt;br&gt;- Review for reasonableness and provide feedback to Director</td>
<td><strong>Ensure all invoices for the period have been submitted for processing</strong>&lt;br&gt;- Prepare BER per scheduled deadlines&lt;br&gt;- Provide notes to explain variances&lt;br&gt;- Submit to BAs upon completion&lt;br&gt;- Directors to sign off on their completed BER explanations&lt;br&gt;- Provide status of capital projects and notify BA of projects that are to be closed&lt;br&gt;- Review comments from F&amp;A and action if necessary</td>
<td><strong>In accordance with Corporate deadlines and/or internal departmental schedule</strong></td>
</tr>
<tr>
<td>Activity/Sub-Service</td>
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</tr>
<tr>
<td><strong>General Administration</strong></td>
<td>• Prepare complement report and distribute • Populate the complement report with approved budgeted complement and actual complement for the month and send to program staff for completion of comments on variances</td>
<td>• Review complement reports monthly to ensure staffing resources are properly accounted for and provide comments to the BAs • Refer to complement policy and adherence to it</td>
<td>• Completion and distribution based on a departmental schedule</td>
</tr>
<tr>
<td>Complement Reporting</td>
<td></td>
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</tr>
<tr>
<td>Attendance Reporting</td>
<td>• Daily Attendance Reporting - duties include verifying weekly attendance with HR; input of absence forms (excluding sick etc.) into Peoplesoft.</td>
<td>• Provide attendance information to F&amp;A by noon Fridays • Forward completed absence forms to F&amp;A for input of employee absence once aware of absence</td>
<td>• Input absence immediately upon receipt. • Verify weekly attendance with Human resources staff by 10 a.m. on Tuesdays of each week</td>
</tr>
<tr>
<td>ASMP processing and Work</td>
<td>• Generate list of all employees requiring ASMP meetings which is forwarded to the Directors and Managers. • Input ASMP Meeting date into Peoplesoft and file interview letter/email into the employee file</td>
<td>• Review ASMP reports and establish meetings as required in accordance with Corporate policies • Notify F&amp;A of meeting date and level</td>
<td>• Provide a monthly report to the Director, and Administrative Assistant with list of ASMP triggers by the 5 working day after month end • Input meeting date within 1 day of receipt of information</td>
</tr>
<tr>
<td>Activity/Sub-Service</td>
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</tbody>
</table>
| **General Administration** | • Ensure office requirements of departmental staff related to computers, telephones, and other select equipment are utilized within corporate guidelines, policies and practices  
• Place orders for new/replacement equipment in accordance with IT schedule as applicable  
• Maintain inventory of cell phones, pagers, PDA’s, personal computers, and printers  
• Ensure proper account distribution on new purchases or lease costs  
• Ensure all agreements for cell phones maintained for all cell phone holders  
• Make inventory list available on a monthly basis  
• Distribute cell phone invoices as received | • Notify Finance immediately of new requests, changes, deptids, updates  
• Verify inventory lists for accuracy  
• Ensure cell phone holders review monthly cell phone invoices and reimburse City for personal long distance usage | • Worklist approvals are processed within 2 business days  
• Up-to-date inventory of equipment is maintained  
• Leased equipment will be replaced in accordance with the scheduled renewal dates  
• Inventory list distributed at a minimum, quarterly  
• Distribute cell phone invoices to program areas within one month of receipt |
| **Petty Cash** | • Review departmental petty cash funds  
• Follow up on cash handling procedures and conduct spot audits  
• Deposit cash and cheques as applicable | • Petty cash reimbursements are reviewed for adherence to corporate policies and authorized by program management  
• Provide F&A with cash and cheques | • Requests for petty cash fall under corporate policies.  
• Maintain inventory records of all petty cash and float funds  
• Deposits made on a timely basis |
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</table>
| **General Administration** | • Process and when necessary prepare PCNs as required  
• Prepare and/or process personnel requisitions  
• Input and/or reconcile wage payroll reporting into Peoplesoft  
• Recording and maintaining overtime, stand-by, call-out balances  
• Respond to all employee payroll related inquiries | • Notify F&A on a timely basis of terminations, new hires or other staffing changes  
• Review and ensure balances are in compliance with collective agreement  
• Provide the documentation to F&A in the format required for divisional operations, reviewed for accuracy including all information completed, depid is correct and authorized by program management | • PCN forwarded within 2 working days of receipt, complement update as required  
• Complete Peoplesoft time entry processes per Corporate payroll schedule  
• Maintain balances for overtime within the system based on input forms received  
• Quarterly reports on overtime/standby/callout  
• Report overtime/standby |
| **Employee Expense Reporting** | • Review expense reports prepared by the Departments to identify non-compliant expenses and provide feedback to change as required  
• Verify rates and calculations for personal mileage and business travel claims | • Submit personal mileage forms on a timely basis; with proper authorization and according to corporate guidelines with all appropriate information  
• Provide accurate and complete travel advance documentation to F&A with all required backup information in a timely basis | • Forward to Accounts Payable within 3 working days of receipt from program staff |
