



# The Town of Amherstburg

## **Review of Certain Operating Budgets, Capital Projects and Related Internal Controls**

KPMG Forensic

Report date: July 22, 2022

This report contains 71 pages, 20 Schedules



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# 1 Introduction and background

## 1.1 Introduction

KPMG Forensic (“KPMG”) was engaged by the Corporation of the Town of Amherstburg (“the Town”), a municipality in the Province of Ontario. We were retained to undertake a review of certain of the Town’s large capital projects, operating budgets and internal controls.

Specifically, our assistance was requested to review the Town’s adherence to capital project policies and procedures in relation to five capital projects of the Town, review the Town’s 2019 and 2020 operating budget process adherence to budgeting policies and procedures and to review certain internal controls of the Town in relation to capital projects and operating budgets.

## 1.2 Mandate

In view of the above, we were requested to perform the following:

*Capital Projects*

- Review five large capital projects of the Town, including the Amherstburg Community Hub located at 320 Richmond Street (“the Community Hub”);
- For each of the five capital projects (together, the “Capital Projects”), review the Town’s adherence to capital projects policies and procedures by:
  - Reviewing policies and procedures of the Town in relation to the Capital Projects;
  - Reviewing certain documentation of the Town, as necessary, in relation to the Capital Projects including, but not limited to:
    - Motions of Town Council (“Council”);
    - Appraisals and valuations;
    - Environmental and other site assessments;
    - Agreements of purchase and sale;
    - Requests for proposal;
    - Tenders;



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- Contracts;
  - Bid submissions;
  - Change orders;
  - Purchase orders;
  - Invoices;
  - Time sheets;
- Interview certain individuals at the Town familiar with Capital Projects, which may include the Mayor and certain members of Council, if appropriate; and
- Review certain internal controls of the Town in relation to Capital Projects.

*Operating Budget Variances*

- Review the budgeting process of the Town:
- Review policies and procedures of the Town in relation to the budget process;
  - Review quarterly variance analysis and reports of the Town for the years ended December 31, 2019 and December 31, 2020;
  - Interview certain individuals as the Town familiar with budgeting, which may include the Mayor and certain members of Council, if appropriate;
  - Review certain internal controls of the Town in relation to budgeting; and
  - Review certain other documentation of the Town, as required.

*Overall Review*

- Conduct interviews with certain other individuals of the Town, which may include the Mayor and certain members of Council, as required; and
- Provide a report of our findings and recommendations for further review and analysis, if necessary.

While KPMG is the external auditor of the Town, this review has been conducted separately and independently from the external audit. KPMG utilized standard practices to maintain independence and confidentiality between the engagement team, and the KPMG personnel responsible for the audit of the Town.



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## 1.3 Background

We understand the following:

- Constituents of the Town and members of Council have raised questions regarding projects costs and the Town’s adherence to policies and procedures in relation to certain capital projects at the Town;
- The Town had been asked by Council to prepare a report regarding the total project costs to date for the ongoing Community Hub project. As at the date of this report, we understand the Town has not presented a report to Council regarding those costs;
- Section 224 of the Municipal Act defines the role of Council and includes the following:
  - (a) To represent the public and to consider the well-being and interests of the municipality;
  - (d) To ensure that administrative policies, practices and procedures and controllership policies, practices and procedures are in place to implement the decisions of Council;
  - (d.1) To ensure the accountability and transparency of the operations of the municipality, including the activities of the senior management of the municipality; and,
  - (e) To maintain the financial integrity of the municipality.
- As a result of the various questions raised and asks of the Town, a Notice of Motion was made (and approved) at the December 13, 2021 meeting of Town Council by Councillor Courtney (the “Motion”), which resolved:
  - That Council authorize the Town’s audit services provider, KPMG to undertake a review of the following items:
    - Internal Controls in place at the Town;
    - Operating budget variances that have occurred for the fiscal years 2018-2021; and
    - Capital projects completed and/or underway for fiscal years 2018-2021 with a project value greater than \$300,000, including the development of the 320 Richmond Street Hub Project.



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- Due to the broad nature of the work described in the Motion, KPMG prepared a phased work plan to narrow and define our scope of work. The work plan has been attached to the report as Appendix B.



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## **2 Restrictions**

We understand that our report is intended to assist the Town and Council in examining and understanding certain capital projects, operating budgets and related internal controls of the Town and we consent to such use. We further understand that our report may be presented to Council in a public meeting. Outside of that use, our report is not intended for general use, circulation or publication. For the avoidance of doubt, our report may not be disclosed, copied, quoted or referred to in whole or in part, for any purpose, without our prior written consent in each specific instance.

We will not assume any responsibility or liability for any costs, damages, losses, liabilities or expenses suffered by the Town as a result of circulation, publication, reproduction, use of or reliance upon our report contrary to the provisions of this section. We will not assume any responsibility or liability for any costs, damages, losses, liabilities or expenses incurred by anyone else as a result of circulation, publication, reproduction, use of or reliance upon our report. Comments in our report are not intended, nor should they be interpreted to be, legal advice or opinion.

We have relied on the completeness, accuracy and fair presentation of all the information obtained (the "Information"). Our comments are conditional upon the completeness, accuracy, and fair presentation of such Information. Subject to the exercise of professional judgement, the KPMG forensic team has not audited or otherwise independently verified the accuracy or fair presentation of any of the information. Should additional information be provided to us after the date of this report, we reserve the right, but will be under no obligation, to review this information and adjust our report accordingly.





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### **3 Scope of review and limitations**

#### **3.1 Scope of review**

In preparing our comments, calculations and analysis as contained in this report, we have reviewed various documents and information provided to KPMG by Tracy Prince, Director, Corporate Services / Chief Financial Officer and Tiffany Hong, Deputy Treasurer (collectively included in "Management"), along with publicly available information. A list of the documents and information upon which we relied is set out in Appendix A - Scope of Review.

In addition, throughout the course of our review, KPMG held discussions with the following representatives of the Town:

- Bobbi Reive, Financial Planning Administrator
- Heidi Baillargeon, Director of Community Services
- Peter Simmons, (former) CAO
- Tiffany Hong, Deputy Treasurer
- Todd Hewitt, Manager of Engineering – Project Lead
- Tony Haddad, (former) Interim CAO
- Tracy Prince, Director, Corporate Services / Chief Financial Officer
- Valerie Critchley, CAO

We also held discussions with the following members of Town Council:

- Aldo DiCarlo, Mayor
- Donald McArthur, Councillor
- Leo Meloche, Deputy Mayor
- Marc Renaud, Councillor
- Michael Prue, Councillor
- Patricia Simone, Councillor



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— Peter Courtney, Councillor

## **3.2 Limitations**

Our report is limited for the following reasons:

- In recent years, we understand the Town has experienced a high level of turnover, including senior finance and administration personnel. At the same time, some processes and procedures at the Town have not been codified in formal policies and/or process documents. As a result, in some cases KPMG relied on assumptions of Town personnel who were not employed at the Town during the period under review, regarding processes believed to have been followed by former Town personnel. As a result, we are unsure of the completeness and accuracy of the process descriptions provided by Town personnel with respect to capital projects and the Town's operating budget process.
- KPMG did not interview former personnel of the Town that were employed during the period under review and they may have had information relevant to our review.
- Schedules of costs related to the Capital Projects were prepared for KPMG by personnel at the Town. Based on the scope of review and subject to the restrictions outlined in Section 2 of the report, KPMG relied on those schedules for completeness and accuracy of the capital costs of each project.
- We understand the purchase and redevelopment of the Bellevue House located at 525 Dalhousie Street, Amherstburg, ON was funded jointly by the Town of Amherstburg, the Amherstburg Community Foundation and the Belle Vue Conservancy. Our review was limited to capital costs paid by the Town of Amherstburg in relation to this project. Further information regarding this project is included in Section 6.1.3 of the report.



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## **4 Methodology**

In providing our comments and analysis, in addition to activities and methods noted elsewhere in this report, we performed the procedures discussed below.

### **4.1 Capital projects**

Prior to performing the specific procedures outlined in this section of the report, KPMG held discussions with certain personnel at the Town in addition to members of Town Council. The purpose of the discussions was to obtain high-level information regarding the Capital Projects, as well as to inquire about specific concerns of the Town and Council regarding the same, if any. The Town personnel and members of Council consulted by KPMG have been listed in Section 3.1, Scope of Review.

#### **4.1.1 Selection of capital projects for review**

The Motion of Town Council specifically named one capital project, the Community Hub located at 320 Richmond Street, Amherstburg, Ontario (the “Community Hub Project”) as one of the capital projects subject to our review.

In addition to this project, through consultation with the former Interim CAO Mr. Haddad, KPMG selected four additional projects for review:

- The former Duffy’s Tavern Property located at 306 Dalhousie Street, Amherstburg, ON (the “Duffy’s Project”);
- The Bellevue House located at 525 Dalhousie Street, Amherstburg, ON (the “Bellevue Project”);
- The rehabilitation of the 4<sup>th</sup> Concession road (the “4<sup>th</sup> Concession Project”); and
- The replacement of the Pacific Avenue watermain replacement (the “Pacific Avenue Watermain Project”).

The Duffy’s Project and the Bellevue Project were suggested for inclusion in our review by Mr. Haddad based on the timing, size and public interest related to those projects. The 4<sup>th</sup> Concession Project and the Pacific Avenue Watermain Project were selected independently by KPMG, from a list of capital projects that met the selection criteria for our review (i.e. having a project value exceeding \$300,000 and having been completed or underway in the years ended December 31, 2018 to 2021).



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### **4.1.2 Procurement analysis**

KPMG performed the following procedures:

- Obtained and reviewed a copy of the Procurement Policy.
- Obtained procurement documents related to the Capital Projects including but not limited to: Council meeting minutes, purchase orders, capital budgets, Requests for Quotation, Requests for Proposals, Request for Tenders, bid documents, tender documents, Reports to Council, vendor agreements and certain invoices and change orders.
- Conducted key word searches over the Town’s publicly available meeting minutes and reviewed results relating to the Capital Projects. The key words included “320 Richmond”, “Duffy”, “Belle vue”, “Bellevue”, “4<sup>th</sup> Conc”, and “Pacific”.
- Identified sections of the Procurement Policy that appeared relevant to the Capital Projects and assessed whether the requirements per the Policy were met or not met, based on our review of information provided by Town personnel or obtained from the Town’s website.

### **4.1.3 Invoice sampling**

KPMG performed the following procedures:

- Obtained Vadim (the Town’s accounting software) accounting reports detailing the costs incurred up to December 2021 in relation to the Capital Projects. KPMG converted the listings from pdf to Microsoft Excel format and formatted the listings to identify all expense transactions, in order to quantify the complete population of expenses and to facilitate selection of expense items for review by KPMG, these listings are included in Schedules 1-5. Certain balances in the listings were excluded during formatting since they represented items that appeared to be irrelevant to our analysis, including: the refundable portions of HST, transfers of balances into capital work-in-progress (“WIP”) accounts, credit note amounts less than \$1,500, reversal entries and re-allocations between General Ledger accounts for the same project. The listings representing the sampled population are included in Schedules 6-10.
- Utilized a risk-based approach, sampling invoices as follows:
  - As outlined on Schedule 6, there are 801 invoices included in the population of expenses for the Community Hub Project. Utilizing professional judgement, KPMG selected for review all invoices over \$10,000, together with 7 additional invoices below \$10,000. This approach resulted in the selection and review of 66 invoices representing 76% of the apparent total Community Hub expenses of \$2,540,599.81.



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- As outlined on Schedule 7, 91 invoices were included in the population of expenses of the Duffy's Project. KPMG selected for review all invoices over \$6,000, together with 4 invoices below \$6,000. This approach resulted in the selection and review of 33 invoices representing 93% of the apparent Duffy's Project expenses \$1,846,431.38.
- As outlined on Schedule 8, 26 invoices were included in the population of expenses of the Bellevue Project. KPMG selected for review all invoices over \$5,000, together with 3 invoices below \$5,000. This approach resulted in the selection and review of 14 invoices representing 98% of the apparent Bellevue Project expenses of \$470,404.15.
- As outlined on Schedule 9, 17 invoices were included in the population of expenses of the 4<sup>th</sup> Concession Project. KPMG obtained the final progress payment certificate issued relating to the construction tender and selected all other invoices over \$5,000, together with 1 additional invoice below \$5,000 for review. This approach resulted in the selection and review of 8 invoices representing 91% of the apparent 4<sup>th</sup> Concession Project expenses of \$2,314,252.69.
- As outlined on Schedule 10, 20 invoices were included in the population of expenses of the Pacific Watermain Project. KPMG obtained the final progress payment certificate issued relating to the construction tender and selected all other invoices over \$5,000, together with 2 additional invoices below \$5,000 for review. This approach resulted in the selection and review of 8 invoices representing 90% of the apparent Pacific Watermain Project expenses of \$1,072,709.24.
- Performed detailed analysis of the selected invoices to determine if the nature of the invoice appeared to be commensurate with the scope of the project and the expenditure was approved by the appropriate level of authority as set out in the Procurement Policy. This was done by reviewing invoice details including descriptions, vendors, amounts and evidence of approval by Town personnel. Where applicable, KPMG identified the purchase order associated with the expenditure.

## 4.2 Operating budgets

Prior to performing the specific procedures outlined in this section of the report, KPMG held discussions with certain personnel at the Town and members of Town Council. The purpose of the discussions was to obtain high-level information regarding the Town's operating budget process in the years ended December 31, 2019 and 2020, as well as to inquire about specific concerns of the Town and Council regarding the same, if applicable. The Town personnel and members of Town Council consulted by KPMG have been listed in Section 3.1, Scope of Review.



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#### **4.2.1 Quarterly variance analysis**

- Obtained the quarterly variance analysis workbooks prepared by the Town for each quarter of 2019 and 2020;
- Reviewed the variance analysis workbooks for consistency with our understanding of the Town’s variance analysis process, as outlined in section 5.2.2;
- Reviewed the Cost Centre tabs within the workbooks to determine the level of detail at which the quarterly variance analysis was prepared;
- Reviewed the Cost Centre tabs within the workbooks to identify evidence of review;
- Reviewed the Cost Centre tabs to determine the completeness of review of the variances;
- Reviewed the Cost Centre tabs and considered whether reviewer comments were reasonable and included sufficient detail to understand the cause of the variances, if applicable.

#### **4.2.2 Reports to Council**

- Inquired with Town personnel and reviewed council meeting agendas to determine in which quarters the Town presented the results of quarterly variance analysis to Council;
- Obtained and reviewed copies of the quarterly variance analysis presentations to Council to determine what information was presented, and at what level of detail;
- Reviewed the reports to Council for consistency with information included in the Town’s quarterly variance analysis workbooks;
- Compared reviewer comments from the quarterly variance analysis workbooks with explanations provided to Council regarding quarterly variances; and
- Considered whether comments were sufficient to provide a complete understanding of the variances to Council.

#### **4.2.3 Annual operating budgets**

- Held discussions with the Town to prepare a draft process narrative for the annual operating budget and quarterly variance analysis process in the years ended December 31, 2019 and 2020;



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- Held discussions with representatives of the Town and Council to inquire about concerns regarding the Town's annual operating budget process;
- Obtained and reviewed the audited financial statements of the Town for the years ended December 31, 2018 to 2020;
- Obtained and reviewed the annual operating budget working papers, including all Issue Papers for the year ended December 31, 2019;
- Obtained and reviewed the annual operating budget reports for the years ended December 31, 2019 and 2020;
- Leveraging 'better practices', prepared a listing of potential improvement opportunities and recommendations for the Town.



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## **5 Policies and procedures**

### **5.1 Capital projects**

For each of the Capital Projects, KPMG designed procedures to obtain comfort over the Town’s adherence to policies and procedures, in relation to spending on those projects.

The Procurement Policy of the Town outlines requirements of Town personnel involved in all aspects of Procurement, including:

- The level of authority required for approval at multiple stages of procurement,
- Thresholds at which the Town utilizes sealed bid procedures and
- Thresholds at which the Town utilizes Council reporting requirements.

Each expenditure relating to an operating cost or a capital project is subject to the requirements outlined in the Procurement Policy.

Below we have outlined sections of the Procurement Policy which appear relevant to our review of the Capital Projects:

- 11. Reporting
- 13. Purchase Orders
- 14. Purchasing Thresholds
- 15. Sealed Bid Procedures
- 17. Contracts and Agreements
- 23. Contractor Performance Rating System
- 24. Exceptions to Procurement Procedures

The complete policy for each of the above noted sections as described in the Procurement Policy is included in Appendix C.

The Conflict of Interest Policy (the “COI Policy”) outlines the obligations of Town personnel to protect the interest of the Town in providing services to Town residents, in relation to conflicts of interest. The complete policy is included in Appendix D.

### **5.2 Operating Budget**

From our discussions with Ms. Prince and Ms. Hong, we understand the Town does not have a formal policy or process document in relation to the annual operating budget prepared by the Town. However, through our discussions with personnel at the Town, KPMG understands the following informal process was utilized by the Town in relation to





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the annual operating budget and operating budget variance analysis in the years ended December 31, 2019 and 2020:

**5.2.1 Annual operating budget process 2019-2020**

- The budget is established by Council each year for operating and capital purposes, as required under the Municipal Act.
- The Town’s operating budget is a single year, cash-based budget, used to determine the annual tax levy requirement and ratepayer impacts of budgeted changes in the Town’s operations.
- The general budgeting process utilizes a net-based budget which is developed for each Cost Centre. In 2019 and 2020, the Town prepared the budget by the following Departments and Cost Centres:

<b>Table 1</b>	
<b>Operating budget Departments and Cost Centres of the Town</b>	
<b>For the years ended December 31, 2019 and 2020</b>	
<b>Department</b>	<b>Cost Centre</b>
Office of the CAO	CAO's Office Clerk's Office Council & Committees
Corporate Services	Financial Services Human Resources Information Technology Non-Departmental
Engineering & Public Works	Drainage Public Works
Fire	Fire
Parks, Facilities, Recreation and Culture	Facilities Libro Centre Parks Recreation Tourism and Culture
Planning, Development and Legislative Services	Licensing and Enforcement Planning and Legislative Services Building Services Police Services
Water	Water Wastewater



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- For each Cost Centre, the budget calculates the Net Operating Budget as the total expenses together with net transfers to reserves, net of the total revenues for that Cost Centre. For example, for the year ended December 31, 2020 for the Clerk’s Office Cost Centre the Town budgeted operating expenses of \$1,164,636 and transfers to reserves of \$73,600, which was offset by budgeted revenue of \$14,000. The resulting Net Operating Budget, and therefore the operational requirement for funding by the tax levy was \$1,224,236.
- There are two primary expense components calculated for the budget:
  - Information related to non-personnel operations; and
  - Information regarding personnel costs.
- Budget amounts related to revenues and non-personnel operations are prepared by the Departmental leadership (typically the Director and or Departmental Managers). Personnel costs are prepared by Human Resources.
- There is currently no formalized budgeting timeline. However, in recent years Departments have been asked to prepare documents outlining business requests which differ from prior year budget (“Issue Papers”), including background information supporting their requests, by the end of August. Each Issue Paper outlines the budget impact, whether the impact is to the base budget or a one-time expense and a case for the proposed change. The Issue Papers also outline the impacted GL accounts and special funding considerations, if applicable.
- The Financial Planning and Administration team (“FPA”), together with the Treasurer meet with Department leadership to review and discuss each Issue Paper. This review process takes approximately one month.
- While Issue Papers are being reviewed and finalized, FPA begins setting up the draft budget utilizing the Town’s Questica software. FPA sets up a template for the current year’s budget in Questica, then inputs the budget allocations and adjustments.
- Budgeted revenue and expense amounts are at the General Ledger (“GL”) account level.
- Once the draft budget is complete, it is provided to Council together with the Issue papers for review and deliberation. During deliberation, Council provides feedback related to Issue Papers and the proposed budget allocations of each Cost Centre. Final budget amounts are agreed during deliberation.
- Following deliberation, FPA makes the required changes to the draft budget. The final budget is then presented to Council.



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- The budget workbook includes budgeted amounts from the prior and current year, including draft budget amounts for the 'budget in process' (budgeted amounts prior to deliberation with Council) and final budget amounts (budgeted amounts following deliberation with Council).

We note the following:

- From our discussions with Town personnel and members of Council, it was noted that certain expenses of the Town have been inappropriately allocated to a single Cost Centre, even though the expense amount is incurred by multiple Cost Centres. For example, in the years ended December 31, 2019 and 2020 all budgeted fuel expenses were allocated to Public Works. Since other Cost Centres including Fire have fuel expenses, the fuel expense variances may be misleading or reviewed inappropriately. KPMG reviewed the operating budget for those years and noted that fuel expenses only appeared in the Public Works budget (2020 budget \$161,000) with a budgeted amount of \$4,500 for gasoline in Drainage in that same year.

### **5.2.2 Variance analysis process 2019-2020**

- On a quarterly basis, the Town prepares a workbook to analyze variances in the Town's actual revenue and expenditures relative to budgeted amounts.
- Variance amounts are the difference between projected year-end amounts and budgeted annual amounts.
- Year to date and projected results to the end of the year are presented by GL account. Several times per year, the Town reports the major variances (surpluses and deficits) to Council.
- The variance analysis workbook is structured similarly to the Town's annual budget. The first tab presents overall departmental variances. Information includes current year budget, current year actuals (as at date), the year-end forecast and the projected variance at December 31, based on information available at the date of the report. There are two further tabs summarizing expenses and revenues.
- Each Cost Centre has a tab presenting information at the GL account level, including all revenues and expenses. In addition to the information presented on the departmental summary tab, the Cost Centre tabs present prior year budget amounts, prior year to date actuals and actuals and prior year end actuals, for comparison.
- Within the Cost Centre tabs, reviewers provide comments on significant variances (surpluses and deficits, by GL account). There are two levels of review: by the Director/Manager of the related Cost Centre and by the Finance Team.



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- Several times per year, the Town presents the results of variance analysis to Council. Reports to council outline certain surpluses and deficits by Cost Centre, together with explanations for the variances.

We note the following:

- From our discussions with Town personnel, there is no formal threshold (\$ or %) to trigger review or further investigation of variances. Rather, the reviewer applies professional judgement about variances between budgeted and actual amounts.



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## **6 KPMG findings**

### **6.1 Capital projects**

During the years ended December 31, 2020 to 2021 there were 16 capital projects with total value over \$300,000 started and underway at the Town. The five Capital Projects in scope for our review were selected from those projects. The selection process is discussed further in Section 4.1.1 of the report.

Purchases and commitments by Town personnel in relation to capital projects are subject to the Town's various policies, including the Procurement Policy approved June 1, 2015 (the "Procurement Policy"). The Procurement Policy outlines, among other things, the responsibilities and obligations of Town personnel involved in all areas of procurement.

#### **6.1.1 The Community Hub Project**

Based on the scope of review and subject to the restrictions, limitations and assumptions outlined in this report, we have reviewed the Community Hub Project and outlined our findings below.

##### **6.1.1.1 Background**

The Community Hub Project involved the purchase of the former St. Bernard Catholic Elementary School for the purposes of redevelopment into a 'community hub', with a focus on providing a range of wellness, support, educational, social and recreational services to the Town's senior residents. The Community Hub was redeveloped in order to accommodate various tenant in the building. Those tenants were selected based on fit with the Community Hub's purpose. The Project was initiated in 2018 and remains ongoing as of the date of this report.

##### **6.1.1.2 Funding**

The acquisition of the Community Hub Project property was funded through the Parkland Reserve fund as approved by Council. The redevelopment portion of the project was also funded through the Parkland Reserve fund, together with a contribution from the Essex County Nurse Practitioner Led Clinic ("ECNPLC") for leasehold improvements pertaining to their leased portion of the Community Hub building. The total funding approved for Phase 1 and 2 of the Community Hub Project, including the purchase of the property, was \$2,823,962. As of December 31, 2021, \$2,540,599.81 had been spent.



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### 6.1.1.3 Adherence to the Procurement Policy

On Schedule 11 we have assessed the actions taken by the Town regarding the Community Hub Project, in relation to the requirements set out in the Procurement Policy.

We note the following:

- In a report to Council dated July 25, 2019 by the Town's former CAO, Mr. Miceli, the expenditure authority delegated to the CAO under the Procurement Policy was recommended to be increased from \$100,000 to \$350,000 for the specific purpose of negotiating and approving contracts for fit-up works at the Community Hub, which was then approved by Council at their July 29, 2019 meeting. This increase allowed for expenditures greater than \$100,000, which under normal circumstances would have required a report to Council for approval, to require only CAO approval so long as they did not exceed \$350,000. KPMG is unsure if this increase was appropriate in consideration of the need for proper governance and oversight of the project costs by Council, balanced with the need for the Town to efficiently move the project forward. However, it appears this authorization level was properly approved by Council.
- Section 11.1 of the Procurement Policy requires an administrative report to the CAO by a Director for the approval of the acquisition of goods and/or services where certain criteria are met. The purpose of these reports is to provide supporting information regarding the need for the expenditure, the availability of funding and the process undertaken to select the recommended vendor. Based on the criteria, it appears that administrative reports were required for 13 vendors with expenditures over \$50,000 but no reports were prepared.
- It appears that purchase orders were issued or initiated for several vendors used for the project. However, 11 of the 21 purchase orders reviewed by KPMG were unsigned or in draft format. Therefore, it appears that purchases were completed without the required sign-off.
- It appears that purchases from 7 vendors which exceeded \$5,000 were authorized without the purchase orders required in accordance with the Procurement Policy.
- It appears that a purchase order prepared for a purchase from the Jones Group Ltd. pertaining to a demolition tender was issued after the tender. Therefore, it appears that the tender was issued without satisfying the purchase order requirement in accordance with Section 14.3.4 of the Procurement Policy.
- A Request for Quotation ("RFQ") was issued that covered many aspects of the project and was responded to by several vendors. We reviewed quotes received from 10 vendors, though we are uncertain if this represents all quotes received relating to the RFQ issued for the Community Hub project. Some of the work set out in the



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specifications of the RFQ for which quotes were received was valued above the \$50,000 threshold for an RFQ. Therefore, it appears some of the procured work required that a Request for Proposal (RFP) or Tender be issued in accordance with the Procurement Policy.

- It appears that change orders issued by the Jones Group in relation to a demolition tender exceeded 5% of the original contract price, and as such required a report to Council from the Director recommending the expanded works regardless of the original contract price. However, it appears that no report regarding these change orders was brought to Council. Therefore, it appears that Council was not advised of these change orders that exceeded the threshold set out in the Procurement Policy.

In addition, during our interviews with Councillors, a concern was raised regarding vendor procurement and project costs for a temporary skate park at the Community Hub location. We have been advised by Town personnel that the skate park was a separate capital project and is out of the scope for our review.

### 6.1.1.4 Invoice review

As part of our analysis, we selected invoices pertaining to this Project to determine whether the nature of the invoiced amount appeared to be commensurate with the Project, whether the appropriate approval level for the expense was obtained and whether Council approval would have been required had the CAO's expenditure limit not been increased to \$350,000 (as discussed in section 6.1.1.3 of the report).

Invoiced amounts were reviewed at the vendor level, in order to address the risk of invoice splitting. Invoice splitting is a method whereby multiple invoices are requested from a single vendor in order to circumvent approval limits.

The listing from which invoices were selected for review is included in Schedule 6 and the detailed results of our analysis are included in Schedule 12.

We note the following:

- 5 of the 7 vendors had total costs above the \$100,000 limit which would normally require a report to Council for approval. Therefore, had the expenditure approval limit for the CAO not been increased to \$350,000 (as discussed in section 6.1.1.3 of the report), the Town would have required a report to Council to obtain approval for the related expenses.
- 2 of the 7 vendors had total costs which exceeded the increased threshold of \$350,000, requiring a report to Council for approval. KPMG was unable to locate reports to Council and it appears the Town did not obtain the required approval from Council regarding these expenditures.



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- We identified 9 instances where it appears the approval level obtained by the Town was lower than required in accordance with the Procurement Policy. Of the 9 instances, two required Council approval and seven required CAO approval, but only Director approval was obtained.

### **6.1.2 The Duffy's Project**

Based on the scope of review and subject to the restrictions, limitations and assumptions outlined in this report, we have reviewed the Duffy's Project and outlined our findings below.

#### **6.1.2.1 Background**

The Duffy's Project involved the purchase of the former Duffy's Tavern and Inn located at 290, 296 & 306 Dalhousie Street for the purpose of redevelopment. The Project was initiated in 2016 and the property was acquired on February 14, 2017. Since the acquisition, the building has been demolished and several environmental assessments have been completed. The Project is ongoing as of the date of the report.

#### **6.1.2.2 Funding**

The acquisition of the property was funded through the General Reserve fund as approved by Council. The redevelopment portion of the Project was also funded through the General Reserve fund, with the total authorized funding from the General Reserve fund of \$1,675,000. Additionally, \$250,000 of funding was approved relating to the project in the 2018 Capital Budget and \$300,000 of funding was approved in the 2021 Capital Budget for total funding of \$2,225,000. As of December 31, 2021, \$1,985,425.95 had been spent.

Through our interviews with Council, a concern was raised regarding the use of the \$300,000 funding approved for the project in 2021. We understand that a member of Council was advised by Town personnel that this funding would be sufficient to prepare the Duffy's property for public use, including constructing fencing and grass on the property. However, a memorandum relating to the Duffy's property dated December 23, 2016 prepared by Golder Associates and presented to Council at an in-camera meeting on January 9, 2017 outlined scenarios in relation to the environmental liability of the Duffy's property including cost estimates ranging from \$670,000 to \$1,640,000 for these activities. As discussed further in Section 6.1.2.4 of the report, a portion of funding was used to pay for environmental assessments of the Property.





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### 6.1.2.3 Adherence to the Procurement Policy

On Schedule 13 we have assessed the actions taken by the Town regarding the Duffy's Project, in relation to the requirements set out in the Procurement Policy.

We note the following:

- Section 11.2 of the Procurement Policy requires an administrative report to Council by a Director for the approval of the acquisition of goods and/or services where any one of several criteria are met. The purpose of these reports is to provide supporting information regarding the need for the expenditure, the availability of funding and the process undertaken to select the recommended vendor. Based on the criteria an administrative report relating to consulting and engineering services was required but not prepared.
- It appears that purchases from 8 vendors which exceeded \$5,000 were authorized without the purchase orders required in accordance with the Procurement Policy.
- It appears that no purchase order was prepared for the Jones Group Ltd. prior to the tender issuance as required in accordance with the Procurement Policy.
- It appears that no RFP was issued in relation to the engagement of Golder Associates as consultants on the Project, for which the Town incurred costs exceeding \$50,000. Per Section 24.3.8 of the Procurement Policy there are certain circumstances where an RFP would not be required at that threshold for consulting and professional fees. However, there does not appear to be any documentation that this exception applied to the Duffy's project.
- It appears that change orders issued by Golder Associates in relation to monitoring abatement activities during demolition at the site exceeded 5% of the original contract price and as such required a report to Council from the Director regarding the expanded work. However, it appears that no report regarding the change orders was brought to Council and therefore Council was not advised of change orders exceeding the threshold set out in the Procurement Policy.

### 6.1.2.4 Invoice review

As part of our analysis, we selected invoices pertaining to this Project to determine whether the nature of the invoiced amount appeared to be commensurate with the Project and whether the appropriate approval level for the expense was obtained. Invoiced amounts were reviewed at the vendor level, in order to address the risk of invoice splitting. Invoice splitting is a method whereby multiple invoices are requested from a single vendor in order to circumvent approval limits.



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The listing from which invoices were selected for review is included in Schedule 7 and the detailed results of our analysis are included in Schedule 14.

We note the following:

- 2 of the selected vendors had costs exceeding the threshold of \$100,000 requiring Council approval. We were not able to locate evidence that these items were brought before Council for approval.
- 1 instance was noted where it appears the approval level obtained was lower than the approval level required in accordance with the Procurement Policy (approval at the Director level was required based on the vendor total, but only Manager level approval was obtained).

### **6.1.3 The Bellevue Project**

Based on the scope of review and subject to the restrictions, limitations and assumptions outlined in this report, we have reviewed the Bellevue Project and outlined our findings below.

#### **6.1.3.1 Background**

The Bellevue Project involved the purchase of the Belle Vue estate for the purposes of historical conservation. The property was acquired by the Town in 2016. A roof restoration project began in 2018 and was completed in 2019.

#### **6.1.3.2 Funding**

The acquisition of the property involved a vendor take back mortgage and according to the 2017 Capital Budget, \$1,000,000 was funded through capital from operations. Additionally, funds were received through the fundraising efforts of the Belle Vue Conservancy. The roof restoration was funded through the 2018 Capital budget for a total of \$325,000 with \$250,000 to be obtained through donations for total funding of \$1,325,000. As of December 31, 2021, \$440,976.59 had been spent on the restoration project.

#### **6.1.3.3 Adherence to the Procurement Policy**

On Schedule 15 we have assessed the actions taken by the Town regarding the Bellevue Project, in relation to the requirements set out in the Procurement Policy.

We note the following:



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- It appears that purchases from 3 vendors which exceeded \$5,000 were authorized by the appropriate level but without the purchase orders required in accordance with the Procurement Policy.
- It appears that no purchase order was prepared for 818185 Ontario Inc. prior to the tender issuance as required in accordance with the Procurement Policy.
- It appears that no RFQ was issued in relation to the engagement of E.R.A. Architects as consultants on the Project, for which the Town incurred costs of approximately \$34,000. Per Section 24.3.8 of the Procurement Policy there are certain circumstances where an RFQ would not be required at that threshold for consulting and professional fees. We are unsure whether that exception was applicable to the E.R.A. Architects costs.

During our interviews with Council, a concern was raised regarding a potential conflict of interest in relation to the procurement of a specific professional service contract with a value under \$15,000. Per the member of Council, they understood that a former employee of the Town who might have authorized the purchase had a friendship with the individual engaged to provide professional services. In our analysis we confirmed that the procurement was authorized by the former employee of the Town in accordance with approval thresholds set out in the Procurement Policy.

However, if the former employee had a friendship with the party engaged by the Town, the authorization by the former employee may have constituted a conflict on interest in accordance with Section 4.1.7 of the Procurement Policy which states that, *“conflict of interest is a situation where private interests or personal considerations may affect the judgement of an employee or elected official of the Town of Amherstburg to act in the best interest of the Town ... a conflict may also exist where interests benefit any member of the employee or elected official’s family, friends or business associates.”* However, Sections 25.1 and 25.1.1 of the Procurement Policy appear to require that employees, *“not take part, in any way, in the procurement process for which the conflict exists including, but not limited to ... authorization or approval of the contract, authorization or approval of payments under the contract, or any other matter related to the purchase”*, only when an employee, *“has any pecuniary interest, direct or indirect ...”* Therefore, it appears that the Procurement Policy limits conflicts of interest to situations involving a pecuniary interest for the employee. Based on the scope of our review, we were unable to substantiate concerns regarding a conflict of interest in relation to the procurement of a specific professional service contract with a value under \$15,000.

The Town’s COI Policy dated October 23, 2006 appears to be inconsistent with the conflict of interest information included in the Procurement Policy. The COI Policy states that, *“a conflict of interest is defined as a conflict between an employee’s personal interest and his/her responsibility as an employee of the Town of Amherstburg that interferes with the performance of his/her position in serving the interest of the Town of Amherstburg.”* The COI Policy does not define ‘personal interest’ and does not list friendships as a potential



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source of conflict. We have discussed the Town's Conflict of Interest Policy further in Section 6.1.6 of the report.

**6.1.3.4 Invoice review**

As part of our analysis, we selected invoices pertaining to this Project to determine whether the nature of the invoiced amount appeared to be commensurate with the Project and whether the appropriate approval level for the expense was obtained. Invoiced amounts were reviewed at the vendor level, in order to address the risk of invoice splitting. Invoice splitting is a method whereby multiple invoices are requested from a single vendor in order to circumvent approval limits.

The listing from which invoices were selected is included in Schedule 8 and the detailed results of our analysis are included in Schedule 16. All of the invoices selected for review appeared to be commensurate with the nature of the project and were approved by the appropriate level of personnel.

**6.1.4 The 4<sup>th</sup> Concession Project**

Based on the scope of review and subject to the restrictions, limitations and assumptions outlined in this report, we have reviewed the 4<sup>th</sup> Concession Project and outlined our findings below.

**6.1.4.1 Background**

The 4<sup>th</sup> Concession Project involved the full reconstruction of the 4<sup>th</sup> Concession North (Alma Street to County Road 10), including full depth excavation, culvert replacements, shoulders and asphalt surfacing. This project was initiated in 2019 and has been completed as of the date of this report.

**6.1.4.2 Funding**

The Project was approved in the 2020 Capital Budget and \$2,750,000 was funded through the Federal Gas Tax Reserve fund together with the Provincial Grant Reserve fund (Ontario Community Infrastructure Fund Formula Based). As of December 31, 2021, \$2,083,816.49 had been spent.

**6.1.4.3 Adherence to the Procurement Policy**

On Schedule 17 we have assessed the actions taken by the Town regarding the 4<sup>th</sup> Concession Project, in relation to the requirements set out in the Procurement Policy.



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We note the following:

- It appears that purchases from 3 vendors which exceeded \$5,000 were authorized by the appropriate level but without the purchase orders required in accordance with the Procurement Policy.
- A purchase order was issued to Pierascenzi Construction Limited in relation to the construction tender, however, the order only included two of the three required signatures indicating approval.
- It appears that the purchase order prepared for Pierascenzi Construction Limited and issued on August 25, 2020 was issued after the related tender issued on July 15, 2020. The purchase order should have been issued prior to the tender, as set out in the Procurement Policy.
- It appears that no RFP was issued in relation to the engagement of HRYCAY Consulting Engineers Inc. (“HRycay”) as consultants on the Project, for which the Town incurred costs exceeding \$50,000. Per discussions with Town personnel, the Town had previously completed a successful RFP awarded to HRYCAY relating to another project at the Town which was delayed and the Town decided to engage HRYCAY to proceed with the 4<sup>th</sup> Concession project instead. This substitution does not appear to be provided for in the Procurement Policy.

#### 6.1.4.4 Invoice review

As part of our analysis, we selected invoices pertaining to this Project to determine whether the nature of the invoiced amount appeared to be commensurate with the Project and whether the appropriate approval level for the expense was obtained. Invoiced amounts were reviewed at the vendor level, in order to address the risk of invoice splitting. Invoice splitting is a method whereby multiple invoices are requested from a single vendor in order to circumvent approval limits.

The listing from which invoices were selected for review is included in Schedule 9 and the detailed results of our analysis are included in Schedule 18.

We note the following:

- 1 of the selected vendors had costs exceeding the threshold of \$100,000 requiring Council approval. We were not able to locate evidence that this was brought before Council for approval.
- 1 instance was noted where it appears the approval level obtained was lower than the approval level required in accordance with the Procurement Policy (approval at the



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Director level was required based on the vendor total, but only Manager level approval was obtained).

**6.1.5 The Pacific Avenue Watermain Project**

Based on the scope of review and subject to the restrictions, limitations and assumptions outlined in this report, we have reviewed the Pacific Avenue Watermain Project and outlined our findings below.

**6.1.5.1 Background**

The Pacific Avenue Watermain Project involved the replacement of the 200mm watermain, curbs, sidewalk and asphalt on Pacific Avenue from Simcoe Street to Richmond Street. This Project was initiated in 2020 and has been completed as of the date of this report.

**6.1.5.2 Funding**

The Project was approved in the 2020 Capital Budget for \$800,000, funded through Federal Gas Tax funding, the General Reserve fund and the Provincial Grant Reserve fund (Ontario Community Infrastructure Fund Formula Based). As of December 31, 2021, \$974,788.86 had been spent. Over-expenditure amounts were funded through additional Federal Gas Tax funding and the Water Capital Reserve, as presented to and approved by Council in Resolution #20200713-201.

**6.1.5.3 Adherence to the Procurement Policy**

On Schedule 19 we have assessed the actions taken by the Town regarding the Pacific Avenue Watermain Project, in relation to the requirements set out in the Procurement Policy.

We note the following:

- It appears that purchases from 3 vendors which exceeded \$5,000 were authorized by the appropriate level but without the purchase orders required in accordance with the Procurement Policy.
- A purchase order was issued to D’Amore Construction Limited in relation to the construction tender, however, the order only included two of the three required signatures indicating approval.
- It appears that the purchase order prepared for D’Amore Construction Limited and issued on July 24, 2020 was issued after the related tender issued on July 17, 2020.



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The purchase order should have been issued prior to the tender, as set out in the Procurement Policy.

**6.1.5.4 Invoice review**

As part of our analysis, we selected invoices pertaining to this Project to determine whether the nature of the invoiced amount appeared to be commensurate with the Project and whether the appropriate approval level for the expense was obtained. Invoiced amounts were reviewed at the vendor level, in order to address the risk of invoice splitting. Invoice splitting is a method whereby multiple invoices are requested from a single vendor in order to circumvent approval limits.

The listing from which invoices were selected for review is included in Schedule 10 and the detailed results of our analysis are included in Schedule 20.

We note the following:

- The apparent charges incurred from HRYCAY in relation to the Project totaled \$80,021.86, which was \$29,165.08 higher than the contract value of \$50,856.78 inclusive of HST. We understand that no change orders were issued and we were unable to determine whether these costs were appropriately approved in accordance with the Procurement Policy
- 1 instance was noted where it appears the approval level obtained was lower than the approval level required in accordance with the Procurement Policy (approval at the Director level was required based on the vendor total, but only Manager level approval was obtained).

**6.1.6 Recommendations**

Based on our review of the Capital Projects, KPMG has outlined recommendations in the table below which may strengthen the Town's related processes:



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<b>Table 2</b> <b>Capital Project and procurement process recommendations for consideration</b> <b>The Town of Amherstburg</b>		
<b>Issue</b>	<b>Implication</b>	<b>Recommendation</b>
1. The Town's Procurement Policy was adopted January 1, 2005 and was last updated in June 2015.	The Procurement Policy may be out of date and insufficient relative to the Town's current operations.	The Town could consider undertaking an update of the Procurement Policy to ensure information in the Policy is sufficient and relevant to current operations at the Town. The Town could also consider reviewing the Procurement Policy to determine if updates are needed on a more frequent basis.
2. The Town does not do regular training or refresher training around policies and procedures applicable to Capital Projects or Procurement.	Town personnel may not be aware of requirements and/or expected behaviours in relation to Capital Projects and/or procurement.	The Town could consider implementing some regular and refresher training for Town personnel commensurate with job responsibilities. The Town could ensure personnel are aware of all policies and procedures relevant to their roles, including how to access them.
3. KPMG identified several instances of non-compliance with processes outlined in the Procurement Policy. For example, there appeared to be multiple instances of costs incurred in relation to Capital Projects that did not appear to have a sufficient level of approval as outlined in the Procurement Policy.	The Town's Procurement Policy appears to be robust and documents the process that Town personnel should be following in relation to various procurement-related activities. However, without processes to monitor these activities it is possible for personnel to intentionally or unintentionally circumvent required approvals as outlined in the policy.	The Town could consider undertaking a process to design and formalize a process for management review of certain processes outlined in the Procurement Policy. For example, the Town might consider use of a checklist to document review of appropriate approvals, etc.





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Table 2 (continued) Capital Project and procurement process recommendations for consideration The Town of Amherstburg		
Issue	Implication	Recommendation
4. The Town does not appear to have formalized internal controls related to their Capital Project or procurement process. Internal controls are processes effected by an entity's Board of Directors, management and other personnel designed to provide reasonable assurance of the achievement of objectives in the following categories: - Operational effectiveness and efficiency; - Financial reporting reliability; and - Legal and regulatory compliance.	Strong internal controls are important to increase operational efficiency, safeguard assets increase accuracy in financial reporting, and prevent and detect fraud.	The Town could consider undertaking an internal process to design and/or update internal controls critical to Capital Projects and Procurement and formalizing and implementing those controls. The Town could consider leveraging COSO or another framework to guide their internal controls journey.
5. The Town's Conflict of Interest ("COI") Policy was enacted October 23, 2006 and does not appear to have been updated since that time.	The Town's COI Policy may contain information that is incomplete and/or no longer consistent with industry better practices.	The Town could undertake a review of current 'better practices' in relation to Conflicts of Interest policies and amend the Town's policy accordingly. Recommendations regarding the COI policy have been included within this table.
6. The definition of a conflict of interest included in the current COI Policy appears to be out of date: " <i>A conflict of interest is defined as a conflict between an employee's personal interest and his/her responsibility as an employee of the Town of Amherstburg that interferes with the performance of his/her position in serving the interest of the Town of Amherstburg.</i> "	The definition of a conflict of interest is somewhat vague and does not sufficiently elaborate on what constitutes a personal interest. A key element missing from the Town's Policy is regarding conflicts of interest in appearance. Conflicts of interest in appearance, real or perceived could damage the credibility of the Town and its personnel.	The Town could consider updating or expanding the definition of a conflict of interest to define a personal interest. For example, " <i>a conflict of interest occurs when an individual's personal interests, family, friendships, financial or social factors could, or could appear to compromise the individual's judgement.</i> "
7. The sections of the Procurement Policy dealing with conflicts of interest appear to require the an employee to obtain a pecuniary (financial) benefit in order for a conflict of interest to limit their involvement in procurement.	It is possible for relationships, such as friendships to impact the judgement of employees without their receipt of a direct or indirect financial benefit. Further, it can be difficult to prevent or detect bribery or corruption (such as kickbacks). Therefore, it is easiest for the organization to limit situations in which those types of schemes can occur.  Further, it can be confusing and difficult to manage information related to one subject (such as conflict of interest) included in separate policies.	The Town could consider use of a conflict of interest definition consistent with current better practices: That does not require a pecuniary benefit for a conflict to be present.  The Town could also consider consolidating all information related to conflicts of interest to a single policy, then refer to that policy in other policy documents.



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## 6.2 Operating budget

### *Operating budget variances*

On an annual basis, the Town prepares a single-year operating budget for the upcoming year. On a quarterly basis, the Town prepares a variance analysis of the actual financial results of the Town relative to the operating budget.

Based on the scope of review and subject to the restrictions, limitations and assumptions outlined in this report, we have reviewed the Town's annual operating budget processes for the years ended December 31, 2019 and 2020 and outlined our findings below.

### 6.2.1 Quarterly variance analysis

We reviewed the Town's quarterly variance analysis workbooks for the years ended December 31, 2019 and 2020. We note the following:

- The Town does not have a formalized process for the preparation or review of the quarterly variance analysis;
- The Town prepared a quarterly variance analysis workbook for each of the 8 quarters ended March 31 ("Q1"), June 30 ("Q2"), September 30 ("Q3") and December 31 ("Q4") of the years ended December 31, 2019 and 2020. We are unsure of the date that the quarterly variance analysis was prepared since the workbooks and related review were not dated;
- Within the workbooks, a tab was prepared for each Cost Centre of the Town and variances were calculated at the General Ledger ("GL") account level for each account;
- Variances at the end of Q1, Q2 and Q3 were calculated as the difference between budgeted annual revenue or expense amounts and the forecasted year end amount. We are unsure what the Town's process was to forecast year end amounts;
- Within the workbooks, there was evidence of review through comments by personnel from the Cost Centre as well as the Finance team;
- It appears that the Town did not apply a threshold (\$ or %) for review of the variances. In some instances, personnel from the Cost Centres and/or the reviewers appeared to provide comments regarding variances as low as \$1,000, while in other instances there were no supporting comments where perhaps there should have been.. For example, there were multiple instances noted of variances over \$5,000 without reviewer comments;



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- It appeared that the Town’s process to document review of the variances changed throughout the period under review. In Q2, Q3 and Q4 2019 it was unclear which reviewer comments were new for that quarter end, and which comments had been ‘rolled forward’ from Q1. However, in 2020 the Town’s variance analysis template was updated to include additional columns for each quarter;
- In some instances, comments left by personnel from the Cost Centres and/or the reviewers in 2019 contained insufficient detail to understand the source of the variance. For example, in Q1 2020 there were numerous deficits with the comment “COVID measures” without any further supporting details about the nature of the increased expense.
- We were unable to locate evidence of review of Q4 2020 variances in the Town’s workbooks;
- The workbooks appear to be overly manual. Some of the cells in the workbooks were hard coded and in some instances KPMG identified issues with formulas.

**6.2.2 Reports to Council**

We reviewed the Town’s 7 reports to Council regarding quarterly operating budget variances for the years ended December 31, 2019 and 2020. We note the following:

- It appears that the Town prepared reports to Council regarding 7 quarters in the years ended December 31, 2019 and 2020. The timing of those presentations is outlined in the table below:

<b>Table 3</b>		
<b>Timing of presentations to Council regarding quarterly operating budget variances</b>		
<b>For the years ended December 31, 2019 and 2020</b>		
<b>Period</b>	<b>Report to Council</b>	<b>No. of days</b>
Q1 2019	15-Jul-19	106
Q3 3019	9-Dec-19	70
Q4 2019	13-Jul-20	195
Q1 2020	10-Aug-20	132
Q2 2020	26-Oct-20	118
Q3 2020	9-Nov-20	40
Q4 2020	5-Apr-21	95

We note the following:

- We are unsure when the Town prepared the quarterly variance analysis;



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- It appears that the Town did not present a report to Council regarding variances for Q2 2019;
- For 4 of the 7 quarters reviewed, the Town presented quarterly variances to Council over 100 days after the period end, with the Q4 2019 quarterly variances presented July 13, 2020, 195 days after the period end.
- In the reports to Council for Q1, Q3 and Q4 2019, the variances were presented to Council in a table at the Department level. Since the Town's variance analysis is prepared at the GL account level, it is possible that there were offsetting variances (surpluses and deficits) which aggregated to what the reviewer considered to be a non-significant variance at the Departmental level but may have been of interest to members of Council individually. The information presented may not have been at a level of detail sufficient for Council to make decisions regarding budget variances. Similarly, the reports to Council regarding Q1, Q2 and Q3 2020 presented the variances aggregated at the Cost Centre level. It does not appear that a table of variances was included in the report to Council regarding Q4 2020.
- We noted instances where reports to Council included information on variances not captured in the Town's quarterly variance analysis workbooks. For example, in Q1 2019 there was a forecasted deficit of \$50,000 in Public Works vehicle and equipment maintenance which was not explained by reviewer comments in the quarterly variance analysis workbook. However, in the related presentation to Council it was noted that the deficit was expected due to, *"higher levels of outsourced fleet repairs and maintenance due to staffing absence in that area."*
- Overall, supporting explanations to Council regarding quarterly variances appeared to be consistent with comments documented in the quarterly variance analysis workbooks. However, similar to the presentation of financial information regarding the variances, explanations focused on variances at the Department/Cost Centre level and often focused on one or two items within that area contributing to the aggregated variance.

### 6.2.3 Annual operating budgets

We reviewed the Town's annual operating budgets for the years ended December 31, 2019 and 2020. We also inquired of personnel at the Town and members of Council about their concerns regarding the Town's annual operating budget process, if any. We note the following:

- The 2019 annual operating budget was presented to Council on February 25, 2019, nearly two months into the budgeted year;



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- The 2020 annual operating budget was presented to Council on November 25, 2019, approximately one month before inception of the budgeted year);
- From our discussions with personnel at the Town, there are several expenses of the Town that are allocated to a single Department or Cost Centre but are actually incurred by multiple departments. For example, all budgeted fuel costs of the Town are allocated to Public Works. However, other Cost Centres including Fire incur fuel costs.

**6.2.4 Recommendations**

Based on our review of the Town's operating budget process for the years ended December 31, 2019 and 2020, KPMG has outlined recommendations in the table below which may improve the Town's process:

<b>Table 4            Operating budget process recommendations for consideration            The Town of Amherstburg</b>		
<b>Issue</b>	<b>Implication</b>	<b>Recommendation</b>
1. The Town does not currently have a formalized process or policy regarding operating budgets.	A formal process document could outline roles and responsibilities in relation to the operating budget process. Without a formal process, personnel do not have an objective guide or standard to guide or evaluate performance of budget-related objectives.	The Town could consider formalizing and documenting an operating budget process outlining, at a minimum: - Method of preparing the Town's budget; - Roles and responsibilities of Town personnel in relation to budgeting; - Timing of budget milestones and deliverables; - Review and approval of the budget; and - Evaluation of Town performance against the budget.
2. There are no policies or processes outlining requirements of the Town to report financial results to Council.	Council may not be receiving financial information required for decision making on a timely basis.	The Town could consider formalizing a process to report financial results to Council outlining, at a minimum: - Frequency of reporting to Council; - Timing of reporting; - Information to be reported; and Roles and responsibilities of Town personnel in relation to reporting to Council.
3. Some budgeted expenses incurred by multiple cost centres are allocated to a single cost centre (ex. fuel costs).	If revenues or expenses are not allocated to cost centres at an appropriate level of detail, the Town may have difficulty analyzing the source of variances.	The Town could consider undertaking a review of budget allocations to ensure that costs are allocated to Cost Centres appropriately to facilitate the Town's ability to monitor and understand the performance of the Town relative to budget.
4. The Town does not have a defined threshold for variance analysis (\$ or %).	A threshold provides a benchmark for the Town to evaluate materiality of variances for investigation and reporting.	The Town could consider implementing a threshold for investigation and reporting of variances to senior administration and/or Council.



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

Table 4 (continued)		
Operating budget process recommendations for consideration		
The Town of Amherstburg		
Issue	Implication	Recommendation
5. Variances reported to Council are aggregated at the Cost Centre or Department Level.	There may be offsetting variances (surpluses and deficits) which appear trivial when aggregated, but individually may provide information relevant for decision making and governance to Council.	The Town could consider whether variances are currently reported to Council at a sufficient level of detail.
6. The Town did not present the Q2 2019 variances to Council. The Town does not have a formalized schedule for presenting quarterly variances to Council.	Council may not have information required for decision making and governance.	The Town could consider formalizing a schedule outlining timing and frequency of reporting to Council regarding quarterly budget variances.
7. The 2019 operating budget was presented to Council in February of that year.	Council approved a budget several months into the budgeted year. Town personnel and Council may not have had information required for planning, decision making and governance.	The Town could consider formalizing a schedule for finalizing the annual operating budget in advance of the related year.
8. The Town's budget process is overly manual.	Using manual templates reduces efficiency and increases the likelihood of errors.	The Town could consider options for budgeting within existing software suites. Alternatively the Town could consider locking certain cells in the operating budget templates to mitigate the risk of deleting or changing formulas.
9. The Town has experienced significant turnover of finance personnel.	High turnover of staff combined with a lack of codified processes has resulted in knowledge gaps and inconsistent processes at the Town.	The Town could consider cross-training finance personnel to mitigate the risk of knowledge loss when personnel leave the Town.
10. The Town does not appear to have formalized internal controls related to their annual operating budget process. Internal controls are processes effected by an entity's Board of Directors, management and other personnel designed to provide reasonable assurance of the achievement of objectives in the following categories: - Operational effectiveness and efficiency; - Financial reporting reliability; and - Legal and regulatory compliance.	Strong internal controls are important to increase operational efficiency, safeguard assets increase accuracy in financial reporting, and prevent and detect fraud.	The Town could consider undertaking a review of internal controls critical to operating budgets including variance analysis and formalizing and implementing those controls. The Town could consider leveraging COSO or another framework to guide their internal controls journey.



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls  
Report date: July 22, 2022

## 7 Standards and independence

This report was prepared by Karen Grogan, MBA, DIFA, CPA, CA, CBV, CFF and Tyler Reavell, CPA, CA, in accordance with the practice standards of the Canadian Institute of Chartered Business Valuators.

We believe that we are independent of the Town and that we have prepared our report in an independent and objective manner. Moreover, our fees for this engagement are not contingent upon our findings or any other action or event resulting from the use of this report.

Karen Grogan, MBA, DIFA CPA, CA, CBV, CFF  
Senior Vice President

Tyler Reavell, CPA, CA  
Manager

*Direct Dial (519) 747-8223*



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

## **A Appendix A: Scope of Review**

Our comments, calculations and analysis as contained in this report are based on our review of the following information. (Note: KPMG included the original file names of files provided by the Town below)

- Consolidated Financial Statements of The Town for the year ended December 31, 2019
- Consolidated Financial Statements of The Town for the year ended December 31, 2020
- 2019 Final Approved Budget of the Town, dated February 21, 2019
- 2020 Final Approved Budget of the Town, dated November 25, 2019
- Q1 Master File – 2019 (The internal quarterly variance analysis prepared by the Town for the 3 months ended March 31, 2019)
- Q2 Master File – 2019 (The internal quarterly variance analysis prepared by the Town for the 6 months ended June 30, 2019)
- Q3 Master File–jr (The internal quarterly variance analysis prepared by the Town for the 9 months ended September 30, 2019) [we understand “jr” refers to Justin Rousseau, former Treasurer]
- 2019 Q4 (The internal quarterly variance analysis prepared by the Town for the year ended December 31, 2019)
- 2020 QTR 1 Variance (The internal quarterly variance analysis prepared by the Town for the 3 months ended March 31, 2020)
- 2020 QTR 2 Variance (The internal quarterly variance analysis prepared by the Town for the 6 months ended June 30, 2020)
- 2020 QTR 3 Variance (The internal quarterly variance analysis prepared by the Town for the 9 months ended September 30, 2020)
- Appendix C – By Budget Centre (The internal quarterly variance analysis prepared by the Town for the year ended December 31, 2019)
- 2019 First Quarter Operating Variance as at March 31, 2019 (Town presentation to Council RE operating budget variances)





**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

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- Variance Report – Period Ending September 30, 2019 (Q3) (Town presentation to Council RE operating budget variances)
- 2019 Year End (Q4) Budget to Actual Summaries and Transfers (Town presentation to Council RE operating budget variances)
- 2020 First Quarter (Q1) Variance at March 31, 2020 (Town presentation to Council RE operating budget variances)
- 2020 Second Quarter Variance as at June 30, 2020 (Town presentation to Council RE operating budget variances)
- 2020 Third Quarter Variance as at September 30, 2020 (Town presentation to Council RE operating budget variances)
- The Procurement Policy dated June 1, 2015
- The Conflict of Interest Policy dated October 23, 2006
- Certain meeting minutes from Regular, Special and In-Camera Council meetings as listed in Schedules 11, 13, 15, 17 and 19;
- Certain Reports to Council prepared by Town staff as listed in Schedules 11, 13, 15, 17 and 19;
- Certain invoice copies issued by vendors selected as described in the Methodology section;
- Certain purchase orders issued by the Town;
- Memorandum from Golder Associates Re: Property Valuation Scenarios for 290, 296, 306 Dalhousie Street, Amherstburg, Ontario dated December 23, 2016;
- 2018, 2019 and 2020 Capital Budgets;
- Certain RFQ, RFP and Tender documents, including bids and bid evaluations;
- Certain agreements with vendors relating to the capital projects selected; and
- Vadim Reports for expenditure accounts related to the five in-scope capital projects.



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

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## **B Appendix B: Work Plan**

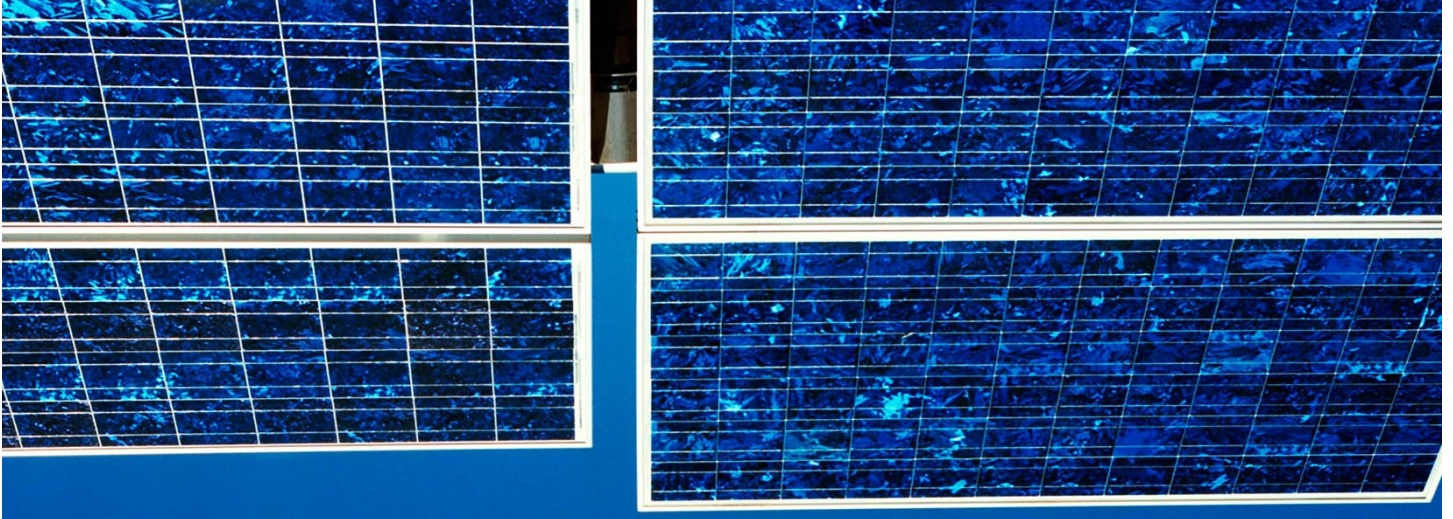


# TOWN OF Amherstburg

Review of internal controls, operating budgets and capital projects

Phase 1 Work Plan

January 28, 2022



# Project Overview - Background and Work Plan

## Work Plan

- The purpose of this work plan is to ensure clarity of expectations between KPMG and the Town of Amherstburg (the “Town”)
- This work plan contains information on project objectives, project management, and those involved with the Engagement

## Project Objectives – How will we define success?

KPMG has been engaged by the Town to undertake a review (the “Engagement” or “Review”) in response to a motion of Town Council (“Council”) on December 13, 2021. In accordance with that motion, the overall objective of the Engagement is to conduct a review of:

- Internal controls in place at the Town;
- Operating budget variances that have occurred at the Town; and
- Capital projects completed and/or underway at the Town with a project value greater than \$300,000.

We have issued an Engagement Letter dated January 28, 2022. In accordance with that letter, specific Engagement objectives of Phase 1 include the following:

- 1. Review certain capital projects at the Town** – KPMG will conduct a review of the Town’s adherence to policies and procedures and internal controls in relation to three capital projects of the Town: The Amherstburg Community Hub located at 320 Richmond Street (the “Community Hub”), the Duffy’s Tavern property located at 306 Dalhousie Street (the “Duffy’s Property”) and the Bellevue property located at 525 Dalhousie Street (“Bellevue”).
- 2. Review a sample of water, wastewater and road projects** – KPMG has randomly selected a sample of 2 water, wastewater and roads capital projects completed and/or underway at the Town during the years ended December 31, 2020 and 2021 with a project value greater than \$300,000. The selected projects are: REHAB OF 4<sup>TH</sup> CONC N (ALMA-CITY10) and PACIFIC STREET WATERMAIN REPLACE. KPMG will conduct a review of the Town’s adherence to policies and procedures and internal controls in relation to the projects.
- 3. Review the annual budgeting process of the Town** – KPMG will review the Town’s adherence to policies and procedures and internal controls in relation to annual budgeting and quarterly budget variance analysis of the Town for the years ended December 31, 2019 and 2020.

# Project Overview - Scope, Deliverables and Timing

## **Project Drivers - *Why are we doing this, what problem do we want to solve?***

- Council has asked the Town to engage KPMG to conduct a review of certain activities of the Town. We understand that Council has requested this review in response to certain concerns of the Town's constituents.

## **Project Principles – *What is Important to Us?***

- We will leverage the knowledge and expertise of the Town's management and employees as a foundation to conduct the Review and to arrive at our findings through a transparent process facilitated by KPMG.
- The framework and approach will be based on leading practices leveraged from KPMG's prior experience in conducting similar reviews.
- This Engagement is not an audit. Rather, the Review aims to examine the Town's adherence to certain policies and procedures.

## **Project Timing**

- The project will commence on February 1, 2022, and all engagement activities and deliverables will be completed and submitted to the Town on or before May 31, 2022, except for the final report presentation. Timing of the final report presentation will be subsequently determined by the Town.



# Project Overview - Scope, Deliverables and Timing

## Phase 1 Scope & Deliverables

- **Planning & Scoping**
  - Kick-off meeting with Project Sponsor;
  - Determination of appropriate team members at the Town for involvement and support of engagement; and
  - Confirmed work plan and established status reporting structure.
- **Environmental Scan**
  - Support request listing provided to the Town; and
  - Preliminary review of relevant policies and procedures, and relevant internal controls.
- **Review and Analysis**
  - Review five in-scope capital projects
  - Review supporting documentation against documented processes (tendering, proposal, acceptance, etc.);
  - Interview appropriate personnel for each project; and
  - Review relevant internal controls.
  - Review budgeting process for years ended December 31, 2019 and 2020
  - Review supporting documentation against documented processes (annual budgeting process, variance analysis, reporting, etc.);
  - Interview appropriate personnel; and
  - Review relevant internal controls.
- **Reporting**
  - Summary of findings identified during Phase 1, if any, presented to Town verbally;
  - Recommendation for further review (Phase 2), if applicable;
  - Draft report provided to the Town for comment; and
  - Final report provided to Town and presentation of findings to Council.

