



**PUBLIC AGENDA  
STANDING POLICY COMMITTEE ON FINANCE**

**Monday, June 1, 2015, 2:00 p.m.**

**Council Chamber, City Hall**

**Committee Members:**

**Councillor T. Paulsen, Chair, Councillor A. Iwanchuk, Vice-Chair, Councillor C. Clark, Councillor R. Donauer, Councillor E. Olauson, His Worship Mayor D. Atchison (Ex-Officio)**

**Pages**

- 1. CALL TO ORDER**
- 2. CONFIRMATION OF AGENDA**
- 3. DECLARATION OF PECUNIARY INTEREST**
- 4. ADOPTION OF MINUTES**

**Recommendation**

That the minutes of Regular Meeting of the Standing Policy Committee on Finance held May 4, 2015 be adopted.

- 5. UNFINISHED BUSINESS**
- 6. COMMUNICATIONS (requiring the direction of the Committee)**

**6.1 Delegated Authority Matters**

**6.2 Matters Requiring Direction**

- 6.2.1 2014 Annual Report - Saskatoon Board of Revision (File CK. 430-77)**

**4 - 10**

The Saskatoon Board of Revision has approved submission of the 2014 Annual Report.

**Recommendation**

That the 2014 Annual Report of the Saskatoon Board of Revision be received and forwarded to City Council as information.

### 6.3 Requests to Speak (new matters)

## 7. REPORTS FROM ADMINISTRATION

### 7.1 Delegated Authority Matters

- 7.1.1 **Specific Property Inspections and Information Gathering (Files CK. 1625-1 and AF. 1625-1)** 11 - 12

#### Recommendation

That the June 1, 2015 report of the CFO/General Manager, Asset & Financial Management be received as information.

- 7.1.2 **Request for Direct Sale to Gemini Freight Systems Inc. - South West Industrial Area (Files CK. 4215-1, AF. 4214-1 and LA. 4221-014-015)** 13 - 16

#### Recommendation

1. That the Director of Saskatoon Land be authorized to offer, by direct sale, Lots 4 and 5, Block 116, Plan 89S20258 to Gemini Freight Systems Inc. for the purpose of facilitating an expansion of their current business operations; and
2. That the City Solicitor be requested to prepare the Sale Agreement and that His Worship the Mayor and City Clerk be authorized to execute the Agreement under the Corporate Seal.

### 7.2 Matters Requiring Direction

- 7.2.1 **Contract Award Report - January 1 to April 30, 2015 Contracts between \$50,000 and \$75,000 (Files CK. 1000-1 and AF.1000-1)** 17 - 19

#### Recommendation

That the report of the CFO/General Manager, Asset and Financial Management Department, dated June 1, 2015, be forwarded to City Council for information.

- 7.2.2 **Key Risks and Risk Based Management Update (Files CK. 1600-37 and AF. 1600-1)** 20 - 35

#### Recommendation

That the Standing Policy Committee on Finance recommend to City Council:

1. That the information be received;
2. That the proposed Key Corporate Risks list be approved;  
and
3. That the Corporate Risk Committee report further on the high priority key corporate risks in due course.

**8. URGENT BUSINESS**

**9. MOTIONS (notice previously given)**

**10. GIVING NOTICE**

**11. IN CAMERA AGENDA ITEMS**

**11.1 Draft Internal Audit Plan (File CK. 1600-3)**

*[In Camera - Audits and Tests, Economic/Financial and Other Interests, Policy Options/Advice]*

**Recommendation**

That the above item be considered In Camera.

**12. ADJOURNMENT**



City of  
**Saskatoon**

Board of Revision

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c/o City Clerk's Office      ph 306•975•3240  
222 - 3rd Avenue North      fx 306•975•2784  
Saskatoon, SK S7K 0J5

May 7, 2015

His Worship the Mayor  
and Members of City Council

Dear Mayor Atchison and Members of City Council:

**Re: 2014 Annual Report – Saskatoon Board of Revision  
(File No. CK. 430-77)**

In accordance with the Board of Revision's Policy and Procedures, as Chair of the Board of Revision, I hereby submit the Board's 2014 Annual Report for City Council's information.

### **Background**

Section 192 of *The Cities Act* provides for the establishment of a Board of Revision to deal with appeals arising from assessment procedures. The Board of Revision is set up as an independent administrative tribunal whose main function is to hear assessment appeals filed by any person or property owner.

Changes to legislation and decisions from the Court of Appeal have clearly established that the Board of Revision is the tribunal of record in the assessment appeal process. Persons wishing to appeal their assessments must present evidence before the Board of Revision to show that an error has been made. Appellants are precluded from presenting new evidence before the Saskatchewan Municipal Board, Assessment Appeals Committee, except in very minimal circumstances. Appeals before the Saskatchewan Municipal Board are based upon the record of the hearings before the Board of Revision.

Reassessments occur every four years and the year 2014 was the second year of reassessment based on property values for the Province of Saskatchewan as of January 1, 2011.

In 2009, the entire province of Saskatchewan moved to a results-based mass appraisal market system for most properties. Major changes for commercial, industrial and investment properties took place in the 2009 reassessment in that the Income Approach (Rental Income) to value was allowed. The move to an ends-based or results-based mass appraisal market system presented new challenges and issues for the Board of Revision, such as:

- Additional training and hearing time was necessary to understand new concepts.
- More postponements and continuances of hearings were required to ensure that all of the necessary information was before the Board in a clear and understandable manner.
- Confidentiality matters impacted hearings, decision-writing, and record keeping.
- Hearings before the Board of Revision have become more complex.

An assessment appeal history for the years 2008-2014 is attached as Appendix D.

### **2014 Composition of the Board**

The 2014 Board of Revision consisted of 11 members as follows:

Board Chair: David Gabruch  
Panel Chair: Adrian Deschamps  
Panel Chair: Raymond Lepage

Members: June Bold, Marvin Dutton, Maria Lynn Freeland, David Katzman, Randy Pangborn, Asit Sarkar, Patrick Thomson, and Dennis Will.

The development of the skills, knowledge and expertise of a Board of Revision requires considerable time, and as such, the Board encourages City Council to continue to consider the extension of appointments of Board members beyond the six-year maximum term, particularly in reassessment years.

### **Appeals and Hearings**

In 2014, the Board received 176 Notices of Appeal. The Board commenced hearings on May 7, 2013, considering and rendering decisions on 119 appeals. Appendix A is a summary of results of appeals heard by the Board of Revision in 2014.

An extension of time beyond the legislated 180 days was granted by the Minister allowing the Board to complete its duties on August 1, 2014. All but 5 decisions were rendered in writing by this date. A further extension to April 30, 2015, was granted by the Minister to deal with the impact of five appeals launched by MacPherson Leslie Tyerman. These five files remain outstanding pending a Court of Queen's Bench application and ruling on the Board's July 25, 2014, direction to the Assessor.

One supplementary appeal (171-2014) is awaiting a Board of Revision decision following its hearing on April 23, 2015.

A summary of time put in by Board members for the years 2002 to 2014, is attached as Appendix B. The comparable year for the year 2014 would be 2010 (being the second year of a four-year cycle). It is important to note that the legislation now provides for the parties to an appeal to file an "agreement to adjust" with the Board of Revision Office; thereby, reducing the number of appeals that require a hearing.

Decisions of the Board of Revision can be further appealed to the Assessment Appeals Committee, Saskatchewan Municipal Board (SMB). There were 106 decisions of the Board of Revision appealed to the SMB in 2014. The hearings for these appeals are currently being scheduled and it is expected that it will be some time until those decisions are rendered.

Appendix C provides a summary of results for the Board of Revision and the Assessment Appeals Committee, Saskatchewan Municipal Board, for the years 1997-2014.

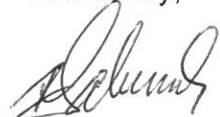
### **Summary**

Delays in 2014 imposed by the MLT files resulted in time extensions from the Minister, and as of this date, these files remain outstanding pending a Court of Queen's Bench application and ruling on the Board's July 25, 2014, direction to the Assessor.

