



STAFF REPORT

REPORT #:	C2013-04
DATE:	April 8, 2013
SUBMITTED TO:	Mayor and Council
SUBMITTED BY:	Sara Almas, Clerk
SUBJECT:	Accountability and Transparency Policy

1. RECOMMENDATION:

THAT Council receive the initial report with respect to the *Municipal Act, 2001*, Section 270(1) review and update of policies;

AND FURTHER THAT Council approve the Accountability and Transparency Policy for the Corporation of the Town of Collingwood, as attached hereto;

AND FURTHER THAT Council authorize the existing Council Code of Ethics be renamed “Code of Conduct” in accordance with the *Municipal Act, 2001*.

2. SUMMARY AND BACKGROUND:

On March 18, 2013, Council approved a resolution to direct staff to report back to Council, in a series of reports as appropriate, on a review and update of the policies set out in Section 270(1) of the *Municipal Act, 2001*.

Bill 130 provided for a number of amendments to the *Municipal Act, 2010*, S.O. 2001, c. 25 including requirements to adopt and maintain policies with respect to “the manner in which the municipality will try to ensure that it is accountable to the public for its actions, and the manner in which the municipality will try to ensure that its actions are transparent to the public” (s. 270).

The purpose of this report is to ensure that the Town of Collingwood is in compliance with the mandatory policy provisions of the *Municipal Act* as well as the values and principles identified in the Town’s Strategic Plan, approved in 2009, and priorities updated in 2012.

Mandatory Policies

Section 270 of the Act requires municipalities to adopt and maintain mandatory policies in the following six areas:

- 1) Sale and other disposition of land. (*By-law No. 03-42*)

- 2) Hiring of employees. (*Recruitment and Selection Policy No. A-03*)
- 3) Procurement of goods and services. (*By-law No. 2006-42*)
- 4) The circumstances in which the municipality shall provide notice to the public and, if notice is to be provided, the form, manner and times notice shall be given. (*By-law No. 03-12*)
- 5) The manner in which the municipality will try to ensure that it is accountable to the public for its actions, and the manner in which the municipality will try to ensure that its actions are transparent to the public. (*Pending*)
- 6) The delegation of its powers and duties. (*By by-law as required*)

Once the Accountability and Transparency Policy is approved, the municipality will be in compliance with the requirements of the Act. However, as requested by Council, the Executive Management Team together Department Heads will be bringing forward a series of staff reports to review and update the existing policies. The Human Resources Manager and Clerk Services are currently undertaking a comprehensive review of a number of policies including the hiring policy and notice provisions, which will be coming forward in the near future.

3. DISCUSSION:

While the *Municipal Act, 2001*, as amended by Bill 130, requires municipalities to adopt an accountability and transparency policy, the provisions do not include any details on the parameters of an accountability and transparency policy nor an appropriate structure for the policy. A continually evolving list of existing policies and procedures that relate to accountability and transparency has been appended to this report as a matrix (attached as Appendix C) outlining individual accountability or transparency mechanism; the department responsible for the activity; and a summary of the activity.

As the matrix reveals, there are a significant number of measures in place, but they have not been developed within the context of an overarching policy framework. For the purposes of developing a policy that meets the provincial requirement, staff have drafted a policy outlining the Town's current demonstrated commitment to accountability and transparency and pointing to a variety of policies and procedures the Town already has in place. Below is a summary of the major components of the recommended policy.

Accountability and Transparency

In establishing the policy, staff examined various definitions of accountability and transparency, which reflected how both have been described at the municipal level. The following definitions are being recommended for the Town of Collingwood's Accountability and Transparency Policy, and consistent with a number of municipalities in Ontario.

Accountability: The principle that the municipality is obligated to demonstrate and take responsibility for its actions, decisions and policies and that it is answerable to the public at large.

Transparency: The principle that the municipality will conduct its business in an accessible, clear and visible manner and that its activities are open to examination by its stakeholders.

Principles of Accountability and Transparency

In preparing the policy, staff considered various principles of accountability and transparency reflected in a number of existing policies, procedures and practices already in place or carried out by staff and Council:

The Town will promote accountable and transparent municipal governance guided by the following principles:

1. Encouraging public access and participation to ensure that decision making is responsive to the needs of its constituents and receptive to their opinions;
2. Delivering high quality services to our citizens; and
3. Promoting the efficient use of public resources.

Accountability, transparency and openness are standards of good government that enhance public trust. They are achieved through the Town of Collingwood adopting measures ensuring, to the best of its ability, that all activities and services are undertaken utilizing a process that is open and accessible to its stakeholders. In addition, wherever possible, the Town of Collingwood will engage its stakeholders throughout its decision making process which will be open, visible and transparent to the public.