# Project Schedule

Milestone	Key Tasks	February							March							April							May						
		Weeks	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16											
	Overall budget and schedule management																												
	Regular meetings with Project Sponsor																												
<b>1</b>	<b>Planning &amp; Scoping</b>																												
	Kick-off meeting with Project Sponsor																												
	Determination of appropriate team members at the Town for involvement and support of engagement																												
	Confirmed work plan and established status reporting structure																												
<b>2</b>	<b>Environmental Scan</b>																												
	Support request listing provided to the Town																												
	Review of relevant policies and procedures, as well as documentation of relevant internal controls																												
	Preliminary discussion with appropriate personnel (1) for each work stream																												
<b>3</b>	<b>Review and Analysis</b>																												
	<i>Capital Projects</i>																												
	Review supporting documentation against documented processes (tendering, proposal, acceptance, etc.)																												
	Interview appropriate personnel for each project																												
	Review internal controls for capital projects																												
	<i>Budgeting</i>																												
	Review supporting documentation against documented processes																												
	Interview appropriate personnel for each project																												
	Review internal controls for budgeting																												
<b>4</b>	<b>Reporting</b>																												
	Summary of findings identified during Phase 1 presented to Town verbally																												
	Recommendation for further review (Phase 2), if applicable																												
	Draft report provided to the Town for comment																												
	Final report and presentation of findings to Council																												

# Key Dates

Key Dates	Date	Participants
Project Kick Off meeting with Project Sponsor	Week of February 1	Project Sponsor
Preliminary interviews	Weeks of February 8 and February 15	TBD
Interviews and discussions (capital projects and budgeting)	Weeks of February 21 and 28	TBD
Interviews and walkthroughs, if required (internal controls)	Weeks of March 7 and 14	TBD
Verbal report of preliminary findings, recommendations for further review, if applicable	TBD	Project Sponsor
Draft report provided to Town	TBD	Project Sponsor
Final report provided to Town	TBD	Project Sponsor, Council
Presentation of findings to Council	TBD	Project Sponsor, Council



# Project Management

## **Project Sponsor**

- The Project Sponsor is the champion for the project and ensures the objectives and priorities of the Town are achieved at the conclusion of the project.

## **Status Reporting**

- The KPMG project team will submit to the Project Sponsor a brief status report, based on the format presented in the following slide, on a bi-weekly basis.
- The status report may be followed up with a brief phone call should there be any risks or issues that need to be addressed.

# Town of Amherstburg – SAMPLE Status Update

## Overall status - February 4, 2022

### Timeline



Start date  
February 1, 2022

Estimated end date  
May 31, 2022

Key Step/ Task	0%	25%	75%	100%
• Planning & Scoping	<div style="width: 100%;"></div>			
• Environmental Scan	<div style="width: 100%;"></div>			
• Review and Analysis	<div style="width: 100%;"></div>			
• Reporting	<div style="width: 100%;"></div>			

Current and last week's accomplishments
<ul style="list-style-type: none"> <li>N/A</li> </ul>

Next steps / action items
<ul style="list-style-type: none"> <li>N/A</li> </ul>

Project status
Overall <span style="color: green; font-weight: bold;">G</span> Schedule <span style="color: yellow; font-weight: bold;">Y</span> Budget <span style="color: green; font-weight: bold;">G</span> Scope <span style="color: green; font-weight: bold;">G</span>

Outstanding issues and risks
<ul style="list-style-type: none"> <li>N/A</li> </ul>

**Legend:** G On schedule    Y Issues present but planning is underway to mitigate them    R Issues present which require immediate action to address them

# KPMG Project Team

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[kpmg.com/socialmedia](https://kpmg.com/socialmedia)

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

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## **C Appendix C: Procurement Policy – Relevant Sections**

We have determined the following sections of the Procurement Policy dated June 1, 2015 to be relevant to our analysis:

### **11. Reporting**

11.1. An administrative report to the CAO by a Director is required for the approval of the acquisition of goods and/or services where all of the following criteria has been met:

- 11.1.1. The value of the goods and/or services is between \$50,000 and \$100,000.
- 11.1.2. Procedures defined by this policy have been followed.
- 11.1.3. The acquisition is within the approved departmental budget amount with the funding sources determined.
- 11.1.4. The lower responsive bid is being recommended.

11.2. A report to Council by a Director is required for the approval of the acquisition of goods and/or services where any one or more of the following criteria has been met:

- 11.2.1. The value of the goods and/or services is over \$100,000.
- 11.2.2. The Procurement Policy is being waived.
- 11.2.3. Acquisition is a lease arrangement.
- 11.2.4. The acquisition exceeds the approved departmental budget.
- 11.2.5. There was no provision in the approved budget for this item and the item is an unbudgeted expenditure.
- 11.2.6. The lowest responsive bid is not being recommended for award of contract.
- 11.2.7. The CAO requests that a report be presented to Council for consideration and approval.
- 11.2.8. There is a requirement by a senior level of government (federal or provincial) for Council approval.
- 11.2.9. A Change Order is required and/or expanded works will alter the cost of the project above 5% of the original approved project cost.

### **13. Purchase Orders**

13.1. Purchase orders shall be obtained from the Manager of Special Projects prior to any purchase or acquisition of services valued at \$5,000 and over.

13.2. Purchase orders shall be considered approved for commencement when the following signatures are present on the purchase order:

- 13.2.1. Issuing Manager/Director
- 13.2.2. Director of Financial Services



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- 13.2.3. Manager of Special Projects
- 13.2.4. CAO (only required in instances where the purchase is an unbudgeted expenditure)

13.3. Blanket purchase orders may be established by the Manager of Special Projects by the competitive purchasing method for the estimated annual value, when all of the following criteria has been met:

- 13.3.1. One or more departments repetitively orders the same deliverables, or range of deliverables, and the actual demand (including quantity, delivery date, delivery location, etc.) is not known in advance.
- 13.3.2. The deliverables are readily available to be ordered when the requirement arises.
- 13.3.3. Prearranged prices or a prearranged pricing basis can be established at the outset and there is no need or intention to negotiate prices at the time of order.

**14. Purchasing Thresholds**

**14.1. Items and Services Valued Under \$5,000 – Direct Acquisition**

- 14.1.1. This process is undertaken where all of the following criteria exist:
  - 14.1.1.1. The requirements for goods and services can be defined and for which a clear and single solution exists.
  - 14.1.1.2. The total cost of the goods and services is not greater than \$5,000 excluding applicable taxes.
  - 14.1.1.3. Sufficient funds are available in the approved Operating or Capital Budgets to pay for the goods and services.
- 14.1.2. A report to Council authorizing the acquisition is not required.
- 14.1.3. A Purchase Order is not required.
- 14.1.4. Quotes are not required, however, informal quotations may be requested where it is in the best interest of the Town to do so.
- 14.1.5. Purchases are to be placed on corporate accounts, where available.
- 14.1.6. Purchasing Cards or Credit Cards may be used for low-value purchases in accordance with Section 29 – Corporate Credit Cards, and Section 30 – Purchasing Cards contained within this policy.
- 14.1.7. All such purchases shall be supported by invoices and delivery slips as approved by the department Manager.

**14.2. Items and Services Valued \$5,000 to \$50,000 – Quotations**

- 14.2.1. A minimum of three quotations (where possible) are to be sought before the Town commits to any vendor.
- 14.2.2. The award of contract shall be to the lowest compliant bid.
- 14.2.3. The Town reserves the right to accept or reject any quotation.



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- 14.2.4. Directors shall approve acquisitions valued between \$5,000 and \$50,000 and provide notice of said approval in writing to the Manager of Special Projects.
- 14.2.5. A report to Council is not required.
- 14.2.6. For Purchases between \$5,000 and \$15,000 – Informal Quotation
  - 14.2.6.1. This process is undertaken where all of the following criteria exist:
    - a. The requirement for goods and services can be defined and for which a clear and single solution exists.
    - b. The total cost is greater than \$5,000 and less than \$15,000 excluding applicable taxes.
    - c. Sufficient funds are available in the approved Operating or Capital budget to pay for the goods and services.
    - d. An authorized Purchase Order has been provided to the initiating department for the goods and services.
  - 14.2.6.2. An informal quotation is a process where suppliers are requested to submit quotations on specific goods or services. This process does not involve advertising, sealed bids, or the preparation of formal quotation documents.
  - 14.2.6.3. The respective department shall submit to the Manager of Special Projects a minimum of three quotations before the Town commits to any vendor.
  - 14.2.6.4. If only one quotation is received, the Town may exercise its right to cancel the call for quotations.
  - 14.2.6.5. The CAO and the Director have the authority to legally bind any associated agreements or contracts.
  - 14.2.6.6. Where appropriate, the Manager of Special Projects may deem it necessary to acquire goods and services valued between \$5,000 and \$15,000 by way of formal Request for Quotation (RFQ), Tender or Request for Proposal (RFP).
- 14.2.7. For Purchases between \$15,000 and \$50,000 – Formal Request for Quotation (RFQ)
  - 14.2.7.1. This process is undertaken where all of the following criteria exist:
    - a. The requirement for goods and service scan be defined and for which a clear and single solution exists.
    - b. The total cost is greater than \$15,000 and less than \$50,000 excluding applicable taxes.
    - c. Sufficient funds are available in the approved Operating or Capital budget to pay for the goods and services.
    - d. An authorized Purchase Order has been provided to the initiating department for the goods and services.



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- 14.2.7.2. An RFQ is a competitive process where suppliers are requested to submit quotations on specific goods or services. The formal process includes:
    - a. Preparation of an RFQ document by the Manager of Special Projects, in coordination with the initiating department. This document provides the prospective bidders with clear instructions, specifications, terms and conditions and a quotation form on which bids are to be submitted.
    - b. A time and place where bids will close.
    - c. Invitation to bidders by public advertisement or direct invitation, at the discretion of the Manager of Special Projects and the Project Manager.
  - 14.2.7.3. An RFQ will be issued by the Manager of Special Projects.
  - 14.2.7.4. The CAO and the department Director have the authority to legally bind any associated agreements or contracts.
  - 14.2.7.5. Where appropriate, the Manager of Special Projects may deem it necessary to acquire goods and services valued between \$15,000 and \$50,000 by way of Tender or Request for Proposal (RFP).
- 14.3. Items and Services Valued Over \$50,000 – Tender or Request for Proposal (RFP)
- 14.3.1. Reports shall be provided by the issuing department Director for consideration and approval of the award of contract. This report shall provide a summary of the bid process and provide sources of financing, allocation of revenues and other financial commentary where appropriate. The reporting structure is as follows:
    - 14.3.1.1. Valued between \$50,000 to \$100,000 – Report submitted to the CAO for consideration and approval.
    - 14.3.1.2. Valued over \$100,000 – Report submitted to Council for consideration and approval.
  - 14.3.2. Copy of contract approval shall be provided to the Manager of Special Projects in writing by way of CAO's approval or Council resolution.
  - 14.3.3. The Mayor and Clerk have the authority to legally bind any associated agreements or contracts.
  - 14.3.4. A Purchase Order is required prior to issuing Tenders or RFPs.
  - 14.3.5. The Town reserves the right to accept or reject any quotation.
  - 14.3.6. The issuing Department is responsible for maintaining current bonds, insurance certificates and WSIB certificates, as called for in the bid documents. Copies of executed contracts, containing the required insurance certificates, bonds and financial securities and WSIB certificates, etc. shall be provided to the initiating department, the consultant (if applicable), the contractor, Clerk, and Manager of Special Projects.
  - 14.3.7. **Tender**
    - 14.3.7.1. Used for items, services, or construction with precise specifications valued over \$50,000.





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- 14.3.7.2. This process is undertaken in cases where all of the following criteria exist:
  - a. The requirements for goods and services can be defined and for which a clear and single solution exists.
  - b. The total cost of the goods and services is greater than \$50,000 excluding applicable taxes.
  - c. Sufficient funds are available in the approved Operating or Capital budget to pay for the goods and services.
  - d. An authorized Purchase Order has been provided to the initiating department for the goods and services.
  - e. Bids can be submitting on a common pricing basis.
  - f. Best value for the Town can be achieved by an award selection made on the basis of the lowest bid that meets specifications.
- 14.3.7.3. A tender is a competitive process where suppliers are requested to submit tenders with definitive specifications, volumes and scope of work. The formal process includes:
  - a. Preparation of tender documents by the Manager of Special Projects, in coordination with initiating department. This document provides the prospective bidders with clear instructions, specifications, contract terms and a tend form on which tenders are to be submitted.
  - b. Official receipt and opening of bids.
  - c. Invitation to bidders by public advertisement or direct invitation, at the discretion of the Manager of Special Projects and the Project Manager.
- 14.3.7.4. Tenders require a reply by a designated date and time, signed by a corporate officer authorized to bind the Corporation. Any requested bid deposits, securities, or bonds must be included with the submission. Replies are delivered directly to the Clerks Department and are opened at a public tender meeting. If only one tender is received, the Town has the option of not opening the bid and closing the call for tender as outlined in Section 15.6 – Only One Bid Received from a Call for Bids.
- 14.3.7.5. Tenders will be issued by the Manager of Special Projects.
- 14.3.7.6. The award of contract shall be to the lowest compliant bid, in keeping with the specifications and past contractor performance.
- 14.3.7.7. Each sealed bid received in response to a tender call shall be reviewed to determine whether a bid irregularity exists and if any, action is taken according to the nature of the irregularity (see Appendix B).
- 14.3.8. Request for Proposal (RFP)
  - 14.3.8.1. Used for the engagement of professional and consulting services for a project over \$50,000 where a project design or execution plan is required to be provided with the proposal submission.



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- 14.3.8.2. This process is undertaken in cases where all of the following criteria exist:
  - a. The requirements for goods and services cannot be specified.
  - b. The requirements of the Town are best described in a general performance specification.
  - c. The total cost of the goods and services is greater than \$50,000 excluding applicable taxes.
  - d. Sufficient funds are available in the approved Operating or Capital budget to pay for the goods and services.
  - e. An authorized Purchase Order has been provided to the initiating department for the goods and services.
  - f. Best value for the Town can be achieved by an award selection made on the basis of a specified RFP evaluation criteria ranking scheme and analysis by an RFP evaluation committee.
- 14.3.8.3. An RFP will be issued by the manager of Special Projects in cooperation with the initiating department.
- 14.3.8.4. A standard RFP requires information from proponents that includes, but is not limited to, qualifications and experience, strategy, approach, methodology, scheduling, past performance, facilities and equipment, references, as well as associated cost.
- 14.3.8.5. RFPs are not formally opened in public and are scored by a designated Evaluation Committee using an evaluation scoring scheme based on the submission criteria required in the proposal submissions. RFPs are not awarded solely on the proposal price, but are awarded based on the highest scoring compliant proposal and at the recommendation of the Evaluation Committee. Price is a consideration during the evaluation and the weight of the proposal price shall vary based on the specific project program. It is not necessary to disclose prices or terms at the time of submission. If only one proposal is received, the Director has the options of not opening the proposals and closing the call for proposals, as outlined in Section 15.6 – Only One Bid Received from a Call for Bids.

**15. Sealed Bid Procedures**

**15.1. Specifications**

- 15.1.1. All sealed bid documents must first be reviewed and approved by the Manager of Special Projects and secondly by the Risk Manager prior to being issued. Issuance of sealed bid documents to bidders will be out of a centralized location at Town Hall, coordinated by the Manager of Special Projects.
- 15.1.2. If in the opinion of the Director, after consultation with the Manager of Special Projects, it is not feasible for the Town to prepare defined specifications in order to solicit bids, an RFP for Professional Services, Consultant, or



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Engineer may be issued for this purpose. If, in the opinion of the Director, a firm has acute knowledge of the project specifics, or has past experience relating to the scope of work involved in the project where it would be disadvantageous for another firm to prepare the specification documents, the preparation may be assigned to that particular firm upon approval of the CAO.

- 15.1.3. Engineers or Consultants employed to manage project projects and perform contract administration shall work with the Manager of Special Projects to ensure that projects are prepared and administered in conformance to this policy.
- 15.1.4. When sealed bid documents are being prepared by the Manager of Special Projects, the issuing department must provide the scope of work specifications and technical details to the Manager of Special Projects to be included in the documents prior to preparation.
- 15.1.5. Documents and any other information provided to potential suppliers and bidders must identify the minimum requirements and specifications that suppliers and bidders must meet.
- 15.1.6. Where practical, specifications or terms of reference should be considered that are detailed but not brand specific to leave room for potential vendors to provide alternatives in the event that an equal or better-proven product or method is available.
- 15.1.7. Vendors, or potential vendors, should not be requested to expend time, money, or effort on design or in developing specifications beyond the normal level of service expected from vendors.
- 15.1.8. The Town reserves the right to charge a fee to potential bidders and proponents for the acquisition of sealed bid documents.
- 15.1.9. Insurance requirements specified in bid documents for service providers and contractors will be specified and approved by the Town's Risk Manager. The Town may alter the insurance requirements stated in this policy at their discretion and at any time.
- 15.1.10. All sealed bid documents shall include provisions regarding the Accessibility for Ontarians with Disabilities Act (AODA). See Section 31.

### **15.2. Bonds and Securities**

- 15.2.1. The Manager of Special Projects, the Director of Financial Services, and the Project Manager shall agree on the most appropriate measures to guarantee execution and performance of a contract which may include, but are not limited to:
  - 15.2.1.1. Financial bonds for contract performance.
  - 15.2.1.2. Certified cheque, bank draft or money order. These are permitted for contracts that shall be reasonably competed within three months of the award of contract.
  - 15.2.1.3. Irrevocable Letter of Credit naming the Town of Amherstburg as beneficiary that permits draws to be made without inquiry by the issuer as to



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whether the Town has a right between itself and the supplier to make a demand.

- 15.2.1.4. Other forms of security deposits, provisions for liquidated damages, progress payments and holdbacks.
- 15.2.2. The Town reserves the right to use e-bonds and e-bond services if it so chooses.
- 15.2.3. Bid Bonds
  - 15.2.3.1. A bid bond guaranteeing entry into contract shall be included the sealed bid submission envelope for:
    - a. Municipal construction projects.
    - b. Special maintenance contracts.
    - c. Demolition contracts.
  - 15.2.3.2. The amount of the bid bond shall be at the discretion of the Manager of Special Projects and the Project Manager, but shall not be less than 10% of the bid. The Town may waive the requirement of a bid bond if the cost of obtaining said bid bond is disproportionate to the cost of the contract prior to issuing a bid request.
  - 15.2.3.3. A certified cheque from the bidder in the required bid bond amount may be submitted in lieu of a formal bid bond document where the project can reasonably be expected to be complete within three months or less.
  - 15.2.3.4. All forms of security shall be returned to unsuccessful bidders when the contract has been awarded and executed.
- 15.2.4. Performance Bond and Labour and Materials Payment Bond
  - 15.2.4.1. Performance Bonds and Labour and Materials Payment Bonds are required for all construction projects valued over \$75,000.
  - 15.2.4.2. Performance Bonds are required for all service contracts and non-construction projects valued over \$75,000.
  - 15.2.4.3. The Manager of Special Projects and the Risk Manager may require Labour and Materials Payment Bonds for any project with any estimated value if it is deemed to be in the best interests of the Town to do so.
  - 15.2.4.4. Where Performance Bonds and Labour and Materials Payment Bonds are required, the amount of such security shall be no less than 50% of the amount of the total project cost. The Manager of Special Projects, Risk Manager, and the Project Manager shall have the discretion to require security in excess of 50% of the total project cost, if in their opinion it would be in the best interests of the Town to do so.
- 15.2.5. Maintenance Bond
  - 15.2.5.1. The amount of the bond shall be determined by the Manager of Special Projects and the Risk Manager and shall not be less than 50% of the total project cost.



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- 15.2.5.2. The Manager of Special Projects and the Risk Manager may require a Maintenance Bond for any project with any estimated value if it is deemed to be in the best interests of the Town to do so.
- 15.2.6. Holdback
  - 15.2.6.1. If it has been deemed that a risk to the Town of Amherstburg has not been adequately limited by the progress payment provisions of the contract, an additional minimum holdback of 10% may be required.
  - 15.2.6.2. Holdback funds on construction contracts may be released when all of the following has occurred:
    - a. The contractor submits a statutory declaration that accounts have been paid and that all documents have been received for all damage claims.
    - b. A clearance from WSIB has been provided for any arrears of WSIB assessments.
    - c. It has been verified that there are no existing construction liens applied to the project and all requirements of the Construction Liens Act have been satisfied.
    - d. Receipt of certification, where applicable, that liens have not been registered.
    - e. Certification from the Director that the conditions of the contract have been satisfied.

### 15.3. Sealed Bid Management

- 15.3.1. The Manager of Special Projects will prepare and/or approve all sealed bid documents and advertise and issue on behalf of the issuing department through a standardized process and at a centralized location at Town Hall.
- 15.3.2. Sealed bid documents and associated addenda will be issued and received by the Manager of Special Projects who will act as the Corporate Contact between the Town and potential bidders, proponents and local construction associations for all sealed bid procedures. All inquiries regarding sealed bid processes will be addressed to the Corporate Contact. Inquiries regarding technical aspects of the project will be directed to the Project Manager, who may also be named as an additional Corporate Contact in the bid documents.
- 15.3.3. After the contract has been awarded, the Project Manager will oversee the completion of the contract per the specifications identified in the contract.

### 15.4. Sealed Bid Submissions

- 15.4.1. Bids or proposals for the Town of Amherstburg in the form of the RFQ, RFP or Tender shall be submitted and received in the manner prescribed in the sealed bid specifications. Any bid documents that are submitted or received in a manner contrary to that which is prescribed in the bid document will be deemed an irregular bid in accordance with Appendix B – Bid Irregularities.



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- 15.4.2. Where a mandatory site meeting is specified and required as part of the sealed bid process, only those proponents attending the mandatory site meeting shall be permitted to submit a bid for that project. Bids from proponents who did not attend mandatory site meetings will be immediately disqualified in accordance with Appendix B – Bid Irregularities.
- 15.4.3. All bid documents submitted to the Town of Amherstburg by formal bid process shall be submitted to the Town in a sealed envelope and shall be clearly marked as to the contents bearing the provided envelope cover sheet as provided in the bid documents. Any bids received in an unsealed envelope and/or absent of any provided envelope cover shall be immediately disqualified in accordance to Appendix B – Bid Irregularities.
- 15.4.4. Faxed or emailed bids will not be accepted unless otherwise stated in the bid documents.
- 15.4.5. Bids submitted by proponents/bidders shall include all of the mandatory information specified in the bid document. Missing or incomplete mandatory information shall cause a bid to be immediately disqualified in accordance to Appendix B – Bid Irregularities.
- 15.4.6. A proponent may submit more than one bid up to the official closing time. The last bid document received from a proponent shall supersede and invalidate all bids previously submitted by that proponent.
- 15.4.7. Proponents may withdraw their bid in accordance to the process specified in the bid documents.
- 15.4.8. Bids received after the official closing time shall be immediately disqualified and returned unopened to the bidder.
- 15.4.9. Bids received without the application of the corporate seal may be considered executed provided the signatory has declared that they are legally able to bind the corporation. Should this declaration be absent, the Town may review the situation on a case by case basis as noted in Appendix B – Bid Irregularities.
- 15.4.10. Where a bid requires a supplied list of all subcontractors to be employed by the contractors on a project, any proposed changes to or deletion of subcontractors after the public opening of the bid shall require the prior approval of the Project Manager.
- 15.4.11. The Town of Amherstburg reserves the right to declare a bid to be unbalanced, as defined in Section 4.0 - Definitions.
- 15.4.12. The Town of Amherstburg is under no obligation to accept the lowest or any bid received through sealed bid process and the Town will not accept any responsibility, financial or otherwise, claimed by or resulting from, a proponent's response to a bid document.
- 15.4.13. The Town of Amherstburg reserves the right to withdraw or change the scope of any bid document without providing reason for such change or withdrawal at any time during the bid process up to the point where the contract



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has been awarded. The Town will not accept responsibility, financial or otherwise, for any proponent responding to such withdrawal or changed bid document.

- 15.4.14. The Town of Amherstburg reserves the right to issue addendums to a bid document as specified in each individual bid document prior to the closing date and time. Bidders must acknowledge receipt of said addendums with their submissions on the appropriate bid form.
- 15.4.15. The Town of Amherstburg reserves the right to accept or reject any bid at any time during the bid process and will not accept responsibility, financial or otherwise, for any proponent responding to such call for bids.
- 15.4.16. Bidders responding to a bid request by the Town of Amherstburg are responsible for reviewing the bid documents in their entirety, in conjunction with this policy and shall be responsible for responding to a bid request in the manner prescribed in the bid document and this policy.

**15.5. Sealed Bid Opening and Analysis**

- 15.5.1. Opening of RFQs and tenders will be organized by the Manager of Special Projects. The Project Manager, Consulting Engineer (if applicable), Director of Financial Services, and Clerk shall be in attendance to witness the proceedings. If one of the aforementioned employees is not able to attend an opening, a delegate may be assigned.
- 15.5.2. Tenders and RFQs will be opened by the Manager of Special Projects, who will declare the following:
  - 15.5.2.1. Bidder name.
  - 15.5.2.2. If a bid bond was required as part of the bid document, its presence shall be acknowledged or its absence announced.
  - 15.5.2.3. Total amount of the bid.
  - 15.5.2.4. Acknowledgement of addendum/addenda.
- 15.5.3. Verification of the total amount of each quotation announced and recorded at the opening shall be subject to correction following an analysis of the submitted bids for bid irregularities.
- 15.5.4. Proposals received as a result of an RFP will be first opened by the Manager of Special Projects and Project Manager to confirm compliance to submission standards and then further evaluated and scored by an appointed Evaluation Committee.
- 15.5.5. All submitted bids, proposals, and tenders shall be verified, tabulated, and analyzed for errors and omissions by the Manager of Special Projects. A document containing the results of the bid analysis will be provided to the issuing department. This review and analysis must be conducted prior to the recommendation to Council on the award of contract.
- 15.5.6. If the procurement documents were prepared in cooperation with an Engineer, Consultant or other service provider, the bids shall further be





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analyzed by said professional with a result of their review provided in writing, and shall be included as an attachment to any reports to the CAO or Council.

**17. Contracts and Agreements**

17.1. Formal agreements or contracts shall be issued when the resulting acquisition is complex and includes various particular terms and conditions, or when the risk Manager and the Manager of Special Projects deem appropriate.

17.2. Council must approve the award of contract or agreement for acquisitions over \$100,000 prior to the contract being officially awarded to the selected proponent.

17.3. Formal agreements and contracts entered into as a result of a commitment to acquire goods or services shall be in a form satisfactory to the Town and shall be executed by the individuals authorized to execute contracts and agreements for the purchasing threshold that the acquisition falls under as follows:

- 17.3.1. Under \$100,000 – signed by the CAO and requisitioning Director
- 17.3.2. Over \$100,000 – signed by the Mayor and the Clerk

17.4. Prior to the commencement of any work or the supply of any goods and services where the value is over \$5,000, the contractor must submit to the Town the required documentation to form a complete contract as indicated by the bid documents that may include, but is not limited to:

- 17.4.1. Required Bonds and Securities
- 17.4.2. Proof of Insurance
- 17.4.3. WSIB Certificates

17.5. Projects shall not commence, or the provisions of the items acquired shall not be supplied, until the formal agreement or contract has been executed by all parties and all insurance, bonds and securities have been received, if said agreement is deemed necessary.

17.6. Where a contract may extend beyond the term of Council, the contract shall contain provisions to minimize the financial liability of the Town of Amherstburg should the subsequent Council not approve sufficient funds to complete the contract and the Town may terminate the contract.

17.7. No amendment or revision that alters the original contract price shall be reflected without a corresponding alteration to the scope of work. Change orders shall be issued and executed by the Director for expanded works. Where expenditures for contract amendments combined with the original contract price exceed the contract price approved by Council by over 5%, a report to Council shall be submitted by the Director recommending the expanded works. If the contract amendment results in an overage in the approved budget for that item, this report must also indicate same and provide the source of finance for the overage, as approved by the Director of Financial Services. Approval of Council must be provided prior to the execution of the change order.





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17.8. Where contracts and agreements provide provisions for optional extensions after the original contract period, and where the acquisition valued at \$100,000 and over, the Director shall provide to Council for their approval, a report that summarizes the following:

- 17.8.1. That a contractor performance review has been conducted and the performance has been satisfactory in meeting the terms of the contract.
- 17.8.2. Why the renewal is in the best interest of the Town of Amherstburg.
- 17.8.3. Any contractual increases as a result of the extension of the original contract and the funding sources as approved by the Director of Financial Services.

17.9. Original copies of executed contracts shall be provided to the following:

- 17.9.1. Initiating Department
- 17.9.2. Contractor
- 17.9.3. Consultant (where applicable)
- 17.9.4. Clerk

17.10. A reproduced copy of the executed contract shall be provided to the Manager of Special Projects.

**23. Contractor Performance Rating System**

23.1. Upon completion of contracted services, a post-project performance review will be arranged between the Project Manager and the Contractor. This review will provide an overview of the Contractor's performance and provide a recommendation by the Project Manager as to whether the Contractor's performance was satisfactory or unsatisfactory.

23.2. The Contractor's performance review will be documented using prescribed forms as defined by the Manager of Special Projects, and will be acknowledged by both the Project Manager and the Contractor. Should a Contractor refuse to sign the performance review document, the review will be considered unsatisfactory, regardless of outcome.

23.3. Performance reviews shall be kept on file by the Manager of Special Projects.

23.4. Contractors who receive an unsatisfactory performance review will not be eligible to bid on Town projects for a two-year period from the date of the review. Bids received will be returned unopened to ineligible bidders.

23.5. The CAO may extend or cancel a Contractor's ineligibility period at his discretion.

**24. Exceptions to Procurement Procedures**

24.1. Exceptions to specified procurement and purchasing procedures may be requested by a Director and approval shall be granted by the CAO.

24.2. Exceptions to the Procurement Policy will be documented in writing with records kept on file by the Manager of Special Projects.

24.3. Exceptions will only be considered by the CAO in the following circumstances:

- 24.3.1. Volatile Market Conditions



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- 24.3.1.1. Notwithstanding the provisions of this policy, where market conditions are such that long term price protection cannot be obtained for goods and services, the Director will obtain competitive prices for short term commitments until such a time reasonable price protection and firm market pricing is restored.
- 24.3.2. Sole Source Purchasing
  - 24.3.2.1. Purchase by negotiation may be adopted if any of the following conditions apply:
    - a. Goods and services are in short supply due to market conditions.
    - b. The sources of supply are so specialized or restricted to the extent that there is not effective price competition.
    - c. Consideration of substitutes is precluded due to any of the following:
      - i. Components or replacement parts for which there is no substitute.
      - ii. Compatibility with an existing product, facility, or service is required.
      - iii. Specific standards are adopted by Council.
    - d. There is documented evidence that the extension or reinstatement of an existing contract would prove most cost effective or beneficial (a savings of a minimum of 10% of the original contract must be proven). The contract shall only be reinstated if the previously contracted work was substantially completed less than one calendar year.
    - e. Work is required at a location where a contractor has already been secured through a procurement process, with established unit prices and it is considered to be beneficial and cost effective to extend the unit prices for the work to be completed for the Town. This shall only apply if the project for which the unit prices are to be extended was substantially completed less than one calendar year.
    - f. After the procurement process has closed, it may be necessary for discussion to clarify and/or make significant revision(s) to the initially defined requirements of the call for bids.
    - g. When only one bid is received through the bid solicitation process and it is impractical to recall the requirements of the call for bids.
  - 24.3.3. Pilot Projects
    - 24.3.3.1. The Town may participate in an experimental trial or test to confirm that a program or initiative is attainable and within the best interests of the Town to pursue. Funds may be extended to initiate said program trial or test, regardless if the initiative is executed past the trial period or test phase.
    - 24.3.3.2. A contractor or service provider coordinating a pilot project may be directly acquired, upon approval of the CAO.
  - 24.3.4. Council Privilege
    - 24.3.4.1. Council, by means of official recommendation, may waive the Procurement Policy on a case by case basis.



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- 24.3.5. Emergency Purchasing
  - 24.3.5.1. Notwithstanding the provisions of this policy, the following shall only apply in case of an emergency, when an event occurs that is determined by a Director and the CAO to be:
    - a. A threat to public health.
    - b. The maintenance of essential town services.
    - c. The welfare of persons of public property, or
    - d. The security of the Town's interests and the occurrence requires the immediate delivery of goods or service and time does not permit for competitive bids.
  - 24.3.5.2. Sole sourcing because of an emergency on the basis noted in section 23.3.5.1 shall be applied in accordance to section 12 - Emergency Purchasing provided in this policy.
- 24.3.6. Cooperative or Joint Venture
  - 24.3.6.1. The Town may participate with other government agencies or public authorities in cooperative purchasing and acquisition ventures, or utilize a "piggy back clause" within public sector contracts whenever it is determined to be in the best interest of the Town to do so.
  - 24.3.6.2. The Town may enter into arrangements with area municipalities, local boards, and other public bodies or authorities for the purchase of deliverables on a cooperative or joint basis where there are economical advantages to doing so, provided that under any such approved arrangement the methods utilized are competitive and adequate arrangements have been made for the provision of all necessary support required for the method of purchase.
- 24.3.7. Unsolicited Proposal
  - 24.3.7.1. Any purchasing activity resulting from the receipt of an unsolicited proposal shall comply with the provisions of this policy. A contract resulting from an unsolicited proposal shall be awarded on a non- competitive basis only when the purchasing requirements comply with the non-competitive purchasing policies and procedures.
- 24.3.8. Consulting and Professional Services
  - 24.3.8.1. If it has been deemed necessary to obtain a firm to provide consulting and/or professional services, the CAO may waive the requirement to use a sealed bid process for the acquisition of these services and may approve a consultant or professional services for a particular project without competitive process where one or more of the following conditions exist:
    - a. The works are a continuation of a previous project.
    - b. The firm has demonstrated unique qualifications to undertake the project including in-house experience or historical data of the Municipality.



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- c. Time constraints restrict the ability to seek proposals or quotations that would result in increased costs or loss of provincial or federal funding.
- 24.3.9. Group Procurement Organizations
  - 24.3.9.1. The Town may participate in programs provided by not-for-profit group procurement organizations that offer competitively-sourced and priced products and services through collaborative sourcing agreements.
  - 24.3.9.2. These organizations conduct competitive bidding processes on behalf of Public Sector organizations and provide access to the Town to the details of the procurement process and associated records.
  - 24.3.9.3. The Manager of Special Projects may provide a roster of products and services available to the Town by a group procurement organization to minimize costs and maximize approved budgets.



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## **D Appendix D: Conflict of Interest Policy**

**TOWN OF  
AMHERSTBURG**



**POLICY NO.:** H00 – Conflict of Interest

**SOURCE:** Council Minutes

**SECTION:** Report 10

**DATE ENACTED:** October 23, 2006

**DATE OF AMENDMENT:**

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**SUBJECT:**

**Conflict of Interest**

**INTENT:**

To protect the interests of the Town of Amherstburg in providing services to Town residents.

**SCOPE:**

This policy applies to all employees.

**PROCEDURE / IMPLEMENTATION:**

A conflict of interest is defined as a conflict between an employee's personal interest and his/her responsibility as an employee of the Town of Amherstburg that interferes with the performance of his/her position in serving the interests of the Town of Amherstburg.

The following are the responsibilities of all employees while performing their duties and avoiding potential conflicts of interest:

1. All employees are expected to comply with the purposes, goals, objectives and policies of the Town of Amherstburg.
2. An employee shall not engage in an act or relationship that compromises the employee's position of responsibility and trust with the Town.
3. Employees shall not solicit or accept a gift, present, favour, the acceptance of which shall place the employee under obligation to the donor. The following actions are acceptable in the performance of public duties:
  - normal hospitality among persons doing business
  - token exchanges as part of protocol
  - normal presentations made to individuals, participating in public functions

4. Employees shall not participate in any decision or make or promote any recommendation to their supervisor or to the Municipal Council on any matter in which they or their family (parents, spouse or any child, brother or sister) has any financial interest except as a resident of the Town.
5. Employees shall not engage in any supplemental employment or business undertaking that would interfere with the performance of his/her duties with the Town.
6. Employees shall not engage in any supplemental employment or business undertaking which he/she has an advantage derived from his/her employment with the Town.
7. Employees shall not solicit or perform any supplemental employment during working hours, or utilize any municipal equipment, telephones or facilities during working hours, for the purpose of soliciting or performing supplemental employment.
8. It is the responsibility of the employee of the Municipality to report any conflict of interest within the meaning of these guidelines to his/her department head through his/her immediate supervisor. Employees who knowingly fail to report, or engage in, a conflict of interest as outlined in this policy, shall be subject to disciplinary action.
9. The responsibility for determining whether a conflict of interest exists, whether there is some doubt or question and for the administration of these guidelines, is that of the department head.



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Schedule 1						
Project Cost Listing						
Community Hub Project						
Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net Amount
PARRLINE ELECTRICAL WHOLESALE	82394	ELECTRICAL SUPPL	5	2019	107805	\$ 402.66
PARRLINE ELECTRICAL WHOLESALE	82394	ELECTRICAL SUPPL	5	2019	107805	(40.05)
PARRLINE ELECTRICAL WHOLESALE	82213	ELECTRICAL SUPPL	5	2019	107805	164.38
PARRLINE ELECTRICAL WHOLESALE	82213	ELECTRICAL SUPPL	5	2019	107805	(16.35)
SFERA ARCHITECTURAL ASSOCIATES INC.	17107	PROFESSIONA	5	2019	107810	47,937.90
SFERA ARCHITECTURAL ASSOCIATES INC.	17107	PROFESSIONA	5	2019	107810	(4,768.31)
LUCIER GLOVE & SAFETY PRODUCTS	35042	SUPPLIES	6	2019	108208	689.02
LUCIER GLOVE & SAFETY PRODUCTS	35042	SUPPLIES	6	2019	108208	(68.54)
PARRLINE ELECTRICAL WHOLESALE	82052	ELECTRICAL SUPPL	6	2019	108213	279.52
PARRLINE ELECTRICAL WHOLESALE	82052	ELECTRICAL SUPPL	6	2019	108213	(27.81)
PARRLINE ELECTRICAL WHOLESALE	82050	ELECTRICAL SUPPL	6	2019	108213	682.07
PARRLINE ELECTRICAL WHOLESALE	82050	ELECTRICAL SUPPL	6	2019	108213	(67.85)
PARRLINE ELECTRICAL WHOLESALE	82805	ELECTRICAL SUPPL	7	2019	108346	244.96
PARRLINE ELECTRICAL WHOLESALE	82805	ELECTRICAL SUPPL	7	2019	108346	(24.36)
EMCO CORPORATION	37504150-00	320 ACS	8	2019	108754	269.69
EMCO CORPORATION	37504150-00	320 ACS	8	2019	108754	(26.83)
RENE ROY GROUP INC.	1948	320 RICHMOND ST	8	2019	108719	36,736.89
RENE ROY GROUP INC.	1948	320 RICHMOND ST	8	2019	108719	(3,654.16)
JONES GROUP	2138	PROJECT CHANGE ORDERS	8	2019	108802	15,809.65
JONES GROUP	2138	PROJECT CHANGE ORDERS	8	2019	108802	(1,572.56)
EMCO CORPORATION	37503994-00	320 RICHMOND	8	2019	108888	148.45
EMCO CORPORATION	37503994-00	320 RICHMOND	8	2019	108888	(14.77)
EMCO CORPORATION	37503759-00	NURSE PRACTIONER CLINIC	8	2019	108888	453.02
EMCO CORPORATION	37503759-00	NURSE PRACTIONER CLINIC	8	2019	108888	(45.06)
PARRLINE ELECTRICAL WHOLESALE	83125	ELECTRICAL SUPPL	9	2019	109044	41.87
PARRLINE ELECTRICAL WHOLESALE	83125	ELECTRICAL SUPPL	9	2019	109044	(4.17)
EMCO CORPORATION	37506165-00	SUPPLIES	9	2019	109105	886.42
EMCO CORPORATION	37506165-00	SUPPLIES	9	2019	109105	(88.17)
EMCO CORPORATION	37506338-00	320ACS	9	2019	109105	24.86
EMCO CORPORATION	37506338-00	320ACS	9	2019	109105	(2.47)
WINDSOR FACTORY SUPPLY LTD	5100084	320 ACS	9	2019	109136	508.88
WINDSOR FACTORY SUPPLY LTD	5100084	320 ACS	9	2019	109136	(50.61)
WINDSOR FACTORY SUPPLY LTD	5101829	320 ACS	9	2019	109136	125.77
WINDSOR FACTORY SUPPLY LTD	5101829	320 ACS	9	2019	109136	(12.51)
CANADIAN TIRE STORE #281	Jul-19	JULY 2019 PURCHASES	9	2019	109050	259.89
CANADIAN TIRE STORE #281	Jul-19	JULY 2019 PURCHASES	9	2019	109050	(25.85)
EMCO CORPORATION	37506562-00	320 ACS	9	2019	109054	69.43
EMCO CORPORATION	37506562-00	320 ACS	9	2019	109054	(6.91)
EMCO CORPORATION	37506699-00	320 ACS	9	2019	109054	143.48
EMCO CORPORATION	37506699-00	320 ACS	9	2019	109054	(14.27)
EMCO CORPORATION	37507026-00	320 ACS	9	2019	109054	305.01
EMCO CORPORATION	37507026-00	320 ACS	9	2019	109054	(30.34)
EMCO CORPORATION	37507278-00	320 ACS	9	2019	109054	40.02
EMCO CORPORATION	37507278-00	320 ACS	9	2019	109054	(3.98)
RENE ROY GROUP INC.	1959	NURSE PRACTIONER CENTER	9	2019	109182	22,117.11
RENE ROY GROUP INC.	1959	NURSE PRACTIONER CENTER	9	2019	109182	(2,199.96)
EMCO CORPORATION	127153-00	CREDIT	9	2019	109209	(231.09)
EMCO CORPORATION	127153-00	CREDIT	9	2019	109209	22.99
WIGLE HOME HARDWARE BUILDING CENTRE	134740	SUPPLIES	9	2019	109218	20.32
WIGLE HOME HARDWARE BUILDING CENTRE	134740	SUPPLIES	9	2019	109218	(2.02)
EMCO CORPORATION	37504628-00	320 RICHMOND	10	2019	109258	69.95
EMCO CORPORATION	37504628-00	320 RICHMOND	10	2019	109258	(6.96)
WINDSOR FACTORY SUPPLY LTD	5102999	CREDIT	10	2019	109298	(276.54)
WINDSOR FACTORY SUPPLY LTD	5102999	CREDIT	10	2019	109298	27.50
WINDSOR FACTORY SUPPLY LTD	5106571	320 RICHMOND	10	2019	109298	213.90
WINDSOR FACTORY SUPPLY LTD	5106571	320 RICHMOND	10	2019	109298	(21.28)
ENCORE MECHANICAL AND BUILDING SERVICES INC	127037	CO	10	2019	109323	3,156.09
ENCORE MECHANICAL AND BUILDING SERVICES INC	127037	CO	10	2019	109323	(313.93)
ENCORE MECHANICAL AND BUILDING SERVICES INC	127036	W	10	2019	109323	(887.95)
ENCORE MECHANICAL AND BUILDING SERVICES INC	127036	W	10	2019	109323	8,927.00
PINCHIN LTD.	1474248	FOLLOW UP AIR QUALITY TESTING - ONG	10	2019	109348	847.50
PINCHIN LTD.	1474248	FOLLOW UP AIR QUALITY TESTING - ONG	10	2019	109348	(84.30)
WINDSOR FACTORY SUPPLY LTD	5122464	320 RICHMOND	10	2019	109372	1,989.73
WINDSOR FACTORY SUPPLY LTD	5122464	320 RICHMOND	10	2019	109372	(197.92)
WINDSOR FACTORY SUPPLY LTD	5122816	320 RICHMOND	10	2019	109372	233.82
WINDSOR FACTORY SUPPLY LTD	5122816	320 RICHMOND	10	2019	109372	(23.26)
WINDSOR FACTORY SUPPLY LTD	5123032	320 RICHMOND	10	2019	109546	(111.71)
WINDSOR FACTORY SUPPLY LTD	5123032	320 RICHMOND	10	2019	109546	11.11
PARRLINE ELECTRICAL WHOLESALE	85964	ELECTRICAL SUPPL	11	2019	109752	5,580.49
PARRLINE ELECTRICAL WHOLESALE	85964	ELECTRICAL SUPPL	11	2019	109752	(555.08)
SFERA ARCHITECTURAL ASSOCIATES INC.	1408	320 RICHMOND	12	2019	110179	13,906.53
SFERA ARCHITECTURAL ASSOCIATES INC.	1408	320 RICHMOND	12	2019	110179	(1,383.26)
Record WIP at Yearend			12	2019		(146,486.69)
SFERA ARCHITECTURAL ASSOCIATES INC.	17107	PROFESSIONA	5	2019	107810	15,645.06
SFERA ARCHITECTURAL ASSOCIATES INC.	17107	PROFESSIONA	5	2019	107810	(1,556.19)



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EMCO CORPORATION	37595571-01	COMMON COSTS	6	2019	108195	60.35
EMCO CORPORATION	37595571-01	COMMON COSTS	6	2019	108195	(6.00)
EMCO CORPORATION	37596325-00	COMMON COST	6	2019	108195	51.31
EMCO CORPORATION	37596325-00	COMMON COST	6	2019	108195	(5.10)
EMCO CORPORATION	37595571-00	COMMON COSTS	6	2019	108195	750.49
EMCO CORPORATION	37595571-00	COMMON COSTS	6	2019	108195	(74.65)
WIGLE HOME HARDWARE BUILDING CENTRE	130752	SUPPLIES	6	2019	108225	44.33
WIGLE HOME HARDWARE BUILDING CENTRE	130752	SUPPLIES	6	2019	108225	(4.41)
JONES GROUP	2093	PROGRESS PAYMENT #1 STBERNARD RENO	7	2019	108262	69,608.00
JONES GROUP	2093	PROGRESS PAYMENT #1 STBERNARD RENO	7	2019	108262	(6,923.80)
LUCIER GLOVE & SAFETY PRODUCTS	325042	SUPPLIES	7	2019	108665	689.02
LUCIER GLOVE & SAFETY PRODUCTS	325042	SUPPLIES	7	2019	108665	(68.54)
PARRLINE ELECTRICAL WHOLESALE	82804	ELECTRICAL SUPPL	7	2019	108346	271.67
PARRLINE ELECTRICAL WHOLESALE	82804	ELECTRICAL SUPPL	7	2019	108346	(27.02)
PARRLINE ELECTRICAL WHOLESALE	84008	ELECTRICAL SUPPL	8	2019	108654	177.47
PARRLINE ELECTRICAL WHOLESALE	84008	ELECTRICAL SUPPL	8	2019	108654	(17.66)
WIGLE HOME HARDWARE BUILDING CENTRE	133304	ST. BERNA	8	2019	108617	5.81
WIGLE HOME HARDWARE BUILDING CENTRE	133304	ST. BERNA	8	2019	108617	(0.58)
LUCIER GLOVE & SAFETY PRODUCTS	325042 - REV	MAINTENAN	8	2019	108667	(689.02)
LUCIER GLOVE & SAFETY PRODUCTS	325042 - REV	MAINTENAN	8	2019	108667	68.54
LUCIER GLOVE & SAFETY PRODUCTS	36299	320 COM	8	2019	108667	358.53
LUCIER GLOVE & SAFETY PRODUCTS	36299	320 COM	8	2019	108667	(35.67)
VILLA CONSTRUCTION	7025	MAINTENACE	8	2019	108731	26,894.00
VILLA CONSTRUCTION	7025	MAINTENACE	8	2019	108731	(2,675.10)
RENE ROY GROUP INC.	1948	320 RICHMOND ST	8	2019	108719	20,301.96
RENE ROY GROUP INC.	1948	320 RICHMOND ST	8	2019	108719	(2,019.40)
JONES GROUP	2118	DEMO/ABATEMENT OF SCHOOL	8	2019	108802	17,402.00
JONES GROUP	2118	DEMO/ABATEMENT OF SCHOOL	8	2019	108802	(1,730.95)
JONES GROUP	2138	PROJECT CHANGE ORDERS	8	2019	108802	28,607.90
JONES GROUP	2138	PROJECT CHANGE ORDERS	8	2019	108802	(2,845.58)
CENTENNIAL LOCK & SAFE LIMITED	25707	ST BERNARDS	8	2019	108885	368.32
CENTENNIAL LOCK & SAFE LIMITED	25707	ST BERNARDS	8	2019	108885	(36.63)
EMCO CORPORATION	37503803-00	NURSE PRACTIONER CLINIC	8	2019	108888	582.52
EMCO CORPORATION	37503803-00	NURSE PRACTIONER CLINIC	8	2019	108888	(57.95)
EMCO CORPORATION	37503888-00	NURSE PRACTIONER CLINIC	8	2019	108888	410.63
EMCO CORPORATION	37503888-00	NURSE PRACTIONER CLINIC	8	2019	108888	(40.84)
WIGLE HOME HARDWARE BUILDING CENTRE	132930	NURSE PR	8	2019	108908	20.66
WIGLE HOME HARDWARE BUILDING CENTRE	132930	NURSE PR	8	2019	108908	(2.06)
PARRLINE ELECTRICAL WHOLESALE	84793	ELECTRICAL REPAI	9	2019	109025	2,181.97
PARRLINE ELECTRICAL WHOLESALE	84793	ELECTRICAL REPAI	9	2019	109025	(217.03)
PARRLINE ELECTRICAL WHOLESALE	84796	ELECTRICA SUPPLI	9	2019	109025	415.74
PARRLINE ELECTRICAL WHOLESALE	84796	ELECTRICA SUPPLI	9	2019	109025	(41.35)
PARRLINE ELECTRICAL WHOLESALE	84852	ELECTRICAL SUPPL	9	2019	109025	535.62
PARRLINE ELECTRICAL WHOLESALE	84852	ELECTRICAL SUPPL	9	2019	109025	(53.28)
PARRLINE ELECTRICAL WHOLESALE	84819	ELECTRICAL SUPPL	9	2019	109025	1,031.76
PARRLINE ELECTRICAL WHOLESALE	84819	ELECTRICAL SUPPL	9	2019	109025	(102.63)
ZT ELECTRICAL	INV-0147	MAINTENANCE	9	2019	109040	15,543.15
ZT ELECTRICAL	INV-0147	MAINTENANCE	9	2019	109040	(1,546.05)
PARRLINE ELECTRICAL WHOLESALE	84162	ELECTRICAL SUPPL	9	2019	109043	657.45
PARRLINE ELECTRICAL WHOLESALE	84162	ELECTRICAL SUPPL	9	2019	109043	(65.40)
PARRLINE ELECTRICAL WHOLESALE	82733	ELECTRICAL SUPPL	9	2019	109044	418.73
PARRLINE ELECTRICAL WHOLESALE	82733	ELECTRICAL SUPPL	9	2019	109044	(41.65)
EMCO CORPORATION	37505335-00	PLUMBING MAT	9	2019	109105	403.77
EMCO CORPORATION	37505335-00	PLUMBING MAT	9	2019	109105	(40.16)
VILLA CONSTRUCTION	7029	MAINTENANCE	9	2019	109132	2,333.52
VILLA CONSTRUCTION	7029	MAINTENANCE	9	2019	109132	(232.11)
VILLA CONSTRUCTION	7030	MAINTENANCE	9	2019	109132	2,136.11
VILLA CONSTRUCTION	7030	MAINTENANCE	9	2019	109132	(212.48)
WINDSOR FACTORY SUPPLY LTD	5097517	320COM	9	2019	109136	411.33
WINDSOR FACTORY SUPPLY LTD	5097517	320COM	9	2019	109136	(40.91)
WINDSOR FACTORY SUPPLY LTD	5100107	320 COM	9	2019	109136	364.26
WINDSOR FACTORY SUPPLY LTD	5100107	320 COM	9	2019	109136	(36.24)
WINDSOR FACTORY SUPPLY LTD	5100984	320 COM	9	2019	109136	73.34
WINDSOR FACTORY SUPPLY LTD	5100984	320 COM	9	2019	109136	(7.30)
WINDSOR FACTORY SUPPLY LTD	5101290	320 COM	9	2019	109136	186.70
WINDSOR FACTORY SUPPLY LTD	5101290	320 COM	9	2019	109136	(18.57)
WINDSOR FACTORY SUPPLY LTD	5101783	320 COM	9	2019	109136	415.30
WINDSOR FACTORY SUPPLY LTD	5101783	320 COM	9	2019	109136	(41.31)
WINDSOR FACTORY SUPPLY LTD	5102001	320 COM	9	2019	109136	(126.92)
WINDSOR FACTORY SUPPLY LTD	5102001	320 COM	9	2019	109136	12.62
WINDSOR FACTORY SUPPLY LTD	5102637	320 COM	9	2019	109136	63.05
WINDSOR FACTORY SUPPLY LTD	5102637	320 COM	9	2019	109136	(6.27)
WINDSOR FACTORY SUPPLY LTD	5103000	320COM	9	2019	109136	(368.91)
WINDSOR FACTORY SUPPLY LTD	5103000	320COM	9	2019	109136	36.69
CANADIAN TIRE STORE #281	Jul-19	JULY 2019 PURCHASES	9	2019	109050	22.58

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CANADIAN TIRE STORE #281	Jul-19	JULY 2019 PURCHASES	9	2019	109050	(2.25)
WINDSOR FACTORY SUPPLY LTD	5103798	320COM	9	2019	109089	96.40
WINDSOR FACTORY SUPPLY LTD	5103798	320COM	9	2019	109089	(9.59)
WINDSOR FACTORY SUPPLY LTD	5104033	320COM	9	2019	109089	1,639.52
WINDSOR FACTORY SUPPLY LTD	5104033	320COM	9	2019	109089	(163.08)
WIGLE HOME HARDWARE BUILDING CENTRE	134451	SUPPLIES	9	2019	109088	15.06
WIGLE HOME HARDWARE BUILDING CENTRE	134451	SUPPLIES	9	2019	109088	(1.50)
EMCO CORPORATION	37508313-00	320 COM	9	2019	109154	3,147.20
EMCO CORPORATION	37508313-00	320 COM	9	2019	109154	(313.05)
EMCO CORPORATION	127152-00	320 COM CREDIT	9	2019	109154	(720.45)
EMCO CORPORATION	127152-00	320 COM CREDIT	9	2019	109154	71.66
WINDSOR FACTORY SUPPLY LTD	5108068	320 COM	9	2019	109200	52.88
WINDSOR FACTORY SUPPLY LTD	5108068	320 COM	9	2019	109200	(5.26)
RENE ROY GROUP INC.	1959	NURSE PRACTITIONER CENTER	9	2019	109182	12,222.61
RENE ROY GROUP INC.	1959	NURSE PRACTITIONER CENTER	9	2019	109182	(1,215.76)
EMCO CORPORATION	37508885-00	320 RICHMOND	9	2019	109209	250.24
EMCO CORPORATION	37508885-00	320 RICHMOND	9	2019	109209	(24.89)
EMCO CORPORATION	37508792-00	320 RICHMOND	9	2019	109209	55.68
EMCO CORPORATION	37508792-00	320 RICHMOND	9	2019	109209	(5.54)
EMCO CORPORATION	37508788-00	320 RICHMOND	9	2019	109209	90.15
EMCO CORPORATION	37508788-00	320 RICHMOND	9	2019	109209	(8.97)
EMCO CORPORATION	37508700-00	320 RICHMOND	9	2019	109209	115.72
EMCO CORPORATION	37508700-00	320 RICHMOND	9	2019	109209	(11.51)
EMCO CORPORATION	37508252-01	320 RICHMOND	9	2019	109209	405.31
EMCO CORPORATION	37508252-01	320 RICHMOND	9	2019	109209	(40.32)
WIGLE HOME HARDWARE BUILDING CENTRE	134432	SINGLE KE	9	2019	109218	6.76
WIGLE HOME HARDWARE BUILDING CENTRE	134432	SINGLE KE	9	2019	109218	(0.67)
EMCO CORPORATION	37509456-00	320 RICHMOND	10	2019	109258	560.49
EMCO CORPORATION	37509456-00	320 RICHMOND	10	2019	109258	(55.75)
EMCO CORPORATION	3750948-00	320 RICHMOND	10	2019	109258	221.54
EMCO CORPORATION	3750948-00	320 RICHMOND	10	2019	109258	(22.04)
EMCO CORPORATION	37509887-00	320 RICHMOND	10	2019	109258	1,054.50
EMCO CORPORATION	37509887-00	320 RICHMOND	10	2019	109258	(104.89)
WINDSOR FACTORY SUPPLY LTD	5117155	320 RICHMOND	10	2019	109298	310.00
WINDSOR FACTORY SUPPLY LTD	5117155	320 RICHMOND	10	2019	109298	(30.83)
WINDSOR FACTORY SUPPLY LTD	5119211	320 RICHMOND	10	2019	109298	158.55
WINDSOR FACTORY SUPPLY LTD	5119211	320 RICHMOND	10	2019	109298	(15.77)
DELIN'S POWERWASH & PEST CONTROL	47843	320 RICHMOND	10	2019	109319	452.00
DELIN'S POWERWASH & PEST CONTROL	47843	320 RICHMOND	10	2019	109319	(44.96)
PARRLINE ELECTRICAL WHOLESALE	83484	MAINTENANCE	10	2019	109347	210.52
PARRLINE ELECTRICAL WHOLESALE	83484	MAINTENANCE	10	2019	109347	(20.94)
VILLA CONSTRUCTION	7053	320 RICHMOND	10	2019	109367	17,232.08
VILLA CONSTRUCTION	7053	320 RICHMOND	10	2019	109367	(1,714.05)
VILLA CONSTRUCTION	7049	320 RICHMOND	10	2019	109367	1,741.10
VILLA CONSTRUCTION	7049	320 RICHMOND	10	2019	109367	(173.18)
WIGLE HOME HARDWARE BUILDING CENTRE	135107	320 RICHM	10	2019	109368	5.97
WIGLE HOME HARDWARE BUILDING CENTRE	135107	320 RICHM	10	2019	109368	(0.60)
WIGLE HOME HARDWARE BUILDING CENTRE	135065	320 RICHM	10	2019	109368	9.58
WIGLE HOME HARDWARE BUILDING CENTRE	135065	320 RICHM	10	2019	109368	(0.95)
WIGLE HOME HARDWARE BUILDING CENTRE	135326	SUPPLIES	10	2019	109437	19.82
WIGLE HOME HARDWARE BUILDING CENTRE	135326	SUPPLIES	10	2019	109437	(1.97)
WIGLE HOME HARDWARE BUILDING CENTRE	135339	SUPPLIES	10	2019	109437	11.29
WIGLE HOME HARDWARE BUILDING CENTRE	135339	SUPPLIES	10	2019	109437	(1.12)
WIGLE HOME HARDWARE BUILDING CENTRE	135496	SUPPLIES	10	2019	109493	76.73
WIGLE HOME HARDWARE BUILDING CENTRE	135496	SUPPLIES	10	2019	109493	(7.63)
SANTERRA STONECRAFT	0018446-00	STONE FOR FRONT ENTR	10	2019	109538	2,222.65
SANTERRA STONECRAFT	0018446-00	STONE FOR FRONT ENTR	10	2019	109538	(221.08)
VILLA CONSTRUCTION	7057	320 RICHMOND	10	2019	109542	2,907.94
VILLA CONSTRUCTION	7057	320 RICHMOND	10	2019	109542	(289.25)
VILLA CONSTRUCTION	7077	320 RICHMOND	10	2019	109542	1,214.75
VILLA CONSTRUCTION	7077	320 RICHMOND	10	2019	109542	(120.83)
WINDSOR FACTORY SUPPLY LTD	5124325	320 RICHMOND	10	2019	109546	55.86
WINDSOR FACTORY SUPPLY LTD	5124325	320 RICHMOND	10	2019	109546	(5.56)
WINDSOR FACTORY SUPPLY LTD	5124446	320 RICHMOND	10	2019	109546	55.86
WINDSOR FACTORY SUPPLY LTD	5124446	320 RICHMOND	10	2019	109546	(5.56)
WINDSOR FACTORY SUPPLY LTD	5126386	320 RICHMOND	10	2019	109546	464.45
WINDSOR FACTORY SUPPLY LTD	5126386	320 RICHMOND	10	2019	109546	(46.20)
WINDSOR FACTORY SUPPLY LTD	5128164	320 RICHMOND	10	2019	109546	61.18
WINDSOR FACTORY SUPPLY LTD	5128164	320 RICHMOND	10	2019	109546	(6.09)
WINDSOR FACTORY SUPPLY LTD	5131763	320 RICHMOND	10	2019	109546	55.86
WINDSOR FACTORY SUPPLY LTD	5131763	320 RICHMOND	10	2019	109546	(5.56)
WIGLE HOME HARDWARE BUILDING CENTRE	135460	SUPPLIES	10	2019	109544	7.44
WIGLE HOME HARDWARE BUILDING CENTRE	135460	SUPPLIES	10	2019	109544	(0.74)
BASILE INTERIORS LTD	17064	320 RICHMOND	11	2019	109607	25,990.00
BASILE INTERIORS LTD	17064	320 RICHMOND	11	2019	109607	(2,585.18)