The Board has undertaken to look at ways to improve efficiency and streamline the overall process. The necessary skills and knowledge of a Board member takes time to develop and the Board supports any consideration for reappointment of board members beyond the six-year maximum term, when necessary, particularly in a reassessment year.

As in past years, the Board wishes to commend the Board of Revision staff for its skill and knowledge. The expertise of the staff greatly contributes to the success experienced by the Board of Revision.

Yours truly,



**David Gabruch, 2014 Chair**  
Board of Revision

### Attachments

1. Appendix A – Board of Revision – 2014 Appeals Summary
2. Appendix B – Board of Revision – Members' Summary of Time
3. Appendix C – Board of Revision & Saskatchewan Municipal Board – 1997-2014 Statistics
4. Appendix D – Board of Revision – 2008-2014 Assessment Appeal History

APPENDIX A

Board of Revision – 2014 Appeals Summary \*

Total Appeals Received	Dismissed (Fee not Paid) (Insuff. Grounds) (Refusal to Hear)	Withdrawn	Assessment Adjusted (agreement btwn appt & assr.)	Assessment Adjusted Hrg & Dec. by Board	Assessment Sustained Hrg & Dec. by Board	Appeals Pending **
<b>Residential:</b>						
(Sub-Class Condo)	0	0	1	1	0	0
(Sub-Class Res)	0	2	3	0	1	0
<b>Commercial:</b>						
\$150 Fee	0	2	3	3	0	0
\$500 Fee	0	5	5	1	1	0
\$750 Fee	5	23	12	51	51	6
<b>Multi-Res: (Sub-Class MRES)</b>						
\$150 Fee	0	0	0	0	0	0
\$500 Fee	0	0	0	0	0	0
\$750 Fee	0	0	0	0	0	0
<b>*Totals</b>	<b>5</b>	<b>32</b>	<b>24</b>	<b>56</b>	<b>53</b>	<b>**6</b>

\* An agreement to adjust the assessment is a document signed by the Assessor and the Appellant. It does not need to be ratified by the Board. The result is recorded as Adjusted in the City's CIS database.

\*\* Supp appeal 171 was heard in April together with the 2015 appeal on the same property and awaits a written decision; 5 MLT appeals remain outstanding pending a Court of Queen's Bench application and ruling on the Board's July 25, 2014 direction to the assessor.

APPENDIX B

Board of Revision – Members’ Summary of Time (Breakdown by Task)  
Year 2 of the Reassessment Cycle

	2002	2006	2010	2014
No. of Appeals Received	280	169	109	176
No. of Appeals Heard	126	128	49	109
No. of Board Members	11	8	11	11
Total Hearing Days	<b>68.5</b>	<b>64.5</b>	<b>46.5</b>	<b>40.5</b>
Avg. Hearing Days/Person	6.23	8.06	4.23	3.68
Total Deliberation Days	<b>33.75</b>	<b>21</b>	<b>16.5</b>	<b>13</b>
Avg. Deliberation Days/Person	3.07	3.5	1.5	1.18
Total Preparation Days	<b>29.5</b>	<b>23</b>	<b>20.5</b>	<b>15.5</b>
Avg. Preparation Days/Person	2.68	2.88	1.86	1.41
Total Decision-Writing Days	<b>68.5</b>	<b>57.5</b>	<b>21.5</b>	<b>33.5</b>
Avg. Decision-Writing Days/Person	6.23	7.19	1.95	3.05
Total Days for all Tasks	<b>200.25</b>	<b>166</b>	<b>105</b>	<b>102.5</b>
Avg. of Days for all Tasks/Person	18.2	20.75	9.55	9.32



APPENDIX C

Board of Revision & Saskatchewan Municipal Board – 1997-2014 Statistics

Year	Total # Appeals Received	# Withdrawn by Appellant	# Dismissed (Insufficient Grounds and/or Fees Not Paid)	# Adjusted (* Joint Rec. & Hearing)	# Sustained	# Decisions Appealed to SMB	# Withdrawn at SMB	# Assessments Adjusted as Result of SMB Ruling
1997	754	220	33	255	246	39	9	5
1998	306	86	1	107	112	90	15	11
1999	150	87	2	32	29	23	1	9
2000	42	16	0	16	10	3	0	0
2001	833	277	42	288	226	176	16	33
2002	280	148	6	61	65	69	21	19
2003	228	48	3	120	57	57	8	17
2004	97	40	0	43	14	21	14	5
2005	699	224	26	288	160	145	6	87
2006	171	38	2	52	79	108	16	9
2007	245	56	62	79	48	103	31	30
2008	144	32	3	49	60	97	8	77
2009	420	179	13	198	30	74	6	9
2010	109	31	5	50	20	40	8	1
2011	116	25	5	67	19	41	12	0
2012	81	37	1	34	9	13	1	0
2013	434	104	22	178	129	92	5	15
2014	176**	32	5	80	53	106	1	0

\*Recent changes to *The Cities Act* allowed for an "Agreement to Adjust..." between the Assessor and the Appellant. The agreement no longer has to be ratified by the Board and the result is recorded as "Adjusted".

\*\*Note: Five appeals (MLT) are pending on a Court of Queen's Bench application and ruling on the Board's July 25, 2014 direction to the assessor

## APPENDIX D

	<u>2014</u>	<u>2013*</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009*</u>	<u>2008</u>
Appeals Received - Residential	2	76	7	13	11	58	10
Appeals Received - Condo Units	6	56	1	4	4	55	2
Appeals Received - Commercial	168	284	47	76	56	241	107
Appeals Received - Multi-Res	0	18	26	23	38	66	25
<b>Appeals Received - Total</b>	<b>176</b>	<b>434</b>	<b>81</b>	<b>116</b>	<b>109</b>	<b>420</b>	<b>144</b>
Total Appeals Dismissed - as per Legislation	5	22	1	5	5	13	3
Total Appeals Withdrawn - No Action Taken	32	104	37	25	32	179	32
Total with Assessment Adjusted through Agreement between Assessor and Appellant	24	121	28	35	22	137	14
Total with Assessment Adjusted through Board Hearing	56	57	6	6	32	29	61
Total with Assessment Sustained through Board Hearing	<b>53</b>	129	9	9	19	21	30
Total Appeals Pending Hearing (Court of Queen's Bench or Supp)	<b>6</b>						

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## Specific Property Inspections and Information Gathering

### Recommendation

That the information be received.

### Topic and Purpose

The purpose of this report is to provide the Standing Policy Committee on Finance with an update regarding the inspections of places of public worship which were completed earlier this year.

### Report Highlights

1. Property inspections are needed to ensure accurate and up to date information is used for assessments.
2. A review of properties owned by religious organizations has been completed, resulting in no change for the majority of properties.
3. Further review of 49 properties is being planned.
4. Properties that may have once been exempted as places of public worship but are now wholly controlled by another party will be assessed as taxable.

### Strategic Goal

This report supports the Strategic Goal of Asset and Financial Sustainability by ensuring that the property assessment base upon which the property tax is levied is accurate, equitable, and in keeping with applicable legislation.

### Background

Properties are exempt from taxation if they meet criteria outlined in legislation. Many properties are exempt based on a combination of ownership and use. Legislation states that a place of public worship is exempt from taxation if it is owned by a religious organization and used as a place of public worship. It also states that the exemption does not apply to any portion of the property that is used as a residence or not used as a place of public worship.

At its meeting of March 24, 2014, Executive Committee received a report from the General Manager, Asset and Financial Management Department, regarding planned inspections and information gathering of specific properties. This included properties exempted from taxation by legislation as places of public worship. This is not intended to challenge the legislation, but to ensure that current assessment information is accurate and the exemption is within the legislation.

### Report

Property inspections are needed to ensure that the information on file that is used to create assessments is reasonably accurate and up to date. These are completed on an as needed basis as resources allow. Inspections of exempt properties have historically been of a lower priority than taxable properties.

## **Specific Property Inspections and Information Gathering**

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In April 2014, 132 questionnaires were mailed to the owners of properties identified as religious organizations, and 102 responses were received and reviewed by internal assessment appraisers. In 83 cases, the reported physical characteristics and uses match current assessment records, and for these, the City Assessor is satisfied that the information received meets the review requirements and considers the review complete.