Accountability and Transparency Mechanisms

The Town of Collingwood currently complies with a host of legislation, policies and procedures that maintain an open and transparent decision-making process. For the purposes of the Policy, the Town's various policies, procedures and practices have been divided into the following categories:

1. Legislated Requirements
2. Financial Accountability, Oversight and Reporting
3. Performance Measurement and Reporting
4. Open Government
5. Internal Accountability and Ethical Standards

1. Legislated Requirements

The Town of Collingwood and its elected officials are governed by accountability and transparency mechanisms contained within provincial legislation, i.e the revised *Municipal Act, 2001, Municipal Conflict of Interest Act; Provincial Offences Act; Municipal Freedom of Information and Protection of Privacy Act; Public Health Information and Protection of Privacy Act*, and *Public Sector Salary Disclosure Act*.

2. Financial Accountability, Oversight and Reporting

The Town has taken a leadership approach to accountability and transparency in the areas of financial accountability, oversight and report.

Since 2010, the Town has adopted a number of financial policies and reserve funds which include:

- Tangible Capital Assets Policy
- Debt Management Policy
- Operating Surplus/Deficit Allocation
- Donations Policy
- Lifecycle Replacement Reserve Fund
- Land Acquisition Reserve Fund

- 10% Non DC Growth Reserve Fund
- Tax Rate Stabilization Reserve Fund

The Town also has enhanced financial reporting measures, such as the multi-year budget format. This format illustrates how decisions made today will play out over the next few years.

The annual budget reports, interim operating and capital reports and the annual financial statements provide more holistic and insightful information about current Town operations leading to the production of Quarterly Financial Statements, a more understandable budget document that incorporates previous years' budgets and actuals, and multi-year budgeting.

Other financial accountability and oversight mechanisms include the Purchasing By-law and Reports.

3. *Performance Measurement and Reporting*

The Town is accountable to taxpayers by using various results-orientated tools to measure progress on performance and the achievement of corporate service standards and goals. The Town has been participating in the Municipal Performance Measurement Program (MPMP) since 2001. Various departments have been generating different types of performance reporting to meet other statutory reporting requirements and for their own internal management purposes.

The performance measurement and reporting framework is informed by a number of different initiatives, which need to be adhered to and maintained even through changes in administrative and political leadership.

The primary components of performance measurement includes:

- Town of Collingwood Annual Budget and Business Plan Report, including priority setting directions.
- Quarterly Financial Reports to Council
- Town of Collingwood Strategic Plan

4. *Open Government*

The following are policies, procedures and practices that ensure the Town is transparent in its operations and that residents are not only aware of how decisions are made and carried out, but that they are able to participate as well:

- Council Procedure By-law
- Public Posting and Distribution of Council Agenda Meeting Documentation
- Public Notice By-law
- Procurement By-law
- Land Sale/Disposal By-law
- Closed Meeting Investigator Policy and Retainer
- Facility Naming Policies
- Committee/Board Recruitment Policies
- Land Acquisition Guidelines
- Accessible Barrier Complaint Policy
- Records Retention By-law
- Social Media Policy

The Town already has many best-practice open meeting procedures in place (such as advertising meetings, disclosing reasons for moving *in camera*, and provisions for public deputations).

5. *Internal Accountability and Ethical Standards*

The Town has established policies, procedures and practices that govern internal accountability and ethical standards, including:

- Human Resources Policies and Procedures
 - i. Discrimination and Harassment-Free workplace
 - ii. Violence-Free Workplace
 - iii. Code of Ethical Behaviour
 - iv. Behaviour and Conduct in the Workplace
 - v. Performance Management Programme
 - vi. Recruitment and Selection (including the hiring of immediate relatives)
- Code of Ethics for Council (*Staff recommend this be renamed Code of Conduct**)
- Municipal Election Procedures
- Accessibility Training Policy

The Town of Collingwood Code of Ethics currently functions in the same manner as a Code of Conduct, providing for the way in which members of council and its local boards are to carry out their duties in a fair, impartial, transparent and professional manner while in their role as an elected official. The title 'Code of Conduct' is recognized in Section 223.2 of the *Municipal Act, 2001*, as such, Staff recommend the title be renamed "Code of Conduct". The Code of Ethics has not been updated since 2009, and Council may choose to have this document reviewed prior to the next election.

Discretionary Accountability Options

While the recommended Accountability and Transparency Policy addresses the status quo, new accountability mechanisms are under review on a regular basis.

In the area of governance, Bill 130 introduced an entirely new component to the revised *2001 Municipal Act*. These are a number of discretionary accountability officers and tools that municipalities may choose to adopt to strengthen accountability and transparency of their operations. These officers and tools include:

- *A strengthened Auditor General position*
An Auditor General is responsible for assisting council in holding itself and its administrators accountable for the quality of stewardship over public funds and for achievement of value for money in municipal operations.
- *A Lobbyist Registry and Registrar*
Council has the ability through the *Municipal Act* to establish and maintain a Lobbyist Registry and appoint a Registrar responsible for performing, in an independent manner, the functions assigned by the municipality with respect to the registry.
- *An Ombudsman*
The function of an Ombudsman is to investigate in an independent manner any decision or recommendation made or act done or omitted in the course of the administration of

the municipality, its local boards and such municipally-controlled corporations as the municipality may specify and affecting any person or body of persons in his, her or its personal capacity.

