City of Prince George

Audit Findings Report for the year ended December 31, 2020

KPMG LLP

May 10, 2021

kpmg.ca/audit

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At KPMG, we are **passionate** about earning your **trust**. We take deep **personal accountability**, individually and as a team, to deliver **exceptional service and value** in all our dealings with you.

At the end of the day, we measure our success from the **only perspective that matters – yours**.

Executive summary

The purpose of this Audit Findings Report is to assist you, as a member of the Finance and Audit Committee (“Finance and Audit”), in your review of the results of our audit of the consolidated financial statements of the City of Prince George (the “City”) as at and for the year ended December 31, 2020.

We appreciate the assistance of management and staff in conducting our audit. We hope this audit findings report is of assistance to you for the purpose above and we look forward to discussing our findings and answering your questions.

Finalizing the audit

As of the date of this report, we have completed the audit of the consolidated financial statements, with the exception of certain remaining procedures. These include:

- Obtaining the signed management representation letter;
- Obtaining legal confirmations
- Completing our discussions with Finance and Audit
- Obtaining evidence of the Finance and Audit’s acceptance of the financial statements; and
- Completion of subsequent event review procedures to the date of the auditors’ report

Areas of audit focus

Our audit of the City is risk-focused. We have not identified any significant risks. However, as part of our audit, we identified areas of audit focus which include:

- Audit and financial reporting impacts of COVID-19
- Tangible capital assets
- Revenues and deferred revenue
- Expenses, including payroll
- Group audit

See page 4 to 5 for further details.

Executive summary

Significant accounting policies and practices

There are no new accounting standards effective for the City's 2020 fiscal year.

The presentation and disclosure of the consolidated financial statements are, in all material respects, in accordance with Canadian public sector accounting standards.

Adjustments and differences

Adjustments and differences identified during the audit have been categorized as "Corrected Adjustments" or "Uncorrected Differences". These include disclosure adjustments and differences.

We identified 1 uncorrected differences 3 corrected adjustments during our audit. All adjustments and differences are included in the management representation letter.

See page 7 for further details.

Independence

We confirm that we are independent of the City from January 1, 2020 to the date of this report and have extensive quality control and conflict checking processes in place. We provide complete transparency on all services and follow the City's approved protocols.

Executive summary

Control observations

We did not identify any control deficiencies that were determined to be significant deficiencies in internal control over financial reporting (ICOFR).

See page 9 for further details.

Current developments

See pages 10 to 14 for the current developments, thought leadership and resources.

Areas of audit focus

Audit and financial reporting impacts of COVID-19:

In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. As the COVID-19 pandemic evolves, the City will continue to assess the impact on operations and finances and considered the implications on financial reporting. We have analyzed the impact of the COVID-19 pandemic situation on the audit of the consolidated financial statements for the year ended December 31, 2020 and discussed the audit and financial reporting implications with management.

The following are the additional considerations:

Considerations	Audit implications
Conducting the audit work	– We undertook a remote audit this year. We established a secure ShareFile platform to facilitate the sharing of information with management.
General considerations	– We obtained an understanding of what changes to process activities and controls have been implemented to determine if the planned audit procedures were appropriate. We have conducted discussions with management and confirmed our understanding of any significant changes by performing walkthroughs of transactions.
Planning and risk assessment	– We anticipated the operational impacts of COVID-19 to be evident in multiple areas of the City. Where we planned to perform analytical procedures, we adjusted our expectations to be in line with known COVID-19 impacts (ex. changes in employee FTE numbers, decreases in specific types of revenues and expenses, etc.)
Financial reporting	– An assessment has been made by management of COVID-19 financial implications and disclosed in a note to the financial statements, including a statement as to whether or not these factors present uncertainty over future cash flows, cause significant changes to assets and liabilities, and/or significantly impact future operations. – We worked with management to customize the wording of the COVID-19 related disclosures for the City's specific situation. – Refer to our COVID-19 Financial Reporting site.

