



Finance Committee Meeting Minutes

March 22, 2021, 4:30 PM

Location: Electronic Meeting

Accessible formats or communication supports are available upon request. Please contact the Clerk's Office at clerks@essex.ca or 519-776-7336 extension 1100 or 1101.

Present: Larry Snively, Mayor

Richard Meloche, Deputy-Mayor, Chair

Morley Bowman, Councillor, Ward 1

Chris Vander Doelen, Councillor, Ward 3

Also Present: Jeffrey R. Morrison, Director, Corporate Services

Chris Nepszy, Chief Administrative Officer

Doug Sweet, Director, Community Services

Katelynn Giurissevich, Manager, Finance and Business Services

Heather MacDonald, Assistant Manager, Finance

Tanya Tuzlova, Committee Recording Secretary

Regrets: None

Absent: None

1. Call to Order

The Chair called the meeting to order at 4:31 PM

2. Declarations of Conflict of Interest

There were no declarations of conflict of interest noted at this time.

3. Adoption of Published Agenda

3.1 Finance Committee Meeting Agenda for March 22, 2021

FC21-03-001

Moved by Morley Bowman, Councillor, Ward 1

Seconded by Chris Vander Doelen, Councillor, Ward 3

That the published agenda for the March 22, 2021 Finance Committee Meeting be adopted as presented.

Carried

4. Adoption of Minutes

4.1 Finance Committee Meeting Minutes for January 25, 2021

FC21-03-002

Moved by Morley Bowman, Councillor, Ward 1

Seconded by Chris Vander Doelen, Councillor, Ward 3

That the minutes of the Finance Committee Meeting held January 25, 2021 be adopted as circulated.

Carried

5. Public Presentations

6. Unfinished Business

7. Reports from Administration

7.1 Finance and Business Services-2021-03 “Cash Control Policy”

Jeffrey R. Morrison, Director, Corporate Services, provided the overview of the report. Mr. Morrison stated that the Finance and Business Services Department has prepared the Cash Control Policy to further safeguard the assets of the Corporation and to strengthen cash controls.

Heather MacDonald, Assistant Manager, Finance, presented sections of the report. Ms. MacDonald in detail explained the best practices of cash handling, the processes of cash reconciliation and safeguarding.

Katelynn Giurissevich, Manager, Finance and Business Services, stated that most of the controls mentioned in the Report are already in existence, however it was recommended by the auditors to prepare the Cash Control Policy in writing to assist in identifying the risks of handling cash and to strengthen controls. Ms. Giurissevich explained some of the additional controls that were put in place: opening mail containing cash by two employees and sections pertaining to Petty Cash, segregation of duties and management control.

Chris Vander Doelen, Councillor, Ward 3, stated that the presented policy is straight forward and asked if the Town has a separate policy regarding internet fraud.

Katelynn Giurissevich, Manager, Finance and Business Services, explained that it was recommended by the auditors to review sections of finance activities and to address risks in each section through written policies with Accounts Payable being the next area.

Jeffrey R. Morrison, Director, Corporate Services, touched on Accounts Payable being next and that several years ago there were controls introduced to prevent fraud related to electronic fund transfers and provided a brief overview of the current controls. In conclusion Mr. Morrison added that the Finance department has already implemented most of controls as summarized and identified in the Report, and this report would be to formalize them.

Morley Bowman, Councillor, Ward 1, stated that the presented policy is a good procedure which protects both the employees and the Corporation.

Richard Meloche, Deputy-Mayor, agreed that this is a good policy and it is important to have it in writing.

FC21-03-003

Moved by Morley Bowman, Councillor, Ward 1

Seconded by Chris Vander Doelen, Councillor, Ward 3

Recommendation to Council that the Finance and Business Services-2021-03 entitled Cash Control Policy prepared by Heather MacDonald, Assistant Manager, Finance and Katelynn Giurissevich, Manager of Finance and Business Services dated March 22, 2021 be received and approved.