- *An Integrity Commissioner to implement/enforce the Code of Conduct*
An Integrity Commissioner is responsible for performing in an independent manner the functions assigned by the municipality with respect to:
 - a) the application of the code of conduct for members of council and the code of conduct for members of local boards or of either of them; and/or
 - b) the application of any procedures, rules and policies of the municipality and local boards governing the ethical behaviour of members of council and of local boards or of either of them.

The Office of the Conflict of Interest Commissioner for the Province of Ontario has identified 28 out of 444 municipalities in Ontario that have appointed an Integrity Commissioner.

The Municipal Law Departments Association of Ontario in coordination with the Association of Managers, Clerks and Treasurers of Ontario (AMCTO) has created a guideline used by municipalities in Ontario with respect to the required policies of the *Municipal Act, 2001*. Staff have reviewed the guideline and developed a policy that aligns with services provided by the Town of Collingwood to demonstrate accountability and transparency. (Policy – Attached as Appendix A)

The policy takes into account the principles and values of good governance and includes public participation, legal responsibilities and codes of conduct. Aside from the provided policy, there are a number of legislated requirements with respect to accountability and transparency for the Town of Collingwood and its elected officials including, but not limited to, *the Municipal Act, 2001, Municipal Conflict of Interest Act, Provincial Offences Act, Municipal Freedom of Information and Protection of Privacy Act and Municipal Elections Act*.

Policy Monitoring / Complaints

To ensure the policy is being adhered to, Staff are recommending a method in which complaints and concerns may be filed if anyone feels Council or Staff are not being accountable and transparent for their actions in accordance to the policy. All complaints and concerns are to be received by the Clerk who will then notify:

- a) In the case of staff, the Department Head responsible for the areas;
- b) In the case of a closed meeting, the Closed Meeting Investigator; and
- c) In the case of Council, the Head of Council.

Staff are proposing the policy be reviewed within the year of a new Council term or at such other time as may be deemed appropriate to ensure its effectiveness.

4. DEPARTMENT HEAD REVIEW:

The following report was reviewed by Department Heads at their regular meeting of March 5, 2013 and April 2, 2013. The report was recommended to proceed to Council on April 8, 2013.

5. EFFECT ON TOWN FINANCES:

- N/A

6. DISPOSITION:

Accountability and transparency is the responsibility of all Council, Staff, local boards, and committees. The principles contained in the attached policy are to be followed by all.

7. APPENDICES:

- A Accountability and Transparency Policy
- B Code of Conduct (*formerly – Code of Ethics*)
- C Policy Matrix

SIGNATURE

Sara Almas
Clerk, Town of Collingwood

Prepared with the assistance of Becky Dahl, Deputy Clerk

Town of Collingwood Administrative - Policy and Procedure Manual			
SECTION: Administration – Council (Mandatory s. 270 MA)			POLICY #: A09-A1301
POLICY: Accountability and Transparency			
DATE: April 8, 2013	REV. DATE:	COVERAGE: All	PAGE #:

1.0 PURPOSE/ APPLICATION

This policy applies to all operations within the Corporation of the Town of Collingwood and is prepared in accordance with Section 270 (1) 5 of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended. The Act requires that all municipalities adopt and maintain a policy with respect to *“the manner in which the municipality will try to ensure that it is accountable to the public for its actions, and the manner in which the municipality will try to ensure that its actions are transparent to the public”*.

The purpose of this policy is to provide guidance on how the Corporation of the Town of Collingwood ensures municipal matters are approached in an accountable and transparent manner.

2.0 DEFINITIONS

In this policy, the terms “accountability” and “transparency” have the following meaning:

Accountability: The principle that the municipality is obligated to demonstrate and take responsibility for its actions, decisions and policies and that it is answerable to the public at large.

Transparency: The principle that the municipality will conduct its business in an accessible, clear and visible manner and that its activities are open to examination by its stakeholders.

3.0 POLICY STATEMENT

Council of the Town of Collingwood acknowledges that it is responsible to provide good government for its stakeholders in an accountable and transparent manner, guided by the following principles:

1. Encouraging public access and participation to ensure that decision making is responsive to the needs of its constituents and receptive to their opinions;
2. Delivering high quality services to our citizens; and
3. Promoting the efficient use of public resources.

Accountability, transparency and openness are standards of good government that enhance public trust. They are achieved through the Town of Collingwood adopting measures ensuring, to the best of its ability, that all activities and services are undertaken utilizing a process that is open and accessible to its stakeholders. In addition, wherever possible, the Town of Collingwood will engage its stakeholders throughout its decision making process which will be open, visible and transparent to the public.

4.0 COPRORATE VALUES

The Town of Collingwood Strategic Plan identifies values including integrity, excellence, results, teamwork and respect by believing in and adhering to open, transparent, accountable processes, and the mission, vision and values of the Town shall continue to promote accountability and transparency.

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DATE: April 8, 2013	REV. DATE:	COVERAGE: All	PAGE #:

5.0 POLICY REQUIREMENTS

The principles of accountability and transparency shall apply equally to the political process and decision making and to the administrative management of the municipality.