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ZT ELECTRICAL	INV-0153	MAINTENANCE	11	2019	109668	30,295.30
ZT ELECTRICAL	INV-0153	MAINTENANCE	11	2019	109668	(3,013.43)
ZT ELECTRICAL	INV-0148	MAINTENANCE	11	2019	109668	10,215.20
ZT ELECTRICAL	INV-0148	MAINTENANCE	11	2019	109668	(1,016.09)
RENE ROY GROUP INC.	2001	PROGRESS PAYMENT	11	2019	109746	79,905.69
RENE ROY GROUP INC.	2001	PROGRESS PAYMENT	11	2019	109746	(7,948.09)
PARRLINE ELECTRICAL WHOLESale	85964	ELECTRICAL SUPPL	11	2019	109752	(306.75)
PARRLINE ELECTRICAL WHOLESale	85964	ELECTRICAL SUPPL	11	2019	109752	3,083.95
EMCO CORPORATION	37510234	SUPPLIES	11	2019	109771	298.42
EMCO CORPORATION	37510234	SUPPLIES	11	2019	109771	(29.68)
EMCO CORPORATION	37512406	320 RICHMOND	11	2019	109771	25.94
EMCO CORPORATION	37512406	320 RICHMOND	11	2019	109771	(2.58)
EMCO CORPORATION	37512721	320 RICHMOND	11	2019	109771	(4.20)
EMCO CORPORATION	37512721	320 RICHMOND	11	2019	109771	42.28
EMCO CORPORATION	37515327	SUPPLIES	12	2019	109870	80.68
EMCO CORPORATION	37515327	SUPPLIES	12	2019	109870	(8.02)
EMCO CORPORATION	37515822	MAINTENANCE	12	2019	109870	209.36
EMCO CORPORATION	37515822	MAINTENANCE	12	2019	109870	(20.83)
PARRLINE ELECTRICAL WHOLESale	85447	ELECTRICAL SUPPL	12	2019	109897	509.09
PARRLINE ELECTRICAL WHOLESale	85447	ELECTRICAL SUPPL	12	2019	109897	(50.64)
PARRLINE ELECTRICAL WHOLESale	85463	ELECTRICAL REPAI	12	2019	109897	2,332.01
PARRLINE ELECTRICAL WHOLESale	85463	ELECTRICAL REPAI	12	2019	109897	(231.96)
PARRLINE ELECTRICAL WHOLESale	85500	ELECTRICAL SUPPL	12	2019	109897	81.27
PARRLINE ELECTRICAL WHOLESale	85500	ELECTRICAL SUPPL	12	2019	109897	(8.08)
PARRLINE ELECTRICAL WHOLESale	90208	ELECTRICAL SUPPL	12	2019	109897	135.04
PARRLINE ELECTRICAL WHOLESale	90208	ELECTRICAL SUPPL	12	2019	109897	(13.44)
MYLEN	16450	MILLWORK RECEPTION DESK	12	2019	109894	4,600.00
MYLEN	16450	MILLWORK RECEPTION DESK	12	2019	109894	(457.55)
COLBRO EQUIPMENT RENTAL	1236340	SUPPLIES	12	2019	109864	858.80
COLBRO EQUIPMENT RENTAL	1236340	SUPPLIES	12	2019	109864	(85.42)
EMCO CORPORATION	37512817	320 RICHMOND	12	2019	109924	35.35
EMCO CORPORATION	37512817	320 RICHMOND	12	2019	109924	(3.52)
EMCO CORPORATION	37512838	320 RICHMOND	12	2019	109924	(2.75)
EMCO CORPORATION	37512838	320 RICHMOND	12	2019	109924	27.63
EMCO CORPORATION	37515302	320 RICHMOND	12	2019	109924	145.23
EMCO CORPORATION	37515302	320 RICHMOND	12	2019	109924	(14.45)
PARRLINE ELECTRICAL WHOLESale	85137	ELECTRICAL SUPPL	12	2019	109932	3,231.87
PARRLINE ELECTRICAL WHOLESale	85137	ELECTRICAL SUPPL	12	2019	109932	(321.47)
PARRLINE ELECTRICAL WHOLESale	86180	ELECTRICAL SUPPL	12	2019	109932	1,478.47
PARRLINE ELECTRICAL WHOLESale	86180	ELECTRICAL SUPPL	12	2019	109932	(147.06)
PARRLINE ELECTRICAL WHOLESale	86208	ELECTRICAL SUPPL	12	2019	109932	56.36
PARRLINE ELECTRICAL WHOLESale	86208	ELECTRICAL SUPPL	12	2019	109932	(5.60)
PARRLINE ELECTRICAL WHOLESale	85999	ELECTRICAL SUPPL	12	2019	109932	177.98
PARRLINE ELECTRICAL WHOLESale	85999	ELECTRICAL SUPPL	12	2019	109932	(17.71)
PARRLINE ELECTRICAL WHOLESale	85139	ELECTRICAL SUPPL	12	2019	109932	312.55
PARRLINE ELECTRICAL WHOLESale	85139	ELECTRICAL SUPPL	12	2019	109932	(31.09)
WINDSOR FACTORY SUPPLY LTD	5147836	SUPPLIES	12	2019	109943	952.18
WINDSOR FACTORY SUPPLY LTD	5147836	SUPPLIES	12	2019	109943	(94.71)
WINDSOR FACTORY SUPPLY LTD	5152527	SUPPLIES	12	2019	109943	675.52
WINDSOR FACTORY SUPPLY LTD	5152527	SUPPLIES	12	2019	109943	(67.19)
WINDSOR FACTORY SUPPLY LTD	5155683	SUPPLIES	12	2019	109943	221.96
WINDSOR FACTORY SUPPLY LTD	5155683	SUPPLIES	12	2019	109943	(22.08)
WINDSOR FACTORY SUPPLY LTD	5157411	SUPPLIES	12	2019	109943	349.85
WINDSOR FACTORY SUPPLY LTD	5157411	SUPPLIES	12	2019	109943	(34.80)
WINDSOR FACTORY SUPPLY LTD	5147845	320 RICHMOND	12	2019	109943	9,626.04
WINDSOR FACTORY SUPPLY LTD	5147845	320 RICHMOND	12	2019	109943	(957.49)
WINDSOR FACTORY SUPPLY LTD	5158294	320 RICHMOND	12	2019	109943	134.56
WINDSOR FACTORY SUPPLY LTD	5158294	320 RICHMOND	12	2019	109943	(13.38)
WINDSOR FACTORY SUPPLY LTD	5158899	320 RICHMOND	12	2019	109943	(289.42)
WINDSOR FACTORY SUPPLY LTD	5158899	320 RICHMOND	12	2019	109943	28.79
COLAUTTI FLOORS	80489	320 RICHMOND PROGRESS PAYM	12	2019	110577	113,000.00
COLAUTTI FLOORS	80489	320 RICHMOND PROGRESS PAYM	12	2019	110577	(11,239.93)
DMG ARCHITECTURAL GLASS AND METAL LTD	9706	PROGRES	12	2019	110050	39,179.36
DMG ARCHITECTURAL GLASS AND METAL LTD	9706	PROGRES	12	2019	110050	(3,897.11)
EMPIRE ROOFING CORPORATION	S19-516	WORK COMPLETED	12	2019	110053	15,255.00
EMPIRE ROOFING CORPORATION	S19-516	WORK COMPLETED	12	2019	110053	(1,517.39)
ENCORE MECHANICAL AND BUILDING SERVICES INC	129654	FI	12	2019	110054	183,805.80
ENCORE MECHANICAL AND BUILDING SERVICES INC	129654	FI	12	2019	110054	(18,282.87)
WINDSOR FACTORY SUPPLY LTD	5162064	320 RICHMOND	12	2019	110087	75.33
WINDSOR FACTORY SUPPLY LTD	5162064	320 RICHMOND	12	2019	110087	(7.50)
ZT ELECTRICAL	INV-0170	320 RICHMOND INVOICE FIRE ALARM I	12	2019	110093	2,531.20
ZT ELECTRICAL	INV-0170	320 RICHMOND INVOICE FIRE ALARM I	12	2019	110093	(251.77)
LUCIER GLOVE & SAFETY PRODUCTS	39047	320 RICHMOND	12	2019	110137	1,355.66
LUCIER GLOVE & SAFETY PRODUCTS	39047	320 RICHMOND	12	2019	110137	(134.84)
PARRLINE ELECTRICAL WHOLESale	86388	SUPPLIES	12	2019	110142	111.25

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PARRLINE ELECTRICAL WHOLESale	86388	SUPPLIES	12	2019	110142	(11.07)
PARRLINE ELECTRICAL WHOLESale	86438	SUPPLIES	12	2019	110142	1,567.65
PARRLINE ELECTRICAL WHOLESale	86438	SUPPLIES	12	2019	110142	(155.93)
PARRLINE ELECTRICAL WHOLESale	86497	SUPPLIES	12	2019	110142	181.21
PARRLINE ELECTRICAL WHOLESale	86497	SUPPLIES	12	2019	110142	(18.03)
SFERA ARCHITECTURAL ASSOCIATES INC.	1408	320 RICHMOND	12	2019	110179	13,906.53
SFERA ARCHITECTURAL ASSOCIATES INC.	1408	320 RICHMOND	12	2019	110179	(1,383.26)
TROY LIFE & FIRE SAFETY LTD.	1000191418	SUPPLY INSTALL V	12	2019	110183	7,099.65
TROY LIFE & FIRE SAFETY LTD.	1000191418	SUPPLY INSTALL V	12	2019	110183	(706.19)
EMCO CORPORATION	37511096	SUPPLIES	12	2019	110268	46.26
EMCO CORPORATION	37511096	SUPPLIES	12	2019	110268	(4.60)
PARRLINE ELECTRICAL WHOLESale	83809	ELECTRICAL SUPPL	12	2019	110273	1,937.95
PARRLINE ELECTRICAL WHOLESale	83809	ELECTRICAL SUPPL	12	2019	110273	(192.76)
PARRLINE ELECTRICAL WHOLESale	84568	ELECTRICAL SUPPL	12	2019	110273	788.58
PARRLINE ELECTRICAL WHOLESale	84568	ELECTRICAL SUPPL	12	2019	110273	(78.44)
PARRLINE ELECTRICAL WHOLESale	84584	ELECTRICAL SUPPL	12	2019	110273	3,580.98
PARRLINE ELECTRICAL WHOLESale	84584	ELECTRICAL SUPPL	12	2019	110273	(356.19)
PARRLINE ELECTRICAL WHOLESale	84585	ELECTRICAL SUPPL	12	2019	110273	839.86
PARRLINE ELECTRICAL WHOLESale	84585	ELECTRICAL SUPPL	12	2019	110273	(83.54)
PARRLINE ELECTRICAL WHOLESale	84628	ELECTRICAL SUPPL	12	2019	110273	1,574.62
PARRLINE ELECTRICAL WHOLESale	84628	ELECTRICAL SUPPL	12	2019	110273	(156.62)
PARRLINE ELECTRICAL WHOLESale	84681	ELECTRICAL SUPPL	12	2019	110273	1,254.30
PARRLINE ELECTRICAL WHOLESale	84681	ELECTRICAL SUPPL	12	2019	110273	(124.76)
PARRLINE ELECTRICAL WHOLESale	84711	ELECTRICAL SUPPL	12	2019	110273	305.56
PARRLINE ELECTRICAL WHOLESale	84711	ELECTRICAL SUPPL	12	2019	110273	(30.39)
PARRLINE ELECTRICAL WHOLESale	84714	ELECTRICAL SUPPL	12	2019	110273	333.99
PARRLINE ELECTRICAL WHOLESale	84714	ELECTRICAL SUPPL	12	2019	110273	(33.22)
PARRLINE ELECTRICAL WHOLESale	84749	ELECTRICAL SUPPL	12	2019	110273	1,917.23
PARRLINE ELECTRICAL WHOLESale	84749	ELECTRICAL SUPPL	12	2019	110273	(190.71)
PARRLINE ELECTRICAL WHOLESale	85604	ELECTRICAL SUPPL	12	2019	110273	2,110.39
PARRLINE ELECTRICAL WHOLESale	85604	ELECTRICAL SUPPL	12	2019	110273	(209.92)
VILLA CONSTRUCTION	7131	320 RICHMOND	12	2019	110279	7,114.94
VILLA CONSTRUCTION	7131	320 RICHMOND	12	2019	110279	(707.71)
WIGLE HOME HARDWARE BUILDING CENTRE	130002	SUPPLIES	12	2019	110280	8.77
WIGLE HOME HARDWARE BUILDING CENTRE	130002	SUPPLIES	12	2019	110280	(0.87)
WIGLE HOME HARDWARE BUILDING CENTRE	130539	MAINTENA	12	2019	110280	49.71
WIGLE HOME HARDWARE BUILDING CENTRE	130539	MAINTENA	12	2019	110280	(4.95)
PARRLINE ELECTRICAL WHOLESale	85645	ELECTRICAL SUPPL	12	2019	110285	594.97
PARRLINE ELECTRICAL WHOLESale	85645	ELECTRICAL SUPPL	12	2019	110285	(59.18)
PARRLINE ELECTRICAL WHOLESale	86016	ELECTRICAL SUPPL	12	2019	110285	1,053.73
PARRLINE ELECTRICAL WHOLESale	86016	ELECTRICAL SUPPL	12	2019	110285	(104.82)
PARRLINE ELECTRICAL WHOLESale	86317	ELECTRICAL SUPPL	12	2019	110285	1,244.58
PARRLINE ELECTRICAL WHOLESale	86317	ELECTRICAL SUPPL	12	2019	110285	(123.79)
PARRLINE ELECTRICAL WHOLESale	86360	ELECTRICAL SUPPL	12	2019	110285	447.92
PARRLINE ELECTRICAL WHOLESale	86360	ELECTRICAL SUPPL	12	2019	110285	(44.55)
PARRLINE ELECTRICAL WHOLESale	86492	ELECTRICAL SUPPL	12	2019	110285	3,763.35
PARRLINE ELECTRICAL WHOLESale	86492	ELECTRICAL SUPPL	12	2019	110285	(374.33)
PARRLINE ELECTRICAL WHOLESale	86564	ELECTRICAL SUPPL	12	2019	110285	133.17
PARRLINE ELECTRICAL WHOLESale	86564	ELECTRICAL SUPPL	12	2019	110285	(13.25)
PARRLINE ELECTRICAL WHOLESale	86723	ELECTRICAL SUPPL	12	2019	110285	255.31
PARRLINE ELECTRICAL WHOLESale	86723	ELECTRICAL SUPPL	12	2019	110285	(25.39)
PARRLINE ELECTRICAL WHOLESale	90018	ELECTRICAL SUPPL	12	2019	110286	(13.12)
PARRLINE ELECTRICAL WHOLESale	90018	ELECTRICAL SUPPL	12	2019	110286	131.98
PARRLINE ELECTRICAL WHOLESale	90179	ELECTRICAL SUPPL	12	2019	110286	1,033.13
PARRLINE ELECTRICAL WHOLESale	90179	ELECTRICAL SUPPL	12	2019	110286	(102.77)
MCGEE'S PLUMBING SOLUTIONS	175	320 RICHMOND	12	2019	110420	(50.35)
MCGEE'S PLUMBING SOLUTIONS	175	320 RICHMOND	12	2019	110420	506.24
MCGEE'S PLUMBING SOLUTIONS	181	320 RICHMOND	12	2019	110420	201.14
MCGEE'S PLUMBING SOLUTIONS	181	320 RICHMOND	12	2019	110420	(20.01)
MCGEE'S PLUMBING SOLUTIONS	201	320 RICHMOND	12	2019	110420	301.71
MCGEE'S PLUMBING SOLUTIONS	201	320 RICHMOND	12	2019	110420	(30.01)
VILLA CONSTRUCTION	7130	320 RICHMOND	12	2019	110426	8,665.78
VILLA CONSTRUCTION	7130	320 RICHMOND	12	2019	110426	(861.97)
WINDSOR FACTORY SUPPLY LTD	5167691	CREDIT	12	2019	110446	(63.03)
WINDSOR FACTORY SUPPLY LTD	5167691	CREDIT	12	2019	110446	6.27
WIGLE HOME HARDWARE BUILDING CENTRE	131610	SUPPLIES	12	2019	110427	87.00
WIGLE HOME HARDWARE BUILDING CENTRE	131610	SUPPLIES	12	2019	110427	(8.65)
ACCESS DOORS N MORE	40967	MAINTNENACE	12	2019	110413	994.40
ACCESS DOORS N MORE	40967	MAINTNENACE	12	2019	110413	(114.40)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			12	2019	02281-0001	223.84
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			12	2019	02281-0001	63.90
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			12	2019	02281-0001	(5.99)
Reallocate Electrical Safety Authority Invoice re: 320 Richmond pd by visa			12	2019	2175-0001	289.28
Reallocate Electrical Safety Authority Invoice re: 320 Richmond pd by visa			12	2019	2175-0001	(28.77)
Record WIP at Yearend			12	2019		(765,824.74)

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ESSEX COUNTY NURSEPRACTITIONER LED CLINIC	15154		22-Mar	3	2019	(655,000.00)
Reallocate Essex County Nurse Practitioner LED Clinic Funds				3	2019	655,000.00
PINCHIN LTD.	1464088	DESIGNATED SUBSTANCE SURVEY AND S		5	2019	107764
PINCHIN LTD.	1464088	DESIGNATED SUBSTANCE SURVEY AND S		5	2019	107764
JONES GROUP	2107	ST BERNARDS DEMO		7	2019	108262
JONES GROUP	2107	ST BERNARDS DEMO		7	2019	108262
Record WIP at Yearend				12	2019	(30,935.06)
PARRLINE ELECTRICAL WHOLESale	82214	ELECTRICAL SUPPL		5	2019	107805
PARRLINE ELECTRICAL WHOLESale	82214	ELECTRICAL SUPPL		5	2019	107805
SFERA ARCHITECTURAL ASSOCIATES INC.	17107	PROFESSIONA		5	2019	107810
SFERA ARCHITECTURAL ASSOCIATES INC.	17107	PROFESSIONA		5	2019	107810
WIGLE HOME HARDWARE BUILDING CENTRE	130107	NURSE PR		5	2019	107822
WIGLE HOME HARDWARE BUILDING CENTRE	130107	NURSE PR		5	2019	107822
WIGLE HOME HARDWARE BUILDING CENTRE	131166	SUPPLIES		6	2019	108073
WIGLE HOME HARDWARE BUILDING CENTRE	131166	SUPPLIES		6	2019	108073
WIGLE HOME HARDWARE BUILDING CENTRE	130751	SUPPLIES		6	2019	108073
WIGLE HOME HARDWARE BUILDING CENTRE	130751	SUPPLIES		6	2019	108073
EMCO CORPORATION	37596413-00	LIHN NURSE PRAC		6	2019	108195
EMCO CORPORATION	37596413-00	LIHN NURSE PRAC		6	2019	108195
PARRLINE ELECTRICAL WHOLESale	82051	ELECTRICAL SUPPL		6	2019	108213
PARRLINE ELECTRICAL WHOLESale	82051	ELECTRICAL SUPPL		6	2019	108213
WIGLE HOME HARDWARE BUILDING CENTRE	131512	SUPPLIES		6	2019	108225
WIGLE HOME HARDWARE BUILDING CENTRE	131512	SUPPLIES		6	2019	108225
PARRLINE ELECTRICAL WHOLESale	92214	ELECTRICAL SUPPL		7	2019	108416
PARRLINE ELECTRICAL WHOLESale	92214	ELECTRICAL SUPPL		7	2019	108416
RENE ROY GROUP INC.	1935	DRYWALL		7	2019	108416
RENE ROY GROUP INC.	1935	DRYWALL		7	2019	108416
PARRLINE ELECTRICAL WHOLESale	83896	MAINTENANCE SUP		8	2019	108575
PARRLINE ELECTRICAL WHOLESale	83896	MAINTENANCE SUP		8	2019	108575
PARRLINE ELECTRICAL WHOLESale	83897	MAINTENANCE SUP		8	2019	108575
PARRLINE ELECTRICAL WHOLESale	83897	MAINTENANCE SUP		8	2019	108575
PARRLINE ELECTRICAL WHOLESale	83895	MAINTENANCE SUP		8	2019	108575
PARRLINE ELECTRICAL WHOLESale	83895	MAINTENANCE SUP		8	2019	108575
ZT ELECTRICAL	INV-0143	SERVICE TRUCK		8	2019	108620
ZT ELECTRICAL	INV-0143	SERVICE TRUCK		8	2019	108620
EMCO CORPORATION	37502934-00	320 LIH		8	2019	108754
EMCO CORPORATION	37502934-00	320 LIH		8	2019	108754
EMCO CORPORATION	37503455-00	320 LIH		8	2019	108754
EMCO CORPORATION	37503455-00	320 LIH		8	2019	108754
EMCO CORPORATION	37502635-00	320 LIH		8	2019	108754
EMCO CORPORATION	37502635-00	320 LIH		8	2019	108754
EMCO CORPORATION	37503487-00	320 LIH		8	2019	108754
EMCO CORPORATION	37503487-00	320 LIH		8	2019	108754
EMCO CORPORATION	3750325-00	320 LIH		8	2019	108754
EMCO CORPORATION	3750325-00	320 LIH		8	2019	108754
EMCO CORPORATION	375032429-00	320LIH		8	2019	108754
EMCO CORPORATION	375032429-00	320LIH		8	2019	108754
EMCO CORPORATION	37503856-00	320 LIH		8	2019	108754
EMCO CORPORATION	37503856-00	320 LIH		8	2019	108754
EMCO CORPORATION	37503455-01	320 LIH		8	2019	108754
EMCO CORPORATION	37503455-01	320 LIH		8	2019	108754
EMCO CORPORATION	37504167-00	320 LIH		8	2019	108754
EMCO CORPORATION	37504167-00	320 LIH		8	2019	108754
VILLA CONSTRUCTION	7010	BACKFILL		8	2019	108731
VILLA CONSTRUCTION	7010	BACKFILL		8	2019	108731
MYLEN	16383	MILLWORK 50 PERCENT DOWN PAYMENT		8	2019	108711
MYLEN	16383	MILLWORK 50 PERCENT DOWN PAYMENT		8	2019	108711
RENE ROY GROUP INC.	1948	320 RICHMOND ST		8	2019	108719
RENE ROY GROUP INC.	1948	320 RICHMOND ST		8	2019	108719
ENCORE MECHANICAL AND BUILDING SERVICES INC	128033	LA		8	2019	108818
ENCORE MECHANICAL AND BUILDING SERVICES INC	128033	LA		8	2019	108818
ZT ELECTRICAL	INV-0145	WORK AND LABOUR		8	2019	108875
ZT ELECTRICAL	INV-0145	WORK AND LABOUR		8	2019	108875
JONES GROUP	2138	PROJECT CHANGE ORDERS		8	2019	108802
JONES GROUP	2138	PROJECT CHANGE ORDERS		8	2019	108802
EMCO CORPORATION	9126246-00	NURSE PRACTITIONER CREDIT		8	2019	108888
EMCO CORPORATION	9126246-00	NURSE PRACTITIONER CREDIT		8	2019	108888
EMCO CORPORATION	37504023-00	NURSE PRACTITIONER CLINIC		8	2019	108888
EMCO CORPORATION	37504023-00	NURSE PRACTITIONER CLINIC		8	2019	108888
EMCO CORPORATION	37504304-00	NURSE PRACTITIONER CLINIC		8	2019	108888
EMCO CORPORATION	37504304-00	NURSE PRACTITIONER CLINIC		8	2019	108888
EMCO CORPORATION	37504418-00	NURSE PRACTITIONER CLINIC		8	2019	108888
EMCO CORPORATION	37504418-00	NURSE PRACTITIONER CLINIC		8	2019	108888
EMCO CORPORATION	37503995-00	NURSE PRACTITIONER CLINIC		8	2019	108888
EMCO CORPORATION	37503995-00	NURSE PRACTITIONER CLINIC		8	2019	108888



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EMCO CORPORATION	37504219-00	NURSE PRACTITIONER CLINIC	8	2019	108888	66.25
EMCO CORPORATION	37504219-00	NURSE PRACTITIONER CLINIC	8	2019	108888	(6.59)
EMCO CORPORATION	37503765-00	NURSE PRACTITIONER CLINIC	8	2019	108888	83.33
EMCO CORPORATION	37503765-00	NURSE PRACTITIONER CLINIC	8	2019	108888	(8.29)
WIGLE HOME HARDWARE BUILDING CENTRE	133380	NURSE PR	8	2019	108908	16.93
WIGLE HOME HARDWARE BUILDING CENTRE	133380	NURSE PR	8	2019	108908	(1.69)
PARRLINE ELECTRICAL WHOLESale	84792	ELECTRICAL SUPPL	9	2019	109025	1,049.45
PARRLINE ELECTRICAL WHOLESale	84792	ELECTRICAL SUPPL	9	2019	109025	(104.38)
PARRLINE ELECTRICAL WHOLESale	84451	ELECTRICAL SUPPL	9	2019	109025	686.57
PARRLINE ELECTRICAL WHOLESale	84451	ELECTRICAL SUPPL	9	2019	109025	(68.30)
PARRLINE ELECTRICAL WHOLESale	84203	ELECTRICAL SUPPL	9	2019	109043	707.36
PARRLINE ELECTRICAL WHOLESale	84203	ELECTRICAL SUPPL	9	2019	109043	(70.36)
PARRLINE ELECTRICAL WHOLESale	84057	ELECTRICAL SUPPL	9	2019	109043	2,329.28
PARRLINE ELECTRICAL WHOLESale	84057	ELECTRICAL SUPPL	9	2019	109043	(231.69)
PARRLINE ELECTRICAL WHOLESale	84230	ELECTRICAL SUPPL	9	2019	109044	298.05
PARRLINE ELECTRICAL WHOLESale	84230	ELECTRICAL SUPPL	9	2019	109044	(29.65)
PARRLINE ELECTRICAL WHOLESale	82734	ELECTRICAL SUPPL	9	2019	109044	314.05
PARRLINE ELECTRICAL WHOLESale	82734	ELECTRICAL SUPPL	9	2019	109044	(31.24)
PARRLINE ELECTRICAL WHOLESale	83124	ELECTRICAL SUPPL	9	2019	109044	41.87
PARRLINE ELECTRICAL WHOLESale	83124	ELECTRICAL SUPPL	9	2019	109044	(4.17)
EMCO CORPORATION	37504627-00	320 LIH	9	2019	109105	19.37
EMCO CORPORATION	37504627-00	320 LIH	9	2019	109105	(1.93)
EMCO CORPORATION	37503525-00	PLUMBING MAT	9	2019	109105	91.44
EMCO CORPORATION	37503525-00	PLUMBING MAT	9	2019	109105	(9.10)
CANADIAN TIRE STORE #281	Jul-19	JULY 2019 PURCHASES	9	2019	109050	259.89
CANADIAN TIRE STORE #281	Jul-19	JULY 2019 PURCHASES	9	2019	109050	(25.85)
WIGLE HOME HARDWARE BUILDING CENTRE	134380	SUPPLIES	9	2019	109088	11.84
WIGLE HOME HARDWARE BUILDING CENTRE	134380	SUPPLIES	9	2019	109088	(1.18)
RENE ROY GROUP INC.	1959	NURSE PRACTITIONER CENTER	9	2019	109182	23,863.19
RENE ROY GROUP INC.	1959	NURSE PRACTITIONER CENTER	9	2019	109182	(2,373.63)
EMCO CORPORATION	37503429-00	NURSE PRACTITIONER FOR C	9	2019	109209	445.01
EMCO CORPORATION	37503429-00	NURSE PRACTITIONER FOR C	9	2019	109209	(44.27)
EMCO CORPORATION	37503755-00	320 RICHMOND	9	2019	109209	83.33
EMCO CORPORATION	37503755-00	320 RICHMOND	9	2019	109209	(8.29)
EMCO CORPORATION	375034687-00	320 RICHMOND	9	2019	109209	73.54
EMCO CORPORATION	375034687-00	320 RICHMOND	9	2019	109209	(7.31)
WINDSOR FACTORY SUPPLY LTD	5119412	PLUMBING MATERIAL	10	2019	109372	4,385.08
WINDSOR FACTORY SUPPLY LTD	5119412	PLUMBING MATERIAL	10	2019	109372	(436.18)
PARRLINE ELECTRICAL WHOLESale	85964	ELECTRICAL SUPPL	11	2019	109752	(598.91)
PARRLINE ELECTRICAL WHOLESale	85964	ELECTRICAL SUPPL	11	2019	109752	6,021.06
EMCO CORPORATION	37507027	320 RICHMOND	12	2019	109924	19.89
EMCO CORPORATION	37507027	320 RICHMOND	12	2019	109924	(1.98)
MYLEN	16383 BALANCE OWING	320 RICHMOND	12	2019	110174	14,495.57
MYLEN	16383 BALANCE OWING	320 RICHMOND	12	2019	110174	(1,441.85)
MYLEN	16578	320 RICHMOND	12	2019	110174	14,890.00
MYLEN	16578	320 RICHMOND	12	2019	110174	(1,481.09)
SFERA ARCHITECTURAL ASSOCIATES INC.	1408	320 RICHMOND	12	2019	110179	13,906.54
SFERA ARCHITECTURAL ASSOCIATES INC.	1408	320 RICHMOND	12	2019	110179	(1,383.26)
Record WIP at Yearend			12	2019		(304,358.82)
ACTION SIGNS & DESIGNS INC.	11227	SIGNAGE	2	2019	107135	560.48
ACTION SIGNS & DESIGNS INC.	11227	SIGNAGE	2	2019	107135	(55.75)
VERHAEGEN STUBBERFIELD HARTLEY	1278	PROFESSIONA	2	2019	107288	760.78
VERHAEGEN STUBBERFIELD HARTLEY	1278	PROFESSIONA	2	2019	107288	(64.98)
EMCO CORPORATION	37502633-00	PLUMBING MATERIALS	7	2019	108428	153.17
EMCO CORPORATION	37502633-00	PLUMBING MATERIALS	7	2019	108428	(15.23)
EMCO CORPORATION	37502643-00	PLUMBING MATERIALS	7	2019	108428	21.96
EMCO CORPORATION	37502643-00	PLUMBING MATERIALS	7	2019	108428	(2.19)
WIGLE HOME HARDWARE BUILDING CENTRE	132652	SUPPLIES	7	2019	108537	24.85
WIGLE HOME HARDWARE BUILDING CENTRE	132652	SUPPLIES	7	2019	108537	(2.47)
WIGLE HOME HARDWARE BUILDING CENTRE	133336	ST BERNA	8	2019	108617	38.26
WIGLE HOME HARDWARE BUILDING CENTRE	133336	ST BERNA	8	2019	108617	(3.80)
PARRLINE ELECTRICAL WHOLESale	90214	ELECTRICAL SUPPL	12	2019	109897	1,703.05
PARRLINE ELECTRICAL WHOLESale	90214	ELECTRICAL SUPPL	12	2019	109897	(169.40)
PARRLINE ELECTRICAL WHOLESale	85212	ELECTRICAL SUPPL	12	2019	109932	17.36
PARRLINE ELECTRICAL WHOLESale	85212	ELECTRICAL SUPPL	12	2019	109932	(1.73)
PARRLINE ELECTRICAL WHOLESale	85219	ELECTRICAL SUPPL	12	2019	109932	625.67
PARRLINE ELECTRICAL WHOLESale	85219	ELECTRICAL SUPPL	12	2019	109932	(62.23)
PARRLINE ELECTRICAL WHOLESale	86519	SUPPLIES	12	2019	110142	85.13
PARRLINE ELECTRICAL WHOLESale	86519	SUPPLIES	12	2019	110142	(8.46)
Record WIP at Yearend			12	2019		(3,604.47)
TREMBLAR BUILDING SUPPLIES LTD.	60851	FRAME FOR ACS ST	7	2019	108479	142.95
TREMBLAR BUILDING SUPPLIES LTD.	60851	FRAME FOR ACS ST	7	2019	108479	(14.22)
Record WIP at Yearend			12	2019		(128.73)
EMCO CORPORATION	37521798	320 RICHMOND	2	2020	110588	(49.14)
EMCO CORPORATION	37521798	320 RICHMOND	2	2020	110588	427.15

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EMCO CORPORATION	37522024	320 RICHMOND	2	2020	110588	48.68
EMCO CORPORATION	37522024	320 RICHMOND	2	2020	110588	(5.60)
EMCO CORPORATION	37522811-00	320 RICHMOND	3	2020	110796	29.76
EMCO CORPORATION	37522811-00	320 RICHMOND	3	2020	110796	(3.42)
EMCO CORPORATION	37600231-00	320 RICHMOND	3	2020	110796	33.34
EMCO CORPORATION	37600231-00	320 RICHMOND	3	2020	110796	(3.84)
EMCO CORPORATION	37521264-00	320 RICHMOND	3	2020	110796	155.94
EMCO CORPORATION	37521264-00	320 RICHMOND	3	2020	110796	(17.94)
EMCO CORPORATION	37522716-00	320 RICHMOND	3	2020	110796	42.65
EMCO CORPORATION	37522716-00	320 RICHMOND	3	2020	110796	(4.91)
EMCO CORPORATION	127933-00	320 RICHMOND	3	2020	110796	(29.76)
EMCO CORPORATION	127933-00	320 RICHMOND	3	2020	110796	3.42
PARRLINE ELECTRICAL WHOLESale	87369	ST BERNARDS	3	2020	110816	2,489.04
PARRLINE ELECTRICAL WHOLESale	87369	ST BERNARDS	3	2020	110816	(286.35)
PARRLINE ELECTRICAL WHOLESale	87371	ST BERNARDS	3	2020	110816	783.18
PARRLINE ELECTRICAL WHOLESale	87371	ST BERNARDS	3	2020	110816	(90.10)
POWER DISTRIBUTION SUPPLY	2002	ST. BERNARDS	3	2020	110818	485.83
POWER DISTRIBUTION SUPPLY	2002	ST. BERNARDS	3	2020	110818	(55.89)
POWER DISTRIBUTION SUPPLY	2003	ST. BERNARDS	3	2020	110818	43.43
POWER DISTRIBUTION SUPPLY	2003	ST. BERNARDS	3	2020	110818	(5.00)
SFERA ARCHITECTURAL ASSOCIATES INC.	1413	PROF. SERVICE	3	2020	110824	3,476.63
SFERA ARCHITECTURAL ASSOCIATES INC.	1413	PROF. SERVICE	3	2020	110824	(399.97)
PARRLINE ELECTRICAL WHOLESale	87740	ST BERNARDS	3	2020	110856	1,406.96
PARRLINE ELECTRICAL WHOLESale	87740	ST BERNARDS	3	2020	110856	(161.86)
PARRLINE ELECTRICAL WHOLESale	87886	ST BERNARDS	3	2020	110856	5,557.86
PARRLINE ELECTRICAL WHOLESale	87886	ST BERNARDS	3	2020	110856	(639.40)
PARRLINE ELECTRICAL WHOLESale	87857	ST BERNARD'S	3	2020	110891	919.82
PARRLINE ELECTRICAL WHOLESale	87857	ST BERNARD'S	3	2020	110891	(105.82)
PARRLINE ELECTRICAL WHOLESale	87925	ST BERNARD'S	3	2020	110891	101.02
PARRLINE ELECTRICAL WHOLESale	87925	ST BERNARD'S	3	2020	110891	(11.62)
PARRLINE ELECTRICAL WHOLESale	87942	ST BERNARD'S	3	2020	110891	2,812.64
PARRLINE ELECTRICAL WHOLESale	87942	ST BERNARD'S	3	2020	110891	(323.58)
PARRLINE ELECTRICAL WHOLESale	87961	ST BERNARD'S	3	2020	110891	68.79
PARRLINE ELECTRICAL WHOLESale	87961	ST BERNARD'S	3	2020	110891	(7.91)
PARRLINE ELECTRICAL WHOLESale	88009	ST BERNARD'S	3	2020	110891	863.61
PARRLINE ELECTRICAL WHOLESale	88009	ST BERNARD'S	3	2020	110891	(99.35)
PARRLINE ELECTRICAL WHOLESale	88010	ST BERNARD'S	3	2020	110891	158.03
PARRLINE ELECTRICAL WHOLESale	88010	ST BERNARD'S	3	2020	110891	(18.18)
PARRLINE ELECTRICAL WHOLESale	88032	ST BERNARD'S	3	2020	110891	1,051.19
PARRLINE ELECTRICAL WHOLESale	88032	ST BERNARD'S	3	2020	110891	(120.93)
PARRLINE ELECTRICAL WHOLESale	88107	ST BERNDARD'S	3	2020	110891	2,124.57
PARRLINE ELECTRICAL WHOLESale	88107	ST BERNDARD'S	3	2020	110891	(244.42)
PARRLINE ELECTRICAL WHOLESale	88361	ST BERNARD'S	3	2020	110891	1,445.90
PARRLINE ELECTRICAL WHOLESale	88361	ST BERNARD'S	3	2020	110891	(166.34)
PARRLINE ELECTRICAL WHOLESale	87839	ST BERNARD'S	3	2020	110934	659.56
PARRLINE ELECTRICAL WHOLESale	87839	ST BERNARD'S	3	2020	110934	(75.88)
PARRLINE ELECTRICAL WHOLESale	88222	ST BERNARD'S	3	2020	110934	1,202.60
PARRLINE ELECTRICAL WHOLESale	88222	ST BERNARD'S	3	2020	110934	(138.35)
WIGLE HOME HARDWARE BUILDING CENTRE	138785	MAINT MA	3	2020	110946	4.17
WIGLE HOME HARDWARE BUILDING CENTRE	138785	MAINT MA	3	2020	110946	(0.48)
WIGLE HOME HARDWARE BUILDING CENTRE	139048	MAINT MA	3	2020	110946	5.73
WIGLE HOME HARDWARE BUILDING CENTRE	139048	MAINT MA	3	2020	110946	(0.66)
VILLA CONSTRUCTION	7168	LABOUR & EQUIPMENT	4	2020	111055	4,898.55
VILLA CONSTRUCTION	7168	LABOUR & EQUIPMENT	4	2020	111055	(563.55)
WIGLE HOME HARDWARE BUILDING CENTRE	138797	BUILDING	4	2020	111057	34.26
WIGLE HOME HARDWARE BUILDING CENTRE	138797	BUILDING	4	2020	111057	(3.94)
WIGLE HOME HARDWARE BUILDING CENTRE	138808	SUPPLIES	4	2020	111057	40.65
WIGLE HOME HARDWARE BUILDING CENTRE	138808	SUPPLIES	4	2020	111057	(4.68)
EMCO CORPORATION	37601431-00	ST BERNARD'S	4	2020	111067	1,608.97
EMCO CORPORATION	37601431-00	ST BERNARD'S	4	2020	111067	(185.10)
EMCO CORPORATION	37601432-00	ST BERNARD'S	4	2020	111067	666.70
EMCO CORPORATION	37601432-00	ST BERNARD'S	4	2020	111067	(76.70)
EMCO CORPORATION	37602068-00	ST BERNARD'S	4	2020	111067	230.94
EMCO CORPORATION	37602068-00	ST BERNARD'S	4	2020	111067	(26.57)
EMCO CORPORATION	37602358-00	ST BERNARD'S	4	2020	111067	58.52
EMCO CORPORATION	37602358-00	ST BERNARD'S	4	2020	111067	(6.73)
EMCO CORPORATION	37603615-00	ST BERNARD'S	4	2020	111067	35.96
EMCO CORPORATION	37603615-00	ST BERNARD'S	4	2020	111067	(4.14)
EMCO CORPORATION	37603761-00	ST BERNARD'S	4	2020	111067	461.04
EMCO CORPORATION	37603761-00	ST BERNARD'S	4	2020	111067	(53.04)
EMCO CORPORATION	37603832-00	ST BERNARD'S	4	2020	111067	120.42
EMCO CORPORATION	37603832-00	ST BERNARD'S	4	2020	111067	(13.85)
LUCIER GLOVE & SAFETY PRODUCTS	40582	ST BERNARD'S	4	2020	111076	1,434.76
LUCIER GLOVE & SAFETY PRODUCTS	40582	ST BERNARD'S	4	2020	111076	(165.06)
EMCO CORPORATION	37603465-00	ST BERNARD'S	4	2020	111067	74.30

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EMCO CORPORATION	37603465-00	ST BERNARD'S	4	2020	111067	(8.55)
WINDSOR FACTORY SUPPLY LTD	5239728	MAINT MATERIAL	4	2020	111092	63.86
WINDSOR FACTORY SUPPLY LTD	5239728	MAINT MATERIAL	4	2020	111092	(7.34)
PARRLINE ELECTRICAL WHOLESale	88386	ST BERNARD'S	4	2020	111112	111.50
PARRLINE ELECTRICAL WHOLESale	88386	ST BERNARD'S	4	2020	111112	(12.83)
PARRLINE ELECTRICAL WHOLESale	88402	ST BERNARD'S	4	2020	111112	382.17
PARRLINE ELECTRICAL WHOLESale	88402	ST BERNARD'S	4	2020	111112	(43.97)
PARRLINE ELECTRICAL WHOLESale	88499	ST BERNARD'S	4	2020	111112	639.20
PARRLINE ELECTRICAL WHOLESale	88499	ST BERNARD'S	4	2020	111112	(73.54)
PARRLINE ELECTRICAL WHOLESale	88516	ST BERNARD'S	4	2020	111112	447.05
PARRLINE ELECTRICAL WHOLESale	88516	ST BERNARD'S	4	2020	111112	(51.43)
WINDSOR FACTORY SUPPLY LTD	5240305	ST BERNARD'S	4	2020	111125	51.88
WINDSOR FACTORY SUPPLY LTD	5240305	ST BERNARD'S	4	2020	111125	(5.97)
WINDSOR FACTORY SUPPLY LTD	5240943	ST BERNARD'S	4	2020	111125	107.35
WINDSOR FACTORY SUPPLY LTD	5240943	ST BERNARD'S	4	2020	111125	(12.35)
PARRLINE ELECTRICAL WHOLESale	88483	SUPPLIES	5	2020	111179	87.85
PARRLINE ELECTRICAL WHOLESale	88483	SUPPLIES	5	2020	111179	(10.11)
PARRLINE ELECTRICAL WHOLESale	88527	SUPPLIES	5	2020	111179	823.36
PARRLINE ELECTRICAL WHOLESale	88527	SUPPLIES	5	2020	111179	(94.72)
PARRLINE ELECTRICAL WHOLESale	88553	ST BERNARD'S	5	2020	111179	283.45
PARRLINE ELECTRICAL WHOLESale	88553	ST BERNARD'S	5	2020	111179	(32.61)
PARRLINE ELECTRICAL WHOLESale	88946	ST BERNARD'S	6	2020	111367	406.78
PARRLINE ELECTRICAL WHOLESale	88946	ST BERNARD'S	6	2020	111367	(46.80)
PARRLINE ELECTRICAL WHOLESale	89180	ST BERNARD'S	6	2020	111367	1,405.80
PARRLINE ELECTRICAL WHOLESale	89180	ST BERNARD'S	6	2020	111367	(161.73)
WINDSOR FACTORY SUPPLY LTD	5255472	SINK	6	2020	111388	105.19
WINDSOR FACTORY SUPPLY LTD	5255472	SINK	6	2020	111388	(12.10)
WINDSOR FACTORY SUPPLY LTD	5258162	BAR FAUCET	6	2020	111388	105.58
WINDSOR FACTORY SUPPLY LTD	5258162	BAR FAUCET	6	2020	111388	(12.15)
WINDSOR FACTORY SUPPLY LTD	5258804	MATERIAL	6	2020	111388	16.36
WINDSOR FACTORY SUPPLY LTD	5258804	MATERIAL	6	2020	111388	(1.88)
EMCO CORPORATION	37606712	ACS	6	2020	111425	119.97
EMCO CORPORATION	37606712	ACS	6	2020	111425	(13.80)
EMCO CORPORATION	37607489	320 RICHMOND	6	2020	111425	381.15
EMCO CORPORATION	37607489	320 RICHMOND	6	2020	111425	(43.85)
DMG ARCHITECTURAL GLASS AND METAL LTD	9824	MAINTENA	6	2020	111552	1,915.35
DMG ARCHITECTURAL GLASS AND METAL LTD	9824	MAINTENA	6	2020	111552	(220.35)
EMCO CORPORATION	37609980	SUPPLIES	7	2020	111589	70.00
EMCO CORPORATION	37609980	SUPPLIES	7	2020	111589	(8.05)
EMCO CORPORATION	37609998	SUPPLIES	7	2020	111589	56.15
EMCO CORPORATION	37609998	SUPPLIES	7	2020	111589	(6.46)
EMCO CORPORATION	37610880	MAINTENANCE	7	2020	111695	180.03
EMCO CORPORATION	37610880	MAINTENANCE	7	2020	111695	(20.71)
PARRLINE ELECTRICAL WHOLESale	89292	ELECTRICAL SUPPL	7	2020	111711	292.41
PARRLINE ELECTRICAL WHOLESale	89292	ELECTRICAL SUPPL	7	2020	111711	(33.64)
PARRLINE ELECTRICAL WHOLESale	89308	ELECTRICAL SUPPL	7	2020	111711	178.13
PARRLINE ELECTRICAL WHOLESale	89308	ELECTRICAL SUPPL	7	2020	111711	(20.49)
PARRLINE ELECTRICAL WHOLESale	89932	ACS	8	2020	111770	256.28
PARRLINE ELECTRICAL WHOLESale	89932	ACS	8	2020	111770	(29.48)
EMCO CORPORATION	37612540-00	850	8	2020	111790	125.29
EMCO CORPORATION	37612540-00	850	8	2020	111790	(14.41)
PARRLINE ELECTRICAL WHOLESale	90897	850	8	2020	111812	73.02
PARRLINE ELECTRICAL WHOLESale	90897	850	8	2020	111812	(8.40)
EMCO CORPORATION	37613944-00	MAINTENANCE MATERIALS	8	2020	111953	107.54
EMCO CORPORATION	37613944-00	MAINTENANCE MATERIALS	8	2020	111953	(12.37)
EMPIRE ROOFING CORPORATION	S20-289	ROOF WORK	8	2020	111954	8,475.00
EMPIRE ROOFING CORPORATION	S20-289	ROOF WORK	8	2020	111954	(975.00)
WIGLE HOME HARDWARE BUILDING CENTRE	144062	927	8	2020	112055	24.71
WIGLE HOME HARDWARE BUILDING CENTRE	144062	927	8	2020	112055	(2.84)
WIGLE HOME HARDWARE BUILDING CENTRE	144214	927	8	2020	112055	22.93
WIGLE HOME HARDWARE BUILDING CENTRE	144214	927	8	2020	112055	(2.64)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			8	2020	02545-0001	96.05
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			8	2020	02545-0001	(11.05)
EMCO CORPORATION	37614774-00	MISC SUPPLIES	9	2020	112111	404.37
EMCO CORPORATION	37614774-00	MISC SUPPLIES	9	2020	112111	(46.52)
PARRLINE ELECTRICAL WHOLESale	91105	SUPPLIES	9	2020	112205	976.27
PARRLINE ELECTRICAL WHOLESale	91105	SUPPLIES	9	2020	112205	(112.31)
WINDSOR FACTORY SUPPLY LTD	5323882	ADHESIVE	9	2020	112224	182.25
WINDSOR FACTORY SUPPLY LTD	5323882	ADHESIVE	9	2020	112224	(20.97)
CENTENNIAL LOCK & SAFE LIMITED	26042	STD SECURITY CUT	9	2020	112246	178.54
CENTENNIAL LOCK & SAFE LIMITED	26042	STD SECURITY CUT	9	2020	112246	(20.54)
EMCO CORPORATION	37615154-00	SUPPLIES	9	2020	112252	109.81
EMCO CORPORATION	37615154-00	SUPPLIES	9	2020	112252	(12.63)
EMCO CORPORATION	37615325-00	SUPPLIES	9	2020	112252	78.87
EMCO CORPORATION	37615325-00	SUPPLIES	9	2020	112252	(9.07)



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WIGLE HOME HARDWARE BUILDING CENTRE	144484	SUPPLIES	9	2020	112305	16.48
WIGLE HOME HARDWARE BUILDING CENTRE	144484	SUPPLIES	9	2020	112305	(1.90)
WIGLE HOME HARDWARE BUILDING CENTRE	144555	SUPPLIES	9	2020	112305	8.55
WIGLE HOME HARDWARE BUILDING CENTRE	144555	SUPPLIES	9	2020	112305	(0.98)
PARRLINE ELECTRICAL WHOLESale	91311	SUPPLIES	9	2020	112320	202.01
PARRLINE ELECTRICAL WHOLESale	91311	SUPPLIES	9	2020	112320	(23.24)
PARRLINE ELECTRICAL WHOLESale	91507	SUPPLIES	9	2020	112320	121.18
PARRLINE ELECTRICAL WHOLESale	91507	SUPPLIES	9	2020	112320	(13.94)
PARRLINE ELECTRICAL WHOLESale	91761	SUPPLIES	9	2020	112320	672.35
PARRLINE ELECTRICAL WHOLESale	91761	SUPPLIES	9	2020	112320	(77.35)
PARRLINE ELECTRICAL WHOLESale	91871	SUPPLIES	9	2020	112320	130.58
PARRLINE ELECTRICAL WHOLESale	91871	SUPPLIES	9	2020	112320	(15.02)
GRYPHON GLASS	14647	SUPPLY & INSTALL NEW RECEPTION G	10	2020	112350	1,679.18
GRYPHON GLASS	14647	SUPPLY & INSTALL NEW RECEPTION G	10	2020	112350	(193.18)
EMCO CORPORATION	37618513-00	WRENCH	10	2020	112346	53.23
EMCO CORPORATION	37618513-00	WRENCH	10	2020	112346	(6.12)
PARRLINE ELECTRICAL WHOLESale	91352	SUPPLIES	10	2020	112362	559.12
PARRLINE ELECTRICAL WHOLESale	91352	SUPPLIES	10	2020	112362	(64.32)
WIGLE HOME HARDWARE BUILDING CENTRE	145314	CEMENT T	10	2020	112379	25.40
WIGLE HOME HARDWARE BUILDING CENTRE	145314	CEMENT T	10	2020	112379	(2.92)
PARRLINE ELECTRICAL WHOLESale	87150	SUPPLIES	10	2020	112498	201.52
PARRLINE ELECTRICAL WHOLESale	87150	SUPPLIES	10	2020	112498	(23.18)
PARRLINE ELECTRICAL WHOLESale	88045	SUPPLIES	10	2020	112498	1,777.15
PARRLINE ELECTRICAL WHOLESale	88045	SUPPLIES	10	2020	112498	(204.45)
PARRLINE ELECTRICAL WHOLESale	88268	SUPPLIES	10	2020	112498	1,127.80
PARRLINE ELECTRICAL WHOLESale	88268	SUPPLIES	10	2020	112498	(129.75)
PARRLINE ELECTRICAL WHOLESale	88439	SUPPLIES	10	2020	112498	398.33
PARRLINE ELECTRICAL WHOLESale	88439	SUPPLIES	10	2020	112498	(45.83)
EMCO CORPORATION	37619894-00	FACILITIES STOCK	10	2020	112448	333.97
EMCO CORPORATION	37619894-00	FACILITIES STOCK	10	2020	112448	(38.42)
WIGLE HOME HARDWARE BUILDING CENTRE	145417	SUPPLIES	10	2020	112472	11.05
WIGLE HOME HARDWARE BUILDING CENTRE	145417	SUPPLIES	10	2020	112472	(1.27)
EMCO CORPORATION	37620119-00	SUPPLIES	10	2020	112525	111.64
EMCO CORPORATION	37620119-00	SUPPLIES	10	2020	112525	(12.84)
WIGLE HOME HARDWARE BUILDING CENTRE	145462	SUPPLIES	10	2020	112556	36.44
WIGLE HOME HARDWARE BUILDING CENTRE	145462	SUPPLIES	10	2020	112556	(4.19)
TREMBLAR BUILDING SUPPLIES LTD.	64435	SUPPLIES	10	2020	112596	1,086.50
TREMBLAR BUILDING SUPPLIES LTD.	64435	SUPPLIES	10	2020	112596	(125.00)
TREMBLAR BUILDING SUPPLIES LTD.	64436	SUPPLIES	10	2020	112596	525.45
TREMBLAR BUILDING SUPPLIES LTD.	64436	SUPPLIES	10	2020	112596	(60.45)
CANADIAN TIRE STORE #281	Oct-20	OCT 2020 SUPPLIE	10	2020	112582	82.44
CANADIAN TIRE STORE #281	Oct-20	OCT 2020 SUPPLIE	10	2020	112582	(15.85)
CANADIAN TIRE STORE #281	Oct-20	OCT 2020 SUPPLIE	10	2020	112582	55.36
Allocations per Annette Zahaluk			11	2020	103643453	142.73
Allocations per Annette Zahaluk			11	2020	103643453	(14.20)
GRYPHON GLASS	15049	2 PCS LAMINATED SAFETY GLASS SUP	12	2020	112871	511.13
GRYPHON GLASS	15049	2 PCS LAMINATED SAFETY GLASS SUP	12	2020	112871	(58.80)
To reallocate 2019 WIP			13	2020		146,486.69
To record WIP at year-end			13	2020	Bernards	(204,227.43)
AC METAL FABRICATING LIMITED	15006	MAINTENANCE	1	2020	110198	8,333.75
AC METAL FABRICATING LIMITED	15006	MAINTENANCE	1	2020	110198	(828.94)
WINDSOR FACTORY SUPPLY LTD	5170268	320 RICHMOND	1	2020	110256	289.42
WINDSOR FACTORY SUPPLY LTD	5170268	320 RICHMOND	1	2020	110256	(28.79)
WINDSOR FACTORY SUPPLY LTD	5173197	320 RICHMOND	1	2020	110256	572.98
WINDSOR FACTORY SUPPLY LTD	5173197	320 RICHMOND	1	2020	110256	(57.00)
HOLLAND CLEANING SOLUTIONS LTD	504197	SUPPLIES	1	2020	110303	733.64
HOLLAND CLEANING SOLUTIONS LTD	504197	SUPPLIES	1	2020	110303	(72.97)
PARRLINE ELECTRICAL WHOLESale	86765 (2020)	ELECTRICAL	1	2020	110314	21.93
PARRLINE ELECTRICAL WHOLESale	86765 (2020)	ELECTRICAL	1	2020	110314	(2.18)
COLBRO EQUIPMENT RENTAL	124321-0	HEATER RENTAL	1	2020	110332	813.60
COLBRO EQUIPMENT RENTAL	124321-0	HEATER RENTAL	1	2020	110332	(80.93)
COLBRO EQUIPMENT RENTAL	124558-0	H EATER RENTAL	1	2020	110332	(80.93)
COLBRO EQUIPMENT RENTAL	124558-0	H EATER RENTAL	1	2020	110332	813.60
HOLLAND CLEANING SOLUTIONS LTD	503547	JANITORIAL SUPP	1	2020	110341	410.05
HOLLAND CLEANING SOLUTIONS LTD	503547	JANITORIAL SUPP	1	2020	110341	(40.78)
LUCIER GLOVE & SAFETY PRODUCTS	39219	FIRE EXTINGUISHE	1	2020	110346	621.39
LUCIER GLOVE & SAFETY PRODUCTS	39219	FIRE EXTINGUISHE	1	2020	110346	(61.81)
RENE ROY GROUP INC.	2037	PROGRESS PAYMENT	1	2020	110354	52,283.97
RENE ROY GROUP INC.	2037	PROGRESS PAYMENT	1	2020	110354	(5,200.60)
RITA'S CLEANING LTD	JANUARY 132020	CONSTRUCTION CLEAN	1	2020	110355	844.11
RITA'S CLEANING LTD	JANUARY 132020	CONSTRUCTION CLEAN	1	2020	110355	(83.96)
RITA'S CLEANING LTD	JANUARY 232020	CONSTRUCTION CLEAN	1	2020	110355	284.76
RITA'S CLEANING LTD	JANUARY 232020	CONSTRUCTION CLEAN	1	2020	110355	(28.32)
TREMBLAR BUILDING SUPPLIES LTD.	62206	MAINTENANCE	1	2020	110362	26,803.60
TREMBLAR BUILDING SUPPLIES LTD.	62206	MAINTENANCE	1	2020	110362	(2,666.11)

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WINDSOR FACTORY SUPPLY LTD	5179364	MAINTENANCE MATE	1	2020	110367	86.39
WINDSOR FACTORY SUPPLY LTD	5179364	MAINTENANCE MATE	1	2020	110367	(8.59)
COLBRO EQUIPMENT RENTAL	124568-0	HEATER PATRON	1	2020	110381	813.60
COLBRO EQUIPMENT RENTAL	124568-0	HEATER PATRON	1	2020	110381	(80.93)
COLBRO EQUIPMENT RENTAL	124685-0	HEATER PATRON	1	2020	110381	1,525.50
COLBRO EQUIPMENT RENTAL	124685-0	HEATER PATRON	1	2020	110381	(151.74)
ELECTRICAL SAFETY AUTHORITY	98050039	320 RICHMOND	1	2020	110387	88.14
ELECTRICAL SAFETY AUTHORITY	98050039	320 RICHMOND	1	2020	110387	(8.77)
EMCO CORPORATION	37520063	MAINTENANCE MATERIALS	1	2020	110388	196.55
EMCO CORPORATION	37520063	MAINTENANCE MATERIALS	1	2020	110388	(19.55)
HOLLAND CLEANING SOLUTIONS LTD	504258	JANITORIAL	1	2020	110395	395.50
HOLLAND CLEANING SOLUTIONS LTD	504258	JANITORIAL	1	2020	110395	(39.34)
PARRLINE ELECTRICAL WHOLESALE	86763	ELECTRICAL SUPPL	1	2020	110401	498.61
PARRLINE ELECTRICAL WHOLESALE	86763	ELECTRICAL SUPPL	1	2020	110401	(49.59)
PARRLINE ELECTRICAL WHOLESALE	86765	ELECTRICAL SU PP	1	2020	110401	21.93
PARRLINE ELECTRICAL WHOLESALE	86765	ELECTRICAL SU PP	1	2020	110401	(2.18)
PARRLINE ELECTRICAL WHOLESALE	86962	ELECTRICAL SUPPL	1	2020	110401	270.06
PARRLINE ELECTRICAL WHOLESALE	86962	ELECTRICAL SUPPL	1	2020	110401	(26.86)
PARRLINE ELECTRICAL WHOLESALE	87201	ELECTRICAL SUPPL	1	2020	110401	136.50
PARRLINE ELECTRICAL WHOLESALE	87201	ELECTRICAL SUPPL	1	2020	110401	(13.57)
R.C. WHITE LTD	255955	MAINTENANCE	1	2020	110404	2,612.06
R.C. WHITE LTD	255955	MAINTENANCE	1	2020	110404	(259.82)
WIGLE HOME HARDWARE BUILDING CENTRE	137830	MAINTENA	1	2020	110443	17.58
WIGLE HOME HARDWARE BUILDING CENTRE	137830	MAINTENA	1	2020	110443	(1.75)
WIGLE HOME HARDWARE BUILDING CENTRE	137854	MAINTENA	1	2020	110443	29.37
WIGLE HOME HARDWARE BUILDING CENTRE	137854	MAINTENA	1	2020	110443	(2.92)
WIGLE HOME HARDWARE BUILDING CENTRE	137865	MAINTENA	1	2020	110443	35.19
WIGLE HOME HARDWARE BUILDING CENTRE	137865	MAINTENA	1	2020	110443	(3.50)
WIGLE HOME HARDWARE BUILDING CENTRE	137853	MAINTENA	1	2020	110443	29.37
WIGLE HOME HARDWARE BUILDING CENTRE	137853	MAINTENA	1	2020	110443	(2.92)
WIGLE HOME HARDWARE BUILDING CENTRE	137614	MATERIAL	1	2020	110443	(0.72)
WIGLE HOME HARDWARE BUILDING CENTRE	137614	MATERIAL	1	2020	110443	7.21
WIGLE HOME HARDWARE BUILDING CENTRE	137857	MATERIAL	1	2020	110443	(1.24)
WIGLE HOME HARDWARE BUILDING CENTRE	137857	MATERIAL	1	2020	110443	12.42
CENTENNIAL LOCK & SAFE LIMITED	25833	MAINTENANCE	1	2020	110434	919.82
CENTENNIAL LOCK & SAFE LIMITED	25833	MAINTENANCE	1	2020	110434	(105.82)
L&R MOBILE WASH	1464	MAINTENANCE	1	2020	110441	3,083.21
L&R MOBILE WASH	1464	MAINTENANCE	1	2020	110441	(354.71)
WIGLE HOME HARDWARE BUILDING CENTRE	137925	MAINTENA	1	2020	110445	126.03
WIGLE HOME HARDWARE BUILDING CENTRE	137925	MAINTENA	1	2020	110445	(14.50)
WIGLE HOME HARDWARE BUILDING CENTRE	137932	MAINTENA	1	2020	110445	11.27
WIGLE HOME HARDWARE BUILDING CENTRE	137932	MAINTENA	1	2020	110445	(1.30)
WIGLE HOME HARDWARE BUILDING CENTRE	137973	MAINTENA	1	2020	110445	20.75
WIGLE HOME HARDWARE BUILDING CENTRE	137973	MAINTENA	1	2020	110445	(2.39)
WIGLE HOME HARDWARE BUILDING CENTRE	137993	MAINTENA	1	2020	110445	6.76
WIGLE HOME HARDWARE BUILDING CENTRE	137993	MAINTENA	1	2020	110445	(0.78)
AC METAL FABRICATING LIMITED	15007	IT SECURITY CAGE EN	2	2020	110449	7,345.00
AC METAL FABRICATING LIMITED	15007	IT SECURITY CAGE EN	2	2020	110449	(845.00)
ACCESS DOORS N MORE	41206	320 RICHMOND	2	2020	110447	3,322.20
ACCESS DOORS N MORE	41206	320 RICHMOND	2	2020	110447	(382.20)
BRAVO CEMENT CONTRACTING (WINDSOR)LTD	IN054595	CURB	2	2020	110462	339.00
BRAVO CEMENT CONTRACTING (WINDSOR)LTD	IN054595	CURB	2	2020	110462	(39.00)
WIGLE HOME HARDWARE BUILDING CENTRE	138299	320 RICHM	2	2020	110505	8.11
WIGLE HOME HARDWARE BUILDING CENTRE	138299	320 RICHM	2	2020	110505	(0.93)
DMG ARCHITECTURAL GLASS AND METAL LTD	9650	PROGRES	2	2020	110519	15,820.00
DMG ARCHITECTURAL GLASS AND METAL LTD	9650	PROGRES	2	2020	110519	(1,820.00)
ELECTRICAL SAFETY AUTHORITY	98076465	CONTINUOUS SAFE	2	2020	110521	397.42
ELECTRICAL SAFETY AUTHORITY	98076465	CONTINUOUS SAFE	2	2020	110521	(45.72)
WINDSOR FACTORY SUPPLY LTD	5199403	CANCELLED INVOICE	2	2020		(404.44)
WINDSOR FACTORY SUPPLY LTD	5199403	CANCELLED INVOICE	2	2020		46.53
CANADIAN TIRE STORE #281	Jan-20	JANUARY 2020 PUR	2	2020	110514	156.52
CANADIAN TIRE STORE #281	Jan-20	JANUARY 2020 PUR	2	2020	110514	(18.01)
EMCO CORPORATION	37521813	320 RICHMOND	2	2020	110566	161.80
EMCO CORPORATION	37521813	320 RICHMOND	2	2020	110566	(18.61)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			2	2020	02310-0001	51.62
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			2	2020	02310-0001	(85.76)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			2	2020	02310-0001	693.80
EMCO CORPORATION	37521960	320 RICHMOND	2	2020	110588	52.85
EMCO CORPORATION	37521960	320 RICHMOND	2	2020	110588	(6.08)
WIGLE HOME HARDWARE BUILDING CENTRE	137020	320 RICHM	2	2020	110613	6.76
WIGLE HOME HARDWARE BUILDING CENTRE	137020	320 RICHM	2	2020	110613	(0.78)
WIGLE HOME HARDWARE BUILDING CENTRE	137189	320 RICHM	2	2020	110613	25.17
WIGLE HOME HARDWARE BUILDING CENTRE	137189	320 RICHM	2	2020	110613	(2.90)
WINDSOR FACTORY SUPPLY LTD	5205115	320 RICHMOND	2	2020	110615	138.76
WINDSOR FACTORY SUPPLY LTD	5205115	320 RICHMOND	2	2020	110615	(15.96)

