BEARING THE BURDEN

A REVIEW OF MUNICIPAL REPORTING TO THE PROVINCE

AMCTO
THE MUNICIPAL EXPERTS

ACKNOWLEDGEMENTS

AMCTO THE MUNICIPAL EXPERTS

TABLE OF CONTENTS

INTRODUCTION

Governments at all three levels in Canada are entering a period of transition and change. Steep fiscal pressures, rapid technological and demographic change, coupled with steady urbanization and globalization have dramatically altered the environment in which governments deliver services and operate. Within this context, the intergovernmental relationships between the federal government and the provinces, and between the provinces and municipalities have also shifted. In particular, over the past several decades the regulatory relationship between the provinces and municipalities have grown complex with an increasing number of services shared between the two.

In Ontario, provincial ministries and agencies impose dozens of rules and regulations on municipalities. These come in the form of laws and statues, funded and unfunded mandates, service standards, and fiscal controls that affect a wide array of municipal business. In their review of provincial-municipal relations, Andre Côté and Michael Fenn found that within Ontario's regulatory framework, there are numerous requirements for local governments to provide reports on a range of measures including: financial, performance, compliance, and various grant requirements.[1]

Reporting can be necessary to ensure accountability, monitor program performance, or the appropriate use of funds, but provincial requirements for municipal reporting have grown to become unwieldy. The result is that in a number of areas municipalities are micromanaged and burdened with overly proscriptive legislation. Far from achieving good governance, these measures have in fact hindered that ability of municipalities to function like responsible orders of government. In a review of Ontario's public services, the Drummond Report (2012) states, "Accountability is essential, but we often treat that goal as an absolute good. Taxpayers expect excellent management and transparent procurement, but an exclusive focus on rigorous financial reporting and compliance requires a significant investment of time, energy and resources that is subject to diminishing returns."[2] Côté and Fenn believe that the extensive rules and reporting required of municipalities creates a "significant administrative burden".[3] Additional reporting threatens to weaken municipal productivity at a time when municipalities must modernize to face increasing demands on the delivery of tangible services to the citizens of Ontario.

Unlike the significant research that has been conducted on the regulatory and reporting burden in the private sector, little research has been completed on the regulatory or reporting burden in the public sector, especially when it comes to municipalities. For any progress to be made on this important issue, there needs to be a better understanding of the problem. AMCTO is keen to fill in some of these gaps. This report will present a narrative on the municipal reporting burden. While there is a significant regulatory burden on municipalities, this report focuses on recognizing and understanding municipal reporting activities required by the province.

It should come as no surprise that local governments have expressed concern with the extent and burdensome nature of reporting to the province. In 2009, former Premier Dalton McGuinty made a commitment to reduce the regulatory burden put in place by the Ontario government by 25%.[4] While this was broader in scope than just local government, there has been little progress made in reducing the regulatory or reporting burden confronted by municipalities.

Meanwhile, the province has made a notable effort toward reducing and streamlining regulation and reporting for the private sector. Prior to this commitment, steps were taken by the Province to update their Open for Business Strategy which, since 2008 has aimed to produce a regulatory environment more conducive to businesses. The strategy includes the ongoing Red Tape Challenge, where the province consults with the private sector to assess the regulatory burden on businesses and enable the province to quickly respond and interact with the private sector.[5] In their 2014 paper, Côté and Fenn had suggested an initiative similar to Open for Business would be an appropriate strategy to reduce the reporting and regulation burden on municipal governments.[6]

The provincial government's Treasury Board Secretariat has also pushed forward the Transfer Payment Administration Modernization initiative, which is designed to streamline and modernize the government's approach to managing its transfer payments. One of the elements of TPAM is a Transfer Payment Common Registration system (TPCR); a one-window, online portal that enables organizations that receive transfer payments to maintain a single profile and allows this information to accessed and used by all ministries. One of the goals of TPAM is to allow transfer payment recipients, such as municipalities, to spend less time on administrative processes and more time delivering services.

1 André Côté and Michael Fenn, "Approaching an Inflection Point in Ontario's Provincial-Municipal Relations," IMFG 1 Perspectives, No. 6, 2014, 33

2 Don Drummond, et al., "Commission on the Reform of Ontario's Public Services," Ontario Ministry of Finance, 2012, 73

3 Côté and Fenn, 2014, 33

4 Ernie Hardeman, "Internal document shows "Open for Business" a sham," Ernie Hardeman News Release, March 3, 2011, 30

5 Government of Ontario, "Red Tape Challenge," Queen's Printer for Ontario, September 2016

6 Côté and Fenn, 2014, 33

METHODOLOGY

This purpose of this research is to help provide a better understanding of the impact of municipal reporting to the province. It further seeks to identify recommendations that will help both municipalities and the province streamline and improve the effectiveness of this reporting. The ultimate goal is to encourage both the province and each municipality to gain an understanding of their reporting relationship and work together to do what is necessary to improve reporting.

Research was guided by the following questions:

- How do municipalities report to the province?

- How do these existing reporting requirements impact different municipalities?

- What regulatory mechanisms/supports/changes have/will lead to improved municipal reporting?

The findings are based on interviews and focus groups with 29 local government professionals throughout July and August of 2016. This qualitative data was supplemented by an online survey of municipal public servants, which received over 300 responses. Research respondents represented a wide cross-segment of Ontario's municipal sector, including a variety of population sizes, tiers, and years of employment in the sector and regions of the province.

LIMITATIONS

While this research project was designed to provide a wholesome picture of municipal-provincial reporting in Ontario, several limitations must be acknowledged. The interviews and focus groups conducted for this project took place in six different municipalities.[7] While case studies and interviews were supplemented by a survey of municipal public servants from across the province, the conclusions presented in this report may not be representative of the experience of every individual municipality.

Additionally, while this project provides an overview of municipal reporting to the province, it does not cover reporting to the federal government. Nor does it cover the effect of regulations, either provincial or federal, on municipalities. These are both important topics in their own right.

FINDINGS

This section of the report explores what can be learned from the information collected during this study. Five major findings can be drawn: 1) Reporting negatively impacts service delivery and prevents municipalities from innovating and preparing for the future; 2) Reporting is onerous and excessive; 3) The purpose of reporting is often unclear; 4) Municipal-provincial reporting is highly fragmented; and, 5) Municipalities think reporting is important.

1. REPORTING NEGATIVELY IMPACTS SERVICE DELIVERY AND PREVENTS MUNICIPALITIES FROM INNOVATING AND PREPARING FOR THE FUTURE

The most alarming finding that emerged from this research is that reporting to the province is negatively impacting the ability of municipalities to effectively deliver services to the citizens of their communities, and to plan, prepare and innovate for the future. As seen in Figure 1 about 48% of respondents agree or strongly agree that provincial reporting requirements impact their ability to productively deliver services, 33% are neutral, and 19% disagree or strongly disagree. The smaller the municipality, the more staff tended to agree that reporting impacts their productivity (see Figure 1a). Respondents from Northern and Eastern Ontario municipalities showed a slightly higher agreement that reporting impacts productivity, as seen in Figure 1b. As described by a focus group participant, "One of the main effects of reporting is that it sticks municipalities in a compliance, of-the-moment mentality, and prevents them from being proactive, and forward-looking."

---

7 The six municipalities included both upper and lower tier, small, medium, and large communities, and municipalities located in a number of regions of the province, including the north.

"One of the main effects of reporting is that it sticks municipalities in a compliance, of-the-moment mentality, and prevents them from being proactive, and forward-looking." — Focus Group Participant

Municipalities note every so often it is useful to review and reflect on a program or service, however respondents indicated that reporting asks them to look back in time while they are trying to focus on current service delivery. Often, the municipality is not using the data they report on because it is historical, and not a tool that helps them make improvements or plan for the future. Moreover, municipalities that spend a significant amount of time on reporting find they are distracted from being proactive and innovative.

A fairly major conclusion drawn from the research is that reporting can be a barrier for innovation. Being pressed for time and financial backing may hinder municipalities' ability to experiment and innovate. As a result municipalities do not necessarily seem to have the administrative capacity to analyze the data that is available or make comparisons when possible in order to analyze data and find innovative solutions to service delivery. Some are so bogged down by reporting that they stick to the status quo. Some cannot think of the future of a program or service while they are constantly looking back.

"It is more the case that reporting to the province is done because it is mandatory, not because it generates value. If municipalities saw the value of the data they collect for reporting, they would be eager to coordinate, participate, and find the utility of the reporting." — Focus Group Participant

Figure 1: To what extent do you agree or disagree with the following statement: Provincial reporting requirements are impacting my ability to productively deliver services
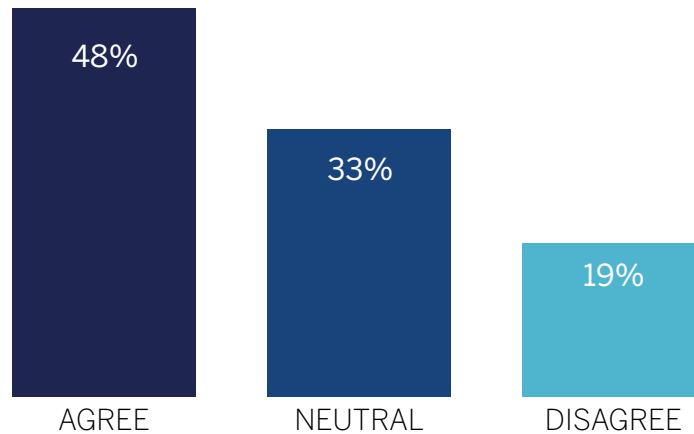

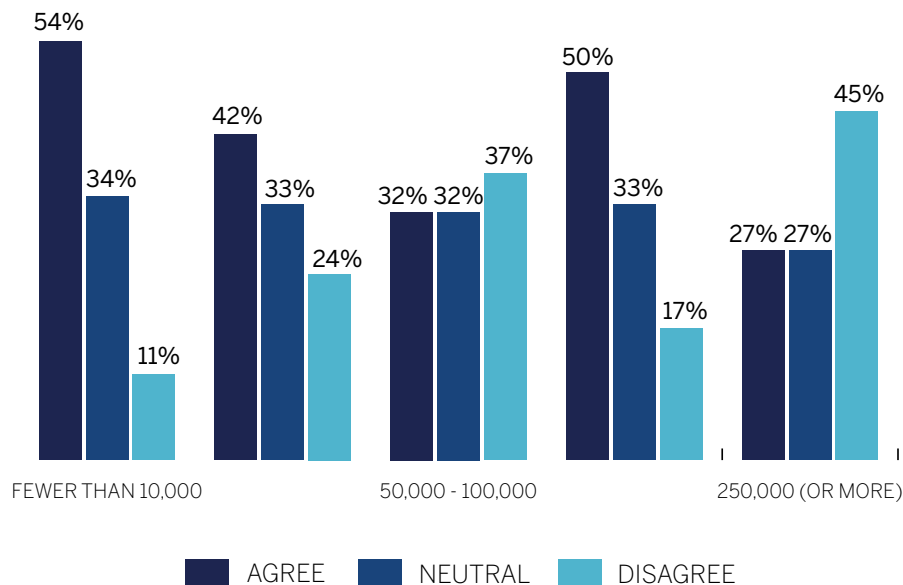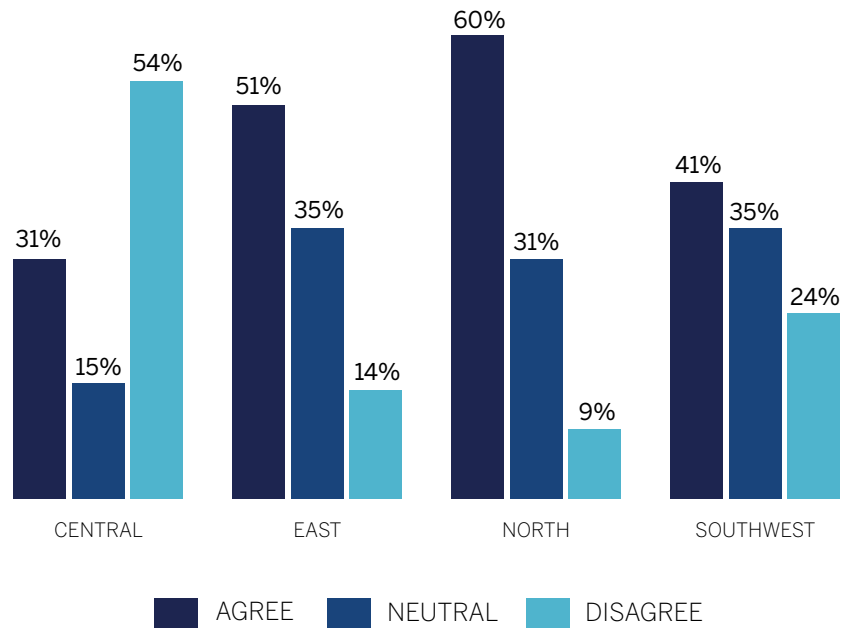**Figure 1a: Impact Productivity | by municipality's population**

Figure 1b: Impact Productivity | by region

	CENTRAL	EAST	NORTH	SOUTHWEST
AGREE	31%	51%	60%	41%
NEUTRAL	15%	35%	31%	35%
DISAGREE	54%	14%	9%	24%

AGREE   NEUTRAL   DISAGREE

2. REPORTING IS ONEROUS AND EXCESSIVE

There was broad agreement amongst focus group, interview, and survey respondents that the reporting burden is both onerous and excessive. Over the years, efforts have been made to understand the reporting burden on municipalities. Several numbers have surfaced in reference to the amount of reports that municipalities are obligated to complete for the province. Each source suggests that there are many reports, but an exact number is unclear. It has been found that upwards of 250 separate reports are completed by municipalities and submitted to the province annually.[8] In 2012, the City of Toronto documented that they submit about 270 reports to 11 provincial ministries/agencies, and found to fulfill a year's reporting requirements would take the equivalent of 1 person doing reporting work for three years, not considering grant and audit reporting. Similarly, the Drummond Report identified that one Ontario municipality submits 287 reports to the province a year, specifically 8 monthly, 25 quarterly, and 3 semi-annually, 68 annually, as well as 16 audited statements and the FIR.[9]

Based on our research, we estimate that the province collects at least 422 reports from municipalities every year (225 separate reports, collected monthly, quarterly, biannually, and annually). We think that this is a conservative estimate. Consider that municipalities must complete reports for every environmental-related site, wastewater facility, or long-term care home in their jurisdiction. Moreover, this number doesn't include reports submitted on a unique frequency, like grant-based reporting. A full list of the reports that we have collected can be found on the AMCTO website.