For the 49 properties where information did not match current records (reported uses were specified as other than a place of public worship) or no response was received, they will be reviewed through field inspection as per standard assessment process. Changes, if any, will be implemented January 1, 2016.

As is the norm in the Province of Saskatchewan, properties that may have once been exempted as places of public worship but are now wholly controlled by another party will be assessed as taxable.

### **Public and/or Stakeholder Involvement**

Public involvement will be limited to the properties requiring further review.

### **Communication Plan**

An update will be sent to those who inquired about the status of the review through the office of the General Manager, Asset and Financial Management. The update will advise that the review is now complete and that the Administration will be following up on those properties where no response was received or information provided differs from current assessment records. A copy of this report will also be provided.

### **Financial Implications**

Based on information currently available, anticipated changes will result in an increase of approximately \$8,000 in taxes levied in 2016.

### **Other Considerations/Implications**

There are no policy, environmental, privacy or CPTED implications or considerations.

### **Due Date for Follow-up and/or Project Completion**

Review of these remaining properties is anticipated to be complete by October 1, 2015 with changes, if any, implemented effective January 1, 2016.

### **Public Notice**

Public Notice pursuant to Section 3 of Policy No. C01-021, Public Notice Policy, is not required.

### **Report Approval**

Written by: Tim Ritchie, Acting City Assessor

Reviewed by: Shelley Sutherland, Director of Corporate Revenue

Approved by: Kerry Tarasoff, CFO/General Manager, Asset & Financial Management  
Department

Assessment\_Churches May 2015.docx

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## Request for Direct Sale to Gemini Freight Systems Inc. – South West Industrial Area

### Recommendation

1. That the Director of Saskatoon Land be authorized to offer, by direct sale, Lots 4 and 5, Block 116, Plan 89S20258 to Gemini Freight Systems Inc. for the purpose of facilitating an expansion of their current business operations; and
2. That the City Solicitor be requested to prepare the Sale Agreement and that His Worship the Mayor and City Clerk be authorized to execute the Agreement under the Corporate Seal.

### Topic and Purpose

The purpose of this report is to obtain authorization for the direct sale of 2.93 acres of land in the Southwest Industrial area to Gemini Freight Systems Inc. (Gemini).

### Report Highlights

1. The direct sale of land to Gemini is supported by Council Policy No. C09-033, Sale of Serviced City-Owned Lands, as it is a situation which involves extending an option to purchase to adjacent existing owners to directly purchase lots, which would facilitate expansion prior to offering for tender.
2. Saskatoon Land is requesting authorization to enter into a Sale Agreement with terms and conditions agreed to by the purchaser for 2.93 acres of land at fair market value.

### Strategic Goal

This report supports the long-term strategy of increasing revenue sources and reducing reliance on residential property taxes and the four-year priority of developing funding strategies for expenses related to new capital expenditures including core services such as fire halls, roadways, and underground services, under the Strategic Goal of Asset and Financial Sustainability.

### Background

On December 15, 2008, the President of Gemini inquired about land available for sale adjacent to its existing 2420, 2610 and 2410 11<sup>th</sup> Street West properties after the completion of the Circle Drive South Bridge.

On March 6, 2013, during the final stages of the Circle Drive South Bridge construction, Gemini submitted a new request for a direct land sale. Gemini forms part of the Transall Group of Companies, which operates Epp's Trucking Inc., Biggar Transport (2006) Ltd., Transall Express Ltd., and Taurus Truck and Trailer Repair Ltd. Gemini intends to expand its business by constructing a heavy truck wash facility and waste water management system.

## Report

### Direct Sale of City-Owned Land

Gemini has requested to purchase 2.93 acres of land (Attachment 1) for the purpose of expanding its business by constructing a heavy truck wash facility and waste water management system. The direct sale is in accordance with Council Policy No. C09-033, Sale of Serviced City-Owned Lands, as follows:

- “3.2 The Administration may pursue or entertain direct sale, or long-term leases under the City’s Industrial Land Incentives Program, of civic lands when one or more of the following conditions are present:
- c) a situation which involves extending an option to purchase to adjacent existing owners to directly purchase lots which would facilitate expansion prior to offering for tender.”

### Terms and Conditions

Saskatoon Land is requesting authorization to enter into a direct sale agreement for two parcels of a combined 2.93 acres of land at fair market value of \$1,465,000 plus GST.

#### Lot 4, Block 116, Plan 89S20258

1. Purchase Price – \$790,000 plus GST.
2. Price Includes – All direct and offsite service levies. The Purchaser is responsible for their own service connection to street mains and other shallow buried utilities (e.g. gas, power and telephone).
3. Costs – Each to pay own legal and title fees.
4. Easements – Purchaser to agree that the City of Saskatoon (City) and other utility agencies will register easements for new and existing utilities within the parcel.
5. Possession Date – Upon payment of the balance in full and issuance of title for Transfer in Trust.
6. Conditions Precedent – Subject to approval by the Standing Policy Committee on Finance.
7. Condition of Land – Land will be sold as is, grades will not be adjusted by the City.
8. Deposit – Deposit in the amount of 10% of the purchase price (\$79,000) plus GST to be paid within 10 business days of approval by the Standing Policy Committee on Finance.

#### Lot 5, Block 116, Plan 89S20258

1. Purchase Price – \$675,000 plus GST.
2. Price Includes – All direct and offsite service levies. The Purchaser is responsible for their own service connection to street mains and other shallow buried utilities (e.g. gas, power and telephone).
3. Costs – Each to pay own legal and title fees.

4. Easements – Purchaser to agree that the City and other utility agencies will register easements for new and existing utilities within the parcel.
5. Possession Date – Upon payment of the balance in full and issuance of title for Transfer in Trust.
6. Conditions Precedent – Subject to approval by the Standing Policy Committee on Finance.
7. Condition of Land – Land will be sold as is, grades will not be adjusted by the City.
8. Deposit – Deposit in the amount of 10% of the purchase price (\$67,500) plus GST to be paid within 10 business days of approval by the Standing Policy Committee on Finance.

### **Options to the Recommendation**

The only other option would be not to proceed with the direct sale of land and offer the parcels for sale via public tender.

### **Public and/or Stakeholder Involvement**

The purchase price and terms of the sale have been discussed with Gemini and agreed to by letter dated March 4, 2015.

### **Financial Implications**

The proceeds from the sale of this land will be deposited to the Property Realized Reserve.

### **Other Considerations/Implications**

There are no policy, environmental, privacy or CPTED implications or considerations, and a communication plan is not required.

### **Due Date for Follow-up and/or Project Completion**

There is no due date for follow-up and/or project completion required.

### **Public Notice**

Public Notice pursuant to Section 3 of Policy No. C01-021, Public Notice Policy, is not required.