Legislated Requirements

The Town is accountable and transparent to its stakeholders by fulfilling various legislative responsibilities and disclosure of information, and shall conduct its business within its jurisdiction in accordance with the Provincial Statues, Ontario Regulations and any other applicable laws including but not limited to the *Municipal Act, 2001*, *Municipal Conflict of Interest Act*; *Provincial Offences Act*; *Municipal Freedom of Information and Protection of Privacy Act*; *Public Health Information and Protection of Privacy Act*, and *Public Sector Salary Disclosure Act*.

Financial Accountability, Oversight and Reporting

The Town of Collingwood will be open, accountable and transparent to stakeholders in its financial dealings as required under the Act and has taken a leadership approach to accountability and transparency in areas of financial accountability, oversight and reporting. Some examples of how the municipality provides such accountability and transparency are as follows:

- External audits and reports
- Annual and quarterly financial statements
- Annual budget reports, including multi-year budgeting
- Asset management
- Purchasing/procurement practices
- Sale of land practices and procedures
- Budget process open to the public

Financial policies and reserve funds include:

- Tangible Capital Assets Policy
- Debt Management Policy
- Operating Surplus/Deficit Allocation Policy
- Donations Policy
- Lifecycle Replacement Reserve Fund
- Land Acquisition Reserve Fund
- 10% Non DC Growth Reserve Fund
- Tax Rate Stabilization Reserve Fund

Performance Measures and Reporting

The Town is accountable to taxpayers by using various results-orientated tools to measure progress on performance and the achievement of corporate service standards and goals. The performance measurement and reporting framework is informed by a number of different initiatives, which need to be adhered to and maintained even through changes in administrative and political leadership.

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The Town has been participating in the Municipal Performance Measurement Program (MPMP) since 2001. Various departments have been generating different types of performance reporting to meet other statutory reporting requirements and for their own internal management purposes.

The primary components of performance measurement includes:

- Town of Collingwood Annual Budget and Business Plan Report, including priority setting directions.
- Quarterly Financial Reports to Council
- Town of Collingwood Strategic Plan

Open Government

The Town of Collingwood shall provide governance in an open manner through communication, consultation and collaboration. All policies, procedures and practices shall ensure that its operations are transparent and that mechanisms are in place to make residents aware of how decisions are made and carried out and are able to participate in the decision making process.

All meetings of Council and its local boards, agencies and committees shall be open to the public when and as required under the Act, and members of the public will have an opportunity to make delegations or comments in writing on specific items at these meetings as outlined in the Town’s Procedural By-law. Meetings are publicly advertised in advance, with the rationale for discussing matters *in camera* being disclosed.

Town information shall be readily available to the public subject to the requirements of the *Municipal Freedom of Information and Protection of Privacy Act*.

The following are policies, procedures and practices that ensure the Town is transparent in its operations and that residents are not only aware of how decisions are made and carried out, but that they are able to participate as well:

- Council Procedure By-law
- Public Posting and Distribution of Council Agenda Meeting Documentation
- Public Notice By-law
- Procurement By-law
- Land Sale/Disposal By-law
- Closed Meeting Investigator Policy
- Facility Naming Policy
- Committee/Board Recruitment Policy
- Land Acquisition Guidelines
- Accessibility Barrier Complaint Policy
- Records Retention By-law
- Social Media Policy

Internal Accountability and Ethical Standards

The municipality’s administrative practices ensure specific accountability on the part of its employees through the following initiatives:

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DATE: April 8, 2013	REV. DATE:	COVERAGE: All	PAGE #:

- Human Resources Policies and Procedures
 - i. Discrimination and Harassment-Free workplace
 - ii. Violence-Free Workplace
 - iii. Code of Ethical Behaviour
 - iv. Behaviour and Conduct in the Workplace
 - v. Performance Management Programme
 - vi. Recruitment and Selection (including the hiring of immediate relatives)
- Code of Conduct for Council
- Municipal Election Procedures
- Accessibility Training Policy

6.0 MONITORING/CONTRAVENTION

This policy shall be reviewed within the first year of a new Council term or at such other time as may be deemed appropriate to ensure its effectiveness.

The Town Clerk shall be responsible for receiving complaints and/or concerns related to this policy. Upon receipt of a complaint and/or concern, the Town Clerk shall notify:

- a) In the case of staff, the Department Head responsible for the areas;
- b) In the case of a closed meeting, the Closed Meeting Investigator; and
- c) In the case of Council, the Head of Council.

Town of Collingwood

CODE OF ETHICS *for* Members of Council

PREAMBLE

Attaining an elected position within one's community is a privilege which carries significant responsibilities and obligations. Members of Council (comprising the Mayor, Deputy-Mayor and Councillors) are held to a high standard as leaders of the community and they are expected to become well informed on all aspects of municipal governance, administration, planning and operations. They are also expected to carry out their duties in a fair, impartial, transparent and professional manner.

