



## City of Hamilton

# BUSINESS IMPROVEMENT AREA ADVISORY SUB-COMMITTEE

**Meeting #:** 20-001  
**Date:** January 14, 2020  
**Time:** 8:00 a.m.  
**Location:** Room 192 and 193, City Hall  
71 Main Street West

Angela McRae, Legislative Coordinator (905) 546-2424 ext. 5987

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	<b>Pages</b>
1. APPOINTMENT OF CHAIR AND VICE-CHAIR	
2. APPROVAL OF AGENDA (Added Items, if applicable, will be noted with *)	
3. DECLARATIONS OF INTEREST	
4. APPROVAL OF MINUTES OF PREVIOUS MEETING	
4.1 December 10, 2019	3
5. COMMUNICATIONS	
6. DELEGATION REQUESTS	
7. CONSENT ITEMS	
8. PUBLIC HEARINGS / DELEGATIONS	
9. STAFF PRESENTATIONS	
9.1 2019 Audit Client Package Review and Discussion	9
10. DISCUSSION ITEMS	
10.1 Ontario Business Improvement Area Association Conference 2021 (No Copy)	

10.2 Business Improvement Area Boards of Management Governance and Policy Review (No Copy)

**11. MOTIONS**

**12. NOTICES OF MOTION**

**13. GENERAL INFORMATION / OTHER BUSINESS**

13.1 Verbal Update from Julia Davis, Business Development & BIA Officer

13.2 Statements by Members

**14. PRIVATE AND CONFIDENTIAL**

**15. ADJOURNMENT**



# Hamilton

## **BUSINESS IMPROVEMENT AREA ADVISORY COMMITTEE**

**MINUTES 19-012**

**8:00 a.m.**

**Tuesday, December 10, 2019**

**Rooms 192 & 193**

**Hamilton City Hall**

**71 Main Street West**

**Present:** Councillor Esther Pauls (Chair)  
Tracy MacKinnon – Westdale Village BIA and Stoney Creek BIA  
Emily Burton – Ottawa Street BIA  
Cristina Geissler – Concession Street BIA  
Lisa Anderson – Dundas BIA  
Kerry Jarvi – Downtown Hamilton BIA  
Bender Chug – Main West Esplanade BIA  
Susan Pennie – Waterdown BIA  
Rachel Braithwaite – Barton Village BIA  
Susie Braithwaite – International Village BIA  
Heidi VanderKwaak – Locke Street BIA

**Absent:** Anne Marie Bergen – King West BIA  
Jennifer Mattern – Ancaster BIA

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### **THE FOLLOWING ITEMS WERE REFERRED TO THE GENERAL ISSUES COMMITTEE FOR CONSIDERATION:**

**1. Main Street West Business Improvement Area Expenditure Request (Item 11.1)**

**(Chug/Pennie)**

- (a) That the expenditure request from the Main Street West Business Improvement Area, in the amount of \$1,089.71 for the supply and installation of Christmas Decorations, to be funded from the Community Improvement Plan (CIP) Contribution Program (BIA Payments Account 815010-56905), be approved; and,
- (b) That the expenditure request from the Main Street West Business Improvement Area, in the amount of \$900.00 for the balance of the costs to supply and install Christmas Decorations, to be funded from the Shared Parking Revenue Program (Parking Revenue Account 815010-45559), be approved.

**CARRIED**

**2. Locke Street Business Improvement Area Expenditure Request (Added Item 12.2)**

**(VanderKwaak/MacKinnon)**

That the expenditure request from the Locke Street Business Improvement Area, in the amount of \$11,774.03 for events and promotions around the Christmas activities and Locke Street reopening activities, to be funded from the Shared Parking Revenue Program (Parking Revenue Account 815010-45559), be approved.

**CARRIED**

**FOR INFORMATION:**

**(a) CHANGES TO THE AGENDA (Item 2)**

The Committee Clerk advised of the following changes to the agenda:

**10. DISCUSSION ITEMS (Item 10)**

- 10.1 Shop Small Saturday Event
- 10.2 Small Business Week Events / Workshops

Staff advised that Items 10.1 and 10.2 were deferred from the November 12, 2019 meeting due to loss of quorum, however these items were removed from the agenda as they have now been completed.

**12.1 NOTICES OF MOTION (Item 12)**

- 12.1 Locke Street Business Improvement Area Expenditure Request

**(R. Braithwaite/S. Braithwaite)**

That the agenda for the December 10, 2019 Business Improvement Area Advisory Committee meeting be approved, as amended.

**CARRIED**

**(b) DECLARATIONS OF INTEREST (Item 3)**

There were no declarations of interest.