Though the number of reports varies for each municipality, the bulk of respondents still agree there are too many requirements. Survey respondents were asked to rate their level of agreement with the following statement, "There are too many provincial reporting requirements." Around 63% agree or strongly agree that there are too many requirements, while 29% said neither agree nor disagree, and 9% disagree or strongly disagree with the statement (see Figure 2). A slightly higher percentage of respondents from upper tier, and relatively higher percentage from single tiers agree that there are too many reporting requirements, with respondents from lower tiers expressing more disagreement (see Figure 2a). Not surprisingly a relatively higher percentage of respondents from municipalities with fewer than 50 FTE employees agree that there are too many requirements, as shown in Figure 2b.

8 Côté & Fenn, 2014, 33

9 Association of Municipalities of Ontario (AMO), "AMO's 2015 Pre-Budget Submission Outline," AMO, 2015, 2

Figure 2: Please rate your level of agreement with the following: There are too many provincial reporting requirements.

AGREE	NEITHER	DISAGREE
63%	29%	9%
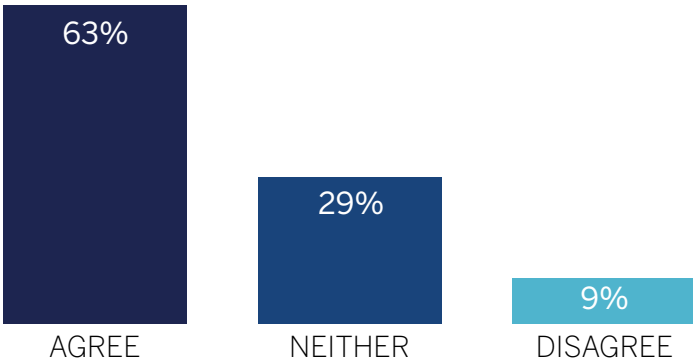
Figure 2a: Too Many | by tier

	LOWER-TIER	UPPER-TIER	SINGLE-TIER
AGREE	56%	60%	76%
NEITHER	32%	36%	21%
DISAGREE	12%	4%	2%

AGREE NEITHER DISAGREE
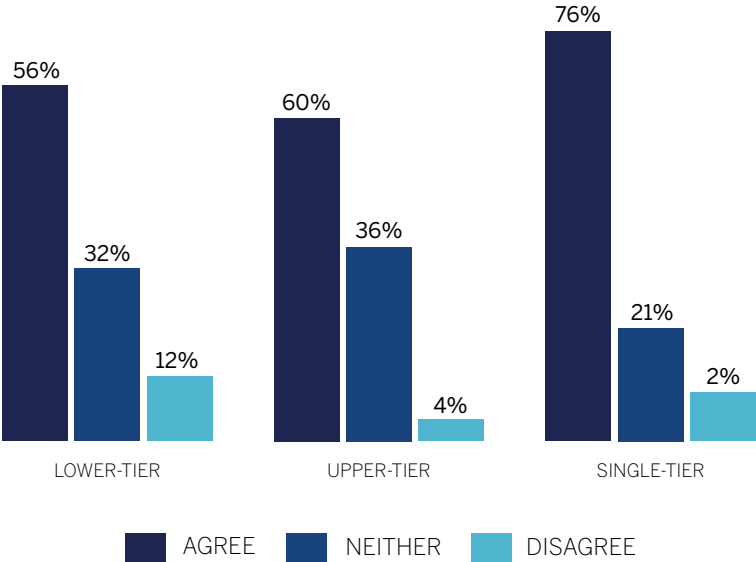
Figure 2b: Too Many | by municipality's full-time equivalent employees

	1- 50	50 -199	200 - 499	500 - 999	1,000 (OR MORE)
AGREE	74%	55%	43%	56%	37%
NEITHER	22%	30%	50%	38%	42%
DISAGREE	4%	14%	7%	6%	21%

AGREE NEITHER DISAGREE
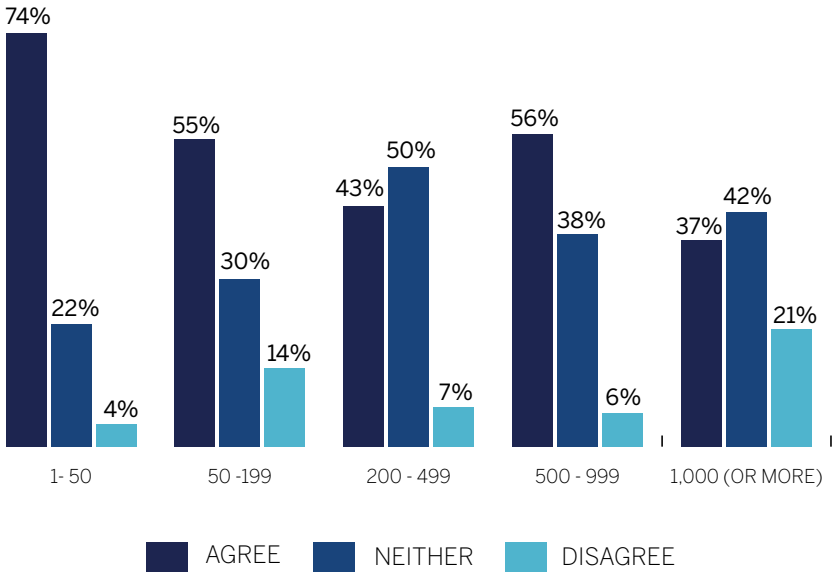
Respondents indicated that there is significantly more reporting now than 3-5 years ago. Requirements seem to be on a trend towards more rigorous or additional reporting with reporting rarely being streamlined or removed. At the same time, respondents are concerned about how onerous reporting can be. About 73% of respondents, from municipalities of all different sizes, agree or strongly agree that "Complying with reporting requirements is onerous" (see Figure 3). Regardless of tier, respondents of all municipality types find reporting onerous, but those of single tiers show more agreement that reporting is onerous (see Figure 3a). Respondents that work for municipalities whose population is 25,000-99,000 show relatively less agreement with the statement that reporting is onerous, which may provide insight as to population size being a differentiating factor affecting a municipality's experience reporting (see Figure 3b). Based on the number of FTE employees, respondents from municipalities with 200-499 employees expressed less agreement and higher disagreement with the statement that reporting is onerous. Many research participants felt the time and resources spent on reporting outweighed the benefit or was not proportional to the program or service being reported on. Some participants described the reporting they are responsible for to be frustrating to complete, bringing them little to no added benefit, and taking time away from their service delivery tasks. Similar findings have been noted in the experience of provincial reporting to the federal government.[10]

Figure 3: To what extent do you agree or disagree with the following statement: Complying with provincial reporting requirements is onerous.
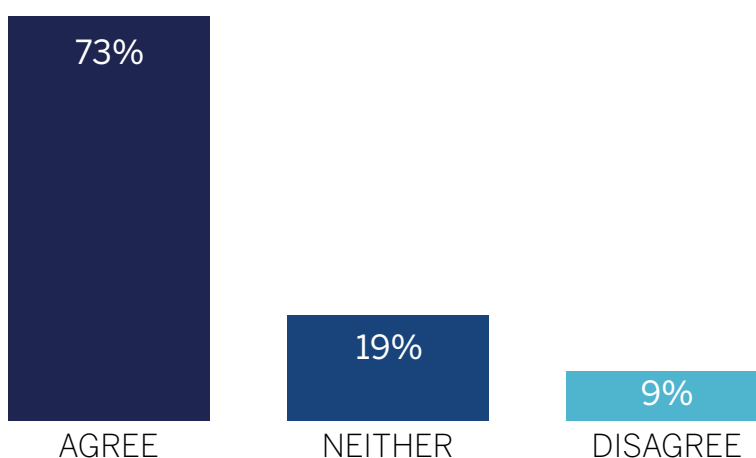
Figure 3a: Onerous | by tier
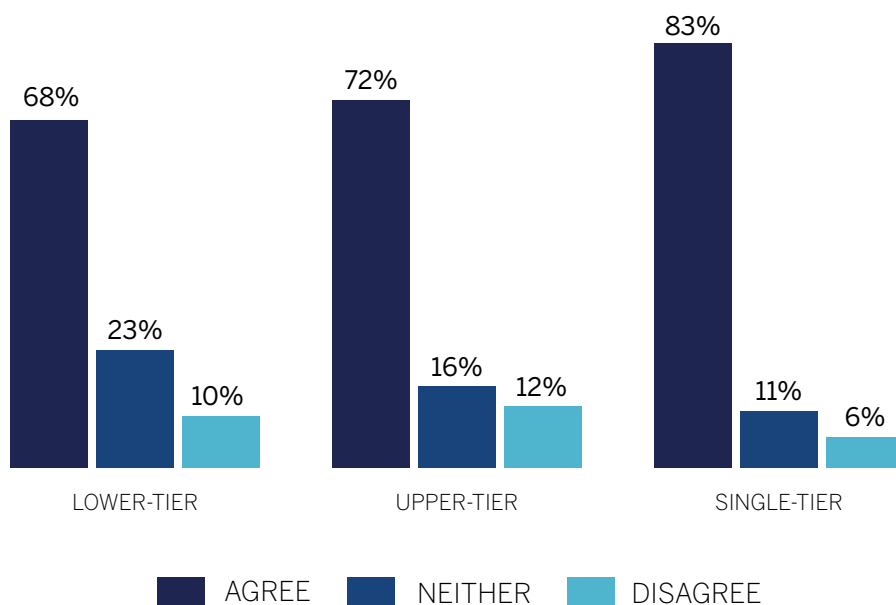
10 Graefe, et al., 2013, 76

Figure 3b: Onerous | by municipality's population

	FEWER THAN 10,000	10,000 - 50,000	50,000 - 100,000	100,000 - 250,000	250,000 (OR MORE)
AGREE	79%	67%	55%	85%	62%
NEITHER	15%	21%	30%	15%	23%
DISAGREE	6%	12%	15%	0%	15%
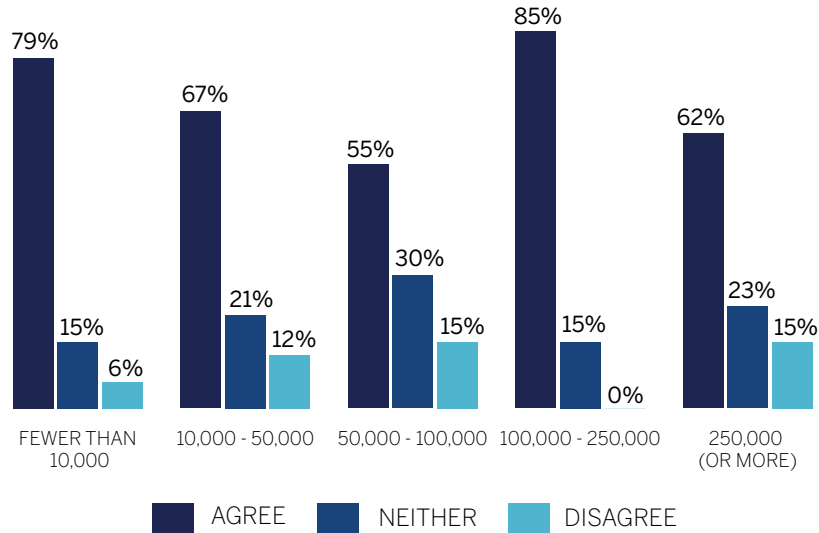
Figure 3c: Onerous | by municipality's full-time equivalent employees

	FEWER THAN 50	50 - 199	200 - 499	500 - 599	1,000 (OR MORE)
AGREE	77%	71%	43%	75%	74%
NEITHER	15%	19%	43%	19%	21%
DISAGREE	8%	10%	14%	6%	5%
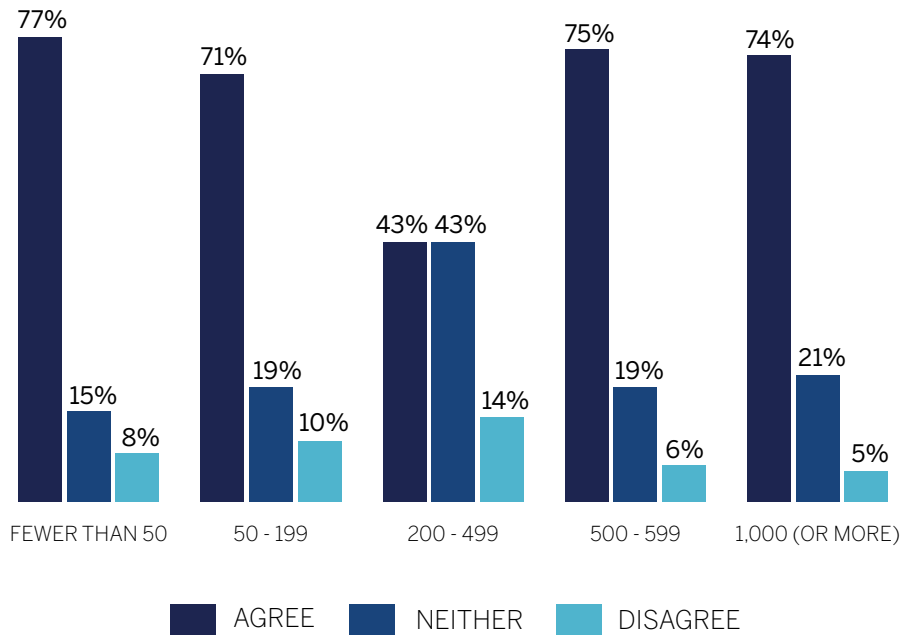
Some of the top challenges that contribute to the experience of municipalities were:

- lack of time,
- lack of resources,
- coordination required, and
- ability to collect data.

Municipalities explain they squeeze reporting into their busy schedules, prioritizing their time and resources for service delivery. Respondents from some municipalities indicated they find it difficult to keep up with reporting and meet the deadlines with the number of employees and amount of resources at their disposal. Instances where coordination is required, staff must wait and rely on other departments or tiers for reporting information which can delay reporting. Consequently, where municipalities cannot obtain the data, they may submit an incomplete report or none at all.

Similar challenges have been noted by other public sector bodies that report to higher levels of government such as hospitals and universities. In Australia, a consulting agency undertook a review of reporting requirements for universities in 2012 with the inten-

tion of reducing red tape in the higher education sector. The review found issues such as duplication and a lack of coordination of reporting requirements; issues relating to scale and proportionality; frequent changes to requirements; and inability for the university to access useful and timely information.[11]

The process of reporting is considerably more complex than simply filling out a form, or template, and writing it up. There is the data gathering and data input, and record keeping involved. For example, municipal water/wastewater operators must collect and record information that will be used in a report to the province almost every day. It can be easier to collect data in smaller municipalities with fewer degrees of separation and a smaller staff size, but many of these municipalities lack resources and, or capacity. Similarly larger municipalities are better resourced and have greater capacity, but have to deal with more complex coordination challenges.