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EMCO CORPORATION	37600233-00	MATERIALS FOR 320 RICHM	3	2020	110796	224.87
EMCO CORPORATION	37600233-00	MATERIALS FOR 320 RICHM	3	2020	110796	(25.87)
L&R MOBILE WASH	1557	ST. BERNARDS	3	2020	110812	624.89
L&R MOBILE WASH	1557	ST. BERNARDS	3	2020	110812	(71.89)
SFERA ARCHITECTURAL ASSOCIATES INC.	1413	PROF. SERVICE	3	2020	110824	3,476.63
SFERA ARCHITECTURAL ASSOCIATES INC.	1413	PROF. SERVICE	3	2020	110824	(399.97)
TROY LIFE & FIRE SAFETY LTD.	1000213602	320 RICHMOND	3	2020	110831	1,474.65
TROY LIFE & FIRE SAFETY LTD.	1000213602	320 RICHMOND	3	2020	110831	(169.65)
BASILE INTERIORS LTD	17109	ST BERNARD'S	4	2020	110953	23,694.97
BASILE INTERIORS LTD	17109	ST BERNARD'S	4	2020	110953	(2,725.97)
ENCORE MECHANICAL AND BUILDING SERVICES INC	131228	RE	4	2020	110963	22,546.33
ENCORE MECHANICAL AND BUILDING SERVICES INC	131228	RE	4	2020	110963	(2,593.83)
RENE ROY GROUP INC.	2075	320 RICHMOND	4	2020	110983	20,928.99
RENE ROY GROUP INC.	2075	320 RICHMOND	4	2020	110983	(2,407.76)
WINDSOR FACTORY SUPPLY LTD	5199403-1	320 RICHMOND	4	2020	110994	(404.44)
WINDSOR FACTORY SUPPLY LTD	5199403-1	320 RICHMOND	4	2020	110994	46.53
WINDSOR FACTORY SUPPLY LTD	5199403	CANCELLED INVOICE	4	2020		(46.53)
WINDSOR FACTORY SUPPLY LTD	5199403	CANCELLED INVOICE	4	2020		404.44
VILLA CONSTRUCTION	7167	GARBAGE TO LANDFILL	4	2020	111055	2,462.27
VILLA CONSTRUCTION	7167	GARBAGE TO LANDFILL	4	2020	111055	(283.27)
TREMBLAR BUILDING SUPPLIES LTD.	63073	ST BERNARD'S	4	2020	111088	288.15
TREMBLAR BUILDING SUPPLIES LTD.	63073	ST BERNARD'S	4	2020	111088	(33.15)
EMCO CORPORATION	37604128-00	ST BERNARD'S	4	2020	111099	31.64
EMCO CORPORATION	37604128-00	ST BERNARD'S	4	2020	111099	(3.64)
WINDSOR FACTORY SUPPLY LTD	5240668	ST BERNARD'S	4	2020	111125	97.77
WINDSOR FACTORY SUPPLY LTD	5240668	ST BERNARD'S	4	2020	111125	(11.25)
MOVE GRO005 PROJECT ELECTRICIAN WAGE & BENEFITS TO PROPER			4	2020		10,831.27
WINDSOR FACTORY SUPPLY LTD	5243007	ST BERNARD'S	5	2020	111162	160.58
WINDSOR FACTORY SUPPLY LTD	5243007	ST BERNARD'S	5	2020	111162	(18.48)
WIGLE HOME HARDWARE BUILDING CENTRE	140518	SUPPLIES	5	2020	111186	5.98
WIGLE HOME HARDWARE BUILDING CENTRE	140518	SUPPLIES	5	2020	111186	(0.69)
CENTENNIAL LOCK & SAFE LIMITED	25916	ST. BERNARD'S	5	2020	111191	923.30
CENTENNIAL LOCK & SAFE LIMITED	25916	ST. BERNARD'S	5	2020	111191	(106.22)
EMCO CORPORATION	37603832-01	SUPPLIES	5	2020	111195	225.99
EMCO CORPORATION	37603832-01	SUPPLIES	5	2020	111195	(26.00)
EMCO CORPORATION	37605271-00	ST BERNARD'S	5	2020	111195	46.08
EMCO CORPORATION	37605271-00	ST BERNARD'S	5	2020	111195	(5.30)
EMCO CORPORATION	37605686-00	SUMP PUMP	5	2020	111195	220.35
EMCO CORPORATION	37605686-00	SUMP PUMP	5	2020	111195	(25.35)
WINDSOR FACTORY SUPPLY LTD	5246013	TAPE	5	2020	111218	161.03
WINDSOR FACTORY SUPPLY LTD	5246013	TAPE	5	2020	111218	(18.53)
WINDSOR FACTORY SUPPLY LTD	5247978	SUPPLIES	5	2020	111218	244.37
WINDSOR FACTORY SUPPLY LTD	5247978	SUPPLIES	5	2020	111218	(28.11)
EMCO CORPORATION	37606035-00	ST. BERNARD'S	5	2020	111233	18.18
EMCO CORPORATION	37606035-00	ST. BERNARD'S	5	2020	111233	(2.09)
EMPIRE ROOFING CORPORATION	S20-171	ROOF REPAIRS	5	2020	111234	1,210.64
EMPIRE ROOFING CORPORATION	S20-171	ROOF REPAIRS	5	2020	111234	(139.28)
PARRLINE ELECTRICAL WHOLESALE	89218	MATERIAL	5	2020	111253	402.48
PARRLINE ELECTRICAL WHOLESALE	89218	MATERIAL	5	2020	111253	(46.30)
POWER DISTRIBUTION SUPPLY	2005	ST. BERNARD'S	5	2020	111254	66.53
POWER DISTRIBUTION SUPPLY	2005	ST. BERNARD'S	5	2020	111254	(7.65)
WINDSOR FACTORY SUPPLY LTD	5253734	EQUIPMENT	5	2020	111277	224.19
WINDSOR FACTORY SUPPLY LTD	5253734	EQUIPMENT	5	2020	111277	(25.79)
DMG ARCHITECTURAL GLASS AND METAL LTD	9731	PROGRES	5	2020	111297	9,887.50
DMG ARCHITECTURAL GLASS AND METAL LTD	9731	PROGRES	5	2020	111297	(1,137.50)
WIGLE HOME HARDWARE BUILDING CENTRE	140707	ST BERNA	6	2020	111385	22.75
WIGLE HOME HARDWARE BUILDING CENTRE	140707	ST BERNA	6	2020	111385	(2.62)
CENTENNIAL LOCK & SAFE LIMITED	25937	ST BERNARD'S	6	2020	111334	141.25
CENTENNIAL LOCK & SAFE LIMITED	25937	ST BERNARD'S	6	2020	111334	(16.25)
GFL (GREEN FOR LIFE) ENVIRONMENTAL INC.	1006172	ST BERN	6	2020	111389	650.72
GFL (GREEN FOR LIFE) ENVIRONMENTAL INC.	1006172	ST BERN	6	2020	111389	(74.86)
GRYPHON GLASS	14079	MIRRORS	6	2020	111351	987.62
GRYPHON GLASS	14079	MIRRORS	6	2020	111351	(113.62)
GRYPHON GLASS	14080	HANDICAP MIRRORS	6	2020	111351	1,118.70
GRYPHON GLASS	14080	HANDICAP MIRRORS	6	2020	111351	(128.70)
RENE ROY GROUP INC.	2100	ST BERNARD'S	6	2020	111375	28,608.21
RENE ROY GROUP INC.	2100	ST BERNARD'S	6	2020	111375	(3,291.21)
TREMBLAR BUILDING SUPPLIES LTD.	63333	MATERIAL & INSTAL	6	2020	111384	29,111.06
TREMBLAR BUILDING SUPPLIES LTD.	63333	MATERIAL & INSTAL	6	2020	111384	(3,349.06)
WIGLE HOME HARDWARE BUILDING CENTRE	138579	MATERIAL	6	2020	111385	8.46
WIGLE HOME HARDWARE BUILDING CENTRE	138579	MATERIAL	6	2020	111385	(0.97)
WIGLE HOME HARDWARE BUILDING CENTRE	141394	SPRAY PAI	6	2020	111385	18.06
WIGLE HOME HARDWARE BUILDING CENTRE	141394	SPRAY PAI	6	2020	111385	(2.08)
GFL (GREEN FOR LIFE) ENVIRONMENTAL INC.	1006452	ST BERN	6	2020	111410	328.95
GFL (GREEN FOR LIFE) ENVIRONMENTAL INC.	1006452	ST BERN	6	2020	111410	(37.84)

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COLBRO EQUIPMENT RENTAL	127908	MAINTENANCE	6	2020	111422	440.70
COLBRO EQUIPMENT RENTAL	127908	MAINTENANCE	6	2020	111422	(50.70)
EMCO CORPORATION	37608318	320 RICHMOND	6	2020	111425	189.40
EMCO CORPORATION	37608318	320 RICHMOND	6	2020	111425	(21.79)
FASTSIGNS	32705	320 RICHMOND	6	2020	111430	133.29
FASTSIGNS	32705	320 RICHMOND	6	2020	111430	(15.33)
POWER DISTRIBUTION SUPPLY	2006	SUPPLIES	6	2020	111443	13.45
POWER DISTRIBUTION SUPPLY	2006	SUPPLIES	6	2020	111443	(1.55)
RENE ROY GROUP INC.	2118	MAINTENANCE	6	2020	111447	7,627.50
RENE ROY GROUP INC.	2118	MAINTENANCE	6	2020	111447	(877.50)
WIGLE HOME HARDWARE BUILDING CENTRE	141899	MAINTENA	6	2020	111454	31.61
WIGLE HOME HARDWARE BUILDING CENTRE	141899	MAINTENA	6	2020	111454	(3.64)
WIGLE HOME HARDWARE BUILDING CENTRE	141979	MAINTENA	6	2020	111454	68.01
WIGLE HOME HARDWARE BUILDING CENTRE	141979	MAINTENA	6	2020	111454	(7.82)
WIGLE HOME HARDWARE BUILDING CENTRE	141998	MAINTENA	6	2020	111454	95.93
WIGLE HOME HARDWARE BUILDING CENTRE	141998	MAINTENA	6	2020	111454	(11.04)
WIGLE HOME HARDWARE BUILDING CENTRE	142116	MAINTENA	6	2020	111454	54.16
WIGLE HOME HARDWARE BUILDING CENTRE	142116	MAINTENA	6	2020	111454	(6.23)
CANADIAN TIRE STORE #281	May-20	MAY 2020 PURCHASES	6	2020	111505	302.11
CANADIAN TIRE STORE #281	May-20	MAY 2020 PURCHASES	6	2020	111505	(45.28)
CANADIAN TIRE STORE #281	May-20	MAY 2020 PURCHASES	6	2020	111505	91.48
EMCO CORPORATION	37608544	SUPPLIES	6	2020	111553	383.82
EMCO CORPORATION	37608544	SUPPLIES	6	2020	111553	(44.16)
EMCO CORPORATION	-37608564	SUPPLIES	6	2020	111553	247.54
EMCO CORPORATION	-37608564	SUPPLIES	6	2020	111553	(28.48)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			6	2020	02473-0001	112.93
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			6	2020	02473-0001	(12.99)
EMCO CORPORATION	37609216	SUPPLIES	7	2020	111589	205.84
EMCO CORPORATION	37609216	SUPPLIES	7	2020	111589	(23.68)
ENCORE MECHANICAL AND BUILDING SERVICES INC	132331	HV	7	2020	111590	56,500.00
ENCORE MECHANICAL AND BUILDING SERVICES INC	132331	HV	7	2020	111590	(6,500.00)
WINDSOR FACTORY SUPPLY LTD	5287244	MAINTENANCE	7	2020	111719	101.05
WINDSOR FACTORY SUPPLY LTD	5287244	MAINTENANCE	7	2020	111719	(11.63)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			7	2020	02511-0001	99.49
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			7	2020	02511-0001	(11.45)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			7	2020	02511-0001	53.68
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			7	2020	02511-0001	11.79
EMCO CORPORATION	37612021-00	850	8	2020	111790	97.07
EMCO CORPORATION	37612021-00	850	8	2020	111790	(11.17)
TROY LIFE & FIRE SAFETY LTD.	1000276007	850	8	2020	111820	4,990.81
TROY LIFE & FIRE SAFETY LTD.	1000276007	850	8	2020	111820	(574.16)
WIGLE HOME HARDWARE BUILDING CENTRE	143700	COMPOUN	8	2020	111824	44.80
WIGLE HOME HARDWARE BUILDING CENTRE	143700	COMPOUN	8	2020	111824	(5.15)
COLBRO EQUIPMENT RENTAL	130276-0	SKYJACK RENTAL	8	2020	111949	2,983.20
COLBRO EQUIPMENT RENTAL	130276-0	SKYJACK RENTAL	8	2020	111949	(343.20)
EMCO CORPORATION	37612259-00	MAINTENANCE MATERIALS	8	2020	111953	642.34
EMCO CORPORATION	37612259-00	MAINTENANCE MATERIALS	8	2020	111953	(73.90)
GFL (GREEN FOR LIFE) ENVIRONMENTAL INC.	GW0001015044	32	8	2020	111970	265.55
GFL (GREEN FOR LIFE) ENVIRONMENTAL INC.	GW0001015044	32	8	2020	111970	(30.55)
GFL (GREEN FOR LIFE) ENVIRONMENTAL INC.	GW0001010160	32	8	2020	111970	397.39
GFL (GREEN FOR LIFE) ENVIRONMENTAL INC.	GW0001010160	32	8	2020	111970	(45.72)
GFL (GREEN FOR LIFE) ENVIRONMENTAL INC.	GW0001006773	32	8	2020	111970	316.40
GFL (GREEN FOR LIFE) ENVIRONMENTAL INC.	GW0001006773	32	8	2020	111970	(36.40)
MCGEE'S PLUMBING SOLUTIONS	15	CLEAR DRAIN	8	2020	111961	224.87
MCGEE'S PLUMBING SOLUTIONS	15	CLEAR DRAIN	8	2020	111961	(25.87)
PARRLINE ELECTRICAL WHOLESAL	91090	MATERIAL	8	2020	111964	620.34
PARRLINE ELECTRICAL WHOLESAL	91090	MATERIAL	8	2020	111964	(71.37)
TREMBLAR BUILDING SUPPLIES LTD.	63639	911	8	2020	112024	5,152.80
TREMBLAR BUILDING SUPPLIES LTD.	63639	911	8	2020	112024	(592.80)
TROY LIFE & FIRE SAFETY LTD.	1000279677	911	8	2020	112025	59.33
TROY LIFE & FIRE SAFETY LTD.	1000279677	911	8	2020	112025	(6.83)
WIGLE HOME HARDWARE BUILDING CENTRE	143059	911	8	2020	112028	22.55
WIGLE HOME HARDWARE BUILDING CENTRE	143059	911	8	2020	112028	(2.59)
WIGLE HOME HARDWARE BUILDING CENTRE	143160	911	8	2020	112028	38.71
WIGLE HOME HARDWARE BUILDING CENTRE	143160	911	8	2020	112028	(4.45)
WIGLE HOME HARDWARE BUILDING CENTRE	143170	911	8	2020	112028	8.99
WIGLE HOME HARDWARE BUILDING CENTRE	143170	911	8	2020	112028	(1.03)
WIGLE HOME HARDWARE BUILDING CENTRE	143207	911	8	2020	112028	46.48
WIGLE HOME HARDWARE BUILDING CENTRE	143207	911	8	2020	112028	(5.35)
WIGLE HOME HARDWARE BUILDING CENTRE	143639	911	8	2020	112028	32.71
WIGLE HOME HARDWARE BUILDING CENTRE	143639	911	8	2020	112028	(3.76)
PARRLINE ELECTRICAL WHOLESAL	91251	927	8	2020	112045	173.57
PARRLINE ELECTRICAL WHOLESAL	91251	927	8	2020	112045	(19.97)
TREMBLAR BUILDING SUPPLIES LTD.	63996	927	8	2020	112053	892.70
TREMBLAR BUILDING SUPPLIES LTD.	63996	927	8	2020	112053	(102.70)

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TREMBLAR BUILDING SUPPLIES LTD.	63997	927	8	2020	112053	5,028.50
TREMBLAR BUILDING SUPPLIES LTD.	63997	927	8	2020	112053	(578.50)
VILLA CONSTRUCTION	7305	927	8	2020	112054	3,908.55
VILLA CONSTRUCTION	7305	927	8	2020	112054	(449.66)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			8	2020	02545-0001	184.04
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			8	2020	02545-0001	(27.40)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			8	2020	02545-0001	7.98
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			8	2020	02545-0001	54.19
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			9	2020	02548-0001	(81.77)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			9	2020	02548-0001	710.77
RENE ROY GROUP INC.	2146	320 RICHMOND PHASE II	9	2020	112146	16,780.50
RENE ROY GROUP INC.	2146	320 RICHMOND PHASE II	9	2020	112146	(1,930.50)
RITA'S CLEANING LTD	SEP 20 2020	CLEAN UP CONSTRUCTION P	9	2020	112147	1,644.15
RITA'S CLEANING LTD	SEP 20 2020	CLEAN UP CONSTRUCTION P	9	2020	112147	(189.15)
VILLA CONSTRUCTION	7311	PHASE 3 WORK 320 RICHMOND	9	2020	112170	29,457.72
VILLA CONSTRUCTION	7311	PHASE 3 WORK 320 RICHMOND	9	2020	112170	(3,388.94)
WIGLE HOME HARDWARE BUILDING CENTRE	144323	BATTERIE	9	2020	112172	4.51
WIGLE HOME HARDWARE BUILDING CENTRE	144323	BATTERIE	9	2020	112172	(0.52)
WIGLE HOME HARDWARE BUILDING CENTRE	144384	HANGER P	9	2020	112172	13.51
WIGLE HOME HARDWARE BUILDING CENTRE	144384	HANGER P	9	2020	112172	(1.55)
WIGLE HOME HARDWARE BUILDING CENTRE	144502	BOX SWIT	9	2020	112172	9.47
WIGLE HOME HARDWARE BUILDING CENTRE	144502	BOX SWIT	9	2020	112172	(1.09)
EMCO CORPORATION	37614853-00	320 RICHMOND	9	2020	112187	70.09
EMCO CORPORATION	37614853-00	320 RICHMOND	9	2020	112187	(8.06)
EMCO CORPORATION	37614878-00	320 RICHMOND	9	2020	112187	624.17
EMCO CORPORATION	37614878-00	320 RICHMOND	9	2020	112187	(71.81)
EMCO CORPORATION	37614878-01	320 RICHMOND	9	2020	112187	33.70
EMCO CORPORATION	37614878-01	320 RICHMOND	9	2020	112187	(3.88)
TROY LIFE & FIRE SAFETY LTD.	10002927963	MODULE ISOLATO	9	2020	112217	300.92
TROY LIFE & FIRE SAFETY LTD.	10002927963	MODULE ISOLATO	9	2020	112217	(34.62)
WINDSOR FACTORY SUPPLY LTD	5323881	ADHESIVE	9	2020	112224	833.12
WINDSOR FACTORY SUPPLY LTD	5323881	ADHESIVE	9	2020	112224	(95.85)
POWER DISTRIBUTION SUPPLY	2008	CABINET SD	9	2020	112263	85.43
POWER DISTRIBUTION SUPPLY	2008	CABINET SD	9	2020	112263	(9.83)
SITEONE LANDSCAPE SUPPLY LLC	103466782-001	DRIPLINE	9	2020	112265	70.35
SITEONE LANDSCAPE SUPPLY LLC	103466782-001	DRIPLINE	9	2020	112265	(8.09)
SITEONE LANDSCAPE SUPPLY LLC	103534666-001	DRIPLINE	9	2020	112265	140.70
SITEONE LANDSCAPE SUPPLY LLC	103534666-001	DRIPLINE	9	2020	112265	(16.19)
WINDSOR FACTORY SUPPLY LTD	5326138	CLEAR ADHESIVE	9	2020	112270	104.14
WINDSOR FACTORY SUPPLY LTD	5326138	CLEAR ADHESIVE	9	2020	112270	(11.98)
WINDSOR FACTORY SUPPLY LTD	5327077	ADHESIVE	9	2020	112270	130.18
WINDSOR FACTORY SUPPLY LTD	5327077	ADHESIVE	9	2020	112270	(14.98)
CANADIAN TIRE STORE #281	Aug-20	AUG 2020 PURCHASES	9	2020	112276	9.03
CANADIAN TIRE STORE #281	Aug-20	AUG 2020 PURCHASES	9	2020	112276	(1.04)
TREMBLAR BUILDING SUPPLIES LTD.	63800	PROGRESS BILL #1	9	2020	112299	10,119.15
TREMBLAR BUILDING SUPPLIES LTD.	63800	PROGRESS BILL #1	9	2020	112299	(1,164.15)
TROY LIFE & FIRE SAFETY LTD.	1000293712	WORK ORDER 2448	9	2020	112300	6,189.01
TROY LIFE & FIRE SAFETY LTD.	1000293712	WORK ORDER 2448	9	2020	112300	(712.01)
WILLIAMS FOOD EQUIPMENT	IN00767935	SINK/PRE-RINSE WALL	9	2020	112306	2,363.96
WILLIAMS FOOD EQUIPMENT	IN00767935	SINK/PRE-RINSE WALL	9	2020	112306	(271.96)
AFFLECK SHEET METAL INC.	17493	RELOCATE KITCHEN EXHAU	9	2020	112310	4,226.20
AFFLECK SHEET METAL INC.	17493	RELOCATE KITCHEN EXHAU	9	2020	112310	(486.20)
PARRLINE ELECTRICAL WHOLESAL	91313	SUPPLIES	9	2020	112320	1,127.80
PARRLINE ELECTRICAL WHOLESAL	91313	SUPPLIES	9	2020	112320	(129.75)
PARRLINE ELECTRICAL WHOLESAL	91992	SUPPLIES	9	2020	112320	698.83
PARRLINE ELECTRICAL WHOLESAL	91992	SUPPLIES	9	2020	112320	(80.40)
COLAUTTI FLOORS	82265	SENIORS COMPLEX LEDGERSTON	10	2020	112344	1,817.04
COLAUTTI FLOORS	82265	SENIORS COMPLEX LEDGERSTON	10	2020	112344	(209.04)
EMCO CORPORATION	37618448-00	SUPPLIES	10	2020	112346	13.89
EMCO CORPORATION	37618448-00	SUPPLIES	10	2020	112346	(1.60)
GRYPHON GLASS	14202	SUPPLY & INSTALL 4 MIRRORS	10	2020	112350	911.91
GRYPHON GLASS	14202	SUPPLY & INSTALL 4 MIRRORS	10	2020	112350	(104.91)
PARRLINE ELECTRICAL WHOLESAL	89903	SUPPLIES	10	2020	112498	2,737.78
PARRLINE ELECTRICAL WHOLESAL	89903	SUPPLIES	10	2020	112498	(314.97)
PARRLINE ELECTRICAL WHOLESAL	89904	SUPPLIES	10	2020	112498	2,870.29
PARRLINE ELECTRICAL WHOLESAL	89904	SUPPLIES	10	2020	112498	(330.21)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			10	2020	02612-0001	(2.21)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			10	2020	02612-0001	7.65
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			10	2020	02612-0001	11.58
PARRLINE ELECTRICAL WHOLESAL	92193	LIGHTS	10	2020	112593	30.78
PARRLINE ELECTRICAL WHOLESAL	92193	LIGHTS	10	2020	112593	(3.54)
PARRLINE ELECTRICAL WHOLESAL	92381	ELECTRICAL SUPPL	10	2020	112593	277.23
PARRLINE ELECTRICAL WHOLESAL	92381	ELECTRICAL SUPPL	10	2020	112593	(31.89)
PARRLINE ELECTRICAL WHOLESAL	92774	ELECTRICAL SUPPL	10	2020	112593	5,913.76
PARRLINE ELECTRICAL WHOLESAL	92774	ELECTRICAL SUPPL	10	2020	112593	(680.34)



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TROY LIFE & FIRE SAFETY LTD.	1000315238	REAPIR EXISTING E	10	2020	112597	166.11
TROY LIFE & FIRE SAFETY LTD.	1000315238	REAPIR EXISTING E	10	2020	112597	(19.11)
EMCO CORPORATION	37620225-00	MAIT ST BERNARDS	10	2020	112586	552.57
EMCO CORPORATION	37620225-00	MAIT ST BERNARDS	10	2020	112586	(63.57)
::PARRLINE - CHQ# 9421			10	2020	D#13023	(19.75)
AFFLECK SHEET METAL INC.	17500	ASSEMBLE KITCHEN EXHAU	11	2020	112623	813.60
AFFLECK SHEET METAL INC.	17500	ASSEMBLE KITCHEN EXHAU	11	2020	112623	(93.60)
EMCO CORPORATION	37620473-00	TOOL COMBO	11	2020	112634	552.57
EMCO CORPORATION	37620473-00	TOOL COMBO	11	2020	112634	(63.57)
EMCO CORPORATION	37620827-00	SINK	11	2020	112634	99.21
EMCO CORPORATION	37620827-00	SINK	11	2020	112634	(11.41)
EMPIRE ROOFING CORPORATION	S20-387	PO 2020-185 ROOF R	11	2020	112635	21,131.00
EMPIRE ROOFING CORPORATION	S20-387	PO 2020-185 ROOF R	11	2020	112635	(2,951.00)
EMPIRE ROOFING CORPORATION	S20-387	PO 2020-185 ROOF R	11	2020	112635	4,520.00
WIGLE HOME HARDWARE BUILDING CENTRE	145954	CEMENT	11	2020	112664	9.03
WIGLE HOME HARDWARE BUILDING CENTRE	145954	CEMENT	11	2020	112664	(1.04)
ENCORE MECHANICAL AND BUILDING SERVICES INC	134522	FI	11	2020	112636	(7,657.00)
ENCORE MECHANICAL AND BUILDING SERVICES INC	134522	FI	11	2020	112636	66,557.00
EMCO CORPORATION	37620828-00	SUPPLIES	11	2020	112725	232.78
EMCO CORPORATION	37620828-00	SUPPLIES	11	2020	112725	(26.78)
EMCO CORPORATION	37620829-00	SINK	11	2020	112725	141.25
EMCO CORPORATION	37620829-00	SINK	11	2020	112725	(16.25)
EMCO CORPORATION	37620870-00	SUPPLIES	11	2020	112725	48.67
EMCO CORPORATION	37620870-00	SUPPLIES	11	2020	112725	(5.60)
EMCO CORPORATION	37622856-00	SUPPLIES	11	2020	112725	179.39
EMCO CORPORATION	37622856-00	SUPPLIES	11	2020	112725	(20.64)
PARRLINE ELECTRICAL WHOLESALE	93035	GLUE	11	2020	112740	11.13
PARRLINE ELECTRICAL WHOLESALE	93035	GLUE	11	2020	112740	(1.28)
PARRLINE ELECTRICAL WHOLESALE	93101	SUPPLIES	11	2020	112740	51.08
PARRLINE ELECTRICAL WHOLESALE	93101	SUPPLIES	11	2020	112740	(5.88)
PARRLINE ELECTRICAL WHOLESALE	93372	SUPPLIES	11	2020	112740	218.99
PARRLINE ELECTRICAL WHOLESALE	93372	SUPPLIES	11	2020	112740	(25.19)
TREMBLAR BUILDING SUPPLIES LTD.	64623	ST BERNARARD FIT	11	2020	112749	1,469.00
TREMBLAR BUILDING SUPPLIES LTD.	64623	ST BERNARARD FIT	11	2020	112749	(169.00)
POWER DISTRIBUTION SUPPLY	2015	TOOL RENTAL	11	2020	112787	56.50
POWER DISTRIBUTION SUPPLY	2015	TOOL RENTAL	11	2020	112787	(6.50)
WIGLE HOME HARDWARE BUILDING CENTRE	146785	SUPPLIES	12	2020	112858	17.71
WIGLE HOME HARDWARE BUILDING CENTRE	146785	SUPPLIES	12	2020	112858	(2.04)
EMCO CORPORATION	37624807-00	SUPPLIES	12	2020	112868	323.44
EMCO CORPORATION	37624807-00	SUPPLIES	12	2020	112868	(37.21)
EMCO CORPORATION	37624582-00	SUPPLIES	12	2020	112868	1,173.93
EMCO CORPORATION	37624582-00	SUPPLIES	12	2020	112868	(135.05)
EMCO CORPORATION	37624645-00	SUPPLIES	12	2020	112868	38.79
EMCO CORPORATION	37624645-00	SUPPLIES	12	2020	112868	(4.46)
HOLLAND CLEANING SOLUTIONS LTD	531510	SUPPLIES	12	2020	112874	570.65
HOLLAND CLEANING SOLUTIONS LTD	531510	SUPPLIES	12	2020	112874	(65.65)
WIGLE HOME HARDWARE BUILDING CENTRE	146920	PAINT	12	2020	112892	447.39
WIGLE HOME HARDWARE BUILDING CENTRE	146920	PAINT	12	2020	112892	(51.47)
WIGLE HOME HARDWARE BUILDING CENTRE	147076	SUPPLIES	12	2020	112892	106.16
WIGLE HOME HARDWARE BUILDING CENTRE	147076	SUPPLIES	12	2020	112892	(12.21)
WIGLE HOME HARDWARE BUILDING CENTRE	147087	SUPPLIES	12	2020	112892	134.40
WIGLE HOME HARDWARE BUILDING CENTRE	147087	SUPPLIES	12	2020	112892	(15.46)
WIGLE HOME HARDWARE BUILDING CENTRE	147105	SUPPLIES	12	2020	112892	7.64
WIGLE HOME HARDWARE BUILDING CENTRE	147105	SUPPLIES	12	2020	112892	(0.88)
CENTENNIAL LOCK & SAFE LIMITED	26090	SECURITY KEYS	12	2020	112945	283.57
CENTENNIAL LOCK & SAFE LIMITED	26090	SECURITY KEYS	12	2020	112945	(32.62)
EMCO CORPORATION	37625161-00	SUPPLIES	12	2020	112951	168.16
EMCO CORPORATION	37625161-00	SUPPLIES	12	2020	112951	(19.35)
EMCO CORPORATION	37625162-00	BATTERY	12	2020	112951	134.47
EMCO CORPORATION	37625162-00	BATTERY	12	2020	112951	(15.47)
CANADIAN TIRE STORE #281	Nov-20		Nov-20	2020	112978	35.78
CANADIAN TIRE STORE #281	Nov-20		Nov-20	2020	112978	(22.06)
CANADIAN TIRE STORE #281	Nov-20		Nov-20	2020	112978	155.93
EMCO CORPORATION	128747-00	CREDIT	12	2020	112984	2.98
EMCO CORPORATION	128747-00	CREDIT	12	2020	112984	(25.90)
EMCO CORPORATION	37624807-01	MAINTENANCE	12	2020	112984	(2.42)
EMCO CORPORATION	37624807-01	MAINTENANCE	12	2020	112984	21.06
EMCO CORPORATION	37625540-00	MAINTENANCE	12	2020	112984	29.57
EMCO CORPORATION	37625540-00	MAINTENANCE	12	2020	112984	(3.40)
GRYPHON GLASS	15111	LABOUR	12	2020	112989	488.16
GRYPHON GLASS	15111	LABOUR	12	2020	112989	(56.16)
WIGLE HOME HARDWARE BUILDING CENTRE	147233	MAINTENA	12	2020	113003	9.03
WIGLE HOME HARDWARE BUILDING CENTRE	147233	MAINTENA	12	2020	113003	(1.04)
WIGLE HOME HARDWARE BUILDING CENTRE	147257	SUPPLIES	12	2020	113003	216.90
WIGLE HOME HARDWARE BUILDING CENTRE	147257	SUPPLIES	12	2020	113003	(24.95)

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WIGLE HOME HARDWARE BUILDING CENTRE	147291	SUPPLIES	12	2020	113003	23.06	
WIGLE HOME HARDWARE BUILDING CENTRE	147291	SUPPLIES	12	2020	113003	(2.65)	
WIGLE HOME HARDWARE BUILDING CENTRE	147336	MAINTENA	12	2020	113003	167.15	
WIGLE HOME HARDWARE BUILDING CENTRE	147336	MAINTENA	12	2020	113003	(19.23)	
PARRLINE ELECTRICAL WHOLESale	94130	ELECTRICAL	12	2020	113030	219.40	
PARRLINE ELECTRICAL WHOLESale	94130	ELECTRICAL	12	2020	113030	(25.24)	
PARRLINE ELECTRICAL WHOLESale	94279	ELECTRICAL	12	2020	113030	89.60	
PARRLINE ELECTRICAL WHOLESale	94279	ELECTRICAL	12	2020	113030	(10.31)	
PARRLINE ELECTRICAL WHOLESale	94152	ELECTRICAL	12	2020	113030	279.64	
PARRLINE ELECTRICAL WHOLESale	94152	ELECTRICAL	12	2020	113030	(32.17)	
EMCO CORPORATION	37625281-00	MAINTENANCE SUPPLIES	12	2020	113081	124.29	
EMCO CORPORATION	37625281-00	MAINTENANCE SUPPLIES	12	2020	113081	(14.30)	
COLAUTTI FLOORS	82939	TILE WORK	12	2020	113163	8,023.00	
COLAUTTI FLOORS	82939	TILE WORK	12	2020	113163	(923.00)	
VUE MILLWORK INC.	152	MAINTENANCE	12	2020	113184	7,572.13	
VUE MILLWORK INC.	152	MAINTENANCE	12	2020	113184	(871.13)	
ENCORE MECHANICAL AND BUILDING SERVICES INC	136610	MA	12	2020	113311	7,684.00	
ENCORE MECHANICAL AND BUILDING SERVICES INC	136610	MA	12	2020	113311	(884.00)	
WILLIAMS FOOD EQUIPMENT	IN00767780	MAINTENANCE	12	2020	113332	672.35	
WILLIAMS FOOD EQUIPMENT	IN00767780	MAINTENANCE	12	2020	113332	(77.35)	
WILLIAMS FOOD EQUIPMENT	IN00770407	MAINTENANCE	12	2020	113332	379.12	
WILLIAMS FOOD EQUIPMENT	IN00770407	MAINTENANCE	12	2020	113332	(43.62)	
CANADIAN TIRE STORE #281	Dec-20	DECEMBER PUR	12	2020	113308	298.08	
CANADIAN TIRE STORE #281	Dec-20	DECEMBER PUR	12	2020	113308	(60.29)	
CANADIAN TIRE STORE #281	Dec-20	DECEMBER PUR	12	2020	113308	112.99	
CANADIAN TIRE STORE #281	Dec-20	DECEMBER PUR	12	2020	113308	112.99	
EMPIRE COMMUNICATIONS	32068	CANCELLED INVOICE - NEW	12	2020		10,790.10	
EMPIRE COMMUNICATIONS	32068	CANCELLED INVOICE - NEW	12	2020		(1,241.34)	
PARRLINE ELECTRICAL WHOLESale	93794	ELECTRICAL MATER	12	2020	113588	28.46	
PARRLINE ELECTRICAL WHOLESale	93794	ELECTRICAL MATER	12	2020	113588	(3.27)	
PARRLINE ELECTRICAL WHOLESale	93813	ELECTRICAL MATER	12	2020	113588	224.49	
PARRLINE ELECTRICAL WHOLESale	93813	ELECTRICAL MATER	12	2020	113588	(25.83)	
WIGLE HOME HARDWARE BUILDING CENTRE	144817	MAINTENA	12	2020	113589	11.29	
WIGLE HOME HARDWARE BUILDING CENTRE	144817	MAINTENA	12	2020	113589	(1.30)	
WIGLE HOME HARDWARE BUILDING CENTRE	144871	MAINTENA	12	2020	113589	30.50	
WIGLE HOME HARDWARE BUILDING CENTRE	144871	MAINTENA	12	2020	113589	(3.51)	
To reallocate 2019 WIP			13	2020		765,824.74	
To record WIP at year-end			13	2020	Bernards	(1,312,546.23)	
St.Bernard - Phase one - To correct WIP for St. Bernards building, per DCS a			13	2020	St.Bernard	1,485,447.76	
To reallocate 2019 WIP			13	2020		30,935.06	
To record WIP at year-end			13	2020	Bernards	(30,935.06)	
SFERA ARCHITECTURAL ASSOCIATES INC.	1413	PROF. SERVICE	3	2020	110824	3,476.64	
SFERA ARCHITECTURAL ASSOCIATES INC.	1413	PROF. SERVICE	3	2020	110824	(399.97)	
To reallocate 2019 WIP			13	2020		304,358.82	
To record WIP at year-end			13	2020	Bernards	(307,435.49)	
EMCO CORPORATION	37606862	320 RICHMOND	6	2020	111425	108.12	
EMCO CORPORATION	37606862	320 RICHMOND	6	2020	111425	(12.44)	
FASTSIGNS	32744	320 RICHMOND	6	2020	111430	118.92	
FASTSIGNS	32744	320 RICHMOND	6	2020	111430	(13.68)	
CANADIAN TIRE STORE #281	May-20	MAY 2020 PURCHASES	6	2020	111505	23.70	
CANADIAN TIRE STORE #281	May-20	MAY 2020 PURCHASES	6	2020	111505	(2.73)	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			6	2020	02473-0001	203.34	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			6	2020	02473-0001	(23.40)	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			7	2020	02511-0001	363.85	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			7	2020	02511-0001	(41.86)	
EMCO CORPORATION	37611697-00	850	8	2020	111790	668.94	
EMCO CORPORATION	37611697-00	850	8	2020	111790	(76.96)	
PARRLINE ELECTRICAL WHOLESale	90423	850	8	2020	111812	81.47	
PARRLINE ELECTRICAL WHOLESale	90423	850	8	2020	111812	(9.37)	
CANADIAN TIRE STORE #281	Jun-20	911	8	2020	111974	(2.01)	
CANADIAN TIRE STORE #281	Jun-20	911	8	2020	111974	17.50	
COLAUTTI FLOORS	81512	FINAL DRAW	8	2020	111978	78,625.40	
COLAUTTI FLOORS	81512	FINAL DRAW	8	2020	111978	(9,045.40)	
To reallocate 2019 WIP			13	2020		3,604.47	
To record WIP at year-end			13	2020	Bernards	(74,587.86)	
WIGLE HOME HARDWARE BUILDING CENTRE	142455	SUPPLIES	6	2020	111570	42.76	
WIGLE HOME HARDWARE BUILDING CENTRE	142455	SUPPLIES	6	2020	111570	(4.92)	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			6	2020	02473-0001	823.77	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			6	2020	02473-0001	(94.77)	
To reallocate 2019 WIP			13	2020		128.73	
To record WIP at year-end			13	2020	Bernards	(895.57)	
To correct GL account			3	2021	113736	8,489.26	
To correct GL account			3	2021	113736	(844.41)	
PARRLINE ELECTRICAL WHOLESale	94129	MAINTENANCE MAT	5	2021	114207	263.65	
PARRLINE ELECTRICAL WHOLESale	94129	MAINTENANCE MAT	5	2021	114207	(30.33)	

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EMCO CORPORATION	37626204-00	PLUMBING MATERIALS	1	2021	113201	315.21	
EMCO CORPORATION	37626204-00	PLUMBING MATERIALS	1	2021	113201	(36.26)	
EMCO CORPORATION	37626313-00	PLUMBING SUPPLIES	1	2021	113201	128.59	
EMCO CORPORATION	37626313-00	PLUMBING SUPPLIES	1	2021	113201	(14.79)	
EMCO CORPORATION	37626862-00	PLUMBING MATERIALS	1	2021	113201	665.65	
EMCO CORPORATION	37626862-00	PLUMBING MATERIALS	1	2021	113201	(76.58)	
LUCIER GLOVE & SAFETY PRODUCTS	44629	FIRE EXTINGUSIHE	1	2021	113211	117.43	
LUCIER GLOVE & SAFETY PRODUCTS	44629	FIRE EXTINGUSIHE	1	2021	113211	(13.51)	
TREMBLAR BUILDING SUPPLIES LTD.	64965	NEW DOORS	1	2021	113224	129.95	
TREMBLAR BUILDING SUPPLIES LTD.	64965	NEW DOORS	1	2021	113224	(14.95)	
WIGLE HOME HARDWARE BUILDING CENTRE	147646	MAINTENA	1	2021	113227	11.05	
WIGLE HOME HARDWARE BUILDING CENTRE	147646	MAINTENA	1	2021	113227	(1.27)	
WINMECH LTD	315	HVAC MAINTENANCE AND REPAIRS	1	2021	113228	1,443.77	
WINMECH LTD	315	HVAC MAINTENANCE AND REPAIRS	1	2021	113228	(166.10)	
DELIN'S POWERWASH & PEST CONTROL	047842 (2021)	PEST C	1	2021	113240	170.50	
DELIN'S POWERWASH & PEST CONTROL	047842 (2021)	PEST C	1	2021	113240	(20.50)	
EMCO CORPORATION	37626532-00	MAINTENANCE MATERIALS	1	2021	113242	376.15	
EMCO CORPORATION	37626532-00	MAINTENANCE MATERIALS	1	2021	113242	(43.27)	
EMCO CORPORATION	37626533-00	MAINTENANCE MATERIALS	1	2021	113242	136.22	
EMCO CORPORATION	37626533-00	MAINTENANCE MATERIALS	1	2021	113242	(15.67)	
LUCIER GLOVE & SAFETY PRODUCTS	44643	INSPECTION TAGS	1	2021	113246	22.60	
LUCIER GLOVE & SAFETY PRODUCTS	44643	INSPECTION TAGS	1	2021	113246	(2.60)	
EMCO CORPORATION	37627548-00	MAINTENANCE MATERIALS	1	2021	113262	640.18	
EMCO CORPORATION	37627548-00	MAINTENANCE MATERIALS	1	2021	113262	(73.65)	
EMCO CORPORATION	37627940-00	PLUMBING MATERIALS	1	2021	113262	74.86	
EMCO CORPORATION	37627940-00	PLUMBING MATERIALS	1	2021	113262	(8.61)	
WINDSOR FACTORY SUPPLY LTD	5393935	MAINTENANCE MATE	1	2021	113274	1,090.36	
WINDSOR FACTORY SUPPLY LTD	5393935	MAINTENANCE MATE	1	2021	113274	(125.44)	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			1	2021	02724-0001	1,082.54	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			1	2021	02724-0001	(124.54)	
EMCO CORPORATION	37618965-01	BUILDING MAINTENACE MAT	1	2021	113391	2,220.45	
EMCO CORPORATION	37618965-01	BUILDING MAINTENACE MAT	1	2021	113391	(255.45)	
EMCO CORPORATION	37628858-00	BUILDING MATERIAL MAINT	1	2021	113391	499.62	
EMCO CORPORATION	37628858-00	BUILDING MATERIAL MAINT	1	2021	113391	(57.48)	
EMCO CORPORATION	37628860-00	BUILDING MATERIAL MAINT	1	2021	113391	44.38	
EMCO CORPORATION	37628860-00	BUILDING MATERIAL MAINT	1	2021	113391	(5.11)	
EMCO CORPORATION	37628861-00	BUILDING MATERIAL MAINT	1	2021	113391	52.58	
EMCO CORPORATION	37628861-00	BUILDING MATERIAL MAINT	1	2021	113391	(6.05)	
EMCO CORPORATION	37628892-00	BUILDING MATERIAL MAINT	1	2021	113391	105.95	
EMCO CORPORATION	37628892-00	BUILDING MATERIAL MAINT	1	2021	113391	(12.19)	
EMCO CORPORATION	37628281-00	BUILDING MATERIAL MAINT	1	2021	113391	48.93	
EMCO CORPORATION	37628281-00	BUILDING MATERIAL MAINT	1	2021	113391	(5.63)	
EMCO CORPORATION	37628959-00	BUILDING MATERIAL MAINT	1	2021	113391	138.61	
EMCO CORPORATION	37628959-00	BUILDING MATERIAL MAINT	1	2021	113391	(15.95)	
GRYPHON GLASS	15285	NEW GLASS DOORS	1	2021	113392	354.26	
GRYPHON GLASS	15285	NEW GLASS DOORS	1	2021	113392	(40.76)	
PARRLINE ELECTRICAL WHOLESALE	94854	ELECTRICAL SUPPL	1	2021	113394	(8.75)	
PARRLINE ELECTRICAL WHOLESALE	94854	ELECTRICAL SUPPL	1	2021	113394	76.05	
EMCO CORPORATION	37629638-00	PLUMBING MATERIAL	2	2021	113421	55.12	
EMCO CORPORATION	37629638-00	PLUMBING MATERIAL	2	2021	113421	(6.34)	
EMCO CORPORATION	37627509-00	PLUMBING MATERIAL	2	2021	113457	140.69	
EMCO CORPORATION	37627509-00	PLUMBING MATERIAL	2	2021	113457	(16.19)	
EMCO CORPORATION	3.7630158-00	PLUMBING MATERIALS	2	2021	113457	215.71	
EMCO CORPORATION	3.7630158-00	PLUMBING MATERIALS	2	2021	113457	(24.82)	
PARRLINE ELECTRICAL WHOLESALE	95268	ELECTRICAL MATER	2	2021	113464	59.21	
PARRLINE ELECTRICAL WHOLESALE	95268	ELECTRICAL MATER	2	2021	113464	(6.81)	
PARRLINE ELECTRICAL WHOLESALE	95024	MAINTENANCE MAT	2	2021	113464	1,523.96	
PARRLINE ELECTRICAL WHOLESALE	95024	MAINTENANCE MAT	2	2021	113464	(175.32)	
WIGLE HOME HARDWARE BUILDING CENTRE	148454	PLUMBING	2	2021	113469	43.44	
WIGLE HOME HARDWARE BUILDING CENTRE	148454	PLUMBING	2	2021	113469	(5.00)	
WIGLE HOME HARDWARE BUILDING CENTRE	148456	CREDIT	2	2021	113469	(4.21)	
WIGLE HOME HARDWARE BUILDING CENTRE	148456	CREDIT	2	2021	113469	0.48	
EMCO CORPORATION	37630587-00	PLUMBING MATERIALS	2	2021	113501	109.88	
EMCO CORPORATION	37630587-00	PLUMBING MATERIALS	2	2021	113501	(12.64)	
CENTENNIAL LOCK & SAFE LIMITED	26143	DOOR MAINTENANC	2	2021	113608	155.88	
CENTENNIAL LOCK & SAFE LIMITED	26143	DOOR MAINTENANC	2	2021	113608	(17.93)	
EMCO CORPORATION	37629940-00	PLUMBING MAINTENANCE M	2	2021	113610	96.04	
EMCO CORPORATION	37629940-00	PLUMBING MAINTENANCE M	2	2021	113610	(11.05)	
EMCO CORPORATION	37631286-00	PLUMBING MAINTENANCE M	2	2021	113610	27.85	
EMCO CORPORATION	37631286-00	PLUMBING MAINTENANCE M	2	2021	113610	(3.20)	
EMCO CORPORATION	37631627-00	PLUMBING MATERIALS	2	2021	113610	16.51	
EMCO CORPORATION	37631627-00	PLUMBING MATERIALS	2	2021	113610	(1.90)	
EMPIRE COMMUNICATIONS	33096	NEW COMMUNICATIONS LIN	2	2021	113622	9,447.34	
EMPIRE COMMUNICATIONS	33096	NEW COMMUNICATIONS LIN	2	2021	113622	(1,086.86)	
PARRLINE ELECTRICAL WHOLESALE	95520	ELECTRICAL MATER	2	2021	113624	400.81	



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PARRLINE ELECTRICAL WHOLESale	95520	ELECTRICAL MATER	2	2021	113624	(46.11)
RENE ROY GROUP INC.	2268	INSTALL NEW DOORS	2	2021	113625	4,158.40
RENE ROY GROUP INC.	2268	INSTALL NEW DOORS	2	2021	113625	(478.40)
RENE ROY GROUP INC.	2269	MAINTENANCE	2	2021	113625	21,662.10
RENE ROY GROUP INC.	2269	MAINTENANCE	2	2021	113625	(2,492.10)
EMPIRE COMMUNICATIONS	32068	CANCELLED INVOICE - NEW	2	2021		1,241.34
EMPIRE COMMUNICATIONS	32068	CANCELLED INVOICE - NEW	2	2021		(10,790.10)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			2	2021	02765-0001	(10.14)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			2	2021	02765-0001	88.14
RENE ROY GROUP INC.	2267	RENOVATIONS TO 320 RICHMON	3	2021	113639	37,400.65
RENE ROY GROUP INC.	2267	RENOVATIONS TO 320 RICHMON	3	2021	113639	(4,302.73)
TROY LIFE & FIRE SAFETY LTD.	1000323682	FIRE ALARM SYSTE	3	2021	113643	1,229.95
TROY LIFE & FIRE SAFETY LTD.	1000323682	FIRE ALARM SYSTE	3	2021	113643	(141.50)
WIGLE HOME HARDWARE BUILDING CENTRE	146776	MAINTENA	3	2021	113644	12.42
WIGLE HOME HARDWARE BUILDING CENTRE	146776	MAINTENA	3	2021	113644	(1.43)
WINDSOR FACTORY SUPPLY LTD	5425741	MAINTENANCE MATE	3	2021	113705	83.45
WINDSOR FACTORY SUPPLY LTD	5425741	MAINTENANCE MATE	3	2021	113705	(9.60)
EMCO CORPORATION	37632743-00	PLUMBING MATERIALS	3	2021	113660	80.57
EMCO CORPORATION	37632743-00	PLUMBING MATERIALS	3	2021	113660	(9.27)
EMCO CORPORATION	128911-00	PLUMBING MATERIALS	3	2021	113660	(782.02)
EMCO CORPORATION	128911-00	PLUMBING MATERIALS	3	2021	113660	89.97
EMCO CORPORATION	37632180-00	PLUMBING MATERIALS	3	2021	113660	1,244.38
EMCO CORPORATION	37632180-00	PLUMBING MATERIALS	3	2021	113660	(143.16)
EMCO CORPORATION	37632180-01	PLUMBING MATERIALS	3	2021	113660	72.13
EMCO CORPORATION	37632180-01	PLUMBING MATERIALS	3	2021	113660	(8.30)
AC METAL FABRICATING LIMITED	15370	ROOF FRAMING FOR N	3	2021	113733	3,898.50
AC METAL FABRICATING LIMITED	15370	ROOF FRAMING FOR N	3	2021	113733	(448.50)
EMCO CORPORATION	37633109-00	ELECTRICAL MATERIAL	3	2021	113735	20.14
EMCO CORPORATION	37633109-00	ELECTRICAL MATERIAL	3	2021	113735	(2.32)
EMCO CORPORATION	37633119-00	ELECTRICAL MATERIALS	3	2021	113735	16.95
EMCO CORPORATION	37633119-00	ELECTRICAL MATERIALS	3	2021	113735	(1.95)
WIGLE HOME HARDWARE BUILDING CENTRE	149062	MAINTENA	3	2021	113740	70.16
WIGLE HOME HARDWARE BUILDING CENTRE	149062	MAINTENA	3	2021	113740	(8.07)
EMCO CORPORATION	129544-00	PLUMBING MATERIALS CREDI	3	2021	113746	(16.36)
EMCO CORPORATION	129544-00	PLUMBING MATERIALS CREDI	3	2021	113746	1.88
EMCO CORPORATION	37634144-00	PLUMBING MATERIALS	3	2021	113746	69.21
EMCO CORPORATION	37634144-00	PLUMBING MATERIALS	3	2021	113746	(7.96)
WIGLE HOME HARDWARE BUILDING CENTRE	149248	MAINTENA	3	2021	113755	32.17
WIGLE HOME HARDWARE BUILDING CENTRE	149248	MAINTENA	3	2021	113755	(3.70)
ENCORE MECHANICAL AND BUILDING SERVICES INC	137971	HV	3	2021	113757	18,080.00
ENCORE MECHANICAL AND BUILDING SERVICES INC	137971	HV	3	2021	113757	(2,080.00)
EMCO CORPORATION	37633051-00	PLUMBING MATERIALS	3	2021	113723	92.26
EMCO CORPORATION	37633051-00	PLUMBING MATERIALS	3	2021	113723	(10.61)
EMCO CORPORATION	37632917-00	PLUMBING MATERIALS	3	2021	113723	27.67
EMCO CORPORATION	37632917-00	PLUMBING MATERIALS	3	2021	113723	(3.18)
EMCO CORPORATION	37632180-02	PLUMBING MATERIALS	3	2021	113723	37.88
EMCO CORPORATION	37632180-02	PLUMBING MATERIALS	3	2021	113723	(4.36)
EMCO CORPORATION	37628861-01	ELECTRICAL MATERIALS	3	2021	113723	20.34
EMCO CORPORATION	37628861-01	ELECTRICAL MATERIALS	3	2021	113723	(2.34)
EMCO CORPORATION	37633153-00	PLUMBING MATERIALS	3	2021	113723	9.88
EMCO CORPORATION	37633153-00	PLUMBING MATERIALS	3	2021	113723	(1.14)
EMCO CORPORATION	37633396-00	ELECTRICAL MATERIALS	3	2021	113723	32.43
EMCO CORPORATION	37633396-00	ELECTRICAL MATERIALS	3	2021	113723	(3.73)
EMCO CORPORATION	129534-00	PLUMBING MATERIALS - CRED	3	2021	113779	(463.21)
EMCO CORPORATION	129534-00	PLUMBING MATERIALS - CRED	3	2021	113779	53.29
EMCO CORPORATION	37630142-01	PLUMBING MATERIALS	3	2021	113779	39.55
EMCO CORPORATION	37630142-01	PLUMBING MATERIALS	3	2021	113779	(4.55)
EMCO CORPORATION	37630142-02	MAINTENANCE MATERIALS	3	2021	113779	237.30
EMCO CORPORATION	37630142-02	MAINTENANCE MATERIALS	3	2021	113779	(27.30)
EMCO CORPORATION	37630142-03	MAINTENANCE MATERIALS	3	2021	113779	39.55
EMCO CORPORATION	37630142-03	MAINTENANCE MATERIALS	3	2021	113779	(4.55)
EMCO CORPORATION	37630142-04	MAINTENANCE MATERIALS	3	2021	113779	186.45
EMCO CORPORATION	37630142-04	MAINTENANCE MATERIALS	3	2021	113779	(21.45)
EMCO CORPORATION	37634033-00	MAINTENANCE MATERIALS	3	2021	113779	16.36
EMCO CORPORATION	37634033-00	MAINTENANCE MATERIALS	3	2021	113779	(1.88)
EMCO CORPORATION	37634282-00	MAINTENANCE MATERIALS	3	2021	113779	5.51
EMCO CORPORATION	37634282-00	MAINTENANCE MATERIALS	3	2021	113779	(0.63)
EMCO CORPORATION	37634427-00	MAINTENANCE MATERIALS	3	2021	113779	10.63
EMCO CORPORATION	37634427-00	MAINTENANCE MATERIALS	3	2021	113779	(1.22)
WIGLE HOME HARDWARE BUILDING CENTRE	149113	MAINTENA	3	2021	113788	6.43
WIGLE HOME HARDWARE BUILDING CENTRE	149113	MAINTENA	3	2021	113788	(0.74)
EMCO CORPORATION	37633241-00	PLUMBING MATERIAL	3	2021	113839	5.71
EMCO CORPORATION	37633241-00	PLUMBING MATERIAL	3	2021	113839	(0.66)
CENTENNIAL LOCK & SAFE LIMITED	26161	MAINTENANCE LOCK	3	2021	113859	196.51
CENTENNIAL LOCK & SAFE LIMITED	26161	MAINTENANCE LOCK	3	2021	113859	(22.61)

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EMCO CORPORATION	37632013-00	PLUMBING MATERIALS	3	2021	113862	21.30	
EMCO CORPORATION	37632013-00	PLUMBING MATERIALS	3	2021	113862	(2.45)	
EMCO CORPORATION	37634865-00	PLUMBING MATERIALS	3	2021	113862	39.27	
EMCO CORPORATION	37634865-00	PLUMBING MATERIALS	3	2021	113862	(4.52)	
EMCO CORPORATION	37634988-00	PLUMBING MATERIALS	3	2021	113862	88.56	
EMCO CORPORATION	37634988-00	PLUMBING MATERIALS	3	2021	113862	(10.19)	
EMCO CORPORATION	37635209-00	PLUMBING MATERIALS	3	2021	113862	39.13	
EMCO CORPORATION	37635209-00	PLUMBING MATERIALS	3	2021	113862	(4.50)	
GILLETT ROOFING INC.	1847	NEW ROOF CURBS FOR THE T	3	2021	113864	6,238.17	
GILLETT ROOFING INC.	1847	NEW ROOF CURBS FOR THE T	3	2021	113864	(717.67)	
EMCO CORPORATION	129506-00	CREDIT	3	2021	113862	(31.98)	
EMCO CORPORATION	129506-00	CREDIT	3	2021	113862	3.68	
EMCO CORPORATION	129524-00	CREDIT	3	2021	113862	(54.50)	
EMCO CORPORATION	129524-00	CREDIT	3	2021	113862	6.27	
ENCORE MECHANICAL AND BUILDING SERVICES INC	137442	FI	3	2021	113871	17,967.00	
ENCORE MECHANICAL AND BUILDING SERVICES INC	137442	FI	3	2021	113871	(2,067.00)	
VILLA CONSTRUCTION	7480	MAINTENANCE REPAIRS	3	2021	113882	1,963.38	
VILLA CONSTRUCTION	7480	MAINTENANCE REPAIRS	3	2021	113882	(225.88)	
VILLA CONSTRUCTION	7482	MAINTENANCE REPAIRS	3	2021	113882	565.71	
VILLA CONSTRUCTION	7482	MAINTENANCE REPAIRS	3	2021	113882	(65.08)	
WIGLE HOME HARDWARE BUILDING CENTRE	149477	MAINTENA	3	2021	113884	10.37	
WIGLE HOME HARDWARE BUILDING CENTRE	149477	MAINTENA	3	2021	113884	(1.19)	
WIGLE HOME HARDWARE BUILDING CENTRE	149495	MAINTENA	3	2021	113884	17.48	
WIGLE HOME HARDWARE BUILDING CENTRE	149495	MAINTENA	3	2021	113884	(2.01)	
WIGLE HOME HARDWARE BUILDING CENTRE	149749	MAINTENA	3	2021	113884	74.95	
WIGLE HOME HARDWARE BUILDING CENTRE	149749	MAINTENA	3	2021	113884	(8.62)	
BASILE INTERIORS LTD	17215	ICE BLASTING PAINTING	4	2021	113903	32,996.00	
BASILE INTERIORS LTD	17215	ICE BLASTING PAINTING	4	2021	113903	(3,796.00)	
EMCO CORPORATION	37635095-00	PLIMBING MATERIALS	4	2021	113904	544.40	
EMCO CORPORATION	37635095-00	PLIMBING MATERIALS	4	2021	113904	(62.63)	
POWER DISTRIBUTION SUPPLY	2104	TOOL RENTAL	4	2021	113953	56.50	
POWER DISTRIBUTION SUPPLY	2104	TOOL RENTAL	4	2021	113953	(6.50)	
WIGLE HOME HARDWARE BUILDING CENTRE	150095	SCREWS	4	2021	113954	6.76	
WIGLE HOME HARDWARE BUILDING CENTRE	150095	SCREWS	4	2021	113954	(0.78)	
WIGLE HOME HARDWARE BUILDING CENTRE	150224	SAND PAP	4	2021	113954	21.78	
WIGLE HOME HARDWARE BUILDING CENTRE	150224	SAND PAP	4	2021	113954	(2.51)	
EMCO CORPORATION	37637346-00	MAINTENANCE MATERIALS	4	2021	113962	20.27	
EMCO CORPORATION	37637346-00	MAINTENANCE MATERIALS	4	2021	113962	(2.33)	
BUILDINGFIXR INC.	21-0097	REMOVE VINYL FLOOR	4	2021	113971	1,898.40	
BUILDINGFIXR INC.	21-0097	REMOVE VINYL FLOOR	4	2021	113971	(218.40)	
BUILDINGFIXR INC.	21-0098	PREPPING FLOOR FOR NEW FLOORI	4	2021	113971	4,316.60	
BUILDINGFIXR INC.	21-0098	PREPPING FLOOR FOR NEW FLOORI	4	2021	113971	(496.60)	
CENTENNIAL LOCK & SAFE LIMITED	26172	WORK DONE ON DO	4	2021	113973	268.82	
CENTENNIAL LOCK & SAFE LIMITED	26172	WORK DONE ON DO	4	2021	113973	(30.93)	
DUBY'S HOME CENTRE LTD	9489	PAINT	4	2021	113977	445.16	
DUBY'S HOME CENTRE LTD	9489	PAINT	4	2021	113977	(51.21)	
DUBY'S HOME CENTRE LTD	9526	PAINT	4	2021	113977	17.97	
DUBY'S HOME CENTRE LTD	9526	PAINT	4	2021	113977	(2.07)	
DUBY'S HOME CENTRE LTD	9561	PAINTING	4	2021	113977	161.40	
DUBY'S HOME CENTRE LTD	9561	PAINTING	4	2021	113977	(18.57)	
EMCO CORPORATION	37635987-00	PLUMBING MATERIALS	4	2021	113979	16.70	
EMCO CORPORATION	37635987-00	PLUMBING MATERIALS	4	2021	113979	(1.92)	
EMCO CORPORATION	37636150-00	MAINTENANCE MATERIALS	4	2021	113979	43.76	
EMCO CORPORATION	37636150-00	MAINTENANCE MATERIALS	4	2021	113979	(5.03)	
HOLLAND CLEANING SOLUTIONS LTD	541350	DOODLE SCRUBB	4	2021	113984	2,109.13	
HOLLAND CLEANING SOLUTIONS LTD	541350	DOODLE SCRUBB	4	2021	113984	(242.64)	
WIGLE HOME HARDWARE BUILDING CENTRE	149945	PAINT AND	4	2021	113998	468.68	
WIGLE HOME HARDWARE BUILDING CENTRE	149945	PAINT AND	4	2021	113998	(53.92)	
WIGLE HOME HARDWARE BUILDING CENTRE	149948	PRIMERSP	4	2021	113998	161.52	
WIGLE HOME HARDWARE BUILDING CENTRE	149948	PRIMERSP	4	2021	113998	(18.58)	
WIGLE HOME HARDWARE BUILDING CENTRE	150054	MAINTENA	4	2021	113998	53.72	
WIGLE HOME HARDWARE BUILDING CENTRE	150054	MAINTENA	4	2021	113998	(6.18)	
EMCO CORPORATION	37630830-00	PLUMBING MATERIALS	5	2021	114061	4,006.16	
EMCO CORPORATION	37630830-00	PLUMBING MATERIALS	5	2021	114061	(460.89)	
EMCO CORPORATION	37636438-00	PLUMBING MATERIALS	5	2021	114061	27.12	
EMCO CORPORATION	37636438-00	PLUMBING MATERIALS	5	2021	114061	(3.12)	
EMCO CORPORATION	37636518-00	PLUMBING MATERIALS	5	2021	114061	19.66	
EMCO CORPORATION	37636518-00	PLUMBING MATERIALS	5	2021	114061	(2.26)	
GREAT LAKES SUPPLY	353067	FIRE EXTINGUISHERINSECT C	5	2021	114065	128.68	
GREAT LAKES SUPPLY	353067	FIRE EXTINGUISHERINSECT C	5	2021	114065	(14.80)	
GRYPHON GLASS	15696	MAINTENANCE MATERIAL FOR DOORS	5	2021	114066	1,371.19	
GRYPHON GLASS	15696	MAINTENANCE MATERIAL FOR DOORS	5	2021	114066	(157.75)	
GRYPHON GLASS	15697	HARDWARE INSTALLATION TO DOORS	5	2021	114066	875.75	
GRYPHON GLASS	15697	HARDWARE INSTALLATION TO DOORS	5	2021	114066	(100.75)	
GRYPHON GLASS	15698	INSTALL HARDWARE MAINTENANCE	5	2021	114066	406.80	

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GRYPHON GLASS	15698	INSTALL HARDWARE MAINTENANCE	5	2021	114066	(46.80)	
COLAUTTI FLOORS	84093	CERAMIC TILE SUPPLY AND INSTA	5	2021	114084	2,767.37	
COLAUTTI FLOORS	84093	CERAMIC TILE SUPPLY AND INSTA	5	2021	114084	(318.37)	
COLAUTTI FLOORS	84098	INSTALL & INSTALL VINYL BASEBO	5	2021	114084	812.47	
COLAUTTI FLOORS	84098	INSTALL & INSTALL VINYL BASEBO	5	2021	114084	(93.47)	
COLBRO EQUIPMENT RENTAL	136634-0	LIFT FOR BUILD OUT	5	2021	114085	440.70	
COLBRO EQUIPMENT RENTAL	136634-0	LIFT FOR BUILD OUT	5	2021	114085	(50.70)	
GRYPHON GLASS	15718	SUPPLY & INSTALL GLASS FOR DOORS	5	2021	114089	1,891.62	
GRYPHON GLASS	15718	SUPPLY & INSTALL GLASS FOR DOORS	5	2021	114089	(217.62)	
TREMBLAR BUILDING SUPPLIES LTD.	65694	DOORS AND FRAME	5	2021	114096	4,836.40	
TREMBLAR BUILDING SUPPLIES LTD.	65694	DOORS AND FRAME	5	2021	114096	(556.40)	
VILLA CONSTRUCTION	7514	INSTALL NEW DOORS	5	2021	114097	2,447.86	
VILLA CONSTRUCTION	7514	INSTALL NEW DOORS	5	2021	114097	(281.61)	
VILLA CONSTRUCTION	7515	INSTALL NEW DOORS	5	2021	114097	1,380.01	
VILLA CONSTRUCTION	7515	INSTALL NEW DOORS	5	2021	114097	(158.76)	
VILLA CONSTRUCTION	7522	MAINTENANCE TO UNINSTALL DOORS	5	2021	114097	1,884.99	
VILLA CONSTRUCTION	7522	MAINTENANCE TO UNINSTALL DOORS	5	2021	114097	(216.86)	
EMCO CORPORATION	129640-00	MAINTENANCE MATERIALS (C	5	2021	114133	(560.08)	
EMCO CORPORATION	129640-00	MAINTENANCE MATERIALS (C	5	2021	114133	64.43	
EMCO CORPORATION	37638150-00	MAINTENANCE MATERIALS	5	2021	114133	101.70	
EMCO CORPORATION	37638150-00	MAINTENANCE MATERIALS	5	2021	114133	(11.70)	
GREAT LAKES SUPPLY	353290	GLASS FOR FIRE EXTINGUISH	5	2021	114136	13.36	
GREAT LAKES SUPPLY	353290	GLASS FOR FIRE EXTINGUISH	5	2021	114136	(1.54)	
GREAT LAKES SUPPLY	353560	PPE TO FACE MASKE & PLEXI	5	2021	114136	151.31	
GREAT LAKES SUPPLY	353560	PPE TO FACE MASKE & PLEXI	5	2021	114136	(17.41)	
GREAT LAKES SUPPLY	353561	PPE FOR STAFF TO APPLY PO	5	2021	114136	167.22	
GREAT LAKES SUPPLY	353561	PPE FOR STAFF TO APPLY PO	5	2021	114136	(19.24)	
GRYPHON GLASS	15725	MAINTENANCE MATERIALS AND LABO	5	2021	114137	289.28	
GRYPHON GLASS	15725	MAINTENANCE MATERIALS AND LABO	5	2021	114137	(33.28)	
RENE ROY GROUP INC.	2292	MAINTENANCE LABOUR AND MAT	5	2021	114139	3,390.00	
RENE ROY GROUP INC.	2292	MAINTENANCE LABOUR AND MAT	5	2021	114139	(390.00)	
RENE ROY GROUP INC.	2296	BUILDING MAINTENANCE TO BUIL	5	2021	114139	18,306.00	
RENE ROY GROUP INC.	2296	BUILDING MAINTENANCE TO BUIL	5	2021	114139	(2,106.00)	
TREMBLAR BUILDING SUPPLIES LTD.	65601	MAINTENANCE HAR	5	2021	114140	1,204.58	
TREMBLAR BUILDING SUPPLIES LTD.	65601	MAINTENANCE HAR	5	2021	114140	(138.58)	
WINMECH LTD	404	MAINTENANCE REPAIRS	5	2021	114142	3,265.70	
WINMECH LTD	404	MAINTENANCE REPAIRS	5	2021	114142	(375.70)	
CENTENNIAL LOCK & SAFE LIMITED	26188	MAINTENANCE MATE	5	2021	114193	110.74	
CENTENNIAL LOCK & SAFE LIMITED	26188	MAINTENANCE MATE	5	2021	114193	(12.74)	
COLAUTTI FLOORS	84175	MAINTENANCE SERVICE FOR BUIL	5	2021	114195	967.28	
COLAUTTI FLOORS	84175	MAINTENANCE SERVICE FOR BUIL	5	2021	114195	(111.28)	
COLAUTTI FLOORS	84176	MAINTENANCE SERVICE FOR BUIL	5	2021	114195	192.10	
COLAUTTI FLOORS	84176	MAINTENANCE SERVICE FOR BUIL	5	2021	114195	(22.10)	
EMCO CORPORATION	37639112-00	MAINTENANCE MATERIALS	5	2021	114199	346.15	
EMCO CORPORATION	37639112-00	MAINTENANCE MATERIALS	5	2021	114199	(39.82)	
GRYPHON GLASS	15761	MAINTENANCE SERVICE FOR BUILD O	5	2021	114201	657.66	
GRYPHON GLASS	15761	MAINTENANCE SERVICE FOR BUILD O	5	2021	114201	(75.66)	
DUBY'S HOME CENTRE LTD	9524 #2	MAINTENANCE MATERIALS	5	2021	114198	95.24	
DUBY'S HOME CENTRE LTD	9524 #2	MAINTENANCE MATERIALS	5	2021	114198	(10.96)	
PARRLINE ELECTRICAL WHOLESAL	96475	MAINTENANCE MAT	5	2021	114207	35.89	
PARRLINE ELECTRICAL WHOLESAL	96475	MAINTENANCE MAT	5	2021	114207	(4.13)	
PARRLINE ELECTRICAL WHOLESAL	96735	MAINTENANCE MAT	5	2021	114207	670.97	
PARRLINE ELECTRICAL WHOLESAL	96735	MAINTENANCE MAT	5	2021	114207	(77.19)	
PARRLINE ELECTRICAL WHOLESAL	96861	MAINTENANCE MAT	5	2021	114207	198.22	
PARRLINE ELECTRICAL WHOLESAL	96861	MAINTENANCE MAT	5	2021	114207	(22.80)	
PARRLINE ELECTRICAL WHOLESAL	97070	MAINTENANCE MAT	5	2021	114207	407.95	
PARRLINE ELECTRICAL WHOLESAL	97070	MAINTENANCE MAT	5	2021	114207	(46.93)	
PARRLINE ELECTRICAL WHOLESAL	97105	MAINTENANCE MAT	5	2021	114207	45.43	
PARRLINE ELECTRICAL WHOLESAL	97105	MAINTENANCE MAT	5	2021	114207	(5.23)	
PARRLINE ELECTRICAL WHOLESAL	97149	MAINTENANCE MAT	5	2021	114207	229.80	
PARRLINE ELECTRICAL WHOLESAL	97149	MAINTENANCE MAT	5	2021	114207	(26.44)	
TREMBLAR BUILDING SUPPLIES LTD.	65696	DOOR	5	2021	114209	819.25	
TREMBLAR BUILDING SUPPLIES LTD.	65696	DOOR	5	2021	114209	(94.25)	
TREMBLAR BUILDING SUPPLIES LTD.	65597	MAINTENANCE MAT	5	2021	114209	146.90	
TREMBLAR BUILDING SUPPLIES LTD.	65597	MAINTENANCE MAT	5	2021	114209	(16.90)	
TREMBLAR BUILDING SUPPLIES LTD.	65698	MAINTENANCE MAT	5	2021	114209	50.85	
TREMBLAR BUILDING SUPPLIES LTD.	65698	MAINTENANCE MAT	5	2021	114209	(5.85)	
VUE MILLWORK INC.	201	MAINTENANCE SERVICES FOR BUIL	5	2021	114210	2,407.63	
VUE MILLWORK INC.	201	MAINTENANCE SERVICES FOR BUIL	5	2021	114210	(276.98)	
VUE MILLWORK INC.	202	MAINTENANCE SERVICES FOR BUIL	5	2021	114210	2,579.61	
VUE MILLWORK INC.	202	MAINTENANCE SERVICES FOR BUIL	5	2021	114210	(296.77)	
VUE MILLWORK INC.	203	BUILD OUT MAINTENANCE	5	2021	114210	3,095.53	
VUE MILLWORK INC.	203	BUILD OUT MAINTENANCE	5	2021	114210	(356.12)	
VUE MILLWORK INC.	204	BUILD OUT MAINTENANCE	5	2021	114210	2,235.66	
VUE MILLWORK INC.	204	BUILD OUT MAINTENANCE	5	2021	114210	(257.20)	