Carried

8. Correspondence

8.1 2021 Essex Community Partnership Fund grant- Additional Correspondence received from “Community Support Centre of Essex County”

Katelynn Giurissevich, Manager, Finance and Business Services, informed that \$10,000 of 2020 unspent funds were intended for Community Support Centre of Essex County contingent on the information request. Ms. Giurissevich added that it was discussed at the previous committee meeting to award \$10,000 to the organization this year.

Larry Snively, Mayor, noted that he approves the award of funds and added that many community organizations were financially hurt by COVID-19 and may need support.

9. Adjournment

FC21-03-003

Moved by Chris Vander Doelen, Councillor, Ward 3

Seconded by Morley Bowman, Councillor, Ward 1

That the meeting be adjourned at 4:54PM.

Carried

Chair

Recording Secretary

Town of Essex

Finance Committee Meeting Minutes

Monday, January 25, 2021 at 4:35 PM

Location: Electronic Zoom Meeting

1. Roll Call

Present:

Larry Snively, Mayor

Richard Meloche, Deputy-Mayor

Morley Bowman, Councillor, Ward 1

Chris Vander Doelen, Councillor, Ward 3

Jeffrey R. Morrison, Director, Corporate Services

Chris Nepszy, Chief Administrative Officer

Doug Sweet, Director, Community Services

Katelynn Giurissevich, Manager, Finance and Business Services

Amy Fournier, Committee Secretary

Sylene Argent, Media

Absent:

Shelley Brown, Deputy Clerk

2. Declarations of Conflict Of Interest

None

3. Adoption of Published Agenda

Monday, January 25, 2021 Finance Committee Meeting Agenda.

Moved by: Morley Bowman, Councillor, Ward 1

Seconded by: Chris Vander Doelen, Councillor, Ward 3

(FC-2021-01-01) That the published agenda for the Monday, January 25, 2021 Finance Committee Meeting be adopted as presented. **"Carried"**

4. Adoption of Minutes

Moved by: Morley Bowman, Councillor, Ward 1

Seconded by: Chris Vander Doelen, Councillor, Ward 3

(FC-2021-01-02) That the minutes of the Finance Committee Meeting held on January 27, 2020 be adopted as presented. **"Carried"**

5. Public Presentations

None

6. Unfinished Business

None

7. Reports

None

8. Correspondence

a) 2021 Essex Community Partnership Fund Grant Applications
Refer to Schedule "A" attached.

Moved by: Larry Snively, Mayor

Seconded by: Morley Bowman, Councillor, Ward 1

(FC-2021-01-03) that the 2021 grants for the Essex Community Partnership Fund be approved as amended in Schedule "A". **"Carried"**

9. Discussion

a) Allocation of Co-An Park 2022 Grant Donation

Recommend moving this Donation to the operating budget to better manage as The Town of Essex has a 50% ownership in this park.

Moved by: Larry Snively, Mayor

Seconded by: Chris Vander Doelen, Councillor, Ward 3

(FC -2021-01-04) that the recommendation to allocate Co-An Park 2022 Grant donation be approved as presented. **"Carried"**

b) Prior year unspent amounts due to event cancellations – discussed during point 8. Correspondence and approved through (FC-2021-01-03)