Areas of audit focus

Area of focus	Background	Our response and significant findings
Tangible capital assets	Tangible capital assets are a significant asset for the City. The assets owned by the City are complex and may require estimation.	We have completed our enhanced planned audit procedures and have detected no differences and no significant control deficiencies. The City's finance department accurately tracks and records the City's tangible capital assets for financial reporting purposes. We discussed best practices with respect to capital budgeting and reporting with KPMG's advisory team. Leading edge practices include defining capital programs vs projects, multi-year capital budgets, improving project pipeline (shovel ready and worthy) and meaningful reporting. The City has incorporated many of these best practices and we understand the City plans to undertake a review their capital process to find further improvements in this area of operations.
Revenue and deferred revenue	The City's revenue is largely dependent on Council-approved bylaws and budget for projects.	We have completed our planned audit procedures and have detected one corrected difference and no significant control deficiencies.
Expenses, including payroll	The City's expenses are closely monitored against Council-approved budgets	We have completed our planned audit procedures and have detected one corrected difference and no significant control deficiencies.
Group audit	The City consolidates Tourism PG and the PG Public Library into their financial statements. These entities are not significant components.	We have completed our planned audit procedures and have detected no differences and no significant control deficiencies.

Audit risks

Professional requirements	Why is it significant?
Fraud risk from management override of controls.	This is a presumed fraud risk. We did not identify any specific additional risks of management override relating to this audit.

Our response and significant findings

Our audit methodology incorporates the required procedures in professional standards to address this risk. These procedures include:

- Testing of journal entries and other adjustments;
- Performing a retrospective review of significant estimates; and
- Evaluating the business rationale of significant unusual transactions.

There were no significant issues noted in our testing.

Adjustments and differences

Adjustments and differences identified during the audit have been categorized as “corrected adjustments” or “uncorrected differences”. These include disclosure adjustments and differences.

Uncorrected differences	Comments	Amount
Debt reserve fund	KPMG noted that the debt reserve fund liability does not meet the criteria of a liability according to the Canadian public sector accounting standards therefore liabilities are overstated.	$2,113,482

Management has not corrected the differences above and have asserted that they are not material to the consolidated financial statements. We concur with management’s representation and therefore the difference has no effect on our auditors’ report.

Corrected adjustments	Comments	Amount
Deferred revenue	KPMG noted that certain deferred revenues were underrecorded based on the project expenses incurred as at December 31, 2020.	$395,777
Accounts receivable	KPMG noted that grants receivable related to the new aquatic centre were not recorded as at December 31, 2020.	$4,380,614
Wages payable	KPMG noted that certain wage liabilities were not accrued appropriately as at December 31, 2020.	$382,943

Management has corrected all the items above in preparing the consolidated financial statements as at and for the year ended December 31, 2020.

Significant accounting policies and practices

The following items relate to the qualitative aspects of accounting practices of the City:

Significant accounting policies

- There were no changes to the critical or significant accounting policies and practices.
- There were no significant accounting policies in controversial or emerging areas.
- There were no issues noted with the timing of the City's transactions in relation to the period in which they are recorded.
- There were no issues noted with the extent to which the consolidated financial statements are affected by a significant unusual transaction and extent of disclosure of such transactions.
- There were no issues noted with the extent to which the consolidated financial statements are affected by non-recurring amounts recognized during the period and extent of disclosure of such transitions.

Significant accounting estimates

- There were no issues noted with management's identification of accounting estimates.
- There were no issues noted with management's process for making accounting estimates.
- There were no indicators of possible management bias.
- There were no significant factors affecting the City's asset and liability carrying values.

Significant disclosures

- There were no issues noted with the judgments made in the consolidated financial statement disclosures.
- There were no issues noted with the overall neutrality, consistency, and clarity of the disclosures in the consolidated financial statements.
- There were no significant potential effects on the consolidated financial statements of significant risks, exposures and uncertainties.

Control and other observations

As your auditors, we are required to obtain an understanding of internal control over financial reporting ("ICFR") relevant to the preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on internal control. Accordingly, we do not express an opinion on the effectiveness of internal control.