<p>| <strong>Delegated Signing Authority</strong> | Update delegated signing authority forms within the department | • Notify F&amp;A of changes, additions, deletions | • Annually, or as required, to reflect new policies |</p>
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<td><strong>Accounting</strong></td>
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</tr>
<tr>
<td>Accounts Payable</td>
<td>• Verify signature for signing authority level</td>
<td>• Staff review and approve invoices, apply appropriate account and department information and forward to appropriate F&amp;A to ensure invoices are paid within terms</td>
<td>• Ensure all invoices are &quot;received&quot; within 3 days of receiving approved invoice and send to A/P</td>
</tr>
<tr>
<td></td>
<td>• Ensure all invoices, contract payments are processed in a timely and accurate fashion</td>
<td>• Program staff have complied with all purchasing policies and submit backup documentation as required</td>
<td>• Identify all non-conforming invoices to program staff within 5 working days or receipt</td>
</tr>
<tr>
<td></td>
<td>• Provide advice and guidance on purchasing policies as requested</td>
<td>• Notify F&amp;A staff of outstanding invoices or other required payments</td>
<td>• Ensure outstanding invoices or other required payments are accrued monthly if the amount exceeds $50,000.</td>
</tr>
<tr>
<td></td>
<td>• Responsible for maintaining and filing of all invoices</td>
<td>• Advise F&amp;A of invoices required for approval purposes</td>
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<td>• Ensure outstanding invoices or other required payments are accrued monthly, if notified by program staff</td>
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<tr>
<td></td>
<td>• Answer inquiries from vendors relating to payment of invoices</td>
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<tr>
<td></td>
<td>• Notify whoever signed-off of non-conforming invoices</td>
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</tr>
<tr>
<td><strong>Purchasing</strong></td>
<td>• Review compliance to the City’s purchasing policy</td>
<td>• Ensure purchases are completed in accordance with the City’s purchasing policy</td>
<td>• Process approved requisitions within 3 working days of receipt of required source documentation</td>
</tr>
<tr>
<td></td>
<td>• Assist in the analysis of tenders as requested</td>
<td>• Department responsible for obtaining 3 quotes (when above threshold)</td>
<td>• Inform program staff of Policy 10/11 Compliance Report</td>
</tr>
<tr>
<td></td>
<td>• Set up POs in system once approved and process</td>
<td>• Program staff forward Purchasing Pre-req form to F&amp;A for input with all required information completed and duly authorized prior to obtaining goods/services</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Identify and provide advice to staff with respect to the most appropriate methods of purchasing</td>
<td>• Purchasing pre-reqs that require Form 10/11 have already received approval by Purchasing and attached to form</td>
<td></td>
</tr>
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</tr>
<tr>
<td>Accounting</td>
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</tbody>
</table>
| PCards               | • Monitor usage and identify non-compliance with Corporate policies and procedures  
                      • Maintain copies of card holder agreements  
                      • Distribute monthly statements to cardholders  
                      • Provide analysis of usage of annual purchasing card transactions  
                      • Annual review of p-cardholder usage and provide recommendations for deletions/additions | • Program management staff review and authorize p-cardholder monthly log sheet for accuracy including compliance to purchasing policies and acct/deptid distribution  
                      • Forwarded to F&A staff within specified deadline with all appropriate receipts attached | • Process transactions online according to deadlines set Corpately  
                      • Notify Director of non-compliance with P card policy and procedures on a monthly basis |
| Year End             | • Complete a high level review and advise program staff accordingly  
                      • Book subsidies/revenues as required  
                      • Complete account reconciliations and review with program staff  
                      • Process all year-end financial transactions in accordance with the deadlines identified by Corporate Finance.  
                      • Prepare accruals and deferrals and corrections  
                      • Provide timely reports to program staff for their review and sign off  
                      • Provide DMT/GM updates on a timely basis of year end status | • Program staff review transactions and reports for accuracy and ensure all items are reflected within the proper year.  
                      • Ensure year end processes are within corporate guidelines i.e. backlog invoices must be physically received prior to year end in order to be accrued  
                      • Provide information to F&A for completion of outstanding items required for accrual  
                      • Follow year end timetable  
                      • Provide explanations for variances for year end variance report and for auditors as required | • All year end financial transactions posted in accordance with Corporate Finance deadlines  
                      • Provide reports to program staff/DMT per internal departmental schedule |
| Cost Allocations     | • To provide cost allocation information on a monthly basis  
                      • Review for reasonableness | • Review cost allocations for reasonableness  
                      • Contact F&A for additional information if required | • Cost allocations done by the closing date of the month  
                      • Charging departments must be completed 2 days prior to closing |