10. Adjournment

Moved by: Morley Bowman, Councillor, Ward 1

Seconded by: Chris Vander Doelen, Councillor, Ward 3

(FC-2021-01-05) That the meeting be adjourned at 5:44pm. **"Carried"**

11. Future Meetings:

To be determined

Schedule "A"
Town of Essex
For the Years 2016-2021

Essex Community Partnership Fund	Approved 2021	Requested 2021	% of 2020 Approved Grant	Approved 2020	Approved 2019	Approved 2018	Approved 2017	Approved 2016
Budget Balance Transferred To Reserve	\$10,000.00							
Current Year Budget	\$102,500.00	\$102,500.00	100%	\$102,500.00	\$102,500.00	\$102,500.00	\$102,500.00	\$100,000.00
Total Amount Available	\$112,500.00	\$102,500.00	100%	\$102,500.00	\$102,500.00	\$102,500.00	\$102,500.00	\$100,000.00
Committed Donations:								
Co-An Park	\$20,000.00	\$20,000.00	100%	\$20,000.00	\$17,500.00	\$17,500.00	\$17,500.00	\$15,000.00
Colchester Guardian ⁶	\$1,649.00	\$1,649.00	100%	\$1,649.00	\$1,613.95	\$1,613.95	\$1,613.95	\$1,567.00
Heritage Essex	\$25,000.00	\$25,000.00	100%	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
Sub-Total	\$46,649.00	\$46,649.00	100%	\$46,649.00	\$44,113.95	\$44,113.95	\$44,113.95	\$41,567.00
Annual Donations:								
Essex Community Services					\$20,160.00	\$20,160.00	\$20,160.00	\$22,160.00
Essex Retirees ¹	\$12,858.00	\$12,858.00	84%	\$15,358.00	\$8,858.00	\$8,858.00	\$8,858.00	\$8,858.00
Access County Community Support Services ⁸	\$8,750.00	\$10,000.00	109%	\$9,201.00	\$9,201.00	\$9,201.00	\$9,201.00	\$6,554.00
Harrow Early Immigrant Research Society	\$1,500.00	\$1,500.00	100%	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
Harrow Electric Eels Aquatic Team (HEEAT) ⁴	\$1,600.00	\$1,600.00	213%	\$750.00	\$750.00	\$750.00	\$750.00	\$610.56
Kingsville Essex Associated Band ²	\$8,000.00	\$8,000.00	107%	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,499.25
Sub-Total	\$32,708.00	\$33,958.00	99%	\$34,309.00	\$47,969.00	\$47,969.00	\$47,969.00	\$47,181.81
Ad-Hoc Donations:								
Canadian Blood Services ⁵	\$4,080.00	\$4,080.00	153%	\$2,664.00	\$678.00	\$1,920.00	\$1,920.00	
Canadian Transportation Museum	\$10,000.00	\$10,000.00	500%	\$2,000.00		\$5,000.00	\$5,000.00	\$5,000.00
Community Support Centre of Essex County ⁷	\$10,000.00	\$20,000.00	200%	\$10,000.00				
Essex Community Concert Band								\$500.00
Essex Firemen's Association	\$5,000.00	\$5,000.00	1235%	\$405.00				
Essex Minor Hockey Association								\$5,171.00
Essex Region Conservation Authority							\$700.00	
Essex Rotary Club					\$750.00			
Essex 73s							\$651.50	
Girl Guides of Canada								\$35.01
Harrow & Colchester South Chamber of Commerce ⁹	\$0.00	\$1,000.00	100%	\$1,000.00				\$587.63
Harrow Hockey Moms ³	\$515.56	\$515.56	100%	\$515.56	\$515.56			
Harrow Kinsmen						\$420.00		
Harrow Rotary Club								\$141.75
Kiwanis Club of Windsor					\$7,000.00			
Knights of Columbus							\$240.00	
Legal Aid								\$516.25
Miscellaneous Disaster Relief								\$500.00
Ontario Provincial Police							\$1,522.00	\$1,140.32
Storybook Early Learning Centre							\$3,000.00	
Sun County Panthers						\$4,711.70		
Warren, Curtis								\$211.62
Windsor Historical Society							\$500.00	
Windsor Essex Community Health Centre					\$1,600.00			
Windsor-Essex Therapeutic Riding Association	\$1,800.00	\$1,800.00	225%	\$800.00	\$1,500.00			\$2,000.00
Wirsch, Audrey							\$508.50	
Zeta Kappa Sorority Santa Socks 2016								\$100.00
Sub-Total	\$31,395.56	\$42,395.56	244%	\$17,384.56	\$12,043.56	\$12,051.70	\$14,042.00	\$15,903.58
Total Grants / Donations	\$110,752.56	\$123,002.56	125%	\$98,342.56	\$104,126.51	\$104,134.65	\$106,124.95	\$104,652.39
(Over)/Under Budget	\$1,747.44	(\$20,502.56)		\$4,157.44	(\$1,626.51)	(\$1,634.65)	(\$3,624.95)	(\$4,652.39)

¹ Cash grant of \$8,858.00 plus in kind grant of \$4,000 (grass cutting and snow removal)

² Cash grant of \$5,000 plus in kind grant of \$3,000 (Facility rentals)

³ In-kind grant \$515.56 (Harrow Arena lobby rental)

⁴ In-kind grant \$1,600 for insurance provider costs

⁵ In-kind grant of \$4,080 of clinic space

⁶ New Agreement from 2020-2024 committed amount

⁷ 2020 amount was never disbursed as a requested meeting for more information did not occur. Committee recommends transferring 2020 \$10,000 unspent funds into 2021 and awarding \$5,000 to 2020 and \$5,000 to 2021 contingent on reply to a further information request.