### **Attachment**

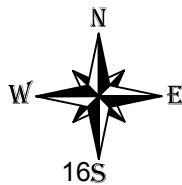
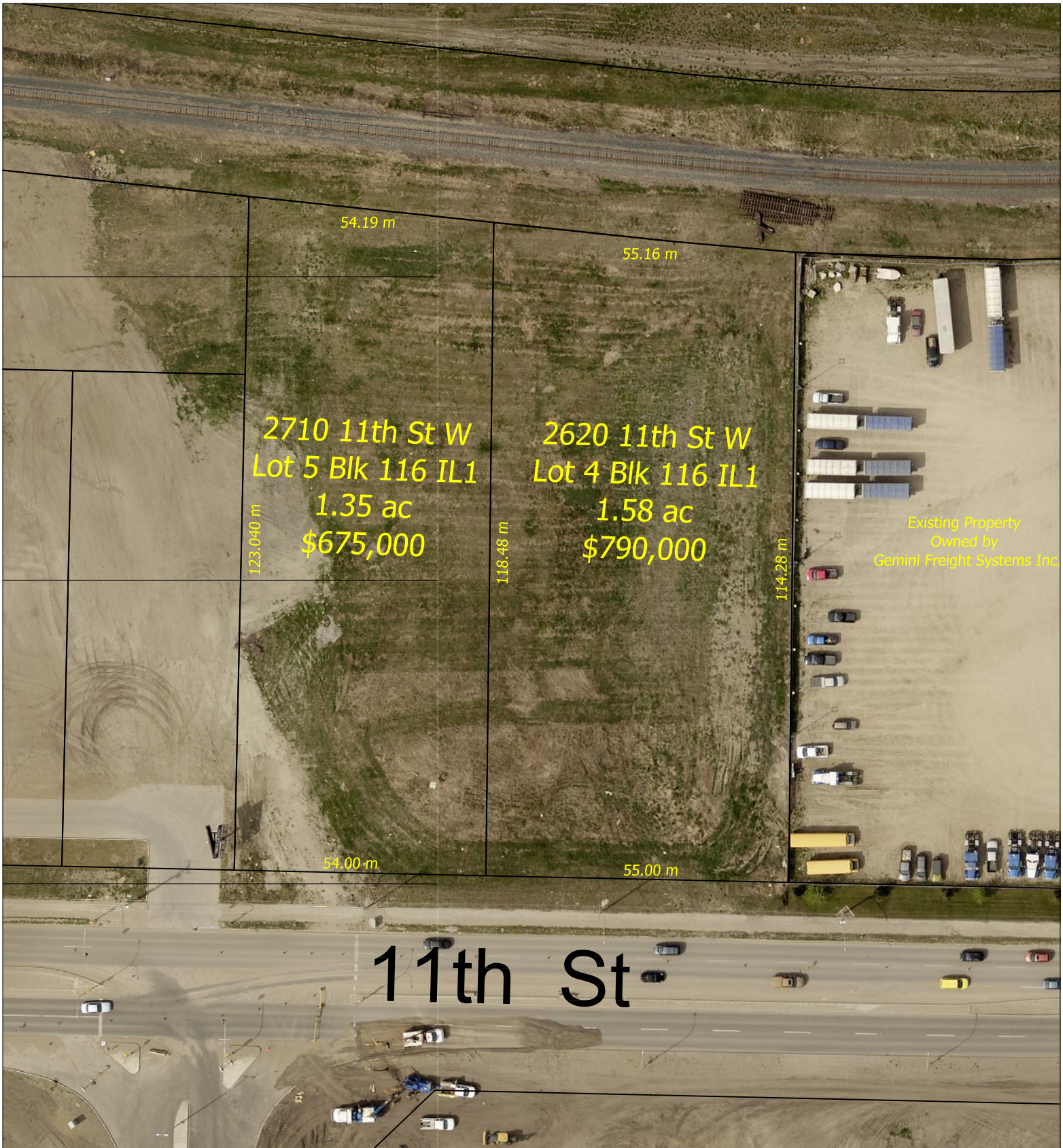
1. Map of Proposed Direct Sale Sites Gemini Freight Systems Inc.

### **Report Approval**

Written by: Chelsea Mamer, Staff Accountant  
Reviewed by: Frank Long, Director of Saskatoon Land  
Approved by: Kerry Tarasoff, CFO/General Manager, Asset & Financial Management Department



GEMINI FREIGHT SYSTEMS INC.



Asset & Financial Management - April 2014

NOTE: The information contained on this map is for reference only and not to be used for legal purposes. Information contained on this map is subject to change without notice. This map may not be reproduced without the expressed written consent of - Real Estate Services. DRAWING NOT TO BE SCALED.



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## **Contract Award Report – January 1 to April 30, 2015 Contracts between \$50,000 and \$75,000**

### **Recommendation**

That the report of the CFO/General Manager, Asset and Financial Management Department, dated June 1, 2015, be forwarded to City Council for information.

### **Strategic Goal**

This report supports the Strategic Goal of Asset and Financial Sustainability through the open, accountable, and transparent disclosure of the award of contracts.

### **Report**

In accordance with Council Policy No. C02-030, Purchase of Goods, Services and Work, the Administration is required to report three times a year on the award of contracts and requests for proposals between \$50,000 and \$75,000. Attachment 1 is a detailed list of the competitive contract awards, and Attachment 2 is a detailed list of the sole source contract awards, both for the period January 1, 2015 to April 30, 2015.

### **Other Considerations/Implications**

There are no policy, financial, environmental, privacy, or CPTED implications or considerations.

### **Due Date for Follow-up and/or Project Completion**

The next contract award report will be tabled with City Council in October 2015, outlining the award of contracts and request for proposals for the period May 1, 2015 to August 31, 2015.

### **Public Notice**

Public Notice pursuant to Section 3 of Policy No. C01-021, Public Notice Policy, is not required.

### **Attachments**

1. Competitive Contract Award Report – January 1, 2015 to April 30, 2015
2. Sole Source Contract Award Report – January 1, 2015 to April 30, 2015

### **Report Approval**

Written by: Linda Leedahl, Purchasing Services Manager  
Reviewed by: Linda Rauckman, Director, Materials Management  
Approved by: Kerry Tarasoff, CFO/General Manager, Asset & Financial Management Department

Contract Award Report Jan to Apr 2015.docx

**Competitive Contracts Between \$50,000 - \$75,000  
For the Period January 1, 2015 to April 30, 2015**

<b>Date</b>	<b>Project Title</b>	<b>Department</b>	<b>Contractor/Supplier</b>	<b>Contract Amt</b>
15/01/20	Ditch Witch Teeth	Transportation & Utilities	Brandt Tractor Ltd.	\$ 50,550.00
15/01/29	VMWare Server & Support Renewal	Police	Esti Consulting Services	\$ 51,299.31
15/02/26	Supply of Sodium Hypochlorite	Transportation & Utilities	Cleartech	\$ 52,000.00
15/04/10	IBM Flex System	Corporate Performance	Anisoft Group Inc.	\$ 52,463.40
15/04/15	1,950 lb Operating Capacity Skid Steer	Asset & Financial Mgmt.	Earthworks Equipment Corp.	\$ 53,016.70
15/01/20	Central Ave Streetscape Ph 2 - Benches	Community Services	Metashapes Manufacturing Saskatoon	\$ 53,256.00
15/04/15	Grinder Cutter Cartridge	Transportation & Utilities	Mequipco Ltd.	\$ 55,238.99
15/03/31	Underbody Scrapers	Asset & Financial Mgmt.	Fort Garry Industries Ltd.	\$ 55,440.00
15/04/15	W & S Pipe B.O.	Transportation & Utilities	Wolseley Waterworks	\$ 56,000.00
15/02/28	Consulting - Kensington Pond 3 Landscaping	Asset & Financial Mgmt.	Associated Engineering	\$ 56,721.00
15/03/17	72" Outfront Rotary Mowers	Asset & Financial Mgmt.	Clarks Supply & Service Ltd.	\$ 56,980.00
15/04/16	Summer Trucking Assistance	Transportation & Utilities	Black Dog Excavating	\$ 57,000.00
15/01/26	Courier Services B.O. - Regular Mail Run	Asset & Financial Mgmt.	Quick Delivery Services Inc.	\$ 59,000.00
15/04/02	Rehabilitation of Bus Stop at Confederation Drive	Transportation & Utilities	ULS Maintenance & Landscaping Inc.	\$ 59,128.88
15/02/19	Traffic Cones	Transportation & Utilities	Guardian Traffic Services Ltd.	\$ 60,285.50
15/04/09	Amonina Hydroxide	Transportation & Utilities	Cleartech	\$ 66,417.75
15/04/27	Hydrants	Transportation & Utilities	Wolseley Waterworks	\$ 67,870.00
15/04/01	11ft 4WD Rotary Mower	Asset & Financial Mgmt.	Cervus Equipment	\$ 69,025.00
15/02/26	Street Light Fixtures	Transportation & Utilities	Agency One Lighting Inc.	\$ 69,630.00
15/04/30	2015 Parking Meter Upgrades	Community Services	Barclay Development Inc.	\$ 70,764.96
15/03/18	Custodial Services	Asset & Financial Mgmt.	Erical Cleaning Services	\$ 71,000.00
15/02/19	Linus, Apache, MySQL & PHP (Lamp) Support	Corporate Performance	Horizon Computer Solutions Inc.	\$ 75,000.00

