



City of Hamilton
BUSINESS IMPROVEMENT AREA SUB-COMMITTEE
AGENDA

Meeting #: 23-001
Date: January 10, 2023
Time: 10:30 a.m.
Location: Room 264, 2nd Floor, City Hall (hybrid) (RM)
71 Main Street West

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

	Pages
1. CEREMONIAL ACTIVITIES	
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 13, 2022	3
5. COMMUNICATIONS	
6. DELEGATION REQUESTS	
7. DELEGATIONS	
8. PRESENTATIONS	
8.1 Winterfest 2023 Updates	7
8.2 Business Improvement Area (BIA) Audit Updates	21
9. CONSENT ITEMS	
10. DISCUSSION ITEMS	

11. MOTIONS

12. NOTICES OF MOTION

13. GENERAL INFORMATION / OTHER BUSINESS

13.1 Verbal Update from Cristina Geissler, Business Development & BIA Officer

13.2 Statements by Members

14. PRIVATE AND CONFIDENTIAL

15. ADJOURNMENT



Hamilton

**BUSINESS IMPROVEMENT AREA SUB-COMMITTEE
MINUTES 22-009
10:30 a.m.
Tuesday, December 13, 2022
Hamilton City Hall
71 Main Street West
Room 264**

Present: Susie Braithwaite (Chair) – International Village BIA
Susan Pennie (Vice-Chair) – Waterdown BIA
Alexa Chavez – Concession Street BIA
Tracy MacKinnon – Westdale Village BIA, Stoney Creek BIA, and
Locke Street BIA
Emily Walsh – Downtown Hamilton BIA
Heather Peter – Ancaster BIA
Chelsea Braley – Ottawa Street BIA

Absent: Michal Cybin – King West BIA
Jessica Myers – Barton Village BIA
Bender Chug – Main West Esplanade BIA
Dundas BIA

Also Present: Councillors T. Hwang and C. Kroetsch

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

1. Appointment of Chair and Vice-Chair for 2022 - 2023 (Item 1)

(Walsh/MacKinnon)

- (a) That Susie Braithwaite be appointed as Chair of the Business Improvement Area Sub-Committee for 2022 - 2023.

CARRIED

(Mackinnon/Braithwaite)

- (b) That Susan Pennie be appointed as Vice-Chair of the Business Improvement Area Sub-Committee for 2022 - 2023.

CARRIED

FOR INFORMATION:

(a) CHANGES TO THE AGENDA (Item 2)

The Committee Clerk advised that there were no changes to the agenda.

(Pennie/MacKinnon)

That the agenda for the December 13, 2022 Business Improvement Area Sub-Committee meeting be approved, as presented.

CARRIED

(b) DECLARATIONS OF INTEREST (Item 3)

There were no declarations of interest.

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

(i) September 13, 2022 (Item 4.1)

(MacKinnon/Peter)

That the September 13, 2022 Minutes of the Business Improvement Area Sub-Committee be approved, as presented.

CARRIED

(d) STAFF PRESENTATIONS (Item 8)

(i) Economic Development: Research and Marketing Team Updates for 2023 (Item 8.1)

Judy Lam, Manager Commercial Districts and Small Business, introduced the following staff to address the Committee with a presentation on Economic Development: Research and Marketing Team Updates for 2023:

Michael Marini, Marketing Coordinator
Stefa Sokolowski, Economic Development and Research Officer
Adam Durrant, Business Development Analyst

(Braley/MacKinnon)

That the staff presentation respecting Economic Development: Research and Marketing Team Updates for 2023, be received.

CARRIED

(ii) Hamilton Day 2022 (Item 8.2)

Katie Stiel and Jose La Cruz, Hamilton Chamber of Commerce, addressed the Committee with a presentation on Hamilton Day 2022.

(Pennie/Braley)

That the presentation respecting Hamilton Day 2022, be received.

CARRIED

(e) GENERAL INFORMATION/OTHER BUSINESS (Item 13)

(i) Verbal Update from Cristina Geissler, Business Development & BIA Officer (Item 13.1)

Judy Lam, Manager Commercial Districts and Small Business, and Cristina Geissler, Business Development & BIA Officer, addressed the Committee respecting updates on Commercial Districts and Small Business.

(Walsh/Pennie)

That the verbal updates respecting Commercial Districts and Small Business, be received.

CARRIED

(ii) Statements by Members (Item 13.2)

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

(Peter/Brale)

That the updates from Committee Members, be received.