The key stakeholders, although obvious at first, represent a broad base of interests and concerns which require fair and open attention, adjudication and disposition. These key stakeholders include but are not limited to;

- Residents
- Taxpayers
- Staff
- Development Industry
- Ratepayers Associations
- Chambers of Commerce
- Province of Ontario
- Simcoe County
- School Boards and Other Public Agencies
- Suppliers
- Other Members of Council
- Business Improvement Areas (BIAs)

To assist Town of Collingwood Members of Council in interacting effectively with all stakeholders, the following obligations are expected of each of them;

- a. **That they solemnly promise, declare and carry out their responsibilities as prescribed in the Oath of Office,**
- b. **That they learn and follow the Procedural By-law for Council and its Committees,**
- c. **That they read, understand and follow the provisions of the Municipal Act and Municipal Conflict of Interest Act which apply directly and indirectly to the role of Member of Council and**

A "Code of Ethics" for Members of Council has been prepared for their personal review and reference so as to;

- i. **augment communication to the public in the role and integrity of municipal politicians in the Town of Collingwood,**
- ii. **to provide present and future Councils with additional assistance and guidelines as they perform their elected duties and responsibilities and**
- iii. **to assist Members of Council in providing leadership by example to staff.**

It is hoped that this will be viewed by each Member of Council as a valuable added resource and guideline to assist them in fulfilling their mandate in an effective, open and efficient manner.

Town of Collingwood

CODE OF ETHICS *for* Members of Council

The Town of Collingwood's Members of Council fundamentally understand that;

- a. **the proper operation of democratic and representative municipal government requires that they be independent, impartial and responsible to the people,**
- b. **there are open and proper channels for decision making and approval of policy,**
- c. **conflicts between the private interests of elected representatives and their public responsibilities represent an ethical challenge to maintaining an open, accountable and transparent process;**
- d. **as leaders of the community, they are held to a higher standard of behaviour and conduct.**

Although areas of ethical exposure are generally consistent and understood in municipal governance, the following areas and guidelines have been specifically identified in our community, as being paramount to the municipal political process;

- 1. Roles and Obligations**
- 2. Use of Information**
- 3. Communications and Media Relations**
- 4. Relationships with Staff**
- 5. Gifts and Benefits**
- 6. Expenses**
- 7. Conflicts of Interest**
- 8. Use of Property**
- 9. Transparency**
- 10. Public Input**
- 11. Professional Development**

Accordingly this document will provide a guideline for elected officials in exercising their ***policy making*** role having regard to the statements and ideals as enunciated hereunder.

1. Roles and Obligations

Council Members recognize their mandate incorporates tasks to include;

- Fairly representing the diversity of community views in developing an overall strategy for the future of our Town,
- Setting objectives and determining strategies to achieve Council's Corporate objectives in the Strategic Plan,
- Achieving sound financial management, planning and accountability and
- Being aware of and conversant with the statutory obligations imposed on Council as a whole, as well as each individual Member of Council.

2. Use of Information

In their decision making process, Members of Council are sometimes privy to information which may be confidential or controversial such as, but not limited to "In Camera" meetings. It is imperative that they;

- Not use confidential information for their personal advantage,
- Not use confidential information to cause detriment or benefit to others,
- Respect the status of confidential (personnel, legal, property acquisition) information until the matter ceases to be confidential as determined by **Council**,
- Understand that they enjoy the same access rights to municipal information as any other member of the community, unless it is specifically relevant to a matter before the Council and
- Only release confidential information according to the provisions of the Municipal Freedom of Information and Protection of Individual Privacy Act.

3. Communications and Media Relations

Members of Council will attempt to accurately and adequately communicate the attitudes and decisions of Collingwood's Council, even if they disagree with a majority decision of Council so that;

- There is respect for the decision making processes of Council,
- Official information related to decisions and resolutions made by Council will normally be communicated in the first instance to the community and the media in an official capacity by the Mayor or designate,
- Information concerning adopted policies, procedures and decisions of the Council is conveyed openly and accurately and
- Confidential information will be communicated only when and after determined by Council.

4. Relationships with Staff and Other Members of Council

Members of Council will;

- Acknowledge that only **Council as a whole** has the capacity to direct staff members to carry out specific tasks or functions,
- Refrain from using their position to improperly influence members of staff in their duties or functions or to gain an advantage for themselves or others and
- Refrain from publicly criticizing individual members of staff in a way that casts aspersions on their professional competence and credibility.

5. Gifts and Benefits

Members of Council will only;

- Accept gifts, hospitality or entertainment that could not be reasonably construed as being given in anticipation or recognition of special consideration by the Corporation.
- *Accept gifts, hospitality or entertainment with a nominal value of \$500 or more with the prior approval of Council.*
- Accept gifts, hospitality or entertainment that can be used/consumed within a 24 hour period and if the offer is infrequent (less than 2 or 3 times a year). Offers of accommodation or transportation values over \$200 are not to be accepted.
- Members of Council acknowledge that the Mayor will in his/her role, periodically receive and distribute ceremonial or other similar items on behalf of Council and the Town. Gifts and/or awards given on behalf of the Town shall be acknowledged as such and not as gifts of any individual member of Council.

“Gift” shall mean something acquired without compensation.

