



Building a resilient system

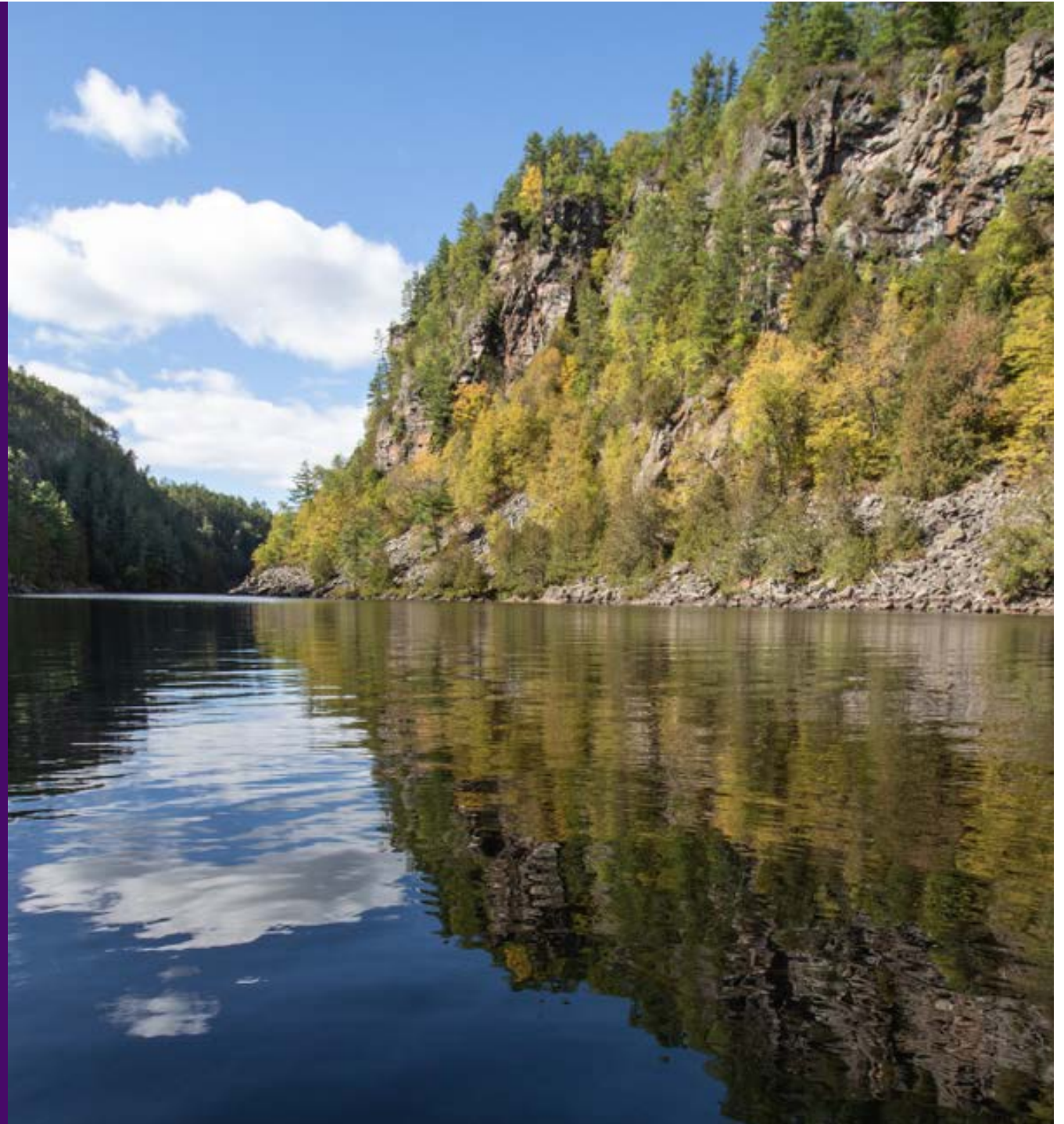
THE MUNICIPALITY OF
TEMAGAMI

SERVICE DELIVERY REVIEW
CONSULTING SERVICES

RFP-SD-2020

MAY 07, 2020

Let's do this.





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May 07, 2020

Craig Davidson

Treasurer/Administrator

Municipality Of Temagami

P.O. Box 220, 7 Lakeshore Drive

Temagami, ON. P0H 2H0

RE: RFP-SD-2020 – “Service Delivery Review Consulting Services

Dear Craig,

We are delighted to submit our proposal to undertake a Service Delivery Review (SDR) for the Municipality Of Temagami (referred to as “the Municipality” throughout). Municipalities are facing a host of unavoidable challenges that are increasing the cost of service delivery, such as, increasing citizen demands, rising labor costs, changing legislation and rising expectations for new, innovative technology solutions. In many cases, councils and administrators have implemented unilateral budget cuts across all departments to address their fiscal challenges. Years of taking such a simplistic approach have taken their toll, however, resulting in at times unfair reductions in service levels, with limited concern to the value or importance of the services to the public.

The more sophisticated and knowledgeable approach to tackling these challenges is to conduct a SDR. Such a review is a re-evaluation of the Municipality Of Temagami’s operations to determine if there are more efficient, effective or economical means to delivering municipal services. We commend the Municipality on taking this approach to these challenges and we look forward to the prospect of working with you and your stakeholders in this capacity. The three reasons why we believe KPMG to be the best partner of the Municipality Of Temagami in the SDR is:

- **Canada’s leading municipal advisory and audit firm:** Our experience serving local governments is unparalleled. We have worked with municipalities of all shapes and sizes undertaking SDRs, core service reviews, operational reviews, internal audits and value for money studies.
- **Highly qualified, experienced team:** Your team is led by **Tiffany Cecchetto**, who brings over 17 years of experience serving a wide range of clients including enterprise clients, not-for-profit clients including the higher education, utilities, charity sectors and municipalities located in Northern Ontario. She is supported by **Chas Anselmo**, a senior team member who have worked with a variety of small regional municipalities’ right through to the largest cities across Ontario and Canada.

- **Proven methodology and collaborative approach:** Our approach is grounded in a factual and analytical process using the Municipal Reference Model (MRM), coupled with a commitment to working in close partnership with you every step of the way. We will meet with your staff to understand current service levels, develop service profiles and identify realistic opportunities for cost savings and improvements.

We have a fantastic team to serve Springwater which will bring the very best of KPMG to support this review. We look forward to the next stage of the proposal process.

Sincerely,



Tiffany Cecchetto

Lead Engagement Partner

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Executive summary

We understand the vital importance of your mission to make the Municipality of Temagami, a resilient and thriving organization to support and sustain a growing community. We are committed to delivering a high quality, independent and objective audit, leveraging our knowledge of organizational and service reviews for Municipalities and Public Sector to your benefit.

BENEFITS WE BRING TO THE MUNICIPALITY OF TEMAGAMI



Canada's leading municipal advisory and audit firm.

Our experience serving local governments is unparalleled. KPMG's partners and professionals bring in-depth knowledge and experience that will provide you with insights firmly grounded in understanding the business challenges of the current municipal environment. As one of Canada's leading municipal advisory firms, we have a robust national practice comprised of partners and professionals dedicated to providing advisory services to municipal governments and organizations. Our in-depth knowledge and experience - gained from conducting numerous reviews across Canada - enables us to provide clients with insights firmly grounded in understanding the business challenges of the current economic environment. Our distinctive knowledge will not only enable us to deliver on time and on budget, but will also help uncover any potential opportunities already implemented in other municipalities.



A knowledgeable and experienced team

All firms have their own culture. At KPMG, we work with you. Everyone on our proposed team is chosen according to clear alignment with your needs, strategy and goals. Our relevant technical qualifications, strong public-sector credentials, and successful track record advising and leading Ontario municipalities and the broader Ontario public sector through change and transformation proves our ability to hit the ground running and leverage leading practices to the Municipality of Temagami's benefit

Your Lead Engagement Partner **Tiffany Cecchetto**, brings over 17 years of experience serving a wide range of clients including enterprise clients, not-for-profit clients including the higher education, utilities, charity sectors and municipalities located in Northern Ontario.

Your Engagement Manager **Chas Anselmo**, a Senior Manager in KPMG's Northern Ontario Advisory Services Practice, has over 10 years of experience in the areas of municipal operations and processes. Chas has played a leading role in the delivery of municipal service reviews to a range of clients across

Ontario, including the City of London, Region of Niagara, Township of North Huron, Town of Blind River, Town of New Tecumseth, City of Timmins, City of Dryden, City of Elliot Lake and Perth County. Chas is also working towards his Lean Six Sigma Black Belt designation



Value through proven methodology and collaborative approach.