⁸ Prorated to 10.5 Months based on COVID-19 environment and anticipated reopening.

⁹ Prior year request for New Years event unspent, committee recommendation to use for 2021 event.



Report to Council

Department: Corporate Services

Division: Finance and Business Services

Date: March 22, 2021

Prepared by: Katelynn Giurissevich, Manager of Finance and Business Services & Heather MacDonald, Assistant Manager, Finance

Report Number: Finance and Business Services-2021-03

Subject: Cash Control Policy

Number of Pages: 7 including attachments

Recommendation(s)

That Finance and Business Services-2021-03 entitled Cash Control Policy prepared by Heather MacDonald, Assistant Manager, Finance and Kate Giurissevich, Manager of Finance and Business Services dated March 22, 2021 be received, and approved.

Purpose

This policy is intended to protect and safeguard the Town's assets, specifically "cash", through the implementation of various processes, procedures and controls.

Background and Discussion

A Cash Control Policy is an important document in an organization. Through its adoption, organizations are able to identify the risks for the potential for fraud or misappropriation of funds and implement outlined processes and procedures to mitigate these risks. Processes and procedures are monitored and designed to ensure that the appropriate segregation of

duties, levels of review, and oversight are in existence. Please refer to Attachment A for the Policy.

Financial Impact

There is no Financial Impact to the implementation of this policy.

Link to Strategic Priorities

- ☐ Manage, invest and plan for sustainable municipal infrastructure which meets current and future needs of the municipality and its citizens.
- ☐ Create a safe, friendly and inclusive community which encourages healthy, active living for people of all ages and abilities.
- ☒ Provide a fiscal stewardship and value for tax dollars to ensure long-term financial health to the municipality.
- ☐ Manage responsible and viable growth while preserving and enhancing the unique rural and small town character of the community.
- ☐ Improve the experiences of individuals, as both citizens and customers, in their interactions with the Town of Essex.
- ☐ Improve the Town's capacity to meet the ongoing and future service needs of its citizens while ensuring the corporation is resilient in the face of unanticipated changes or disruptions.



The Corporation of the Town of Essex

Section:	Corporate – Finance
Subject:	Cash Control Policy
Policy Number:	
Approval Date:	
Approved By:	
Prepared By:	Kate Giurissevich & Heather MacDonald

Objective

To ensure timely and accurate financial reporting, prevent misappropriation, fraud or theft, through the implementation of a comprehensive guideline for proper cash receipt controls with an emphasis on segregation of duties.

Responsibilities

All staff that receive funds on behalf of the Town must adhere to this policy and must maintain records for audit purposes.

All Management staff are required to enforce, continually monitor and periodically audit the application of the policy and provide support to staff as necessary.

Best Practices; Cash Handling

Receipt of Cash

- All cash/cheque/or other type of payment are to be recorded immediately upon receipt in the financial accounting software or a Finance Approved Reconciliation Sheet if this is not possible.
- All cheques must be made payable to "The Corporation of the Town of Essex"/ The Town of Essex or to an organization that has entered into a financial services agreement with the Town. (ex. Essex Funfest)
- Customers are to be provided with a proper receipt for all cash transactions
- Where staff are opening mail that could contain cash, another staff member from that department must be present in the opening of said mail. If second staff member from the department is not present another department member can assist (does not have to be a cash handler).