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WIGLE HOME HARDWARE BUILDING CENTRE	150733	MAINTENA	5	2021	114211	15.81
WIGLE HOME HARDWARE BUILDING CENTRE	150733	MAINTENA	5	2021	114211	(1.82)
DUBY'S HOME CENTRE LTD	9895	MAINTENANCE MATERIALS	5	2021	114254	113.14
DUBY'S HOME CENTRE LTD	9895	MAINTENANCE MATERIALS	5	2021	114254	(13.02)
DUBY'S HOME CENTRE LTD	9910	MAINTENANCE MATERIALS	5	2021	114254	76.83
DUBY'S HOME CENTRE LTD	9910	MAINTENANCE MATERIALS	5	2021	114254	(8.84)
EMCO CORPORATION	37640191-00	PLUMBING MATERIALS	5	2021	114255	30.61
EMCO CORPORATION	37640191-00	PLUMBING MATERIALS	5	2021	114255	(3.52)
EMCO CORPORATION	37639926-00	PLUMBING MATERIALS	5	2021	114255	107.55
EMCO CORPORATION	37639926-00	PLUMBING MATERIALS	5	2021	114255	(12.37)
ANCHOR DOORS & SERVICE INC.	60429	MAINTENANCE SERVIC	5	2021	114277	406.80
ANCHOR DOORS & SERVICE INC.	60429	MAINTENANCE SERVIC	5	2021	114277	(46.80)
VUE MILLWORK INC.	208	MAINTENANCE LABOUR AND MATER	5	2021	114292	2,275.41
VUE MILLWORK INC.	208	MAINTENANCE LABOUR AND MATER	5	2021	114292	(261.77)
WIGLE HOME HARDWARE BUILDING CENTRE	150948	PLUMBING	5	2021	114294	28.24
WIGLE HOME HARDWARE BUILDING CENTRE	150948	PLUMBING	5	2021	114294	(3.25)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			5	2021	02855-0001	1,777.29
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			5	2021	02855-0001	(223.88)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			5	2021	02855-0001	211.42
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			5	2021	02855-0001	121.18
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			5	2021	02855-0001	(163.85)
CENTENNIAL LOCK & SAFE LIMITED	26198	REKEY KEY DOOR C	6	2021	114327	505.11
CENTENNIAL LOCK & SAFE LIMITED	26198	REKEY KEY DOOR C	6	2021	114327	(58.11)
DUBY'S HOME CENTRE LTD	9704	PAINT AND MATERIAL	6	2021	114329	436.76
DUBY'S HOME CENTRE LTD	9704	PAINT AND MATERIAL	6	2021	114329	(50.25)
EMCO CORPORATION	37638531-00	PLUMBING MATERIALS	6	2021	114330	158.20
EMCO CORPORATION	37638531-00	PLUMBING MATERIALS	6	2021	114330	(18.20)
TREMBLAR BUILDING SUPPLIES LTD.	65813	MAINTENANCE BUIL	6	2021	114345	992.71
TREMBLAR BUILDING SUPPLIES LTD.	65813	MAINTENANCE BUIL	6	2021	114345	(114.21)
TREMBLAR BUILDING SUPPLIES LTD.	65814	MAINTENANCE BUIL	6	2021	114345	253.12
TREMBLAR BUILDING SUPPLIES LTD.	65814	MAINTENANCE BUIL	6	2021	114345	(29.12)
GILLETT ROOFING INC.	1968	MAINTENANCE TO BUILD OUT	6	2021	114373	979.71
GILLETT ROOFING INC.	1968	MAINTENANCE TO BUILD OUT	6	2021	114373	(112.71)
GRYPHON GLASS	15802	INSTALL LAMINATED GLASS INTO DOO	6	2021	114375	637.89
GRYPHON GLASS	15802	INSTALL LAMINATED GLASS INTO DOO	6	2021	114375	(73.39)
RENE ROY GROUP INC.	2313	MAINTENANCE BUILD OUT	6	2021	114380	5,085.00
RENE ROY GROUP INC.	2313	MAINTENANCE BUILD OUT	6	2021	114380	(585.00)
TREMBLAR BUILDING SUPPLIES LTD.	85891	MAINTENANCE MAT	6	2021	114383	267.81
TREMBLAR BUILDING SUPPLIES LTD.	85891	MAINTENANCE MAT	6	2021	114383	(30.81)
WINDSOR FACTORY SUPPLY LTD	5464492	MAINTENANCE MATE	6	2021	114386	240.13
WINDSOR FACTORY SUPPLY LTD	5464492	MAINTENANCE MATE	6	2021	114386	(27.63)
WINDSOR FACTORY SUPPLY LTD	5470984	MAINTENANCE MATE	6	2021	114386	36.68
WINDSOR FACTORY SUPPLY LTD	5470984	MAINTENANCE MATE	6	2021	114386	(4.22)
EMCO CORPORATION	129798-00	PLUMBING MATERIALS CREDI	6	2021	114415	(9.93)
EMCO CORPORATION	129798-00	PLUMBING MATERIALS CREDI	6	2021	114415	1.14
ENCORE MECHANICAL AND BUILDING SERVICES INC	139457	FI	6	2021	114424	11,978.00
ENCORE MECHANICAL AND BUILDING SERVICES INC	139457	FI	6	2021	114424	(1,378.00)
ENCORE MECHANICAL AND BUILDING SERVICES INC	139458	FI	6	2021	114424	27,120.00
ENCORE MECHANICAL AND BUILDING SERVICES INC	139458	FI	6	2021	114424	(3,120.00)
KINNAIRDS PAINTING AND DECORATING	MAY 262021	PAINTING	6	2021	114431	1,733.42
KINNAIRDS PAINTING AND DECORATING	MAY 262021	PAINTING	6	2021	114431	(199.42)
PARRLINE ELECTRICAL WHOLESALE	97867	ELECTRICAL MATER	6	2021	114435	225.77
PARRLINE ELECTRICAL WHOLESALE	97867	ELECTRICAL MATER	6	2021	114435	(25.97)
PARRLINE ELECTRICAL WHOLESALE	97940	ELECTRICAL MATER	6	2021	114435	198.77
PARRLINE ELECTRICAL WHOLESALE	97940	ELECTRICAL MATER	6	2021	114435	(22.87)
PARRLINE ELECTRICAL WHOLESALE	97941	ELECTRICAL MATER	6	2021	114435	76.56
PARRLINE ELECTRICAL WHOLESALE	97941	ELECTRICAL MATER	6	2021	114435	(8.81)
PARRLINE ELECTRICAL WHOLESALE	98058	ELCTRICAL MATERI	6	2021	114435	86.73
PARRLINE ELECTRICAL WHOLESALE	98058	ELCTRICAL MATERI	6	2021	114435	(9.98)
TREMBLAR BUILDING SUPPLIES LTD.	65943	HARDWARE	6	2021	114442	209.05
TREMBLAR BUILDING SUPPLIES LTD.	65943	HARDWARE	6	2021	114442	(24.05)
WIGLE HOME HARDWARE BUILDING CENTRE	147014	MAINTENA	6	2021	114450	45.18
WIGLE HOME HARDWARE BUILDING CENTRE	147014	MAINTENA	6	2021	114450	(5.20)
WIGLE HOME HARDWARE BUILDING CENTRE	147287	MAINTENA	6	2021	114450	15.81
WIGLE HOME HARDWARE BUILDING CENTRE	147287	MAINTENA	6	2021	114450	(1.82)
WIGLE HOME HARDWARE BUILDING CENTRE	151501	MAINTENA	6	2021	114450	34.83
WIGLE HOME HARDWARE BUILDING CENTRE	151501	MAINTENA	6	2021	114450	(4.01)
CENTENNIAL LOCK & SAFE LIMITED	26205	STANDARD SECURIT	6	2021	114479	477.99
CENTENNIAL LOCK & SAFE LIMITED	26205	STANDARD SECURIT	6	2021	114479	(54.99)
COLAUTTI FLOORS	84429	SUPPLY ONLY LVT & INSTALL SHE	6	2021	114482	16,622.30
COLAUTTI FLOORS	84429	SUPPLY ONLY LVT & INSTALL SHE	6	2021	114482	(1,912.30)
EMCO CORPORATION	37641781-00	PLUMBING MATERIALS	6	2021	114487	423.07
EMCO CORPORATION	37641781-00	PLUMBING MATERIALS	6	2021	114487	(48.67)
EMCO CORPORATION	37641852-00	PLUMBING MATERIAL	6	2021	114487	2,973.67
EMCO CORPORATION	37641852-00	PLUMBING MATERIAL	6	2021	114487	(342.10)

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EMCO CORPORATION	37641852-01	PLUMBING MATERIALS	6	2021	114487	29.61	
EMCO CORPORATION	37641852-01	PLUMBING MATERIALS	6	2021	114487	(3.41)	
EMCO CORPORATION	37642664-00	MAINTENANCE MATERIALS	6	2021	114494	126.87	
EMCO CORPORATION	37642664-00	MAINTENANCE MATERIALS	6	2021	114494	(14.60)	
WEATHERTECH RESTORATION SERVICE INC	W21-182	MAINTEN	6	2021	114532	1,977.50	
WEATHERTECH RESTORATION SERVICE INC	W21-182	MAINTEN	6	2021	114532	(227.50)	
DAREM HARDWARE LTD	221-92749	MAINTENANCE MATERIALS	6	2021	114551	3,799.06	
DAREM HARDWARE LTD	221-92749	MAINTENANCE MATERIALS	6	2021	114551	(437.06)	
RENE ROY GROUP INC.	2321	HOLD BACKS FINAL INVOICE	6	2021	114632	7,921.30	
RENE ROY GROUP INC.	2321	HOLD BACKS FINAL INVOICE	6	2021	114632	(911.30)	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			6	2021	02897-0001	(10.14)	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			6	2021	02897-0001	88.14	
BASILE INTERIORS LTD	17250	HOLD BACK	7	2021	114686	1,695.00	
BASILE INTERIORS LTD	17250	HOLD BACK	7	2021	114686	(195.00)	
COLAUTTI FLOORS	84427	MAINTENANCE INSTALL	7	2021	114845	153.68	
COLAUTTI FLOORS	84427	MAINTENANCE INSTALL	7	2021	114845	(17.68)	
COLAUTTI FLOORS	84428	FLOOR REDUCER	7	2021	114845	98.31	
COLAUTTI FLOORS	84428	FLOOR REDUCER	7	2021	114845	(11.31)	
EMCO CORPORATION	37642147-00	MAINTENANCE MATERIALS	7	2021	114746	12.02	
EMCO CORPORATION	37642147-00	MAINTENANCE MATERIALS	7	2021	114746	(1.38)	
EMCO CORPORATION	37643013-00	MAINTENANCE MATERIALS	7	2021	114746	34.92	
EMCO CORPORATION	37643013-00	MAINTENANCE MATERIALS	7	2021	114746	(4.02)	
GRYPHON GLASS	15946	INSTALL DOOR AND FRAMES	7	2021	114763	2,693.92	
GRYPHON GLASS	15946	INSTALL DOOR AND FRAMES	7	2021	114763	(309.92)	
VUE MILLWORK INC.	255	REPLACE COUNTER AT THE HUB	9	2021	115141	4,874.97	
VUE MILLWORK INC.	255	REPLACE COUNTER AT THE HUB	9	2021	115141	(560.84)	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			2	2021	02765-0001	(15.60)	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			2	2021	02765-0001	135.60	
GRYPHON GLASS	15883	MAINTENANCE DOOR PARTS & INSTAL	6	2021	114425	244.08	
GRYPHON GLASS	15883	MAINTENANCE DOOR PARTS & INSTAL	6	2021	114425	(28.08)	
STANLEY BLACK & DECKER CANADA CORPORATION	906144645		10	2021	115626	13,911.67	
STANLEY BLACK & DECKER CANADA CORPORATION	906144645		10	2021	115626	(1,600.46)	
STANLEY BLACK & DECKER CANADA CORPORATION	906123387		11	2021	115744	8,462.34	
STANLEY BLACK & DECKER CANADA CORPORATION	906123387		11	2021	115744	(973.56)	
<b>Total</b>						<b>1,810,046.30</b>	



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Schedule 2						
Project Cost Listing						
Duffy's Project						
Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net Amount
To payment to Remax for Duffy's			12	2016	Chq 53842	\$ 200,000.00
To correct transfer to WIP			12	2016	DUFFYS	(200,000.00)
To move amount re: Duffys			1	2017	Golder	3,390.00
To move amount re: Duffys			1	2017	Golder	(337.20)
MOUSSEAU DELUCA	Feb-17	DUFFY'S TAVERN	2	2017	55337	930,039.02
M.G.S. REAL ESTATE CONSULTING INC	Feb-17	DUFFY'S TAVE	2	2017	55465	1,585.00
GOLDER ASSOCIATES LTD	826574	ENVIRONMENTAL ASSESSM	2	2017	55450	14,998.63
GOLDER ASSOCIATES LTD	826574	ENVIRONMENTAL ASSESSM	2	2017	55450	(1,491.89)
To reallocate portion of purchase to the 2017 portion of the Property Tax R#207			2	2017	D9360	3,810.25
MOUSSEAU DELUCA	54600	LEGAL FEES	3	2017	55839	5,965.48
MOUSSEAU DELUCA	54600	LEGAL FEES	3	2017	55839	(443.53)
MOUSSEAU DELUCA	54991	LEGAL FEES	5	2017	100556	1,567.55
MOUSSEAU DELUCA	54991	LEGAL FEES	5	2017	100556	(1.69)
VERHAEGEN STUBBERFIELD HARTLEY	4-28206	SURVEY - WATE	5	2017	100632	5,316.65
VERHAEGEN STUBBERFIELD HARTLEY	4-28206	SURVEY - WATE	5	2017	100632	(528.84)
GOLDER ASSOCIATES LTD	846513	TENDER FOR DUFFY'S	5	2017	100608	19,210.00
GOLDER ASSOCIATES LTD	846513	TENDER FOR DUFFY'S	5	2017	100608	(1,910.79)
RIVER TOWN TIMES	92461	ADVERTISING	5	2017	100743	120.00
RIVER TOWN TIMES	92461	ADVERTISING	5	2017	100743	2.11
M.G.S. REAL ESTATE CONSULTING INC	MAY 32017	PROFESSIO	6	2017	100938	1,397.00
M.G.S. REAL ESTATE CONSULTING INC	JUNE 272017	GMF APPL	6	2017	100938	1,267.00
VERHAEGEN STUBBERFIELD HARTLEY	4-28306(A)	LAND SURVE	6	2017	101146	(92.73)
VERHAEGEN STUBBERFIELD HARTLEY	4-28306(A)	LAND SURVE	6	2017	101146	932.25
JONES GROUP	1482	DEMOLITION OF DUFFY'S TAVERN & HOTEL	8	2017	101644	146,193.25
JONES GROUP	1482	DEMOLITION OF DUFFY'S TAVERN & HOTEL	8	2017	101644	(14,541.61)
Move amounts for Public Consultation meetings per Rick & Dawn			8	2017		92.38
VERHAEGEN STUBBERFIELD HARTLEY	4-28206	X01	9	2017	102046	401.72
VERHAEGEN STUBBERFIELD HARTLEY	4-28206	X01	9	2017	102046	(39.96)
JONES GROUP	1538	DUFFY'S DEMOLITION	10	2017	102130	102,717.00
JONES GROUP	1538	DUFFY'S DEMOLITION	10	2017	102130	(10,217.10)
ENERCARE HOME SERVICE	OCTOBER 152017	INVOICES 888590	10	2017	102170	5,681.91
ENERCARE HOME SERVICE	OCTOBER 152017	INVOICES 888590	10	2017	102170	(2,901.84)
ENERCARE HOME SERVICE	OCTOBER 152017	INVOICES 888590	10	2017	102170	23,491.56
GOLDER ASSOCIATES LTD	871682	WATERFRONT PROPERTY	10	2017	102207	66,891.58
GOLDER ASSOCIATES LTD	871682	WATERFRONT PROPERTY	10	2017	102207	(6,653.60)
M.G.S. REAL ESTATE CONSULTING INC	NOVEMBER 102017	ESS	11	2017	102559	955.00
JONES GROUP	1579	DUFFYS DEMOLITION	12	2017	102869	46,811.30
JONES GROUP	1579	DUFFYS DEMOLITION	12	2017	102869	(4,656.24)
GOLDER ASSOCIATES LTD	881813	PHASE 1 AND 2 ENVIRONME	12	2017	102876	8,915.98
GOLDER ASSOCIATES LTD	881813	PHASE 1 AND 2 ENVIRONME	12	2017	102876	(886.86)
GOLDER ASSOCIATES LTD	871682 A	CANCELLED INVOICE - PHA	12	2017		66,891.58
GOLDER ASSOCIATES LTD	871682 A	CANCELLED INVOICE - PHA	12	2017		(6,653.60)
GOLDER ASSOCIATES LTD	871682 A	CANCELLED INVOICE - PHA	12	2017		6,653.60
GOLDER ASSOCIATES LTD	871682 A	CANCELLED INVOICE - PHA	12	2017		(66,891.58)
GOLDER ASSOCIATES LTD	905095A	GMF GRANT - PROJECT	12	2017	103095	4,098.60
GOLDER ASSOCIATES LTD	905095A	GMF GRANT - PROJECT	12	2017	103095	(407.68)
ESSEX POWERLINESCORPORATION	14219	Dec 30 2017	12	2017		(5,000.00)
To move WIP to Capital accounts			12	2017		215,453.17
Accrue Jones Group Holdback per Cert.#3 - Duffy's			12	2017		29,589.65
Transfer amounts to WIP			12	2017		(416,246.00)
To close capital accounts at yearend			12	2017		(1,174,536.48)
GOLDER ASSOCIATES LTD	1665363-5000	LEGAL FEES	3	2018	103780	9,479.65
GOLDER ASSOCIATES LTD	1665363-5000	LEGAL FEES	3	2018	103780	(942.93)
LANDMARK ENGINEERS	17-0008-A1	DUFFY'S ENGINEERING	3	2018	103913	10,219.04
LANDMARK ENGINEERS	17-0008-A1	DUFFY'S ENGINEERING	3	2018	103913	(1,016.47)
JONES GROUP	1657	DEMOLITION OF DUFFY'S TAVERN AND HOT	3	2018	104010	9,479.65
JONES GROUP	1657	DEMOLITION OF DUFFY'S TAVERN AND HOT	3	2018	104010	(942.93)
ESSEX POWERLINESCORPORATION	14320	Mar 12 2018	3	2018		(6,050.00)
ESSEX POWERLINESCORPORATION	14321	Mar 12 2018	3	2018		(5,000.00)
GOLDER ASSOCIATES LTD	896619	LEGAL FEES	4	2018	104231	27,218.08
GOLDER ASSOCIATES LTD	896619	LEGAL FEES	4	2018	104231	(2,707.34)
GOLDER ASSOCIATES LTD	905095B	WATER FRONT PROPERTY	4	2018	104265	8,518.96
GOLDER ASSOCIATES LTD	905095B	WATER FRONT PROPERTY	4	2018	104265	(847.37)
GOLDER ASSOCIATES LTD	915684	WATERFRONT PROJECT	4	2018	104265	1,005.70
GOLDER ASSOCIATES LTD	915684	WATERFRONT PROJECT	4	2018	104265	(100.04)
GOLDER ASSOCIATES LTD	928696	WATERFRONT PROJECT	4	2018	104265	1,244.24
GOLDER ASSOCIATES LTD	928696	WATERFRONT PROJECT	4	2018	104265	(123.76)
JONES GROUP	1658	RELEASE OF H/B FOR THE DEMOLITION AND	4	2018	104372	33,911.24
JONES GROUP	1658	RELEASE OF H/B FOR THE DEMOLITION AND	4	2018	104372	(3,373.09)
::GOLDER ASSOCIATES - CHEQUE 588900		::REFUND PAYMEN	4	2018	D#10398	(9,479.65)
M.G.S. REAL ESTATE CONSULTING INC	MAY 32018	DUFFY'S DE	5	2018	104249	5,905.00
GOLDER ASSOCIATES LTD	937318	LEGAL FEES	7	2018	105240	3,908.39
GOLDER ASSOCIATES LTD	937318	LEGAL FEES	7	2018	105240	(388.76)
GOLDER ASSOCIATES LTD	949557	LEGAL FEES	7	2018	105240	10,767.77
GOLDER ASSOCIATES LTD	949557	LEGAL FEES	7	2018	105240	(1,071.05)

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Duffy's Project						
Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net Amount
GOLDER ASSOCIATES LTD	949620	LEGAL FEES	7	2018	105240	8,758.91
GOLDER ASSOCIATES LTD	949620	LEGAL FEES	7	2018	105240	(871.23)
GOLDER ASSOCIATES LTD	949301	LEGAL FEES	7	2018	105240	2,261.02
GOLDER ASSOCIATES LTD	949301	LEGAL FEES	7	2018	105240	(224.90)
GOLDER ASSOCIATES LTD	952392	LEGAL FEES	7	2018	105240	2,271.30
GOLDER ASSOCIATES LTD	952392	LEGAL FEES	7	2018	105240	(225.92)
LANDMARK ENGINEERS	17-025-01	ENGINEERING FEES	7	2018	105246	23,639.53
LANDMARK ENGINEERS	17-025-01	ENGINEERING FEES	7	2018	105246	(2,351.38)
BIOLOGIG AQUATIC AND TERRESTRIAL ECOSYSTEM PLANNERS			8	2018	105341	1,084.80
BIOLOGIG AQUATIC AND TERRESTRIAL ECOSYSTEM PLANNERS			8	2018	105341	(107.90)
GOLDER ASSOCIATES LTD	953748	ENVIRONMENTAL SERVICES	8	2018	105358	(485.76)
GOLDER ASSOCIATES LTD	953748	ENVIRONMENTAL SERVICES	8	2018	105358	4,883.53
Move WIP amounts to Capital			9	2018		416,246.00
Reverse 2017 accrued construction holdbacks			9	2018	JonesGr	(29,589.65)
RIVER TOWN TIMES	97309	ADVERTISING	10	2018	106055	141.02
RIVER TOWN TIMES	97309	ADVERTISING	10	2018	106055	(14.02)
GOLDER ASSOCIATES LTD	986333	PROFESSIONAL FEES - WAT	12	2018	106733	(803.97)
GOLDER ASSOCIATES LTD	986333	PROFESSIONAL FEES - WAT	12	2018	106733	8,082.64
GOLDER ASSOCIATES LTD	963249	CONSULTING FEES	12	2018	106871	4,680.32
GOLDER ASSOCIATES LTD	963249	CONSULTING FEES	12	2018	106871	(465.54)
To record WIP at yearend			12	2018		(526,523.13)
Per Treasurer, Adj JV 952, move Duffy's back to TCA and Trf funds from Reser			12	2018		591,169.60
Close capital accounts at yearend			12	2018		(591,169.60)
GOLDER ASSOCIATES LTD	962745	WATERFRONT	9	2018	105632	22,629.01
GOLDER ASSOCIATES LTD	962745	WATERFRONT	9	2018	105632	(2,250.87)
LANDMARK ENGINEERS	17-025-02	WATERFRONT	9	2018	105763	30,650.27
LANDMARK ENGINEERS	17-025-02	WATERFRONT	9	2018	105763	(3,048.74)
GOLDER ASSOCIATES LTD	971465	LEGAL FEES	10	2018	106111	6,364.25
GOLDER ASSOCIATES LTD	971465	LEGAL FEES	10	2018	106111	(633.04)
GOLDER ASSOCIATES LTD	971496	LEGAL FEES	10	2018	106111	4,554.75
GOLDER ASSOCIATES LTD	971496	LEGAL FEES	10	2018	106111	(453.06)
To record WIP at yearend			12	2018		(57,812.57)
GOLDER ASSOCIATES LTD	977316	PROFESSIONAL FEES	11	2018	106486	(43.94)
GOLDER ASSOCIATES LTD	977316	PROFESSIONAL FEES	11	2018	106486	441.76
AMICK CONSULTANTS LIMITED	18519	PROFESSIONAL FEES	11	2018	106608	(358.55)
AMICK CONSULTANTS LIMITED	18519	PROFESSIONAL FEES	11	2018	106608	3,604.70
Additional accrued expenses			12	2018	GolderAsso	1,357.13
Additional accrued expenses			12	2018	GolderAsso	(134.99)
To record WIP at yearend			12	2018		(4,866.11)
GOLDER ASSOCIATES LTD	915324	WATERFRONT PROJECT	4	2018	104265	2,185.14
GOLDER ASSOCIATES LTD	915324	WATERFRONT PROJECT	4	2018	104265	(217.35)
To record WIP at yearend			12	2018		(1,967.79)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD - CO			10	2019	02115-0001	261.31
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD - CO			10	2019	02115-0001	(28.75)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD - CO			10	2019	02115-0001	12.00
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD - CO			10	2019	02115-0001	7.30
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD - CO			10	2019	02115-0001	6.50
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD - CO			10	2019	02115-0001	23.39
GOLDER ASSOCIATES LTD	1050716	PROFESSIONAL SERVICES	10	2019	109413	1,702.06
GOLDER ASSOCIATES LTD	1050716	PROFESSIONAL SERVICES	10	2019	109413	(169.30)
Record WIP at Yearend			12	2019		(1,814.51)
BIOLOGIG AQUATIC AND TERRESTRIAL ECOSYSTEM PLANNERS			3	2019	107380	3,683.80
BIOLOGIG AQUATIC AND TERRESTRIAL ECOSYSTEM PLANNERS			3	2019	107380	(366.42)
GOLDER ASSOCIATES LTD	1008033	PROFESSIONAL SERVICES	3	2019	107428	6,998.94
GOLDER ASSOCIATES LTD	1008033	PROFESSIONAL SERVICES	3	2019	107428	(696.18)
LANDMARK ENGINEERS	17-025-03	WATERFRONT	4	2019	107580	52,390.90
LANDMARK ENGINEERS	17-025-03	WATERFRONT	4	2019	107580	(5,211.24)
GOLDER ASSOCIATES LTD	1025398	PROFESSIONAL SERVICES	6	2019	108022	620.09
GOLDER ASSOCIATES LTD	1025398	PROFESSIONAL SERVICES	6	2019	108022	(61.68)
LANDMARK ENGINEERS	17-025-04	DEVELOPMENT	7	2019	108264	2,792.00
LANDMARK ENGINEERS	17-025-04	DEVELOPMENT	7	2019	108264	(277.71)
GOLDER ASSOCIATES LTD	1035830	PROFESSIONAL SERVICES	8	2019	108558	460.48
GOLDER ASSOCIATES LTD	1035830	PROFESSIONAL SERVICES	8	2019	108558	(45.81)
Record WIP at Yearend			12	2019		(60,287.17)
GOLDER ASSOCIATES LTD	996775	PROFESSIONAL SERVICES F	1	2019	107071	1,357.13
GOLDER ASSOCIATES LTD	996775	PROFESSIONAL SERVICES F	1	2019	107071	(134.99)
Reverse F18 Accrued Expenses			1	2019	GolderAsso	(1,357.13)
Reverse F18 Accrued Expenses			1	2019	GolderAsso	134.99
MOUSSEAU DELUCA MCPHERSON PRINCE LLP	59125 B	LEGAL	3	2019	107352	1,231.70
MOUSSEAU DELUCA MCPHERSON PRINCE LLP	59125 B	LEGAL	3	2019	107352	(122.52)
VERHAEGEN STUBBERFIELD HARTLEY	1069	280	3	2019	107369	1,687.41
VERHAEGEN STUBBERFIELD HARTLEY	1069	280	3	2019	107369	(150.63)
VERHAEGEN STUBBERFIELD HARTLEY	1070	DUFFY'S	3	2019	107369	1,369.89
VERHAEGEN STUBBERFIELD HARTLEY	1070	DUFFY'S	3	2019	107369	(136.26)
GOLDER ASSOCIATES LTD	1043707	PROFESSIONAL SERVICES	9	2019	108951	3,093.38

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GOLDER ASSOCIATES LTD	1043707	PROFESSIONAL SERVICES	9	2019	108951	(307.70)
Record WIP at Yearend			12	2019		(6,665.27)
GOLDER ASSOCIATES LTD	1000459	WATERFRONT EA	2	2019	107194	4,911.10
GOLDER ASSOCIATES LTD	1000459	WATERFRONT EA	2	2019	107194	(488.50)
Record WIP at Yearend			12	2019		(4,422.60)
GOLDER ASSOCIATES LTD	1082277	RISK ASSESSMENT	3	2020	110800	1,313.63
GOLDER ASSOCIATES LTD	1082277	RISK ASSESSMENT	3	2020	110800	(130.67)
GOLDER ASSOCIATES LTD	1094870	PROFESSIONAL SERVICES	5	2020	111174	652.58
GOLDER ASSOCIATES LTD	1094870	PROFESSIONAL SERVICES	5	2020	111174	(64.91)
LANDMARK ENGINEERS	17-025-05	ENGINEERING SERVICES	5	2020	111177	11,587.65
LANDMARK ENGINEERS	17-025-05	ENGINEERING SERVICES	5	2020	111177	(1,152.60)
LANDMARK ENGINEERS	17-025A-01	ENGINEERING SERVICES	5	2020	111177	2,641.38
LANDMARK ENGINEERS	17-025A-01	ENGINEERING SERVICES	5	2020	111177	(262.74)
LANDMARK ENGINEERS	17-025B-01	ENGINEERING SERVICES	5	2020	111177	10,191.19
LANDMARK ENGINEERS	17-025B-01	ENGINEERING SERVICES	5	2020	111177	(1,013.70)
LANDMARK ENGINEERS	17-025C-01	ENGINEERING SERVICES	5	2020	111177	1,902.64
LANDMARK ENGINEERS	17-025C-01	ENGINEERING SERVICES	5	2020	111177	(189.25)
M.G.S. REAL ESTATE CONSULTING INC	2020 (DUFFY)	WATERFR	7	2020	111708	2,915.00
GOLDER ASSOCIATES LTD	1104664	WATERFRONT PROPERTY	8	2020	111919	419.51
GOLDER ASSOCIATES LTD	1104664	WATERFRONT PROPERTY	8	2020	111919	(41.73)
To reallocate 2019 WIP			13	2020		1,814.51
To reallocate 2019 WIP			13	2020		60,287.17
To reallocate 2019 WIP			13	2020		6,665.27
To reallocate 2019 WIP			13	2020		4,422.60
GOLDER ASSOCIATES LTD	1162210	WATERFRONT EA	5	2021	114121	1,428.04
GOLDER ASSOCIATES LTD	1162210	WATERFRONT EA	5	2021	114121	(142.05)
GOLDER ASSOCIATES LTD	1168520	PROFESSIONAL SERVICES	6	2021	114390	446.35
GOLDER ASSOCIATES LTD	1168520	PROFESSIONAL SERVICES	6	2021	114390	(44.40)
To reallocate 2021 actuals from Waterfront proj to Duffys proj due to duplicate p			9	2021		20,688.79
Reallocate Golder invoices to 40-7-1001020-0006			9	2021	Inv1182014	12,799.13
Reallocate Golder invoices to 40-7-1001020-0006			9	2021	Inv1189732	4,163.26
GOLDER ASSOCIATES LTD	1199391	DUFFY'S PROJECT SITE	11	2021	115926	2,732.96
GOLDER ASSOCIATES LTD	1199391	DUFFY'S PROJECT SITE	11	2021	115926	(271.84)
GOL309 DUFFY'S SITE RECORD OF SITE CONDITION			12	2021	116107	12,548.65
GOL309 DUFFY'S SITE RECORD OF SITE CONDITION			12	2021	116107	(1,248.19)
GOLDER ASSOCIATES LTD	1211293	WATERFRONT DEVELOPME	1	2022	116336	3,269.94
GOLDER ASSOCIATES LTD	1211293	WATERFRONT DEVELOPME	1	2022	116336	(325.26)
A.B.C RECREATION LTD	0002480-IN	EXTENSION PROJECT KNYP	12	2020	113161	8,175.55
A.B.C RECREATION LTD	0002480-IN	EXTENSION PROJECT KNYP	12	2020	113161	(813.21)
To record WIP at year-end			13	2020	Park imp.	(7,362.34)
GOLDER ASSOCIATES LTD	1175032	PROFESSIONAL SERVICES	7	2021	114825	21,901.28
GOLDER ASSOCIATES LTD	1175032	PROFESSIONAL SERVICES	7	2021	114825	(2,178.49)
M.G.S. REAL ESTATE CONSULTING INC	JULY 132021	PROFESSI	7	2021	114830	966.00
GOLDER ASSOCIATES LTD	1182014	DUFFY'S WATERFRON EA P	9	2021	115296	14,212.86
GOLDER ASSOCIATES LTD	1182014	DUFFY'S WATERFRON EA P	9	2021	115296	(1,413.73)
GOLDER ASSOCIATES LTD	1189732	DUFFY RSC ENVIRONMENT	9	2021	115296	4,623.11
GOLDER ASSOCIATES LTD	1189732	DUFFY RSC ENVIRONMENT	9	2021	115296	(459.85)
To reallocate 2021 actuals from Waterfront proj to Duffys proj due to duplicate p			9	2021		(20,688.79)
Reallocate Golder invoices to 40-7-1001020-0006			9	2021	Inv1182014	(12,799.13)
Reallocate Golder invoices to 40-7-1001020-0006			9	2021	Inv1189732	(4,163.26)
GOLDER ASSOCIATES LTD	1196333	DUFFY'S PROJECT	10	2021	115608	1,189.40
GOLDER ASSOCIATES LTD	1196333	DUFFY'S PROJECT	10	2021	115608	(118.30)
<b>Total</b>						<b>159,074.01</b>



**Schedule 3**

**Project Cost Listing**

**Bellevue Project**

Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net Amount
VERHAEGEN LAND SURVEYORS	T122770-47	BELLEVUE PROPE	9	2021	115356	\$ 4,357.38
VERHAEGEN LAND SURVEYORS	T122770-47	BELLEVUE PROPE	9	2021	115356	(433.42)
E.R.A. ARCHITECTS INC.	24370	PROFESSIONAL FEES	3	2018	103803	7,480.60
E.R.A. ARCHITECTS INC.	24370	PROFESSIONAL FEES	3	2018	103803	(744.08)
E.R.A. ARCHITECTS INC.	24117	PROFESSIONAL FEES	3	2018	103803	7,113.35
E.R.A. ARCHITECTS INC.	24117	PROFESSIONAL FEES	3	2018	103803	(707.55)
E.R.A. ARCHITECTS INC.	24371	PROFESSIONAL FEES	3	2018	103803	3,570.80
E.R.A. ARCHITECTS INC.	24371	PROFESSIONAL FEES	3	2018	103803	(355.18)
E.R.A. ARCHITECTS INC.	24118	PROFESSIONAL FEES	3	2018	103803	4,180.12
E.R.A. ARCHITECTS INC.	24118	PROFESSIONAL FEES	3	2018	103803	(415.79)
WIGLE HOME HARDWARE BUILDING CENTRE	116632	BELLEVUE	3	2018	103972	140.24
WIGLE HOME HARDWARE BUILDING CENTRE	116632	BELLEVUE	3	2018	103972	(13.95)
E.R.A. ARCHITECTS INC.	24812	BELLEVUE	4	2018	104229	689.72
E.R.A. ARCHITECTS INC.	24812	BELLEVUE	4	2018	104229	(68.61)
E.R.A. ARCHITECTS INC.	24689	BELLEVUE	4	2018	104229	646.93
E.R.A. ARCHITECTS INC.	24689	BELLEVUE	4	2018	104229	(64.35)
CROWN PARK CORPORATION	MAY 152018	BELVIEW FUNDRA	5	2018	104373	6,000.00
COLBRO EQUIPMENT RENTAL	103314-0	DIESEL FUEL	5	2018	104420	(73.51)
COLBRO EQUIPMENT RENTAL	103314-0	DIESEL FUEL	5	2018	104420	739.02
CROWN PARK CORPORATION	MAY 292018	BELVIEW	5	2018	104587	7,560.00
CROWN PARK CORPORATION	MAY 292018	BELVIEW	5	2018	104587	(1,348.79)
ROBERTSON RESTORATION	818185 ONTARIO INC. 039-18		6	2018	104856	115,388.82
ROBERTSON RESTORATION	818185 ONTARIO INC. 039-18		6	2018	104856	(11,477.54)
E.R.A. ARCHITECTS INC.	25250	BELLE VUE ROOF PROJECT	6	2018	104948	5,046.29
E.R.A. ARCHITECTS INC.	25250	BELLE VUE ROOF PROJECT	6	2018	104948	(501.95)
WIGLE HOME HARDWARE BUILDING CENTRE	119780	PLYWOOD	6	2018	104978	55.10
WIGLE HOME HARDWARE BUILDING CENTRE	119780	PLYWOOD	6	2018	104978	(5.48)
E.R.A. ARCHITECTS INC.	25596	BELVIEW ROOF PROJECT	7	2018	105187	1,695.00
E.R.A. ARCHITECTS INC.	25596	BELVIEW ROOF PROJECT	7	2018	105187	(168.60)
PUROLATOR INC.	43880656	COURIER	8	2018	105376	5.41
PUROLATOR INC.	43880656	COURIER	8	2018	105376	(0.54)
RIVER TOWN TIMES	96554	ADVERTISING	8	2018	105440	87.26
RIVER TOWN TIMES	96554	ADVERTISING	8	2018	105440	(8.68)
ROBERTSON RESTORATION	818185 ONTARIO INC. 059-18		8	2018	105585	58,619.88
ROBERTSON RESTORATION	818185 ONTARIO INC. 059-18		8	2018	105585	(5,830.83)
E.R.A. ARCHITECTS INC.	25913	BELLEVUE	9	2018	105629	1,398.38
E.R.A. ARCHITECTS INC.	25913	BELLEVUE	9	2018	105629	(139.10)
E.R.A. ARCHITECTS INC.	26280	BELLEVUE ROOF PROJECT	9	2018	105823	567.83
E.R.A. ARCHITECTS INC.	26280	BELLEVUE ROOF PROJECT	9	2018	105823	(56.48)
Move WIP amounts to Capital			9	2018		13,438.86
ROBERTSON RESTORATION	818185 ONTARIO INC. 077-18		11	2018	106293	34,883.10
ROBERTSON RESTORATION	818185 ONTARIO INC. 077-18		11	2018	106293	(3,469.77)
E.R.A. ARCHITECTS INC.	26644	BELLEVUE	11	2018	106354	810.91
E.R.A. ARCHITECTS INC.	26644	BELLEVUE	11	2018	106354	(80.66)
E.R.A. ARCHITECTS INC.	26710	BELLEVUE - PROFESSIONAL FEE	12	2018	106823	714.73
E.R.A. ARCHITECTS INC.	26710	BELLEVUE - PROFESSIONAL FEE	12	2018	106823	(71.10)
Accrued Expenses at yearend			12	2018	OBERTSON	148,792.05
Accure construction holdback			12	2018	OBERTSON	16,532.44
Accure construction holdback			12	2018	OBERTSON	5,596.80
Close capital accounts at yearend			12	2018		(416,151.10)
ROBERTSON RESTORATION	818185 ONTARIO INC. 0100-18		1	2019	107018	165,226.91
ROBERTSON RESTORATION	818185 ONTARIO INC. 0100-18		1	2019	107018	(16,434.86)
ROBERTSON RESTORATION	818185 ONTARIO INC. 007-19		1	2019	107095	5,593.50
ROBERTSON RESTORATION	818185 ONTARIO INC. 007-19		1	2019	107095	(556.38)
Reverse F18 accrued payables			1	2019	Roberstson	(148,792.05)
ROBERTSON RESTORATION	818185 ONTARIO INC. 009-19		4	2019	107602	42,190.25
ROBERTSON RESTORATION	818185 ONTARIO INC. 009-19		4	2019	107602	(4,196.60)
Reverse Accrued Construction Holdbacks			6	2019	Robertson	(16,532.44)
Reverse Accrued Construction Holdbacks			6	2019	Robertson	(5,596.80)
Close capital accounts at yearend			12	2019		(20,901.53)
<b>Total</b>						<b>3,923.96</b>

**Schedule 4**

**Project Cost Listing**

**4th Concession Project**

<b>Vendor Name</b>	<b>Invoice Number</b>	<b>Description</b>	<b>Period</b>	<b>Year</b>	<b>Ref No.</b>	<b>Net Amount</b>
Accrue Hrycay Consulting Invoices			12	2019		\$ 19,180.95
Record WIP at Yearend			12	2019		(19,180.95)
HRYCAY CONSULTING ENGINEERS INC.	M437.01	PROFESSIONA	1	2020	110342	21,299.58
HRYCAY CONSULTING ENGINEERS INC.	M437.01	PROFESSIONA	1	2020	110342	(2,118.63)
Reverse F19 Accrued Hrycay Consulting Invoices JV948			1	2020		(19,180.95)
HRYCAY CONSULTING ENGINEERS INC.	M437.02	SERVICES RE	3	2020	110751	12,801.32
HRYCAY CONSULTING ENGINEERS INC.	M437.02	SERVICES RE	3	2020	110751	(1,273.33)
HEATON SANITATION	39722	EXCAVATE & LOCATE LINES	5	2020	111141	2,147.00
HEATON SANITATION	39722	EXCAVATE & LOCATE LINES	5	2020	111141	(213.56)
HEATON SANITATION	39723	EXCAVATE & LOCATE LINES	5	2020	111141	1,808.00
HEATON SANITATION	39723	EXCAVATE & LOCATE LINES	5	2020	111141	(179.84)
HEATON SANITATION	39724	EXCAVATE & LOCATE LINES	5	2020	111141	1,243.00
HEATON SANITATION	39724	EXCAVATE & LOCATE LINES	5	2020	111141	(123.64)
HRYCAY CONSULTING ENGINEERS INC.	M437.03	4TH CONCESS	6	2020	111434	15,099.63
HRYCAY CONSULTING ENGINEERS INC.	M437.03	4TH CONCESS	6	2020	111434	(1,501.94)
PIERASCENZI CONSTRUCTION LTD	T04-2020-03 PC#1	PROGRES	9	2020	112336	407,293.71
PIERASCENZI CONSTRUCTION LTD	T04-2020-03 PC#1	PROGRES	9	2020	112336	(40,512.86)
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			10	2020	112580	1,021.19
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			10	2020	112580	(101.57)
PIERASCENZI CONSTRUCTION LTD	T04-2020-03 PC#2	PROGRES	11	2020	112615	1,021,757.56
PIERASCENZI CONSTRUCTION LTD	T04-2020-03 PC#2	PROGRES	11	2020	112615	(101,632.60)
HRYCAY CONSULTING ENGINEERS INC.	M437.04	FILE NO:M437	11	2020	112731	(3,866.03)
HRYCAY CONSULTING ENGINEERS INC.	M437.04	FILE NO:M437	11	2020	112731	38,866.83
HRYCAY CONSULTING ENGINEERS INC.	M435.03	FILE NO:M435	11	2020	112731	22,461.04
HRYCAY CONSULTING ENGINEERS INC.	M435.03	FILE NO:M435	11	2020	112731	(2,234.16)
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			11	2020	112755	4,093.02
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			11	2020	112755	(407.13)
PIERASCENZI CONSTRUCTION LTD	T04-2020-03 PC#3	PROGRES	12	2020	112852	547,972.53
PIERASCENZI CONSTRUCTION LTD	T04-2020-03 PC#3	PROGRES	12	2020	112852	(54,505.96)
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			12	2020	113005	4,302.25
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			12	2020	113005	(427.94)
HRYCAY CONSULTING ENGINEERS INC.	M437.05	ADMINISTRATI	12	2020	113527	12,487.26
HRYCAY CONSULTING ENGINEERS INC.	M437.05	ADMINISTRATI	12	2020	113527	(1,242.09)
HRYCAY CONSULTING ENGINEERS INC.	M426.04	ADMINISTRATI	12	2020	113527	1,779.75
HRYCAY CONSULTING ENGINEERS INC.	M426.04	ADMINISTRATI	12	2020	113527	(177.03)
To record construction holdback accruals at 2020-12-31			13	2020	holdback	197,819.02
To reallocate 2019 WIP			13	2020		19,180.95
To adjust construction holdback accruals from 2020			6	2021	113595	(19,917.89)
<b>Total</b>						<b>2,083,816.49</b>

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Schedule 5

Project Cost Listing

Pacific Avenue Watermain Project

Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net Amount
HEATON SANITATION	40004	EXCAVATE TO LOCATE WATER MAI	5	2020	111141	\$ 565.00
HEATON SANITATION	40004	EXCAVATE TO LOCATE WATER MAI	5	2020	111141	(56.20)
HRICAY CONSULTING ENGINEERS INC.	M438.01	SERVICES RE	5	2020	111143	10,738.16
HRICAY CONSULTING ENGINEERS INC.	M438.01	SERVICES RE	5	2020	111143	(1,068.10)
HRICAY CONSULTING ENGINEERS INC.	M438.03	REPLACEMEN	6	2020	111434	3,812.17
HRICAY CONSULTING ENGINEERS INC.	M438.03	REPLACEMEN	6	2020	111434	(379.19)
HRICAY CONSULTING ENGINEERS INC.	M434.04	ADMINISTRATI	12	2020	113527	13,159.08
HRICAY CONSULTING ENGINEERS INC.	M434.04	ADMINISTRATI	12	2020	113527	(1,308.92)
To allocate Pacific St. Watermain per Manager of Engineering and Operations			12	2020		(13,611.84)
To allocate Pacific St. Watermain per Manager of Engineering and Operations			12	2020	Pacific	511,722.16
HRICAY CONSULTING ENGINEERS INC.	M438.02	SERVICES RE	3	2020	110751	8,969.94
HRICAY CONSULTING ENGINEERS INC.	M438.02	SERVICES RE	3	2020	110751	(892.23)
HURRICANE SMS INC	19178	LATERAL LAUNCH CAMERA UNIT	6	2020	800970	1,709.13
HURRICANE SMS INC	19178	LATERAL LAUNCH CAMERA UNIT	6	2020	800970	(170.01)
HURRICANE SMS INC	19179	LATERAL LAUNCH CAMERA UNIT	6	2020	800970	3,641.43
HURRICANE SMS INC	19179	LATERAL LAUNCH CAMERA UNIT	6	2020	800970	(362.21)
HURRICANE SMS INC	19181	LATERAL LAUNCH CAMERA UNIT	6	2020	800970	3,641.43
HURRICANE SMS INC	19181	LATERAL LAUNCH CAMERA UNIT	6	2020	800970	(362.21)
HURRICANE SMS INC	19182	LATERAL LAUNCH CAMERA UNIT	6	2020	800970	2,796.75
HURRICANE SMS INC	19182	LATERAL LAUNCH CAMERA UNIT	6	2020	800970	(278.19)
HURRICANE SMS INC	19717	FLUSHER UNIT #46	6	2020	800970	2,260.00
HURRICANE SMS INC	19717	FLUSHER UNIT #46	6	2020	800970	(224.80)
D'AMORE CONSTRUCTION (2000) LTD	E08-2020-039	PROGRESS	9	2020	801066	366,712.32
D'AMORE CONSTRUCTION (2000) LTD	E08-2020-039	PROGRESS	9	2020	801066	(36,476.29)
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			10	2020	801092	707.21
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			10	2020	801092	(70.34)
D'AMORE CONSTRUCTION (2000) LTD	E08-2020-039 PC#2	PROG	11	2020	801096	(15,743.60)
D'AMORE CONSTRUCTION (2000) LTD	E08-2020-039 PC#2	PROG	11	2020	801096	158,277.34
HRICAY CONSULTING ENGINEERS INC.	M438.04	FILE NO:M438	11	2020	801104	(2,825.04)
HRICAY CONSULTING ENGINEERS INC.	M438.04	FILE NO:M438	11	2020	801104	28,401.42
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			11	2020	801108	(253.54)
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			11	2020	801108	2,548.91
D'AMORE CONSTRUCTION (2000) LTD	E08-2020-039 PC#3	PPC# 3	12	2020	112981	357,216.31
D'AMORE CONSTRUCTION (2000) LTD	E08-2020-039 PC#3	PPC# 3	12	2020	112981	(35,531.74)
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			12	2020	113070	4,339.00
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			12	2020	113070	(431.60)
HRICAY CONSULTING ENGINEERS INC.	M438.05	ADMINISTRATI	12	2020	113527	11,562.16
HRICAY CONSULTING ENGINEERS INC.	M438.05	ADMINISTRATI	12	2020	113527	(1,150.07)
To allocate Pacific St. Watermain per Manager of Engineering and Operations			12	2020		(946,284.03)
To allocate Pacific St. Watermain per Manager of Engineering and Operations			12	2020	PacificWM	448,173.71
To record construction holdback accruals at 2020-12-31			13	2020	holdback	88,272.55
HRICAY CONSULTING ENGINEERS INC.	M438.06	PACIFIC AVE W	9	2021	115306	3,378.93
HRICAY CONSULTING ENGINEERS INC.	M438.06	PACIFIC AVE W	9	2021	115306	(336.10)
<b>Total</b>						<b>974,788.86</b>

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Schedule 6						
Sampled Listing						
Community Hub Project						
Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net
PARRLINE ELECTRICAL WHOLESALE	82394	ELECTRICAL SUPPL	5	2019	107805	\$ 402.66
PARRLINE ELECTRICAL WHOLESALE	82213	ELECTRICAL SUPPL	5	2019	107805	164.38
SFERA ARCHITECTURAL ASSOCIATES INC.	17107	PROFESSIONA	5	2019	107810	47,937.90
LUCIER GLOVE & SAFETY PRODUCTS	35042	SUPPLIES	6	2019	108208	689.02
PARRLINE ELECTRICAL WHOLESALE	82052	ELECTRICAL SUPPL	6	2019	108213	279.52
PARRLINE ELECTRICAL WHOLESALE	82050	ELECTRICAL SUPPL	6	2019	108213	682.07
PARRLINE ELECTRICAL WHOLESALE	82805	ELECTRICAL SUPPL	7	2019	108346	244.96
EMCO CORPORATION	37504150-00	320 ACS	8	2019	108754	269.69
RENE ROY GROUP INC.	1948	320 RICHMOND ST	8	2019	108719	36,736.89
JONES GROUP	2138	PROJECT CHANGE ORDERS	8	2019	108802	15,809.65
EMCO CORPORATION	37503994-00	320 RICHMOND	8	2019	108888	148.45
EMCO CORPORATION	37503759-00	NURSE PRACTITIONER CLINIC	8	2019	108888	453.02
PARRLINE ELECTRICAL WHOLESALE	83125	ELECTRICAL SUPPL	9	2019	109044	41.87
EMCO CORPORATION	37506165-00	SUPPLIES	9	2019	109105	886.42
EMCO CORPORATION	37506338-00	320ACS	9	2019	109105	24.86
WINDSOR FACTORY SUPPLY LTD	5100084	320 ACS	9	2019	109136	508.88
WINDSOR FACTORY SUPPLY LTD	5101829	320 ACS	9	2019	109136	125.77
CANADIAN TIRE STORE #281	Jul-19	JULY 2019 PURCHASES	9	2019	109050	259.89
EMCO CORPORATION	37506562-00	320 ACS	9	2019	109054	69.43
EMCO CORPORATION	37506699-00	320 ACS	9	2019	109054	143.48
EMCO CORPORATION	37507026-00	320 ACS	9	2019	109054	305.01
EMCO CORPORATION	37507278-00	320 ACS	9	2019	109054	40.02
RENE ROY GROUP INC.	1959	NURSE PRACTITIONER CENTER	9	2019	109182	22,117.11
EMCO CORPORATION	127153-00	CREDIT	9	2019	109209	22.99
WIGLE HOME HARDWARE BUILDING CENTRE	134740	SUPPLIES	9	2019	109218	20.32
EMCO CORPORATION	37504628-00	320 RICHMOND	10	2019	109258	69.95
WINDSOR FACTORY SUPPLY LTD	5102999	CREDIT	10	2019	109298	27.50
WINDSOR FACTORY SUPPLY LTD	5106571	320 RICHMOND	10	2019	109298	213.90
ENCORE MECHANICAL AND BUILDING SERVICES INC	127037	CO	10	2019	109323	3,156.09
ENCORE MECHANICAL AND BUILDING SERVICES INC	127036	W	10	2019	109323	8,927.00
PINCHIN LTD.	1474248	FOLLOW UP AIR QUALITY TESTING - ONG	10	2019	109348	847.50
WINDSOR FACTORY SUPPLY LTD	5122464	320 RICHMOND	10	2019	109372	1,989.73
WINDSOR FACTORY SUPPLY LTD	5122816	320 RICHMOND	10	2019	109372	233.82
WINDSOR FACTORY SUPPLY LTD	5123032	320 RICHMOND	10	2019	109546	11.11
PARRLINE ELECTRICAL WHOLESALE	85964	ELECTRICAL SUPPL	11	2019	109752	5,580.49
SFERA ARCHITECTURAL ASSOCIATES INC.	1408	320 RICHMOND	12	2019	110179	13,906.53
SFERA ARCHITECTURAL ASSOCIATES INC.	17107	PROFESSIONA	5	2019	107810	15,645.06
EMCO CORPORATION	37595571-01	COMMON COSTS	6	2019	108195	60.35
EMCO CORPORATION	37596325-00	COMMON COST	6	2019	108195	51.31
EMCO CORPORATION	37595571-00	COMMON COSTS	6	2019	108195	750.49
WIGLE HOME HARDWARE BUILDING CENTRE	130752	SUPPLIES	6	2019	108225	44.33
JONES GROUP	2093	PROGRESS PAYMENT #1 STBERNARD RENO	7	2019	108262	69,608.00
LUCIER GLOVE & SAFETY PRODUCTS	325042	SUPPLIES	7	2019	108665	689.02
PARRLINE ELECTRICAL WHOLESALE	82804	ELECTRICAL SUPPL	7	2019	108346	271.67
PARRLINE ELECTRICAL WHOLESALE	84008	ELECTRICAL SUPPL	8	2019	108654	177.47
WIGLE HOME HARDWARE BUILDING CENTRE	133304	ST. BERNA	8	2019	108617	5.81
LUCIER GLOVE & SAFETY PRODUCTS	325042 - REV	MAINTENAN	8	2019	108667	68.54
LUCIER GLOVE & SAFETY PRODUCTS	36299	320 COM	8	2019	108667	358.53
VILLA CONSTRUCTION	7025	MAINTENACE	8	2019	108731	26,894.00
RENE ROY GROUP INC.	1948	320 RICHMOND ST	8	2019	108719	20,301.96
JONES GROUP	2118	DEMO/ABATEMENT OF SCHOOL	8	2019	108802	17,402.00
JONES GROUP	2138	PROJECT CHANGE ORDERS	8	2019	108802	28,607.90
CENTENNIAL LOCK & SAFE LIMITED	25707	ST BERNARDS	8	2019	108885	368.32
EMCO CORPORATION	37503803-00	NURSE PRACTITIONER CLINIC	8	2019	108888	582.52
EMCO CORPORATION	37503888-00	NURSE PRACTITIONER CLINIC	8	2019	108888	410.63
WIGLE HOME HARDWARE BUILDING CENTRE	132930	NURSE PR	8	2019	108908	20.66
PARRLINE ELECTRICAL WHOLESALE	84793	ELECTRICAL REPAI	9	2019	109025	2,181.97
PARRLINE ELECTRICAL WHOLESALE	84796	ELECTRICAL SUPPLI	9	2019	109025	415.74
PARRLINE ELECTRICAL WHOLESALE	84852	ELECTRICAL SUPPL	9	2019	109025	535.62
PARRLINE ELECTRICAL WHOLESALE	84819	ELECTRICAL SUPPL	9	2019	109025	1,031.76
ZT ELECTRICAL	INV-0147	MAINTENANCE	9	2019	109040	15,543.15
PARRLINE ELECTRICAL WHOLESALE	84162	ELECTRICAL SUPPL	9	2019	109043	657.45
PARRLINE ELECTRICAL WHOLESALE	82733	ELECTRICAL SUPPL	9	2019	109044	418.73
EMCO CORPORATION	37505335-00	PLUMBING MAT	9	2019	109105	403.77
VILLA CONSTRUCTION	7029	MAINTENANCE	9	2019	109132	2,333.52
VILLA CONSTRUCTION	7030	MAINTENANCE	9	2019	109132	2,136.11
WINDSOR FACTORY SUPPLY LTD	5097517	320COM	9	2019	109136	411.33
WINDSOR FACTORY SUPPLY LTD	5100107	320 COM	9	2019	109136	364.26
WINDSOR FACTORY SUPPLY LTD	5100984	320 COM	9	2019	109136	73.34
WINDSOR FACTORY SUPPLY LTD	5101290	320 COM	9	2019	109136	186.70
WINDSOR FACTORY SUPPLY LTD	5101783	320 COM	9	2019	109136	415.30
WINDSOR FACTORY SUPPLY LTD	5102001	320 COM	9	2019	109136	12.62
WINDSOR FACTORY SUPPLY LTD	5102637	320 COM	9	2019	109136	63.05

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Community Hub Project						
Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net
WINDSOR FACTORY SUPPLY LTD	5103000	320COM	9	2019	109136	36.69
CANADIAN TIRE STORE #281	Jul-19	JULY 2019 PURCHASES	9	2019	109050	22.58
WINDSOR FACTORY SUPPLY LTD	5103798	320COM	9	2019	109089	96.40
WINDSOR FACTORY SUPPLY LTD	5104033	320COM	9	2019	109089	1,639.52
WIGLE HOME HARDWARE BUILDING CENTRE	134451	SUPPLIES	9	2019	109088	15.06
EMCO CORPORATION	37508313-00	320 COM	9	2019	109154	3,147.20
EMCO CORPORATION	127152-00	320 COM CREDIT	9	2019	109154	71.66
WINDSOR FACTORY SUPPLY LTD	5108068	320 COM	9	2019	109200	52.88
RENE ROY GROUP INC.	1959	NURSE PRACTITIONER CENTER	9	2019	109182	12,222.61
EMCO CORPORATION	37508885-00	320 RICHMOND	9	2019	109209	250.24
EMCO CORPORATION	37508792-00	320 RICHMOND	9	2019	109209	55.68
EMCO CORPORATION	37508788-00	320 RICHMOND	9	2019	109209	90.15
EMCO CORPORATION	37508700-00	320 RICHMOND	9	2019	109209	115.72
EMCO CORPORATION	37508252-01	320 RICHMOND	9	2019	109209	405.31
WIGLE HOME HARDWARE BUILDING CENTRE	134432	SINGLE KE	9	2019	109218	6.76
EMCO CORPORATION	37509456-00	320 RICHMOND	10	2019	109258	560.49
EMCO CORPORATION	3750948-00	320 RICHMOND	10	2019	109258	221.54
EMCO CORPORATION	37509887-00	320 RICHMOND	10	2019	109258	1,054.50
WINDSOR FACTORY SUPPLY LTD	5117155	320 RICHMOND	10	2019	109298	310.00
WINDSOR FACTORY SUPPLY LTD	5119211	320 RICHMOND	10	2019	109298	158.55
DELINE'S POWERWASH & PEST CONTROL	47843	320 RICHMOND	10	2019	109319	452.00
PARRLINE ELECTRICAL WHOLESAL	83484	MAINTENANCE	10	2019	109347	210.52
VILLA CONSTRUCTION	7053	320 RICHMOND	10	2019	109367	17,232.08
VILLA CONSTRUCTION	7049	320 RICHMOND	10	2019	109367	1,741.10
WIGLE HOME HARDWARE BUILDING CENTRE	135107	320 RICHMOND	10	2019	109368	5.97
WIGLE HOME HARDWARE BUILDING CENTRE	135065	320 RICHMOND	10	2019	109368	9.58
WIGLE HOME HARDWARE BUILDING CENTRE	135326	SUPPLIES	10	2019	109437	19.82
WIGLE HOME HARDWARE BUILDING CENTRE	135339	SUPPLIES	10	2019	109437	11.29
WIGLE HOME HARDWARE BUILDING CENTRE	135496	SUPPLIES	10	2019	109493	76.73
SANTERRA STONECRAFT	0018446-00	STONE FOR FRONT ENTR	10	2019	109538	2,222.65
VILLA CONSTRUCTION	7057	320 RICHMOND	10	2019	109542	2,907.94
VILLA CONSTRUCTION	7077	320 RICHMOND	10	2019	109542	1,214.75
WINDSOR FACTORY SUPPLY LTD	5124325	320 RICHMOND	10	2019	109546	55.86
WINDSOR FACTORY SUPPLY LTD	5124446	320 RICHMOND	10	2019	109546	55.86
WINDSOR FACTORY SUPPLY LTD	5126386	320 RICHMOND	10	2019	109546	464.45
WINDSOR FACTORY SUPPLY LTD	5128164	320 RICHMOND	10	2019	109546	61.18
WINDSOR FACTORY SUPPLY LTD	5131763	320 RICHMOND	10	2019	109546	55.86
WIGLE HOME HARDWARE BUILDING CENTRE	135460	SUPPLIES	10	2019	109544	7.44
BASILE INTERIORS LTD	17064	320 RICHMOND	11	2019	109607	25,990.00
ZT ELECTRICAL	INV-0153	MAINTENANCE	11	2019	109668	30,295.30
ZT ELECTRICAL	INV-0148	MAINTENANCE	11	2019	109668	10,215.20
RENE ROY GROUP INC.	2001	PROGRESS PAYMENT	11	2019	109746	79,905.69
PARRLINE ELECTRICAL WHOLESAL	85964	ELECTRICAL SUPPL	11	2019	109752	3,083.95
EMCO CORPORATION	37510234	SUPPLIES	11	2019	109771	298.42
EMCO CORPORATION	37512406	320 RICHMOND	11	2019	109771	25.94
EMCO CORPORATION	37512721	320 RICHMOND	11	2019	109771	42.28
EMCO CORPORATION	37515327	SUPPLIES	12	2019	109870	80.68
EMCO CORPORATION	37515822	MAINTENANCE	12	2019	109870	209.36
PARRLINE ELECTRICAL WHOLESAL	85447	ELECTRICAL SUPPL	12	2019	109897	509.09
PARRLINE ELECTRICAL WHOLESAL	85463	ELECTRICAL REPAIR	12	2019	109897	2,332.01
PARRLINE ELECTRICAL WHOLESAL	85500	ELECTRICAL SUPPL	12	2019	109897	81.27
PARRLINE ELECTRICAL WHOLESAL	90208	ELECTRICAL SUPPL	12	2019	109897	135.04
MYLEN	16450	MILLWORK RECEPTION DESK	12	2019	109894	4,600.00
COLBRO EQUIPMENT RENTAL	1236340	SUPPLIES	12	2019	109864	858.80
EMCO CORPORATION	37512817	320 RICHMOND	12	2019	109924	35.35
EMCO CORPORATION	37512838	320 RICHMOND	12	2019	109924	27.63
EMCO CORPORATION	37515302	320 RICHMOND	12	2019	109924	145.23
PARRLINE ELECTRICAL WHOLESAL	85137	ELECTRICAL SUPPL	12	2019	109932	3,231.87
PARRLINE ELECTRICAL WHOLESAL	86180	ELECTRICAL SUPPL	12	2019	109932	1,478.47
PARRLINE ELECTRICAL WHOLESAL	86208	ELECTRICAL SUPPL	12	2019	109932	56.36
PARRLINE ELECTRICAL WHOLESAL	85999	ELECTRICAL SUPPL	12	2019	109932	177.98
PARRLINE ELECTRICAL WHOLESAL	85139	ELECTRICAL SUPPL	12	2019	109932	312.55
WINDSOR FACTORY SUPPLY LTD	5147836	SUPPLIES	12	2019	109943	952.18
WINDSOR FACTORY SUPPLY LTD	5152527	SUPPLIES	12	2019	109943	675.52
WINDSOR FACTORY SUPPLY LTD	5155683	SUPPLIES	12	2019	109943	221.96
WINDSOR FACTORY SUPPLY LTD	5157411	SUPPLIES	12	2019	109943	349.85
WINDSOR FACTORY SUPPLY LTD	5147845	320 RICHMOND	12	2019	109943	9,626.04
WINDSOR FACTORY SUPPLY LTD	5158294	320 RICHMOND	12	2019	109943	134.56
WINDSOR FACTORY SUPPLY LTD	5158899	320 RICHMOND	12	2019	109943	28.79
COLAUTTI FLOORS	80489	320 RICHMOND PROGRESS PAYM	12	2019	110577	113,000.00
DMG ARCHITECTURAL GLASS AND METAL LTD	9706	PROGRES	12	2019	110050	39,179.36
EMPIRE ROOFING CORPORATION	S19-516	WORK COMPLETED	12	2019	110053	15,255.00
ENCORE MECHANICAL AND BUILDING SERVICES INC	129654	FI	12	2019	110054	183,805.80