Our collaborative approach is grounded in a factual, analytical and transparent process, coupled with a commitment to working in close partnership with you every step of the way. Our work plan will be led and executed by seasoned professionals with significant knowledge of the public sector, municipalities and environmental agencies with organizational and operational reviews. We will meet with your people as appropriate to help them deepen their understanding of the reasoning behind our recommendations as we further our understanding of your organization and requirements in order to deliver tailored advice and develop solutions that address your needs.

Centered around six distinct phases, our work plan drives rigor through the measurable process of defining expectations, reviewing existing and future conditions, and conducting a functional analysis. Our approach is intentionally focused on identifying operational improvements while preserving, as much as possible, service levels for residents. Our experience has consistently demonstrated the need to 'go deep' – gaining an in-depth understanding of how services are delivered and resources deployed. This focus is intended to avoid the project devolving into a review of service levels only, which often occurs when insufficient analysis and scrutiny of municipal operations is performed as part of the process.

Our approach to the Municipality's review incorporates our proven **Municipal Service Delivery Review Methodology (MSDR)** which supports a critical evaluation of a municipality's services, service levels, delivery methods and financing approach intended to identify opportunities for change that can be considered by Council.

We are confident that no firm is better suited to help you meet these needs than KPMG. The Municipality of Temagami can count on a quality organizational and service review, proactive and sound advice that come from years of successfully serving Municipalities and the Public Sector across Canada.



Client service approach – Value Proposition.

Our commitment to service excellence will translate to action immediately upon our appointment as the Municipality of Temagami's trusted business advisor for this engagement. We will base our relationship with you on these principles:

- **A professional relationship based on communication and trust** – Our team commits to uphold and evolve the important professional relationships with your team. We do this to make sure we maintain and grow our understanding your business, objectives and needs and deliver our services efficiently and effectively to add value.
- **Clear communication** – KPMG has clearly defined processes for ensuring our internal communications are clear, frequent and precise throughout our audit engagements. They include monthly meetings of our core team to exchange information, address technical and other issues, agree on action plans, and assign accountabilities.
- **Performance assessment** – KPMG's performance measurement system promotes our core values (clients, people and knowledge) at all levels of the firm, including practice leaders, partners, managers and staff. The individual members of our team will be evaluated, at least once a year, against these client service standards.

- **Client feedback** – KPMG has a formal review process for ensuring the quality of our service. Client feedback is sought annually on all aspects of our service. We measure our success from the only perspective that matters – *yours*.



Value for Fees

As professional service providers, we understand your need to obtain the most value for the fees you pay. We strive to keep fees at the lowest possible level consistent with high professional standards. We believe our value translates into providing the Municipality with high quality service, bringing you experience directly related to the public sector, and assigning the best people for your engagement.

KPMG is ideally positioned to undertake this initiative with the Municipality of Temagami

Our proposal provides evidence of our project management capability and our experience in reviewing municipal services to ensure taxpayers receive modern and efficient service delivery. We fully appreciate your expectations and we commit to exceeding them throughout this project.

Our Understanding of the Project Requirements

As municipal budget challenges grow year after year, municipalities are facing a host of unavoidable pressures that are increasing the cost of service delivery. Our experience with Ontario municipalities demonstrates quite clearly that the operating environment is both challenging and changing:

- Municipalities continue to face an evolving and challenging regulatory environment, with new Provincial legislation impacting significantly on municipal functions such as land ambulance, recycling, public health, planning, social assistance and childcare. Similarly, changes to the assignment of funding responsibilities between the Province and municipalities are also expected to impact resource demands.
- Municipalities face significant capital investment requirements over the short to medium term, some of which relate to the replacement of existing infrastructure that has reached end of useful life, while other investments are necessary to support growth that is occurring within the municipality. In a number of instances, current capital funding sources (i.e. existing reserves and annual capital contributions) are seen as insufficient to meet these requirements, the consequences of which include (i) the need to prioritize the allocation of financial resources, resulting in some projects being deferred; (ii) increased operating costs due to the poor condition of infrastructure; and/or (iii) the need for municipalities to forego certain activities due to the absence of supporting technology and other systems.
- Municipalities experience operating cost increases that go beyond rate of general inflation (as measured by the Consumer Price Index). The reality is that the Municipal Price Index will consistently exceed the general rate of inflation.
- The impact of climate change is having a pronounced effect on municipal operations, most notably with respect to winter roads maintenance activities and more frequent and severe flooding.
- Continuous increasing demands from residents and businesses for improved public service delivery and greater public accountability

While all of these changes increase the financial pressures and demands on municipalities, the need to ensure the affordability of taxation and user fees poses a constraint as municipal councils often seek to limit taxation increases for their residents and ratepayers.

In many cases, municipal Councils and staff have implemented unilateral budget cuts across all departments to address their fiscal challenges. However, years of taking this across the board approach have taken their toll, resulting in at times unfair reductions in service levels, with limited concern to the value or importance of the services to customers.

In 2019, the Province of Ontario announced that provincial funding to municipalities would be reduced as part of a larger cost reduction and modernization initiative. To ease the transition, the Province released a series of grant programs for municipalities to fund a review of their operations. While these reviews often go by many different names – including service efficiency reviews, service value improvement operational reviews, and cost saving studies – they all share the same goal: to determine if a municipality is delivering its services to its citizens in the best possible manner. Accordingly, these service reviews help municipalities assess their current program and service offerings to determine how to optimize service delivery through a series of service improvement initiatives.

OUR UNDERSTANDING OF THE SCOPE AND REQUIREMENTS

We understand the Municipality Of Temagami is seeking the assistance of a consulting team to conduct a service delivery review to reduce the cost of service delivery while improving services and service levels. KPMG proposes to meet your needs by applying our understanding and experience in a manner that is clear, objective, and professional. As Canada's leader in municipal service delivery projects, we have a deep knowledge of municipalities and the services they provide and as a result it will allow us to hit the ground running and create time efficiencies and cost savings for you.

We have carefully reviewed your RFP and understand that our services would be required to conduct a service delivery review to determine if there are opportunities to:

- Improve services and outcomes
- Meet new or increased demand from customers for services
- Improve service delivery mechanisms and processes
- Maintain existing service levels in the face of competing priorities.

More specifically, the Service Delivery Review work requires the KPMG project team to:

1. Review and provide recommendations that could realize efficiencies resulting in reduced costs and/or improve services to customers.
2. Identify mechanisms to continue to foster, grow and sustain trust and confidence between all levels of the organization, Council and residents.
3. Detail the Municipality's current service delivery model effectiveness and cost through the use of an inclusive and collaborative approach with members of Council, Senior Management and Staff
4. Benchmark the Municipality's data with that of the selected comparators and identify areas for further investigation or potential improvement.
5. Provide a written report with recommendations

Our project plan reflects the requirements of your RFP and our experience in conducting similar service reviews. We place a high priority on upfront planning and are committed to conducting an efficient Service Delivery Review within your timeframe.

Our approach to the Service Delivery Review is divided into six phases, each focused on the accomplishment of specific, tangible objectives and activities. We will utilize a variety of meetings, workshops, and interviews to engage with the First Nations, Council, Staff, User Groups, Committees, etc. to ensure the voice of the customer is heard. Our methodology and project plan that follows outline these steps in detail.

Project Methodology

Our approach to the Service Delivery Review is divided into six phases, each focused on the accomplishment of specific, tangible objectives and activities.

The following sections provide a brief description of each phase and its associated activities. The project methodology and work plan would be replicated for both property-centric services and citizen-centric services.

PHASE 1: PROJECT START-UP

This phase lays a strong foundation for the project through the facilitation of introductory and kickoff meetings with key project contributors. It consists of a project meeting with the Treasurer/Administrator, as well as kickoff meetings with the Senior Management Team.

PROJECT KICK-OFF MEETING

KPMG will spend a brief, but necessary, period of time at the beginning of the project to confirm the scope, establish expectations, and validate our approach with the Treasurer/Administrator. This meeting will also serve to confirm project deliverables and confirm timelines. Specific items to be addressed include project deliverables, timelines, the availability and requirements of resources. We will also schedule bi-weekly project status meetings during which KPMG will report on the overall progress of the review.