General Service Level Agreement
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<tbody>
<tr>
<td><strong>Performance Reporting</strong></td>
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</tbody>
</table>
| MPMP if required                     | • Review financial data used to calculate performance measures                                             | • Calculate performance measures and provide back up to appropriate Finance and Administrative staff for review and validation.  
• Review financial data used to calculate performance measures                                     | • Compliance to corporate timelines/requirements                                                  |
| OMBI if required                     |                                                                                                             |                                                                                                |                                                                                        |
| **Financial Analysis, Advice**       |                                                                                                             |                                                                                                |                                                                                        |
| Financial Review of Council Reports  | • BA's provide support to Directors and Managers for the preparation of reports having a financial implication  
• Manager of F & A review draft committee reports focusing on the financial impact / consequences of the recommendations and provide comments | • Provide Finance Managers/BAs with draft report and supporting documentation to undertake analysis one week prior to report deadline  
• Include all financial implications in accordance with Corporate policy  
• Submit final report to Manager F&A for review prior to submission to GM in a timely manner | • Review and provide comments within 2 working days after receipt of report                      |
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</table>
| **Financial Analysis, Advice** | • BA - Participate as a member of the Divisional Mgmt Team; attend meetings and divisional strategic & planning sessions, providing finance advice and guidance  
• MGR of F & A - Participate as a member of the Departmental Management Team; attend meetings and other divisional strategic & planning sessions, providing finance advice and guidance.  
• Assist operations by providing support and direction on issues impacting the accounting, payroll, purchasing, receivable, revenue and human resources function. Specifically, ensuring corporate policies, procedures and practices are adhered to  
• Prepare consolidated department financial analysis and summaries for review by the General Manager, DMT and Corporate Budgets  
• Provide advice and assistance to staff on the developing and implementation of policies and procedures to improve efficiency and effectiveness of the operations from a financial nature  
• Monthly general issues meetings | • Notify F&A of all Departmental Meetings  
• Identify issues and areas where further analysis is required | • Attend all meetings  
• Respond to action items prior to next meeting or as indicated  
• As requested |
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</table>
| **Financial Analysis, Advice** | • Review compliance of financial audit recommendations as required  
• Undertake detailed account analysis as requested by the General Manager, Director or Manager  
• Provide direction and assistance to new managers with respect to procedures for budgets, accounting, and general financial administration as requested | • Follow up and take action as necessary |  |
SERVICE LEVEL AGREEMENT
FOR FINANCE AND ADMINISTRATION SERVICES