Safeguarding of Cash/Security

- Cash drawers containing daily cash floats should be verified daily by the cashier, not visible to the public, and locked and secured in the safe at the end of each day.
- Any un-deposited cheques/cash, letters of credit, or any other form of tender must be locked and secured in the safe at the end of each day, in absence of a deposit that day.
- The amount of cash on hand should be minimized through the occurrence of regular bank deposits. If a significant amount of cash is received, it should be sealed and stored in the safe until the daily balancing occurs.
- Staff should alert their manager, use the panic button , or call police when required in the event of theft, robbery or other threatening activity

Reconciliation

Cash Over and short

- When a clerk balances a batch in the Financial Accounting Software to the bank deposit they must balance fully. If there is a variance greater than \$0, an entry for the unreconciled difference must be made to the Cash Over/Short Account.

- Department Manager Approval (or delegate) ¹ is required before any entry is posted to the Cash Over/Short Account.

Weekly close of batches

- Every department must close and balance any open batches at a minimum of once a week (and always at month end as described below) by Friday at noon. The cash deposit must be dropped off, at least once a week, to the Financial Institution.

Separate batches for debit/credit receipts

- A separate batch is required for debit and or credit transactions within the Financial Accounting Software.

Month End

- Every department must close and balance any open batches at the end of every month before any transactions for the next month are entered. The cash deposit must be dropped off to the Financial Institution by the end of current business day.
- A bank reconciliation shall be performed monthly, authorized and signed by the Assistant Manager, Finance, Manager of Finance and Business Services, or Director of Corporate Services. The reconciliation cannot be prepared by the same person granting authorization.

Approval for void transactions

- When an employee requests a void on a transaction, or an adjustment on a monetary value, this must be supervised by your Department Manager or delegate.
- On a routine basis, at least annually, a Management Position must review the void listing

¹ A delegate must be assigned by the department Manager and cannot be involved with any cash handling. The assignment of any delegate must be approved by one of the; Manager of Finance, Business Services, the Assistant Manager, Finance or the Director of Corporate Services.

Segregation of Duties

Duty Separation

The following duties should not be done in combination by the same staff member;

- Opening of mail
- Deposit/Receipt of cash
- Reconciliation of banks
- Issuance of invoices; or
- Posting of cash receipts to accounts receivable sub ledger

NOTE: If segregation is not practical, additional procedures or management review must be present to reduce the risk of loss.

Use of own drawers

Each clerk will be required to have their own cash float and balance this float per the above.

Individual batches

Each clerk will be required to have their own batch (not including debit/credit transactions) within the Accounting software. No one should be posting to a batch that is not their own.

Petty Cash

- Petty cash can be used for smaller purchases that were not anticipated but are required prior to a cheque run.
- The Petty Cash must be balanced at least weekly using the reconciliation form (Appendix A).
- Only designated department members should have access to the Petty Cash Balance.
- When reimbursement of a Petty Cash balance is required, please attach the reconciliation form and all supporting receipts.

- A Petty Cash Balance increase must be approved by either; Manager of Finance, Business Services, the Assistant Manager, Finance or the Director of Corporate Services.
- Finance has the right to audit any petty cash balance at any time

Acknowledgement

I, _____, acknowledge that I have read and understand the Cash Control Policy of the Town of Essex. I agree to adhere to this policy and will ensure that employees working under my direction adhere to this Policy. I understand that if I violate the rules set forth in this Policy, I may face punitive or corrective action, up to and including termination of employment.

Name: _____

Signature: _____

Date: _____

APPENDIX A: PETTY CASH REIMBURSEMENT

Date Requested: _____

Requested by: _____

Approved by: _____

Petty Cash Breakdown				
Description-Date	Net	HST	Gross	Account

Rounding

-	-	110.00
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Remaining Cash	190.00
Total Petty Cash Float	300.00

Please make cheque payable to:



**Community Support Centre
of Essex County**

962 Old Tecumseh Rd., PO Box 885
Belle River, ON N0R 1A0
519-728-1435

Town of Essex

33 Talbot Street
Essex Ontario N8M 1A8
(519) 776-7336

22 February 2021

Re: Letter dated February 2, 2020 Grant Request Additional Information

Dear Ms. Giurissevich,

Thank you for your letter dated 2February2021. Unfortunately, there is a delay in response as it was only received today 22February2021. I thank you for your recognition of the valuable contributions that the Community Support Centre of Essex County makes to improve the quality of life of area residents. I appreciate the ability to apply for the Essex Community Partnership Fund that greatly assists us in meeting our overall mission.