Small municipalities have found it difficult to keep up with reporting and meeting deadlines. They typically have the same number of days to complete reports as larger, more staffed and resourced municipalities. For the same reporting on the Long-Term Care Home Service Accountability Agreement, it takes one municipality 21 days to complete a report on one home, while another municipality takes 45 days. An overwhelming percentage of respondents believe provincial reporting takes too much time to complete. About 75% of survey respondents agree or strongly agree that provincial reporting is too time consuming, 20% neither agree nor disagree, and 5% disagree or strongly disagree (see Figure 4).

Figure 4: Please rate your level of agreement with the following: Provincial reporting is too time consuming.
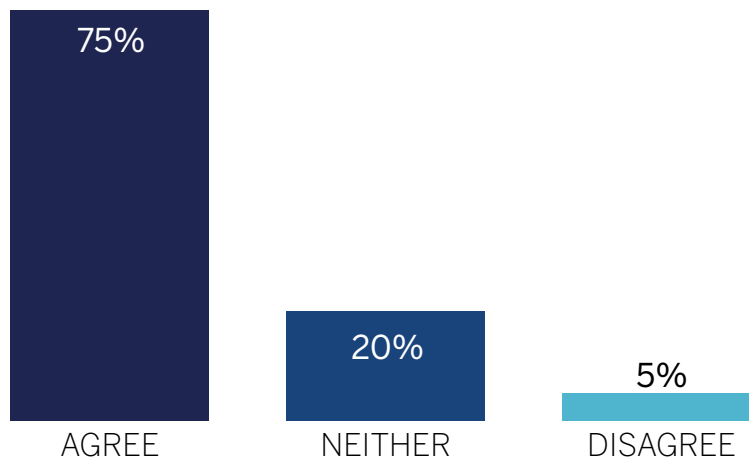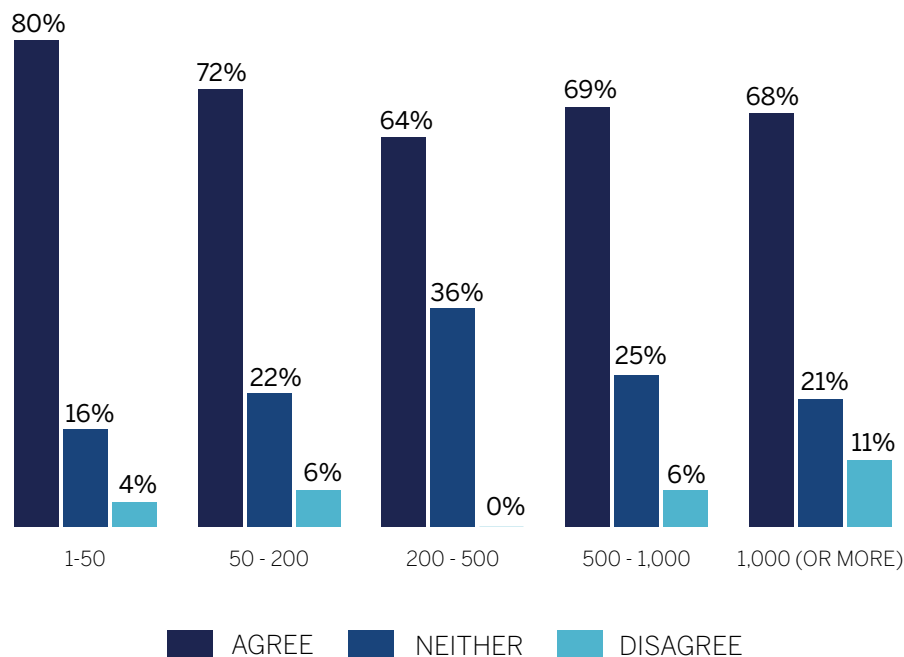

Figure 4a: Too Time Consuming | by municipality's full-time equivalent employees

11 Department of Education and Training, "Government Response to the Review of Reporting Requirements for Universities," Australian Government, December 2013, 1

Some municipalities are working without electronic tools such as databases and software, or even reliable Internet access. Technology can be expensive or complex forcing municipalities to instead rely on manual reporting which may take longer. The majority of survey respondents elaborate that their municipality relies on Microsoft Excel to complete reports. Whether this is because the requirement specifies the use of Excel or that is what municipalities are comfortable using, or all they can afford to use is not clear. One municipality mentioned they only recently switched over from faxing in a report to emailing it and others respondent's still list fax as their method of submitting reports. Other municipalities indicate they mostly use paper records and documents.

In addition to being time-consuming, reporting is generally believed to be costly as well. As shown in Figure 5 below, 66% of survey respondents agree or strongly agree provincial reporting is costly, 21% neither agree nor disagree, and 14% disagree or strongly disagree. Respondents identified an administrative burden from the additional costs of reports that require audits. These costs of reporting are internalized by the municipalities. Typically, the province does not cover the cost of reporting. At times the cost of training for a certain report has been covered, but the loss of hours of work for the staff member attending training is not. Depending on the financial capacity of a municipality, the cost of reporting impacts their budget to a different extent.

Just as reporting experiences differ, so does the degree of impact - for example, by municipal size, region, etc. Small municipalities often do not have the financial resources or sheer capacity to complete the reports. With fewer staff and resources, some smaller municipalities are spending more time and money on reporting compared to larger municipalities. Some larger municipalities have explained because projects may be very contentious or on a large scale, a substantial amount of staff time can be spent on reporting. A higher percentage of respondents in Eastern and Northern Ontario tended to agree that reporting is too costly as opposed to those in Central and Southwestern Ontario (see Figure 5a).

A report by the START group (Single Tier and Regional Treasurers), "Making Accountability Work for the Province and Municipalities", outlined the impacts of reporting for municipalities. The report revealed reporting is not as efficient or effective as it could be and is incurring costs for both municipalities and the province. Aligning with the conclusions of this report, START found reporting impacted staff time to collect and input data, and learn new or modified reporting requirements.

Figure 5: Please rate your level of agreement with the following: Provincial reporting is costly.
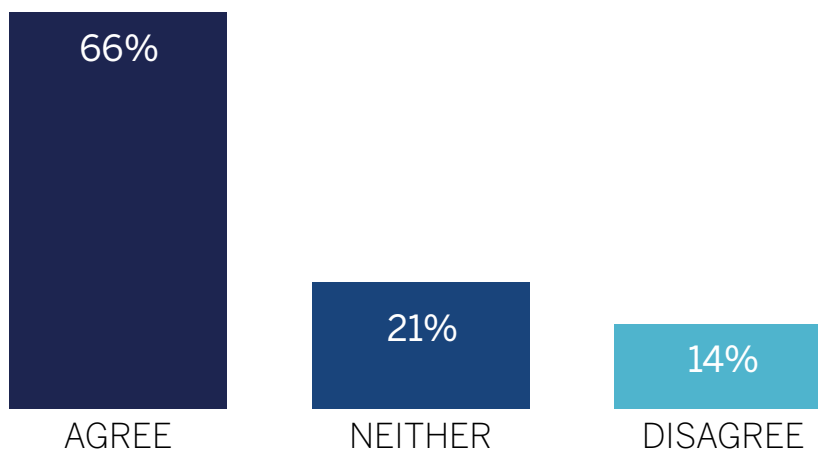
When questions or problems arise, some municipalities have found the province unreliable, inconsistent, slow and unhelpful. A focus group participant states, "…often the implementation of new IT systems is a complete disaster. As a result, municipalities are sceptical about the government's ability to innovate in this space." An example given was the failure of the Social Assistance Management System (SAMS), a system for social assistance applications that was set to be launched in June 2013, but was delayed to November 2014.[12]

> "… often the implementation of new IT systems is a complete disaster. As a result, municipalities are sceptical about the government's ability to innovate in this space." — Focus Group Participant

Respondents indicate that if they do not have close contacts within the ministry or agency to which they are submitting a report, they may choose to use informal municipal networks in order to get reporting done. The lack of intergov-

---

12 Canadian Union of Public Employees (CUPE), "Backgrounder – Social Assistance Management System," CUPE Research, January 2015, 1

ernmental coordination and communication is demonstrative of an ineffective government-to-government reporting relationship. In the opening remarks of Overpromising and Underperforming: Understanding and Evaluating New Intergovernmental Accountability Regimes, editors Graefe, Simmons and White explain reporting can establish formal hierarchical relationships where there were none and alter the actions and ideas of those who complete reporting. They suggest reporting on a specific indicator can displace and blur policy goals, divert resources towards reporting, and/or alter the expertise valued in an organization."[13]

Figure 5a: Costly | by region
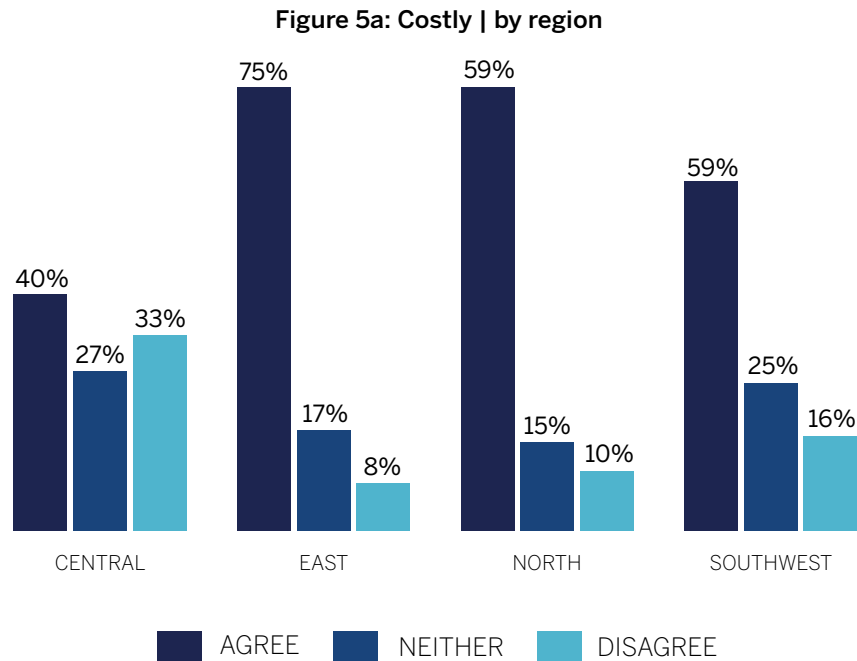
Municipal staff currently responsible for fulfilling reporting requirements to the province have described feeling frustrated with reporting, indicating that it impacts their stress levels and ability to work effectively. In focus groups, concerns were expressed about the ability of municipalities to attract qualified staff, given the strain that reporting places on the municipal workforce. For instance, if a municipality does not have the financial flexibility to hire more staff, it may be forced to manage with what it has. Or, when municipalities are forced to report within a short timeframe, some forego funding opportunities that could otherwise improve a program or service.

Some respondents indicate they experience a decrease in job satisfaction when they are constantly looking back or frustrated with reporting. "Reporting has an impact on people's job satisfaction, and the municipality's ability to recruit good staff. Most public servants want to serve their communities, not fill out reports," states a focus group participant. Many respondents indicated that they joined the public service to improve policy, programming and services to the benefit of their community and clients, but find that reporting, as it is currently structured, is not contributing to that mission.

> "Reporting has an impact on people's job satisfaction, and the municipality's ability to recruit good staff. Most public servants want to serve their communities, not fill out reports." — Focus Group Participant

While the volume and duplication of reporting is a key area of concern, equally so is the degree of difficulty and complexity of the reports. For example, some compliance reporting such as for environmental assessments have vague instructions, asking for information based on what the municipality believes to be "sufficient." In this case, when contacting the province for clarification of what is "sufficient," respondents noted that they receive a roundabout answer leaving them with little guidance.

Some municipalities are forced to expend substantial municipal resources and staff time to manage and complete reporting by the deadline and ensure all accompanying documentation gets to the appropriate provincial contact. A focus group participant explains the challenge experienced, "Time and resources are the biggest drawbacks for municipalities when they are complying with reporting. It takes staff away from working on service-delivery and improving municipal business." Municipalities have taken action as a result of the excessive volume and difficulty of requirements, from

13 Graefe, et al., 2013, 28

working overtime to complete reports, to hiring consultants when they do not have expertise in-house. Municipalities end up diverting resources that would otherwise go towards service delivery to reporting, again impacting productivity in municipalities.

> "Time and resources are the biggest drawbacks for municipalities when they are complying with reporting. It takes staff away from working on service-delivery and improving municipal business." – Focus Group Participant

There are structural, operational and governance differences between the province and municipalities that are important to consider in the design and implementation of reporting requirements. When unrecognized or misunderstood these differences can become problematic as municipalities try to capture the data. The province sometimes wants data that is normally not collected or measured in a certain way by local governments, or displayed in a format that requires municipalities to go out of their way to collect or reconfigure it, creating extra work for them and increasing the amount of staff time and resources dedicated to reporting. An interview participant shared, "Input methodology is the biggest concern. Often the information required by the province doesn't fit with municipal accounting/reporting." Only 26% of municipalities say they have all of the provincially required data for internal municipal purposes, while 70% say they have some of the data required, and 4% say they do not have of any the data required (see Figure 6). One issue in particular is that the fiscal year of the province and some municipalities do not line up. The province ends in March whereas municipalities' fiscal year ends in December. It is not uncommon for the province to make funding available towards the end of their fiscal year. However, spending the funding is difficult for municipalities who must have plans in place to use the funding. In addition, since the funding is often tied to reporting, it leaves a short timeframe to fulfill the requirements, in which case a municipality may not even bother with accepting the funding if they don't expect to complete the reporting in time.

> "Input methodology is the biggest concern. Often the information required by the province doesn't fit with municipal accounting/reporting." – Interview Participant

Figure 6: Typically, do you already have the data required, or do you have to collect it specifically for the provincial report(s)?
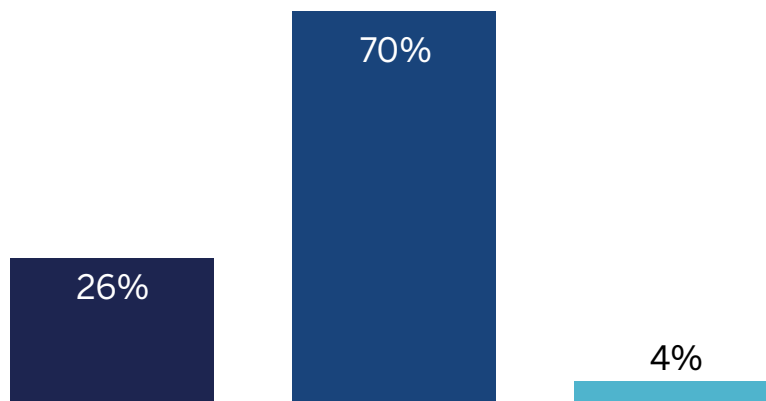
3. THE PURPOSE OF REPORTING IS OFTEN UNCLEAR

Reporting can help municipalities become aware of inefficiencies, measure their progress, inform program decisions, or learn more about potential problems with the programs and services they deliver. Generally though, municipalities do not use the reports or data they submit for internal purposes. The reason for this is that in many cases they do not consider the information to be particularly valuable or relevant for their operations. During focus groups and interviews, respondents indicated that reporting brings little or no value to their work, as depicted in Figure 7.