6. Expenses

Members of Council will, from time to time, incur expenses directly related to activities connected with the discharge of official duties or associated community activities having the sanction of Council. Such expenses are typically;

- *Per diems* for members of Council who incur a loss in income for time lost from regular employment in the undertaking of such duties or activities,
- Local travel expenses,
- Out of town meals.

Other expenses must be sanctioned by Council prior to them being incurred including:

- Expenses by immediate family members,
- Alcoholic beverages and
- Individual participation in charity or non-profit events including Golf Days, Ski Days, Raffles or Lotteries.

Certain expenses are not eligible for reimbursement including;

- Participation in any Political fund-raising event.

7. Conflicts of Interest

Members of Council will recognize their obligations to;

- Follow and respect both the letter and spirit of the provisions of the Municipal Act and the Municipal Conflict of Interest Act, as amended from time to time.

8. Use of Property

Members of Council will;

- only use Town property, equipment, supplies or services of consequence, for activities connected with the discharge of official duties or associated community activities having the sanction of Council or its Committees.

9. Transparency & Openness in Decision Making

Members of Council will endeavour to;

- conduct and convey Council business in an open and public manner so that the process, logic and rationale which was used to reach conclusions or decisions are available to the stakeholders.

10. Public Input

Council will periodically use formal and informal opportunities to seek public input as a component of the decision making process which have broad impacts on the community. The purpose of the exercise will be to provide stakeholders with a mechanism to provide opinions and advice so that the widest range of views and information is available before final decisions are made.

Council may, from time to time, establish committees to advise Council on specific issues. Such committees shall not be established without the sanction of Council.

11. Professional Development

Members of Council have an obligation to promote, support, pursue and partake in opportunities for professional development, including but not limited to;

- FCM Conferences
- AMO Conferences
- Ministry of Municipal Affairs and Housing seminars
- Provincial Professional Association Training Institutes (OGRA, AMCTO, PRO, etc.)
- Provincial Municipal Council orientation sessions

Council Members are encouraged to stay updated on issues and trends so that they can be as efficient and effective as possible in the carriage of their duties and responsibilities.

IMPLEMENTATION

- At the beginning of each term, Members of Council will be expected to sign two copies of the Code of Ethics Document (one for themselves and one for the Clerk's Office) to convey to each other and all stakeholders that they have read, understand and accept it.
- A Code of Ethics component will be included as part of the orientation workshop for each new Council.
- Council Members are expected to formally and informally review their adherence to the provisions of the Code on a regular basis or when so requested by Council.

Accountability and Transparency Reporting Matrix

The chart below contains current activities and practices that hold the Town of Collingwood accountable and transparent.

1. Legislated Requirements

	Activity	Responsible Department	Comments
1	<i>Municipal Act, 2001</i>	Municipal Clerk	The <i>Municipal Act, 2001</i> is the Town's primary enabling legislation and provides municipalities with powers and duties for the purpose of providing services. The Act includes various requirements including six policies a municipality is required to have as well as a closed meeting complaint process.
2	<i>Municipal Conflict of Interest Act</i>	Municipal Clerk	This Act outlines three pecuniary interests (direct, indirect, deemed) for which a Member of Council must declare a conflict of interest and abstain from decision-making on matters in which they have such interests. Members of Council are bound by several legal responsibilities when declaring a pecuniary interest in a matter. A Member must orally disclose the general nature of the interest before any discussion occurs; not participate in discussions; not attempt to influence; not vote; and, if the meeting is closed to the public, leave the meeting. The Clerk must record disclosure in the minutes of the meeting at which pecuniary interest is declared.
3	<i>Provincial Offences Act</i>	Municipal Clerk	All persons involved in the administration and prosecutions of the Provincial Offences Court shall endeavor to carry out such duties in a manner that upholds the integrity, fairness and impartiality of the administration of justice; no person shall attempt to influence or interfere, either directly or indirectly, with any employee or other persons performing duties in the administration of justice; and applies to employees or officers of the Town of Collingwood, persons contracting with the Corporation for the performance of duties under the transfer Agreement and elected officials.
4	<i>Municipal Freedom of Information and Protection of Privacy Act</i>	Municipal Clerk	MFIPPA requires municipal institutions to protect the privacy of an individual's personal information existing in government records. The Act creates a privacy protection scheme, which the government must follow to protect an individual's right to privacy. The scheme includes rules regarding the collection, use, disclosure and disposal of personal information in the custody and control of a municipal institution. The Act also provides individuals the right to access municipal government information, including most general records and records containing their own personal information, subject to very specific and limited exemptions.
5	<i>Public Health Information and Protection of Privacy Act</i>	Parks, Recreation and Culture	This Act ensures that personal health information is private, confidential and secure. It provides consistent and comprehensive rules for individuals and organizations that collect, use and disclose personal health information.
6	<i>Public Sector Salary Disclosure Act</i>	Finance Services	This Act requires the Town to disclose the names, positions, salaries and taxable benefits of those employees who are paid a salary of \$100,000 or more annually. The information is published by the Ontario Government to allow taxpayers to compare the performance of an organization with compensation levels.