Hamilton

PUBLIC WORKS
Public Works General

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<td><strong>Budgeting</strong></td>
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<tr>
<td>Operating Budget</td>
<td>• Assist Managers in identifying future operating budget impacts from capital budget</td>
<td></td>
<td>• Ongoing</td>
</tr>
<tr>
<td>Budget Exception Reports</td>
<td>• Prepare monthly operating and capital budget variance report for each program</td>
<td></td>
<td>• Submit to program Managers and Director for signoff within 10 working days following month-end</td>
</tr>
<tr>
<td><strong>General Administration</strong></td>
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<tr>
<td>Payroll</td>
<td>• Maintain log/record of employee overtime sheets</td>
<td></td>
<td>• Ongoing</td>
</tr>
<tr>
<td></td>
<td>• Maintain record of all work accommodated employees</td>
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<tr>
<td><strong>Accounting</strong></td>
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<tr>
<td>Year-end</td>
<td>• Coordinate the compilation of year-end inventories</td>
<td></td>
<td>• Complete within deadlines required for financial statements</td>
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<td></td>
<td>• Reconcile to the appropriate balance sheet accounts and process any required adjustments</td>
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Public Works General Cont’d

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<tr>
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<tbody>
<tr>
<td><strong>Financial Analysis, Advice</strong></td>
<td>• Coordinate submission of COIP financial documents</td>
<td></td>
<td>• As required</td>
</tr>
<tr>
<td>Grants/Subsidies</td>
<td>• Review COIP claim statements for expenditure eligibility</td>
<td></td>
<td>• Within due date required by Province</td>
</tr>
<tr>
<td></td>
<td>• Review and reconcile Provincial subsidy cash flows and ensure credited to appropriate capital revenue account</td>
<td></td>
<td>• Within 5 working days following month-end</td>
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<tr>
<td></td>
<td>• Prepare Final Eligibility Expense Report and financial statement for completed COIP project</td>
<td></td>
<td>• By due date</td>
</tr>
<tr>
<td>Internal Cash Control</td>
<td>• Maintain and administer petty cash funds in accordance with corporate policies</td>
<td></td>
<td>• Ongoing</td>
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</tbody>
</table>
Capital Planning & Implementation

<table>
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<tbody>
<tr>
<td><strong>General Administration</strong></td>
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</tbody>
</table>
| Evacuation Co-ordination | • Coordinate evacuation process for 77 James St. N.  
• Ensure Fire Wardens are assigned and trained in evacuation procedures | | • Ongoing |
| Reception | • Provide reception and related duties to CPI and GM | | • Ongoing |
| Purchasing | • Contract execution and Administration  
• Attend bid openings  
• Prepare contract documents  
• Maintain contract payments file | | • As required |
| **Accounting** | | | |
| Accounts Receivable | • Process 3rd party billings  
• Receipt of funds for sale of division documents  
• Process cost allocations of amounts owing by other City departments | • Supply information by the 3rd working day of the following month  
• Process invoices by the 6th working day of the following month | • Ongoing  
• Process cost allocations monthly by the 8th working day of the following month |
# Fleet & Facilities

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<td></td>
<td></td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>• Prepare request for invoice for 3rd party services (e.g. Art Gallery, GO Transit, etc.)</td>
<td>• Provide accounts receivable information to Business Administrator</td>
<td>• Input into A/R system within 2 working days</td>
</tr>
<tr>
<td></td>
<td>• Prepare monthly journals for use of Fleet and Facilities Services</td>
<td>• Provide information on usage to Business Administrator</td>
<td>• Prepare journals within 5 working days following month-end</td>
</tr>
<tr>
<td><strong>Financial Analysis, Advice</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financial Advice and Guidance</td>
<td>• Provide monthly employee vacation and overtime status to program managers</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants/Subsidies</td>
<td>• Assist in any preparing applications for grant or subsidy funding opportunities</td>
<td>• Notify Business Administrator of grant or subsidy opportunities</td>
<td>• Complete application by due date</td>
</tr>
<tr>
<td>Special Projects</td>
<td>• Team member on special committees (e.g. Central Fleet Advisory Committee, Energy Committee)</td>
<td>• Input from Directors and Managers</td>
<td>• Provide financial data for reports and presentations as required</td>
</tr>
<tr>
<td></td>
<td>• Assist in the preparation of policies and procedures for transferring facility costs to departments</td>
<td></td>
<td>• Procedure prepared by September 30, 2008</td>
</tr>
</tbody>
</table>
## Water, Wastewater & Storm