**Sole Source Contracts Between \$50,000 - \$75,000  
For the Period January 1, 2015 to April 30, 2015**

<b>Date</b>	<b>Project Title</b>	<b>Department</b>	<b>Contractor/Supplier</b>	<b>Contract Amt</b>
15/02/03	Transportation Charges	Transportation & Utilities	Holco Holdings Ltd.	\$ 50,600.00
<b>Policy Section 4.3(a): Proprietary rights. Transportation charges for used buses that were purchased from Calgary. (Provider had the special tilt deck trailers that were required to transport buses.)</b>				
15/03/06	Interactive Voice Reponse Upgrade	Asset & Financial Mgmt.	Selectron Technologies Inc.	\$ 50,700.00
<b>Policy Section 4.3(b): Standardization/compatibility (upgraded existing equipment). This equipment has been in place since 2005 and will be extended until Service Saskatoon 311.</b>				
15/02/27	Taser Supplies	Police	M.D. Charlton Company Ltd	\$ 54,791.41
<b>Policy Section 4.3(a): Proprietary rights (sole authorized distributor). The taser supplies must be sole sourced as the distributor is the exclusive distributor for Canada.</b>				
15/03/19	Vectobac	Community Services	Nu-Gro Ltd.	\$ 57,200.00
<b>Policy Section 4.3(a): Proprietary rights (sole authorized distributor). This mosquito control chemical must be purchased from Nu-Gro which is a division of Agrium Advanced Technologies and is the sole distributor for Western Canada.</b>				
15/04/23	WTP Security System Maintenance & Expansion	Transportation & Utilities	Brigadier Security Systems (2000) Ltd.	\$ 60,000.00
<b>Policy Section 4.3(b): Standardization/compatibility (upgraded existing equipment). This is an addition to our current security system and must tie into the existing equipment.</b>				
15/02/10	AMI Modules & Handheld Devices	Transportation & Utilities	Elster Metering	\$ 63,368.44
<b>Policy Section 4.3(b): Standardization/compatibility. This equipment is the standard that has been set for the Advanced Metering equipment that was approved by Council in June 2014.</b>				
15/01/12	Electricity Meters	Transportation & Utilities	Elster Metering	\$ 72,416.91
<b>Policy Section 4.3(b): Standardization/compatibility (meters for Meter Replacement Program). These meters are the standard that has been set that is compatible with the Advanced Metering Infrastructure project approved by City Council in June 2014.</b>				
15/02/11	Haworth Office Furnishings B.O.	Asset & Financial Mgmt.	HBI Office Plus Inc	\$ 75,000.00
<b>Policy Section 4.3(a): Proprietary rights (sole authorized distributor). This equipment is compatible with the existing equipment which is the City standard.</b>				

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## Key Risks and Risk Based Management Update

### Recommendation

That the Standing Policy Committee on Finance recommend to City Council:

1. That the information be received; and
2. That the proposed Key Corporate Risks list be approved.
3. That the Corporate Risk Committee report further on the high priority key corporate risks in due course.

### Topic and Purpose

This report delivers the City of Saskatoon's (City) key corporate risks, and an update on the implementation of City Council's Risk Based Management Policy, including a Risk Based Management Vision and Principles Statement, process summaries, and a risk rating and ranking system.

### Report Highlights

1. The Administration has created a Corporate Risk Committee to administer the Risk Based Management Program.
2. PwC has assisted the Administration with identifying the key corporate risks.
3. The Administration has ranked the risks based on likelihood and impact.
4. Next steps for management of key corporate risks.

### Strategic Goal

This report supports the long-term strategy of creating and encouraging a workplace culture of continuous improvement that encourages innovation and forward-thinking under the strategic goal of Continuous Improvement. This is done by implementing Council Policy C02-040 Corporate Governance - Risk Based Management and by setting a positive and proactive risk management culture for the Administration through the adoption of critical risk information, and identification, rating and ranking, and mitigation tools for the Administration.

### Background

At its meeting of August 21, 2014, City Council adopted Policy C02-040, Corporate Governance - Risk Based Management, to ensure that the City's key corporate risks are identified, managed and reported. At its meeting of December 15, 2014, City Council also approved a five-year contract with PricewaterhouseCoopers (PwC) as its new Risk Based Internal Audit provider.

The City's Risk Based Management Program was designed to identify the City's key risks, and ensure that the Administration is working on plans to mitigate these risks in order to raise the likelihood of reaching its goals. The internal audit services contract awarded to PwC included identification of the City's risks, and is intended to focus the audit plan on the City's most pressing risks.

### **Report**

#### Risk Based Management Program

The City's risk management program includes the:

- adoption of the Risk Based Management Policy;
- establishment of a structure to implement and monitor the policy and program;
- identification of the organization's key risks;
- development of a recommended audit plan; and
- development of a response from the Administration to the key risks and audit plan.

A Corporate Risk Committee (CRC) was established to implement and manage the program.

The CRC (comprised of the City Manager, General Managers (four), City Solicitor, Director of Government Relations, Fire Chief, Police Chief and Director of Corporate Risk) has been established to oversee the implementation of the Policy. The CRC has adopted Terms of Reference (Attachment 1) which establishes its key responsibilities as implementing the Policy and creating a positive and productive risk management culture within the organization. In addition, it has developed a Risk Management Vision and Principles statement and documents (Attachment 2) that will assist the Administration in the consistent and efficient management of the City's risks, and, in conjunction with PwC, the Risk Assessment Matrix to ensure consistency of risk information across the corporation.

#### Key Corporate Risk Identification

PwC has assisted the Administration with identifying the key corporate risks through interviews with Councillors and the Administration, and will develop its proposed internal audit plan based on these risks. These corporate risks were categorized in the following areas:

- Infrastructure and Operations
- Financial
- Information Technology
- Stakeholder
- Business Continuity

In addition, these risks were categorized by organizational impact. A Tier 1 risk is defined as one that has an organization-wide impact, whereas a Tier 2 risk is more concentrated at the departmental level.

#### Key Risk Ranking

The key corporate risks were reviewed and confirmed by the Administration. The CRC ranked and prioritized these risks using a risk assessment matrix that assesses the likelihood of impact and the risk. This prioritized list of risks (Attachment 3) will give the Administration direction and focus to prioritize its risk management efforts. The list will be reviewed and updated on an ongoing basis, both by internal audit and the Administration.

## Key Risks and Risk Based Management Update

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### Next Steps for the Risk Based Management Program

The CRC will assess current risk mitigation strategies and will confirm or develop plans aimed at mitigating risks to an agreed upon level of tolerance. All risks identified on the list will be assigned to the appropriate department and monitored for enhanced mitigation needs and opportunities. Efforts will be focused on all items on the risk list, however, particular attention will be given to the higher priority items.

A proposed internal audit plan will be developed and submitted to the Standing Policy Committee on Finance by PwC for approval, based on this prioritized list of risks.

### **Communication Plan**

A variety of tools will be used to effectively communicate the City's Risk Based Management Program. The communication tools will include, but may not be limited to, the following:

- A news release will be issued to highlight the implementation of the Risk Based Management Policy and Program. The information will be further promoted on the City's social media sites including Twitter and Facebook.
- To ensure transparency, an online presence on the City's website will be created (under City Hall). The webpage will include *Frequently Asked Questions* about the Risk Based Management Policy and Program, along with regular updates on the City's progress.
- Future reports to Committees of Council will identify and report on risk management efforts particularly related to those on the prioritized list of risks.

### **Other Considerations/Implications**

There are no policy, financial, environmental, privacy, CPTED or other implications, and there are no options to the recommendation.

### **Due Date for Follow-up and/or Project Completion**

An internal audit plan will be submitted to the Standing Policy Committee on Finance by PwC for approval. Periodic updates on the Risk Based Management Program and results of the internal audits will be reported to the Standing Policy Committee on Finance as required.