> "…a lot of the information that the municipality sends in to the province, it isn't clear how they use it, or if they use it." – Focus Group Participant

Reporting may not be considered valuable because the information municipalities report on is not necessarily what is needed or at the appropriate level for their planning or program development. In addition, the information they report is often not shared with them. When asked whether they often see the information they report being used by the province, one participant explained, "…a lot of the information that the municipality sends in to the province, it isn't clear how they

use it, or if they use it." One respondent noted that, "One major struggle is that municipalities don't always know what the data is used for, and the province doesn't communicate about the value of the information that is being collected." Approximately 81% of survey respondents agree or strongly agree that it is unclear how the data they submit is used, 12% neither agree nor disagree, and 7% disagree or strongly disagree (see Figure 8).

> "One major struggle is that municipalities don't always know what the data is used for, and the province doesn't communicate about the value of the information that is being collected." – Focus Group Participant

Figure 7: Rate the value that reporting to the province generally brings to your work.
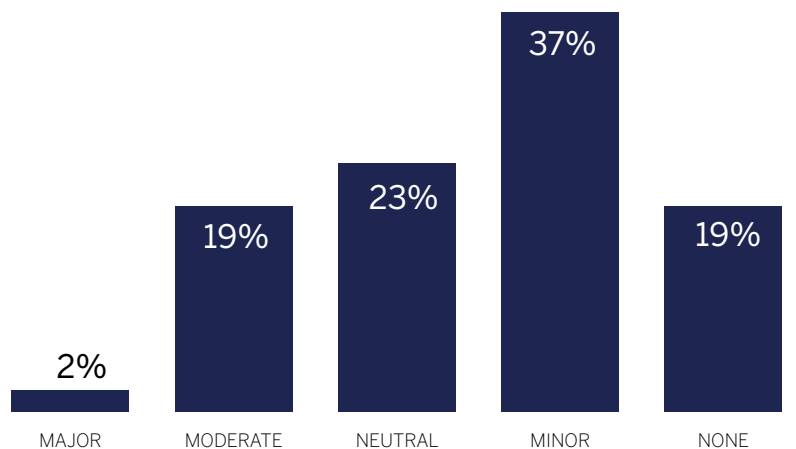
Figure 8: Please rate your level of agreement with the following: It is unclear how the data I submit is used.
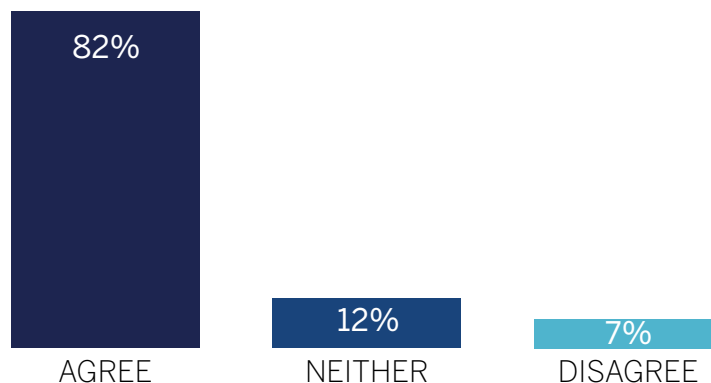
Respondents reported mixed perceptions on how useful they perceive reporting to be for their own municipality and for the province. One participant noted, "Some of the reporting information is useful and informs program decisions. However, some reporting seems to be used more for "surveillance" and for accountability." As displayed in Figure 9, about 22% of respondents perceive the data used in reporting useful to their municipality, 30% somewhat useful, and 48% find it not very useful for their municipality. Meanwhile, 18% perceive the data used in reporting to be useful externally, 35% somewhat useful, and 46% perceive it to be not very useful for others outside the municipality. These findings concur with that of the Drummond Report which noted, "The information reported is often not used at the other end to influence changes in policy or service delivery."[14]

> "Some of the reporting information is useful and informs program decisions. However, some reporting seems to be used more for "surveillance" and for accountability." – Interview Participant

Many respondents expressed that they would be supportive of reporting if joint value was present for both the province and themselves. A focus group participant explained, "It is more the case that reporting to the province is done because it is mandatory, not because it generates value. If municipalities saw the value of the data they collect for reporting, they would be eager to coordinate, participate, and find the utility of the reporting." Whether it be the specific data that is reported on becomes useful to them, or improving comparability of the data, or having an aggregate provincial outlook available. At a minimum, municipalities would prefer to know what the data is used for.

14 Drummond et al., 2012, 127

Figure 9: Do you perceive the provincially required reporting to be useful for your municipality? Externally?

	3%	22%	30%	30%	18%
MUNICIPALITY					

	3%	15%	35%	33%	13%
EXTERNALLY					

■ EXTREMELY USEFUL   ■ MODERATELY USEFUL
■ SOMEWHAT USEFUL   ■ SLIGHTLY USEFUL
■ NOT AT ALL USEFUL
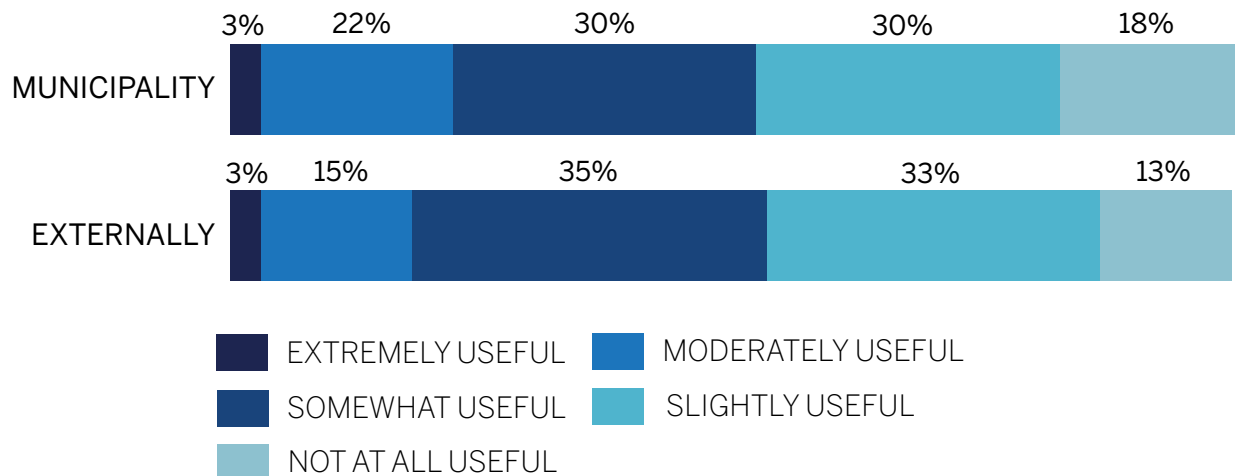
4. MUNICIPAL-PROVINCIAL REPORTING IS HIGHLY FRAGMENTED

One possible reason why the province has been unable to communicate the value of reporting is that it is so fragmented that even the province doesn't have a clear picture of the scale and scope of municipal reporting. The experience of reporting among municipalities and even staff within the same municipality varies greatly. Every municipality offers a different set of services, and receives funding from its own unique portfolio of provincial programs. Depending on both of these factors, the reporting that each municipality does will be different than other municipalities. Some are required to fulfill 90 reporting requests to the province over the course of a year, while others complete over 200.

A municipality's experience with reporting is contingent on a variety of factors, including the number of staff, their capacity, knowledge and skills, technological resources, and resource base. Through focus groups, it was found that in small municipalities, reporting tends to be more tightly concentrated in the hands of a few staff members, though they may collect data from individual departments. Upper tier municipalities examined in our research had a more decentralized approach to reporting where the individual departments are responsible for reporting on their own areas.

Municipalities submit reports to at least 34 different ministries and agencies. The way that provincial ministries and agencies approach their requests for information is fragmented, which sometimes results in redundant requests for the same information. For example, data required on long-term care homes was found to be duplicated in the Ontario Healthcare Reporting Standards and the Long-Term Care Service Accountability Agreement, or simply in quarterly and then annual reports on the same program. Provincial bodies do not appear to be coordinating or creating a standard for reporting resulting in the province's left hand not knowing what the right hand is doing. The fragmented approach to report was a key finding of the START group, who noted that reporting requirements are not uniformly implemented.

Some reports were identified as having to be submitted to more than one provincial ministry/agency, making them duplicative, exposing inefficiencies in Ontario's reporting scheme. Moreover, many reporting guidelines and templates from the province ask for the same set of information such as address, phone number, population, staff size, date of incorporation, heads of council, etc. Certain reports are also required of both an upper tier municipality and its lower tiers, who would be submitting the same information.

The features of each report can also differ greatly making reporting onerous for municipalities. Reports are to be submitted to different provincial ministries or agencies, at different points in time — some monthly, quarterly, annual, or a combination, in different formats, requiring audits and others not requiring audits, provincial staff convey and enforce repercussions for late or incomplete reports, and others not. Furthermore, ministries and agencies are inconsistent in following through on disciplinary action for incomplete or late reports. These features make the experience of reporting incredibly varied. While some reports, such as the Financial Information Return (FIR) are now tied to funding, the punishment for others is arbitrary or non-existent.

Depending on the report, certain ministries and agencies are seen as supportive and easy to contact when they are need to provide a clear interpretation of reporting requirements. Others, however, are not seen as very helpful. Some requirements are described as straightforward and clear in terms of determining what data is required. On the other hand, some reports were identified by respondents as needing further clarification and guidance from the province on what to report and how.

5. MUNICIPALITIES THINK REPORTING IS IMPORTANT

Finally, despite all the concerns that respondents expressed, and all of the issues currently associated with reporting, there is a strong belief amongst municipal public servants that reporting is important. As seen in Figure 10 80% of respondents agree or strongly agree that "Complying with provincial reporting requirements is important" (see Figure 10). A relatively higher percentage from upper and lower tier municipalities than from single tier municipalities seemed to agree that provincially required reporting is important (see Figure 10a).

Figure 10: To what extent do you agree or disagree with the following statement: Complying with provincial reporting requirements is important.
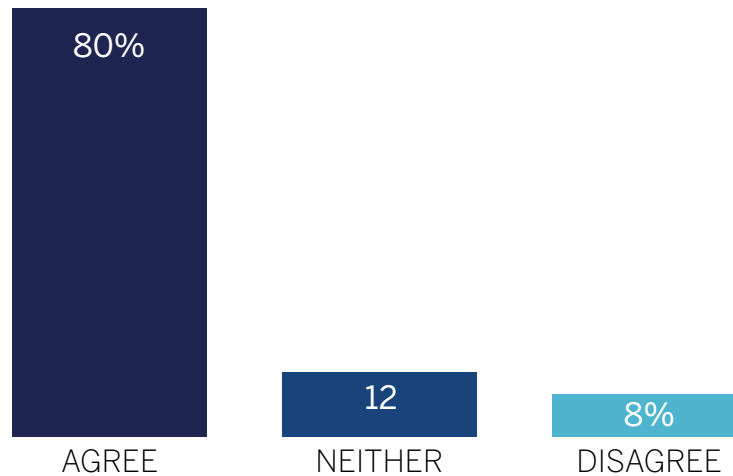
Figure 10a: Important | by tier
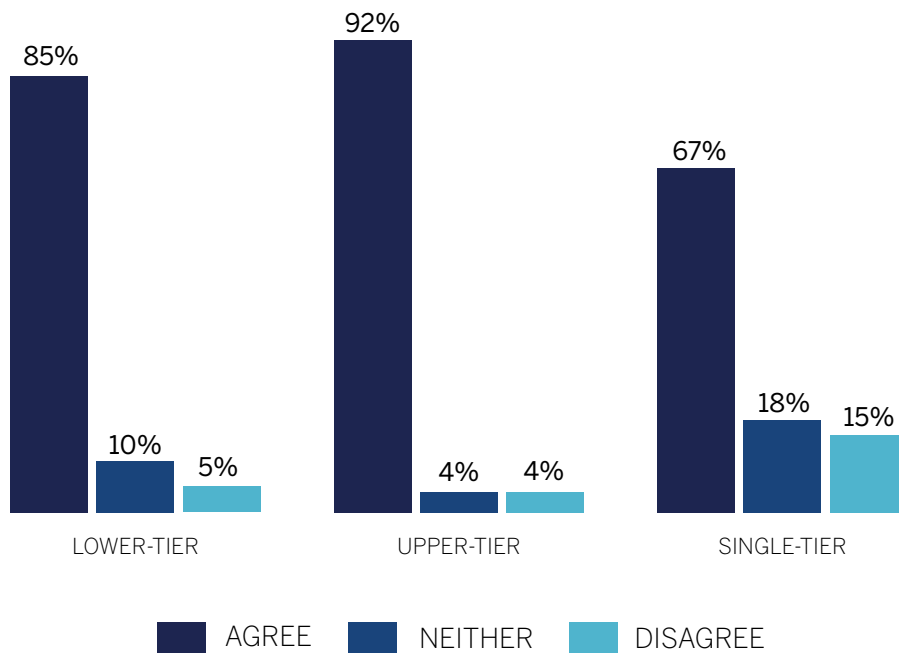
Research participants expressed recognition that certain reporting requirements are important and necessary, and that as a principle, reporting is an important component of intergovernmental arrangements. Respondents were able to identify a number of reporting processes that offered them opportunities to improve their core business. However, the elements of reporting that are useful are vastly overshadowed by the elements are illogical and deeply frustrating for municipal officials.