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<thead>
<tr>
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</tr>
<tr>
<td>Accounts Receivable</td>
<td>• Provide financial support for permit revenues, ensure daily deposits are recorded correctly and journalized to the appropriate account</td>
<td>• Provide report from Horizon Utilities</td>
<td>• Ongoing</td>
</tr>
<tr>
<td></td>
<td>• Journalize water/sewer revenues and adjustments based on report from Horizon Utilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Provide request for invoice for overstrength sewer surcharge agreement, laboratory services and other services as required</td>
<td>• Send accounts receivable background information to BA</td>
<td>• Prepare journals within 2 working days of receipt of report</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Input into A/R system within 2 working days following receipt of information</td>
</tr>
<tr>
<td>Year-end</td>
<td>• Prepare journal voucher for year-end revenue accruals</td>
<td></td>
<td>• Year-end revenue accruals prepared by corporate year-end schedule</td>
</tr>
<tr>
<td><strong>Financial Analysis, Advice</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financial System Training</td>
<td>• Provide training/support related to Peoplesoft software</td>
<td>• Request Peoplesoft training and support</td>
<td>• As required</td>
</tr>
<tr>
<td>Reconciliations</td>
<td>• Prepare monthly reconciliation of the following balance sheet accounts: • Water &amp; sewer doubtful accounts • Water &amp; sewer accrual accounts • Due to/from Horizon Utilities</td>
<td></td>
<td>• Reconciliation prepared within 5 working days following month-end</td>
</tr>
</tbody>
</table>
## Transit

<table>
<thead>
<tr>
<th>Activity/Sub-Service</th>
<th>Finance &amp; Administration Responsibilities</th>
<th>Departmental Responsibilities</th>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgeting</strong></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Budget Exception Reports</td>
<td>• Provide monthly summary and variance analysis of fuel by dollars and consumption to previous year to departmental management team</td>
<td></td>
<td>• Report prepared within 5 working days following month-end</td>
</tr>
<tr>
<td><strong>Accounting</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts Payable</td>
<td>• Issue payments to Burlington Transit and DARTS based on fare revenue sales reports</td>
<td>• Provide Business Administrator with fare revenue sales reports</td>
<td>• Cheque issued within 5 working days following month-end</td>
</tr>
<tr>
<td></td>
<td>• Reconcile taxi invoices for trans-cab with fare revenue and verify invoice totals</td>
<td>• Data provided by Fare Revenue and Taxi Co.</td>
<td>• Submit reconciliation to Manager of fare revenue by 5 working days following month-end</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>• Balance monthly passes sold (all fare media types)</td>
<td>• Provide BA with monthly pass data</td>
<td>• Complete reconciliation and submit to Director by 5 working days following month-end</td>
</tr>
<tr>
<td></td>
<td>• Balance agent sales reports to deposits monthly</td>
<td>• Provide Business Administrator with sales reports</td>
<td>• Complete and submit to Director by 5 working days following month-end</td>
</tr>
<tr>
<td></td>
<td>• Analyze outstanding ticket float and lost ticket adjustment for fare revenue</td>
<td></td>
<td>• Analysis completed within 5 working days following quarter-end</td>
</tr>
<tr>
<td></td>
<td>• Reconcile and prepare monthly journal as appropriate for additions/deletions to Employee Commuter Pass</td>
<td></td>
<td>• Journal prepared by month-end deadline</td>
</tr>
<tr>
<td></td>
<td>• Verify and process all preauthorized payments for seniors</td>
<td>• Provide Business Administrator with report</td>
<td>• Sent to bank 3 days prior to 1st of the month</td>
</tr>
</tbody>
</table>
Transit Cont'd

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<tr>
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<tr>
<td><strong>Accounting</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>• Issue requests for invoice for sale of HSR passes, tickets and charters</td>
<td></td>
<td>• Request for invoice submitted to A/R within 5 working days of receipt of information</td>
</tr>
<tr>
<td>Continued</td>
<td>• Prepare journal for equipment and maintenance charges to other departments</td>
<td></td>
<td>• As required</td>
</tr>
<tr>
<td></td>
<td>• Issue requests for invoices for sale of HSR passes, tickets and charters</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Respond to customer inquiries and prepare write-offs as necessary</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Prepare monthly accruals into Peoplesoft from Avantis subsystem for services received but not invoiced</td>
<td></td>
<td>• Journal prepared within 5 working days following month-end</td>
</tr>
<tr>
<td><strong>General Administration</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Internal Cash Control</td>
<td>• Audit ticket agents and all employees that have working fund cash at least once per quarter</td>
<td></td>
<td>• Perform 2 audits per month</td>
</tr>
<tr>
<td>Payroll</td>
<td>• Prepare monthly journal for payroll adjustments between Trapeze subsystem and Peoplesoft</td>
<td></td>
<td>• Journal prepared in accordance with submission deadline</td>
</tr>
</tbody>
</table>
## Transit Cont'd