**(c) APPROVAL OF MINUTES OF PREVIOUS MEETING (Item 4)**

**(i) November 12, 2019 (Item 4.1)**

**(Geissler/Anderson)**

That the November 12, 2019 Minutes of the Business Improvement Area Advisory Committee be approved, as presented.

**CARRIED**

**(d) STAFF PRESENTATIONS (Item 9)**

**(i) Parking Rate Review (Item 9.1)**

Brian Hollingworth, Director of Transportation Planning and Parking, and Allister McIlveen, Manager of Parking Operations and Initiatives, addressed the Committee respecting the Parking Rate Review, with the aid of a presentation.

**(Chug/MacKinnon)**

That the staff presentation on the Parking Rate Review, be received.

**CARRIED**

A copy of the presentation and video is available on the City's website at [www.hamilton.ca](http://www.hamilton.ca) or through the Office of the City Clerk.

**(ii) Parking Enforcement Update (Item 9.2)**

Brian Hollingworth, Director of Transportation Planning and Parking, and James Buffet, Manager of Parking Enforcement and School Safety, addressed the Committee with an update on Parking Enforcement.

**(Burton/Pennie)**

That the staff update on Parking Enforcement, be received.

**CARRIED**

**(e) DISCUSSION ITEMS (Item 10)**

**(i) Ontario Business Improvement Area Association (OBIAA) Conference 2021 (Item 10.3)**

The Committee discussed the OBIAA Conference for 2021. Julia Davis advised that the City of Hamilton won the bid for the 2021 Conference and that more information will be coming. Julia would like to include tours of all the BIA's for the Conference.

**(S. Braithwaite/MacKinnon)**

That the discussion respecting OBIAA Conference 2021, be received.

**CARRIED**

**(ii) 2019 Audit Changes (Item 10.4)**

The Committee discussed 2019 Audit Changes. Julia Davis advised that KPMG will be coming to January meeting and suggested that the BIA's invite their bookkeepers to attend.

**(Anderson/VanderKwaak)**

That the discussion respecting 2019 Audit Changes, be received.

**CARRIED**

**(f) NOTICES OF MOTION (Item 12)**

**(i) Locke Street Business Improvement Area Expenditure Request  
(Added Item 12.1)**

Heidi VanderKwaak introduced her Notice of Motion respecting the Locke Street Village Business Improvement Area Expenditure Request.

**(VanderKwaak/MacKinnon)**

That the rules of order be waived to allow for the introduction of a Motion respecting the Locke Street Business Improvement Area Expenditure Request.

**CARRIED**

For disposition of this matter, refer to Item 2.

**(g) GENERAL INFORMATION/OTHER BUSINESS (Item 13)**

**(i) Verbal Update from Julia Davis, Business Development and BIA  
Officer (Item 13.1)**

Julia Davis advised the Committee that she has sent out information on the following:

- Tweed Grants
- Celebrate Ontario Grants
- Christmas Grants

Julia advised that the pedestrian counter has been ordered and will be coming in 2020. The counter will be cycled through the BIA's and will be available for various BIA events.

**(Burton/Anderson)**

That the verbal update from Julia Davis, Business Development and BIA Officer, be received.

**CARRIED**

**(ii) Statements by Members (Item 13.2)**

BIA Members used this opportunity to discuss matters of general interest.

**(Geissler/S. Braithwaite)**

That the updates from Committee Members, be received.

**CARRIED**

**(h) ADJOURNMENT (Item 15)**

**(VanderKwaak/Burton)**

That there being no further business, the Business Improvement Area Advisory Committee be adjourned at 9:58 a.m.

**CARRIED**

Respectfully submitted,

Councillor Esther Pauls  
Chair Business Improvement Area  
Advisory Committee

Angela McRae  
Legislative Coordinator  
Office of the City Clerk





### BIA Client Assistance Package

**BIA Name**

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BIA Contacts    Lead Contact and Bookkeeper Contact

**Lead Contact for Audit Questions**

**Bookkeeper contact for accounting questions**

**Name** \_\_\_\_\_

**Name** \_\_\_\_\_

**Phone** \_\_\_\_\_

**Phone** \_\_\_\_\_

**Email** \_\_\_\_\_

**Email** \_\_\_\_\_

KPMG Contact

If there are any questions with respect to the BIA audit, please feel free to contact Betty Duan at 905-972-2112 (bduan@kpmg.ca)