### **Attachments**

1. Terms of Reference
2. Risk Management Vision, Principles, Decision Tree, and Process Cycle
3. Key Corporate Risks

### **Report Approval**

Written by: Wayne Bischoff, Director of Corporate Risk  
Reviewed by: Kerry Tarasoff, CFO/General Manager, Asset & Financial Management Department  
Approved by: Murray Totland, City Manager, Chair CRC

Key Risks\_RBM Update.docx

## **TERMS OF REFERENCE**

City of Saskatoon Corporate Risk Committee (the “Committee”)

### **Mandate of the Committee**

The Committee’s mandate is to promote a proactive risk management practice and culture within the City of Saskatoon (City) so as to assist with the achievement of corporate goals through the timely identification and effective treatment of corporate risk.

### **Composition of the Committee**

The Committee shall consist of the City Manager, General Managers (four) of each department, City Solicitor, Director of Government Relations, Fire Chief, Police Chief, and Director of Corporate Risk. The City Manager shall be the Chair of the Committee.

### **Duties and Responsibilities of the Chair**

The Chair shall:

1. Ensure that the Committee is properly organized and functions effectively to fulfil its responsibilities;
2. Determine the frequency of meetings;
3. Ensure that agendas and related materials are prepared and distributed; and,
4. Deliver the annual Risk Reports to Council and the Standing Policy Committee on Finance.

### **Duties and Responsibilities of the Committee**

The Committee is responsible to ensure that the City Administration implements processes and policies for the proactive identification, assessment, evaluation, treatment and ongoing review of the City’s strategic, business and enterprise wide risks, and to ensure effective and timely communication of risk information throughout the corporation.

The Committee shall:

1. Direct the City’s risk management practice, and in particular ensure compliance with Council Policy C02-040, Corporate Governance, Risk Based Management (copy attached);
2. Promote and develop a common “risk aware and risk smart” culture within and across all operations of the City;

3. Initiate and oversee a complete corporate risk assessment every two years, or earlier if required;
4. Ensure the timely recording and reporting of the City's risk in Risk Statements;
5. Review, on a quarterly basis, the City's corporate risk statements to ensure they reflect a comprehensive and complete summary of the City's significant strategic, business and enterprise wide risk and provide timely and effective plans for the mitigation of risks identified therein;
6. Prepare, in conjunction with City Council, a Risk Appetite statement for the City, and develop risk appetite and tolerance policies to provide direction for departmental risk administration practices;
7. Review annually:
  - a. the City's Risk Based Management process framework and reporting methodologies;
  - b. The City's risk appetite and tolerance statements and guidelines;
  - c. the relationship between the operation of Business Planning, the Risk Based Management program and the Internal Audit Program;
  - d. the City's annual insurance program, including the risk retention philosophy and potential exposure levels;
  - e. the city's business continuity planning and emergency measures planning;
  - f. any litigation, claim or contingency that could have a material impact on the financial position of the City, or that could have a material impact on public perception of the City; and,
8. Develop and implement such further policies and procedures as may be deemed necessary or desirable to improve the practice of effective and efficient risk management throughout the City.

## **Reporting**

The Committee shall receive information and recommendations related to risk management from its members and administration, make decisions directing management of corporate risk, and report annually to the Standing Policy Committee on Finance and Council with a summary of risk management activity for each calendar year.



# CITY OF SASKATOON COUNCIL POLICY

<b>NUMBER</b> C02-040
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<b>POLICY TITLE</b> <i>Corporate Governance – Risk Based Management</i>	<b>ADOPTED BY:</b> <i>City Council</i>	<b>EFFECTIVE DATE</b> <i>August 21, 2014</i>
<b>ORIGIN/AUTHORITY</b> <i>Standing Policy Committee on Finance Report 8.3.2.1</i>	<b>CITY FILE NO.</b> <i>CK. 1600-37</i>	<b>PAGE NUMBER</b> <i>1 of 5</i>

1. PURPOSE

1.1 To ensure that the City:

- a) is protected from the negative effects of risk to the fullest extent possible; and
- b) realizes maximum positive results from its activities and efforts.

2. DEFINITIONS

- 2.1 Risk - means uncertainty about whether a risk event that has the potential to significantly affect the goals and objectives of the City will result in a gain or loss in the achievement of the corporate goal or objective;
- 2.2 Risk Based Management (RBM) - means a systematic, proactive and ongoing process to understand and manage risk, and to communicate risk information throughout the City, which contributes positively to the achievement of corporate objectives, and as further described in Appendix A hereto;
- 2.3 Risk Event - means an event arising out of the activities or operations of the City that gives rise to uncertainty about whether the goal or objective will be achieved;
- 2.4 Risk Management - means avoiding, accepting, transferring or treating the uncertainty arising from a risk event to minimize the negative impact of the risk event and increase the likelihood of achieving the goal or objective, by reducing the negative outcomes of risk events and enhancing the positive outcomes of intelligent risk taking;

# CITY OF SASKATOON COUNCIL POLICY

NUMBER  
C02-040

POLICY TITLE	EFFECTIVE DATE:	PAGE NUMBER
<i>Corporate Governance – Risk Based Management</i>	<i>August 21, 2014</i>	<i>2 of 5</i>

- 2.5 Risk Tolerance Level - means a level of negative risk event outcome that is acceptable in the particular operations of the City.

## Implementation of the Policy

### 3. POLICY

#### 3.1 Policy Statement

The City shall adopt a process to manage the City's enterprise level risk, entitled RBM as described herein and the Schedules attached hereto. Administration shall embed into corporate operations and reporting a systematic, proactive and ongoing process to understand and manage risk and uncertainty, and to communicate risk information throughout the City, which will contribute positively to the achievement of corporate objectives.

#### 3.2 Policy Principles

The RBM process shall:

- a) create value for the City;
- b) be an integral part of organizational processes;
- c) be an integral part of decision making;
- d) explicitly address uncertainty;
- e) be systematic, supported and timely;
- f) be based on the best available information;
- g) be tailored to the City's specific needs;
- h) take human and cultural factors into consideration;
- i) be transparent and inclusive;
- j) be dynamic, iterative and responsive to change;
- k) facilitate continuous improvement of management practices; and
- l) enhance achievement of the goals of the organization.

[Based on the ISO 31000 Risk Management Standard.]

# CITY OF SASKATOON COUNCIL POLICY

NUMBER  
C02-040

POLICY TITLE	EFFECTIVE DATE:	PAGE NUMBER
<i>Corporate Governance – Risk Based Management</i>	<i>August 21, 2014</i>	<i>3 of 5</i>

### 3.3 The City of Saskatoon RBM Process Outcomes

- a) Management decisions shall be taken with the support of systematically obtained and organized risk and uncertainty information to ensure effective and efficient use of City resources.
- b) All risks that have the potential to significantly impede the achievement of corporate goals and objectives shall be identified, analysed, treated, and disclosed when reporting to Administration, Council or Committees.
- c) The integration of RBM into all operations of the City will be supported by a corporate philosophy and culture that actively supports and encourages all employees to systematically and proactively manage risk using the RBM system, and to take a “risk smart” approach to managing all risk inherent in City activities.
- d) RBM will be integrated into short, medium and long term strategic and business planning, including budget planning, and ongoing operations of the City, and will be consistently applied to the development and implementation of policy, programs, plans and future directions for the City.
- e) The RBM process shall be reviewed and benchmarked against risk management best practices, and this policy shall be reviewed and updated by Council at appropriate intervals.

### 3.4 Reporting

- a) All reports and presentations to Council or Committees made by Administration shall consider and disclose all significant risks arising from activities or recommendations contained in the report. **It is not acceptable to protect Council from bad news by concealing risks.**
- b) Use of common language and terms outlined in the RBM documents shall be used when disclosing risk and uncertainty to Administration, Council or Committees.