Figure 10b: Important | by municipality population

Percentages by municipality population (AGREE / NEITHER / DISAGREE):

- FEWER THAN 10,000: 72%, 16%, 11%
- 10,000 - 50,000: 89%, 6%, 5%
- 50,000 - 100,000: 95%, 0%, 55%
- 100,000 - 250,000: 77%, 23%, 0%
- 250,000 (OR MORE): 92%, 8%, 0%

AGREE   NEITHER   DISAGREE
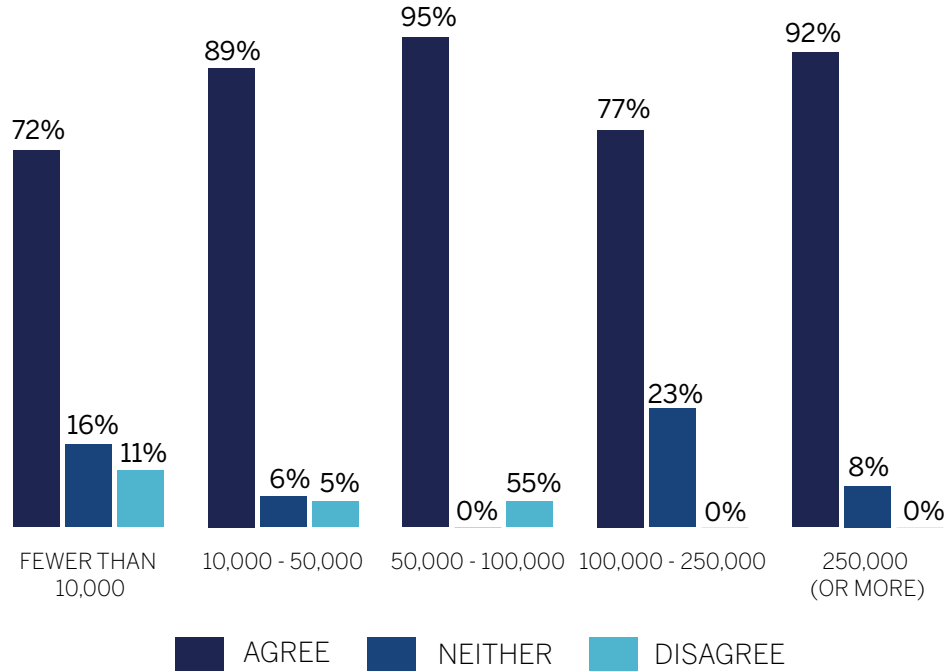
Figure 10c: Important | by municipality's full-time equivalent employees

Percentages by full-time equivalent employees (AGREE / NEITHER / DISAGREE):

- FEWER THAN 50: 72%, 15%, 11%
- 50 -199: 90%, 7%, 3%
- 200 - 499: 86%, 7%, 7%
- 500 - 999: 94%, 6%, 0%
- 1,000 (OR MORE): 84%, 16%, 0%

AGREE   NEITHER   DISAGREE
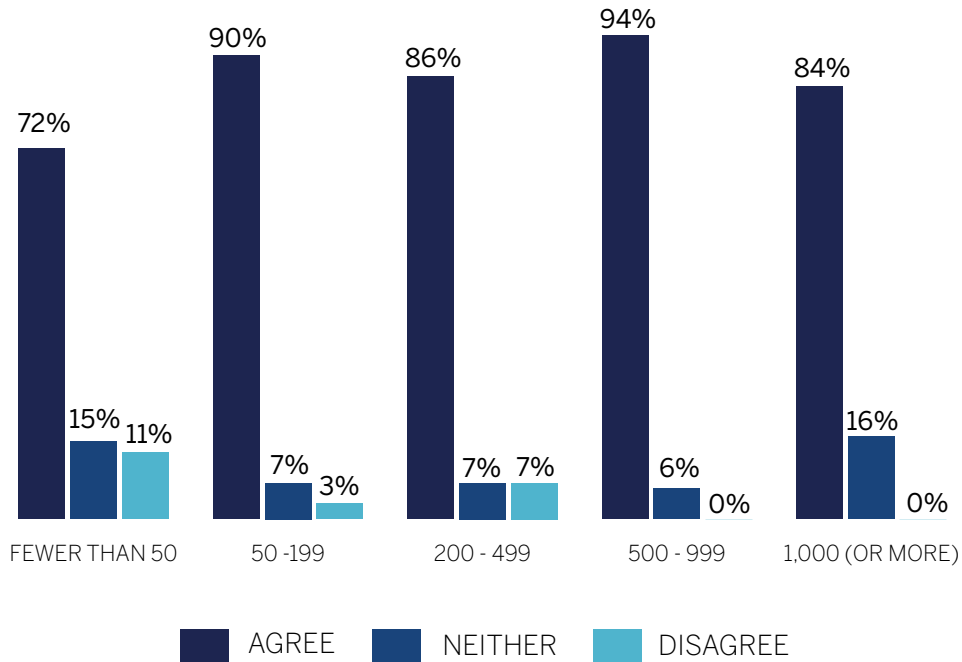
CONTEXT FOR REFORM

Ontario's municipal sector is undergoing vast changes with both longstanding and emerging concerns for local governments. These changes and how municipalities deal with them will shape their capacity and ability to productively deliver services for years into the future.

THE EVOLVING NATURE OF MUNICIPALITIES

Over the past few decades, as the federal and provincial governments in Canada have embraced austerity, the role of municipalities has continued to expand. Municipalities face the pressures of maintaining service levels and delivering increasingly complex and costly services to their citizens. Pressure can be seen in shared provincial-municipal responsibility areas like economic development, infrastructure, health, and social services, among others.15 Local governments are also now assuming front-line responsibility for new service areas such as climate change and mental health. These new responsibilities carry additional implications for municipal expenditures.

Given that the municipal sector only has a limited number of revenue tools at their disposal, they are struggling to maintain service levels. The main source of municipal revenue is property taxes, which were not designed to fund provincial programs.16 Though many municipalities are striving to achieve fiscal sustainability, if all other variables remain unchanged, the Association of Municipalities Ontario (AMO) projects operating expenditures will increase by 12% from 2015-2020.17

CHANGING DEMOGRAPHICS

Demographic and population changes also present new policy and financial challenges for the municipal sector. As Ontario's population ages, public services will increasingly be strained to meet the demands of aging populations. Municipalities will be confronted by the need to adapt and expand their current services, especially in housing, transportation and recreation.[18] [19]

Figure 11: Ontario Population Residing in Urban and Rural Areas from 1851-2011
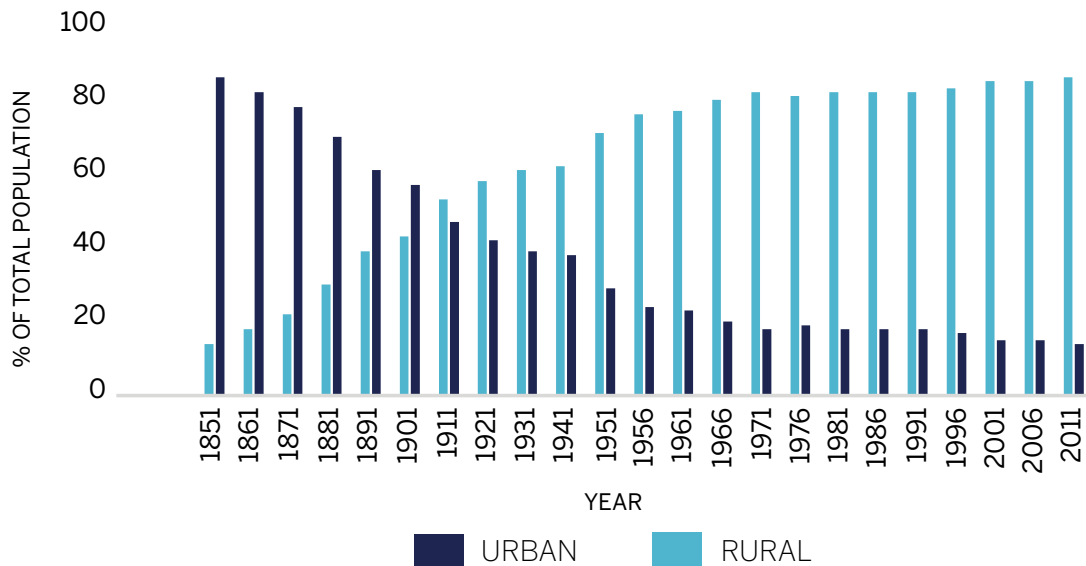
Source: Statistics Canada, 2011 Census of Population, 2011.

Ontario has also been experiencing steady urbanization (as shown in Figure 11 below) for several decades. More and more Canadians are moving from rural to urban areas, increasing the tax base and service demands in those areas, while rural, remote and northern regions are presenting with complex service demands, despite a step decline in their tax base. While areas with dense population, such as the GTHA will be challenged with managing growth and congestion, areas with declining populations still face the challenge of maintaining aging infrastructure with fewer ratepayers to contribute to large capital projects.

15 AMO, 2015, 6

16 AMO, 2015, 6

17 AMO, 2015, 21

18 Harry Kitchen, "No Seniors' Specials: Financing Municipal Services in Aging Communities," IRPP Study, No.51, February 27, 2015, 1

19 AMO, 2015, 36

Aging demographics and the patterns of rural to urban migration pose a series of challenges for municipalities. Adding to these pressures, many senior municipal officials across Ontario will be eligible to retire in the next decade, taking valuable knowledge and experience with them.[20] A survey conducted by AMCTO in 2015 revealed that about 30% of senior municipal professionals will be eligible to retire in the next five years.[21] But with limited financial resources, attracting and retaining qualified staff for vacant positions can be a challenge for rural Ontario municipal governments in comparison to municipalities located in urban centres.[22]

MUNICIPAL DIVERSITY

Municipalities in Ontario range in population sizes, geography, complexity, revenue, technological capacity, organizational processes, and a range of other factors.[23] As a result, each municipality has its own unique strengths and limitations. Nevertheless, provincial policy (including reporting) is often directed to municipalities with little consideration of each community's unique characteristics. The default inclination to treat all municipalities as if they are the same ignores the fact that some municipalities have fewer than 5 employees who are deeply embedded in the local community, while others are larger than provincial governments and have robust financial controls, rigorous accountability regimes, and sophisticated policy-making functions.[24] This "one size fits all" approach often creates perverse outcomes that would scarcely be tolerated in other sectors.

DIGITAL TECHNOLOGY AND OPEN DATA

In response to increased challenges and pressures, many municipalities are looking to new technology.[25] The adoption of technology provides a range of new opportunities for governments. The Ontario government is taking a step forward in this regard, by appointing the first ever Minister Responsible for Digital Government and hiring a Chief Digital Officer to advance and coordinate the government's ability to offer online services and products to citizens.[26] Municipalities are also shifting their priorities to put importance on efficiency and a modernized system of government, but the sector has not made a concerted effort to prepare for the future. Incorporating new technology offers a range of opportunities for municipal reporting.

One of the most promising alternatives for municipal reporting is the shift towards open government and open data. Technological advancements have made public reporting and government transparency easier. Of Ontario's 444 municipalities, at least 21 of Ontario's municipal governments have some form of open data program. Open data provides others with an organizations' raw data, which can be used for comparison and analysis. The municipalities implementing "Open" initiatives are of all different sizes and regions of the province though the majority tends to be from Southwestern and Central Ontario.27 The Public Sector Open Data Initiative has created a space where the federal, provincial and municipal governments are partnering to standardize the processes and formats of "open data" in the public sector. The province has generated a strategy of "Open by Default" to be consistently open and accessible to the public, with some limited exceptions.

SHIFTING CITIZEN EXPECTATIONS

Citizens in Ontario, Canada and around the world have come to expect their governments to deliver faster, cheaper, and better quality public services, while at the same time, technology has enabled an instantaneous feedback loop that leaves a very small margin of error for governments to experiment and make mistakes. These changes have been reflected in declining levels of trust in government, which across the world are at an all-time low. While there are many explanations for declining trust, including high profile scandals and the 2008 financial crisis, the trend has been clear for several decades.

---

20 AMCTO State of the Membership Survey 2015, December 2015, n=455

21 AMCTO State of the Membership Survey 2015, December 2015, n=455

22 MUNISCOPE – AN ICURR SERVICE, "Senior staff attraction and retention measures in small rural municipalities," MUNISCOPE, April 2010, 3

23 Côté and Fenn, 2014, 25

24 Côté and Fenn, 2014, 3

25 Sunil Johal, et al., "Reprogramming Government for the Digital Era," Mowat Centre, 2014, 1

26 Government of Ontario, "Chief Digital Officer, Ontario," Queen's Printer of Ontario, 2016, https://www.ontario.ca/page/chief-digital-officer

27 For listing, see Government of Canada, "Open Government Across Canada," Government of Canada, August 2016, http://open.canada.ca/en/maps/open-data-canada

Recent examples of anti-establishment sentiment, such as the Brexit vote in the UK and the election of Donald Trump, are simply the most recent manifestations of a number of long-term trends. While levels of trust in Canada's federal government have rallied slightly over the last year, prior to that public trust in government had reached all-time lows. According to Canadian polling firm, EKOS, from 1970 to 2013, trust in Canada's federal government fell from 60% to 24%.[28]

RECOMMENDATIONS

FOR THE PROVINCE

1) Establish and maintain a comprehensive list of provincially required reporting for municipalities

The key to solving any problem is to first understand it. To that end, the province should work towards creating a cross-ministry list that catalogues all the reports that provincial ministries require municipalities to submit. We think that the Treasury Board Policy Suite's Inventory and Schedule of reports that the federal government is required to produce would be a good model to follow.[29]

2) Explore more effective forms of reporting

There are a number of ways that the government could ensure that it is accomplishing its goals of monitoring policy progress, compliance and accountability at the local level, while not requiring municipalities to fill out an endless number of reports. For example, one option would be to establish a list of priority indicators that municipalities report on, allowing the multiple provincial ministries and external stakeholders to easily access data, and removing the requirement for municipalities to report the same data multiple times to multiple ministries. In the United Kingdom, a single data list exists naming the datasets and each indicator that local governments are required to submit to the central government. Having the list allowed the government to eliminate 81 reporting requirements since summer 2010, and scale down another 34 requirements.[30] Another option, is a central data portal, similar to what is being used for TPAM, where municipalities report important data that could then be accessed by provincial ministries.

> "Best system would be for the province to have a centralized system for data that is reported, and then disseminated from ministry-to-ministry based on their need. This would allow municipalities to only report information once, rather than a number of times to different bodies." – Interview Participant

3) Recognize the burden and look for opportunities to streamline and reduce the regulatory and reporting regime for Ontario's municipalities

The province needs to demonstrate that any new reporting requirements are necessary, and recognize that reporting imposes a heavy burden on municipalities. We would urge the government to strike a working group or committee to review and reduce the number of municipal reporting requirements. Ontario should also look to the United Kingdom, where the government developed a New Burden Doctrine, setting out a process for assessing new burdens and ensuring any new burden is full funded.[31]

The government should also increase the extent to which it consults with the municipal sector, and approach municipal-provincial reporting as a partnership between two levels of government working at a common purpose. The province and municipalities should conduct open discussions surrounding current reporting requirements, upcoming changes or the introduction of any new reporting requirements. The government should also develop a review mechanism for any new reporting requirements that it plans to assign municipalities.

4) Communicate the purpose and value of reporting and look for opportunities to share aggregated reporting data with municipalities

For reporting to be successful, both the province and especially municipalities need to understand why data is being collected, or what it is going to be used for. Simply sharing with municipalities what the data is used for and its importance

---

28 Frank Graves, "The EKOS poll: Democracy and the death of trust," iPolitics, January 2, 2014

29 For Inventory, see http://www.tbs-sct.gc.ca/ip-pi/trans/cal-eng.asp

30 Department for Communities and Local Government, "2010 to 2015 Government Policy: Local Council Transparency and Accountability," UK Government, 2015, Appendix 5

31 Department for Communities and Local Government, "New Burdens Doctrine: Guidance for Government Departments," UK Government, 2011, 4

may provide a reporting incentive, helping encourage municipalities to complete reporting on-time and with accuracy. We also heard repeatedly from municipal officials throughout the course of this research that the best way to create buy-in for reporting is to make the data useful for them. One way to do this, is to share the aggregated version of some of the data that is being reporting so that municipalities can use it to get a better sense of where they stand compared to other municipalities in the province, and look for opportunities to share best-practices. Municipalities are looking for a joint benefit in report, but it is up to the province to create it.