DELIVERABLES:

- Engagement letter
- Project meeting schedule (we present a draft project schedule on Page 9)

PHASE 2: OVERVIEW OF MUNICIPAL ENVIRONMENT

This phase of our study is the assessment of the current state of the Municipality, which includes:



- Conducting a detailed inventory of services and programs provided by the municipality
- Performing cost analysis of these services and programs, including efficiencies and effectiveness
- Providing recommendations to the Municipality of programs and services to continue, improve and consider reducing, based on our analysis and considering cost and operational savings
- Develop recommendations on which services and programs should remain in-house, and which services and programs, if applicable, should be outsourced for additional cost saving measures

The development of the current state assessment will involve a review of documentation relevant to the Municipality's services, staffing and financial performance, which may include:

- Detailed organizational structure charts
- FTE complements and compensation levels
- Collective bargaining agreements and contractual arrangements that may impact on the ability to the Municipality to introduce changes
- Audited financial statements and financial information returns
- Internal financial statements and departmental budgets
- By-laws and policies
- Previous studies and other relevant documents that provide insight into the operational nature of the Municipality.

Our documentation review will be complemented by information obtained from the following:

- Working sessions with the Municipality's functional departments

The results of our current state assessment will be summarized in municipal profiles that outline:

- The services offered by the Municipality and the basis for the provision of the service (mandatory, established, discretionary)
- The current service level standard
- The existing method of delivering the service (own resources, contracted out, etc.)
- The annual cost of providing the service, broken down between personnel and other costs
- FTE complements involved in delivering the service
- Non-taxation funding sources by service (user fees, grants, etc.)
- The portion of the municipal levy used to fund the specific services.

DELIVERABLES:

- Draft municipal service profiles

PHASE 3: REVIEW OF CURRENT SERVICE DELIVERY MODELS

Please note that Phase III and Phase IV of our work plan will run concurrently.

The third stage of our work plan involves the identification of potential opportunities for consideration by the Municipality, which could potentially include:

- Changes to services and service levels so as to allow the Municipality to match resources and capabilities with intended outcomes
- Changes to internal processes and delivery methods as a means of maximizing efficiencies
- Changes to funding approaches to municipal services so as to ensure an appropriate and fair distribution of funding levels for municipal services
- Based on our experience, we anticipate that the majority of opportunities will be derived from areas where:
- Significant gaps exist between the Municipality's intended role and its existing capabilities
- Duplication and other inefficiencies have been identified during the course of the review
- Significant latitude exists for changes to service levels, processes and other aspects of the Municipality's operations (as opposed to highly regulated services)
- Staffing levels are primarily variable in nature and are not interrelated with other municipal services
- Indicators for the Municipality vary significantly from the municipal comparators

The identification of potential opportunities for change will be identified through our development of municipal service profiles and business process re-engineering (BPR) methodology.

Whereas the Municipality provides services to two neighbouring First Nations communities (Temagami First Nation and Teme-Augama Anishnabai) and to the extent that the potential opportunities may impact upon those communities, KPMG will organize an opportunity for those community members to provide their input on those municipal services.

KPMG's BPR methodology breaks down municipal processes such as transaction processing or fleet maintenance into individual work steps. The development of a visual depiction of the work efforts undertaken by municipal staff allows us, working in conjunction with the Municipality's, to understand the exact work steps undertaken by Municipality personnel in the delivery of selected services and identify:

- Areas of potential inefficiencies, which may stem from duplicate work efforts, the use of manual vs. automated processes, the absence of connectivity between municipal systems or the performance of work with little to no value
- Aspects of the Municipality's processes that may expose it to financial risk as a result of inadequate internal controls
- Limitations from a customer service perspective. For example, some municipalities will not provide accept payment for services at functional departments, requiring residents to (i) queue at one location in order to access the service; and (ii) queue at another location in order to pay for the service. In some cases, residents will need to queue at the original location again in order to demonstrate that payment has been made
- Areas of litigation risk that may expose the Municipality to legal action.

To accomplish this, this stage will include the following:

- Working sessions with Municipality personnel (number and composition of functional teams to be determined), during which time KPMG will discuss each of the draft municipal service profiles and facilitate discussion concerning municipal services and the potential for change.
- The identification of key processes for our BPR review and the facilitation of separate working sessions with relevant Municipality personnel to review processes and potential opportunities for improvement.

DELIVERABLES:

- Final municipal service profiles

- Process maps for key processes (to be confirmed in conjunction with the Municipality)
- Results of the Phase IV Benchmarking analysis (Which runs concurrent to Phase III)
- Preliminary list of opportunities
- Consultation with neighbouring First Nations
- Interim report to the Treasurer/Administrator

PHASE 4: BENCHMARKING ANALYSIS OF CURRENT SERVICE DELIVERY

Please note Phase 5 will run concurrently with Phase 3

In our experience, clients benefit tremendously by learning about the experiences of other jurisdictions. In this phase, we seek to build on the Municipality's current jurisdictional knowledge by conducting a high level benchmarking review of the Municipality's service areas. The benchmarking review will consist of an analysis of financial statements, Ontario Financial Information Returns (FIRs), census data and other data sources of up to five municipalities comparable to the Municipality to identify areas where performance indicators vary substantially from other municipalities. We will identify specific areas of interest where the benchmarking data suggests other municipalities are providing different service levels, or have different cost levels or revenue levels. Altogether, this jurisdictional review will assist in the identification of key trends and patterns in service delivery models and improvements that can be applied within the business unit.

DELIVERABLES:

- Comparative summary of municipal services, service levels and delivery models
- Comparative summary of municipal services

PHASE 5: OPPORTUNITY IDENTIFICATION

At the completion of Phases I to V, we will draw a set of conclusions and recommendations that are generally divided into the following categories:

- **Required Services:** a range of options that would enable the Municipality to achieve its outcomes with a mix of services, keeping required services while possibly divesting, transferring, discontinuing, or significantly altering non-required services
- **Service Levels:** a range of options to adjust service levels to standards, as well as adjust standards, if/when they are not legislatively set
- **Alternate Service Delivery Methods:** consideration of a range of options to outsource, in-source, or change a procurement approach for the service
- **Process Re-engineering Options:** a range of options for improving efficiencies through redesigning processes, tools and key enablers.

In some cases we will identify “quick wins” – actions that the Municipality can initiate immediately that will reduce costs and/or improve services. In other cases we will recommend changes that may take some time to achieve. While the quick wins are rewarding in the short term, we find that longer-term fundamental changes are generally the most important in achieving long-term financial sustainability for municipalities. There will also be some areas where we are able to identify an opportunity but where some further study is required to determine the best way forward. We will identify these opportunities with a suggested approach to further investigation.

Based on our experience, we anticipate that the majority of opportunities will be derived from areas where:

- Significant latitude exists for changes to service levels. For example, parks and recreation programming will likely result in more opportunities than road maintenance since there is little to no formal requirement for municipalities to deliver parks and recreation services, while road maintenance activities are regulated by Provincial legislation, thereby providing a lesser degree of flexibility to the Municipality
- Staffing levels are primarily variable in nature and are not interrelated with other municipal services. In certain municipalities, staff are often employed in a range of activities, including roads maintenance and the operation of arenas and other municipal buildings. Where staff is intermingled within a range of municipal services, it can be difficult to realize meaningful cost savings as the demands of multiple services preclude staffing reductions. Other programs, however, are more seasonal in nature and employ staff on a stand-alone basis (e.g. lifeguards) and these areas will have a higher potential for staff and cost adjustments.
- Financial and service indicators for the Municipality are significantly higher than its municipal comparators. While service levels will vary from community to community, our experience has demonstrated that areas where significant differences are identified from the service level baseline (Phase III) generally provide more potential for cost reductions than areas where the Municipality's services are in line with its peers.
- Subsequent to the identification of the opportunities, we will work with the Municipality's finance personnel to develop a high-level (order of magnitude) estimate of the potential financial impact of each of the opportunities.

DELIVERABLES:

- Listing of potential opportunities and associated financial and non-financial impacts

PHASE 6: DRAFT REPORT AND PRESENTATION

Upon completion of the above-noted work steps, we will commence preparation of our final report, which will summarize the results of our analysis and outline potential courses of action for the Municipality. In presenting our recommendations, we will differentiate between operational recommendations that do not require the approval of Council and strategic recommendations that by virtue of their impact on services and service levels, will require Council approval.

We will forward our draft report to the CAO for review. Following the incorporation of changes, we will submit a second draft of our report to the Municipality for review and commentary.

At this time, KPMG will host a public consultation session to provide the public with an opportunity to discuss municipal services and provide input with respect to the potential opportunities.