# CITY OF SASKATOON COUNCIL POLICY

NUMBER  
C02-040

POLICY TITLE	EFFECTIVE DATE:	PAGE NUMBER
<i>Corporate Governance – Risk Based Management</i>	<i>August 21, 2014</i>	<i>4 of 5</i>

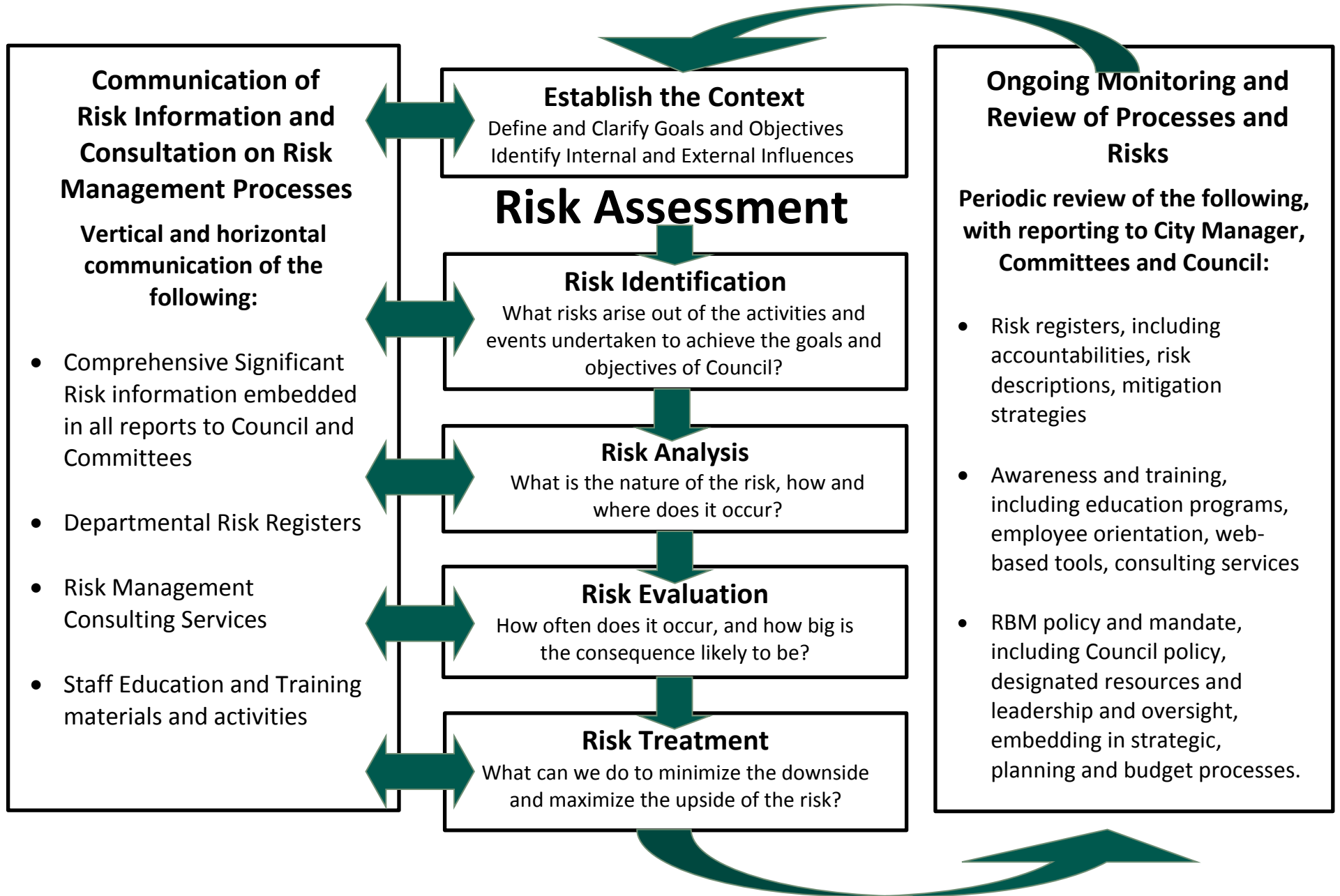
## 3.5 Risk Tolerance

- a) Council, in consultation with the City Manager, shall set risk tolerance levels for the corporation. Risk tolerance levels will be set in consideration of relevant legislated requirements, corporate goals and objectives, and the principles and processes outlined in this policy.
- b) All City employees shall carry out their obligations within approved risk tolerance levels.

## 4. RESPONSIBILITIES

- 4.1 City Council - shall be responsible to set and review risk management policy.
- 4.2 The City Manager - shall be responsible for risk management throughout the corporation of the City.
- 4.3 The City Manager - may further delegate particular risk management duties as defined in the RBM procedures attached hereto.
- 4.4 All City employees - shall be responsible for management of risk and uncertainty within the scope of their duties, and shall comply with requirements of the RBM system. Management of particular risks shall be assigned to the person most aware of, and best able to manage, the particular risk.

# Risk Based Management Model

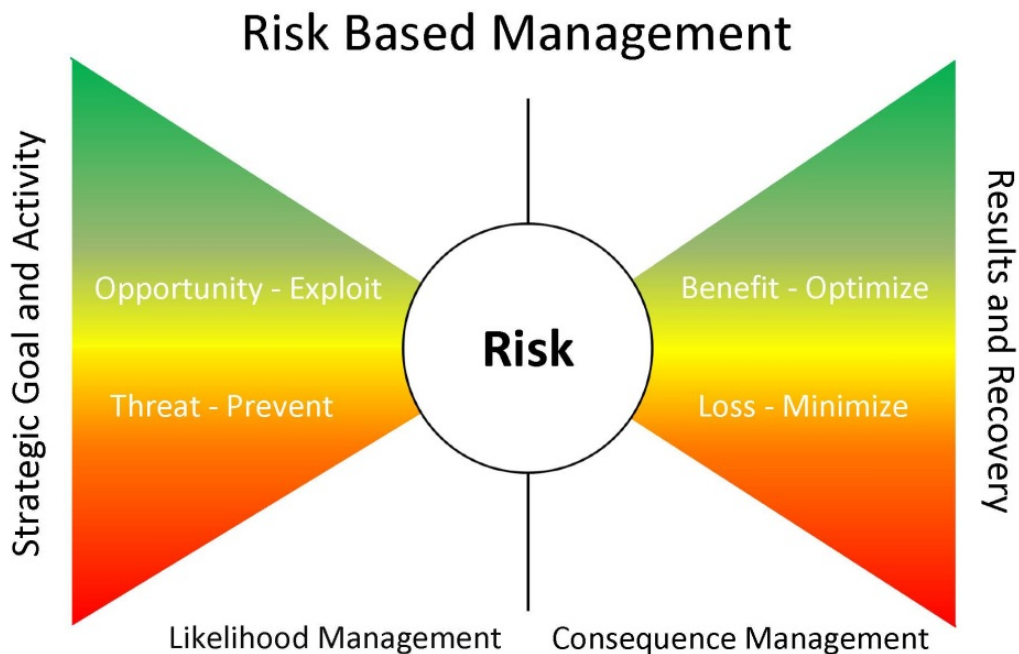


## RISK MANAGEMENT VISION

We know what our risks are, and we are accountable to actively manage them.