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WINDSOR FACTORY SUPPLY LTD	5162064	320 RICHMOND	12	2019	110087	75.33
ZT ELECTRICAL	INV-0170	320 RICHMOND INVOICE FIRE ALARM I	12	2019	110093	2,531.20
LUCIER GLOVE & SAFETY PRODUCTS	39047	320 RICHMOND	12	2019	110137	1,355.66
PARRLINE ELECTRICAL WHOLESale	86388	SUPPLIES	12	2019	110142	111.25
PARRLINE ELECTRICAL WHOLESale	86438	SUPPLIES	12	2019	110142	1,567.65
PARRLINE ELECTRICAL WHOLESale	86497	SUPPLIES	12	2019	110142	181.21
SFERA ARCHITECTURAL ASSOCIATES INC.	1408	320 RICHMOND	12	2019	110179	13,906.53
TROY LIFE & FIRE SAFETY LTD.	1000191418	SUPPLY INSTALL V	12	2019	110183	7,099.65
EMCO CORPORATION	37511096	SUPPLIES	12	2019	110268	46.26
PARRLINE ELECTRICAL WHOLESale	83809	ELECTRICAL SUPPL	12	2019	110273	1,937.95
PARRLINE ELECTRICAL WHOLESale	84568	ELECTRICAL SUPPL	12	2019	110273	788.58
PARRLINE ELECTRICAL WHOLESale	84584	ELECTRICAL SUPPL	12	2019	110273	3,580.98
PARRLINE ELECTRICAL WHOLESale	84585	ELECTRICAL SUPPL	12	2019	110273	839.86
PARRLINE ELECTRICAL WHOLESale	84628	ELECTRICAL SUPPL	12	2019	110273	1,574.62
PARRLINE ELECTRICAL WHOLESale	84681	ELECTRICAL SUPPL	12	2019	110273	1,254.30
PARRLINE ELECTRICAL WHOLESale	84711	ELECTRICAL SUPPL	12	2019	110273	305.56
PARRLINE ELECTRICAL WHOLESale	84714	ELECTRICAL SUPPL	12	2019	110273	333.99
PARRLINE ELECTRICAL WHOLESale	84749	ELECTRICAL SUPPL	12	2019	110273	1,917.23
PARRLINE ELECTRICAL WHOLESale	85604	ELECTRICAL SUPPL	12	2019	110273	2,110.39
VILLA CONSTRUCTION	7131	320 RICHMOND	12	2019	110279	7,114.94
WIGLE HOME HARDWARE BUILDING CENTRE	130002	SUPPLIES	12	2019	110280	8.77
WIGLE HOME HARDWARE BUILDING CENTRE	130539	MAINTENA	12	2019	110280	49.71
PARRLINE ELECTRICAL WHOLESale	85645	ELECTRICAL SUPPL	12	2019	110285	594.97
PARRLINE ELECTRICAL WHOLESale	86016	ELECTRICAL SUPPL	12	2019	110285	1,053.73
PARRLINE ELECTRICAL WHOLESale	86317	ELECTRICAL SUPPL	12	2019	110285	1,244.58
PARRLINE ELECTRICAL WHOLESale	86360	ELECTRICAL SUPPL	12	2019	110285	447.92
PARRLINE ELECTRICAL WHOLESale	86492	ELECTRICAL SUPPL	12	2019	110285	3,763.35
PARRLINE ELECTRICAL WHOLESale	86564	ELECTRICAL SUPPL	12	2019	110285	133.17
PARRLINE ELECTRICAL WHOLESale	86723	ELECTRICAL SUPPL	12	2019	110285	255.31
PARRLINE ELECTRICAL WHOLESale	90018	ELECTRICAL SUPPL	12	2019	110286	131.98
PARRLINE ELECTRICAL WHOLESale	90179	ELECTRICAL SUPPL	12	2019	110286	1,033.13
MCGEE'S PLUMBING SOLUTIONS	175	320 RICHMOND	12	2019	110420	506.24
MCGEE'S PLUMBING SOLUTIONS	181	320 RICHMOND	12	2019	110420	201.14
MCGEE'S PLUMBING SOLUTIONS	201	320 RICHMOND	12	2019	110420	301.71
VILLA CONSTRUCTION	7130	320 RICHMOND	12	2019	110426	8,665.78
WINDSOR FACTORY SUPPLY LTD	5167691	CREDIT	12	2019	110446	6.27
WIGLE HOME HARDWARE BUILDING CENTRE	131610	SUPPLIES	12	2019	110427	87.00
ACCESS DOORS N MORE	40967	MAINTNENACE	12	2019	110413	994.40
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			12	2019	02281-0001	223.84
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			12	2019	02281-0001	63.90
Reallocate Electrical Safety Authority Invoice re: 320 Richmond pd by visa			12	2019	2175-0001	289.28
PINCHIN LTD.	1464088	DESIGNATED SUBSTANCE SURVEY AND S	5	2019	107764	7,096.40
JONES GROUP	2107	ST BERNARDS DEMO	7	2019	108262	27,255.60
PARRLINE ELECTRICAL WHOLESale	82214	ELECTRICAL SUPPL	5	2019	107805	155.69
SFERA ARCHITECTURAL ASSOCIATES INC.	17107	PROFESSIONA	5	2019	107810	83,872.89
WIGLE HOME HARDWARE BUILDING CENTRE	130107	NURSE PR	5	2019	107822	16.94
WIGLE HOME HARDWARE BUILDING CENTRE	131166	SUPPLIES	6	2019	108073	26.85
WIGLE HOME HARDWARE BUILDING CENTRE	130751	SUPPLIES	6	2019	108073	49.70
EMCO CORPORATION	37596413-00	LIHN NURSE PRAC	6	2019	108195	180.79
PARRLINE ELECTRICAL WHOLESale	82051	ELECTRICAL SUPPL	6	2019	108213	682.07
WIGLE HOME HARDWARE BUILDING CENTRE	131512	SUPPLIES	6	2019	108225	4.05
PARRLINE ELECTRICAL WHOLESale	92214	ELECTRICAL SUPPL	7	2019		155.69
RENE ROY GROUP INC.	1935	DRYWALL	7	2019	108416	38,363.50
PARRLINE ELECTRICAL WHOLESale	83896	MAINTENANCE SUP	8	2019	108575	5,519.10
PARRLINE ELECTRICAL WHOLESale	83897	MAINTENANCE SUP	8	2019	108575	875.57
PARRLINE ELECTRICAL WHOLESale	83895	MAINTENANCE SUP	8	2019	108575	4,333.89
ZT ELECTRICAL	INV-0143	SERVICE TRUCK	8	2019	108620	6,328.00
EMCO CORPORATION	37502934-00	320 LIH	8	2019	108754	3,388.72
EMCO CORPORATION	37503455-00	320 LIH	8	2019	108754	204.94
EMCO CORPORATION	37502635-00	320 LIH	8	2019	108754	249.96
EMCO CORPORATION	37503487-00	320 LIH	8	2019	108754	73.54
EMCO CORPORATION	3750325-00	320 LIH	8	2019	108754	91.44
EMCO CORPORATION	375032429-00	320LIH	8	2019	108754	445.01
EMCO CORPORATION	37503856-00	320 LIH	8	2019	108754	312.96
EMCO CORPORATION	37503455-01	320 LIH	8	2019	108754	56.95
EMCO CORPORATION	37504167-00	320 LIH	8	2019	108754	29.52
VILLA CONSTRUCTION	7010	BACKFILL	8	2019	108731	7,490.45
MYLEN	16383	MILLWORK 50 PERCENT DOWN PAYMENT	8	2019	108711	11,504.43
RENE ROY GROUP INC.	1948	320 RICHMOND ST	8	2019	108719	39,637.17
ENCORE MECHANICAL AND BUILDING SERVICES INC	128033	LA	8	2019	108818	6,667.00
ZT ELECTRICAL	INV-0145	WORK AND LABOUR	8	2019	108875	13,363.02
JONES GROUP	2138	PROJECT CHANGE ORDERS	8	2019	108802	30,866.42
EMCO CORPORATION	9126246-00	NURSE PRACTICER CREDIT	8	2019	108888	136.10



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EMCO CORPORATION	37504023-00	NURSE PRACTITIONER CLINIC	8	2019	108888	65.92
EMCO CORPORATION	37504304-00	NURSE PRACTITIONER CLINIC	8	2019	108888	36.00
EMCO CORPORATION	37504418-00	NURSE PRACTITIONER CLINIC	8	2019	108888	62.53
EMCO CORPORATION	37503995-00	NURSE PRACTITIONER CLINIC	8	2019	108888	75.57
EMCO CORPORATION	37504219-00	NURSE PRACTITIONER CLINIC	8	2019	108888	66.25
EMCO CORPORATION	37503765-00	NURSE PRACTITIONER CLINIC	8	2019	108888	83.33
WIGLE HOME HARDWARE BUILDING CENTRE	133380	NURSE PR	8	2019	108908	16.93
PARRLINE ELECTRICAL WHOLESale	84792	ELECTRICAL SUPPL	9	2019	109025	1,049.45
PARRLINE ELECTRICAL WHOLESale	84451	ELECTRICAL SUPPL	9	2019	109025	686.57
PARRLINE ELECTRICAL WHOLESale	84203	ELECTRICAL SUPPL	9	2019	109043	707.36
PARRLINE ELECTRICAL WHOLESale	84057	ELECTRICAL SUPPL	9	2019	109043	2,329.28
PARRLINE ELECTRICAL WHOLESale	84230	ELECTRICAL SUPPL	9	2019	109044	298.05
PARRLINE ELECTRICAL WHOLESale	82734	ELECTRICAL SUPPL	9	2019	109044	314.05
PARRLINE ELECTRICAL WHOLESale	83124	ELECTRICAL SUPPL	9	2019	109044	41.87
EMCO CORPORATION	37504627-00	320 LIH	9	2019	109105	19.37
EMCO CORPORATION	37503525-00	PLUMBING MAT	9	2019	109105	91.44
CANADIAN TIRE STORE #281	Jul-19	JULY 2019 PURCHASES	9	2019	109050	259.89
WIGLE HOME HARDWARE BUILDING CENTRE	134380	SUPPLIES	9	2019	109088	11.84
RENE ROY GROUP INC.	1959	NURSE PRACTITIONER CENTER	9	2019	109182	23,863.19
EMCO CORPORATION	37503429-00	NURSE PRACTITIONER FOR C	9	2019	109209	445.01
EMCO CORPORATION	37503755-00	320 RICHMOND	9	2019	109209	83.33
EMCO CORPORATION	375034687-00	320 RICHMOND	9	2019	109209	73.54
WINDSOR FACTORY SUPPLY LTD	5119412	PLUMBING MATERIAL	10	2019	109372	4,385.08
PARRLINE ELECTRICAL WHOLESale	85964	ELECTRICAL SUPPL	11	2019	109752	6,021.06
EMCO CORPORATION	37507027	320 RICHMOND	12	2019	109924	19.89
MYLEN	16383 BALANCE OWING	320 RICHMOND	12	2019	110174	14,495.57
MYLEN	16578	320 RICHMOND	12	2019	110174	14,890.00
SFERA ARCHITECTURAL ASSOCIATES INC.	1408	320 RICHMOND	12	2019	110179	13,906.54
ACTION SIGNS & DESIGNS INC.	11227	SIGNAGE	2	2019	107135	560.48
VERHAEGEN STUBBERFIELD HARTLEY	1278	PROFESSIONA	2	2019	107288	760.78
EMCO CORPORATION	37502633-00	PLUMBING MATERIALS	7	2019	108428	153.17
EMCO CORPORATION	37502643-00	PLUMBING MATERIALS	7	2019	108428	21.96
WIGLE HOME HARDWARE BUILDING CENTRE	132652	SUPPLIES	7	2019	108537	24.85
WIGLE HOME HARDWARE BUILDING CENTRE	133336	ST BERNA	8	2019	108617	38.26
PARRLINE ELECTRICAL WHOLESale	90214	ELECTRICAL SUPPL	12	2019	109897	1,703.05
PARRLINE ELECTRICAL WHOLESale	85212	ELECTRICAL SUPPL	12	2019	109932	17.36
PARRLINE ELECTRICAL WHOLESale	85219	ELECTRICAL SUPPL	12	2019	109932	625.67
PARRLINE ELECTRICAL WHOLESale	86519	SUPPLIES	12	2019	110142	85.13
TREMBLAR BUILDING SUPPLIES LTD.	60851	FRAME FOR ACS ST	7	2019	108479	142.95
EMCO CORPORATION	37521798	320 RICHMOND	2	2020	110588	427.15
EMCO CORPORATION	37522024	320 RICHMOND	2	2020	110588	48.68
EMCO CORPORATION	37522811-00	320 RICHMOND	3	2020	110796	29.76
EMCO CORPORATION	37600231-00	320 RICHMOND	3	2020	110796	33.34
EMCO CORPORATION	37521264-00	320 RICHMOND	3	2020	110796	155.94
EMCO CORPORATION	37522716-00	320 RICHMOND	3	2020	110796	42.65
EMCO CORPORATION	127933-00	320 RICHMOND	3	2020	110796	3.42
PARRLINE ELECTRICAL WHOLESale	87369	ST BERNARDS	3	2020	110816	2,489.04
PARRLINE ELECTRICAL WHOLESale	87371	ST BERNARDS	3	2020	110816	783.18
POWER DISTRIBUTION SUPPLY	2002	ST. BERNARDS	3	2020	110818	485.83
POWER DISTRIBUTION SUPPLY	2003	ST. BERNARDS	3	2020	110818	43.43
SFERA ARCHITECTURAL ASSOCIATES INC.	1413	PROF. SERVICE	3	2020	110824	3,476.63
PARRLINE ELECTRICAL WHOLESale	87740	ST BERNARDS	3	2020	110856	1,406.96
PARRLINE ELECTRICAL WHOLESale	87886	ST BERNARDS	3	2020	110856	5,557.86
PARRLINE ELECTRICAL WHOLESale	87857	ST BERNARD'S	3	2020	110891	919.82
PARRLINE ELECTRICAL WHOLESale	87925	ST BERNARD'S	3	2020	110891	101.02
PARRLINE ELECTRICAL WHOLESale	87942	ST BERNARD'S	3	2020	110891	2,812.64
PARRLINE ELECTRICAL WHOLESale	87961	ST BERNARD'S	3	2020	110891	68.79
PARRLINE ELECTRICAL WHOLESale	88009	ST BERNARD'S	3	2020	110891	863.61
PARRLINE ELECTRICAL WHOLESale	88010	ST BERNARD'S	3	2020	110891	158.03
PARRLINE ELECTRICAL WHOLESale	88032	ST BERNARD'S	3	2020	110891	1,051.19
PARRLINE ELECTRICAL WHOLESale	88107	ST BERNARD'S	3	2020	110891	2,124.57
PARRLINE ELECTRICAL WHOLESale	88361	ST BERNARD'S	3	2020	110891	1,445.90
PARRLINE ELECTRICAL WHOLESale	87839	ST BERNARD'S	3	2020	110934	659.56
PARRLINE ELECTRICAL WHOLESale	88222	ST BERNARD'S	3	2020	110934	1,202.60
WIGLE HOME HARDWARE BUILDING CENTRE	138785	MAINT MA	3	2020	110946	4.17
WIGLE HOME HARDWARE BUILDING CENTRE	139048	MAINT MA	3	2020	110946	5.73
VILLA CONSTRUCTION	7168	LABOUR & EQUIPMENT	4	2020	111055	4,898.55
WIGLE HOME HARDWARE BUILDING CENTRE	138797	BUILDING	4	2020	111057	34.26
WIGLE HOME HARDWARE BUILDING CENTRE	138808	SUPPLIES	4	2020	111057	40.65
EMCO CORPORATION	37601431-00	ST BERNARD'S	4	2020	111067	1,608.97
EMCO CORPORATION	37601432-00	ST BERNARD'S	4	2020	111067	666.70
EMCO CORPORATION	37602068-00	ST BERNARD'S	4	2020	111067	230.94
EMCO CORPORATION	37602358-00	ST BERNARD'S	4	2020	111067	58.52

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EMCO CORPORATION	37603615-00	ST BERNARD'S	4	2020	111067	35.96
EMCO CORPORATION	37603761-00	ST BERNARD'S	4	2020	111067	461.04
EMCO CORPORATION	37603832-00	ST BERNARD'S	4	2020	111067	120.42
LUCIER GLOVE & SAFETY PRODUCTS	40582	ST BERNARD'S	4	2020	111076	1,434.76
EMCO CORPORATION	37603465-00	ST BERNARD'S	4	2020	111067	74.30
WINDSOR FACTORY SUPPLY LTD	5239728	MAINT MATERIAL	4	2020	111092	63.86
PARRLINE ELECTRICAL WHOLESale	88386	ST BERNARD'S	4	2020	111112	111.50
PARRLINE ELECTRICAL WHOLESale	88402	ST BERNARD'S	4	2020	111112	382.17
PARRLINE ELECTRICAL WHOLESale	88499	ST BERNARD'S	4	2020	111112	639.20
PARRLINE ELECTRICAL WHOLESale	88516	ST BERNARD'S	4	2020	111112	447.05
WINDSOR FACTORY SUPPLY LTD	5240305	ST BERNARD'S	4	2020	111125	51.88
WINDSOR FACTORY SUPPLY LTD	5240943	ST BERNARD'S	4	2020	111125	107.35
PARRLINE ELECTRICAL WHOLESale	88483	SUPPLIES	5	2020	111179	87.85
PARRLINE ELECTRICAL WHOLESale	88527	SUPPLIES	5	2020	111179	823.36
PARRLINE ELECTRICAL WHOLESale	88553	ST BERNARD'S	5	2020	111179	283.45
PARRLINE ELECTRICAL WHOLESale	88946	ST BERNARD'S	6	2020	111367	406.78
PARRLINE ELECTRICAL WHOLESale	89180	ST BERNARD'S	6	2020	111367	1,405.80
WINDSOR FACTORY SUPPLY LTD	5255472	SINK	6	2020	111388	105.19
WINDSOR FACTORY SUPPLY LTD	5258162	BAR FAUCET	6	2020	111388	105.58
WINDSOR FACTORY SUPPLY LTD	5258804	MATERIAL	6	2020	111388	16.36
EMCO CORPORATION	37606712	ACS	6	2020	111425	119.97
EMCO CORPORATION	37607489	320 RICHMOND	6	2020	111425	381.15
DMG ARCHITECTURAL GLASS AND METAL LTD	9824	MAINTENA	6	2020	111552	1,915.35
EMCO CORPORATION	37609980	SUPPLIES	7	2020	111589	70.00
EMCO CORPORATION	37609998	SUPPLIES	7	2020	111589	56.15
EMCO CORPORATION	37610880	MAINTENANCE	7	2020	111695	180.03
PARRLINE ELECTRICAL WHOLESale	89292	ELECTRICAL SUPPL	7	2020	111711	292.41
PARRLINE ELECTRICAL WHOLESale	89308	ELECTRICAL SUPPL	7	2020	111711	178.13
PARRLINE ELECTRICAL WHOLESale	89932	ACS	8	2020	111770	256.28
EMCO CORPORATION	37612540-00	850	8	2020	111790	125.29
PARRLINE ELECTRICAL WHOLESale	90897	850	8	2020	111812	73.02
EMCO CORPORATION	37613944-00	MAINTENANCE MATERIALS	8	2020	111953	107.54
EMPIRE ROOFING CORPORATION	S20-289	ROOF WORK	8	2020	111954	8,475.00
WIGLE HOME HARDWARE BUILDING CENTRE	144062	927	8	2020	112055	24.71
WIGLE HOME HARDWARE BUILDING CENTRE	144214	927	8	2020	112055	22.93
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			8	2020	02545-0001	96.05
EMCO CORPORATION	37614774-00	MISC SUPPLIES	9	2020	112111	404.37
PARRLINE ELECTRICAL WHOLESale	91105	SUPPLIES	9	2020	112205	976.27
WINDSOR FACTORY SUPPLY LTD	5323882	ADHESIVE	9	2020	112224	182.25
CENTENNIAL LOCK & SAFE LIMITED	26042	STD SECURITY CUT	9	2020	112246	178.54
EMCO CORPORATION	37615154-00	SUPPLIES	9	2020	112252	109.81
EMCO CORPORATION	37615325-00	SUPPLIES	9	2020	112252	78.87
WIGLE HOME HARDWARE BUILDING CENTRE	144484	SUPPLIES	9	2020	112305	16.48
WIGLE HOME HARDWARE BUILDING CENTRE	144555	SUPPLIES	9	2020	112305	8.55
PARRLINE ELECTRICAL WHOLESale	91311	SUPPLIES	9	2020	112320	202.01
PARRLINE ELECTRICAL WHOLESale	91507	SUPPLIES	9	2020	112320	121.18
PARRLINE ELECTRICAL WHOLESale	91761	SUPPLIES	9	2020	112320	672.35
PARRLINE ELECTRICAL WHOLESale	91871	SUPPLIES	9	2020	112320	130.58
GRYPHON GLASS	14647	SUPPLY & INSTALL NEW RECEPTION G	10	2020	112350	1,679.18
EMCO CORPORATION	37618513-00	WRENCH	10	2020	112346	53.23
PARRLINE ELECTRICAL WHOLESale	91352	SUPPLIES	10	2020	112362	559.12
WIGLE HOME HARDWARE BUILDING CENTRE	145314	CEMENT T	10	2020	112379	25.40
PARRLINE ELECTRICAL WHOLESale	87150	SUPPLIES	10	2020	112498	201.52
PARRLINE ELECTRICAL WHOLESale	88045	SUPPLIES	10	2020	112498	1,777.15
PARRLINE ELECTRICAL WHOLESale	88268	SUPPLIES	10	2020	112498	1,127.80
PARRLINE ELECTRICAL WHOLESale	88439	SUPPLIES	10	2020	112498	398.33
EMCO CORPORATION	37619894-00	FACILITIES STOCK	10	2020	112448	333.97
WIGLE HOME HARDWARE BUILDING CENTRE	145417	SUPPLIES	10	2020	112472	11.05
EMCO CORPORATION	37620119-00	SUPPLIES	10	2020	112525	111.64
WIGLE HOME HARDWARE BUILDING CENTRE	145462	SUPPLIES	10	2020	112556	36.44
TREMBLAR BUILDING SUPPLIES LTD.	64435	SUPPLIES	10	2020	112596	1,086.50
TREMBLAR BUILDING SUPPLIES LTD.	64436	SUPPLIES	10	2020	112596	525.45
CANADIAN TIRE STORE #281	Oct-20	OCT 2020 SUPPLIE	10	2020	112582	82.44
CANADIAN TIRE STORE #281	Oct-20	OCT 2020 SUPPLIE	10	2020	112582	55.36
Allocations per Annette Zahaluk			11	2020	103643453	142.73
GRYPHON GLASS	15049	2 PCS LAMINATED SAFETY GLASS SUP	12	2020	112871	511.13
AC METAL FABRICATING LIMITED	15006	MAINTENANCE	1	2020	110198	8,333.75
WINDSOR FACTORY SUPPLY LTD	5170268	320 RICHMOND	1	2020	110256	289.42
WINDSOR FACTORY SUPPLY LTD	5173197	320 RICHMOND	1	2020	110256	572.98
HOLLAND CLEANING SOLUTIONS LTD	504197	SUPPLIES	1	2020	110303	733.64
PARRLINE ELECTRICAL WHOLESale	86765 (2020)	ELECTRICAL	1	2020	110314	21.93
COLBRO EQUIPMENT RENTAL	124321-0	HEATER RENTAL	1	2020	110332	813.60
COLBRO EQUIPMENT RENTAL	124558-0	H EATER RENTAL	1	2020	110332	813.60



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Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net
HOLLAND CLEANING SOLUTIONS LTD	503547	JANITORIAL SUPP	1	2020	110341	410.05
LUCIER GLOVE & SAFETY PRODUCTS	39219	FIRE EXTINGUISHE	1	2020	110346	621.39
RENE ROY GROUP INC.	2037	PROGRESS PAYMENT	1	2020	110354	52,283.97
RITA'S CLEANING LTD	JANUARY 132020	CONSTRUCTION CLEAN	1	2020	110355	844.11
RITA'S CLEANING LTD	JANUARY 232020	CONSTRUCTION CLEAN	1	2020	110355	284.76
TREMBLAR BUILDING SUPPLIES LTD.	62206	MAINTENANCE	1	2020	110362	26,803.60
WINDSOR FACTORY SUPPLY LTD	5179364	MAINTENANCE MATE	1	2020	110367	86.39
COLBRO EQUIPMENT RENTAL	124568-0	HEATER PATRON	1	2020	110381	813.60
COLBRO EQUIPMENT RENTAL	124685-0	HEATER PATRON	1	2020	110381	1,525.50
ELECTRICAL SAFETY AUTHORITY	98050039	320 RICHMOND	1	2020	110387	88.14
EMCO CORPORATION	37520063	MAINTENANCE MATERIALS	1	2020	110388	196.55
HOLLAND CLEANING SOLUTIONS LTD	504258	JANITORIAL	1	2020	110395	395.50
PARRLINE ELECTRICAL WHOLESAL	86763	ELECTRICAL SUPPL	1	2020	110401	498.61
PARRLINE ELECTRICAL WHOLESAL	86765	ELECTRICAL SU PP	1	2020	110401	21.93
PARRLINE ELECTRICAL WHOLESAL	86962	ELECTRICAL SUPPL	1	2020	110401	270.06
PARRLINE ELECTRICAL WHOLESAL	87201	ELECTRICAL SUPPL	1	2020	110401	136.50
R.C. WHITE LTD	255955	MAINTENANCE	1	2020	110404	2,612.06
WIGLE HOME HARDWARE BUILDING CENTRE	137830	MAINTENA	1	2020	110443	17.58
WIGLE HOME HARDWARE BUILDING CENTRE	137854	MAINTENA	1	2020	110443	29.37
WIGLE HOME HARDWARE BUILDING CENTRE	137865	MAINTENA	1	2020	110443	35.19
WIGLE HOME HARDWARE BUILDING CENTRE	137853	MAINTENA	1	2020	110443	29.37
WIGLE HOME HARDWARE BUILDING CENTRE	137614	MATERIAL	1	2020	110443	7.21
WIGLE HOME HARDWARE BUILDING CENTRE	137857	MATERIAL	1	2020	110443	12.42
CENTENNIAL LOCK & SAFE LIMITED	25833	MAINTENANCE	1	2020	110434	919.82
L&R MOBILE WASH	1464	MAINTENANCE	1	2020	110441	3,083.21
WIGLE HOME HARDWARE BUILDING CENTRE	137925	MAINTENA	1	2020	110445	126.03
WIGLE HOME HARDWARE BUILDING CENTRE	137932	MAINTENA	1	2020	110445	11.27
WIGLE HOME HARDWARE BUILDING CENTRE	137973	MAINTENA	1	2020	110445	20.75
WIGLE HOME HARDWARE BUILDING CENTRE	137993	MAINTENA	1	2020	110445	6.76
AC METAL FABRICATING LIMITED	15007	IT SECURITY CAGE EN	2	2020	110449	7,345.00
ACCESS DOORS N MORE	41206	320 RICHMOND	2	2020	110447	3,322.20
BRAVO CEMENT CONTRACTING (WINDSOR)LTD	IN054595	CURB	2	2020	110462	339.00
WIGLE HOME HARDWARE BUILDING CENTRE	138299	320 RICHM	2	2020	110505	8.11
DMG ARCHITECTURAL GLASS AND METAL LTD	9650	PROGRES	2	2020	110519	15,820.00
ELECTRICAL SAFETY AUTHORITY	98076465	CONTINUOUS SAFE	2	2020	110521	397.42
WINDSOR FACTORY SUPPLY LTD	5199403	CANCELLED INVOICE	2	2020		46.53
CANADIAN TIRE STORE #281	Jan-20	JANUARY 2020 PUR	2	2020	110514	156.52
EMCO CORPORATION	37521813	320 RICHMOND	2	2020	110566	161.80
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			2	2020	02310-0001	51.62
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			2	2020	02310-0001	693.80
EMCO CORPORATION	37521960	320 RICHMOND	2	2020	110588	52.85
WIGLE HOME HARDWARE BUILDING CENTRE	137020	320 RICHM	2	2020	110613	6.76
WIGLE HOME HARDWARE BUILDING CENTRE	137189	320 RICHM	2	2020	110613	25.17
WINDSOR FACTORY SUPPLY LTD	5205115	320 RICHMOND	2	2020	110615	138.76
EMCO CORPORATION	37600233-00	MATERIALS FOR 320 RICHM	3	2020	110796	224.87
L&R MOBILE WASH	1557	ST. BERNARDS	3	2020	110812	624.89
SFERA ARCHITECTURAL ASSOCIATES INC.	1413	PROF. SERVICE	3	2020	110824	3,476.63
TROY LIFE & FIRE SAFETY LTD.	1000213602	320 RICHMOND	3	2020	110831	1,474.65
BASILE INTERIORS LTD	17109	ST BERNARD'S	4	2020	110953	23,694.97
ENCORE MECHANICAL AND BUILDING SERVICES INC	131228	RE	4	2020	110963	22,546.33
RENE ROY GROUP INC.	2075	320 RICHMOND	4	2020	110983	20,928.99
WINDSOR FACTORY SUPPLY LTD	5199403-1	320 RICHMOND	4	2020	110994	46.53
WINDSOR FACTORY SUPPLY LTD	5199403	CANCELLED INVOICE	4	2020		404.44
VILLA CONSTRUCTION	7167	GARBAGE TO LANDFILL	4	2020	111055	2,462.27
TREMBLAR BUILDING SUPPLIES LTD.	63073	ST BERNARD'S	4	2020	111088	288.15
EMCO CORPORATION	37604128-00	ST BERNARD'S	4	2020	111099	31.64
WINDSOR FACTORY SUPPLY LTD	5240668	ST BERNARD'S	4	2020	111125	97.77
MOVE GRO005 PROJECT ELECTRICIAN WAGE & BENEFITS TO PROPER			4	2020		10,831.27
WINDSOR FACTORY SUPPLY LTD	5243007	ST BERNARD'S	5	2020	111162	160.58
WIGLE HOME HARDWARE BUILDING CENTRE	140518	SUPPLIES	5	2020	111186	5.98
CENTENNIAL LOCK & SAFE LIMITED	25916	ST. BERNARD'S	5	2020	111191	923.30
EMCO CORPORATION	37603832-01	SUPPLIES	5	2020	111195	225.99
EMCO CORPORATION	37605271-00	ST BERNARD'S	5	2020	111195	46.08
EMCO CORPORATION	37605686-00	SUMP PUMP	5	2020	111195	220.35
WINDSOR FACTORY SUPPLY LTD	5246013	TAPE	5	2020	111218	161.03
WINDSOR FACTORY SUPPLY LTD	5247978	SUPPLIES	5	2020	111218	244.37
EMCO CORPORATION	37606035-00	ST. BERNARD'S	5	2020	111233	18.18
EMPIRE ROOFING CORPORATION	S20-171	ROOF REPAIRS	5	2020	111234	1,210.64
PARRLINE ELECTRICAL WHOLESAL	89218	MATERIAL	5	2020	111253	402.48
POWER DISTRIBUTION SUPPLY	2005	ST. BERNARD'S	5	2020	111254	66.53
WINDSOR FACTORY SUPPLY LTD	5253734	EQUIPMENT	5	2020	111277	224.19
DMG ARCHITECTURAL GLASS AND METAL LTD	9731	PROGRES	5	2020	111297	9,887.50
WIGLE HOME HARDWARE BUILDING CENTRE	140707	ST BERNA	6	2020	111385	22.75

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CENTENNIAL LOCK & SAFE LIMITED	25937	ST BERNARD'S	6	2020	111334	141.25
GFL (GREEN FOR LIFE) ENVIRONMENTAL INC.	1006172	ST BERN	6	2020	111389	650.72
GRYPHON GLASS	14079	MIRRORS	6	2020	111351	987.62
GRYPHON GLASS	14080	HANDICAP MIRRORS	6	2020	111351	1,118.70
RENE ROY GROUP INC.	2100	ST BERNARD'S	6	2020	111375	28,608.21
TREMBLAR BUILDING SUPPLIES LTD.	63333	MATERIAL & INSTAL	6	2020	111384	29,111.06
WIGLE HOME HARDWARE BUILDING CENTRE	138579	MATERIAL	6	2020	111385	8.46
WIGLE HOME HARDWARE BUILDING CENTRE	141394	SPRAY PAI	6	2020	111385	18.06
GFL (GREEN FOR LIFE) ENVIRONMENTAL INC.	1006452	ST BERN	6	2020	111410	328.95
COLBRO EQUIPMENT RENTAL	127908	MAINTENANCE	6	2020	111422	440.70
EMCO CORPORATION	37608318	320 RICHMOND	6	2020	111425	189.40
FASTSIGNS	32705	320 RICHMOND	6	2020	111430	133.29
POWER DISTRIBUTION SUPPLY	2006	SUPPLIES	6	2020	111443	13.45
RENE ROY GROUP INC.	2118	MAINTENANCE	6	2020	111447	7,627.50
WIGLE HOME HARDWARE BUILDING CENTRE	141899	MAINTENA	6	2020	111454	31.61
WIGLE HOME HARDWARE BUILDING CENTRE	141979	MAINTENA	6	2020	111454	68.01
WIGLE HOME HARDWARE BUILDING CENTRE	141998	MAINTENA	6	2020	111454	95.93
WIGLE HOME HARDWARE BUILDING CENTRE	142116	MAINTENA	6	2020	111454	54.16
CANADIAN TIRE STORE #281	May-20	MAY 2020 PURCHASES	6	2020	111505	302.11
CANADIAN TIRE STORE #281	May-20	MAY 2020 PURCHASES	6	2020	111505	91.48
EMCO CORPORATION	37608544	SUPPLIES	6	2020	111553	383.82
EMCO CORPORATION	-37608564	SUPPLIES	6	2020	111553	247.54
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			6	2020	02473-0001	112.93
EMCO CORPORATION	37609216	SUPPLIES	7	2020	111589	205.84
ENCORE MECHANICAL AND BUILDING SERVICES INC	132331	HV	7	2020	111590	56,500.00
WINDSOR FACTORY SUPPLY LTD	5287244	MAINTENANCE	7	2020	111719	101.05
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			7	2020	02511-0001	99.49
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			7	2020	02511-0001	53.68
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			7	2020	02511-0001	11.79
EMCO CORPORATION	37612021-00	850	8	2020	111790	97.07
TROY LIFE & FIRE SAFETY LTD.	1000276007	850	8	2020	111820	4,990.81
WIGLE HOME HARDWARE BUILDING CENTRE	143700	COMPOUN	8	2020	111824	44.80
COLBRO EQUIPMENT RENTAL	130276-0	SKYJACK RENTAL	8	2020	111949	2,983.20
EMCO CORPORATION	37612259-00	MAINTENANCE MATERIALS	8	2020	111953	642.34
GFL (GREEN FOR LIFE) ENVIRONMENTAL INC.	GW0001015044	32	8	2020	111970	265.55
GFL (GREEN FOR LIFE) ENVIRONMENTAL INC.	GW0001010160	32	8	2020	111970	397.39
GFL (GREEN FOR LIFE) ENVIRONMENTAL INC.	GW0001006773	32	8	2020	111970	316.40
MCGEE'S PLUMBING SOLUTIONS	15	CLEAR DRAIN	8	2020	111961	224.87
PARRLINE ELECTRICAL WHOLESAL	91090	MATERIAL	8	2020	111964	620.34
TREMBLAR BUILDING SUPPLIES LTD.	63639	911	8	2020	112024	5,152.80
TROY LIFE & FIRE SAFETY LTD.	1000279677	911	8	2020	112025	59.33
WIGLE HOME HARDWARE BUILDING CENTRE	143059	911	8	2020	112028	22.55
WIGLE HOME HARDWARE BUILDING CENTRE	143160	911	8	2020	112028	38.71
WIGLE HOME HARDWARE BUILDING CENTRE	143170	911	8	2020	112028	8.99
WIGLE HOME HARDWARE BUILDING CENTRE	143207	911	8	2020	112028	46.48
WIGLE HOME HARDWARE BUILDING CENTRE	143639	911	8	2020	112028	32.71
PARRLINE ELECTRICAL WHOLESAL	91251	927	8	2020	112045	173.57
TREMBLAR BUILDING SUPPLIES LTD.	63996	927	8	2020	112053	892.70
TREMBLAR BUILDING SUPPLIES LTD.	63997	927	8	2020	112053	5,028.50
VILLA CONSTRUCTION	7305	927	8	2020	112054	3,908.55
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			8	2020	02545-0001	184.04
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			8	2020	02545-0001	7.98
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			8	2020	02545-0001	54.19
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			9	2020	02548-0001	710.77
RENE ROY GROUP INC.	2146	320 RICHMOND PHASE II	9	2020	112146	16,780.50
RITA'S CLEANING LTD	SEP 20 2020	CLEAN UP CONSTRUCTION P	9	2020	112147	1,644.15
VILLA CONSTRUCTION	7311	PHASE 3 WORK 320 RICHMOND	9	2020	112170	29,457.72
WIGLE HOME HARDWARE BUILDING CENTRE	144323	BATTERIE	9	2020	112172	4.51
WIGLE HOME HARDWARE BUILDING CENTRE	144384	HANGER P	9	2020	112172	13.51
WIGLE HOME HARDWARE BUILDING CENTRE	144502	BOX SWIT	9	2020	112172	9.47
EMCO CORPORATION	37614853-00	320 RICHMOND	9	2020	112187	70.09
EMCO CORPORATION	37614878-00	320 RICHMOND	9	2020	112187	624.17
EMCO CORPORATION	37614878-01	320 RICHMOND	9	2020	112187	33.70
TROY LIFE & FIRE SAFETY LTD.	10002927963	MODULE ISOLATO	9	2020	112217	300.92
WINDSOR FACTORY SUPPLY LTD	5323881	ADHESIVE	9	2020	112224	833.12
POWER DISTRIBUTION SUPPLY	2008	CABINET SD	9	2020	112263	85.43
SITEONE LANDSCAPE SUPPLY LLC	103466782-001	DRIPLINE	9	2020	112265	70.35
SITEONE LANDSCAPE SUPPLY LLC	103534666-001	DRIPLINE	9	2020	112265	140.70
WINDSOR FACTORY SUPPLY LTD	5326138	CLEAR ADHESIVE	9	2020	112270	104.14
WINDSOR FACTORY SUPPLY LTD	5327077	ADHESIVE	9	2020	112270	130.18
CANADIAN TIRE STORE #281	Aug-20	AUG 2020 PURCHASES	9	2020	112276	9.03
TREMBLAR BUILDING SUPPLIES LTD.	63800	PROGRESS BILL #1	9	2020	112299	10,119.15
TROY LIFE & FIRE SAFETY LTD.	1000293712	WORK ORDER 2448	9	2020	112300	6,189.01

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WILLIAMS FOOD EQUIPMENT	IN00767935	SINK/PRE-RINSE WALL	9	2020	112306	2,363.96		
AFFLECK SHEET METAL INC.	17493	RELOCATE KITCHEN EXHAU	9	2020	112310	4,226.20		
PARRLINE ELECTRICAL WHOLESAL	91313	SUPPLIES	9	2020	112320	1,127.80		
PARRLINE ELECTRICAL WHOLESAL	91992	SUPPLIES	9	2020	112320	698.83		
COLAUTTI FLOORS	82265	SENIORS COMPLEX LEDGERSTON	10	2020	112344	1,817.04		
EMCO CORPORATION	37618448-00	SUPPLIES	10	2020	112346	13.89		
GRYPHON GLASS	14202	SUPPLY & INSTALL 4 MIRRORS	10	2020	112350	911.91		
PARRLINE ELECTRICAL WHOLESAL	89903	SUPPLIES	10	2020	112498	2,737.78		
PARRLINE ELECTRICAL WHOLESAL	89904	SUPPLIES	10	2020	112498	2,870.29		
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			10	2020	02612-0001	7.65		
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			10	2020	02612-0001	11.58		
PARRLINE ELECTRICAL WHOLESAL	92193	LIGHTS	10	2020	112593	30.78		
PARRLINE ELECTRICAL WHOLESAL	92381	ELECTRICAL SUPPL	10	2020	112593	277.23		
PARRLINE ELECTRICAL WHOLESAL	92774	ELECTRICAL SUPPL	10	2020	112593	5,913.76		
TROY LIFE & FIRE SAFETY LTD.	1000315238	REAPIR EXISTING E	10	2020	112597	166.11		
EMCO CORPORATION	37620225-00	MAIT ST BERNARDS	10	2020	112586	552.57		
AFFLECK SHEET METAL INC.	17500	ASSEMBLE KITCHEN EXHAU	11	2020	112623	813.60		
EMCO CORPORATION	37620473-00	TOOL COMBO	11	2020	112634	552.57		
EMCO CORPORATION	37620827-00	SINK	11	2020	112634	99.21		
EMPIRE ROOFING CORPORATION	S20-387	PO 2020-185 ROOF R	11	2020	112635	21,131.00		
EMPIRE ROOFING CORPORATION	S20-387	PO 2020-185 ROOF R	11	2020	112635	4,520.00		
WIGLE HOME HARDWARE BUILDING CENTRE	145954	CEMENT	11	2020	112664	9.03		
ENCORE MECHANICAL AND BUILDING SERVICES INC	134522	FI	11	2020	112636	66,557.00		
EMCO CORPORATION	37620828-00	SUPPLIES	11	2020	112725	232.78		
EMCO CORPORATION	37620829-00	SINK	11	2020	112725	141.25		
EMCO CORPORATION	37620870-00	SUPPLIES	11	2020	112725	48.67		
EMCO CORPORATION	37622856-00	SUPPLIES	11	2020	112725	179.39		
PARRLINE ELECTRICAL WHOLESAL	93035	GLUE	11	2020	112740	11.13		
PARRLINE ELECTRICAL WHOLESAL	93101	SUPPLIES	11	2020	112740	51.08		
PARRLINE ELECTRICAL WHOLESAL	93372	SUPPLIES	11	2020	112740	218.99		
TREMBLAR BUILDING SUPPLIES LTD.	64623	ST BERNARARD FIT	11	2020	112749	1,469.00		
POWER DISTRIBUTION SUPPLY	2015	TOOL RENTAL	11	2020	112787	56.50		
WIGLE HOME HARDWARE BUILDING CENTRE	146785	SUPPLIES	12	2020	112858	17.71		
EMCO CORPORATION	37624807-00	SUPPLIES	12	2020	112868	323.44		
EMCO CORPORATION	37624582-00	SUPPLIES	12	2020	112868	1,173.93		
EMCO CORPORATION	37624645-00	SUPPLIES	12	2020	112868	38.79		
HOLLAND CLEANING SOLUTIONS LTD	531510	SUPPLIES	12	2020	112874	570.65		
WIGLE HOME HARDWARE BUILDING CENTRE	146920	PAINT	12	2020	112892	447.39		
WIGLE HOME HARDWARE BUILDING CENTRE	147076	SUPPLIES	12	2020	112892	106.16		
WIGLE HOME HARDWARE BUILDING CENTRE	147087	SUPPLIES	12	2020	112892	134.40		
WIGLE HOME HARDWARE BUILDING CENTRE	147105	SUPPLIES	12	2020	112892	7.64		
CENTENNIAL LOCK & SAFE LIMITED	26090	SECURITY KEYS	12	2020	112945	283.57		
EMCO CORPORATION	37625161-00	SUPPLIES	12	2020	112951	168.16		
EMCO CORPORATION	37625162-00	BATTERY	12	2020	112951	134.47		
CANADIAN TIRE STORE #281	Nov-20		Nov-20	12	2020	112978	35.78	
CANADIAN TIRE STORE #281	Nov-20		Nov-20	12	2020	112978	155.93	
EMCO CORPORATION	128747-00	CREDIT	12	2020	112984	2.98		
EMCO CORPORATION	37624807-01	MAINTENANCE	12	2020	112984	21.06		
EMCO CORPORATION	37625540-00	MAINTENANCE	12	2020	112984	29.57		
GRYPHON GLASS	15111	LABOUR	12	2020	112989	488.16		
WIGLE HOME HARDWARE BUILDING CENTRE	147233	MAINTENA	12	2020	113003	9.03		
WIGLE HOME HARDWARE BUILDING CENTRE	147257	SUPPLIES	12	2020	113003	216.90		
WIGLE HOME HARDWARE BUILDING CENTRE	147291	SUPPLIES	12	2020	113003	23.06		
WIGLE HOME HARDWARE BUILDING CENTRE	147336	MAINTENA	12	2020	113003	167.15		
PARRLINE ELECTRICAL WHOLESAL	94130	ELECTRICAL	12	2020	113030	219.40		
PARRLINE ELECTRICAL WHOLESAL	94279	ELECTRICAL	12	2020	113030	89.60		
PARRLINE ELECTRICAL WHOLESAL	94152	ELECTRICAL	12	2020	113030	279.64		
EMCO CORPORATION	37625281-00	MAINTENANCE SUPPLIES	12	2020	113081	124.29		
COLAUTTI FLOORS	82939	TILE WORK	12	2020	113163	8,023.00		
VUE MILLWORK INC.	152	MAINTENANCE	12	2020	113184	7,572.13		
ENCORE MECHANICAL AND BUILDING SERVICES INC	136610	MA	12	2020	113311	7,684.00		
WILLIAMS FOOD EQUIPMENT	IN00767780	MAINTENANCE	12	2020	113332	672.35		
WILLIAMS FOOD EQUIPMENT	IN00770407	MAINTENANCE	12	2020	113332	379.12		
CANADIAN TIRE STORE #281	Dec-20	DECEMBER PUR	12	2020	113308	298.08		
CANADIAN TIRE STORE #281	Dec-20	DECEMBER PUR	12	2020	113308	112.99		
CANADIAN TIRE STORE #281	Dec-20	DECEMBER PUR	12	2020	113308	112.99		
EMPIRE COMMUNICATIONS	32068	CANCELLED INVOICE - NEW	12	2020		10,790.10		
PARRLINE ELECTRICAL WHOLESAL	93794	ELECTRICAL MATER	12	2020	113588	28.46		
PARRLINE ELECTRICAL WHOLESAL	93813	ELECTRICAL MATER	12	2020	113588	224.49		
WIGLE HOME HARDWARE BUILDING CENTRE	144817	MAINTENA	12	2020	113589	11.29		
WIGLE HOME HARDWARE BUILDING CENTRE	144871	MAINTENA	12	2020	113589	30.50		
SFERA ARCHITECTURAL ASSOCIATES INC.	1413	PROF. SERVICE	3	2020	110824	3,476.64		
EMCO CORPORATION	37606862	320 RICHMOND	6	2020	111425	108.12		

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FASTSIGNS	32744	320 RICHMOND	6	2020	111430	118.92	
CANADIAN TIRE STORE #281	May-20	MAY 2020 PURCHASES	6	2020	111505	23.70	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			6	2020	02473-0001	203.34	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			7	2020	02511-0001	363.85	
EMCO CORPORATION	37611697-00	850	8	2020	111790	668.94	
PARRLINE ELECTRICAL WHOLESAL	90423	850	8	2020	111812	81.47	
CANADIAN TIRE STORE #281	Jun-20	911	8	2020	111974	17.50	
COLAUTTI FLOORS	81512	FINAL DRAW	8	2020	111978	78,625.40	
WIGLE HOME HARDWARE BUILDING CENTRE	142455	SUPPLIES	6	2020	111570	42.76	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			6	2020	02473-0001	823.77	
To correct GL account			3	2021	113736	8,489.26	
PARRLINE ELECTRICAL WHOLESAL	94129	MAINTENANCE MAT	5	2021	114207	263.65	
EMCO CORPORATION	37626204-00	PLUMBING MATERIALS	1	2021	113201	315.21	
EMCO CORPORATION	37626313-00	PLUMBING SUPPLIES	1	2021	113201	128.59	
EMCO CORPORATION	37626862-00	PLUMBING MATERIALS	1	2021	113201	665.65	
LUCIER GLOVE & SAFETY PRODUCTS	44629	FIRE EXTINGUSIHE	1	2021	113211	117.43	
TREMBLAR BUILDING SUPPLIES LTD.	64965	NEW DOORS	1	2021	113224	129.95	
WIGLE HOME HARDWARE BUILDING CENTRE	147646	MAINTENA	1	2021	113227	11.05	
WINMECH LTD	315	HVAC MAINTENANCE AND REPAIRS	1	2021	113228	1,443.77	
DELINER'S POWERWASH & PEST CONTROL	047842 (2021)	PEST C	1	2021	113240	170.50	
EMCO CORPORATION	37626532-00	MAINTENANCE MATERIALS	1	2021	113242	376.15	
EMCO CORPORATION	37626533-00	MAINTENANCE MATERIALS	1	2021	113242	136.22	
LUCIER GLOVE & SAFETY PRODUCTS	44643	INSPECTION TAGS	1	2021	113246	22.60	
EMCO CORPORATION	37627548-00	MAINTENANCE MATERIALS	1	2021	113262	640.18	
EMCO CORPORATION	37627940-00	PLUMBING MATERIALS	1	2021	113262	74.86	
WINDSOR FACTORY SUPPLY LTD	5393935	MAINTENANCE MATE	1	2021	113274	1,090.36	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			1	2021	02724-0001	1,082.54	
EMCO CORPORATION	37618965-01	BUILDING MAINTENACE MAT	1	2021	113391	2,220.45	
EMCO CORPORATION	37628858-00	BUILDING MATERIAL MAINT	1	2021	113391	499.62	
EMCO CORPORATION	37628860-00	BUILDING MATERIAL MAINT	1	2021	113391	44.38	
EMCO CORPORATION	37628861-00	BUILDING MATERIAL MAINT	1	2021	113391	52.58	
EMCO CORPORATION	37628892-00	BUILDING MATERIAL MAINT	1	2021	113391	105.95	
EMCO CORPORATION	37628281-00	BUILDING MATERIAL MAINT	1	2021	113391	48.93	
EMCO CORPORATION	37628959-00	BUILDING MATERIAL MAINT	1	2021	113391	138.61	
GRYPHON GLASS	15285	NEW GLASS DOORS	1	2021	113392	354.26	
PARRLINE ELECTRICAL WHOLESAL	94854	ELECTRICAL SUPPL	1	2021	113394	76.05	
EMCO CORPORATION	37629638-00	PLUMBING MATERIAL	2	2021	113421	55.12	
EMCO CORPORATION	37627509-00	PLUMBING MATERIAL	2	2021	113457	140.69	
EMCO CORPORATION	3.7630158-00	PLUMBING MATERIALS	2	2021	113457	215.71	
PARRLINE ELECTRICAL WHOLESAL	95268	ELECTRICAL MATER	2	2021	113464	59.21	
PARRLINE ELECTRICAL WHOLESAL	95024	MAINTENANCE MAT	2	2021	113464	1,523.96	
WIGLE HOME HARDWARE BUILDING CENTRE	148454	PLUMBING	2	2021	113469	43.44	
WIGLE HOME HARDWARE BUILDING CENTRE	148456	CREDIT	2	2021	113469	0.48	
EMCO CORPORATION	37630587-00	PLUMBING MATERIALS	2	2021	113501	109.88	
CENTENNIAL LOCK & SAFE LIMITED	26143	DOOR MAINTENANC	2	2021	113608	155.88	
EMCO CORPORATION	37629940-00	PLUMBING MAINTENANCE M	2	2021	113610	96.04	
EMCO CORPORATION	37631286-00	PLUMBING MAINTENANCE M	2	2021	113610	27.85	
EMCO CORPORATION	37631627-00	PLUMBING MATERIALS	2	2021	113610	16.51	
EMPIRE COMMUNICATIONS	33096	NEW COMMUNICATIONS LIN	2	2021	113622	9,447.34	
PARRLINE ELECTRICAL WHOLESAL	95520	ELECTRICAL MATER	2	2021	113624	400.81	
RENE ROY GROUP INC.	2268	INSTALL NEW DOORS	2	2021	113625	4,158.40	
RENE ROY GROUP INC.	2269	MAINTENANCE	2	2021	113625	21,662.10	
EMPIRE COMMUNICATIONS	32068	CANCELLED INVOICE - NEW	2	2021		1,241.34	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			2	2021	02765-0001	88.14	
RENE ROY GROUP INC.	2267	RENOVATIONS TO 320 RICHMON	3	2021	113639	37,400.65	
TROY LIFE & FIRE SAFETY LTD.	1000323682	FIRE ALARM SYSTE	3	2021	113643	1,229.95	
WIGLE HOME HARDWARE BUILDING CENTRE	146776	MAINTENA	3	2021	113644	12.42	
WINDSOR FACTORY SUPPLY LTD	5425741	MAINTENANCE MATE	3	2021	113705	83.45	
EMCO CORPORATION	37632743-00	PLUMBING MATERIALS	3	2021	113660	80.57	
EMCO CORPORATION	128911-00	PLUMBING MATERIALS	3	2021	113660	89.97	
EMCO CORPORATION	37632180-00	PLUMBING MATERIALS	3	2021	113660	1,244.38	
EMCO CORPORATION	37632180-01	PLUMBING MATERIALS	3	2021	113660	72.13	
AC METAL FABRICATING LIMITED	15370	ROOF FRAMING FOR N	3	2021	113733	3,998.50	
EMCO CORPORATION	37633109-00	ELECTRICAL MATERIAL	3	2021	113735	20.14	
EMCO CORPORATION	37633119-00	ELECTRICAL MATERIALS	3	2021	113735	16.95	
WIGLE HOME HARDWARE BUILDING CENTRE	149062	MAINTENA	3	2021	113740	70.16	
EMCO CORPORATION	129544-00	PLUMBING MATERIALS CREDI	3	2021	113746	1.88	
EMCO CORPORATION	37634144-00	PLUMBING MATERIALS	3	2021	113746	69.21	
WIGLE HOME HARDWARE BUILDING CENTRE	149248	MAINTENA	3	2021	113755	32.17	
ENCORE MECHANICAL AND BUILDING SERVICES INC	137971	HV	3	2021	113757	18,080.00	
EMCO CORPORATION	37633051-00	PLUMBING MATERIALS	3	2021	113723	92.26	
EMCO CORPORATION	37632917-00	PLUMBING MATERIALS	3	2021	113723	27.67	
EMCO CORPORATION	37632180-02	PLUMBING MATERIALS	3	2021	113723	37.88	

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EMCO CORPORATION	37628861-01	ELECTRICAL MATERIALS	3	2021	113723	20.34
EMCO CORPORATION	37633153-00	PLUMBING MATERIALS	3	2021	113723	9.88
EMCO CORPORATION	37633396-00	ELECTRICAL MATERIALS	3	2021	113723	32.43
EMCO CORPORATION	129534-00	PLUMBING MATERIALS - CRED	3	2021	113779	53.29
EMCO CORPORATION	37630142-01	PLUMBING MATERIALS	3	2021	113779	39.55
EMCO CORPORATION	37630142-02	MAINTENANCE MATERIALS	3	2021	113779	237.30
EMCO CORPORATION	37630142-03	MAINTENANCE MATERIALS	3	2021	113779	39.55
EMCO CORPORATION	37630142-04	MAINTENANCE MATERIALS	3	2021	113779	186.45
EMCO CORPORATION	37634033-00	MAINTENANCE MATERIALS	3	2021	113779	16.36
EMCO CORPORATION	37634282-00	MAINTENANCE MATERIALS	3	2021	113779	5.51
EMCO CORPORATION	37634427-00	MAINTENANCE MATERIALS	3	2021	113779	10.63
WIGLE HOME HARDWARE BUILDING CENTRE	149113	MAINTENA	3	2021	113788	6.43
EMCO CORPORATION	37633241-00	PLUMBING MATERIAL	3	2021	113839	5.71
CENTENNIAL LOCK & SAFE LIMITED	26161	MAINTENANCE LOCK	3	2021	113859	196.51
EMCO CORPORATION	37632013-00	PLUMBING MATERIALS	3	2021	113862	21.30
EMCO CORPORATION	37634865-00	PLUMBING MATERIALS	3	2021	113862	39.27
EMCO CORPORATION	37634988-00	PLUMBING MATERIALS	3	2021	113862	88.56
EMCO CORPORATION	37635209-00	PLUMBING MATERIALS	3	2021	113862	39.13
GILLETT ROOFING INC.	1847	NEW ROOF CURBS FOR THE T	3	2021	113864	6,238.17
EMCO CORPORATION	129506-00	CREDIT	3	2021	113862	3.68
EMCO CORPORATION	129524-00	CREDIT	3	2021	113862	6.27
ENCORE MECHANICAL AND BUILDING SERVICES INC	137442	FI	3	2021	113871	17,967.00
VILLA CONSTRUCTION	7480	MAINTENANCE REPAIRS	3	2021	113882	1,963.38
VILLA CONSTRUCTION	7482	MAINTENANCE REPAIRS	3	2021	113882	565.71
WIGLE HOME HARDWARE BUILDING CENTRE	149477	MAINTENA	3	2021	113884	10.37
WIGLE HOME HARDWARE BUILDING CENTRE	149495	MAINTENA	3	2021	113884	17.48
WIGLE HOME HARDWARE BUILDING CENTRE	149749	MAINTENA	3	2021	113884	74.95
BASILE INTERIORS LTD	17215	ICE BLASTING PAINTING	4	2021	113903	32,996.00
EMCO CORPORATION	37635095-00	PLIMBING MATERIALS	4	2021	113904	544.40
POWER DISTRIBUTION SUPPLY	2104	TOOL RENTAL	4	2021	113953	56.50
WIGLE HOME HARDWARE BUILDING CENTRE	150095	SCREWS	4	2021	113954	6.76
WIGLE HOME HARDWARE BUILDING CENTRE	150224	SAND PAP	4	2021	113954	21.78
EMCO CORPORATION	37637346-00	MAINTENANCE MATERIALS	4	2021	113962	20.27
BUILDINGFIXR INC.	21-0097	REMOVE VINYL FLOOR	4	2021	113971	1,898.40
BUILDINGFIXR INC.	21-0098	PREPPING FLOOR FOR NEW FLOORI	4	2021	113971	4,316.60
CENTENNIAL LOCK & SAFE LIMITED	26172	WORK DONE ON DO	4	2021	113973	268.82
DUBY'S HOME CENTRE LTD	9489	PAINT	4	2021	113977	445.16
DUBY'S HOME CENTRE LTD	9526	PAINT	4	2021	113977	17.97
DUBY'S HOME CENTRE LTD	9561	PAINTING	4	2021	113977	161.40
EMCO CORPORATION	37635987-00	PLUMBING MATERIALS	4	2021	113979	16.70
EMCO CORPORATION	37636150-00	MAINTENANCE MATERIALS	4	2021	113979	43.76
HOLLAND CLEANING SOLUTIONS LTD	541350	DOODLE SCRUBB	4	2021	113984	2,109.13
WIGLE HOME HARDWARE BUILDING CENTRE	149945	PAINT AND	4	2021	113998	468.68
WIGLE HOME HARDWARE BUILDING CENTRE	149948	PRIMERSP	4	2021	113998	161.52
WIGLE HOME HARDWARE BUILDING CENTRE	150054	MAINTENA	4	2021	113998	53.72
EMCO CORPORATION	37630830-00	PLUMBING MATERIALS	5	2021	114061	4,006.16
EMCO CORPORATION	37636438-00	PLUMBING MATERIALS	5	2021	114061	27.12
EMCO CORPORATION	37636518-00	PLUMBING MATERIALS	5	2021	114061	19.66
GREAT LAKES SUPPLY	353067	FIRE EXTINGUISHERINSECT C	5	2021	114065	128.68
GRYPHON GLASS	15696	MAINTENANCE MATERIAL FOR DOORS	5	2021	114066	1,371.19
GRYPHON GLASS	15697	HARDWARE INSTALLATION TO DOORS	5	2021	114066	875.75
GRYPHON GLASS	15698	INSTALL HARDWARE MAINTENANCE	5	2021	114066	406.80
COLAUTTI FLOORS	84093	CERAMIC TILE SUPPLY AND INSTA	5	2021	114084	2,767.37
COLAUTTI FLOORS	84098	INSTALL & INSTALL VINYL BASEBO	5	2021	114084	812.47
COLBRO EQUIPMENT RENTAL	136634-0	LIFT FOR BUILD OUT	5	2021	114085	440.70
GRYPHON GLASS	15718	SUPPLY & INSTALL GLASS FOR DOORS	5	2021	114089	1,891.62
TREMBLAR BUILDING SUPPLIES LTD.	65694	DOORS AND FRAME	5	2021	114096	4,836.40
VILLA CONSTRUCTION	7514	INSTALL NEW DOORS	5	2021	114097	2,447.86
VILLA CONSTRUCTION	7515	INSTALL NEW DOORS	5	2021	114097	1,380.01
VILLA CONSTRUCTION	7522	MAINTENANCE TO UNINSTALL DOORS	5	2021	114097	1,884.99
EMCO CORPORATION	129640-00	MAINTENANCE MATERIALS (C	5	2021	114133	64.43
EMCO CORPORATION	37638150-00	MAINTENANCE MATERIALS	5	2021	114133	101.70
GREAT LAKES SUPPLY	353290	GLASS FOR FIRE EXTINGUISH	5	2021	114136	13.36
GREAT LAKES SUPPLY	353560	PPE TO FACE MASKE & PLEXI	5	2021	114136	151.31
GREAT LAKES SUPPLY	353561	PPE FOR STAFF TO APPLY PO	5	2021	114136	167.22
GRYPHON GLASS	15725	MAINTENANCE MATERIALS AND LABO	5	2021	114137	289.28
RENE ROY GROUP INC.	2292	MAINTENANCE LABOUR AND MAT	5	2021	114139	3,390.00
RENE ROY GROUP INC.	2296	BUILDING MAINTENANCE TO BUIL	5	2021	114139	18,306.00
TREMBLAR BUILDING SUPPLIES LTD.	65601	MAINTENANCE HAR	5	2021	114140	1,204.58
WINMECH LTD	404	MAINTENANCE REPAIRS	5	2021	114142	3,265.70
CENTENNIAL LOCK & SAFE LIMITED	26188	MAINTENANCE MATE	5	2021	114193	110.74
COLAUTTI FLOORS	84175	MAINTENANCE SERVICE FOR BUIL	5	2021	114195	967.28
COLAUTTI FLOORS	84176	MAINTENANCE SERVICE FOR BUIL	5	2021	114195	192.10