DELIVERABLES:

- Finalized service profiles inventorying current services and delivery approaches
- Draft report
- Presentation to Council
- Public consultation session.

PROPOSED TIMELINE IDENTIFYING REALISTIC MILESTONES AND DELIVERABLES.

Our timeline provides an outline of the scope of work to be performed and the approach to be utilized to accomplish the tasks as presented, including relevant milestone dates.

PHASE	Weeks															
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Project Initiation																
Current State Assessment																
State of Municipality presentation to Council																
Review of Current Service Delivery Models																
Jurisdictional Analysis																
Opportunity Identification																
Issuance of Draft Final Report																
Issuance of Final Report																
Report Presentation to Council																
Bi-weekly Conference Calls																

QUALITY ASSURANCE AND COMMUNICATION

In our experience, projects benefit from a strong project management plan that provides for continuous communication between KPMG and our client as to the status of the engagement. Regular communication allows for issues to be identified and addressed as they arise (rather than waiting till the delivery of a report) and ensures that the Municipality understands the progress of our engagement. This is particularly important for projects that have high public profiles, involve multiple work efforts running concurrently or which extend over several months.

The key aspects of our proposed project management plan include:

- Conference calls with the Treasurer/Administrator two weeks to review the overall progress of the study, discuss issues arising from our study and factors that may influence project timing.

PROPOSED COMMUNICATION METHODS

The Municipality will remain informed and encounter no surprises through our commitment to regular, open and proactive communication. As your strategic advisor, we will be available to you on a high-priority basis. Chas Anselmo, your Engagement Manager, will be your primary point of contact. To demonstrate our commitment to the Municipality, Chas will be supported by your Lead Engagement Partner, Tiffany Cecchetto, as well as Oscar Poloni who is our Office Managing Partner for Sudbury; North Bay; Sault Ste. Marie Offices to add value to this engagement by acting as the Advisory Resource and the Engagement Quality Control Review Partner for this engagement.

We will return your phone calls promptly, and communicate with you continually and proactively. We will establish an environment of continuous communication and rapid response, making sure there are “no surprises” for you during the engagement and delivery of our services. We know that meeting timelines and responsiveness are important to you and we will make this a priority for our team.

WORKING TOGETHER

We anticipate that the service delivery review will attract the attention of the Municipality’s staff and community. Given the sensitivity of these projects within the community, we believe it is appropriate to conduct the Review in an open and transparent manner. Embedded within our approach are aspects of our communication and change management strategy (consultation with staff representatives, presentations at open meetings of Council, development of potential organizational structures reflecting changes to staffing levels).

Our approach to a service delivery review relies upon the input from Municipality personnel, reflecting the fact that Municipality staff are in the best position to share their insight, expertise and ideas on municipal structure, processes, service levels and operations with our team. At the same time, we recognize that the review will be an additional workload responsibility for municipal staff and we will attempt to minimize demands on your staff by:

- Providing a detailed orientation session at the beginning of the process that clearly communicates expectations and data requirements
- Providing you with clear and concise requests for information
- Providing preparatory information one week in advance of any scheduled meetings
- Ensuring KPMG representatives are available to assist Municipality staff with the collection of information in connection with the review

For the purpose of this Service Delivery Review, the following chart breaks down the resources that will be required of the Municipality:

Group	Resource Requirements
Treasurer/Administrator	<ul style="list-style-type: none">▪ Participation at Phase I project initiation meeting and subsequent meetings▪ Attendance at relevant functional team meeting(s)▪ Review and feedback on all KPMG deliverables▪ Arrangement of meeting facilities, including public input sessions
Functional team members	<ul style="list-style-type: none">▪ Participation in functional team meetings, including discussion on resource requirements, services and service levels and processes▪ Review of KPMG deliverables relating to functional team scope of responsibilities

About KPMG

KPMG LLP is the Canadian member firm of KPMG International Cooperative (KPMG International). As a provider of information-based services, KPMG delivers understandable business advice - helping clients analyze their businesses with true clarity, raise their level of performance, achieve growth and enhance business value.

KPMG IN CANADA

In Canada, KPMG's roots date back to 1869. Since the last 150 years, more than 125 firms in communities across Canada have joined forces to create KPMG LLP. KPMG LLP, a Canadian limited liability partnership established under the laws of Ontario, is the Canadian member firm of KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG has 45 offices across the country. The firm has over 780 partners and over 7,400 employees providing audit, tax and advisory services to public and private businesses, not-for profit and public-sector organizations in Canada. KPMG LLP is the Canadian member firm of KPMG International. KPMG International's member firms have over 207,000 employees working in 152 countries/territories around the world.

Our clients—public and private companies, governments, not-for profits and public sector organizations—continually turn to KPMG to help them cut through the ever-increasing complexity of doing business. Our products and services are many and varied, and fall into one of four areas: Audit, Tax, Advisory Services and KPMG Enterprise. Using KPMG's local, national and global reach, the skills and talents of our people and some of the latest in knowledge-sharing tools and communications, our teams provide industry-specific services that can add real value to our clients.

KPMG's **Audit practice** helps clients manage risk so that they can focus on their core businesses. By intimately understanding each client's business, we convert information into insights, uncovering hidden opportunities to help improve client efficiency and performance.

KPMG's **Tax practice** focuses on finding opportunities and leveraging them to client's best advantage in the form of significant tax savings. Through tailored tax planning advice, the practice helps clients gain competitive advantage.

KPMG's **Advisory Services** helps organizations plan and move ahead, not merely react, in the face of change. Through specialized teams of experienced professionals, we provide guidance and insight on key issues related to change in three main practice areas.

- Our **Risk Consulting Services** help organizations assess and manage against their critical business risks by providing structured risk assessment frameworks to create resilience in the organization's systems and controls.
- Our **Management Consulting practice** helps create and enhance business processes and systems to overcome barriers to organization productivity, thereby growing sustainable business value.
- Our **Deal Advisory group** helps organizations grow and enhance value by providing strategic advice to help them assess and manage the complexities of a transaction.

KPMG IN NORTHERN ONTARIO

KPMG is one of Northern Ontario’s largest professional services firms, with offices in Sudbury, Sault Ste. Marie, North Bay, Elliot Lake and Parry Sound. Our firm has been present in Northern Ontario since the 1930s, growing into one of the largest professional services firms in the North with 13 partners and over 80 client service and administrative staff. As the only Big Four accounting firm in Northern Ontario, our scope differentiates us from other accounting and advisory firms in the area. We operate as one unit to bring the best talents to our clients no matter where they are located in Northern Ontario.

SUPPORTING MUNICIPAL GOVERNMENT TRANSFORMATION

KPMG has a team of partners and professionals dedicated to providing advisory services to municipal governments and organizations. Our in-depth knowledge and experience enables us to provide clients with insights firmly grounded in understanding the business challenges of the current economic environment.

Whether your organization is responding to the challenges of inspections, meeting targets, or working to improve service quality and efficiency, we can provide help and advice across the Municipality. Our advisors can work with you to explore new opportunities, such as:

<ul style="list-style-type: none">▪ Auditing of financial statements▪ Performance improvement and risk management▪ Electronic record management▪ Business process re-engineering	<ul style="list-style-type: none">▪ IT strategy, procurement and implementation▪ Preparation for the outcomes of external inspections▪ Social and economic regeneration▪ Recruitment and retention of human resources.
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Our commitment to serving public sector clients means providing the right advisers at the right time with complete access to the full resources of the entire KPMG organization. Our national public sector practice consists of a dedicated team of more than 200 professionals who provide audit, tax and advisory services to all types of public sector organizations, including federal, provincial and local governments, educational institutions, Aboriginal organizations, hospitals and not-for-profit organizations.

Professionals within our Canadian public sector practice are actively involved in industry organizations and associations:

<ul style="list-style-type: none">▪ Canadian Association of Municipal Administrators (CAMA)▪ Municipal Information Systems Association (MISA)▪ Ontario Municipal Administrators Association (OMAA)▪ Public Sector Accounting Board (PSAB)▪ Chartered Professional Accountants Canada	<ul style="list-style-type: none">▪ Conference Board of Canada▪ The Institute of Public Administration of Canada (IPAC)▪ The Government Finance Officers Association (GFOA)▪ The Municipal Finance Officers Association (MFOA)
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With KPMG, you will also have access to robust information and industry-leading knowledge. Our involvement and experience as advisers and auditors to government entities provide the Municipality of Temagami with specific benefits, including:

- Sharing ideas, information and leading practices on government transformation
- KPMG publications tailored to public sector issues

- Training and seminars on important matters facing municipal governments.