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<thead>
<tr>
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<tbody>
<tr>
<td><strong>Performance Reporting</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Performance Measures</td>
<td>• Complete annual Stats Canada Capital Expenditure survey</td>
<td></td>
<td>• Complete by November 30 each year</td>
</tr>
<tr>
<td></td>
<td>• Coordinate submission of CUTA statistics</td>
<td></td>
<td>• By due date</td>
</tr>
<tr>
<td><strong>Financial Analysis, Advice</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financial Review</td>
<td>• Prepare quarterly analysis of all reserves showing summary of period end balance and monthly transactions</td>
<td></td>
<td>• Submit to departmental management team within 5 working days following quarter-end</td>
</tr>
<tr>
<td></td>
<td>• Prepare monthly DARTS operating cost journal</td>
<td>• Receipt of summary provided by DARTS</td>
<td>• Journal prepared within 5 working days following month-end</td>
</tr>
<tr>
<td></td>
<td>• Prepare monthly journal for cash fares</td>
<td></td>
<td>• Journal prepared within 5 working days following month-end</td>
</tr>
<tr>
<td><strong>Special Projects</strong></td>
<td>• Assist in the implementation of operational audit recommendations</td>
<td></td>
<td>• In accordance with management action plan</td>
</tr>
<tr>
<td></td>
<td>• Participate in special projects (Tangible Capital asset, GTA fare card working group)</td>
<td></td>
<td>• As required</td>
</tr>
<tr>
<td></td>
<td>• Provide support to operations for the development of policies with respect to handling of cash floats</td>
<td></td>
<td>• As required</td>
</tr>
</tbody>
</table>
## Transit Cont’d

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<thead>
<tr>
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</tr>
</thead>
</table>
| Financial Analysis, Advice | • Coordinate submission of Ontario Bus Replacement Program financial documents to the Province  
• Liaise with Provincial staff as required  
• Review Ontario Bus Replacement Program claim and submit to the Province  
• Monitor and track provincial cash flows on all grant and subsidy claims  
• Journalize funds received from grants and subsidies to appropriate capital revenue accounts  
• Review submission of annual Gas Tax financial documents to the Province to ensure compliance with Council policy on use of funds and meets the Province’s eligibility criteria  
• Maintain historical record of claims submitted  
• Complete provincial sales tax claims to the Province for DARTS vehicle purchases | | • Complete annually by April 30  
• Review and submit to Province within 5 working days of receipt  
• Journalized within 3 working days of notification of receipt of funds  
• Ongoing  
• Ongoing  
• Ongoing  |

Public Works
Operations Maintenance (Non-Core) – Note Activities Specific to Cemeteries are excluded at this time. Also due to recent staff changes in the Business Administrator position there may be additional non core services to be added as the BA assesses the FA I & II responsibilities in O&M.

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<tr>
<td>Accounting</td>
<td></td>
<td></td>
<td>Review the General Ledger by the 9th working day of each month to ensure the Hansen data was appropriately posted</td>
</tr>
<tr>
<td>Maintenance Management System</td>
<td>• Provide the Hansen Business Administrator with a schedule required to meet corporate reporting deadlines</td>
<td>• Responsible for generating reports and inputting data in Hansen</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Provide the Traffic, Parks and Roads Divisions with an appropriate overhead rate after Operating Budget deliberations are completed</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Report on winter control</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inventory Reports</td>
<td>• Working with divisional staff to ensure that inventory is reported annually</td>
<td>• Undertake the annual inventories</td>
<td>Annual inventory in accordance with corporate deadlines</td>
</tr>
<tr>
<td></td>
<td>• Review management practices, policies and guidelines on an annual basis to ensure that the assets of the corporation are safeguarded and inventory reports are reliable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Revenue Administration</td>
<td>• Provide financial support to ensure sales to third parties and spills are invoiced timely and accurately</td>
<td>• Provide all required supporting documentation by month-end</td>
<td>准确 and reliable sales reported</td>
</tr>
<tr>
<td></td>
<td>• Perform regular balancing routines to insure the accuracy and completeness of the sales due</td>
<td></td>
<td>Ensure sales for the previous month are booked by the 8th working day of the following month</td>
</tr>
</tbody>
</table>
## Waste Management