FOR MUNICIPALITIES

Work to understand your municipality's reporting obligations and practices

If they have not already, municipalities should learn more about and assess their internal reporting responsibilities and practices. While working and the province to improve the nature of municipal reporting, municipalities should also assess their own goals and strengths and look for ways to be more effective in the way that they approach reporting. The research conducted for this study revealed that reporting in most municipalities is decentralized across the organization. While this may make practical sense for the organization, it likely also means that senior municipal officials don't have a clear picture about how reporting is affecting their reporting systems and practices. Doing so will allow them to look for ways to optimize, and have better conversations with the province about the amount of reporting that they as a municipality are doing.

Develop data management approaches to improve quantitative records and optimize qualitative inputs within reporting requirements

Only about 19% of municipalities surveyed for this project indicated that they have a central data management system, while 51% do not (see Figure 12). Those municipalities that have invested in a rigorous centralized data management system find reporting relatively less onerous and program level data easier to obtain than those without one. In addition, staff from municipalities with centralized data management approaches express relatively less agreement with the statement that provincially required reporting impacts their ability to productively deliver services.

Figure 12: Does your municipality have a central approach for data management?

requirements are impacting my ability to productively deliver services | by central data management.
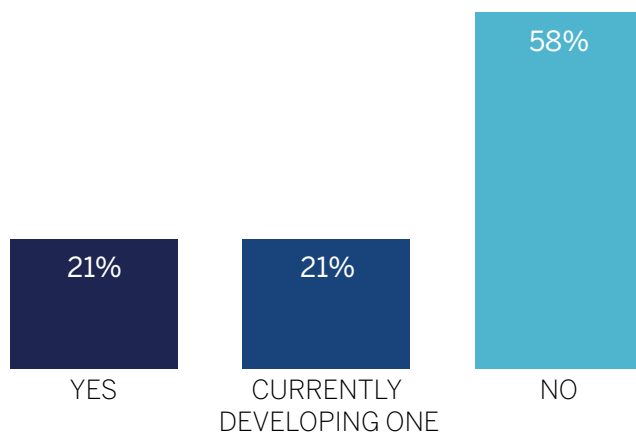
It seems clear from our survey results that more municipalities need to think about the way that they manage and operationalize data. One small Ontario municipality reports that they worked to save and find money in their budget to purchase a central software system. The system allows municipal staff to share and access data, which saved them a significant percentage of their budget and now reporting is less burdensome and they can more easily fulfill reporting requirements. A record management and data management system can help municipal staff quickly and easily share reporting data. Systems may be expensive and require planning and investment, but will likely see cost savings from better coordination and access to needed data.

Figure 12a: Central data management | by FTE employees

Values by FTE employee group (YES, CURRENTLY DEVELOPING ONE, NO):

	YES	CURRENTLY DEVELOPING ONE	NO
FEWER THAN 50	17%	17%	66%
50 -199	22%	28%	51%
200 - 499	31%	23%	46%
500 - 999	23%	15%	62%
1,000 (OR MORE)	38%	19%	44%

Legend: YES | CURRENTLY DEVELOPING ONE | NO
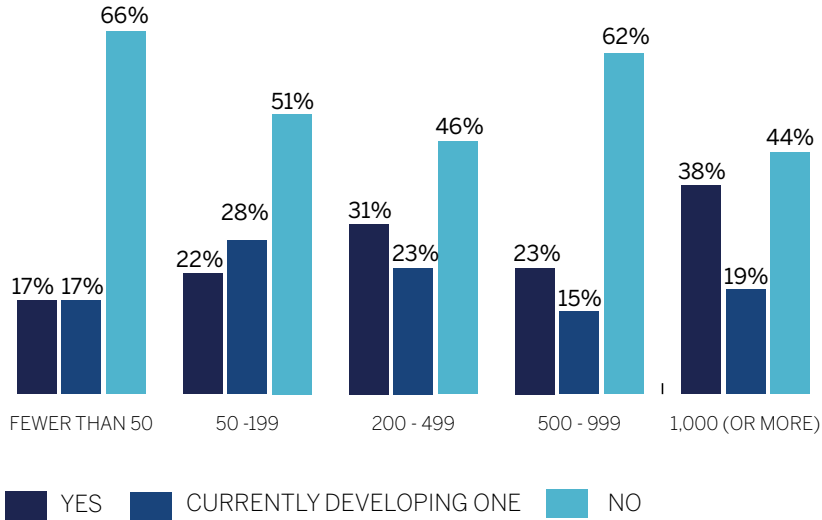
Figure 12b: To what extent do you agree or disagree with the following statement: Complying with provincial reporting requirements is onerous | by central data management.

	AGREE	NEITHER	DISAGREE
YES	73%	22%	4%
CURRENTLY DEVELOPING ONE	64%	27%	9%
NO	79%	14%	7%

Legend: AGREE | NEITHER | DISAGREE
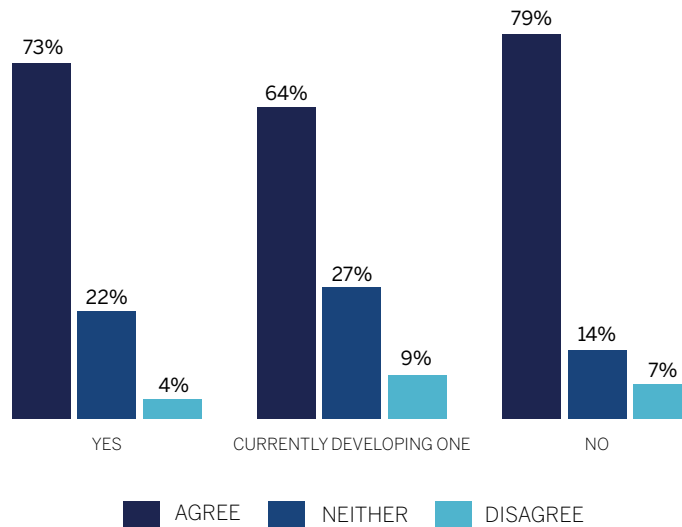
Figure 12c: Generally, how easy or difficult is it to obtain the data required for reporting to the province?| by central data management.

	EASY	NEUTRAL	DIFFICULT
YES	22%	56%	22%
CURRENTLY DEVELOPING ONE	23%	51%	26%
NO	14%	42%	44%

Legend: EASY | NEUTRAL | DIFFICULT
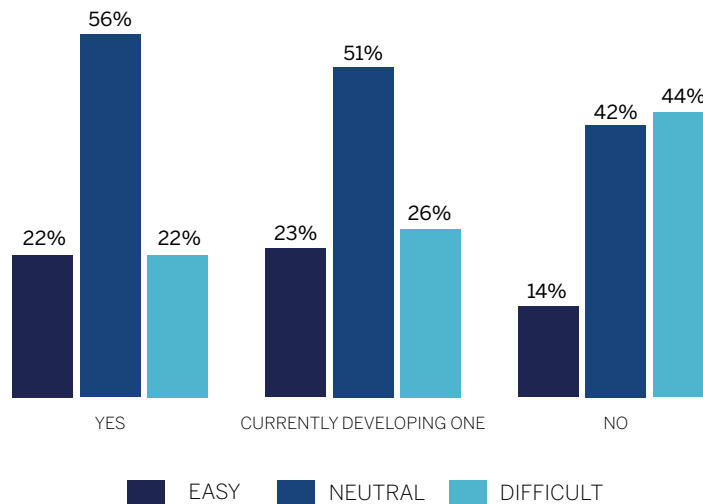
Figure 12d: To what extent do you agree or disagree with the following statement: Provincial reporting

	YES	CURRENTLY DEVELOPING ONE	NO
EASY	33%	52%	54%
NEUTRAL	42%	34%	28%
DIFFICULT	24%	14%	18%
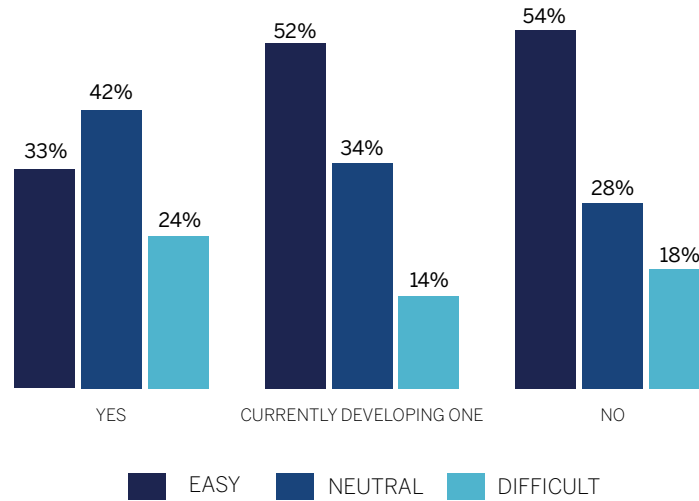
CONCLUSION

Understanding the characteristics of provincial-municipal reporting presented in this report is an important step towards a modernized reporting regime. This report reveals that municipalities view reporting as negatively impacting service delivery, onerous, burdensome, fragmented, without a clearly defined or communicated purpose, but nevertheless important.

Recognizing and making changes to improve municipal reporting will not automatically solve the bigger policy issues that municipalities are tasked with, but it will give them the opportunity to mitigate barriers to effective service delivery. It will allow them to move away from focusing on historic activities and free up staff time and resources to develop innovative solutions that improve the lives of their citizens.

REFERENCES

AMCTO, "AMCTO Submission on the Municipal Act & Municipal Conflict of Interest Act," AMCTO, October 2015

Association of Municipalities of Ontario (AMO), "AMO's 2015 Pre-Budget Submission Outline," 2015

Association of Municipalities Ontario (AMO), What's Next Ontario? Imagining a prosperous future for our communities, 2015

Canadian Union of Public Employees (CUPE), "Backgrounder – Social Assistance Management System," CUPE Research, January 2015

City of Greater Sudbury, "Open Data," Greater Sudbury, 2016, https://www.greatersudbury.ca/inside-city-hall/open-government/open-data/

Côté, Andre and Michael Fenn, "Approaching an Inflection Point in Ontario's Provincial-Municipal Relations," IMFG Perspectives, No. 6, 2014

Department for Communities and Local Government, "2010 to 2015 Government Policy: Local Council Transparency and Accountability," UK Government, 2015

Department for Communities and Local Government, "New Burdens Doctrine: Guidance for Government Departments," UK Government, 2011

Department of Education and Training, "Government Response to the Review of Reporting Requirements for Universities," Australian Government, December 2013

Drummond, Don et al., "Commission on the Reform of Ontario's Public Services," Ontario Ministry of Finance, 2012

Government of Canada, "Inventory and Schedule of Reporting Requirements," Government of Canada, March 2016, http://www.tbs-sct.gc.ca/ip-pi/trans/cal-eng.asp

Government of Canada, "Open Government Across Canada," Government of Canada, August 2016, http://open.canada.ca/en/maps/open-data-canada

Government of Ontario, "Business Growth Initiative," Queen's Printer of Ontario, 2016, https://www.ontario.ca/page/business-growth-initiative

Government of Ontario, "Chief Digital Officer, Ontario," Queen's Printer of Ontario, 2016, https://www.ontario.ca/page/chief-digital-officer

Government of Ontario, "Red Tape Challenge," Queen's Printer for Ontario, September 2016

Graefe, Peter, et al., "Introduction: Accountability and Governance." In Overpromising and Underperforming: Understanding and Evaluating New Intergovernmental Accountability Regimes, edited by Linda A White, et al., 3–30. IPAC, 2013.

Graves, Frank, "The EKOS poll: Democracy and the death of trust," iPolitics, January 2, 2014

Hardeman, Ernie, "Internal document shows "Open for Business" a sham," Ernie Hardeman MPP News Release, March 3, 2011

Johal, Sunil et al., "Reprogramming Government for the Digital Era," Mowat Centre, 2014

Kitchen, Harry, "No Seniors' Specials: Financing Municipal Services in Aging Communities," IRPP Study, No.51, February 27, 2015

Ministry of Economic Development & Growth, "Province Cuts Red Tape, Exceeds Savings Target," Ontario News Release," June 30, 2016

MUNISCOPE AN ICURR SERVICE, "Senior staff attraction and retention measures in small rural municipalities," MUNISCOPE, April 2010

Wood, Kathryn, "Municipal Affordability One of a Series of White Papers on the Financial Sustainability of Local Governments in Eastern Ontario," Eastern Ontario Warden's Caucus, 2013

Program (e.g.. Strong Communities Rent	Name of Report (e.g. Service Manager Annual	Provincial Ministry/Agency (e.g. Ministry of	Reporting Frequency				Method of Submission			Estimated Business Days to Complete	Internal Certification Requirement				Audit Certification	
			Monthly	Quarterly	Annually	Other	Electronic	Hardcopy	Both		Division Manager	City Manager	CFO	Other	External Auditor	Provincial Auditor
Accessibility	Accessibility Compliance Report	Accessibility Directorate of Ontario			x		x			0.5				x		
Addiction Services Initiative	Addiction Services Initiative Budget Package	Ministry of Community & Social Services		x	x				x	5				x	x	
Affordable Housing	Annual Buildings Report	Ministry of Municipal Affairs & Housing			x		x			0.5				x		
Affordable Housing Program (AHP) Development - Annual Reports	Annual Reports	Ministry of Municipal Affairs & Housing			x		x				x					x
Affordable Housing Program (AHP) Mortgage Renewals	Mortgage Renewals	Ministry of Municipal Affairs & Housing				x	x				x					x
AIDS Bureau	Program Plan	Ministry of Health & Long-Term Care			x				x	1	x					
AIDS Bureau	Year End Financial Submission	Ministry of Health & Long-Term Care			x				x	2	x				x	
AIDS Bureau	Financial Projection Report Report	Ministry of Health & Long-Term Care			x				x	0.5						
Air Emissions	Air Emissions	Ministry of Environment & Climate Change			x		x			1	x					
Anonymous HIV Testing Program and HIV/IDU Outreach Project	Annual Reconciliation Report and Audited Financial Statement	Ministry of Health & Long-Term Care			x		x	x		3					x	x
Anonymous HIV Testing Program and HIV/IDU Outreach Project	Budget Submission	Ministry of Health & Long-Term Care			x		x			3				x		
Anonymous HIV Testing Program and HIV/IDU Outreach Project	Financial Projections Report (Quarterly Report)	Ministry of Health & Long-Term Care		x	x	x	x			2				x		
Asset Management Plan	Asset Management Plan	Ministry of Infrastructure				x	x									
Bail Safety	Billing Statement	Ministry of Attorney General				x		x			x					
Blind Low Vision Early Intervention Program	Request for funding Schedule	Ministry of Children & Youth Services			x				x	1	x					
Blind Low Vision Early Intervention Program	Settlement Forms	Ministry of Children & Youth Services			x				x	7	x				x	
Blind Low Vision Early Intervention Program	In-Year Financial Reports	Ministry of Children & Youth Services		x					x	1				x		
Capital Development	Environmental Activity and Sector Registry (EASR) construction dewatering	Ministry of Environment & Climate Change			x		x									
Cemeteries License	Cemetery License	Bereavement Authority of Ontario			x				x	5		x				
Certificate of Approval	Certificate of Approval	Ministry of Environment & Climate Change			x		x			1	x					
Chemical, Biological, Radiological, and Nuclear (CBRN)	Claim for Office of the Fire Marshal Funds	Ministry of Community Safety & Correctional Services			x	x		x		1	x			x		x