I note that the Finance Committee has requested additional information that will assist them in making a final decision on our request. Sincere thanks to the committee for their hard work and for allowing us the time to introduce CSC to you. I can certainly appreciate how tough these decisions are with so many valuable organizations.

1) Description of services provided specific to the Town of Essex and the benefit of Essex Residents

The Community Support Centre of Essex County (CSC) is a non-profit, charitable organization with a long and rich history of providing quality health and community services. Essex Community Services, an organization with over 40 years of service came together with CSC a year ago. This merger allowed CSC to expand overall service volumes and deliver together, better services for the residents throughout Essex County.

CSC's mission: To serve the community by developing and delivering innovative, client-centered health and community support services. T

The menu of services available through CSC includes a wide range of services, which includes; Meals on Wheels, Community Food Pantry, Foot Care Clinics, Congregate Dining, Adult Day Services, Transportation and Outreach Counselling and Social Programs.



**Community Support Centre
of Essex County**

962 Old Tecumseh Rd., PO Box 885
Belle River, ON N0R 1A0
519-728-1435

Many of our services have shifted to virtual delivery in response to COVID-19.

Specific to the Town of Essex:

- Meals on Wheels
- Medical Transportation
- Congregate Dining
- Social Transportation
- Foot Care Clinic
- Dialysis Transportation
- Chemotherapy Transportation
- Stretcher Transportation
- In-person Visiting Program
- Virtual Visiting Program
- Telephone Reassurance
- Home Supports (preparing meals; light housekeeping; laundry assistance; snow angels; companionships etc)
- Volunteer Services
- Information and Referral
- Comprehensive Health Assessments
- And more...

2) Do you have a physical location in the Town of Essex Boundaries?

3)

Community Support Centre implements service delivery out of the Essex Retirees Centre

4) Do you currently offer any programming within the Town of Essex Boundaries?

We implement all of our programs within the Town of Essex. We are a County-wide provider.

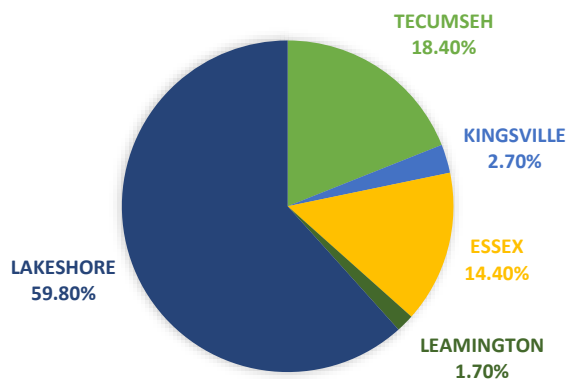


Community Support Centre of Essex County

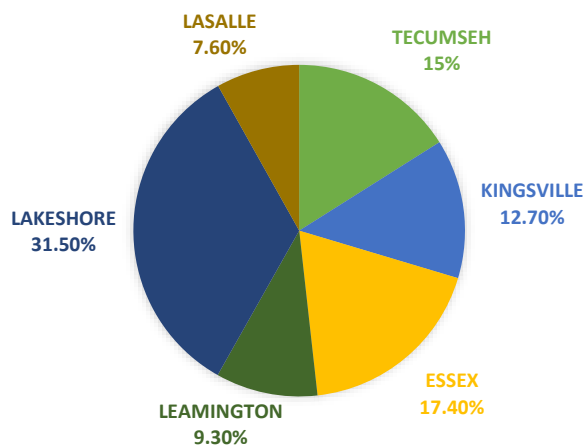
962 Old Tecumseh Rd., PO Box 885
Belle River, ON N0R 1A0
519-728-1435

Please review our current statistics by area from 1April2020 to 31January2021. Please also note that these 9 months have been greatly impacted by COVID-19 and are not a true estimate of our historic delivery. There has been an impact on in-person services. Additionally, many of these services are NEW to the Town of Essex as they have been implemented through the expansion of our integrated care.