<table>
<thead>
<tr>
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<tbody>
<tr>
<td><strong>General Administration</strong></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Office Maintenance</td>
<td>• Organizing general office maintenance activities</td>
<td>• Assist, where possible, in organizing general office maintenance activities</td>
<td>As required</td>
</tr>
<tr>
<td>Parking Permits</td>
<td>• Arrange and monitor parking permits issued to staff by the department</td>
<td>• Notify of changes</td>
<td>As required</td>
</tr>
<tr>
<td><strong>Accounting</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Activity Based Costing</td>
<td>• Provide financial expertise in the ongoing development of an ABC process/system for the Waste Collection service specific to garbage, leaf &amp; yard and bulk</td>
<td>• Within 8 working days of quarter end</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Create, maintain and update quarterly ABC reports provided to Management, Union and SWMMP Steering Committee</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales</td>
<td>• Perform daily balancing routines to ensure the accuracy and completeness of the sales collected at the Transfer Stations</td>
<td>• Provide relevant/required data within prescribed time</td>
<td>Ensure accurate reliable sales reported for Transfer Station revenues</td>
</tr>
<tr>
<td></td>
<td>• Perform monthly reconciliations for bank NDDS accounts related to Transfer Stations</td>
<td></td>
<td>By month end cut-off (i.e. within 10 working days)</td>
</tr>
</tbody>
</table>
### Waste Management Cont'd

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<tr>
<td>Accounting</td>
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<td></td>
</tr>
<tr>
<td>Invoicing</td>
<td>• Maintain and record internal charges for use of transfer stations by other divisions, charge customers and Grant recipients</td>
<td>• Provide relevant/required data within prescribed time</td>
<td>• Ensure accurate recording / invoicing of tipping fee charges to internal divisions and to external groups. (i.e. non-profits)</td>
</tr>
<tr>
<td>Year End</td>
<td>• Assist Accounting Services in the preparation of the closed landfill liability calculation as required by GAAP</td>
<td></td>
<td>• In accordance with corporate deadlines</td>
</tr>
</tbody>
</table>
| Recycling Revenues   | • Monthly reconciliation of revenues by commodity based on tonnages from Geoware, contingent on program staff meeting the monthly timetable  
                      • Deposit cheques received for the sale of recycled materials | • Provide information in accordance with monthly timetable | • Ensuring that invoices are issued and paid, within 3 working days of receiving program staff sign-off  
                      • Within 3 days of receiving cheque |
## Waste Management Cont’d

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<td><strong>Financial Analysis, Advice</strong></td>
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</tr>
</tbody>
</table>
| Tonnage Analysis      | • Provide financial information for monthly tonnage & strategy updates  
                       | • Update tonnage tracking sheets with monthly costs  
                       | • Provide tonnage information in accordance with schedule  
                       | • Provide budget data so reports can be issued by the 3rd week of each month |
| Statistics Canada Data | • Provide division management team with support to gather financial & statistical data required by Statistics Canada within prescribed time frame  
                       |                              | • In accordance with Statistics Canada timetable |
| Special Projects      | • Assist in the preparation of the Annual Financial datacall with focus on the financial components for Waste Division Ontario  
                       | • Assist in the preparation of funding applications  
                       | • Team member on special projects, request for proposal and tender evaluations  
                       | • Provide team with financial data necessary for reports and presentations.  
                       | • Prepare Consumer Price Index annual numbers with assistance, as required from program staff  
                       | • Co-lead the planning, preparation and filing of the financial information required by W.D.O. datacall by required deadlines March/April of each year with program staff’s on-going active participation  
                       | • Submission of accurate funding requests on the basis that staff have authorized and approved transactions 2 days prior to processing deadline. (Not to be confused with payment due date.)  
                       | • In accordance with corporate deadlines and or internal departmental schedule |
Attachment II –
Service Level Agreement Revision History

<table>
<thead>
<tr>
<th>Service Revision (add/delete/change)</th>
<th>Effective Date</th>
<th>Director Customer Department Initials</th>
<th>Director Finance and Administration Services Initials</th>
</tr>
</thead>
<tbody>
<tr>
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