CARRIED

(f) ADJOURNMENT (Item 15)

(Walsh/Pennie)

That there being no further business, the Business Improvement Area Sub-Committee be adjourned at 11:57 a.m.

CARRIED

Respectfully submitted,

Susie Braithwaite
Chair Business Improvement Area
Sub-Committee

Angela McRae
Legislative Coordinator
Office of the City Clerk

HAMILTON
WINTER  **FEST**
FEBRUARY 2 - 20 **2023**



60+ Events across the City

Winterfest HUB @ Jackson Square Rooftop

\$200,000 Marketing Campaign



Marketing Campaign

Winterfest Magazine	50,000 copies via Canada Post
Metroland Media	Print and Digital
CORUS, C101.5, CFMU Radio	6-week campaign
CHCH	6-week campaign
Weather Network	300,000 impressions on app
Social Media	3M impressions
Posters, Post Cards	20,000 pieces

HAMILTON WINTERFEST

FEBRUARY 2 - 20 2023

FEBRUARY 10-20 ROOFTOP OF JACKSON SQUARE

GETTING HERE

HAMILTON TRANSIT
Take the HSR to the MacNab Terminal and you're steps away!

HAMILTON BIKE SHARE
Grab a bike anywhere in the city and make your way to the lock-up stations at King and James or Main and MacNab.

GO TRANSIT ONLINE WEEKEND PASS
Travelling on a weekend? Buy your online \$10 One-Day on the weekend travel pass, or a \$15 Weekend travel pass online. You can take GO wherever you want, on Saturdays, Sundays and Holidays.

That means you can ride on any GO train or bus, to and from wherever you're going, for just \$10 each weekend day and statutory holiday. Furthermore, if you want to travel throughout the entire weekend, full weekend passes are also available for \$15. The Weekend Passes are only available online on the GO e-ticket platform.

OUT OF TOWN DRIVERS
From the East (Toronto/GTA) take the QEW to the York Blvd. exit. Follow York Blvd. to the West until you reach the First Ontario Centre. There is ample paid parking throughout the downtown core.

From the West (Niagara) take the QEW to the Red Hill Valley Parkway. Follow the RHVP to the King Street East exit. Follow King Street to downtown. There is ample paid parking throughout the downtown core.

WINTERFEST HUB
BEAUTIFUL, BOLD AND BRIGHT!

20+ ART INSTALLATIONS FROM AROUND THE WORLD! TASTY FOOD AND HOT DRINKS LIVE MUSIC FRIDAYS ICE SKATING FAMILY DAY EXTRAVAGANZA

FREE ROOFTOP CONCERTS

ROCK FESTIVAL

Image by Scott Simons & Chris Emepy Photography

16 HAMILTON WINTERFEST

HAMILTONWINTERFEST.CA



Winterfest Website

Constant intake of events to include in online calendar

70,000 website visits in 8 weeks in 2022

www.hamiltonwinterfest.ca



Winterfest HUB @ Jackson Square

20+ installations by artists from Hamilton, across Canada and France

5 light-based wall mounted pieces

Available for purchase after the festival

Ideally installed throughout Hamilton



Winterfest HUB @ Jackson Square

Pre/Post Game Celebrations with FirstOntario Centre

Free Rooftop Concerts on Friday Nights

Valentine's Day Event

Family Day Extravaganza

McMaster Alumni Night

Chamber of Commerce Night

HAMILTON
WINTERFEST FEBRUARY 2 - 20 2023

Wall Mounted Works

Natalie Hunter, Hamilton
Sensing Sun

4 pieces

Each piece is 4' x 8'

Professionally Fabricated

Requires single electrical line

Wall mounted with tapcon screws





Wall Mounted Works

Five Eight, Montreal
Analog_FIVE

1 piece
4' x 18'
Neon and LED Light
Professionally Fabricated
Requires 2 electrical lines
Mounts to wall with lag bolts





Wall Mounted Works

Fareh Malik, Hamilton
Chai

1 piece
10' x 10'

Alupanel face, Steel frame, LED Lights
Professionally fabricated
Requires single electrical
Mounts to wall with lag bolts

**A white man called me that same tired word
*terrorist***

(don't worry, I'm used to it)

what was once an insult

has become a verbal tick in frustration

we were in line at the 7/11

and he had chai in his cup

when he leaned into spiced steam

nose first

he couldn't even recognize my scent

by Fareh Malik

Wall Mounted Works

Angela Aujla, Innisfil
Philkari Forest

Multiple Pieces in 2 Sections
Each section is 15' x 20'