In addition, our project leaders can connect you to professionals from our nationwide team of auditors and advisors and global thought leaders.

GLOBAL CENTRES OF EXCELLENCE – CITIES/MUNICIPALITIES

KPMG in Canada and all around the world is a privileged advisor to cities across our Audit, Tax and Advisory practices. We take great pride in serving the municipal sector and have highlighted here some major and relevant engagements performed for local and global Cities by our KPMG teams.

Collaborating closely with **KPMG's Global Cities Centre of Excellence (CoE)**, our local teams are able to provide a wide range of services to help Cities not only react to, but also plan and anticipate the challenges induced by constant transformations.

Our firm has a commitment to industry specialization and to staying abreast of the latest techniques, legislation and other service opportunities. KPMG is the clear leader in service to the municipal sector providing Audit, Tax or Advisory service to most of the large municipalities in Canada. The City will benefit from our strong knowledge of issues and opportunities specific to municipalities through our recent work, such as with Frontenac and Perth Counties. KPMG is a trusted adviser to municipalities across Canada. These clients trust in our capability to deliver leading solutions that numerous municipalities face across Canada, but customized to the unique challenges and opportunities of each client.

MUNICIPAL SERVICE REVIEWS

Today's competitive and challenging business and economic environment is forcing municipalities to take a harder look at their services with an eye to reducing costs, increasing service efficiency and quality, overcoming impediments to growth and improving organizational agility. KPMG has the technical skills, sector-focused teams, and resources to provide the in-depth advice and insight that today's public sector requires. We have a track record of helping municipal clients find answers that correspond to their needs, and are committed to doing the same for you.

Key to the delivery of a service review is the Municipal Reference Model (MRM). The MRM is a proven methodology that brings clarity and a common language to understand the business of delivering city services (a customer view of city business) versus carrying out the day-to-day operations at the activity level (an employee view of city business). By providing convergent views of a city's business, the MRM becomes an integral tool to help transform a city to meet new and innovative approaches to service delivery. No other firm has worked with the MRM to the same extent as KPMG. While MISA/ASIM Canada is the owner of the Municipal Reference Model, KPMG in Canada, along with its member firms, have been granted rights to promote and apply the MRM concepts and methodology in countries around the world.

In selecting an external consultant for this project, the Municipality of Temagami wants a consulting firm and team that has experience performing similar comprehensive reviews. KPMG is the firm you can trust to deliver. We have listed below our selected experience in providing service reviews, which includes upper tier municipalities and consolidated municipal service managers.

<ul style="list-style-type: none"> ▪ City of Barrie ▪ Town of Blind River ▪ City of Brampton ▪ Municipality of French River ▪ Township of Central Frontenac 	<ul style="list-style-type: none"> ▪ Town of Iroquois Falls ▪ Township of Johnson ▪ Town of Kapuskasing ▪ Town of Kirkland Lake ▪ Town of LaSalle 	<ul style="list-style-type: none"> ▪ Town of Pickle Lake ▪ City of Sault Ste. Marie ▪ Town of Smooth Rock Falls ▪ City of Greater Sudbury ▪ City of Timmins
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<ul style="list-style-type: none"> ▪ Township of Chapleau ▪ Town of Cochrane ▪ City of Dryden ▪ City of Elliot Lake ▪ Town of Espanola ▪ County of Frontenac ▪ Township of Georgian Bay ▪ County of Haliburton ▪ City of Hamilton ▪ Town of Huntsville 	<ul style="list-style-type: none"> ▪ City of London ▪ Town of Manitouwadge ▪ Town of Midland ▪ Town of Moosonee ▪ Town of New Tecumseth ▪ Region of Niagara ▪ Township of North Frontenac ▪ Town of Oakville ▪ Township of Oro-Medonte ▪ Perth County 	<ul style="list-style-type: none"> ▪ City of Toronto ▪ Town of Wasaga Beach ▪ Region of Waterloo ▪ Municipality of Wawa ▪ Town of Whitby ▪ Peace River Regional District ▪ City of Prince George ▪ Town of Torbay ▪ Town of Tumbler Ridge ▪ City of Vernon
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FIRST NATIONS EXPERIENCE, QUALIFICATIONS AND RELATIONSHIPS

We have committed to building successful relationships with Indigenous peoples. As a result, we have become a leading adviser to Indigenous peoples throughout Canada. We work with First Nations, Indigenous communities and groups, regional and national councils and organizations, Indigenous businesses and individuals. We also provide advisory services to organizations seeking to become involved with First Nations and Indigenous communities, and to Indigenous-owned businesses in a broad range of industries. Our Indigenous clients receive exceptional assistance from our experienced advisers, who are supported by the full resources of KPMG in Canada.

Our team will provide leadership on the issues that matter to you. We remain acutely attuned to current best practices and have valuable insight into how First Nations organizations currently address emerging accounting, tax, regulatory and governance issues in Canada. Our knowledge of Public Sector and Not-For-Profit audit standards is incomparable in its depth and breadth. **Kyle Ellis**, our First Nations Specialist will be an integral part of the engagement team. Kyle has spent over 9 years at KPMG growing the First Nations and Public Sector Client base in Northern Ontario. Notable key clients include Henvey Inlet, Wahta Mohawks, Moose Deer Point, United Chiefs and Councils of M'Nidoo M'Nising and Wahnapiatae First Nation. His experience equips him with extensive knowledge of the issues and challenges facing First Nations and the public sector, which will be leveraged throughout this engagement.

KPMG has extensive experience providing audit, tax and advisory services to Indigenous organizations, including organizations that provide funds to support community and economic development. The following are a selection of Indigenous clients where we have provided our audit, tax and advisory services.

A selection of Indigenous clients we have served across Ontario		
<ul style="list-style-type: none"> ▪ Aboriginal Financial Officers Association of Ontario ▪ Aboriginal Water and Wastewater Association of Ontario ▪ Atikameksheng Anishnawbek ▪ Batchewana First Nation 	<ul style="list-style-type: none"> ▪ Moccreebec Council of the Cree Nation ▪ Moose Cree Education Authority ▪ Moose Deer Point First Nation ▪ Mushkegowuk Council ▪ National Aboriginal Forestry Association ▪ Native Women's Association of Canada (NW) 	<ul style="list-style-type: none"> ▪ Saugeen First Nation #29 ▪ Shawanaga First Nation ▪ Sheguiandah First Nation ▪ Sheshegowaning First Nation ▪ Three Nations Development Limited Partnership

A selection of Indigenous clients we have served across Ontario

<ul style="list-style-type: none"> ▪ Brunswick House First Nation ▪ Chapleau Cree First Nation ▪ Chapleau Cree First Nation Community Trust ▪ Crown-Indigenous Relations and Northern Affairs ▪ Henvey Inlet First Nation ▪ Inuit Tapiriit Kanatami ▪ Magnetawan First Nation ▪ Matachewan First Nation ▪ Mattagami First Nation ▪ M'Chigeeng First Nation ▪ Metis Fish Market Inc. ▪ Misiway Milopemahtesewin Community Health Centre ▪ Muskoka Algonquin Healthcare 	<ul style="list-style-type: none"> ▪ Northeast Superior First Nation LP Inc. ▪ N'Swakamok Native Friendship Centre ▪ Nipissing First Nation ▪ North Bay Indigenous Friendship Centre ▪ Oneida Nation Clanmothers ▪ Ontario First Nations Technical Services Corporation ▪ Pauktuutit Inuit Women's Association ▪ Qikiqtaaluk Corporation 	<ul style="list-style-type: none"> ▪ United Chiefs And Councils of M'Nidoo M'Nising ▪ United Chiefs and Councils of Manitoulin Anishnaabe Police Service ▪ Union Of Ontario Indians ▪ Waabnoong Bemjiwang Association of First Nations ▪ Wabun Tribal Council ▪ Wahgoshig First Nation ▪ Wahkohtowin Development GP Inc. ▪ Wahnapiatae First Nation ▪ Wahta Mohawks ▪ Wasauksing First Nation ▪ Zhiibaahaasing First Nation
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A selection of Indigenous clients we have served across the rest of Canada