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EMCO CORPORATION	37639112-00	MAINTENANCE MATERIALS	5	2021	114199	346.15
GRYPHON GLASS	15761	MAINTENANCE SERVICE FOR BUILD O	5	2021	114201	657.66
DUBY'S HOME CENTRE LTD	9524 #2	MAINTENANCE MATERIALS	5	2021	114198	95.24
PARRLINE ELECTRICAL WHOLESALE	96475	MAINTENANCE MAT	5	2021	114207	35.89
PARRLINE ELECTRICAL WHOLESALE	96735	MAINTENANCE MAT	5	2021	114207	670.97
PARRLINE ELECTRICAL WHOLESALE	96861	MAINTENANCE MAT	5	2021	114207	198.22
PARRLINE ELECTRICAL WHOLESALE	97070	MAINTENANCE MAT	5	2021	114207	407.95
PARRLINE ELECTRICAL WHOLESALE	97105	MAINTENANCE MAT	5	2021	114207	45.43
PARRLINE ELECTRICAL WHOLESALE	97149	MAINTENANCE MAT	5	2021	114207	229.80
TREMBLAR BUILDING SUPPLIES LTD.	65696	DOOR	5	2021	114209	819.25
TREMBLAR BUILDING SUPPLIES LTD.	65597	MAINTENANCE MAT	5	2021	114209	146.90
TREMBLAR BUILDING SUPPLIES LTD.	65698	MAINTENANCE MAT	5	2021	114209	50.85
VUE MILLWORK INC.	201	MAINTENANCE SERVICES FOR BUIL	5	2021	114210	2,407.63
VUE MILLWORK INC.	202	MAINTENANCE SERVICES FOR BUIL	5	2021	114210	2,579.61
VUE MILLWORK INC.	203	BUILD OUT MAINTENANCE	5	2021	114210	3,095.53
VUE MILLWORK INC.	204	BUILD OUT MAINTENANCE	5	2021	114210	2,235.66
WIGLE HOME HARDWARE BUILDING CENTRE	150733	MAINTENA	5	2021	114211	15.81
DUBY'S HOME CENTRE LTD	9895	MAINTENANCE MATERIALS	5	2021	114254	113.14
DUBY'S HOME CENTRE LTD	9910	MAINTENANCE MATERIALS	5	2021	114254	76.83
EMCO CORPORATION	37640191-00	PLUMBING MATERIALS	5	2021	114255	30.61
EMCO CORPORATION	37639926-00	PLUMBING MATERIALS	5	2021	114255	107.55
ANCHOR DOORS & SERVICE INC.	60429	MAINTENANCE SERVIC	5	2021	114277	406.80
VUE MILLWORK INC.	208	MAINTENANCE LABOUR AND MATER	5	2021	114292	2,275.41
WIGLE HOME HARDWARE BUILDING CENTRE	150948	PLUMBING	5	2021	114294	28.24
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			5	2021	02855-0001	1,777.29
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			5	2021	02855-0001	211.42
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			5	2021	02855-0001	121.18
CENTENNIAL LOCK & SAFE LIMITED	26198	REKEY KEY DOOR C	6	2021	114327	505.11
DUBY'S HOME CENTRE LTD	9704	PAINT AND MATERIAL	6	2021	114329	436.76
EMCO CORPORATION	37638531-00	PLUMBING MATERIALS	6	2021	114330	158.20
TREMBLAR BUILDING SUPPLIES LTD.	65813	MAINTENANCE BUIL	6	2021	114345	992.71
TREMBLAR BUILDING SUPPLIES LTD.	65814	MAINTENANCE BUIL	6	2021	114345	253.12
GILLETT ROOFING INC.	1968	MAINTENANCE TO BUILD OUT	6	2021	114373	979.71
GRYPHON GLASS	15802	INSTALL LAMINATED GLASS INTO DOO	6	2021	114375	637.89
RENE ROY GROUP INC.	2313	MAINTENANCE BUILD OUT	6	2021	114380	5,085.00
TREMBLAR BUILDING SUPPLIES LTD.	85891	MAINTENANCE MAT	6	2021	114383	267.81
WINDSOR FACTORY SUPPLY LTD	5464492	MAINTENANCE MATE	6	2021	114386	240.13
WINDSOR FACTORY SUPPLY LTD	5470984	MAINTENANCE MATE	6	2021	114386	36.68
EMCO CORPORATION	129798-00	PLUMBING MATERIALS CREDI	6	2021	114415	1.14
ENCORE MECHANICAL AND BUILDING SERVICES INC	139457	FI	6	2021	114424	11,978.00
ENCORE MECHANICAL AND BUILDING SERVICES INC	139458	FI	6	2021	114424	27,120.00
KINNAIRDS PAINTING AND DECORATING	MAY 262021	PAINTING	6	2021	114431	1,733.42
PARRLINE ELECTRICAL WHOLESALE	97867	ELECTRICAL MATER	6	2021	114435	225.77
PARRLINE ELECTRICAL WHOLESALE	97940	ELECTRICAL MATER	6	2021	114435	198.77
PARRLINE ELECTRICAL WHOLESALE	97941	ELECTRICAL MATER	6	2021	114435	76.56
PARRLINE ELECTRICAL WHOLESALE	98058	ELCTRICAL MATERI	6	2021	114435	86.73
TREMBLAR BUILDING SUPPLIES LTD.	65943	HARDWARE	6	2021	114442	209.05
WIGLE HOME HARDWARE BUILDING CENTRE	147014	MAINTENA	6	2021	114450	45.18
WIGLE HOME HARDWARE BUILDING CENTRE	147287	MAINTENA	6	2021	114450	15.81
WIGLE HOME HARDWARE BUILDING CENTRE	151501	MAINTENA	6	2021	114450	34.83
CENTENNIAL LOCK & SAFE LIMITED	26205	STANDARD SECURIT	6	2021	114479	477.99
COLAUTTI FLOORS	84429	SUPPLY ONLY LVT & INSTALL SHE	6	2021	114482	16,622.30
EMCO CORPORATION	37641781-00	PLUMBING MATERIALS	6	2021	114487	423.07
EMCO CORPORATION	37641852-00	PLUMBING MATERIAL	6	2021	114487	2,973.67
EMCO CORPORATION	37641852-01	PLUMBING MATERIALS	6	2021	114487	29.61
EMCO CORPORATION	37642664-00	MAINTENANCE MATERIALS	6	2021	114494	126.87
WEATHERTECH RESTORATION SERVICE INC	W21-182	MAINTEN	6	2021	114532	1,977.50
DAREM HARDWARE LTD	221-92749	MAINTENANCE MATERIALS	6	2021	114551	3,799.06
RENE ROY GROUP INC.	2321	HOLD BACKS FINAL INVOICE	6	2021	114632	7,921.30
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			6	2021	02897-0001	88.14
BASILE INTERIORS LTD	17250	HOLD BACK	7	2021	114686	1,695.00
COLAUTTI FLOORS	84427	MAINTENANCE INSTALL	7	2021	114845	153.68
COLAUTTI FLOORS	84428	FLOOR REDUCER	7	2021	114845	98.31
EMCO CORPORATION	37642147-00	MAINTENANCE MATERIALS	7	2021	114746	12.02
EMCO CORPORATION	37643013-00	MAINTENANCE MATERIALS	7	2021	114746	34.92
GRYPHON GLASS	15946	INSTALL DOOR AND FRAMES	7	2021	114763	2,693.92
VUE MILLWORK INC.	255	REPLACE COUNTER AT THE HUB	9	2021	115141	4,874.97
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			2	2021	02765-0001	135.60
GRYPHON GLASS	15883	MAINTENANCE DOOR PARTS & INSTAL	6	2021	114425	244.08
STANLEY BLACK & DECKER CANADA CORPORATION	906144645		10	2021	115626	13,911.67
STANLEY BLACK & DECKER CANADA CORPORATION	906123387		11	2021	115744	8,462.34
<b>Total</b>						<b>2,540,599.81</b>

Schedule 7

Sampled Listing

Duffy's Project

Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net
To move amount re: Duffy's			1	2017	Golder \$	3,390.00
MOUSSEAU DELUCA	Feb-17	DUFFY'S TAVERN	2	2017	55337	930,039.02
M.G.S. REAL ESTATE CONSULTING INC	Feb-17	DUFFY'S TAVE	2	2017	55465	1,585.00
GOLDER ASSOCIATES LTD	826574	ENVIRONMENTAL ASSESSM	2	2017	55450	14,998.63
To reallocate portion of purchase to the 2017 portion of the Property Tax R#207			2	2017	D9360	3,810.25
MOUSSEAU DELUCA	54600	LEGAL FEES	3	2017	55839	5,965.48
MOUSSEAU DELUCA	54991	LEGAL FEES	5	2017	100556	1,567.55
VERHAEGEN STUBBERFIELD HARTLEY	4-28206	SURVEY - WATE	5	2017	100632	5,316.65
GOLDER ASSOCIATES LTD	846513	TENDER FOR DUFFY'S	5	2017	100608	19,210.00
RIVER TOWN TIMES	92461	ADVERTISING	5	2017	100743	120.00
RIVER TOWN TIMES	92461	ADVERTISING	5	2017	100743	2.11
M.G.S. REAL ESTATE CONSULTING INC	MAY 32017	PROFESSIO	6	2017	100938	1,397.00
M.G.S. REAL ESTATE CONSULTING INC	JUNE 272017	GMF APPL	6	2017	100938	1,267.00
VERHAEGEN STUBBERFIELD HARTLEY	4-28306(A)	LAND SURVE	6	2017	101146	932.25
JONES GROUP	1482	DEMOLITION OF DUFFY'S TAVERN & HOTEL	8	2017	101644	146,193.25
Move amounts for Public Consultation meetings per Rick & Dawn			8	2017		92.38
VERHAEGEN STUBBERFIELD HARTLEY	4-28206	X01	9	2017	102046	401.72
JONES GROUP	1538	DUFFY'S DEMOLITION	10	2017	102130	102,717.00
ENERCARE HOME SERVICE	OCTOBER 152017	INVOICES 888590	10	2017	102170	5,681.91
ENERCARE HOME SERVICE	OCTOBER 152017	INVOICES 888590	10	2017	102170	23,491.56
GOLDER ASSOCIATES LTD	871682	WATERFRONT PROPERTY	10	2017	102207	66,891.58
M.G.S. REAL ESTATE CONSULTING INC	NOVEMBER 102017	ESS	11	2017	102559	955.00
JONES GROUP	1579	DUFFYS DEMOLITION	12	2017	102869	46,811.30
GOLDER ASSOCIATES LTD	881813	PHASE 1 AND 2 ENVIRONME	12	2017	102876	8,915.98
GOLDER ASSOCIATES LTD	905095A	GMF GRANT - PROJECT	12	2017	103095	4,098.60
GOLDER ASSOCIATES LTD	1665363-5000	LEGAL FEES	3	2018	103780	9,479.65
LANDMARK ENGINEERS	17-0008-A1	DUFFY'S ENGINEERING	3	2018	103913	10,219.04
JONES GROUP	1657	DEMOLITION OF DUFFY'S TAVERN AND HOT	3	2018	104010	9,479.65
GOLDER ASSOCIATES LTD	896619	LEGAL FEES	4	2018	104231	27,218.08
GOLDER ASSOCIATES LTD	905095B	WATER FRONT PROPERTY	4	2018	104265	8,518.96
GOLDER ASSOCIATES LTD	915684	WATERFRONT PROJECT	4	2018	104265	1,005.70
GOLDER ASSOCIATES LTD	928696	WATERFRONT PROJECT	4	2018	104265	1,244.24
JONES GROUP	1658	RELEASE OF H/B FOR THE DEMOLITION AND	4	2018	104372	33,911.24
M.G.S. REAL ESTATE CONSULTING INC	MAY 32018	DUFFY'S DE	5	2018	104249	5,905.00
GOLDER ASSOCIATES LTD	937318	LEGAL FEES	7	2018	105240	3,908.39
GOLDER ASSOCIATES LTD	949557	LEGAL FEES	7	2018	105240	10,767.77
GOLDER ASSOCIATES LTD	949620	LEGAL FEES	7	2018	105240	8,758.91
GOLDER ASSOCIATES LTD	949301	LEGAL FEES	7	2018	105240	2,261.02
GOLDER ASSOCIATES LTD	952392	LEGAL FEES	7	2018	105240	2,271.30
LANDMARK ENGINEERS	17-025-01	ENGINEERING FEES	7	2018	105246	23,639.53
BIOLOGIG AQUATIC AND TERRESTRIAL ECOSYSTEM PLANNERS			8	2018	105341	1,084.80
GOLDER ASSOCIATES LTD	953748	ENVIRONMENTAL SERVICES	8	2018	105358	4,883.53
RIVER TOWN TIMES	97309	ADVERTISING	10	2018	106055	141.02
GOLDER ASSOCIATES LTD	986333	PROFESSIONAL FEES - WAT	12	2018	106733	8,082.64
GOLDER ASSOCIATES LTD	963249	CONSULTING FEES	12	2018	106871	4,680.32
GOLDER ASSOCIATES LTD	962745	WATERFRONT	9	2018	105632	22,629.01
LANDMARK ENGINEERS	17-025-02	WATERFRONT	9	2018	105763	30,650.27
GOLDER ASSOCIATES LTD	971465	LEGAL FEES	10	2018	106111	6,364.25
GOLDER ASSOCIATES LTD	971496	LEGAL FEES	10	2018	106111	4,554.75
GOLDER ASSOCIATES LTD	977316	PROFESSIONAL FEES	11	2018	106486	441.76
AMICK CONSULTANTS LIMITED	18519	PROFESSIONAL FEES	11	2018	106608	3,604.70
GOLDER ASSOCIATES LTD	915324	WATERFRONT PROJECT	4	2018	104265	2,185.14
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			10	2019	02115-0001	261.31
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			10	2019	02115-0001	12.00
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			10	2019	02115-0001	7.30
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			10	2019	02115-0001	6.50
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			10	2019	02115-0001	23.39
GOLDER ASSOCIATES LTD	1050716	PROFESSIONAL SERVICES	10	2019	109413	1,702.06
BIOLOGIG AQUATIC AND TERRESTRIAL ECOSYSTEM PLANNERS			3	2019	107380	3,683.80
GOLDER ASSOCIATES LTD	1008033	PROFESSIONAL SERVICES	3	2019	107428	6,998.94
LANDMARK ENGINEERS	17-025-03	WATERFRONT	4	2019	107580	52,390.90
GOLDER ASSOCIATES LTD	1025398	PROFESSIONAL SERVICES	6	2019	108022	620.09
LANDMARK ENGINEERS	17-025-04	DEVELOPMENT	7	2019	108264	2,792.00
GOLDER ASSOCIATES LTD	1035830	PROFESSIONAL SERVICES	8	2019	108558	460.48
GOLDER ASSOCIATES LTD	996775	PROFESSIONAL SERVICES F	1	2019	107071	1,357.13
MOUSSEAU DELUCA MCPHERSON PRINCE LLP	59125 B	LEGAL	3	2019	107352	1,231.70
VERHAEGEN STUBBERFIELD HARTLEY	1069	280	3	2019	107369	1,687.41
VERHAEGEN STUBBERFIELD HARTLEY	1070	DUFFY'S	3	2019	107369	1,369.89



Schedule 7

Sampled Listing

Duffy's Project

Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net
GOLDER ASSOCIATES LTD	1043707	PROFESSIONAL SERVICES	9	2019	108951	3,093.38
GOLDER ASSOCIATES LTD	1000459	WATERFRONT EA	2	2019	107194	4,911.10
GOLDER ASSOCIATES LTD	1082277	RISK ASSESSMENT	3	2020	110800	1,313.63
GOLDER ASSOCIATES LTD	1094870	PROFESSIONAL SERVICES	5	2020	111174	652.58
LANDMARK ENGINEERS	17-025-05	ENGINEERING SERVICES	5	2020	111177	11,587.65
LANDMARK ENGINEERS	17-025A-01	ENGINEERING SERVICES	5	2020	111177	2,641.38
LANDMARK ENGINEERS	17-025B-01	ENGINEERING SERVICES	5	2020	111177	10,191.19
LANDMARK ENGINEERS	17-025C-01	ENGINEERING SERVICES	5	2020	111177	1,902.64
M.G.S. REAL ESTATE CONSULTING INC	2020 (DUFFY)	WATERFR	7	2020	111708	2,915.00
GOLDER ASSOCIATES LTD	1104664	WATERFRONT PROPERTY	8	2020	111919	419.51
GOLDER ASSOCIATES LTD	1162210	WATERFRONT EA	5	2021	114121	1,428.04
GOLDER ASSOCIATES LTD	1168520	PROFESSIONAL SERVICES	6	2021	114390	446.35
GOLDER ASSOCIATES LTD			9	2021	Inv1182014	12,799.13
GOLDER ASSOCIATES LTD			9	2021	Inv1189732	4,163.26
GOLDER ASSOCIATES LTD	1199391	DUFFY'S PROJECT SITE	11	2021	115926	2,732.96
GOLDER ASSOCIATES LTD		DUFFY'S SITE RECORD OF SITE CONDITION	12	2021	116107	12,548.65
GOLDER ASSOCIATES LTD	1211293	WATERFRONT DEVELOPME	1	2022	116336	3,269.94
A.B.C RECREATION LTD	0002480-IN	EXTENSION PROJECT KNYP	12	2020	113161	8,175.55
GOLDER ASSOCIATES LTD	1175032	PROFESSIONAL SERVICES	7	2021	114825	21,901.28
M.G.S. REAL ESTATE CONSULTING INC	JULY 132021	PROFESSI	7	2021	114830	966.00
GOLDER ASSOCIATES LTD	1182014	DUFFY'S WATERFRON EA P	9	2021	115296	14,212.86
GOLDER ASSOCIATES LTD	1189732	DUFFY RSC ENVIRONMENT	9	2021	115296	4,623.11
GOLDER ASSOCIATES LTD	1196333	DUFFY'S PROJECT	10	2021	115608	1,189.40
<b>Total</b>						<b>1,846,431.38</b>

**Schedule 8**

**Sampled Listing**

**Bellevue Project**

<b>Vendor Name</b>	<b>Invoice Number</b>	<b>Description</b>	<b>Period</b>	<b>Year</b>	<b>Ref No.</b>	<b>Net</b>
VERHAEGEN LAND SURVEYORS	T122770-47	BELLEVUE PROPE	9	2021	115356	\$ 4,357.38
E.R.A. ARCHITECTS INC.	24370	PROFESSIONAL FEES	3	2018	103803	7,480.60
E.R.A. ARCHITECTS INC.	24117	PROFESSIONAL FEES	3	2018	103803	7,113.35
E.R.A. ARCHITECTS INC.	24371	PROFESSIONAL FEES	3	2018	103803	3,570.80
E.R.A. ARCHITECTS INC.	24118	PROFESSIONAL FEES	3	2018	103803	4,180.12
WIGLE HOME HARDWARE BUILDING CENTRE	116632	BELLEVUE	3	2018	103972	140.24
E.R.A. ARCHITECTS INC.	24812	BELLEVUE	4	2018	104229	689.72
E.R.A. ARCHITECTS INC.	24689	BELLEVUE	4	2018	104229	646.93
CROWN PARK CORPORATION	MAY 152018	BELLEVIEW FUNDRA	5	2018	104373	6,000.00
COLBRO EQUIPMENT RENTAL	103314-0	DIESEL FUEL	5	2018	104420	739.02
CROWN PARK CORPORATION	MAY 292018	BELLEVIEW	5	2018	104587	7,560.00
ROBERTSON RESTORATION	818185 ONTARIO INC.	039-18	6	2018	104856	115,388.82
E.R.A. ARCHITECTS INC.	25250	BELLE VUE ROOF PROJECT	6	2018	104948	5,046.29
WIGLE HOME HARDWARE BUILDING CENTRE	119780	PLYWOOD	6	2018	104978	55.10
E.R.A. ARCHITECTS INC.	25596	BELLEVIEW ROOF PROJECT	7	2018	105187	1,695.00
PURULATOR INC.	43880656	COURIER	8	2018	105376	5.41
RIVER TOWN TIMES	96554	ADVERTISING	8	2018	105440	87.26
ROBERTSON RESTORATION	818185 ONTARIO INC.	059-18	8	2018	105585	58,619.88
E.R.A. ARCHITECTS INC.	25913	BELLEVUE	9	2018	105629	1,398.38
E.R.A. ARCHITECTS INC.	26280	BELLEVUE ROOF PROJECT	9	2018	105823	567.83
ROBERTSON RESTORATION	818185 ONTARIO INC.	077-18	11	2018	106293	34,883.10
E.R.A. ARCHITECTS INC.	26644	BELLEVUE	11	2018	106354	810.91
E.R.A. ARCHITECTS INC.	26710	BELLEVUE - PROFESSIONAL FEE	12	2018	106823	714.73
ROBERTSON RESTORATION	818185 ONTARIO INC.	0100-18	1	2019	107018	165,226.91
ROBERTSON RESTORATION	818185 ONTARIO INC.	007-19	1	2019	107095	5,593.50
ROBERTSON RESTORATION	818185 ONTARIO INC.	009-19	4	2019	107602	42,190.25
<b>Total</b>						<b>470,404.15</b>

**Schedule 9**

**Sampled Listing**

**4th Concession Project**

<b>Vendor Name</b>	<b>Invoice Number</b>	<b>Description</b>	<b>Period</b>	<b>Year</b>	<b>Ref No.</b>	<b>Net</b>
HRYCAY CONSULTING ENGINEERS INC.	M437.01	PROFESSIONA	1	2020	110342	\$ 21,299.58
HRYCAY CONSULTING ENGINEERS INC.	M437.02	SERVICES RE	3	2020	110751	12,801.32
HEATON SANITATION	39722	EXCAVATE & LOCATE LINES	5	2020	111141	2,147.00
HEATON SANITATION	39723	EXCAVATE & LOCATE LINES	5	2020	111141	1,808.00
HEATON SANITATION	39724	EXCAVATE & LOCATE LINES	5	2020	111141	1,243.00
HRYCAY CONSULTING ENGINEERS INC.	M437.03	4TH CONCESS	6	2020	111434	15,099.63
PIERASCENZI CONSTRUCTION LTD	T04-2020-03 PC#1	PROGRES	9	2020	112336	407,293.71
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			10	2020	112580	1,021.19
PIERASCENZI CONSTRUCTION LTD	T04-2020-03 PC#2	PROGRES	11	2020	112615	1,021,757.56
HRYCAY CONSULTING ENGINEERS INC.	M437.04	FILE NO:M437	11	2020	112731	38,866.83
HRYCAY CONSULTING ENGINEERS INC.	M435.03	FILE NO:M435	11	2020	112731	22,461.04
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			11	2020	112755	4,093.02
PIERASCENZI CONSTRUCTION LTD	T04-2020-03 PC#3	PROGRES	12	2020	112852	547,972.53
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			12	2020	113005	4,302.25
HRYCAY CONSULTING ENGINEERS INC.	M437.05	ADMINISTRATI	12	2020	113527	12,487.26
HRYCAY CONSULTING ENGINEERS INC.	M426.04	ADMINISTRATI	12	2020	113527	1,779.75
PIERASCENZI CONSTRUCTION LTD			13	2020	holdback	197,819.02
<b>Total</b>						<b>2,314,252.69</b>

**Schedule 10**

**Sampled Listing**

**Pacific Avenue Watermain Project**

Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net
D'AMORE CONSTRUCTION (2000) LTD	E08-2020-039	PROGRESS	9	2020	801066	\$ 366,712.32
D'AMORE CONSTRUCTION (2000) LTD	E08-2020-039 PC#2	PROG	11	2020	801096	158,277.34
D'AMORE CONSTRUCTION (2000) LTD	E08-2020-039 PC#3	PPC# 3	12	2020	112981	357,216.31
D'AMORE CONSTRUCTION (2000) LTD			13	2020	holdback	88,272.55
HEATON SANITATION	40004	EXCAVATE TO LOCATE WATER MAI	5	2020	111141	565.00
HRICAY CONSULTING ENGINEERS INC.	M438.01	SERVICES RE	5	2020	111143	10,738.16
HRICAY CONSULTING ENGINEERS INC.	M438.03	REPLACEMEN	6	2020	111434	3,812.17
HRICAY CONSULTING ENGINEERS INC.	M434.04	ADMINISTRATI	12	2020	113527	13,159.08
HRICAY CONSULTING ENGINEERS INC.	M438.02	SERVICES RE	3	2020	110751	8,969.94
HRICAY CONSULTING ENGINEERS INC.	M438.04	FILE NO:M438	11	2020	801104	28,401.42
HRICAY CONSULTING ENGINEERS INC.	M438.05	ADMINISTRATI	12	2020	113527	11,562.16
HRICAY CONSULTING ENGINEERS INC.	M438.06	PACIFIC AVE W	9	2021	115306	3,378.93
HURRICANE SMS INC	19178	LATERAL LAUNCH CAMERA UNIT	6	2020	800970	1,709.13
HURRICANE SMS INC	19179	LATERAL LAUNCH CAMERA UNIT	6	2020	800970	3,641.43
HURRICANE SMS INC	19181	LATERAL LAUNCH CAMERA UNIT	6	2020	800970	3,641.43
HURRICANE SMS INC	19182	LATERAL LAUNCH CAMERA UNIT	6	2020	800970	2,796.75
HURRICANE SMS INC	19717	FLUSHER UNIT #46	6	2020	800970	2,260.00
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			10	2020	801092	707.21
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			11	2020	801108	2,548.91
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			12	2020	113070	4,339.00
<b>Total</b>						<b>1,072,709.24</b>

Schedule 11

Procurement Analysis

Community Hub Project

Policy Section	Policy Requirement	Action taken for Project	Requirement Met?	Documents Reviewed
<b>Reporting</b>				
11.1	An administrative report to the CAO by a Director is required for the approval of the acquisition of goods and/or services where all of the following criteria has been met: 11.1.1. The value of the goods and/or services is between \$50,000 and \$100,000. 11.1.2. Procedures defined by this policy have been followed. 11.1.3. The acquisition is within the approved departmental budget amount with the funding sources determined. 11.1.4. The lower responsive bid is being recommended.	CAO requested an increase to his expenditure authority specific to the 320 Richmond project and Council approved an increase from \$100,000 to \$350,000 for the CAO. It does not appear that any administrative reports were prepared to approve acquisitions for this project.	NOT MET - It does not appear that administrative reports were prepared by a Director for CAO approval pertaining to the purchase from any vendor.	Special Council Meeting Minutes - July 29, 2019
<b>Purchase Orders</b>				
13.1	Purchase orders shall be obtained from the Manager of Special Projects prior to any purchase or acquisition of services valued at \$5,000 and over.	Purchase orders were obtained for certain vendors but not all over the \$5,000 threshold.	NOT MET - Though purchase orders were issued for several vendors with costs over \$5,000 there was also several vendors that did not appear to have POs issued.	Rene Roy Group Inc. - Purchase Order Form Rene Roy Group - PO#2020-049 Encore Mechanical & Building Services Inc. - PO#2021-043 Colautti Brothers Flooring & Tile - PO#2019-PRFC-13 Sfera Architectural Associates Inc. - Purchase Order Form Jones Group Ltd. - Purchase Order Form Parrline Electrical Wholesale - Purchase Order Form Villa Construction - Purchase Order Form Tremblar Building Supplies Ltd. - Purchase Order Form Basile Interiors Ltd. - PO#2019-PRFC-14 ZT Electrical - PO#2019-PRFC-25 DMG Glass - PO#2019-PRFC-12 Empire Roofing Corporation - PO#2020-085 Empire Roofing Corporation - PO#2020-087 Emco Plumbing Supply - Purchase Order Form Mylen - Purchase Order Form AC Metal Fabricating - PO#2019-PRFC-320 Pinchin Environmental - Purchase Order Form Santerra Stone Craft - Purchase Order Form Stanley Access Technologies - PO#2021-121 Troy Life & Fire Safety Ltd. - Purchase Order Form
13.2	Purchase orders shall be considered approved for commencement when the following signatures are present on the purchase order: 13.2.1. Issuing Manager/Director 13.2.2. Director of Financial Services 13.2.3. Manager of Special Projects 13.2.4. CAO (only required in instances where the purchase is an unbudgeted expenditure)	Several of the issued purchase orders did not have the sign-offs from all required approvers.	NOT MET - Of the purchase orders reviewed, many did not include sign-offs from the required personnel.	Rene Roy Group Inc. - Purchase Order Form Rene Roy Group - PO#2020-049 Encore Mechanical & Building Services Inc. - PO#2021-043 Colautti Brothers Flooring & Tile - PO#2019-PRFC-13 Sfera Architectural Associates Inc. - Purchase Order Form Jones Group Ltd. - Purchase Order Form Parrline Electrical Wholesale - Purchase Order Form Villa Construction - Purchase Order Form Tremblar Building Supplies Ltd. - Purchase Order Form Basile Interiors Ltd. - PO#2019-PRFC-14 ZT Electrical - PO#2019-PRFC-25 DMG Glass - PO#2019-PRFC-12 Empire Roofing Corporation - PO#2020-085 Empire Roofing Corporation - PO#2020-087 Emco Plumbing Supply - Purchase Order Form Mylen - Purchase Order Form AC Metal Fabricating - PO#2019-PRFC-320 Pinchin Environmental - Purchase Order Form Santerra Stone Craft - Purchase Order Form Stanley Access Technologies - PO#2021-121 Troy Life & Fire Safety Ltd. - Purchase Order Form
<b>Purchasing Thresholds - Items and Services Valued \$5,000 to \$50,000 - Formal Request for Quotation (RFQ)</b>				

Schedule 11

Procurement Analysis

Community Hub Project

Policy Section	Policy Requirement	Action taken for Project	Requirement Met?	Documents Reviewed
14.2.7	<p>For Purchases between \$15,000 and \$50,000 – Formal Request for Quotation (RFQ)</p> <p>14.2.7.1. This process is undertaken where all of the following criteria exist:</p> <p>a. The requirement for goods and service scan be defined and for which a clear and single solution exists.</p> <p>b. The total cost is greater than \$15,000 and less than \$50,000 excluding applicable taxes.</p> <p>c. Sufficient funds are available in the approved Operating or Capital budget to pay for the goods and services.</p> <p>d. An authorized Purchase Order has been provided to the initiating department for the goods and services.</p>	An open Request for Quotes (RFQ) relating to the 320 Richmond Re-Development project was issued to obtain quotes for various services required for the re-development from multiple vendors.	NOT MET - The request for quotes was open to quotes from various types of vendors based on the wide variety of services required as set out in the specifications, however some of these services were above the total cost threshold of \$50,000.	<p>RFQ - 320 Richmond Re-Development 2019-011-002</p> <p>AC Metal Fabricating Limited - Quote #19-417C</p> <p>AC Metal Fabricating Limited - Quote #19-469</p> <p>Mylen Order Form - Job ID#7347</p> <p>Basile Interiors Ltd. - Form of Quote</p> <p>Colautti Brothers Marble Tile and Carpet Inc. - Form of Quote</p> <p>DMG Architectural Glass &amp; Metal - Quote #19-106</p> <p>1156787 Ontario Ltd. o/a Empire Communications - Quote #10200</p> <p>Empire Roofing Corporation - Job WO#4673</p> <p>Rene Roy Group Inc. - Form of Quote</p> <p>Matassa Inc. - Form of Quote</p> <p>Tremblar Building Supplies Ltd. Quote</p>

Purchasing Thresholds - Items and Services Valued over \$50,000

14.3.1	<p>Reports shall be provided by the issuing department Director for consideration and approval of the award of contract. This report shall provide a summary of the bid process and provide sources of financing, allocation of revenues and other financial commentary where appropriate. The reporting structure is as follows:</p> <p>14.3.1.1. Valued between \$50,000 to \$100,000 – Report submitted to the CAO for consideration and approval.</p> <p>14.3.1.2. Valued over \$100,000 – Report submitted to Council for consideration and approval.</p>	No report was created.	NOT MET - It does not appear that administrative reports were prepared pertaining to the demolition tender.	
14.3.3	The Mayor and Clerk have the authority to legally bind any associated agreements or contracts.	CAO's expenditure authority was increased for this project to \$350,000, therefore no agreements or contracts went to Council for sign-off.	MET - Council approved the CAO's increased expenditure authority.	Special Council Meeting Minutes - July 29, 2019
14.3.4	A Purchase Order is required prior to issuing Tenders or RFPs.	The purchase order for the demolition was issued on October 2, 2019 subsequent to the issuing of tender and agreement with Jones Group Ltd..	NOT MET - The purchase order was dated after the tender was issued.	Jones Group Ltd. - Purchase Order Form

Tender

14.3.7.1	Used for items, services, or construction with precise specifications valued over \$50,000.	Tender issued for the demolition portion of the project.	MET - project is construction with precise specifications valued over \$50,000.	
14.3.7.2	<p>This process is undertaken in cases where all of the following criteria exist:</p> <p>a. The requirements for goods and services can be defined and for which a clear and single solution exists.</p> <p>b. The total cost of the goods and services is greater than \$50,000 excluding applicable taxes.</p> <p>c. Sufficient funds are available in the approved Operating or Capital budget to pay for the goods and services.</p> <p>d. An authorized Purchase Order has been provided to the initiating department for the goods and services.</p> <p>e. Bids can be submitting on a common pricing basis.</p> <p>f. Best value for the Town can be achieved by an award selection made on the basis of the lowest bid that meets specifications.</p>	Tender process was undertaken.	<p>MET - a. Requirements defined in specifications section of Tender.</p> <p>b. Total costs greater than \$50,000.</p> <p>c. 320 Richmond project approved in the 2018 Capital Budget, funding is based on receipt of \$655,000 from funding from the ECNPLC (Nurse Practitioner tenant) and the balance from the parkland reserve fund</p> <p>d. Purchase order was authorized though not until after tender issuance</p> <p>e. Bids submitted using a cost basis</p> <p>f. True, bids are sealed and opened together to identify lowest bidder.</p>	St. Bernard School Demolition Tender (2019-011) 2019 Capital Budget
14.3.7.3	<p>A tender is a competitive process where suppliers are requested to submit tenders with definitive specifications, volumes and scope of work. The formal process includes:</p> <p>a. Preparation of tender documents by the Manager of Special Projects, in coordination with initiating department. This document provides the prospective bidders with clear instructions, specifications, contract terms and a tend form on which tenders are to be submitted.</p> <p>b. Official receipt and opening of bids.</p> <p>c. Invitation to bidders by public advertisement or direct invitation, at the discretion of the Manager of Special Projects and the Project Manager.</p>	Tender documents were prepared by Phil Roberts and Bobbi Reive.	MET - Individuals noted were included as the corporate contacts on the tender.	St. Bernard School Demolition Tender (2019-011)

Schedule 11

Procurement Analysis

Community Hub Project

Policy Section	Policy Requirement	Action taken for Project	Requirement Met?	Documents Reviewed
14.3.7.4	Tenders require a reply by a designated date and time, signed by a corporate officer authorized to bind the Corporation. Any requested bid deposits, securities, or bonds must be included with the submission. Replies are delivered directly to the Clerks Department and are opened at a public tender meeting. If only one tender is received, the Town has the option of not opening the bid and closing the call for tender as outlined in Section 15.6 – Only One Bid Received from a Call for Bids.	The bid cut-off time was listed in the Tender documents as before 11:00:00 a.m. Thursday May 2, 2019.	MET - Tender documents listed the required submission time and date. Bids were received through the bids and tenders website and opened with four Town staff present.	St. Bernard School Demolition Tender (2019-011)
14.3.7.6	The award of contract shall be to the lowest compliant bid, in keeping with the specifications and past contractor performance.	Of the 4 bids received, the lowest compliant bid was \$77,000.00 (pre-tax) from Jones Group Ltd.	MET - The contract was awarded to the lowest compliant bidder, which was Jones Group Ltd.	Form of Tender - completed by Jones Group Ltd.
<b>Sealed Bid Procedures</b>				
15.1.5	Documents and any other information provided to potential suppliers and bidders must identify the minimum requirements and specifications that suppliers and bidders must meet.	Specifications were included in the tender documents.	MET - Specifications included throughout the tender documents.	St. Bernard School Demolition Tender (2019-011)
15.1.9	Insurance requirements specified in bid documents for service providers and contractors will be specified and approved by the Town's Risk Manager. The Town may alter the insurance requirements stated in this policy at their discretion and at any time.	Insurance requirements were included in the tender documents.	MET - Insurance Requirements included in section 11 in the tender documents.	St. Bernard School Demolition Tender (2019-011)
15.1.10	All sealed bid documents shall include provisions regarding the Accessibility for Ontarians with Disabilities Act (AODA). See Section 31.	AODA provisions were included in the tender documents.	MET - AODA provisions included in section 45 in the tender documents.	St. Bernard School Demolition Tender (2019-011)
<b>Bonds and Securities</b>				
15.2.1	The Manager of Special Projects, the Director of Financial Services, and the Project Manager shall agree on the most appropriate measures to guarantee execution and performance of a contract which may include, but are not limited to: 15.2.1.1. Financial bonds for contract performance. 15.2.1.2. Certified cheque, bank draft or money order. These are permitted for contracts that shall be reasonably completed within three months of the award of contract. 15.2.1.3. Irrevocable Letter of Credit naming the Town of Amherstburg as beneficiary that permits draws to be made without inquiry by the issuer as to whether the Town has a right between itself and the supplier to make a demand. 15.2.1.4. Other forms of security deposits, provisions for liquidated damages, progress payments and holdbacks.	Did not require the submission of a bid bond.	N/A	St. Bernard School Demolition Tender (2019-011)
<b>Performance Bond and Labour and Materials Payment Bond</b>				
15.2.4.1	Performance Bonds and Labour and Materials Payment Bonds are required for all construction projects valued over \$75,000.	Did not require the submission of a performance bond or a labour and materials payment bond.	NOT MET - project was over the \$75,000 threshold and as such should have required these bonds.	St. Bernard School Demolition Tender (2019-011)
<b>Sealed Bid Opening and Analysis</b>				
15.5.5	All submitted bids, proposals, and tenders shall be verified, tabulated, and analyzed for errors and omissions by the Manager of Special Projects. A document containing the results of the bid analysis will be provided to the issuing department. This review and analysis must be conducted prior to the recommendation to Council on the award of contract.	Tender bids received were summarized on a sheet detailing vendors for which bids were received and then further evaluated by four Town staff.	MET - Tender bids were received by the Clerks department and analyzed by appropriate Town staff.	Tender Opening Summary
<b>Contracts and Agreements</b>				
17.1	Formal agreements or contracts shall be issued when the resulting acquisition is complex and includes various particular terms and conditions, or when the risk Manager and the Manager of Special Projects deem appropriate.	Agreement was made with Jones Group Ltd. on May 2, 2019.	MET - project is complex and includes various particular terms and conditions so a formal agreement was entered into.	Agreement between The Corporation of the Town of Amherstburg and Jones Group Ltd. dated May 2, 2019.



Schedule 11

Procurement Analysis

Community Hub Project

Policy Section	Policy Requirement	Action taken for Project	Requirement Met?	Documents Reviewed
17.3	<p>Formal agreements and contracts entered into as a result of a commitment to acquire goods or services shall be in a form satisfactory to the Town and shall be executed by the individuals authorized to execute contracts and agreements for the purchasing threshold that the acquisition falls under as follows:</p> <p>17.3.1. Under \$100,000 – signed by the CAO and requisitioning Director</p> <p>17.3.2. Over \$100,000 – signed by the Mayor and the Clerk</p>	<p>Contract was under the expenditure threshold for the CAO, as such it was signed by CAO John Miceli and Phil Roberts, Director of Parks, Facilities, Recreation &amp; Culture.</p>	<p>MET - the contract was under the \$100,000 threshold therefore requiring CAO and requisitioning Director sign-off.</p>	<p>Agreement between The Corporation of the Town of Amherstburg and Jones Group Ltd. dated May 2, 2019.</p>
17.7	<p>No amendment or revision that alters the original contract price shall be reflected without a corresponding alteration to the scope of work. Change orders shall be issued and executed by the Director for expanded works. Where expenditures for contract amendments combined with the original contract price exceed the contract price approved by Council by over 5%, a report to Council shall be submitted by the Director recommending the expanded works. If the contract amendment results in an overage in the approved budget for that item, this report must also indicate same and provide the source of finance for the overage, as approved by the Director of Financial Services. Approval of Council must be provided prior to the execution of the change order.</p>	<p>Change orders of \$66,622.98 were issued from the Jones Group and were approved via e-mail. These exceeded 5% of the original contract price of \$77,000. No report was issued regarding the change orders.</p>	<p>NOT MET - the change orders exceeded 5% of the original contract cost and therefore it appears they were required to go to Council for approval as there is no dollar threshold noted in the policy as it pertains to change order requirements.</p>	<p>Jones Group Ltd. Invoice #2138</p>
<b>Contractor Performance Rating System</b>				
23.1	<p>Upon completion of contracted services, a post-project performance review will be arranged between the Project Manager and the Contractor. This review will provide an overview of the Contractor's performance and provide a recommendation by the Project Manager as to whether the Contractor's performance was satisfactory or unsatisfactory.</p>	<p>Not completed.</p>	<p>NOT MET - Not formally initiated until 2021.</p>	

The Town of Amherstburg  
 Review of Certain Operating Budgets, Capital Projects and Related Internal Controls  
 Report date: July 22, 2022

Schedule 12											
Invoice Sampling											
Community Hub Project											
					KPMG Vouching						
Vendor Name	Invoice Number	Period	Year	Net Amount	Invoice Date	Nature	Invoice Amount	Vendor Total	Approval Requirement [Note 1]	Appropriate Approval Obtained?	
BASILE INTERIORS LTD	17064	11	2019	\$ 25,990.00	11/14/2019	Painting	\$ 25,990.00	\$ 84,375.97	CAO	No - it appears that approval was provided by a Director	
BASILE INTERIORS LTD	17109	4	2020	23,694.97	3/30/2020	Painting	23,694.97				
BASILE INTERIORS LTD	17215	4	2021	32,996.00	2/4/2021	Painting	32,996.00				
CANADIAN TIRE STORE #281	Jul-19	9	2019	259.89	7/18/2019	Scaffolding	259.89	1,996.27	Manager	Yes - it appears that approval was provided by a Manager	
COLAUTTI FLOORS	80489	12	2019	113,000.00	12/10/2019	Flooring and installation	113,000.00	223,078.95	CAO	No - it appears that approval was provided by a Director	
COLAUTTI FLOORS	81512	8	2020	78,625.40	6/10/2020	Flooring and installation	78,625.40				
COLAUTTI FLOORS	84429	6	2021	16,622.30	6/7/2021	Flooring and installation	16,622.30				
DMG ARCHITECTURAL GLASS AND METAL LTD	9706	12	2019	39,179.36	12/20/2019	Replace windows	39,179.36	66,802.21	CAO	No - it appears that approval was provided by a Director	
DMG ARCHITECTURAL GLASS AND METAL LTD	9650	2	2020	15,820.00	10/25/2019	Windows	15,820.00				
EMPIRE ROOFING CORPORATION	S19-516	12	2019	15,255.00	12/5/2019	Roof repairs	15,255.00	50,591.64	Director	Yes - it appears that approval was provided by a Director	
EMPIRE ROOFING CORPORATION	S20-387	11	2020	21,131.00	11/9/2019	Construction of wall	32,996.00	50,591.64	Director	Yes - it appears that approval was provided by a Director	
ENCORE MECHANICAL AND BUILDING SERVICES INC	129654	12	2019	183,805.80	10/16/2019	Supply and installation of HVAC	183,805.80	430,988.22	Council	No - Does not appear that this expenditure was brought to Council	
ENCORE MECHANICAL AND BUILDING SERVICES INC	131228	4	2020	22,546.33	1/22/2020	Thermostat replacement & extra repairs	22,546.33				
ENCORE MECHANICAL AND BUILDING SERVICES INC	132331	7	2020	56,500.00	3/31/2020	Supply and installation of HVAC	56,500.00				
ENCORE MECHANICAL AND BUILDING SERVICES INC	134522	11	2020	66,557.00	9/4/2020	Supply and installation of HVAC	66,557.00				
ENCORE MECHANICAL AND BUILDING SERVICES INC	137971	3	2021	18,080.00	3/12/2021	HVAC work for youth club	18,080.00				
ENCORE MECHANICAL AND BUILDING SERVICES INC	137442	3	2021	17,967.00	2/5/2021	HVAC work for verdi room	17,967.00				
ENCORE MECHANICAL AND BUILDING SERVICES INC	139457	6	2021	11,978.00	6/2/2021	HVAC work for verdi room	11,978.00				
ENCORE MECHANICAL AND BUILDING SERVICES INC	139458	6	2021	27,120.00	6/2/2021	HVAC work for youth club	27,120.00				
JONES GROUP	2138	8	2019	15,809.65	7/26/2019	Extra work based on T&M for Lintel Application	15,809.64	189,549.57	CAO	Yes - Agreement between the Town and Jones Group Ltd. was signed by the CAO.	
JONES GROUP	2093	7	2019	69,608.00	5/24/2019	Interior demo	69,608.00				
JONES GROUP	2118	8	2019	17,402.00	6/26/2019	Interior demo	17,402.00				
JONES GROUP	2138	8	2019	28,607.90	7/26/2019	Extra work based on T&M for Lintel Application	28,607.90				
JONES GROUP	2107	7	2019	27,255.60	6/14/2019	Extras for demo, removal of walls	27,255.60				
JONES GROUP	2138	8	2019	30,866.42	7/26/2019	Extra work based on T&M for Lintel Application	30,866.42				
MYLEN	16383	8	2019	11,504.43	8/29/2019	Supply and installation of cabinets	11,504.43	45,490.00	Director	Yes - it appears that approval was provided by a Director	
MYLEN	16383 BALANCE OWING	12	2019	14,495.57	8/29/2019	Supply and installation of cabinets	14,495.57				
MYLEN	16578	12	2019	14,890.00	12/5/2019	Countertops	14,890.00				
PARRLINE ELECTRICAL WHOLESALE	85964	11	2019	6,021.06	11/13/2019	Electrical parts	6,021.06	130,162.09	CAO	No - it appears that approval was provided by a Director	
RENE ROY GROUP INC.	1948	8	2019	36,736.89	8/30/2019	Construction	36,736.89	497,300.74	Council	No - Does not appear that this expenditure was brought to Council	
RENE ROY GROUP INC.	1959	9	2019	22,117.11	9/27/2019	Construction	21,117.11				
RENE ROY GROUP INC.	1948	8	2019	20,301.96	8/30/2019	Construction	36,736.89				
RENE ROY GROUP INC.	1959	9	2019	12,222.61	9/27/2019	Construction	12,222.61				
RENE ROY GROUP INC.	2001	11	2019	79,905.69	11/27/2019	Construction	79,905.69				
RENE ROY GROUP INC.	1935	7	2019	38,363.50	7/30/2019	Construction	38,363.50				
RENE ROY GROUP INC.	1948	8	2019	39,637.17	8/30/2019	Construction	36,736.89				
RENE ROY GROUP INC.	1959	9	2019	23,863.19	9/27/2019	Construction	23,863.19				
RENE ROY GROUP INC.	2037	1	2020	52,283.97	1/27/2020	Construction	52,283.97				
RENE ROY GROUP INC.	2075	4	2020	20,928.99	3/27/2020	Construction	20,928.99				
RENE ROY GROUP INC.	2100	6	2020	28,608.21	6/1/2020	Construction	28,608.21				
RENE ROY GROUP INC.	2146	9	2020	16,780.50	8/28/2020	Construction	16,780.50				
RENE ROY GROUP INC.	2269	2	2021	21,662.10	3/2/2021	Construction	21,662.10				
RENE ROY GROUP INC.	2267	3	2021	37,400.65	3/2/2021	Construction	37,400.65				

**Schedule 12**  
**Invoice Sampling**  
**Community Hub Project**

					KPMG Vouching				Approval Requirement [Note 1]	Appropriate Approval Obtained?
Vendor Name	Invoice Number	Period	Year	Net Amount	Invoice Date	Nature	Invoice Amount	Vendor Total		
RENE ROY GROUP INC.	2296	5	2021	18,306.00	4/26/2021	Building maintenance	18,306.00			
SFERA ARCHITECTURAL ASSOCIATES INC.	17107	5	2019	47,937.90	4/18/2019	Professional fees - architectural design	47,937.90	199,605.35	CAO	Yes - all invoices signed off by CAO
SFERA ARCHITECTURAL ASSOCIATES INC.	1408	12	2019	13,906.53	10/17/2019	Professional fees - architectural design	13,906.53			
SFERA ARCHITECTURAL ASSOCIATES INC.	17107	5	2019	15,645.06	4/18/2019	Professional fees - architectural design	15,645.06			
SFERA ARCHITECTURAL ASSOCIATES INC.	1408	12	2019	13,906.53	10/17/2019	Professional fees - architectural design	13,906.53			
SFERA ARCHITECTURAL ASSOCIATES INC.	17107	5	2019	83,872.89	4/18/2019	Professional fees - architectural design	83,872.89			
SFERA ARCHITECTURAL ASSOCIATES INC.	1408	12	2019	13,906.54	10/17/2019	Professional fees - architectural design	13,906.54			
STANLEY BLACK & DECKER CANADA CORPORATION	906144645	10	2021	13,911.67	10/2/2021	Accessible door operators	13,911.67	22,374.01	Director	Yes - purchase order signed by Director
STANLEY BLACK & DECKER CANADA CORPORATION	906123387	11	2021	8,462.34	11/4/2021	Accessible door operators	8,462.34			
TREMBLAR BUILDING SUPPLIES LTD.	62206	1	2020	26,803.60	1/3/2020	Doors and frames, hardware, etc.	26,803.60	89,530.48	CAO	No - it appears that approval was provided by a Director
TREMBLAR BUILDING SUPPLIES LTD.	63333	6	2020	29,111.06	6/3/2020	Doors and frames, hardware, etc.	29,111.06			
TREMBLAR BUILDING SUPPLIES LTD.	63800	9	2020	10,119.15	8/10/2020	Doors and frames	10,119.15			
TROY LIFE & FIRE SAFETY LTD.	1000191418	12	2019	7,099.65	12/17/2019	Commission of new fire system	7,099.65	21,510.43	Director	Yes - it appears that approval was provided by a Director
TROY LIFE & FIRE SAFETY LTD.	1000293712	9	2020	6,189.01	9/15/2020	Verification of suppression system	6,189.01			
US BANK NATIONAL ASSOCIATION -VISA PURCHASING CARD		1	2021	1,082.54	12/17/2019	Plumbing materials	1,082.54	7,278.58	Manager	Yes - assessed on individual level as the purchase cards were for separate employees with approval by Manager
US BANK NATIONAL ASSOCIATION -VISA PURCHASING CARD		5	2021	1,777.29	4/27/2021	Paint and materials	1,777.29			
VILLA CONSTRUCTION	7025	8	2019	26,894.00	8/22/2019	Concrete install	26,894.00	126,699.71	CAO	No - it appears that approval was provided by a Director
VILLA CONSTRUCTION	7053	10	2019	17,232.08	9/30/2019	Construction	17,232.08			
VILLA CONSTRUCTION	7311	9	2020	29,457.72	8/21/2020	Construction	29,457.72			
ZT ELECTRICAL	INV-0147	9	2019	15,543.15	9/9/2019	Electrical work	15,543.15	78,275.87	CAO	No - it appears that approval was provided by a Director
ZT ELECTRICAL	INV-0153	11	2019	30,295.30	10/11/2019	Electrical work	30,295.30			
ZT ELECTRICAL	INV-0148	11	2019	10,215.20	9/27/2019	Electrical work	10,215.20			
ZT ELECTRICAL	INV-0145	8	2019	13,363.02	8/21/2019	Electrical work	13,363.02			

[1] Approval requirements were assessed according to Section 10 of the Procurement Policy, with the exception of the CAO's expenditure authority. For the Community Hub Project, Council carried the Motion to increase the expenditure authority delegated to the CAO under the Procurement Policy from \$100,000 to \$350,000 for the specific purpose of negotiating and approving contracts for fit-up works at 320 Richmond, as such the increased limit approved by Council was used for assessing expenditures between \$50,000 and \$350,000.

Schedule 13				
Procurement Analysis				
Duffy's Project				
Policy Section	Policy Requirement	Action taken for Project	Requirement Met?	Documents Reviewed
<b>Reporting</b>				
11.2	A report to Council by a Director is required for the approval of the acquisition of goods and/or services where any one or more of the following criteria has been met: 11.2.1. The value of the goods and/or services is over \$100,000. 11.2.2. The Procurement Policy is being waived. 11.2.3. Acquisition is a lease arrangement. 11.2.4. The acquisition exceeds the approved departmental budget. 11.2.5. There was no provision in the approved budget for this item and the item is an unbudgeted expenditure. 11.2.6. The lowest responsive bid is not being recommended for award of contract. 11.2.7. The CAO requests that a report be presented to Council for consideration and approval. 11.2.8. There is a requirement by a senior level of government (federal or provincial) for Council approval. 11.2.9. A Change Order is required and/or expanded works will alter the cost of the project above 5% of the original approved project cost.	Report dated April 26, 2017 authored by Bobbi Reive provided to Council May 8, 2017. Includes background of project, bids received, risk analysis, financial impacts and the recommended vendor. No report was provided to Council in relation to consulting or engineering services exceeding \$100,000.	NOT MET - Value of the demolition tender and consulting services greater than \$100,000 therefore report to Council is required. A report to Council was prepared in relation to the demolition tender but it appears that no report was prepared in relation to consulting services from Golder or engineering services from Landmark Engineers.	Report to Council dated April 26, 2017, Subject: Demolition of Duffy's Tavern and Inn - Tender Results
<b>Purchase Orders</b>				
13.1	Purchase orders shall be obtained from the Manager of Special Projects prior to any purchase or acquisition of services valued at \$5,000 and over.	No purchase orders issued.	NOT MET - 8 vendors relating to the project had charges over \$5,000 and none appeared to have PO's issued.	
13.2	Purchase orders shall be considered approved for commencement when the following signatures are present on the purchase order: 13.2.1. Issuing Manager/Director 13.2.2. Director of Financial Services 13.2.3. Manager of Special Projects 13.2.4. CAO (only required in instances where the purchase is an unbudgeted expenditure)	N/A	NOT MET - see above	
<b>Purchasing Thresholds - Items and Services Valued over \$50,000</b>				
14.3.1	Reports shall be provided by the issuing department Director for consideration and approval of the award of contract. This report shall provide a summary of the bid process and provide sources of financing, allocation of revenues and other financial commentary where appropriate. The reporting structure is as follows: 14.3.1.1. Valued between \$50,000 to \$100,000 – Report submitted to the CAO for consideration and approval. 14.3.1.2. Valued over \$100,000 – Report submitted to Council for consideration and approval.	Report dated April 26, 2017 authored by Bobbi Reive provided to Council May 8, 2017. Includes background of project, bids received, risk analysis, financial impacts and the recommended vendor.	MET - Report provided by Bobbi Reive (Financial Planning Administrator) to Council required for projects valued over \$100,000.	Report to Council dated April 26, 2017, Subject: Demolition of Duffy's Tavern and Inn - Tender Results
14.3.2	Copy of contract approval shall be provided to the Manager of Special Projects in writing by way of CAO's approval or Council resolution.	Council approved at the May 8, 2017 meeting evidenced in section 7.2 of the Regular Council Meeting Minutes. Moved by Councillor Fryer, seconded by Deputy Mayor DiPasquale.	MET - Council approved in open meeting.	Regular Council Meeting Minutes - May 8, 2017
14.3.4	A Purchase Order is required prior to issuing Tenders or RFPs.	No purchase orders issued.	NOT MET - See purchase order section above.	
<b>Tender</b>				
14.3.7.1	Used for items, services, or construction with precise specifications valued over \$50,000.	Tender issued for the demolition portion of the project. No tenders or RFPs issued for the engineering or consulting services relating to the project.	NOT MET - Demolition project is construction with precise specifications valued over \$50,000, however no formal process was followed for obtaining engineering/consulting services.	290, 296 & 306 Dalhousie Street Tender (Golder Project No. 1665363)

Schedule 13				
Procurement Analysis				
Duffy's Project				
Policy Section	Policy Requirement	Action taken for Project	Requirement Met?	Documents Reviewed
14.3.7.2	This process is undertaken in cases where all of the following criteria exist: a. The requirements for goods and services can be defined and for which a clear and single solution exists. b. The total cost of the goods and services is greater than \$50,000 excluding applicable taxes. c. Sufficient funds are available in the approved Operating or Capital budget to pay for the goods and services. d. An authorized Purchase Order has been provided to the initiating department for the goods and services. e. Bids can be submitting on a common pricing basis. f. Best value for the Town can be achieved by an award selection made on the basis of the lowest bid that meets specifications.	Tender process was undertaken for the Demolition project, however, only for the construction portion though not for the engineering services and environmental/legal consulting	MET - a. Requirements defined in section 2 of Tender. b. Total costs greater than \$50,000. c. Council approved expenditure of \$1,675,000 relating to the Duffy's property funded through the general reserve fund d. No purchase order had been provided, although at the time of this project we understand there was no formal PO process e. Bids submitted using a cost basis f. True, bids are sealed and opened together to identify lowest bidder.	290, 296 & 306 Dalhousie Street Tender (Golder Project No. 1665363)
14.3.7.3	A tender is a competitive process where suppliers are requested to submit tenders with definitive specifications, volumes and scope of work. The formal process includes: a. Preparation of tender documents by the Manager of Special Projects, in coordination with initiating department. This document provides the prospective bidders with clear instructions, specifications, contract terms and a tend form on which tenders are to be submitted. b. Official receipt and opening of bids. c. Invitation to bidders by public advertisement or direct invitation, at the discretion of the Manager of Special Projects and the Project Manager.	Tender documents were prepared by Golder Associates, who were contracted to complete the tender administration.	MET - the tender administration for the project was subcontracted to Golder Associates who prepared the tender documents, received the bids and provided a bid summary with recommendations to the Town after opening.	290, 296 & 306 Dalhousie Street Tender (Golder Project No. 1665363)
14.3.7.4	Tenders require a reply by a designated date and time, signed by a corporate officer authorized to bind the Corporation. Any requested bid deposits, securities, or bonds must be included with the submission. Replies are delivered directly to the Clerks Department and are opened at a public tender meeting. If only one tender is received, the Town has the option of not opening the bid and closing the call for tender as outlined in Section 15.6 – Only One Bid Received from a Call for Bids.	The bid cut-off time was listed in the Tender documents as before 11:00:00 a.m. Tuesday April 25, 2017.	MET - Tender documents listed the required submission time and date. As Golder was contracted to perform the administration, the bids were received and opened by Golder.	290, 296 & 306 Dalhousie Street Tender (Golder Project No. 1665363)
14.3.7.6	The award of contract shall be to the lowest compliant bid, in keeping with the specifications and past contractor performance.	Of the 7 bids received, the lowest compliant bid was \$280,049.50 (pre-tax) from Jones Group Ltd.	MET - The contract was awarded to the lowest compliant bidder, which was Jones Group Ltd.	Bid Form - completed by Jones Group Ltd.
Sealed Bid Procedures				
15.1.2	If in the opinion of the Director, after consultation with the Manager of Special Projects, it is not feasible for the Town to prepare defined specifications in order to solicit bids, an RFP for Professional Services, Consultant, or Engineer may be issued for this purpose. If, in the opinion of the Director, a firm has acute knowledge of the project specifics, or has past experience relating to the scope of work involved in the project where it would be disadvantageous for another firm to prepare the specification documents, the preparation may be assigned to that particular firm upon approval of the CAO.	Golder was contracted to manage the tender process.	NOT MET - No RFP was issued for Golder Associates.	
15.1.5	Documents and any other information provided to potential suppliers and bidders must identify the minimum requirements and specifications that suppliers and bidders must meet.	Specifications were included in the tender documents.	MET - Specifications included in section 01 19 00 in the tender documents.	290, 296 & 306 Dalhousie Street Tender (Golder Project No. 1665363)
15.1.9	Insurance requirements specified in bid documents for service providers and contractors will be specified and approved by the Town's Risk Manager. The Town may alter the insurance requirements stated in this policy at their discretion and at any time.	Insurance requirements were included in the tender documents.	MET - Insurance Requirements included in part 1.13 in the tender documents.	290, 296 & 306 Dalhousie Street Tender (Golder Project No. 1665363)
15.1.10	All sealed bid documents shall include provisions regarding the Accessibility for Ontarians with Disabilities Act (AODA). See Section 31.	AODA provisions were included in the tender documents.	MET - AODA provisions included in part 1.16 in the tender documents.	290, 296 & 306 Dalhousie Street Tender (Golder Project No. 1665363)
Bonds and Securities				

Schedule 13				
Procurement Analysis				
Duffy's Project				
Policy Section	Policy Requirement	Action taken for Project	Requirement Met?	Documents Reviewed
15.2.1	The Manager of Special Projects, the Director of Financial Services, and the Project Manager shall agree on the most appropriate measures to guarantee execution and performance of a contract which may include, but are not limited to: 15.2.1.1. Financial bonds for contract performance. 15.2.1.2. Certified cheque, bank draft or money order. These are permitted for contracts that shall be reasonably completed within three months of the award of contract. 15.2.1.3. Irrevocable Letter of Credit naming the Town of Amherstburg as beneficiary that permits draws to be made without inquiry by the issuer as to whether the Town has a right between itself and the supplier to make a demand. 15.2.1.4. Other forms of security deposits, provisions for liquidated damages, progress payments and holdbacks.	Bid security was to be provided in the form of a bid bond or a certified cheque in the amount of 10% of the bid price.	MET - Bid bond/certified cheque was required as the contract was expected to be completed within 3 months of awarding.	290, 296 & 306 Dalhousie Street Tender (Golder Project No. 1665363)
<b>Bid Bonds</b>				
15.2.3.2	The amount of the bid bond shall be at the discretion of the Manager of Special Projects and the Project Manager, but shall not be less than 10% of the bid. The Town may waive the requirement of a bid bond if the cost of obtaining said bid bond is disproportionate to the cost of the contract prior to issuing a bid request.	The bid bond was set at 10% of the bid according to Part 1.12 of the tender documents.	MET - bid bond was set at 10%, thus meeting the minimum requirement.	290, 296 & 306 Dalhousie Street Tender (Golder Project No. 1665363)
15.2.3.3	A certified cheque from the bidder in the required bid bond amount may be submitted in lieu of a formal bid bond document where the project can reasonably be expected to be complete within three months or less.	Certified cheques were allowable in place of a bid bond.	MET - the project was expected to be completed within 3 months, therefore certified cheque was an allowable option.	290, 296 & 306 Dalhousie Street Tender (Golder Project No. 1665363)
<b>Performance Bond and Labour and Materials Payment Bond</b>				
15.2.4.1	Performance Bonds and Labour and Materials Payment Bonds are required for all construction projects valued over \$75,000.	Labour and Materials Payment and Performance bonds were required for the project.	MET - project was greater than \$75,000 and as such a labour and materials payment and performance bond was required.	290, 296 & 306 Dalhousie Street Tender (Golder Project No. 1665363)
15.2.4.4	Where Performance Bonds and Labour and Materials Payment Bonds are required, the amount of such security shall be no less than 50% of the amount of the total project cost. The Manager of Special Projects, Risk Manager, and the Project Manager shall have the discretion to require security in excess of 50% of the total project cost, if in their opinion it would be in the best interests of the Town to do so.	The performance and labour and materials payment bonds were set at 50% of the project cost.	MET - performance and labour and materials bonds were set at 50%, thus meeting the minimum requirement.	290, 296 & 306 Dalhousie Street Tender (Golder Project No. 1665363)
<b>Sealed Bid Opening and Analysis</b>				
15.5.5	All submitted bids, proposals, and tenders shall be verified, tabulated, and analyzed for errors and omissions by the Manager of Special Projects. A document containing the results of the bid analysis will be provided to the issuing department. This review and analysis must be conducted prior to the recommendation to Council on the award of contract.	Bid evaluation memo was provided to the Town from Golder Associates detailing the evaluation of compliant bids.	MET - bid evaluation completed by Golder and provided to the Town.	Bidder Evaluation for 290, 296 and 306 Dalhousie Street prepared by Golder Associates Ltd.
15.5.6	If the procurement documents were prepared in cooperation with an Engineer, Consultant or other service provider, the bids shall further be analyzed by said professional with a result of their review provided in writing, and shall be included as an attachment to any reports to the CAO or Council.	Golder was responsible for all tender administration and provided the Town with a Bidder Evaluation Memo for Council.	MET - Golder provided their written evaluation and recommendation to the Town in order to provide to Council.	Bidder Evaluation for 290, 296 and 306 Dalhousie Street prepared by Golder Associates Ltd.
<b>Contracts and Agreements</b>				
17.1	Formal agreements or contracts shall be issued when the resulting acquisition is complex and includes various particular terms and conditions, or when the risk Manager and the Manager of Special Projects deem appropriate.	Agreement was made with Jones Group Ltd. on May 16, 2017.	MET - project is complex and includes various particular terms and conditions so a formal agreement was entered into.	Agreement between The Corporation of the Town of Amherstburg and Jones Group Ltd. dated May 16, 2017.
17.2	Council must approve the award of contract or agreement for acquisitions over \$100,000 prior to the contract being officially awarded to the selected proponent.	Agreement listed above was approved by Council for Resolution #20170508-697 at the May 8, 2017 meeting.	MET - the agreement was greater than the \$100,000 threshold, at \$280,049.50 + HST and was approved by Council prior to official awarding.	Regular Council Meeting Minutes - May 8, 2017
17.3	Formal agreements and contracts entered into as a result of a commitment to acquire goods or services shall be in a form satisfactory to the Town and shall be executed by the individuals authorized to execute contracts and agreements for the purchasing threshold that the acquisition falls under as follows: 17.3.1. Under \$100,000 – signed by the CAO and requisitioning Director 17.3.2. Over \$100,000 – signed by the Mayor and the Clerk	Contract was signed by Mayor Aldo DiCarlo and Municipal Clerk Paula Parker.	MET - the contract was over the \$100,000 threshold therefore requiring Mayor and Clerk signature.	Agreement between The Corporation of the Town of Amherstburg and Jones Group Ltd. dated May 16, 2017.