Combination of alupanel prints
and backlit LED custom shapes

Requires single electrical line
Mounts to wall with tapcon
screws



HAMILTON WINTERFEST

FEBRUARY 2 - 20 2023

Wall Mounted Works

Clear Eyes Collective, Hamilton
Urban Oasis

Multiple Pieces
Painted Plywood
Varying sizes

Mounted with tapcon screws
LED lighting is very easy to add



HAMILTON
WINTERFEST FEBRUARY 2 - 20 2023

Contact Information

Mural Placements

Jeremy Freiburger

Jeremy@cobaltconnects.ca

Website event addition

www.Hamiltonwinterfest.ca

Partnership Ideas

Steven Hilliard

stevendhilliard@hamiltonwinterfest.ca



BIA Client Assistance Package

BIA Name _____

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 Rajdeep Dhillon at 905-523-2237 (rajdeepdhillon@kpmg.ca)

DEADLINES

1 Books and records to be prepared by client (as described below) for each BIA are to be delivered to **Joanna Pyziak (Joanna.Pyziak@hamilton.ca)** at the City of Hamilton by **Mar 20, 2023**. If you have hard copy files these can be delivered to City of Hamilton Financial Services, 28 James Street N, 4th Floor, Attention: Joanna Pyziak. Please ensure that the information provided is complete to reduce the risk of additional audit fees.

Deadline

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 Joanna Pyziak. Audits will be completed to adhere to identified schedule

Expected Date for FS Approval Input

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.

FEE Notes

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.
 On average each audit entry will have a fee associated with the documentation and impacts of each audit difference

REQUIRED INFORMATION - To be supplied by **Cristina Geissler**

<ul style="list-style-type: none"> - 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 current year 	<p>All copies to be provided electronically to Joanna Pyziak who will check for completeness and then provide to KPMG by Mar 27, 2023</p>
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REQUIRED INFORMATION- To be supplied by BIA Contact

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

GENERAL

- Minutes from all Board meetings for the year under audit
- Listing of all current Board members
- Draft internal financial statement (**excel or word**)
 - Balance Sheet**
 - Income Statement**
- Listing of all related parties (see Appendix for explanations)
- Confirm prior year adjusting entries have been posted to GL (including ones from auditors)
 You have agreed your opening retained earnings to prior year published FS
- 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

GENERAL LEDGERS

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

CASH

- All bank statements from January to December and the month of January after year end
- Bank reconciliation and supporting schedules at December 31
- Listing of signing officers on cheques and who writes cheques

REVENUE & ACCOUNTS RECEIVABLE

- Accounts receivable reconciliation at December 31
- Access to deposit books covering the period from January 1 to December 31 and the two months after year end ***
- Listing of deferred revenue and supporting documentation

EXPENSES & ACCOUNTS PAYABLES

- Accounts payable reconciliation between listings and trial balance at December 31
- Access to invoices during the year***
- Listing of payments (cheques, eft) for the 12 months from January 1- December 31 and for the two months after year end
- All HST forms for the fiscal year, if applicable

TANGIBLE CAPITAL ASSETS

- Listing of significant capital asset additions and disposals during the year and supporting documentation such as invoices
- Capital asset continuity schedule for year ending December 31
- Confirmation that you have calculated the depreciation expense for the year

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 the following year?
- Are there any commitments or contingencies for the following fiscal year (if so please provide)?
- Are you aware of any fraud, internal or external, that occurred during the year?
- Is there any new lease agreements in place? If so, please provide a copy.

Y/N

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 audit fee quoted by the City been accrued as due to City of Hamilton?
- Has depreciation been recorded?

*** 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

The package has been reviewed for completeness

By _____

Date _____

Related party
(PS 2200)

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BIA Name _____

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Lead Contact for Audit Questions

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Name _____ **Name** _____

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DEADLINES

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Y/N

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The package has been reviewed for completeness

By _____

Date _____

Related party
(PS 2200)