<ul style="list-style-type: none"> ▪ Aboriginal Day Live 2017 Inc. ▪ Aboriginal Housing Society of Prince George ▪ Aboriginal Peoples Television Network ▪ Acho Dene Koe First Nation ▪ Adams Lake Indian Band ▪ Air Inuit Ltee ▪ Akisq'nuk First Nation ▪ Aklavik Indian Band ▪ All Nations Trust ▪ BC Assembly of First Nations (BCAFN) ▪ Bigstone Cree Nation ▪ Blood Tribe ▪ Blood Tribe Economic Development ▪ Carrier Sekani Family Services Society ▪ Carrier Sekani Tribal Council ▪ Central Urban Metis Federation(1993) Inc 	<ul style="list-style-type: none"> ▪ First Nations Financial Management Board ▪ First Nations Health Authority ▪ First Nations Major Projects Coalition ▪ First Nations Trust ▪ Fort Nelson Aboriginal Friendship Society ▪ Gabriel Dumont Institute of Native Studies & Applied Research Inc. ▪ Gwaii Trust Society ▪ Gwich'in Helicopters Limited ▪ Gwich'in Tribal Council ▪ Gwichya Gwich'in Council ▪ Keeseekoose First Nation ▪ L'hoosk'Uz Dene Tahtsa General Partnership Corporation ▪ L'hoosk'uz Dene Tahtsa Limited Partnership 	<ul style="list-style-type: none"> ▪ Piikani Nation ▪ Piikani Public Works ▪ Prince George Nechako Aboriginal Employment & Training Association ▪ Prophet River Band ▪ Qikiqtaaluk Fisheries Corporation ▪ Saskatchewan Anskohk Aboriginal Writers Circle Inc ▪ Saskatchewan Indian Institute of Technologies ▪ Shxw'ow'hamel First Nation ▪ Six Nation Ventures Inc. ▪ Songhees First Nation ▪ Taku River Tlingit First Nation ▪ Teslin Tlingit Council ▪ Tetlit Gwich'in Council
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A selection of Indigenous clients we have served across the rest of Canada

<ul style="list-style-type: none"> ▪ Chawathil First Nation ▪ Coqualeetza Cultural Education Centre ▪ Council of Yukon First Nations ▪ Dakwakada Development Corp ▪ Dene Sky Site Services Ltd. ▪ Denendeh Development Corporation ▪ Esquimalt Nation ▪ First Nations and Metis Fund Inc. ▪ First Nations Finance Authority 	<ul style="list-style-type: none"> ▪ Lower Nicola Indian Band Development Corporation ▪ Mackenzie Valley Aboriginal Pipeline Corporation ▪ Missanabie Cree First Nation ▪ Mushkegowuk Development Corporation ▪ Muskeg Lake Band Treaty Land Entitlement ▪ Nezul Be Hunuyeh Child and Family Services ▪ Nlaka'pamux Nation Tribal Council ▪ Osoyoos Indian Band ▪ Piikani Ky Naak Ku-Kaan ▪ Piikani Nation Resource Development 	<ul style="list-style-type: none"> ▪ Tla'amin Nation ▪ Tle'Nax T'awei Group ▪ Tl'oondih Healing Society ▪ Tobacco Plains Indian Band ▪ Treaty #7 Urban Indian Housing Authority ▪ Tsuut'ina Nation ▪ Vancouver Aboriginal Child & Family Services Society ▪ Vancouver Native Housing Society ▪ Wet'suwet'en Elders and Youth Education Society ▪ Wet'suwet'en First Nation ▪ World Indigenous Television Broadcasters Network ▪ Xat'sull First Nation ▪ Xaxli'p First Nation
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CLIENT REFERENCES

Satisfied clients are the strongest endorsement of the technical skills and high quality of service that your KPMG team can deliver. Our team is proud of their professional track records and urge you to verify their commitment and capabilities with the references listed below.

Reference 1	
Client	The Corporation of the Town of Blind River
Client Address	11 Hudson Street PO Box 640 Blind River, Ontario P0R 1B0
Contact Name	Katie Scott
Contact Designation	CAO/Clerk
Contact Phone	705-356-2251 ext. 213
Contact Email	Katie.scott@blindriver.ca

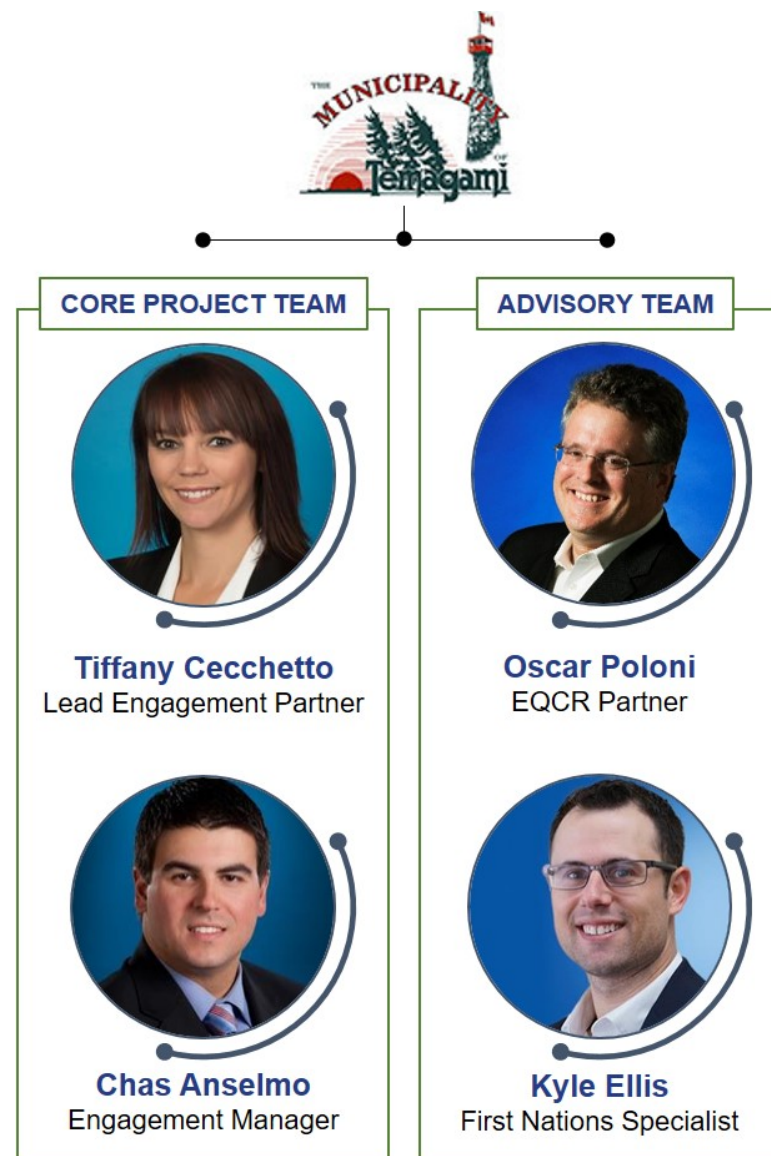
Reference 2	
Client	The Corporation of the Township of Johnson
Client Address	1 Johnson Drive PO Box 160 Desbarats, Ontario P0R 1E0
Contact Name	Chris Wray
Contact Designation	CAO/Clerk
Contact Phone	705-782-6601
Contact Email	cwray@johnsontownship.ca

Your KPMG Team

We carefully staff our engagements with professionals selected for their relevant technical qualifications, strong credentials, and successful track record in helping clients overcome a variety of challenges and capitalize on opportunities. Our team's roles and experience are demonstrated on the following pages.

PROPOSED TEAM FOR THE MUNICIPALITY OF TEMAGAMI

KPMG understands the scale and complexity associated with the review of the Municipality of Temagami's service delivery model. We have reflected this understanding in our approach and staffing of the engagement. We realize that the Municipality requires an extremely experienced team for this project, one with significant skills and depth, supported by robust methodologies and tools. Our project leadership team will be comprised of **Tiffany Cecchetto** as the Lead Engagement Partner, **Chas Anselmo**, your Engagement Manager and **Kyle Ellis** as the Specialist in First Nations. The team will be supported by **Oscar Poloni** as the Engagement Quality Control Reviewer and Advisory Partner for this engagement. Together they will be accountable for generating high quality deliverables and ensuring your overall satisfaction.



TEAM BIOGRAPHIES



Tiffany Cecchetto

LEAD ENGAGEMENT PARTNER

+1 705 669 2520 | tcecchetto@kpmg.ca

Role: As leader of your KPMG service team, Tiffany will ensure our services are as seamless as possible and that our team meets your expectations every time. She will provide the overall direction for our services rendered and will help ensure that the Municipality receives the full benefit of our resources on a timely basis.