### DEADLINES

- 1 Books and records to be prepared by client (as described below) for each BIA are to be delivered to **Isabela Herman (isabela.herman@hamilton.ca)** at the City of Hamilton by [February 21, 2020](#). If you have hard copy files these can be delivered to City of Hamilton Financial Services, 120 King Street West, 9th Floor, Attention: Isabela Herman. Please ensure that the information provided is complete to reduce the risk of additional audit fees.
- 2 Once the information is provided to the auditors, they will be in contact with you to set up an in-person meeting based on your audit timeline
- 3 BIA audited financial statements should be accurate and prepared in a timely manner. The City of Hamilton consolidates the BIA's financial statements in their books annually.
- 4 Confirm BIA Board Date for Statement approval for either June or September board meetings. If any change is required, please notify Isabela Herman. Audits will be completed to adhere to identified schedule

**Date for FS Approval**

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DATA

Please note that KPMG's files are digital, so when available, we would appreciate receiving information in electronic format (i.e. Excel) via email or USB. We will scan any hardcopy documents provided.

FEES

Audit fees for the current year have been quoted to the City of Hamilton. Delay's in providing accurate records or responses could result in additional costs above the quoted price.

REQUIRED INFORMATION - To be supplied by Julia Davis

- Copy of documentation from the City of Hamilton regarding levy budgets, Parking program budgets, operating program budgets and any other associated grants
- Summary and details of any levy adjustments
- Approved budget for 2019

**All copies to be provided electronically to Isabela Herman & KPMG by February 28, 2020**

REQUIRED INFORMATION- To be supplied by BIA Contact

Specify if item was  
 If not provided, provided in hard copy (HC)  
 Provided (Y/N) please specify why: or electronically (E):

GENERAL

- Minutes from all Board meetings from January 1, 2019 to December 31, 2019
- Listing of all current Board members
- Draft internal financial statement
- Listing of all related parties (see Appendix for explanations)
- Confirm prior year adjusting entries have been posted to GL (including ones from auditors)
- Confirm Management Inquiry form has been completed
- Listing of all businesses owned by the board members of the BIA that are MEMBERS of the BIA

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GENERAL LEDGERS

- An electronic trial balance and general ledger for the period ending December 31, 2019

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CASH

- All bank statements from January 2019 to February 2020
- Bank reconciliation and supporting schedules at December 31, 2019
- Listing of signing officers on cheques and who writes cheques

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REVENUE & ACCOUNTS RECEIVABLE

- Accounts receivable reconciliation at December 31, 2019
- Access to deposit books covering the period from January 1, 2020 to February 28, 2020 \*\*\*
- Listing of deferred revenue and supporting documentation

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EXPENSES & ACCOUNTS PAYABLES

- Accounts payable reconciliation at December 31, 2019
- Access to invoices during the year\*\*\*
- Listing of payments (cheques, eft) from January 1, 2020- February 28, 2020
- All HST forms for the fiscal year, if applicable

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TANGIBLE CAPITAL ASSETS

- Listing of significant capital asset additions and disposals during the year and supporting documentation
- Capital asset continuity schedule ending December 31, 2019

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AUDIT QUESTIONS

For each of the following questions, please answer and if more information is required in the response, attach as another document.

- Are you aware of any claims or litigations outstanding against the BIA?
- Are you aware of any non-compliance with laws or regulations ?
- Are you concerned that the BIA would not be able to continue operations in 2020?
- Are there any commitments or contingencies for 2019 (if so please provide)?
- Are you aware of any fraud, internal or external, that occurred during the year?
- Is there a lease agreement in place? If so, please provide a copy.

Y/N

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BEST TIPS

- Has the tax levy default been recorded to ensure ending Due to/from City agrees with City balance?
- Has a review been done of expenditures (i.e. banners, signs, beautification) incurred to ensure capital assets are appropriately recorded?
- Have all adjustments from the prior period audit been recorded?
- Have invoices received after year end been reviewed to ensure they are recorded in the correct period?
- Has the 2019 audit fee quoted by the City been accrued as due to City of Hamilton?
- Has depreciation been recorded?

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\*\*\* These items will need to be requested from time to time, but are not required to be provided all at once. We just request that these items be available should we need to look at supporting invoices or deposits

**Related party  
(PS 2200)**

A **related party** exists when one party has the ability to exercise control or shared control over the other. Two or more parties are related when they are subject to common control or shared control. Related parties also include key management personnel and close family members.

**BIA Client Assistance Package**

**BIA Name**

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BIA Contacts    Lead Contact and Bookkeeper Contact

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**Bookkeeper contact for accounting questions**

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- 2 Once the information is provided to the auditors, they will be in contact with you to set up an in-person meeting based on your audit timeline
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