Category	Detailed Description	Management Response	Source
Operations	Have there been, or does the entity expect, any significant changes in its business or environment, including internal control?		
Estimate	Have there been changes in circumstances that may give rise to new or the need to revise existing accounting estimates? Also, has there been or ought to have been a change from prior period in the methods for making the accounting estimates?		
Accounting Policies	Are there any accounting policies / practices used by the entity in preparing its (consolidated) financial statements that are not: - in accordance with the applicable financial reporting framework - appropriate for its business - consistent with accounting policies used in the entity's industry?		
Financial Reporting	Are there any newly implemented or changed accounting policies that took effect in the current period and/or policies that will need to be implemented in the future?		
Financial Reporting	Has management been asked to record, or is management aware of, unusual or otherwise inappropriate journal entries or adjustments without adequate support or explanation for the entries or adjustments? Have there been any instances of overrides of controls through recording of journal entries or other adjustments? Have there been any instances of journal entries or other adjustments initiated outside the normal course of business?		
Fraud	How does management communicate its views about acceptable business practices and ethical behavior to employees?		
Fraud	What programs and controls has management established to prevent, detect, deter and mitigate fraud? How does management monitor these programs and controls?		
Fraud	Are there particular operating locations or business segments for which a risk of fraud may be more likely to exist? What is the nature and extent of management monitoring of operating locations or business segments for fraudulent activities, including fraudulent financial reporting?		
Fraud	What process has been established to identify and respond to fraud risks?		

Category	Detailed Description	Management Response	Source
Fraud	What is the nature and extent of the communications between management and those charged with governance regarding management's process for identifying and responding to fraud risks?		
Fraud	Are you aware of, or have you identified any instances of, actual, suspected, or alleged fraud, including misconduct or unethical behavior related to financial reporting or misappropriation of assets? If so, have the instances been appropriately addressed and how have they been addressed?		
Fraud	<p>How does management assess the risks that the financial statements may be materially misstated due to fraud? What fraud risks have been identified?</p> <p>What is the nature, extent, and frequency of such assessment?</p> <p>What is the entity's response to identified fraud risks, including controls to mitigate the risks?</p>		
Going concern	<p>Has management made an assessment of the entity's ability to continue as a going concern?</p> <p>If so, what is management's assessment of the entity's ability to continue as a going concern?</p> <p>If not, what is management's basis for the intended use of the going concern basis of accounting?</p>		
Going concern	Are there any events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern during the period of assessment used by management or after such period? If so, what are management's plans to address them?		
Laws and regulations	<p>What legal and regulatory frameworks are applicable to the entity? What laws and regulations have a direct effect on the determination of material amounts or disclosures in the financial statements?</p> <p>How is the entity complying with the legal and regulatory framework?</p>		
Laws and regulations	Are there directives issued by the entity or periodic representations obtained by the entity from management at appropriate levels of authority, concerning compliance with laws and regulations?		

Category	Detailed Description	Management Response	Source
Laws and regulations	What policies, procedures, and controls has management established to prevent instances of non-compliance with laws and regulations, including illegal acts?		
Laws and regulations	Have you received any correspondence from the relevant licensing or regulatory authorities, reports of investigations and enforcement actions where non-compliance should be considered when preparing the financial statements?		
Laws and regulations	Is the entity in compliance with laws and regulations?		
Litigation, claims and assessments	What policies, procedures, and controls has management established for identifying, evaluating, accounting for and disclosing litigation, claims and assessments?		
Litigation, claims and assessments	<p>Is the entity involved in any litigation, claims or assessments (including those defended by insurance companies)?</p> <ul style="list-style-type: none"> - What is management's assessment of such matters? - Which litigation, claims and assessments involving the entity may have a material effect on the financial statements and/ or may require disclosure in the financial statements? 		
Related parties	<p>Who are the entity's related parties?</p> <p>Are there any changes in related parties from the prior period?</p> <p>If there are related parties, what is the nature of the relationship, including ownership structure, between the entity and each related party?</p>		
Related parties	<p>What are the processes and controls that management has established to:</p> <ul style="list-style-type: none"> a. identify, account for, and disclose related party relationships and related party transactions b. authorise and approve significant transactions and arrangements with related parties? 		
Related parties	<p>Have there been any transactions with the identified related parties during the period, including with management or those charged with governance?</p> <ul style="list-style-type: none"> - If so, who are the parties, what are the transactions and what is the business rationale or purpose for the transactions? 		
Significant unusual	Has the entity entered into any significant unusual transactions?		

Category	Detailed Description	Management Response	Source
transactions			
Significant unusual transactions	What are the controls that management has established to authorize and approve significant unusual transactions?		

Category	Detailed Description	Those Charged with Governance Response	Audit implications and response, if any
Fraud	What are your views about fraud risks at the entity?		
Fraud	How do those charged with governance exercise effective oversight of management's processes for identifying and responding to the risk of fraud in the entity and internal controls management has established to mitigate these fraud risks?		
Fraud	Are you aware of or have you identified any instances of actual, suspected, or alleged fraud, including misconduct or unethical behavior related to financial reporting or misappropriation of assets? If so, have the instances been appropriately addressed and how have they been addressed?		
Significant unusual transactions	Has the entity entered into any significant unusual transactions?		