Relevant Experience: As professional practice partner for the KPMG Northern Ontario offices, Tiffany is the “go-to” resource for all technical accounting and audit related queries. Tiffany has played a role in the audits of various public sector organizations, including municipalities, utilities, and Colleges and Universities located in Northern Ontario. She also provides audit services to a number of enterprise and mining clients including a number of group audit engagements. In addition, she has participated in a number of operational and process reviews for Northern municipalities, including the City of Greater Sudbury and the City of Timmins. She has also developed the methodology for the completion of the business plans for Health Links projects located within Northern Ontario. Tiffany brings with her knowledge and understanding of the accounting and financial reporting issues for higher education, health care and other not-for-profit organizations. Tiffany is the partner in charge of the Lean In audit methodology (KPMG’s award winning audit innovation) for the KPMG Northern Ontario offices and has worked to bring the Lean in Audit approach to over 15 clients in the last couple of years. Tiffany serves many clients in the not for profit sector including Cambrian College of Applied Arts and Technology, Northern College of Applied Arts and Technology, Nipissing University, Huntington University, University of Sudbury and Thorneloe University, Greater Sudbury Utilities and related entities, Sudbury District Catholic School Board, Sudbury Developmental Services, Community Living Greater Sudbury, L’Arche Sudbury, United Way Northeast Ontario, Sudbury Community Service Centre, Nottawasaga Valley Conversation Authority, Nickel District Conservation Authority, Northern Initiative for Social Action, and Sudbury Workers Education and Advocacy Centre. From a Healthcare portfolio, Tiffany has served the Canadian Mental Health Association Sudbury , Canadian Mental Health Association Nipissing, St. Joseph’s General Hospital Elliot Lake, Deep River and District Hospital to name a few.

Education and certifications:

- Honors Bachelor of Commerce, Laurentian University
- Chartered Professional Accountant designation



Chas Anselmo

ENGAGEMENT MANAGER

+1 705 669 2549 | canselmo@kpmg.ca

Role: Chas will have responsibility for KPMG's services delivery to the Municipality for this engagement. He will lead the design and delivery of project activities and report to the Municipality's Treasurer/Administrator on the progress of the service delivery review. He will coordinate all services and ensure your timely access to resources and will assume responsibility for the quality, timeliness and effectiveness of KPMG's service. He will maintain contact with senior administration to keep informed of your activities and plans and he will attend such meetings as required to keep you abreast of our work.

Relevant Experience: Chas is a Senior Manager in KPMG's Advisory Practice in Sudbury, with extensive experience in the areas of municipal operations and processes. Chas has played a leading role in the delivery of municipal service reviews to a range of clients across Ontario, including the City of London, Region of Niagara, City of Sault Ste. Marie, Town of Blind River, Town of New Tecumseth, City of Timmins, City of Dryden, City of Elliot Lake and Perth County. Chas is also working towards his Lean Six Sigma Black Belt designation. Prior to joining KPMG in August 2011, worked in the Northeastern Municipal Service Office with the Ministry of Municipal Affairs as a Municipal Advisor and brings a strong understanding of public sector and assurance practices including knowledge of municipal structure and operations, operational reviews and municipal benchmarking.

Service Delivery and Operational Reviews Experience

- **Town of Blind River:** Provided the Town of Blind River with a Municipal Service Delivery Review. The engagement included the development of municipal service profiles, working sessions with municipal staff and Council, the development of opportunities for change including the identification of effectiveness and efficiency measures through a series of process improvement activities.
- **City of London:** *In progress* - Provided advisory services to the City of London to assist with a municipal service delivery review. Developed municipal service profiles across the entire organization, assisted with staff engagement sessions and financial analysis related to municipal service delivery.
- **Town of New Tecumseth:** – Developed a strategic operational plan for the Town of New Tecumseth's Public Works Department. Analyzed current service levels including human resources and infrastructure with the intent of identifying gaps and opportunities for operational efficiencies and improvements as the Town grows.
- **Town of Cochrane:** Led the Town of Cochrane with the delivery of an operational review. Assessed of the cost, rationale and processes for municipal services delivered by the Town. Facilitated a series of consultations of senior staff and working teams to gain perspective on municipal services and assisted in the identification of potential changes for the Town.
- **Town of Wasaga Beach:** Participated in the delivery of a corporate efficiency review with the Town of Wasaga Beach. Assisted in the assessment of the cost and rationale for municipal services delivered by the Town. Participated in the consultation of senior staff and working teams to gain perspective on municipal services and assisted in the identification of potential changes for the Town.

- **Municipality of French River:** As the Engagement Manager on this engagement, led in the delivery of an operational review for the Municipality of French River. Conducted the assessment of the cost and rationale for municipal services delivered by the Municipality, facilitated key business process mapping sessions, and considered potential cost savings that could be achieved through service level reductions, internal efficiencies and outsourcing.
- **District of Tumbler Ridge:** Participated in the review of the District of Tumbler Ridge's municipal services. Conducted Council consultations throughout the process. Conducted the assessment of the cost and rationale for municipal services delivered by the District and identified potential cost savings that could be achieved through service level reductions, increases in non-residential revenue, internal efficiencies and alternate service delivery.
- **Township of Schreiber:** As the Project Manager, led in the delivery of a Municipal Financial Management Practices and Service Delivery Review in 2015. Conducted the assessment of the cost and rationale for municipal services delivered by the Town and identified potential cost savings that could be achieved through service level reductions, increases in non-residential revenue, internal efficiencies and alternate service delivery. Responsible for the development of the project deliverables and communicating the results of the project with the client and its stakeholders.
- **City of Timmins:** As the Engagement Manager on this engagement, assisted in the delivery of a service delivery and operational review for the City of Timmins. Assisted in the assessment of the cost and rationale for municipal services delivered by the City and considered potential cost savings that could be achieved through service level reductions, internal efficiencies and outsourcing. Responsible for leading stakeholder consultations throughout the project.
- **Town of Kapuskasing:** As the Engagement Manager, led the service delivery review for the Town of Kapuskasing. Conducted the assessment of the cost and rationale for municipal services delivered by the Town and identified potential cost savings that could be achieved through service level reductions, increases in non-residential revenue, internal efficiencies and alternate service delivery. Conducted a comparative analysis of similarly sized municipalities was to gain a better perspective as to what services the Town's peer municipalities were offering and at what levels.
- **County of Perth:** As the Municipal Service Advisor on the engagement, conducted a comparative analysis of similarly sized municipalities was to gain a better perspective as to what services the County and its lower-tier peer municipalities were offering and at what levels for the purpose of identifying potential opportunities.
- **City of Dryden:** As the Engagement Manager on this engagement, assisted in the delivery of a service delivery and operational review for the City of Dryden in response to significant loss in industrial assessment. Assisted in the assessment of the cost and rationale for municipal services delivered by the City and considered potential cost savings that could be achieved through service level reductions, internal efficiencies and outsourcing. Conducted a comparative analysis of similarly sized municipalities was to gain a better perspective as to what services the City's peer municipalities were offering and at what levels.
- **Town of Huntsville:** As the Municipal Advisor, assisted in the delivery of an operational review of the Town of Huntsville's Public Infrastructure Division including the assessment of the cost and rationale as to how the Town of Huntsville delivers services related to the Town's Public Infrastructure Division considered potential cost savings that could be achieved through service level reductions, internal efficiencies and outsourcing. Conducted a comparative analysis of similarly sized municipalities was to gain a better perspective as to what services the Town's peer municipalities were offering and at what levels. Led and conducted consultations with members of Council regarding the potential opportunities of the operational review.

Education and certifications:

- Bachelor of Arts (Honours) (Political Science) – Laurentian University
- Master of Public Administration (Local Government) – University of Western Ontario



Oscar Poloni

ENGAGEMENT QUALITY CONTROL REVIEWER | ADVISORY PARTNER

+1 705 669 2515 | opoloni@kpmg.ca

Role: As the Engagement Quality Control Reviewer for the Municipality, Oscar will provide support to Tiffany in ensuring the overall quality of the deliverables. Oscar is also ultimately responsible for the successful delivery of services to all of KPMG's clients in Northern Ontario. He will meet with you annually, or more often if requested, to review the performance of our team and our service delivery. He will also be available to identify the right resources, locally, nationally and globally and to promptly respond to your evolving needs.