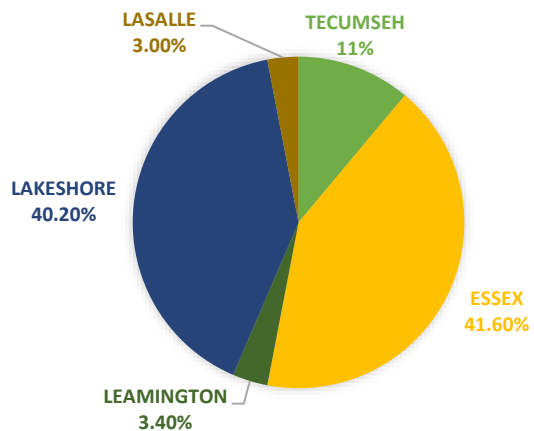
COVID-19



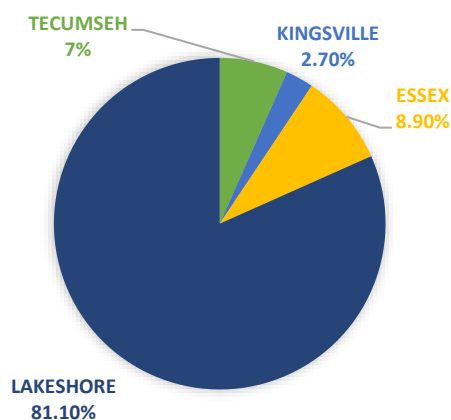
TRANSPORTATION SERVICES



FOOT CARE SERVICES



HOME SUPPORTS SERVICES

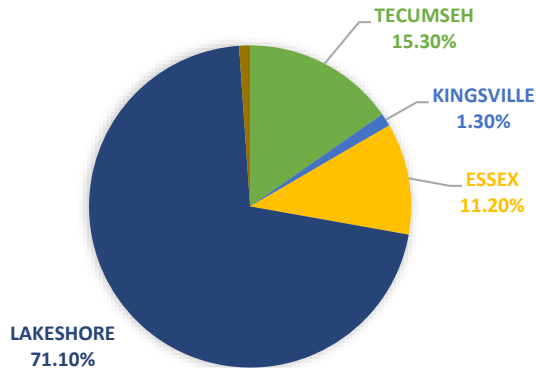




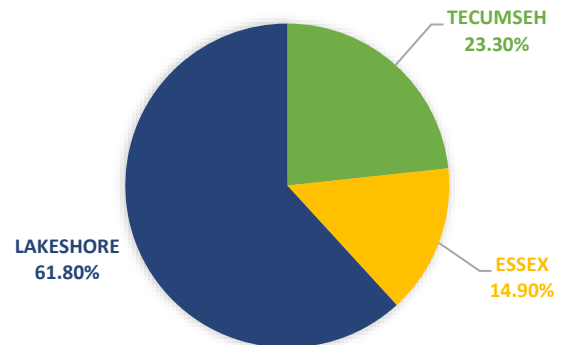
Community Support Centre of Essex County

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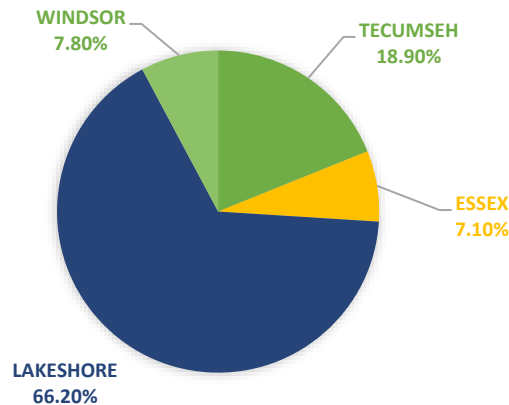
VISITING & SOCIAL



FOOD SERVICES - MOW, FOOD PANTRY, CONGREGATE DINING



ADULT DAY SERVICES



In closing I ask that you partner us in providing advocacy. We want Essex residents to know how to reach us. Please place a link to our website and share our communications where possible.

If you wish to discuss our organization and its services, please contact myself at (519) 728-1435 ext. 201 or t.bailey@communitysupportcentre.ca

Sincerely,

Tracey Bailey
Chief Executive Officer

CC. Council