Program	Report	Ministry													
Child & Adolescent Services	Annual Reconciliation Report and Audited Financial Statement	Ministry of Community & Social Services		x		x	x		3.5				x	x	
Child & Adolescent Services	Transfer Payment Budget Package Submission	Ministry of Community & Social Services		x		x			3				x		
Child & Adolescent Services	Year-To-Date Report	Ministry of Community & Social Services	x			x			3.5				x		
Child Care	Estimates	Ministry of Education		x				x	7				x		
Child Care - Family Support Program	Revised Estimates	Ministry of Education		x				x	0.5				x		
Child Care - Family Support Program	Financial Information Submission (year end)	Ministry of Education		x				x	1				x	x	
Child Care Actual Expenditures & Analysis	Education Financial Information System (EFIS)	Ministry of Education		x	x			x	12	x			x		
Child Care Subsidies	Transfer Payment Annual Reconciliation Report (TPAR)	Ministry of Children & Youth Services		x		x			2	x			x	X	
Child Care Subsidies	Year to Date Quarterly Reporting	Ministry of Children & Youth Services	x					x	1	x			x		
Child Care Subsidies	Service Contract - Setting annual Service Targets	Ministry of Education		x					7	X			x		
Child Care Subsidies	Year End Financials	Ministry of Education		x				x	7	x			x	x	
Clean Water Act	Risk Management Annual Report	Ministry of Environment & Climate Change		x		x									
Collector Trunk Sewer Environmental Assessment (EA)	Compliance Report	Ministry of Environment & Climate Change		x				x					x		
Collector Trunk Sewer Environmental Assessment (EA)	Performance Management Plan Report	Ministry of Environment & Climate Change		x				x					x		
Collector Trunk Sewer Environmental Assessment (EA)	Ambient Air Monitoring Report	Ministry of Environment & Climate Change		x				x					x		
Collector Trunk Sewer Environmental Assessment (EA)	Odour Monitoring and Mitigation Report	Ministry of Environment & Climate Change				x		x					x		
Community Capacity Building - Choices & Changes	Annual Reconciliation Report and Audited Financial Statement	Ministry of Children & Youth Services		x		x	x		3				x	x	
Community Capacity Building - Choices & Changes	Transfer Payment Budget Package Submission	Ministry of Children & Youth Services		x		x			3				x		
Community Capacity Building - Choices & Changes	Year-To-Date Report	Ministry of Children & Youth Services	x			x			3				x		
Community Homelessness Prevention Initiative (CHPI)	French Language Service Plan	Ministry of Municipal Affairs & Housing		x					3	x			x		

Program	Report	Ministry											
Community Homelessness Prevention Initiative (CHPI)	Annual Budget, Mid year, 3rd quarter and Annual reporting of Actual Expenditures	Ministry of Municipal Affairs & Housing	x	x		x			15			x	
Community Homelessness Prevention Initiative (CHPI)	Performance Indicators	Ministry of Municipal Affairs & Housing		x				x	5			x	
Community Mental Health Promotion Program	3 Year Budget Submission	Ministry of Health & Long-Term Care			x	x			7			x	
Community Mental Health Promotion Program	Annual Reconciliation Report and Audited Financial Statement	Ministry of Health & Long-Term Care		x		x	x		7			x	x
Community Mental Health Promotion Program	Trial balance and Year-To-Date Reports	Ministry of Health & Long-Term Care			x	x			6				
Community Mental Health Promotion Program	Yearly Budget Revision Submission	Ministry of Health & Long-Term Care		x		x			5			x	
Community Paramedicine	Community Paramedicine Year-End Report Submission	Ministry of Health & Long-Term Care		x		x			2			x	
Community Paramedicine Initiative	Status Reports by Quarter	Ministry of Health & Long-Term Care	x			x						x	
Community Policing Partnerships (CPP) Program	Interim and Final reports	Ministry of Community Safety & Correctional Services		x			x			x			
Community Support Services	Supplemental CAT (Community Analysis Tool) Report - Actual: Financial and Statistics	Local Health Integration Network	x			x				x		x	
Community Support Services	CAPS Supplemental - Community Accountability Planning Submission	Local Health Integration Network			x	x				x		x	
Community Support Services	Annual Reconciliation Report	Ministry of Health & Long-Term Care and Local Health Integration Network		x				x	21			x	x
Community Support Services - Financial Branch	Multi-Sector Service Accountability Agreement	Ministry of Health & Long-Term Care											
Corporate Energy	Broader public sector energy reporting	Ministry of Energy		x		x						x	
Council Remuneration	Annual Report	Ministry of Municipal Affairs & Housing											
Court Operations	Provincial Offences Act (POA) Municipal Partner Annual Report-Administration	Ministry of Attorney General		x			x				x		
Court Security and Prisoner Transport (CSPT)	Annual Financial Report	Ministry of Community Safety & Correctional Services		x		x			1	x			
Court Services	Provincial Offences Act (POA) Court Administration/Prosecution Incident Report	Ministry of Attorney General			x	x				x			

Program	Report	Ministry												
Critical Care Transport	Preliminary Budget Request - Critical Care Transport Unit	ORNGE		x		x			0.5	x				
Critical Care Transport	In-Year Projection - Critical Care Transport Unit	ORNGE		x		x			0.5	x				
Critical Care Transport	Year End Financial Report - Critical Care Transport Unit	ORNGE		x		x			0.5	x				
Critical Care Transport	Request for Vehicle and Equipment - Critical Care Transport Unit Funding	ORNGE		x		x			0.5	x				
Dedicated Gas Tax Funds for Public Transportation Program	Dedicated Gas Tax Funds for Public Transportation Reporting	Ministry of Transportation		x			x		5		x	x		x
Development Charges Reporting	Annual report	Ministry of Municipal Affairs & Housing		x		x			4			x	x	
Diabetes	Diabetes Budget	Ministry of Health & Long-Term Care			x			x	3	x				
Diabetes	Diabetes Annual Settlement	Ministry of Health & Long-Term Care		x				x	2	x				
Diabetes	Diabetes In-Year Reports	Ministry of Health & Long-Term Care	x					x	1			x		
Diesel Fuel Tax Refund	Tax Refund for Power Takeoff Equipment	Ministry of Finance		x				x	10	x				x
Drinking Water	Drinking Water Quality Management Standard (DWQMS) / Integrated Management System (IMS) Financial Plan	Ministry of Environment & Climate Change			x			x				x		
Drinking Water	Drinking Water Quality Management Standard (DWQMS) / Integrated Management System (IMS) Operational Plan	Ministry of Environment & Climate Change		x		x				x			x	x
Drinking Water	Drinking Water System Schedule 22 Summary Report	Ministry of Environment & Climate Change		x				x		x			x	
Drinking Water	Annual Water Quality Report	Ministry of Environment & Climate Change		x				x		x			x	
Drinking Water	Permit to Take Water (PTTW) Report (XML Reporting)	Ministry of Environment & Climate Change		x		x						x	x	
Drinking Water	Intra-basin Transfer Volume Report	Ministry of Environment and Climate Change and Ministry of Natural Resources and Forestry		x				x				x		
Economic Development Strategic Plan	Annual Reports; Final Report; Community Economic Development Strategic Plan	Northern Ontario Heritage Fund Corporation		x			x			x				
Elderly Person Centre Funding	Maintenance and Operating Fund Summary	Ministry of Citizenship and Immigration		x		x			1	x				
Elderly Persons Centre	Elderly Persons Centre Final Report	Ontario Seniors Secretariat		x		x			7	x			x	

Program	Report	Ministry											
Emergency Health Services Branch	Preliminary Budget Request - Central Ambulance Communication Centres	Ministry of Health & Long-Term Care		x			x	1			x		
Emergency Health Services Branch	In-Year Statement - Central Ambulance Communication Centres	Ministry of Health & Long-Term Care		x			x	1			x		
Emergency Health Services Branch	Year End Financial Report Submission for Central Ambulance Communication Centres	Ministry of Health & Long-Term Care		x		x		15	x			x	
Emergency Health Services Branch	Land Ambulance Services - In-Year Projection/Budget Request Report	Ministry of Health & Long-Term Care		x			x	5			x		
Emergency Health Services Branch	Land Ambulance Services Year End Financial Report	Ministry of Health & Long-Term Care		x		x		0.5		x			
Emergency Health Services Branch	Land Ambulance Services - Apportionment Report	Ministry of Health & Long-Term Care		x			x	0.007			x		
Emergency Health Services Branch	Annual Budget Request - Dedicated Nurses Program	Ministry of Health & Long-Term Care		x			x	1	x				
Emergency Health Services Branch	In-Year Report - Dedicated Nurses Program	Ministry of Health & Long-Term Care		x			x	1.5	x				
Emergency Health Services Branch	Year End Financial Report - Dedicated Nurses Program	Ministry of Health & Long-Term Care		x			x	0.5	x				
Employer Health Tax (EHT)	Employer Health Tax (EHT) Annual Return	Ministry of Finance		x									
Energy Centre	Annual Diversion Report	Ministry of Environment & Climate Change		x			x		x			x	
Energy Reporting	Energy Consumption and Demand Management	Ministry of Energy	x	x	x			12					
Financial and statistical data collection	Financial Statements	Ministry of Municipal Affairs & Housing		x	x			30		x		x	
Fire Protection Program	Fire Protection & Prevention Act	Ministry of Community Safety & Correctional Services		x	x			3			x		
Freedom of Information	Information and Privacy Commission			x	x			1	x				
Funeral, Burial and Cremation Services Act	Report on Care and Maintenance Fund Account	Bereavement Authority of Ontario		x		x		1	x				
Funeral, Burial and Cremation Services Act	List of Cemetery/Crematorium Sites	Bereavement Authority of Ontario		x		x		1	x				
Gasoline Fuel Tax Refund	Gasoline Used in Unlicensed Business Equipment	Ministry of Finance		x			x	10	x				x
Green Energy Act OREG 397/11	Energy Consumptions and Green House Gas Emissions Reporting	Ministry of Energy		x	x			1	x				

Program	Report	Ministry														
Growing Great Generations	Reconciliation Template	Ministry of Children & Youth Services			x		x			0.25			x				
Hazardous Waste Information Network Registration	Hazardous Waste Information Network registration	Ministry of Environment & Climate Change			x												
Health Data Branch Ontario Healthcare Reporting Standards/ Management Information System	Ontario Healthcare Reporting Standards Management Information System	Ministry of Health & Long-Term Care				x	x			6			x				
Health Quality Ontario	Quality Improvement Plans (QIP)	Health Quality Ontario				x	x			7			x				
Healthy Babies/ Healthy Children	Request for Funding Schedule (Budget Submission)	Ministry of Children & Youth Services			x				x	3	x						
Healthy Babies/ Healthy Children	Settlement and Audited Financial Statements	Ministry of Children & Youth Services			x				x	20	x		x	x			
Healthy Babies/ Healthy Children	In-Year Financial Reports	Ministry of Children & Youth Services		x					x	4			x				
Healthy Communities Fund	Program Budget	Ministry of Health & Long-Term Care			x				x	1	x						
Healthy Communities Fund	Program Settlement	Ministry of Health & Long-Term Care			x				x	1	x						
Healthy Communities Fund	In-year Reports	Ministry of Health & Long-Term Care		x					x	1			x				
Healthy Kids Community Challenge	Financial Reports (quarterly); Project Activity Reports (semi- annual); Annual Reconciliation Report; Audited Financial Report	Ministry of Health & Long-Term Care		x	x	x			x		x				x		
Healthy Kids Community Challenge	Request For Funding (Budget Submission)	Ministry of Health & Long-Term Care			x		x			2			x				
Heavy Urban Search and Rescue (HUSAR)	Claim for Office of the Fire Marshal Funds	Ministry of Community Safety & Correctional Services			x	x		x		3	x		x				x
High Intensity Needs	High Intensity Needs Claims Reports	Ministry of Health & Long-Term Care		x			x			8			x				
Homemakers & Nurses Services	Homemakers & Nurses Services Claims	Ministry of Health & Long-Term Care	x					x		3			x				
Household Hazardous Waste (HHW)	Household Hazardous Waste Annual Report	Ministry of Environment & Climate Change			x			x					x				
HST\RST	HST\RST	Ministry of Finance	x				x						x				
Immigration workshop, video	Expense Summary Report	Ministry of Citizenship and Immigration				x		x				x					
Incorporation Documentation	Initial return notice of change	Ministry of Government and Consumer Services			x		x			1	x						
Industrial, Commercial and Institutional Water Usage - O. Reg. 450/07	Charges for Indsutrial & Commercial Water Users	Ministry of Environment & Climate Change			x		x										