2. Financial Accountability

	Activity	Responsible Department	Comments
1	Annual Financial Statements	Finance Services	The integrity, relevance and comparability of the data in the consolidated financial statements are the responsibility of management. The consolidated financial statements are prepared by management, in accordance with generally accepted accounting principles established by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants. External auditors perform an annual audit on these statements.
2	Annual budget reports, including multi-year budgeting	Financial Services	Budget process open to the public for input. Multi-year budget format illustrates how decisions made today will play out over the next few years.
3	Quarterly Operating Status Reports	Financial Services	Produced 3 times a year, this report contains year-to-date actual expenditures and revenues compared to equivalent year-to-date budgets; compensation, overtime and benefit actuals to date versus the yearly budget; yearend projections for various capital reserve fund balances; any budget adjustments that have been made under delegated authority; and Council approved reports that have budget impacts for the following year. The Quarterly Operating Status Reports produced in the latter part of the year also include an operating forecast for the year.
4	Procurement By-law and Reports	Financial Services	This by-law identifies the process for the purchase of goods and services. The by-law also includes requirements for the sale or disposal or sale of equipment etc.
5	Tangible Capital Assets Policy	Finance Services	This policy outlines the recognition of capital assets, the determination of costs, the calculation of amortization charges and the recognition of any impairment losses
6	Debt Management Policy	Finance Services	This policy formalizes the financing requirements and approach the Town will use in the determination of financing capital projects.
7	Operating Surplus/Deficit Allocation Policy	Finance Services	The Operating Surplus/Deficit Allocation Policy provides for a protocol for the allocation of any operating surplus or the funding of any operating deficit.
8	Donations Policy	Finance Services	This policy provides for procedures for the issuance of an income tax receipt for donations received by the Town.
9	Lifecycle Replacement Reserve Fund	Finance Services	The Lifecycle Replacement Reserve Fund provides for expenditures related to the replacement or rehabilitation of existing capital infrastructure.
10	Land Acquisition Reserve Fund	Finance Services	The Land Acquisition Reserve Fund provides for a source of financing for the purchase of land and/or buildings that are strategic in nature, non-growth related and not environmentally sensitive.
11	10% Non DC Growth Reserve Fund	Finance Services	The 10% Non DC Growth Reserve Fund provides for funding for the 10% mandatory deduction for "soft" service components of the DC charge and ineligible growth related expenditures.
12	Tax Rate Stabilization Reserve Fund	Finance Services	The purpose of this fund is to maintain cash flow, minimize the need for short term borrowing, fund urgent, unforeseen expenditure requirements, minimize changes in the property tax rate and to smooth out fluctuations due to onetime expenditures.
13	Annual Financial Information Return and MPMP schedules	Finance Services	The Town's financial information is provided to the Province in a format provided and mandated by the Province and referred to as the financial information returns. In addition information garnered from these schedules are used to produce the MPMP schedules that now form part of the FIR package. Although the FIR/MPMP schedules are not audited, there is an accompanying audit questionnaire that must be submitted by the external

			auditors.
14	Financial reports and general reporting to the Province and Federal Government	All departments	Many departments have a responsibility to their funding partners to submit financial reports and vital statistics on an annual or semi-annual basis. Reporting is usually specific to a program or project i.e. Employment and Financial Assistance.

3. Performance Measurement and Reporting

	Activity	Responsible Department	Comments
1	Municipal Performance Measurement Program (MPMP)	All Departments	The Town currently reports performance-related information to the provincial government through mandatory programs such as the Ontario Municipal Performance Measurement Program (MPMP) and the Financial Information Return (FIR).
2	Town Strategic Plan	CAO	The Town Strategic Plan identifies sets out the Town's long term goals and objectives and its values including integrity, excellence, results, teamwork and respect by believing in and adhering to open, transparent, accountable processes, and the mission, vision and values of the Town shall continue to promote accountability and transparency. The Plan is reviewed annually to enable the Town to respond to changing priorities, new opportunities and emerging issues.

4. Open Government

	Activity	Responsible Department	Comments
1	Council Procedure By-law	Municipal Clerk	This by-law establishes the rules under which Council and standing committees operate, including but not limited to members' duties, speaking times, orders of precedence of motions, etc. It also requires meetings to be held in the open, and clearly lays out the reasons which may allow in-camera meetings, clearly establishes timing of distribution of material to be considered and the requirements for items which do not meet these deadlines.
2	In Camera Procedures	Municipal Clerk	The Town of Collingwood has many best-practice open meetings procedures in place such as: advertising meetings, and disclosing reasons for moving <i>in camera</i> . The Town's Closed Meeting Investigator Policy and retainer to receive and investigate closed meeting complaints pursuant to the <i>Municipal Act, 2001</i> .
3	Public Distribution of Council Agenda Meeting Documentation	Municipal Clerk	The Town of Collingwood practices transparency by ensuring that City Council agendas and minutes are posted on the Town of Collingwood website. Town Council meetings are also televised on local television, and available for viewing via webcast on www.rogerstv.com . Council meetings are also archived and available for public access via the Town's website. All Committee and Board meetings are posted on the Town's website calendar.
4	Accessibility Barrier Complaint Policy	Municipal Clerk	The Town of Collingwood is committed to providing an inclusive and barrier-free access within municipal departments, staff, property and facilities and ensure compliance with the Accessibility for Ontarians with Disabilities Act, 2005, Ontario Regulation 429/07, Accessibility Standards for Customer Service. This policy provides individuals with the ability to advise the Town of any barriers and work to resolve the barrier.