Relevant Experience: Drawing on his extensive municipal government and public sector advisory experience with over 28-years with KPMG, Oscar has provided services to more than 50 municipalities in Ontario, British Columbia and Newfoundland and Labrador and has worked with municipalities at the single, lower and upper tier. Oscar's municipal advisory experience includes:

Business process mapping (finance, procurement, leisure services, work order management, fleet management)

- Service delivery reviews
- Organizational reviews
- Operational and efficiency reviews
- Long-term financial planning
- Asset management planning
- Business case development for municipal initiatives (municipal service corporations, acquisition of private water systems, acquisition of vacant school properties for community hubs, long-term care home redevelopment)
- Program evaluation (effectiveness, efficiency and economy)
- Benchmarking and indicators of financial performance (PSAB Statement of Recommended Practice)
- P3 arrangements for major infrastructure projects, including the development of value-for-money analysis
- Shared service arrangements
- Rate setting and cost of service studies (water, wastewater, stormwater management)
- Economic impact modeling
- Capital project reviews (including explanations for budgetary variances)
- Policy review (reserves and reserve funds, debt, capital financing)

Oscar has acted as lead engagement partner on more than 20 municipal service reviews in Ontario and British Columbia, most recently for the Region of Niagara, City of London and City of Sault Ste. Marie. Oscar also was the lead engagement partner for the recently completed process mapping engagements for the City of Peterborough and City of Kingston and has also led process mapping engagements for the City of Greater Sudbury and City of Barrie.

As a result of his experience, Oscar brings to his engagements an extensive understanding of the operational, legislative and regulatory environment for Ontario municipalities, including how Provincial regulations such as minimum maintenance standards for roads, drinking water quality management standards, Fire Prevention and Protection Act requirements and the provisions of the Long-term Care Homes Act impact municipal operations, staffing, finances and risk exposures. Oscar is also intimately familiar with Provincial funding for municipalities, including legacy methods of unconditional funding (Municipal Support Grants, Community Reinvestment Fund), the impacts of changes to the allocation of services between the Province and municipalities (as occurred with the devolution of social housing in 2001 and the uploading of social services and court security costs pursuant to the Provincial-Municipal Fiscal and Service Delivery Review which began in 2008) and the most recently announced changes to Provincial funding arrangements.

In addition to his understanding of municipal operations, Oscar has a proven ability to interact with elected officials, having made numerous successful presentations on complex financial and operational matters. Oscar has been requested to speak on issues affecting municipalities at various conferences, including the Association of Municipalities of Ontario, the Ontario Good Roads Association, the Rural Ontario Municipal Association, the Municipal Finance Officers Association, the Alberta Association of Urban Municipalities, the Federation of Northern Ontario Municipalities and the Northwestern Ontario Municipal Association. Oscar has also presented at treasurers' forums and conferences organized by the Ministry of Municipal Affairs and AMCTO.

Education and certifications:

- Honors Bachelor of Commerce degree from Laurentian University
- Chartered Professional Accountant, Chartered Accountant and Chartered Business Valuator
- Oscar has been requested to speak at a number of municipal conferences to provide his insight into municipal issues, including municipal treasurer forums organized by the Ministry of Municipal Affairs (Northeastern Ontario, Northwestern Ontario and Eastern Ontario) and annual conferences for the Federation of Northern Ontario Municipalities, Northwest Municipal Association, the Association of Municipalities of Ontario, the Ontario Municipal Administrators Association, the Ontario Good Roads Association and the Association of Urban Municipalities of Alberta.



Kyle Ellis

FIRST NATIONS SPECIALIST

+1 705 669 2514 | kellis@kpmg.ca

Role: As the First Nation's Specialist of your KPMG service team, Kyle will lead consultation services delivered to First Nation focused organizations.

Relevant Experience: Kyle is a senior manager based in Sudbury responsible for providing both audit and advisory services to various clients. In this role he performs audit work on various entities in the private and public sector, including First Nations, school boards, not-for-profits and government business enterprises. From an advisory perspective he completes business plans, business valuations, process mapping, financial risk assessments, and financial models for private and public sector entities.

Kyle is active in his local community. He is the former Treasurer of the St. John Ambulance Northeastern Ontario and acts a mentor for the CPA Martin Mentorship Program for Indigenous High School Students.

Kyle has worked with clients in various industries during his 9 year career

- Henvey Inlet First Nation
- Wahnapiatae First Nation
- Wahta Mohawks First Nation
- United Chiefs and Councils of M'Nidoo M'Nising
- Moose Deer Point First Nation
- Weeneebayko Area Health Authority
- Sagamok Development Corp
- Corporation of the Municipality of Temagami
- Health Sciences North

Education and certifications:

- CBV, Chartered Business Valuers Institute
- Chartered Professional Accountant, Chartered Accountant
- B.Com (Hons) Laurentian University

Appendix Section

Stipulated Rate Schedule

RFP-SD-2020

Submission of bid to:

The Corporation of the Municipality of Temagami

STIPULATED RATE SCHEDULE

I/We, KPMG LLP / Tiffany Cecchetto (Registered Company Name/Individual's Name)

Of, Claridge Executive Centre, 4-144 Pine Street, Sudbury Ontario, P3C 1X3 (Registered Address and Postal Code)

Business: Phone Number (705)-669-2515 Fax Number (705)-675-7586

Hereby offer to enter into an agreement for the provision of Service Delivery Review Consulting Services with the range of fees being:

Phase	Breakdown of Proposed Fees	
Phase 1	Project Initiation	No Charge
Phase 2	Overview of Municipal Environment	\$ 10,000
Phase 3	Review of Current Service Delivery Models	\$ 20,000
Phase 4	Review of Organizational Structure and Staffing Levels	\$ 10,000
Phase 5	Benchmarking Analysis of Current Service Delivery	\$ 7,500
Phase 6	Draft Report and Final Presentation	\$ 5,000
Sub total		\$52,500
Disbursements		\$ 7,000
Total Project Cost		\$ 59,500

HST shall be extra to all prices quoted.

Non Collusion Affidavit

MUNICIPALITY OF TEMAGAMI
RFP-SD-2020
SERVICE DELIVERY REVIEW CONSULTING SERVICES
NON COLLUSION AFFIDAVIT

I/ We Tiffany Cecchetto the undersigned am (are) fully informed respecting the preparation and contents of the attached quotation and of all pertinent circumstances respecting such bid.

Such bid is genuine and is not a collusive or sham bid.

Neither the bidder nor any of its officers, partners, owners, agents, representatives, employees or parties of interest, including this affiant, has in any way colluded, conspired, connived or agreed directly or indirectly with any other Bidder, firm or person to submit a collective or sham bid in connection with the work for which the attached bid has been submitted nor has it in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other bidder, firm or person to fix the price or prices in the attached bid or of any other Bidder, or to fix any overhead, profit or cost element of the bid price or the price of any bidder, or to secure through any collusion, conspiracy, connivance or unlawful agreement any advantage against the Municipality of Temagami or any person interested in the proposed bid.

The price or prices quoted in the attached bid are fair and proper and not tainted by any collusion, conspiracy, connivance or unlawful agreement on the part of the Bidder or any of its agents, representatives, owners, employees, or parties in interest, including this affiant.

The bid, quotation or proposal of any person, company, corporation or organization that does attempt to influence the outcome of any municipal purchasing or disposal process will be disqualified, and the person, company, corporation or organization may be subject to exclusion or suspension.

Signed:



Company Name

KPMG LLP

Title

Audit Partner

Conflict of Interest Declaration

MUNICIPALITY OF TEMAGAMI
RFP-SD-2020
SERVICE DELIVERY REVIEW CONSULTING SERVICES
CONFLICT OF INTEREST DECLARATION

Please check appropriate response:

☒ I/we hereby confirm that there is not nor was there any actual or perceived conflict of interest in our quotation submission or performing/providing the Goods/Services required by the Agreement.

☐ The following is a list of situations, each of which may be a conflict of interest, or appears as potentially a conflict of interest in our Company's quotation submission or the contractual obligations under the Agreement.

List Situations:

In making this quotation submission, our Company has / ~~has no~~ (strike out inapplicable portion) knowledge of or the ability to avail ourselves of confidential information of the Municipality (other than confidential information which may have been disclosed by the Municipality in the normal course of the quotation process) and the confidential information was relevant to the Work/Services, their pricing or quotation evaluation process.

Dated at Sudbury, ON this 26th day of March, 2020.

FIRM NAME: KPMG LLP

BIDDER'S AUTHORIZED OFFICIAL: Tiffany Cecchetto

TITLE: Audit Partner

SIGNATURE: 



Combining deep market
knowledge and incisive
professional judgment,
we're here to help you
steer your journey forward.

When you face all that's in
front of you with KPMG
beside you, aspirations
become reality.

Let's do this.



Let's do this.

kpmg.ca

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