## RISK MANAGEMENT PRINCIPLES

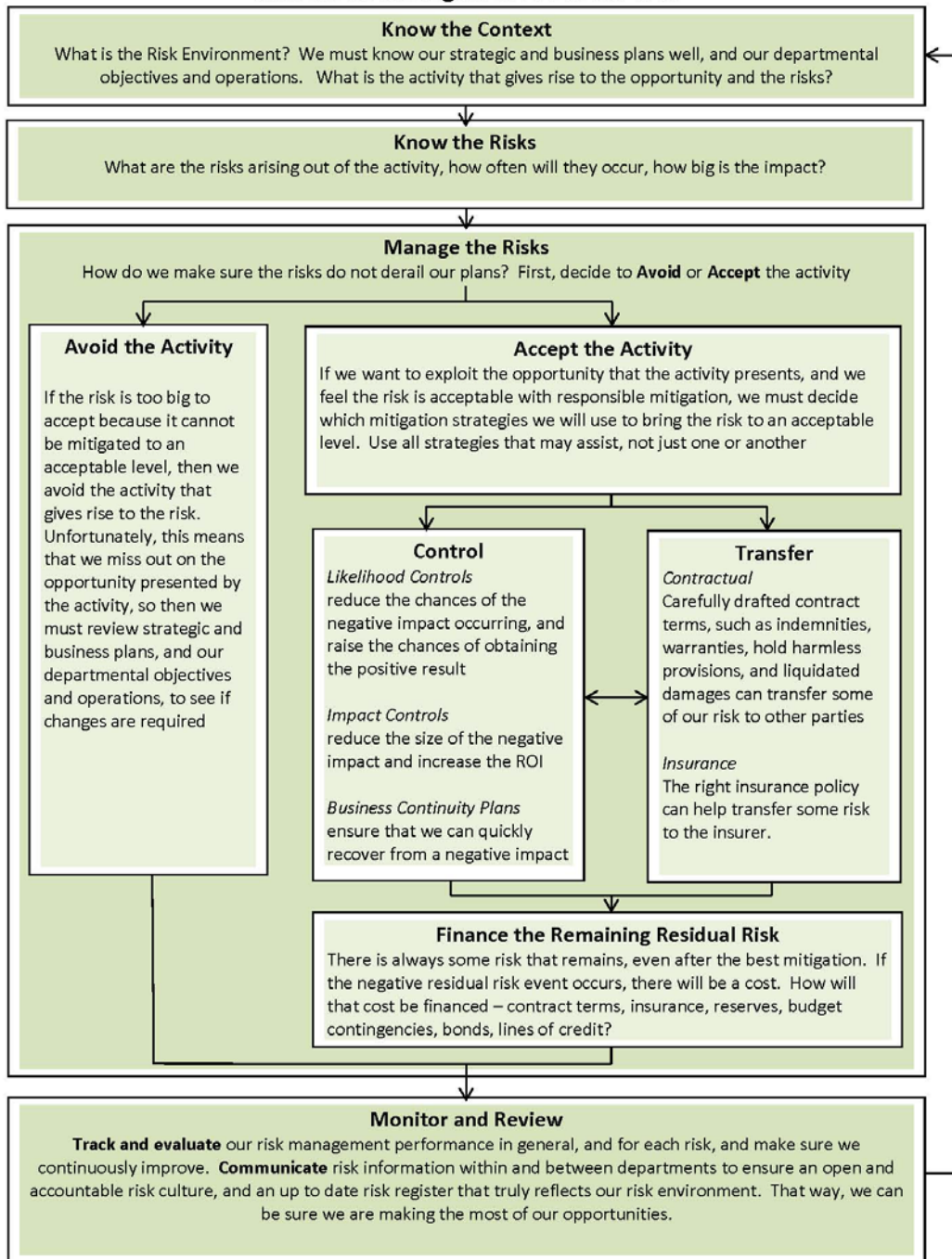
1. We understand that risk is inherent in everything we do, and we manage risk to achieve our goals.
2. We accept risks that cannot be avoided or transferred, and we actively measure, manage and monitor those risks.
3. We share a common language for risk, and we track and continuously improve our risk management performance.



**Risk Based Management Process Cycle**



## Risk Based Management Decision Tree





## Key Corporate Risks

May 2015 - Ranked

Tier	Risk Type	Risk	Priority Ranking
1	FIN	The lack of regional growth plan that includes all of the city's neighbors could restrict the city's growth in the future.	High
1	FIN	There may be limitations on non-property tax revenue options and taxing powers, resulting in an over-reliance on property tax.	High
1	InfOp	The current investment in infrastructure renewal and maintenance over the last ten years may not have been adequate. Some areas need fresh infrastructure investment: <b>Roads</b>	High
2	InfOp	While making capital investment decisions, adequate funding for asset lifecycle costs may not be getting identified.	High
1	InfOp	The City carries the risk of over/under investing within its future infrastructure and not being aligned to economic scenario within the city/province.	High
1	InfOp	The City may not be delivering expected level of services to citizens or internal stakeholders: <b>Transit</b>	High
1	InfOp	The current investment in infrastructure renewal and maintenance over the last ten years may not have been adequate. Some areas need fresh infrastructure investment: <b>Transit</b>	High
1	InfOp	The City may not be delivering expected level of services to citizens or internal stakeholders: <b>IT</b>	High
1	InfOp	The City may not have adequate business continuity planning and or emergency preparedness in place.	High
1	IT	Some IT systems and hardware may be outdated resulting in inability to meet business needs.	High
1	InfOp	The current investment in infrastructure renewal and maintenance over the last ten years may not have been adequate. Some areas may need fresh infrastructure investment: <b>Fleet Management</b> (snow clearing, garbage collection, etc.)	Medium
1	FIN	The current budgeting process may make it difficult to see the "big picture" and identify priority based funding. A good understanding of what is needed for baseline operations and what's considered as an add-on may not exist.	Medium
1	IT	There may be a lack of a clear IT strategy for the organization which may result in higher IT costs and inability for IT to function as an enabler.	Medium
1	InfOp	The City may not be delivering expected level of services to citizens or internal stakeholders: <b>Road Maintenance</b>	Medium

# Key Corporate Risks

May 2015 - Ranked

Tier	Risk Type	Risk	Priority Ranking
1	ENV	City may be lacking a clearly articulated strategy on how to manage climate change related risks.	Medium
1	InfOp	The City may not be delivering expected level of services to citizens or internal stakeholders: <b>Snow Removal</b>	Medium
1	PEOP	Current succession planning and leadership development may not be adequate considering ageing workforce and staff turnover.	Medium
1	InfOp	The current investment in infrastructure renewal and maintenance over the last ten years may not have been adequate. Some areas need fresh infrastructure investment: <b>Park and Recreation Facilities</b>	Medium
1	IT	Financial and operational systems are not well integrated which makes it difficult to make data based decisions (asset management, maintenance, ERP, HR Systems etc.)	Medium
1	InfOp	The current investment in infrastructure renewal and maintenance over the last ten years may not have been adequate. Some areas need fresh infrastructure investment: <b>Sidewalks</b>	Medium
1	InfOp	The City may not be delivering expected level of services to citizens or internal stakeholders: <b>Garbage Collection</b>	Medium
1	IT	Inadequate management of privacy and security of information may be a risk. Data management may be insecure due to use of cloud services.	Low
1	STK	City may lack the right initiatives to adequately engage and inform citizens. An expectation gap between citizens and the city may be leading to dissatisfaction with services.	Low
2	PEOP	With the economic growth of the province, the City may be experiencing a high degree of staff turnover which may require better talent management and retention strategies.	Low
1	PEOP	Overall workforce planning process may not be adequate to highlight what the future organization would look like and align it with citizen needs and expected service levels.	Low
1	InfOp	The City may not be delivering expected level of services to citizens or internal stakeholders: <b>Parks Maintenance</b>	Low
2	IT	Current IT skills may not match the future needs of the organization.	Low
1	FIN	Current system of cross-charging costs may be inefficient.	Low
1	InfOp	The City may not be delivering expected level of services to citizens or internal stakeholders: <b>Bridges</b>	Low
1	InfOp	The City may not be delivering expected level of services to citizens or internal stakeholders: <b>Fleet</b>	Low

# Key Corporate Risks

May 2015 - Ranked

Tier	Risk Type	Risk	Priority Ranking
2	InfOp	The lack of integrated Asset Management approach and systems may be affecting the overall process of asset maintenance.	Low
1	InfOp	The City may not be delivering expected level of services to citizens or internal stakeholders: <b>Buildings</b>	Low
2	ENV	Absence of CO2 reduction initiatives (environmental impact assessments, landfill emissions assessment, green energy initiatives) may lead to a bigger than expected carbon footprint.	Low
2	FIN	Strategic initiatives may not be reviewed for key risks during the business case evaluation in a structured and comprehensive way.	Low
2	FIN	Procurement activities may not be in adherence with policies and procedures, especially with respect to sole source contracts.	Low
2	ENV	City may need to do more to create community awareness with respect to increase awareness, educate and change peoples' attitude about carbon footprint especially since greenhouse gas emissions mostly come from residents.	Low

InfOp = Infrastructure/Operations

FIN = Financial

IT = Information Technology

STK = Stakeholder

ENV=Environmental

BusCont = Business Continuity

PEOP = People