5	Public Notice By-law	Municipal Clerk	This by-law identifies the manner, the form and the times notice shall be given. It should be noted that the by-law sets only the minimum standard that would be required. Additional print advertising, direct mail, web, radio, or television may be appropriate in particular circumstances.
6	Records Management Policy	Municipal Clerk	The purpose of this policy is to clarify the Town's expectations and requirements regarding the creation and life cycle management of the municipality's records. It defines responsibilities, authorities and inter-relationships in order to establish and maintain a records management discipline at the Town. This is to ensure that information can be made available for decision-making, program and service delivery, and Municipal Freedom of Information and Protection of Privacy Act requests while being protected and disposed of (retained and preserved or destroyed) in accordance with relevant legislation, regulations and policies.
7	Land Sale/Disposal By-law and Land Acquisition Guidelines	Municipal Clerk	The purpose of this by-law and guidelines is to ensure the Town is disposing or acquiring municipal land in an open and transparent manner, providing disclosure of the transaction, public notice, the way in which property can be disposed of or acquired, and the ability to for the public to take part in the decision making process.
8	Closed Meeting Investigator Policy	Municipal Clerk	The Town appointed a Closed Meeting Investigator to conduct independent investigations on procedural matters related to closed meetings. A Closed Meeting Investigator provides individuals with the ability to investigate a closed meeting if they feel a meeting was improperly held. This is a confidential process, with a concluding report.
9	Facility Naming Policy	Municipal Clerk	This policy provides the public the ability to take part in the decision making process when naming Town parks, facilities and amenity areas. It stipulates the process to name municipal facilities including notice requirements, evaluation criteria and protocols to disclose personal information/individuals.
10	Committee/Board Recruitment Policy	Municipal Clerk	This policy is to ensure the recruitment and retention of dynamic, capable and competent committee and local board members by ensuring consistent and fair appointment practices.
11	Social Media Policy	All Departments/ Committees/ Boards	This policy provides for the sharing of information resources with the community and visitors, and a venue for meaningful two-way communication between the public, staff and committee / board members through a variety of forms using social media. It outlines the acceptable behavior of all users and response times to comments /inquiries from the public.

5. Internal Accountability and Ethical Standards

	Activity	Responsible Department	Comments
1	Human Resources Policies and Procedures Manual	All Departments	This manual provides staff and members of council with the policies and procedures to how they perform their duties in a manner that maintains and enhances public confidence and trust in the integrity, objectivity and impartiality of the Town. Furthermore, as an organization entrusted with public funds, the Town is obligated to ensure the protection and appropriate use of all its resources and assets. Policies within the manual also foster a respectful workplace through the prevention and prompt resolution of harassment; to ensure that employment-related decisions concerning existing or potential Town employees are free from any real or perceived improper influence based on familial relationships and to maintain public confidence in the integrity of the Town's hiring and

			employment practices; and, ensure that users of Town information technology assets and services do so in a manner that supports Town programs, services and activities; protects, preserves and avoids waste of these resources; maintains the appearance and substance of the Town's good public reputation; and complies with laws and regulations.
2	Procedure By-law and Code of Conduct for Council	Municipal Clerk	This by-law establishes the rules under which Council shall operate, including but not limited to members' duties, speaking times, orders of precedence of motions, etc. It also includes a Code of Conduct which assists all members in ensuring they act in a manner that is appropriate for their position and purpose to provide informed advice and guidance.
3	Municipal Election Procedures	Municipal Clerk	In compliance with the <i>Municipal Elections Act, 1996</i> , procedures to a municipal election are provided in a clear and accessible format including the use of alternate voting methods, counting procedures, recount procedures, accessibility measures, etc.
4	Accessibility Training Policy	All Departments	This policy is committed to providing persons with disabilities consistent opportunity and access to all Town goods and services while ensuring that policies, procedures and practices are provided in a manner that address integration, independence, dignity and equal opportunity. It ensures that all citizens, regardless of ability, have the tools they require to participate in the civic process; that all staff, regardless of ability, have the tools they require to fulfill their professional duties and have equal access to all information; and that the Town of Collingwood is as inclusive and barrier-free as possible in a cost effective manner. The Town provides a website is accessible, providing search mechanisms and audio options and ensures equal electronic access to information.
5	Corporate Overtime Policy	Human Resources	This policy promotes the responsible management of overtime expenditures. Overtime may be authorized when management is satisfied that the work or service is necessary, and that overtime is the most appropriate and/or cost effective way of doing this work or providing this service.