Program	Report / Document	Ministry														
Infant Hearing	Request for funding Schedule	Ministry of Children & Youth Services			x				x	2	x					
Infant Hearing	Settlement Forms	Ministry of Children & Youth Services			x				x	7	x				x	
Infant Hearing	In-Year Financial Reports	Ministry of Children & Youth Services		x					x	1				x		
Integrated Pest Management	Integrated Pest Management Report	Ministry of Environment & Climate Change			x	x				10						
Interchange Reconstruction	Cost Sharing Agreement	Ministry of Transportation														
Internet Luring aka Cyber Crime project	Financial Expenditures Reports (monthly); Progress Reports (annual) and Statistical Reports (monthly, as available)	Ministry of Community Safety & Correctional Services	x		x		x				x					
Investment in Affordable Housing (IAH)	Annual Occupancy Reports, Rental Housing Construction	Ministry of Municipal Affairs & Housing			x									x		
Investment in Affordable Housing (IAH)	Housing Allowance, Program Delivery and Fiscal Plan (PDFP) updates	Ministry of Municipal Affairs & Housing		x	x	x	x			10	X			x		
Investment in Affordable Housing (IAH)	Provincial Fiscal Delivery Plan	Ministry of Municipal Affairs & Housing		x			x			2				x		
Investment in Affordable Housing (IAH) - Capital Component	Quarterly Report	Ministry of Municipal Affairs & Housing		x			x			0.5				x		
Investment in Affordable Housing (IAH) - Capital Component	Project Information Form (PIF)	Ministry of Municipal Affairs & Housing		x			x			1				x		
Investment in Affordable Housing (IAH) - Extension	Provincial Fiscal Delivery Plan	Ministry of Municipal Affairs & Housing		x			x			2				x		
Investment in Affordable Housing (IAH) - Homeownership Component	Affordable Housing Information Management System (AIMS)	Ministry of Municipal Affairs & Housing			x	x		x		20						x
Investment in Affordable Housing (IAH) - 'Name of Municipality' Renovates Component	Affordable Housing Information Management System (AIMS)	Ministry of Municipal Affairs & Housing			x	x		x		20						x
Investment in Affordable Housing (IAH) - Rental Component	Affordable Housing Information Management System (AIMS)	Ministry of Municipal Affairs & Housing			x	x		x		20						x
Lab Claims	Lab Claim Submissions	Ministry of Health & Long-Term Care		x			x			2				x		
Land Ambulance	Planning Form	Ministry of Health & Long-Term Care			x			x				x				
Library operations and pay equity	Annual Survey of Library Uses	Ministry of Tourism, Culture & Sport			x	x										

Program	Report	Ministry											
Literacy Program	Budget and 4 quarterly reports	Ministry of Children & Youth Services		x	x				x	10	x			x	x	
Long Term Water Conservation Strategy	Annual Program Report	Ministry of Environment & Climate Change			x			x					x	
Long-Term Care Home and Services	Quarterly Physio Therapy Report	Ministry of Health & Long-Term Care		x		x				1			x	
Long-Term Care Home and Services	Quarterly Exercise Report	Ministry of Health & Long-Term Care		x		x				1			x	
Long-Term Care Home and Services	Staffing Survey Report	Ministry of Health & Long-Term Care			x	x				2			x	
Long-Term Care Home and Services	Revenue/Occupancy Report	Ministry of Health & Long-Term Care			x	x				2			x	
Long-Term Care Homes & Services	Short Stay Application	Ministry of Health & Long-Term Care and Local Health Integration Network			x	x				2	x		x	
Long-Term Care Homes & Services	Outbreak Days	Ministry of Health & Long-Term Care			x		x			2	x		x	
Long-Term Care Homes & Services	Accreditation Report	Ministry of Health & Long-Term Care and Local Health Integration Network			x			x		3	x		x	
Lottery Licensing	Municipal Lottery Licence Report	Alcohol and Gaming Commission of Ontario		x			x			1	X			
Methadone Works	Annual Budget	Local Health Integration Network			x	x				1			x	
Methadone Works	Annual Reconciliation Report	Local Health Integration Network			x	x				1	x			x
Methadone Works	Quarterly Forecast	Local Health Integration Network		x		x				1			x	
Ministry of Health and Long term care- Compliance Branch	Critical Incidents	Ministry of Health & Long-Term Care			x	x							x	
Ministry of Health and Long-term Care Cost-shared and Related Program Based Funding	Reconciliation Report (Certificate of Settlement)	Ministry of Health & Long-Term Care			x			x			x		x	x
Monitoring wells		Ministry of Environment & Climate Change			x	x				1	x			
Monthly Process Reporting	R1 and R2 reporting systems	Ministry of Environment & Climate Change	x			x				1	x			
Municipal Hazards and Special Waste (MHSW) Funding	Municipal Hazards and Special Waste Financial/Tonnage Datacall	Waste Diversion Ontario			x			x		20	x		x	
Municipal Property Assessment Corporation	Property Income and Expense Return	Municipal Property Assessment Corporation			x	x				1			x	

Program	Report	Agency	1	2	3	4	5	6	7	8	9	10	11	12	13
Municipal Property Assessment Corporation (MPAC)	Rental Data Request	Municipal Property Assessment Corporation			x	x			1						
Name of Municipality' - Habitat Subsidy	Year end & Annual Reconciliation Report	Ministry of Health & Long-Term Care			x			x	4				x		
New Grad/Late Career	New Grad/Late Career	Health Force Ontario			x			x	2				x		
Northern Fire Protection Program (NFPP)	Profile Update/Community Contacts	Ontario Fire Marshal			x										
Northern Ontario School of Architecture	Annual Reports; Final Report; Feasibility Study/Business Plan	Northern Ontario Heritage Fund Corporation			x		x			x					
Ontario Community Infrastructure Fund (OCIF)	Annual Project Information Uptdate	Ontario Ministry of Agriculture, Food & Rural Affairs			x	x							x		
Ontario Community Infrastructure Fund (OCIF)	Proposed Project Reporting Table	Ontario Ministry of Agriculture, Food & Rural Affairs			x	x							x		
Ontario Community Infrastructure Fund (OCIF)	Copy of Asset Management Plan and Updates	Ministry of Municipal Affairs & Housing			x										
Ontario Community Infrastructure Fund (OCIF)	Annual Financial Report - Formula Reporting	Ontario Ministry of Agriculture, Food & Rural Affairs			x		x		2		x				
Ontario Community Infrastructure Fund (OCIF) Formula Based Funding	Project Reports	Ontario Ministry of Agriculture, Food & Rural Affairs			x	x			1						
Ontario Libraries Capacity Fund	Expenditure Report	Ministry of Tourism, Culture & Sport				x				x					
Ontario Lottery & Gaming - Slots	Host Funding Expensiture Report	Ontario Lottery & Gaming Commission			x		x		0.5	x					
Ontario Tire Stewardship - Used Tire Program	Rebates under the Used Tire Program	Ministry of Environment & Climate Change													
Ontario Works (OW) Discretionary Benefits	Tracking sheet	Ministry of Community & Social Services	x			x									
Ontario Works (OW) Financial Assistance	FORM V	Ministry of Community & Social Services	x			x						x	x		
Ontario Works (OW) including CHPI Funding	Financial Statement and Reconciliation reports	Ministry of Community & Social Services			x			x							x
Ontario Works Admin - Time-Limited Projects	Consolidated Ontario Works Budget Package - Year to Date Quarterly Reports	Ministry of Community & Social Services		x	x		x		2	x			x		
Ontario Works Cost of Administration and Employment Assistance Upload Funding	Consolidated Ontario Works Budget Package - Year to Date Quarterly Reports	Ministry of Community & Social Services		x	x	x	x		3	x			x		
Ontario Works Financial Assistance	Application for Monthly Payment of provincial Subsidy for Assistance	Ministry of Community & Social Services	x			x							x		
Parking Tags	Authorized Requestor Agreement - Schedule E	Ministry of Transportation	x				x		1	x		x			

Police Services internship: Appraisal Developer	Request for Reimbursement; Statement of Account; Final Report	Northern Ontario Heritage Fund Corporation			x		x			x		
Police Services internship: Training Videographer	Request for Reimbursement; Statement of Account; Final Report	Northern Ontario Heritage Fund Corporation			x		x			x		
Polychlorinated Biphenyl Chemicals (PCB) Program	Polychlorinated Biphenyl Chemicals Annual Report	Ministry of Environment & Climate Change			x		x				x	
Preschool Speech & Language	Request for funding Schedule	Ministry of Children & Youth Services			x			x	2	x		
Preschool Speech & Language	Settlement Forms	Ministry of Children & Youth Services			x			x	15	x		x
Preschool Speech & Language	In-Year Financial Reports	Ministry of Children & Youth Services		x				x	4		x	
Proceeds of Crime (POC) Front Line Policing (FLP)	Interim and Final Progress reports	Ministry of Community Safety & Correctional Services			x		x			x		
Program-Based Grants (PBG) - Mandatory & Related Programs	Program-Based Grants Request (Budget Submission)	Ministry of Health & Long-Term Care			x	x			13		x	
Program-Based Grants (PBG) - Mandatory & Related Programs	Quarterly Reports	Ministry of Health & Long-Term Care		x			x		3		x	
Prosecutions	Provincial Offences Act (POA) Municipal Partner Annual Report-Prosecution	Ministry of Attorney General			x						x	
Provincial Anti-Violence Intervention Strategy (PAVIS)	Financial Reporting and Final Evaluation Report	Ministry of Community Safety & Correctional Services			x		x			x		
Public Sector Salary Disclosure	Public Sector Salary Disclosure	Ministry of Municipal Affairs & Housing			x	x			0.5			
Reduce Impaired Driving Everywhere (RIDE) Program Funding	Annual Statistical Report	Ministry of Community Safety & Correctional Services			x	x			1	x		
Reduce Impaired Driving Everywhere (RIDE) Program Funding	Final Report	Ministry of Community Safety & Correctional Services			x	x			1	x		
Retail Sales Tax Rebate	Sales Tax Rebate	Ministry of Finance		x			x		1	x		
Safer Communities - 1,000 Officers Program	1,000 Officers Program Interim and Final Reports	Ministry of Community Safety & Correctional Services			x		x			x		
Service Agreement (Long-Term Care Home Service Accountability Agreement - (LAPS)	Long-Term Care Accountability Planning Submission (LAPS)	Local Health Integration Network			x			x	3		x	
Service Agreement (Long-Term Care Home Service Accountability Agreement - (L-SAA))	Long-term Care Home Service Accountability Agreeement (L-SAA)	Local Health Integration Network			x			x	45		x	
Service Agreement (Long-Term Care Home Service Accountability Agreement - (L-SAA))	Long-term Care Home Service Accountability Agreement (L-SAA) Indicators	Local Health Integration Network	x				x		0.5		x	

Service Agreement (Long-Term Care Home Service Accountability Agreement - (L-SAA))	Declaration of Compliance	Local Health Integration Network			x		x		60			x		
Single Use Battery Incentive	Reimbursement for eligible costs incurred in respect of the proper management of selected household hazardous waste	Ministry of Environment & Climate Change												
Small Business Enterprise Centre (SBEC) Core Funding	Audit Report	Ministry of Research, Innovation & Science			x	x	x		1	x				
Small Business Enterprise Centre (SBEC) Core Funding	Annual Full Financial Report	Ministry of Research, Innovation & Science			x		x		2	x				
Small Business Enterprise Centre (SBEC) Core Funding	Interim Financial Report	Ministry of Research, Innovation & Science			x		x		2	x				
Small Business Enterprise Centre (SBEC) Core Funding	Monthly Enterprise Centre Report	Ministry of Research, Innovation & Science	x				x			x				
Social Assistance Restructuring Reinvestment Ontario Child Benefit (OCB)	Social Assistance Restructuring Reinvestment Quarterly Monitoring and Year-end Reporting	Ministry of Community & Social services		x	x		x		2			x		
Social Housing Renovation and Retrofit Program (SHRRP)	Annual report	Ministry of Municipal Affairs & Housing			x		x		2			x		
Social Services Homemakers & Nurses	Application for Reimbursement	Ministry of Health & Long-Term Care		x				x		x				
Source Protection	Annual Source Protection report	Conservation Authorities			x			x				x		
Steward Ontario Transportation and Processing Incentive Program	Reimbursement for eligible costs incurred in respect of the proper management of selected household hazardous waste	Ministry of Environment & Climate Change												
Strong Communities Rent Supplement	Report and Forecast	Ministry of Municipal Affairs & Housing			x		x		0.5			x		
Investment in Affordable Housing	Service Manager Annual Information Return (SMAIR)	Ministry of Municipal Affairs & Housing			x		x	x	5 Days	x		x		x
The Joint Emergency Preparedness Program (JEPP)	Claim for Joint Emergency Preparedness Program funding	Ministry of Community Safety & Correctional Services			x	x		x	7	x		x		x
Tires Funding	Tires Datacall	Waste Diversion Ontario			x			x	20	x		x		
Transitional Housing Support Programme	Transitional Housing Support Programme Housing Referral Agreements	Ministry of Community & Social Services			x		x		3			x		
Vector Borne Disease	In-Year Financial Reports	Ministry of Health & Long-Term Care		x				x				x		

Violent Crime Linkage Analysis System (ViCLAS)		Ontario Provincial Police												
Waste Electrical and Electronic Equipment (WEEE) Funding	Waste Electrical and Electronic Equipment Financial/Tonnage Datacall	Waste Diversion Ontario						x	20	x				x	
Waste Management Facilities	Annual reports for each site	Ministry of Environment & Climate Change					x								x
Waster Diversion Ontario (WDO) Funding	Waster Diversion Ontario Financial/Tonnage Datacall	Waste Diversion Ontario			x			x	20	x				x	
Wastewater	Annual Wastewater Reports	Ministry of Environment & Climate Change			x	x								x	x
Wastewater	Quarterly Municipal Utility Monitoring Program (MUMPS)	Ministry of Environment & Climate Change		x		x								x	x
Water Taking - O.Reg 387/04	Permit to Take Water (Surface Water)	Ministry of Environment & Climate Change			x	x									
Water/Wastewater- Water Opportunities Act	Water/Wastewater Financial Plan (for each system)	Ministry of Environment & Climate Change and Ministry of Municipal Affairs & Housing.			x										
Young Offenders Assessment	Annual Reconciliation Report and Audited Financial Statement	Ministry of Children & Youth Services			x	x	x		3					x	x
Young Offenders Assessment	Transfer Payment Budget Package Submission	Ministry of Children & Youth Services			x	x			3					x	
Young Offenders Assessment	Year-To-Date Report	Ministry of Children & Youth Services		x		x			3					x	
Financial Information Return (FIR)	Financial Information Return (FIR)	Ministry of Municipal Affairs & Housing			x	x								x	
Affordable Housing	Demolition & Conversion of Rental Housing Approvals	Ministry of Municipal Affairs & Housing			x		x		2	x				x	

ABOUT AMCTO:

AMCTO represents excellence in local government management and leadership. AMCTO has provided education, accreditation, leadership and implementation expertise for Ontario's municipal professionals for over 75 years.

With approximately 2,200 members working in 98 per cent of municipalities across Ontario, AMCTO is Canada's largest voluntary association of local government professionals, and the leading professional development organization for municipal administrative staff.

Our mission is to provide management and leadership service to municipal professionals through continuous learning opportunities, member support, and legislative advocacy.

CONTACT US:

AMCTO
2680 Skymark Avenue, Suite 610
Mississauga, Ontario L4W 5L6
Tel: (905) 602-4294 | Fax: (905) 602-4295
Web: www.amcto.com | @amcto_policy

For more information about this paper, contact:

RICK JOHAL
Director, Member and Sector Relations
rjohal@amcto.com | 905.602.4294 ext. 232

ERIC MULLER
Policy Advisor
emuller@amcto.com | (905) 602-4294 x234