**Schedule 13**

**Procurement Analysis**

**Duffy's Project**

<b>Policy Section</b>	<b>Policy Requirement</b>	<b>Action taken for Project</b>	<b>Requirement Met?</b>	<b>Documents Reviewed</b>
17.7	No amendment or revision that alters the original contract price shall be reflected without a corresponding alteration to the scope of work. Change orders shall be issued and executed by the Director for expanded works. Where expenditures for contract amendments combined with the original contract price exceed the contract price approved by Council by over 5%, a report to Council shall be submitted by the Director recommending the expanded works. If the contract amendment results in an overage in the approved budget for that item, this report must also indicate same and provide the source of finance for the overage, as approved by the Director of Financial Services. Approval of Council must be provided prior to the execution of the change order.	Change orders of \$16,000 were issued from Golder Associates and were approved by the CAO. These exceeded 5% of the original contract price of \$57,500. No report was issued regarding the change orders.	NOT MET - the change orders exceeded 5% of the original contract cost and therefore it appears they were required to go to Council for approval as there is no dollar threshold noted in the policy as it pertains to change order requirements.	Project #1665363-5000 Change Order dated May 17, 2017.
<b>Contractor Performance Rating System</b>				
23.1	Upon completion of contracted services, a post-project performance review will be arranged between the Project Manager and the Contractor. This review will provide an overview of the Contractor's performance and provide a recommendation by the Project Manager as to whether the Contractor's performance was satisfactory or unsatisfactory.	Not completed.	NOT MET - Not formally initiated until 2021.	



The Town of Amherstburg  
Review of Certain Operating Budgets, Capital Projects and Related Internal Controls  
Report date: July 22, 2022

Schedule 14											
Invoice Sampling											
Duffy's Project											
					KPMG Vouching						
Vendor Name	Invoice Number	Period	Year	Net Amount	Invoice Date	Nature	Invoice Amount	Vendor Total	Approval Requirement [Note 1]	Appropriate Approval Obtained?	
A.B.C RECREATION LTD	0002480-IN	12	2020	\$ 8,175.55	12/9/2020	Repair station	\$ 8,175.55	\$ 8,175.55	Director	Yes - it appears that approval was provided by a Director	
AMICK CONSULTANTS LIMITED	18519	11	2018	3,604.70	8/16/2018	Archaeological assessment	3,604.70	3,604.70	Manager	Yes - Not director approved but approved by level above (CAO)	
BIOLOGIG AQUATIC AND TERRESTRIAL ECOSYSTEM PLANNERS		3	2019	3,683.80	2/28/2019	ecosystem planning	3,683.80	4,768.60	Manager	Yes - Not director approved but approved by level above (CAO)	
ENERCARE HOME SERVICE	OCTOBER 152017	10	2017	23,491.56	10/15/2017	Buyout of water tanks	23,491.56	29,173.47	Director	Yes - Not director approved but approved by level above (CAO)	
GOLDER ASSOCIATES LTD	826574	2	2017	14,998.63	2/3/2017	Environmental assessments	14,998.63	344,214.09	Council	No - Does not appear that this expenditure was brought to Council	
GOLDER ASSOCIATES LTD	846513	5	2017	19,210.00	4/27/2017	Environmental assessments	19,210.00				
GOLDER ASSOCIATES LTD	871682	10	2017	66,891.58	8/14/2017	Environmental assessments	66,891.58				
GOLDER ASSOCIATES LTD	881813	12	2017	8,915.98	9/26/2017	Environmental assessments	8,915.98				
GOLDER ASSOCIATES LTD	1665363-5000	3	2018	9,479.65	3/6/2018	Demolition	9,479.65				
GOLDER ASSOCIATES LTD	896619	4	2018	27,218.08	11/22/2017	Environmental assessments	27,218.08				
GOLDER ASSOCIATES LTD	905095B	4	2018	8,518.96	12/20/2017	Contract administration	8,518.96				
GOLDER ASSOCIATES LTD	949557	7	2018	10,767.77	7/12/2018	Demolition support	10,767.77				
GOLDER ASSOCIATES LTD	949620	7	2018	8,758.91	7/13/2018	Record of site condition	8,758.91				
GOLDER ASSOCIATES LTD	986333	12	2018	8,082.64	12/12/2018	Record of site condition	8,082.64				
GOLDER ASSOCIATES LTD	962745	9	2018	22,629.01	9/11/2018	Record of site condition	22,629.01				
GOLDER ASSOCIATES LTD	971465	10	2018	6,364.25	10/17/2018	Record of site condition	6,364.25				
GOLDER ASSOCIATES LTD	1008033	3	2019	6,998.94	3/19/2019	Record of site condition	6,998.94				
GOLDER ASSOCIATES LTD	1175032	7	2021	21,901.28	7/5/2021	Record of site condition	21,901.28				
GOLDER ASSOCIATES LTD	1182014	9	2021	14,212.86	8/6/2021	Record of site condition	14,212.86				
JONES GROUP	1482	8	2017	146,193.25	7/31/2017	Demolition	146,193.24	339,112.44	Council	Yes - Approved at the May 8, 2017 Council Meeting	
JONES GROUP	1538	10	2017	102,717.00	9/29/2017	Demolition	102,717.00				
JONES GROUP	1579	12	2017	46,811.30	11/20/2017	Demolition	46,811.30				
JONES GROUP	1657	3	2018	9,479.65	3/6/2018	Demolition	9,479.65				
JONES GROUP	1658	4	2018	33,911.24	4/27/2018	Demolition	33,911.24				
LANDMARK ENGINEERS	17-0008-A1	3	2018	10,219.04	3/18/2018	Engineering services	10,219.04	146,014.60	Council	No - Does not appear that this expenditure was brought to Council	
LANDMARK ENGINEERS	17-025-01	7	2018	23,639.53	7/13/2018	Environmental assessments	23,639.53				
LANDMARK ENGINEERS	17-025-02	9	2018	30,650.27	8/31/2018	Environmental assessments	30,650.27				
LANDMARK ENGINEERS	17-025-03	4	2019	52,390.90	3/11/2019	Environmental assessments	52,390.90				
LANDMARK ENGINEERS	17-025-05	5	2020	11,587.65	4/30/2020	Environmental assessments	11,587.65				
LANDMARK ENGINEERS	17-025B-01	5	2020	10,191.19	4/30/2020	Engineering services	10,191.19				
M.G.S. REAL ESTATE CONSULTING INC	MAY 32018	5	2018	5,905.00	5/8/2018	Real estate consulting	5,905.00				14,990.00
MOUSSEAU DELUCA	Feb-17	2	2017	930,039.02	2/15/2017	Purchase of property	930,039.02	937,572.05	Council	Yes - Acquisition of property was approved at the September 12, 2016 Council Meeting	
VERHAEGEN STUBBERFIELD HARTLEY	4-28206	5	2017	5,316.65	4/28/2017	Land survey	5,316.65	9,707.92	Director	No - Does not appear to have Director approval	

[1] Approval requirements were assessed according to Section 10 of the Procurement Policy.

**Schedule 15**

**Procurement Analysis**

**Bellevue Project**

<b>Policy Section</b>	<b>Policy Requirement</b>	<b>Action taken for Project</b>	<b>Requirement Met?</b>	<b>Documents Reviewed</b>
<b>Reporting</b>				
11.2	<p>A report to Council by a Director is required for the approval of the acquisition of goods and/or services where any one or more of the following criteria has been met:</p> <p>11.2.1. The value of the goods and/or services is over \$100,000.  11.2.2. The Procurement Policy is being waived.  11.2.3. Acquisition is a lease arrangement.  11.2.4. The acquisition exceeds the approved departmental budget.  11.2.5. There was no provision in the approved budget for this item and the item is an unbudgeted expenditure.  11.2.6. The lowest responsive bid is not being recommended for award of contract.  11.2.7. The CAO requests that a report be presented to Council for consideration and approval.  11.2.8. There is a requirement by a senior level of government (federal or provincial) for Council approval.  11.2.9. A Change Order is required and/or expanded works will alter the cost of the project above 5% of the original approved project cost.</p>	<p>Report dated April 11, 2018 authored by Giovanni (John) Miceli provided to Council April 23, 2018. Includes background of project, bids received, risk analysis, financial impacts and the recommended vendor.</p>	<p>MET - Value of the project greater than \$100,000 therefore report to Council is required</p>	<p>Report to Council dated April 11, 2018, Subject: Belle Vue Restoration Project - Roof Stabilization Tender Results</p>
<b>Purchase Orders</b>				
13.1	<p>Purchase orders shall be obtained from the Manager of Special Projects prior to any purchase or acquisition of services valued at \$5,000 and over.</p>	<p>No purchase orders issued.</p>	<p>NOT MET - 3 vendors relating to the project had charges over \$5,000 and none appeared to have PO's issued.</p>	
13.2	<p>Purchase orders shall be considered approved for commencement when the following signatures are present on the purchase order:</p> <p>13.2.1. Issuing Manager/Director  13.2.2. Director of Financial Services  13.2.3. Manager of Special Projects  13.2.4. CAO (only required in instances where the purchase is an unbudgeted expenditure)</p>	<p>N/A</p>	<p>NOT MET - see above</p>	
<b>Purchasing Thresholds - Items and Services Valued \$5,000 to \$50,000 - Formal Request for Quotation (RFQ)</b>				
14.2.7	<p>For Purchases between \$15,000 and \$50,000 – Formal Request for Quotation (RFQ)</p> <p>14.2.7.1. This process is undertaken where all of the following criteria exist:</p> <p>a. The requirement for goods and service can be defined and for which a clear and single solution exists.  b. The total cost is greater than \$15,000 and less than \$50,000 excluding applicable taxes.  c. Sufficient funds are available in the approved Operating or Capital budget to pay for the goods and services.  d. An authorized Purchase Order has been provided to the initiating department for the goods and services.</p>	<p>E.R.A Architects Inc. was engaged by the Town and had a total cost of approximately \$34,000. No RFQ was issued in relation to engineering services.</p>	<p>NOT MET - E.R.A. Architects Inc. surpassed the cost threshold required for an RFQ to be issued, however it appears no such request was issued.</p>	
<b>Purchasing Thresholds - Items and Services Valued over \$50,000</b>				
14.3.1	<p>Reports shall be provided by the issuing department Director for consideration and approval of the award of contract. This report shall provide a summary of the bid process and provide sources of financing, allocation of revenues and other financial commentary where appropriate. The reporting structure is as follows:</p> <p>14.3.1.1. Valued between \$50,000 to \$100,000 – Report submitted to the CAO for consideration and approval.  14.3.1.2. Valued over \$100,000 – Report submitted to Council for consideration and approval.</p>	<p>Report dated April 11, 2018 authored by Giovanni (John) Miceli provided to Council April 23, 2018. Includes background of project, bids received, risk analysis, financial impacts and the recommended vendor.</p>	<p>MET - Report provided by John Miceli (CAO) to Council required for projects valued over \$100,000.</p>	<p>Report to Council dated April 11, 2018, Subject: Belle Vue Restoration Project - Roof Stabilization Tender Results</p>
14.3.2	<p>Copy of contract approval shall be provided to the Manager of Special Projects in writing by way of CAO's approval or Council resolution.</p>	<p>Council approved at the April 23, 2018 meeting evidenced in section 11.1 of the Regular Council Meeting Minutes. Moved by Councillor Meloche, seconded by Deputy Mayor DiPasquale.</p>	<p>MET - Council approved in open meeting.</p>	<p>Regular Council Meeting Minutes - April 23, 2018</p>

**Schedule 15**

**Procurement Analysis**

**Bellevue Project**

**Policy**

Section	Policy Requirement	Action taken for Project	Requirement Met?	Documents Reviewed
14.3.4	A Purchase Order is required prior to issuing Tenders or RFPs.	No purchase orders issued.	NOT MET - See purchase order section above.	

**Tender**

14.3.7.1	Used for items, services, or construction with precise specifications valued over \$50,000.	Tender issued for the restoration project. Appears to be no RFQ/Informal Quotations requested for Consultants.	NOT MET - Restoration project is construction with precise specifications valued over \$50,000, however no formal process was followed for obtaining architectural/consulting services.	Belle Vue Roof Stabilization Tender (PP-PS-2018-07)
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14.3.7.2	This process is undertaken in cases where all of the following criteria exist: a. The requirements for goods and services can be defined and for which a clear and single solution exists. b. The total cost of the goods and services is greater than \$50,000 excluding applicable taxes. c. Sufficient funds are available in the approved Operating or Capital budget to pay for the goods and services. d. An authorized Purchase Order has been provided to the initiating department for the goods and services. e. Bids can be submitting on a common pricing basis. f. Best value for the Town can be achieved by an award selection made on the basis of the lowest bid that meets specifications.	Tender process was undertaken.	MET - a. Requirements defined in section 2 of Tender. b. Total costs greater than \$50,000. c. Belle Vue Restoration approved in the 2018 Capital Budget, funding is based on receipt of \$250,000 from donations and the balance from the general tax levy d. No purchase order had been provided, although at the time of this project we understand there was no formal PO process e. Bids submitted using a cost basis f. True, bids are sealed and opened together to identify lowest bidder.	Belle Vue Roof Stabilization Tender (PP-PS-2018-07) 2018 Capital Budget
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14.3.7.3	A tender is a competitive process where suppliers are requested to submit tenders with definitive specifications, volumes and scope of work. The formal process includes: a. Preparation of tender documents by the Manager of Special Projects, in coordination with initiating department. This document provides the prospective bidders with clear instructions, specifications, contract terms and a tend form on which tenders are to be submitted. b. Official receipt and opening of bids. c. Invitation to bidders by public advertisement or direct invitation, at the discretion of the Manager of Special Projects and the Project Manager.	Tender documents were prepared by John Miceli and Bobbi Reive.	MET - Individuals noted were included as the corporate contacts on the tender.	Belle Vue Roof Stabilization Tender (PP-PS-2018-07)
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14.3.7.4	Tenders require a reply by a designated date and time, signed by a corporate officer authorized to bind the Corporation. Any requested bid deposits, securities, or bonds must be included with the submission. Replies are delivered directly to the Clerks Department and are opened at a public tender meeting. If only one tender is received, the Town has the option of not opening the bid and closing the call for tender as outlined in Section 15.6 – Only One Bid Received from a Call for Bids.	The bid cut-off time was listed in the Tender documents as before 11:00:00 a.m. Thursday April 5, 2018.	MET - Tender documents listed the required submission time and date. Bids were received through the bids and tenders website and opened with three Town staff present.	Belle Vue Roof Stabilization Tender (PP-PS-2018-07)
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14.3.7.6	The award of contract shall be to the lowest compliant bid, in keeping with the specifications and past contractor performance.	Of the 2 bids received, the lowest compliant bid was \$260,400.00 (pre-tax) from 818185 Ontario Inc. o/a Robertson Restoration.	MET - The contract was awarded to the lowest compliant bidder, which was 818185 Ontario Inc. o/a Robertson Restoration.	Form of Tender - completed by James Robertson of 818185 Ontario Inc. o/a Robertson Restoration
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**Sealed Bid Procedures**

15.1.5	Documents and any other information provided to potential suppliers and bidders must identify the minimum requirements and specifications that suppliers and bidders must meet.	Specifications were included in the tender documents.	MET - Specifications included throughout the tender documents.	Belle Vue Roof Stabilization Tender (PP-PS-2018-07)
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15.1.9	Insurance requirements specified in bid documents for service providers and contractors will be specified and approved by the Town's Risk Manager. The Town may alter the insurance requirements stated in this policy at their discretion and at any time.	Insurance requirements were included in the tender documents.	MET - Insurance Requirements included in section 11 in the tender documents.	Belle Vue Roof Stabilization Tender (PP-PS-2018-07)
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<b>Schedule 15</b>				
<b>Procurement Analysis</b>				
<b>Bellevue Project</b>				
<b>Policy Section</b>	<b>Policy Requirement</b>	<b>Action taken for Project</b>	<b>Requirement Met?</b>	<b>Documents Reviewed</b>
15.1.10	All sealed bid documents shall include provisions regarding the Accessibility for Ontarians with Disabilities Act (AODA). See Section 31.	AODA provisions were included in the tender documents.	MET - AODA provisions included in section 45 in the tender documents.	Belle Vue Roof Stabilization Tender (PP-PS-2018-07)
<b>Bonds and Securities</b>				
15.2.1	The Manager of Special Projects, the Director of Financial Services, and the Project Manager shall agree on the most appropriate measures to guarantee execution and performance of a contract which may include, but are not limited to: 15.2.1.1. Financial bonds for contract performance. 15.2.1.2. Certified cheque, bank draft or money order. These are permitted for contracts that shall be reasonably competed within three months of the award of contract. 15.2.1.3. Irrevocable Letter of Credit naming the Town of Amherstburg as beneficiary that permits draws to be made without inquiry by the issuer as to whether the Town has a right between itself and the supplier to make a demand. 15.2.1.4. Other forms of security deposits, provisions for liquidated damages, progress payments and holdbacks.	Bid security was to be provided in the form of a bid bond or a certified cheque in the amount of 10% of the bid price.	MET - Bid bond/certified cheque was required and stated in Section 7 of the tender documents.	Belle Vue Roof Stabilization Tender (PP-PS-2018-07)
<b>Bid Bonds</b>				
15.2.3.2	The amount of the bid bond shall be at the discretion of the Manager of Special Projects and the Project Manager, but shall not be less than 10% of the bid. The Town may waive the requirement of a bid bond if the cost of obtaining said bid bond is disproportionate to the cost of the contract prior to issuing a bid request.	The bid bond was set at 10% of the bid according to Section 7 of the tender documents.	MET - bid bond was set at 10%, thus meeting the minimum requirement.	Belle Vue Roof Stabilization Tender (PP-PS-2018-07)
<b>Performance Bond and Labour and Materials Payment Bond</b>				
15.2.4.1	Performance Bonds and Labour and Materials Payment Bonds are required for all construction projects valued over \$75,000.	Labour and Materials Payment and Performance bonds were required for the project.	MET - project was greater than \$75,000 and as such a labour and materials payment and performance bond was required.	Belle Vue Roof Stabilization Tender (PP-PS-2018-07)
15.2.4.4	Where Performance Bonds and Labour and Materials Payment Bonds are required, the amount of such security shall be no less than 50% of the amount of the total project cost. The Manager of Special Projects, Risk Manager, and the Project Manager shall have the discretion to require security in excess of 50% of the total project cost, if in their opinion it would be in the best interests of the Town to do so.	The performance and labour and materials payment bonds were set at 100% of the project cost.	MET - performance and labour and materials bonds were set at 100%, thus meeting the minimum requirement.	Belle Vue Roof Stabilization Tender (PP-PS-2018-07)
<b>Sealed Bid Opening and Analysis</b>				
15.5.5	All submitted bids, proposals, and tenders shall be verified, tabulated, and analyzed for errors and omissions by the Manager of Special Projects. A document containing the results of the bid analysis will be provided to the issuing department. This review and analysis must be conducted prior to the recommendation to Council on the award of contract.	Bid opening occurred with 3 Town staff present, one of which was Bobbi Reive who was listed as a corporate contact in the tender, details of bids recorded on the Tender Opening Summary & Bid Deposit Retention and Release Form.	MET - Town staff present for bid opening and relevant details of bids documented.	Tender Opening Summary & Bid Deposit Retention and Release Form
<b>Contracts and Agreements</b>				
17.1	Formal agreements or contracts shall be issued when the resulting acquisition is complex and includes various particular terms and conditions, or when the risk Manager and the Manager of Special Projects deem appropriate.	Agreement was made with 818185 Ontario Inc. o/a Robertson Restoration on May 1, 2018.	MET - project is complex and includes various particular terms and conditions so a formal agreement was entered into.	Agreement between The Corporation of the Town of Amherstburg and 818185 Ontario Inc. o/a Robertson Restoration dated May 1, 2018.
17.2	Council must approve the award of contract or agreement for acquisitions over \$100,000 prior to the contract being officially awarded to the selected proponent.	Agreement listed above was approved by Council at the April 23, 2018 meeting.	MET - the agreement was greater than the \$100,000 threshold, at \$258,400 + HST and was approved by Council prior to official awarding.	Regular Council Meeting Minutes - April 23, 2018

**Schedule 15**

**Procurement Analysis**

**Bellevue Project**

<b>Policy Section</b>	<b>Policy Requirement</b>	<b>Action taken for Project</b>	<b>Requirement Met?</b>	<b>Documents Reviewed</b>
17.3	<p>Formal agreements and contracts entered into as a result of a commitment to acquire goods or services shall be in a form satisfactory to the Town and shall be executed by the individuals authorized to execute contracts and agreements for the purchasing threshold that the acquisition falls under as follows:</p> <p>17.3.1. Under \$100,000 – signed by the CAO and requisitioning Director</p> <p>17.3.2. Over \$100,000 – signed by the Mayor and the Clerk</p>	<p>Contract was signed by Mayor Aldo DiCarlo and Municipal Clerk Paula Parker.</p>	<p>MET - the contract was over the \$100,000 threshold therefore requiring Mayor and Clerk signature.</p>	<p>Agreement between The Corporation of the Town of Amherstburg and 818185 Ontario Inc. o/a Robertson Restoration dated May 1, 2018.</p>
17.7	<p>No amendment or revision that alters the original contract price shall be reflected without a corresponding alteration to the scope of work. Change orders shall be issued and executed by the Director for expanded works. Where expenditures for contract amendments combined with the original contract price exceed the contract price approved by Council by over 5%, a report to Council shall be submitted by the Director recommending the expanded works. If the contract amendment results in an overage in the approved budget for that item, this report must also indicate same and provide the source of finance for the overage, as approved by the Director of Financial Services. Approval of Council must be provided prior to the execution of the change order.</p>	<p>Two change orders were issued on September 11, 2018 and September 21, 2018 resulting in a pre-tax increase to the original contract price of \$111,400 + HST.</p>	<p>MET - The change orders were brought to Council at the meeting on September 10, 2018 as Resolution #20180910-296 where the motion was carried. The business case for the change orders was outlined in the Report to Council dated September 5, 2018 by Justin Rousseau with the subject: Belle Vue Restoration Project - Roof Stabilization Change Order.</p>	<p>Change Orders #01 &amp; #02 for the Belle Vue House project from ERA Architects Inc. dated September 11, 2018 &amp; September 21, 2018.</p> <p>Regular Council Meeting Minutes - September 10, 2018</p> <p>Report to Council dated September 5, 2018, Subject: Belle Vue Restoration Project - Roof Stabilization Change Order</p>
<b>Contractor Performance Rating System</b>				
23.1	<p>Upon completion of contracted services, a post-project performance review will be arranged between the Project Manager and the Contractor. This review will provide an overview of the Contractor's performance and provide a recommendation by the Project Manager as to whether the Contractor's performance was satisfactory or unsatisfactory.</p>	<p>Not completed.</p>	<p>NOT MET - Not formally initiated until 2021.</p>	

Schedule 16											
Invoice Sampling											
Bellevue Project											
					KPMG Vouching						
Vendor Name	Invoice Number	Period	Year	Net Amount	Invoice Date	Nature	Invoice Amount	Vendor Total	Approval Requirement [Note 1]	Appropriate Approval Obtained?	
CROWN PARK CORPORATION	MAY 152018	5	2018	\$ 6,000.00	5/29/2018	ACF fundraising help	\$ 6,000.00	\$ 13,560.00	Director	Yes - Not director approved but approved by level above (CAO)	
CROWN PARK CORPORATION	MAY 292018	5	2018	7,560.00	5/29/2018	ACF fundraising help	7,560.00			Yes - Approved by Treasurer and CAO	
E.R.A. ARCHITECTS INC.	24370	3	2018	7,480.60	2/28/2018	Contract and tender consulting services	7,480.60	33,914.66	Director	Yes - Approved by Treasurer and CAO	
E.R.A. ARCHITECTS INC.	24117	3	2018	7,113.35	1/31/2018	Contract and tender consulting services	7,113.35				
E.R.A. ARCHITECTS INC.	24118	3	2018	4,180.12	1/31/2018	Site condition assessment	4,180.12				
E.R.A. ARCHITECTS INC.	25250	6	2018	5,046.29	5/31/2018	Contract administration	5,046.29				
E.R.A. ARCHITECTS INC.	25596	7	2018	1,695.00	6/30/2018	Contract administration	1,695.00				
E.R.A. ARCHITECTS INC.	25913	9	2018	1,398.38	7/31/2018	Contract administration	1,398.38				
ROBERTSON RESTORATION	818185 ONTARIO INC.	6	2018	115,388.82	6/18/2018	Roof stabilization	115,388.82	421,902.46	Council	Yes - Approved at April 23, 2018 Council Meeting	
ROBERTSON RESTORATION	818185 ONTARIO INC.	8	2018	58,619.88	8/10/2018	Roof stabilization	58,619.88				
ROBERTSON RESTORATION	818185 ONTARIO INC.	11	2018	34,883.10	9/28/2018	Roof stabilization	34,883.10				
ROBERTSON RESTORATION	818185 ONTARIO INC.	1	2019	165,226.91	12/21/2018	Roof stabilization	165,226.91				
ROBERTSON RESTORATION	818185 ONTARIO INC.	1	2019	5,593.50	1/31/2019	Roof stabilization	5,593.50				
ROBERTSON RESTORATION	818185 ONTARIO INC.	4	2019	42,190.25	1/31/2019	Roof stabilization	42,190.25				

[1] Approval requirements were assessed according to Section 10 of the Procurement Policy.

Schedule 17				
Procurement Analysis				
4th Concession Project				
Policy Section	Policy Requirement	Action taken for Project	Requirement Met?	Documents Reviewed
<b>Reporting</b>				
11.2	<p>A report to Council by a Director is required for the approval of the acquisition of goods and/or services where any one or more of the following criteria has been met:</p> <p>11.2.1. The value of the goods and/or services is over \$100,000.  11.2.2. The Procurement Policy is being waived.  11.2.3. Acquisition is a lease arrangement.  11.2.4. The acquisition exceeds the approved departmental budget.  11.2.5. There was no provision in the approved budget for this item and the item is an unbudgeted expenditure.  11.2.6. The lowest responsive bid is not being recommended for award of contract.  11.2.7. The CAO requests that a report be presented to Council for consideration and approval.  11.2.8. There is a requirement by a senior level of government (federal or provincial) for Council approval.  11.2.9. A Change Order is required and/or expanded works will alter the cost of the project above 5% of the original approved project cost.</p>	Report dated June 30, 2020 authored by Todd Hewitt provided to Council July 13, 2020. Includes background of project, bids received, risk analysis, financial impacts and the recommended vendor.	MET - Value of the project greater than \$100,000 therefore report to Council is required	Report to Council dated June 30, 2020, Subject: 4th Concession North Reconstruction - Tender Results
<b>Purchase Orders</b>				
13.1	<p>Purchase orders shall be obtained from the Manager of Special Projects prior to any purchase or acquisition of services valued at \$5,000 and over.</p>	PO #2020-065 was issued on August 25, 2020 relating to the 4th Concession North Reconstruction Tender to Pierascenzi Construction Limited for \$2,274,247.02 + HST by Todd Hewitt. No purchase orders were issued for the engineering/consulting services obtained from Hrycay Consulting Engineers Inc. and Wood PLC.	NOT MET - Though a purchase order was issued relating to the construction tender, no PO's were issued for other vendors with costs greater than the \$5,000 threshold.	PO #2020-065
13.2	<p>Purchase orders shall be considered approved for commencement when the following signatures are present on the purchase order:</p> <p>13.2.1. Issuing Manager/Director  13.2.2. Director of Financial Services  13.2.3. Manager of Special Projects  13.2.4. CAO (only required in instances where the purchase is an unbudgeted expenditure)</p>	PO #2020-065 was signed by the Purchasing Coordinator and Treasurer but was missing the Issuing Manager/Director signature.	NOT MET - One of three required signatures missing from the purchase order.	PO #2020-065
<b>Purchasing Thresholds - Items and Services Valued over \$50,000</b>				
14.3.1	<p>Reports shall be provided by the issuing department Director for consideration and approval of the award of contract. This report shall provide a summary of the bid process and provide sources of financing, allocation of revenues and other financial commentary where appropriate. The reporting structure is as follows:</p> <p>14.3.1.1. Valued between \$50,000 to \$100,000 – Report submitted to the CAO for consideration and approval.  14.3.1.2. Valued over \$100,000 – Report submitted to Council for consideration and approval.</p>	Report dated June 30, 2020 authored by Todd Hewitt provided to Council July 13, 2020. Includes background of project, bids received, risk analysis, financial impacts and the recommended vendor.	MET - Report provided by Todd Hewitt (Project Manager) to Council required for projects valued over \$100,000.	Report to Council dated June 30, 2020, Subject: 4th Concession North Reconstruction - Tender Results
14.3.2	Copy of contract approval shall be provided to the Manager of Special Projects in writing by way of CAO's approval or Council resolution.	Council approved at the July 13, 2020 meeting evidenced in section 13.2 of the Regular Council Meeting Minutes. Moved by Councillor McArthur, seconded by Deputy Mayor Meloche.	MET - Council approved in open meeting.	Regular Council Meeting Minutes - July 13, 2020
14.3.4	A Purchase Order is required prior to issuing Tenders or RFPs.	The purchase order for construction was issued in August 2020 subsequent to the issuing of tender and agreement with Pierascenzi.	NOT MET - The purchase order was dated after the tender was issued.	PO #2020-065 Tender - 4th Concession North Reconstruction T04-2020-003
<b>Tender</b>				
14.3.7.1	Used for items, services, or construction with precise specifications valued over \$50,000.	Tender issued for the construction project. No RFP was issued for Engineering Services as Hrycay was selected via RFP for a separate capital project that became delayed due to high water levels. Therefore a decision was made to utilize Hrycay for the 4th Concession project without RFP.	NOT MET - Construction tender was issued as project was in excess of \$50,000, however Engineering Services had no RFP pertaining to the project and over \$120,000 of costs.	Tender - 4th Concession North Reconstruction T04-2020-003



Schedule 17				
Procurement Analysis				
4th Concession Project				
Policy Section	Policy Requirement	Action taken for Project	Requirement Met?	Documents Reviewed
14.3.7.2	This process is undertaken in cases where all of the following criteria exist: a. The requirements for goods and services can be defined and for which a clear and single solution exists. b. The total cost of the goods and services is greater than \$50,000 excluding applicable taxes. c. Sufficient funds are available in the approved Operating or Capital budget to pay for the goods and services. d. An authorized Purchase Order has been provided to the initiating department for the goods and services. e. Bids can be submitting on a common pricing basis. f. Best value for the Town can be achieved by an award selection made on the basis of the lowest bid that meets specifications.	Tender process was undertaken.	MET - a. Requirements defined in section 2 of Tender. b. Total costs greater than \$50,000. c. Project was approved in the 2020 Capital buget (PWD CAP-3) with \$2.75M funded entirely through reserves. d. Purchase order was authorized though not until after tender issuance. e. Bids submitted using a cost basis f. True, bids are sealed and opened together to identify lowest bidder.	Tender - 4th Concession North Reconstruction T04-2020-003 2020 Capital Budget
14.3.7.3	A tender is a competitive process where suppliers are requested to submit tenders with definitive specifications, volumes and scope of work. The formal process includes: a. Preparation of tender documents by the Manager of Special Projects, in coordination with initiating department. This document provides the prospective bidders with clear instructions, specifications, contract terms and a tend form on which tenders are to be submitted. b. Official receipt and opening of bids. c. Invitation to bidders by public advertisement or direct invitation, at the discretion of the Manager of Special Projects and the Project Manager.	a. The following tender documents were prepared by the Todd Hewitt: Tender, Tender Price, Standard Requirements, Specifications, General Conditions, Form of Tender and related Addendums. b. Bids were received via the Bids and Tenders website. c. Bids were advertised on the Bids and Tenders website.	MET - formal process for preparing tender documents, receipt of bids and advertisement of bids was completed.	Tender - 4th Concession North Reconstruction T04-2020-003 Other Tender Documents - Tender Price, Standard Requirements, Specifications, General Conditions, Form of Tender and Related Addendums Bid Analysis T04-2020-003
14.3.7.4	Tenders require a reply by a designated date and time, signed by a corporate officer authorized to bind the Corporation. Any requested bid deposits, securities, or bonds must be included with the submission. Replies are delivered directly to the Clerks Department and are opened at a public tender meeting. If only one tender is received, the Town has the option of not opening the bid and closing the call for tender as outlined in Section 15.6 – Only One Bid Received from a Call for Bids.	The bid cut-off time was listed in the Tender documents as before 11:00:00 a.m. Tuesday June 30, 2020.	MET - Tender documents listed the required submission time and date. Bids were received through the bids and tenders website and opened and reviewed by the Town and consulting engineer.	Tender - 4th Concession North Reconstruction T04-2020-003
14.3.7.5	Tenders will be issued by the Manager of Special Projects.	Tender issued by Todd Hewitt (Manager of Engineering & Public Works)	MET - Todd Hewitt was the Project Manager.	
14.3.7.6	The award of contract shall be to the lowest compliant bid, in keeping with the specifications and past contractor performance.	Lowest compliant bid received was \$2,274,247.02 from Pierascenzi Construction Limited based on Bid Analysis.	MET - Pierascenzi was awarded the contract.	Bid Closing Submission Summary - T04-2020-003
Sealed Bid Procedures				
15.1.5	Documents and any other information provided to potential suppliers and bidders must identify the minimum requirements and specifications that suppliers and bidders must meet.	Standard Requirements and Specifications were included in the tender documents.	MET - Specifications included throughout the tender documents.	Tender - 4th Concession North Reconstruction T04-2020-003
15.1.9	Insurance requirements specified in bid documents for service providers and contractors will be specified and approved by the Town's Risk Manager. The Town may alter the insurance requirements stated in this policy at their discretion and at any time.	Insurance requirements were included in the tender documents.	MET - Insurance Requirements included in section 9 in the tender documents.	Tender - 4th Concession North Reconstruction T04-2020-003
15.1.10	All sealed bid documents shall include provisions regarding the Accessibility for Ontarians with Disabilities Act (AODA). See Section 31.	AODA provisions were included in the tender documents.	MET - AODA provisions included in section 40 in the tender documents.	Tender - 4th Concession North Reconstruction T04-2020-003
Bonds and Securities				
15.2.1	The Manager of Special Projects, the Director of Financial Services, and the Project Manager shall agree on the most appropriate measures to guarantee execution and performance of a contract which may include, but are not limited to: 15.2.1.1. Financial bonds for contract performance. 15.2.1.2. Certified cheque, bank draft or money order. These are permitted for contracts that shall be reasonably competed within three months of the award of contract. 15.2.1.3. Irrevocable Letter of Credit naming the Town of Amherstburg as beneficiary that permits draws to be made without inquiry by the issuer as to whether the Town has a right between itself and the supplier to make a demand. 15.2.1.4. Other forms of security deposits, provisions for liquidated damages, progress payments and holdbacks.	Bid security was to be provided in the form of a digital bid bond in the amount of 10% of the bid price.	MET - Bid bond was required and stated in Section 5 of the tender documents.	Tender - 4th Concession North Reconstruction T04-2020-003

Schedule 17				
Procurement Analysis				
4th Concession Project				
Policy Section	Policy Requirement	Action taken for Project	Requirement Met?	Documents Reviewed
<b>Bid Bonds</b>				
15.2.3.2	The amount of the bid bond shall be at the discretion of the Manager of Special Projects and the Project Manager, but shall not be less than 10% of the bid. The Town may waive the requirement of a bid bond if the cost of obtaining said bid bond is disproportionate to the cost of the contract prior to issuing a bid request.	The digital bid bond was set at 10% of the bid according to Section 5 of the tender documents.	MET - digital bid bond was set at 10%, thus meeting the minimum requirement.	Tender - 4th Concession North Reconstruction T04-2020-003
<b>Performance Bond and Labour and Materials Payment Bond</b>				
15.2.4.1	Performance Bonds and Labour and Materials Payment Bonds are required for all construction projects valued over \$75,000.	Labour and Materials Payment and Performance bonds were required for the project.	MET - project was greater than \$75,000 and as such a labour and materials payment and performance bond was required.	Tender - 4th Concession North Reconstruction T04-2020-003
15.2.4.4	Where Performance Bonds and Labour and Materials Payment Bonds are required, the amount of such security shall be no less than 50% of the amount of the total project cost. The Manager of Special Projects, Risk Manager, and the Project Manager shall have the discretion to require security in excess of 50% of the total project cost, if in their opinion it would be in the best interests of the Town to do so.	The performance and labour and materials payment bonds were set at 100% of the project cost.	MET - performance and labour and materials bonds were set at 100%, thus meeting the minimum requirement.	Tender - 4th Concession North Reconstruction T04-2020-003
<b>Sealed Bid Opening and Analysis</b>				
15.5.5	All submitted bids, proposals, and tenders shall be verified, tabulated, and analyzed for errors and omissions by the Manager of Special Projects. A document containing the results of the bid analysis will be provided to the issuing department. This review and analysis must be conducted prior to the recommendation to Council on the award of contract.	Bids received were summarized in a report prepared through the Bids and Tenders website which was then reviewed by Town staff and the consulting engineer.	MET - bids summarized through a Bids and Tenders system generated report and provided to relevant Town staff.	Bid Closing Submission Summary - T04-2020-003 Bid Analysis - T04-2020-003
<b>Contracts and Agreements</b>				
17.1	Formal agreements or contracts shall be issued when the resulting acquisition is complex and includes various particular terms and conditions, or when the risk Manager and the Manager of Special Projects deem appropriate.	Agreement was made with Pierascenzi Construction Limited on July 15, 2020.	MET - project is complex and includes various particular terms and conditions so a formal agreement was entered into.	Agreement between The Corporation of the Town of Amherstburg and Pierascenzi Construction Limited dated July 15, 2020.
17.2	Council must approve the award of contract or agreement for acquisitions over \$100,000 prior to the contract being officially awarded to the selected proponent.	Agreement listed above was approved by Council at the July 13, 2020 meeting.	MET - the agreement was greater than the \$100,000 threshold, at \$2,274,247.02 + HST and was approved by Council prior to official awarding.	Regular Council Meeting Minutes - July 13, 2020
17.3	Formal agreements and contracts entered into as a result of a commitment to acquire goods or services shall be in a form satisfactory to the Town and shall be executed by the individuals authorized to execute contracts and agreements for the purchasing threshold that the acquisition falls under as follows: 17.3.1. Under \$100,000 – signed by the CAO and requisitioning Director 17.3.2. Over \$100,000 – signed by the Mayor and the Clerk	Contract was signed by Mayor Aldo DiCarlo and Municipal Clerk Paula Parker.	MET - the contract was over the \$100,000 threshold therefore requiring Mayor and Clerk signature.	Agreement between The Corporation of the Town of Amherstburg and Pierascenzi Construction Limited dated July 15, 2020.
<b>Contractor Performance Rating System</b>				
23.1	Upon completion of contracted services, a post-project performance review will be arranged between the Project Manager and the Contractor. This review will provide an overview of the Contractor's performance and provide a recommendation by the Project Manager as to whether the Contractor's performance was satisfactory or unsatisfactory.	Not completed.	NOT MET - performance review was not completed.	

Schedule 18

Invoice Sampling

4th Concession Project

					KPMG Vouching					
Vendor Name	Invoice Number	Period	Year	Net Amount	Invoice Date	Nature	Invoice Amount	Vendor Total	Approval Requirement [Note 1]	Appropriate Approval Obtained?
HRYCAY CONSULTING ENGINEERS INC.	M437.01	1	2020	\$ 21,299.58	1/15/2020	Engineering services	\$ 21,299.58	\$ 124,795.41	Council	No - Does not appear that this expenditure was brought to Council
HRYCAY CONSULTING ENGINEERS INC.	M437.02	3	2020	12,801.32	2/25/2020	Engineering services	12,801.32			
HRYCAY CONSULTING ENGINEERS INC.	M437.03	6	2020	15,099.63	6/10/2020	Engineering services	15,099.63			
HRYCAY CONSULTING ENGINEERS INC.	M437.04	11	2020	38,866.83	11/17/2020	Engineering services	38,866.83			
HRYCAY CONSULTING ENGINEERS INC.	M435.03	11	2020	22,461.04	11/17/2020	Engineering services	22,461.04			
HRYCAY CONSULTING ENGINEERS INC.	M437.05	12	2020	12,487.26	2/11/2021	Engineering services	12,487.26			
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A		12	2020	4,302.25	12/15/2020	Professional services	4,302.25	9,416.46	Director	No - Approval obtained was at Manager Level
PIERASCENZI CONSTRUCTION LTD	T04-2020-03 PC#1	9	2020	407,293.71	3/1/2021	4th Concession North Reconstruction	1,977,023.78	2,154,924.93	Council	Yes - Tender approved in Council meeting on July 13, 2020
PIERASCENZI CONSTRUCTION LTD	T04-2020-03 PC#2	11	2020	1,021,757.56						
PIERASCENZI CONSTRUCTION LTD	T04-2020-03 PC#3	12	2020	547,972.53						

[1] Approval requirements were assessed according to Section 10 of the Procurement Policy.

Schedule 19				
Procurement Analysis				
Pacific Avenue Watermain Project				
Policy Section	Policy Requirement	Action taken for Project	Requirement Met?	Documents Reviewed
<b>Reporting</b>				
11.1	An administrative report to the CAO by a Director is required for the approval of the acquisition of goods and/or services where all of the following criteria has been met: 11.1.1. The value of the goods and/or services is between \$50,000 and \$100,000. 11.1.2. Procedures defined by this policy have been followed. 11.1.3. The acquisition is within the approved departmental budget amount with the funding sources determined. 11.1.4. The lower responsive bid is being recommended.	Delegation of Authority Request to execute an agreement with Hrycay Consulting Engineers originated by Todd Hewitt (Project Manager) signed by Antonietta Giofu (Director of Engineering and Public Works), Bobbi Reive (Financial Planning Administrator), Justin Rousseau (Treasurer) and John Miceli (CAO).	MET - Negotiated price was just below \$50,000 threshold, however the report to CAO outlining the RFP, proposal details and funding availability was provided and signed by the appropriate parties.	Delegation of Authority - RFP # E08-2019-036
11.2	A report to Council by a Director is required for the approval of the acquisition of goods and/or services where any one or more of the following criteria has been met: 11.2.1. The value of the goods and/or services is over \$100,000. 11.2.2. The Procurement Policy is being waived. 11.2.3. Acquisition is a lease arrangement. 11.2.4. The acquisition exceeds the approved departmental budget. 11.2.5. There was no provision in the approved budget for this item and the item is an unbudgeted expenditure. 11.2.6. The lowest responsive bid is not being recommended for award of contract. 11.2.7. The CAO requests that a report be presented to Council for consideration and approval. 11.2.8. There is a requirement by a senior level of government (federal or provincial) for Council approval. 11.2.9. A Change Order is required and/or expanded works will alter the cost of the project above 5% of the original approved project cost.	Report dated June 30, 2020 authored by Todd Hewitt provided to Council July 13, 2020. Includes background of project, bids received, risk analysis, financial impacts and the recommended vendor for the construction tender .	MET - Value of the construction project greater than \$100,000 therefore report to Council is required	Report to Council dated June 30, 2020, Subject: Pacific Avenue Watermain and Road Replacement (Richmond St. to Simcoe St.) - Tender Results
<b>Purchase Orders</b>				
13.1	Purchase orders shall be obtained from the Manager of Special Projects prior to any purchase or acquisition of services valued at \$5,000 and over.	PO #2020-055 was issued on July 24, 2020 relating to the Pacific Avenue Watermain Tender to D'Amore Construction Ltd. for \$1,019,009 + HST by Todd Hewitt. No purchase orders were issued for the engineering/consulting services and sewer inspection services obtained from Hrycay Consulting Engineers Inc., Wood PLC and Hurricane SMS.	NOT MET - Though a purchase order was issued relating to the construction tender, no PO's were issued for other vendors with costs greater than the \$5,000 threshold.	PO #2020-055
13.2	Purchase orders shall be considered approved for commencement when the following signatures are present on the purchase order: 13.2.1. Issuing Manager/Director 13.2.2. Director of Financial Services 13.2.3. Manager of Special Projects 13.2.4. CAO (only required in instances where the purchase is an unbudgeted expenditure)	PO #2020-055 was signed by the Purchasing Coordinator and Treasurer but was missing the Issuing Manager/Director signature.	NOT MET - One of three required signatures missing from the purchase order.	PO #2020-055
<b>Purchasing Thresholds - Items and Services Valued over \$50,000</b>				
14.3.1	Reports shall be provided by the issuing department Director for consideration and approval of the award of contract. This report shall provide a summary of the bid process and provide sources of financing, allocation of revenues and other financial commentary where appropriate. The reporting structure is as follows: 14.3.1.1. Valued between \$50,000 to \$100,000 – Report submitted to the CAO for consideration and approval. 14.3.1.2. Valued over \$100,000 – Report submitted to Council for consideration and approval.	Delegation of Authority Request to execute an agreement with Hrycay Consulting Engineers originated by Todd Hewitt (Project Manager) signed by Antonietta Giofu (Director of Engineering and Public Works), Bobbi Reive (Financial Planning Administrator), Justin Rousseau (Treasurer) and John Miceli (CAO).  Report dated June 30, 2020 authored by Todd Hewitt provided to Council July 13, 2020. Includes background of project, bids received, risk analysis, financial impacts and the recommended vendor.	MET - Negotiated price was just below \$50,000 threshold, however the report to CAO outlining the RFP, proposal details and funding availability was provided and signed by the appropriate parties.  MET - Report provided by Todd Hewitt (Project Manager) to Council required for projects valued over \$100,000.	Delegation of Authority - RFP # E08-2019-036  Report to Council dated June 30, 2020, Subject: Pacific Avenue Watermain and Road Replacement (Richmond St. to Simcoe St.) - Tender Results

Schedule 19				
Procurement Analysis				
Pacific Avenue Watermain Project				
Policy Section	Policy Requirement	Action taken for Project	Requirement Met?	Documents Reviewed
14.3.2	Copy of contract approval shall be provided to the Manager of Special Projects in writing by way of CAO's approval or Council resolution.	Motion carried at the July 13, 2020 meeting that the Mayor and Clerk be authorized to execute an agreement with D'Amore Construction Limited for completion of the Pacific Avenue Watermain and Road Replacement (Richmond St. to Simcoe St.)	MET - Council approved in open meeting.	Regular Council Meeting Minutes - July 13, 2020
14.3.4	A Purchase Order is required prior to issuing Tenders or RFPs.	No purchase order was issued for Hrycay.  The purchase order for construction was issued on July 24, 2020 subsequent to the issuing of tender and agreement with D-Amore Construction.	NOT MET - No purchase order was issued.  NOT MET - The purchase order was dated after the tender was issued.	PO #2020-055 Tender - Pacific Avenue Watermain and Pavement Replacement E08-2020-039
Tender				
14.3.7.1	Used for items, services, or construction with precise specifications valued over \$50,000.	Tender issued for the construction project.	MET - Tender issued for construction project valued over \$50,000.	Tender - Pacific Avenue Watermain and Pavement Replacement E08-2020-039
14.3.7.2	This process is undertaken in cases where all of the following criteria exist: a. The requirements for goods and services can be defined and for which a clear and single solution exists. b. The total cost of the goods and services is greater than \$50,000 excluding applicable taxes. c. Sufficient funds are available in the approved Operating or Capital budget to pay for the goods and services. d. An authorized Purchase Order has been provided to the initiating department for the goods and services. e. Bids can be submitting on a common pricing basis. f. Best value for the Town can be achieved by an award selection made on the basis of the lowest bid that meets specifications.	Tender process was undertaken.	MET - a. Requirements defined in section 2 of Tender. b. Total costs greater than \$50,000. c. Project was approved in the 2020 Capital budget (PWD CAP-4 & WATER CAP. 2020 Capital Budget 1) with funding through reserves, water rates, grant funding, and FGT. d. Purchase order was authorized though not until after tender issuance. e. Bids submitted using a cost basis f. True, bids are sealed and opened together to identify lowest bidder.	Tender - Pacific Avenue Watermain and Pavement Replacement E08-2020-039
14.3.7.3	A tender is a competitive process where suppliers are requested to submit tenders with definitive specifications, volumes and scope of work. The formal process includes: a. Preparation of tender documents by the Manager of Special Projects, in coordination with initiating department. This document provides the prospective bidders with clear instructions, specifications, contract terms and a tend form on which tenders are to be submitted. b. Official receipt and opening of bids. c. Invitation to bidders by public advertisement or direct invitation, at the discretion of the Manager of Special Projects and the Project Manager.	Tender documents were prepare by Todd Hewitt. Tender bids received via the Bids and Tenders website. Invitation to bidders was advertised on the Bids and Tenders website.	MET - formal process for preparing tender documents, receipt of bids and advertisement of bids was completed.	Tender - Pacific Avenue Watermain and Pavement Replacement E08-2020-039
14.3.7.4	Tenders require a reply by a designated date and time, signed by a corporate officer authorized to bind the Corporation. Any requested bid deposits, securities, or bonds must be included with the submission. Replies are delivered directly to the Clerks Department and are opened at a public tender meeting. If only one tender is received, the Town has the option of not opening the bid and closing the call for tender as outlined in Section 15.6 – Only One Bid Received from a Call for Bids.	The tender bid cut-off time was listed on the tender documents as before 11:00 a.m. Monday June 22, 2020.	MET - Tender documents listed the required submission time and date. Tender bids were received through the bids and tenders website and opened and reviewed by the Town and consulting engineer.	Tender - Pacific Avenue Watermain and Pavement Replacement E08-2020-039
14.3.7.5	Tenders will be issued by the Manager of Special Projects.	Tender issued by Todd Hewitt (Manager of Engineering & Public Works)	MET - Todd Hewitt was the Project Manager.	
14.3.7.6	The award of contract shall be to the lowest compliant bid, in keeping with the specifications and past contractor performance.	Lowest compliant bid received for the construction tender was from D'Amore Construction Ltd for \$1,151,480.17.	MET - D'Amore Construction Ltd. was awarded the contract.	Bid Closing Submission Summary - E08-2020-039
Request for Proposal (RFP)				
14.3.8.1	Used for the engagement of professional and consulting services for a project over \$50,000 where a project design or execution plan is required to be provided with the proposal submission.	RFP was issued for engineering consulting services.	MET - RFP was issued for consulting services for the construction project valued over \$50,000 and required an execution plan with the proposal submission.	RFP - Engineering Services for Replacement of the Watermain & Pavement on Pacific Avenue E08-2019-036

**Schedule 19**

**Procurement Analysis**

**Pacific Avenue Watermain Project**

<b>Policy Section</b>	<b>Policy Requirement</b>	<b>Action taken for Project</b>	<b>Requirement Met?</b>	<b>Documents Reviewed</b>
14.3.8.2	This process is undertaken in cases where all of the following criteria exist: a. The requirements for goods and services cannot be specified. b. The requirements of the Town are best described in a general performance specification. c. The total cost of the goods and services is greater than \$50,000 excluding applicable taxes. d. Sufficient funds are available in the approved Operating or Capital budget to pay for the goods and services. e. An authorized Purchase Order has been provided to the initiating department for the goods and services. f. Best value for the Town can be achieved by an award selection made on the basis of a specified RFP evaluation criteria ranking scheme and analysis by an RFP evaluation committee.	RFP process was undertaken.	NOT MET - a. Requirements could not be specified. b. Requirements of the Town best described in general performance specifications. c. Total costs less than \$50,000. d. Project was approved in the 2020 Capital buget (PWD CAP-4 & WATER CAP. 1) with funding through reserves, water rates, grant funding, and FGT. e. No purchase order was issued. f. RFP evaluation criteria ranked by 3 Town staff.	RFP - Engineering Services for Replacement of the Watermain & Pavement on Pacific Avenue E08-2019-036 2020 Capital Budget
14.3.8.4	A standard RFP requires information from proponents that includes, but is not limited to, qualifications and experience, strategy, approach, methodology, scheduling, past performance, facilities and equipment, references, as well as associated cost.	All noted requirements were included in the RFP document.	MET - required information stated in the RFP document.	RFP - Engineering Services for Replacement of the Watermain & Pavement on Pacific Avenue E08-2019-036
14.3.8.5	RFPs are not formally opened in public and are scored by a designated Evaluation Committee using an evaluation scoring scheme based on the submission criteria required in the proposal submissions. RFPs are not awarded solely on the proposal price, but are awarded based on the highest scoring compliant proposal and at the recommendation of the Evaluation Committee. Price is a consideration during the evaluation and the weight of the proposal price shall vary based on the specific project program. It is not necessary to disclose prices or terms at the time of submission. If only one proposal is received, the Director has the options of not opening the proposals and closing the call for proposals, as outlined in Section 15.6 – Only One Bid Received from a Call for Bids.	Hrycay was the only bidder for the RFP for Engineering Services. Their bid was evaluated by a team of three Town staff against four selected criterion.	MET - Hrycay proposal was evaluated and ranked according to how the proposal scored against the evaluation criteria.	Proposal Evaluation and Criteria Ranking Sheets - Engineering Services for Pacific Avenue Watermain Replacement

**Sealed Bid Procedures**

15.1.5	Documents and any other information provided to potential suppliers and bidders must identify the minimum requirements and specifications that suppliers and bidders must meet.	Proposal Submission Requirements were included in the RFP. Standard Requirements and Specifications were included in the tender documents.	MET - Specifications and requirements included within the RFP and tender documents.	RFP - Engineering Services for Replacement of the Watermain & Pavement on Pacific Avenue E08-2019-036 Tender - Pacific Avenue Watermain and Pavement Replacement E08-2020-039
15.1.9	Insurance requirements specified in bid documents for service providers and contractors will be specified and approved by the Town's Risk Manager. The Town may alter the insurance requirements stated in this policy at their discretion and at any time.	Insurance requirements were included in the RFP and tender documents.	MET - Insurance Requirements included in section 9 in the RFP and tender documents.	RFP - Engineering Services for Replacement of the Watermain & Pavement on Pacific Avenue E08-2019-036 Tender - Pacific Avenue Watermain and Pavement Replacement E08-2020-039
15.1.10	All sealed bid documents shall include provisions regarding the Accessibility for Ontarians with Disabilities Act (AODA). See Section 31.	AODA provisions were included in the RFP and tender documents.	MET - AODA provisions included in section 44 in the RFP and section 40 in the tender documents.	RFP - Engineering Services for Replacement of the Watermain & Pavement on Pacific Avenue E08-2019-036 Tender - Pacific Avenue Watermain and Pavement Replacement E08-2020-039

**Bonds and Securities**

Schedule 19				
Procurement Analysis				
Pacific Avenue Watermain Project				
Policy Section	Policy Requirement	Action taken for Project	Requirement Met?	Documents Reviewed
15.2.1	<p>The Manager of Special Projects, the Director of Financial Services, and the Project Manager shall agree on the most appropriate measures to guarantee execution and performance of a contract which may include, but are not limited to:</p> <p>15.2.1.1. Financial bonds for contract performance.</p> <p>15.2.1.2. Certified cheque, bank draft or money order. These are permitted for contracts that shall be reasonably competed within three months of the award of contract.</p> <p>15.2.1.3. Irrevocable Letter of Credit naming the Town of Amherstburg as beneficiary that permits draws to be made without inquiry by the issuer as to whether the Town has a right between itself and the supplier to make a demand.</p> <p>15.2.1.4. Other forms of security deposits, provisions for liquidated damages, progress payments and holdbacks.</p>	<p>Bid security was to be provided in the form of a digital bid bond in the amount of 10% of the bid price.</p> <p>No bonds were required as part of the RFP.</p>	<p>MET - Bid bond was required and stated in Section 5 of the tender documents.</p>	<p>RFP - Engineering Services for Replacement of the Watermain &amp; Pavement on Pacific Avenue E08-2019-036</p> <p>Tender - Pacific Avenue Watermain and Pavement Replacement E08-2020-039</p>
<b>Bid Bonds</b>				
15.2.3.2	<p>The amount of the bid bond shall be at the discretion of the Manager of Special Projects and the Project Manager, but shall not be less than 10% of the bid. The Town may waive the requirement of a bid bond if the cost of obtaining said bid bond is disproportionate to the cost of the contract prior to issuing a bid request.</p>	<p>The digital bid bond was set at 10% of the bid according to Section 5 of the tender documents.</p>	<p>MET - digital bid bond was set at 10%, thus meeting the minimum requirement.</p>	<p>Tender - Pacific Avenue Watermain and Pavement Replacement E08-2020-039</p>
<b>Performance Bond and Labour and Materials Payment Bond</b>				
15.2.4.1	<p>Performance Bonds and Labour and Materials Payment Bonds are required for all construction projects valued over \$75,000.</p>	<p>Labour and Materials Payment and Performance bonds were required for the project.</p>	<p>MET - project was greater than \$75,000 and as such a labour and materials payment and performance bond was required.</p>	<p>Tender - Pacific Avenue Watermain and Pavement Replacement E08-2020-039</p>
15.2.4.4	<p>Where Performance Bonds and Labour and Materials Payment Bonds are required, the amount of such security shall be no less than 50% of the amount of the total project cost. The Manager of Special Projects, Risk Manager, and the Project Manager shall have the discretion to require security in excess of 50% of the total project cost, if in their opinion it would be in the best interests of the Town to do so.</p>	<p>The performance and labour and materials payment bonds were set at 100% of the project cost.</p>	<p>MET - performance and labour and materials bonds were set at 100%, thus meeting the minimum requirement.</p>	<p>Tender - Pacific Avenue Watermain and Pavement Replacement E08-2020-039</p>
<b>Sealed Bid Opening and Analysis</b>				
15.5.5	<p>All submitted bids, proposals, and tenders shall be verified, tabulated, and analyzed for errors and omissions by the Manager of Special Projects. A document containing the results of the bid analysis will be provided to the issuing department. This review and analysis must be conducted prior to the recommendation to Council on the award of contract.</p>	<p>RFP proposals received were summarized on a sheet detailing vendors for which bids were received and then further evaluated by three Town staff in accordance to four criterion.</p> <p>Tender bids received were summarized in a report prepared through the Bids and Tenders website which was then reviewed by Town staff and the consulting engineer.</p>	<p>MET - RFP proposals received by the Clerks department and analyzed by appropriate Town staff. Tender bids summarized through a Bids and Tenders system generated report and provided to relevant Town staff.</p>	<p>Bid Opening - RFP: Engineering for Pacific Ave-Watermain/Pavement Replacement</p> <p>Proposal Evaluation and Criteria Ranking Sheets - Engineering Services for Pacific Avenue Watermain Replacement</p> <p>Bid Closing Submission Summary - E08-2020-039</p>
<b>Contracts and Agreements</b>				
17.1	<p>Formal agreements or contracts shall be issued when the resulting acquisition is complex and includes various particular terms and conditions, or when the risk Manager and the Manager of Special Projects deem appropriate.</p>	<p>Agreement was made with Hrycay Consulting Engineers Inc. on September 19, 2019.</p> <p>Agreement was made with D'Amore Construction Ltd. on July 17, 2020.</p>	<p>MET - project is complex and includes various particular terms and conditions so a formal agreement was entered into.</p>	<p>Agreement between The Corporation of the Town of Amherstburg and Hrycay Consulting Engineers Inc. dated September 19, 2019.</p> <p>Agreement between The Corporation of the Town of Amherstburg and D'Amore Construction Ltd. dated July 17, 2020.</p>



**Schedule 19**

**Procurement Analysis**

**Pacific Avenue Watermain Project**

<b>Policy Section</b>	<b>Policy Requirement</b>	<b>Action taken for Project</b>	<b>Requirement Met?</b>	<b>Documents Reviewed</b>
17.2	Council must approve the award of contract or agreement for acquisitions over \$100,000 prior to the contract being officially awarded to the selected proponent.	RFP agreement was below the threshold requirement for Council to approve. Tender agreement listed above was approved by Council at the July 13, 2020 meeting.	MET - RFP agreement was below the threshold for requiring Council approval. The construction agreement was greater than the \$100,000 threshold, at \$1,019,009.00 + HST and was approved by Council prior to official awarding.	Regular Council Meeting Minutes - July 13, 2020
17.3	Formal agreements and contracts entered into as a result of a commitment to acquire goods or services shall be in a form satisfactory to the Town and shall be executed by the individuals authorized to execute contracts and agreements for the purchasing threshold that the acquisition falls under as follows: 17.3.1. Under \$100,000 – signed by the CAO and requisitioning Director 17.3.2. Over \$100,000 – signed by the Mayor and the Clerk	Hrycay contract was signed by CAO John Miceli and Antonietta Giofu, Director of Engineering and Public Works. D'Amore contract was signed by Mayor Aldo DiCarlo and Municipal Clerk Paula Parker.	MET - The Hrycay contract was under the \$100,000 threshold therefore requiring the CAO and requisitioning Director signature. The D'Amore contract was over the \$100,000 threshold therefore requiring Mayor and Clerk signature.	Agreement between The Corporation of the Town of Amherstburg and Hrycay Consulting Engineers Inc. dated September 19, 2019. Agreement between The Corporation of the Town of Amherstburg and D'Amore Construction Ltd. dated July 17, 2020.
<b>Contractor Performance Rating System</b>				
23.1	Upon completion of contracted services, a post-project performance review will be arranged between the Project Manager and the Contractor. This review will provide an overview of the Contractor's performance and provide a recommendation by the Project Manager as to whether the Contractor's performance was satisfactory or unsatisfactory.	Not completed.	NOT MET - performance review was not completed.	

Schedule 20

Invoice Sampling

Pacific Avenue Watermain Project

					KPMG Vouching					
Vendor Name	Invoice Number	Period	Year	Net Amount	Invoice Date	Nature	Invoice Amount	Vendor Total	Approval Requirement [Note 1]	Appropriate Approval Obtained?
HRYCAY CONSULTING ENGINEERS INC.	M438.01	5	2020	\$ 10,738.16	1/15/2020	Engineering services	\$ 10,738.16	\$ 80,021.86	CAO	Yes - Agreement signed by CAO
HRYCAY CONSULTING ENGINEERS INC.	M434.04	12	2020	13,159.08	2/11/2021	Engineering services	13,159.08			
HRYCAY CONSULTING ENGINEERS INC.	M438.02	3	2020	8,969.94	2/25/2020	Engineering services	8,969.94			
HRYCAY CONSULTING ENGINEERS INC.	M438.04	11	2020	28,401.42	11/17/2020	Engineering services	28,401.42			
HRYCAY CONSULTING ENGINEERS INC.	M438.05	12	2020	11,562.16	2/11/2021	Engineering services	11,562.16			
HURRICANE SMS INC	19179	6	2020	3,641.43	2/25/2020	Lateral launch camera unit	3,641.43	14,048.74	Director	No - Approval Obtained was at Manager Level
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A		12	2020	4,339.00	12/15/2020	Professional services	4,339.00	7,595.12	Director	No - Approval Obtained was at Manager Level
D'AMORE CONSTRUCTION (2000) LTD	E08-2020-039	9	2020	366,712.32	2/11/2021	Pacific Ave. Watermain and Pavement Replacement	882,205.00	970,478.52	Council	Yes - Tender approved in Council meeting on July 13, 2020
D'AMORE CONSTRUCTION (2000) LTD	EO8-2020-039 PC#2	11	2020	158,277.34						
D'AMORE CONSTRUCTION (2000) LTD	E08-2020-039 PC#3	12	2020	357,216.31						

[1] Approval requirements were assessed according to Section 10 of the Procurement Policy.