Our understanding of ICFR was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies and therefore, there can be no assurance that all significant deficiencies and other control deficiencies have been identified. Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors.

In accordance with professional standards, we are required to communicate to the Board any control deficiencies that we identified during the audit and have determined to be material weaknesses or significant deficiencies in internal control over financial reporting.

Significant Deficiencies

No significant deficiencies have come to our attention.

Current developments

Public Sector Accounting Standards

Standard	Summary and implications
Impact of COVID-19	– In response to impact of COVID-19 on public sector entities, PSAB has approved deferral of all upcoming accounting standards by one year and issue non-authoritative guidance on the effects of COVID-19.
Asset Retirement Obligations	– A new standard has been approved that is effective for fiscal years beginning on or after April 1, 2022. The effective date was deferred by one year due to COVID-19. – The new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with retirement of tangible capital assets in productive use. Retirement costs will be recognized as an integral cost of owning and operating tangible capital assets. PSAB currently contains no specific guidance in this area. – The ARO standard will require the public sector entity to record a liability related to future costs of any legal obligations to be incurred upon retirement of any controlled tangible capital assets (“TCA”). The amount of the initial liability will be added to the historical cost of the asset and amortized over its useful life. – As a result of the new standard, the public sector entity will have to: • consider how the additional liability will impact net debt, as a new liability will be recognized with no corresponding increase in a financial asset; • carefully review legal agreements, senior government directives and legislation in relation to all controlled TCA to determine if any legal obligations exist with respect to asset retirements; • begin considering the potential effects on the organization as soon as possible to coordinate with resources outside the finance department to identify AROs and obtain information to estimate the value of potential AROs to avoid unexpected issues.
Revenue	– A new standard has been approved that is effective for fiscal years beginning on or after April 1, 2023. The effective date was deferred by one year due to COVID-19. – The new standard establishes a single framework to categorize revenues to enhance the consistency of revenue recognition and its measurement. – The standard notes that in the case of revenues arising from an exchange, a public sector entity must ensure the recognition of revenue aligns with the satisfaction of related performance obligations. – The standard notes that unilateral revenues arise when no performance obligations are present, and recognition occurs when there is authority to record the revenue and an event has happened that gives the public sector entity the right to the revenue.

Current developments (continued)

Standard	Summary and implications
Employee Future Benefit Obligations	– PSAB has initiated a review of sections PS3250 *Retirement Benefits* and PS3255 *Post-Employment Benefits, Compensated Absences and Termination Benefits*. In July 2020, PSAB approved a revised project plan. – PSAB intends to use principles from International Public Sector Accounting Standard 39 *Employee Benefits* as a starting point to develop the Canadian standard. – Given the complexity of issues involved and potential implications of any changes that may arise from the review of the existing guidance, PSAB will implement a multi-release strategy for the new standards. The first standard will provide foundational guidance. Subsequent standards will provide additional guidance on current and emerging issues.
Public Private Partnerships ("P3")	– PSAB has proposed new requirements for the recognition, measurement and classification of infrastructure procured through a public private partnership. PSAB is in the process of reviewing feedback provided by stakeholders on the exposure draft. – The exposure draft proposes that recognition of infrastructure by the public sector entity would occur when it controls the purpose and use of the infrastructure, when it controls access and the price, if any, charged for use, and it controls any significant interest accumulated in the infrastructure when the P3 ends. – The exposure draft proposes that the public sector entity recognize a liability when it needs to pay cash or non-cash consideration to the private sector partner for the infrastructure. – The infrastructure would be valued at cost, with a liability of the same amount if one exists. Cost would be measured by discounting the expected cash flows by a discount rate that reflects the time value of money and risks specific to the project.
International Strategy	– PSAB is in the process of reviewing its current approach towards International Public Sector Accounting Standards. This project may result in changes to the role PSAB plays in setting standards in Canada. – Consultation papers were released for comment in May 2018 and March 2019, and have closed. The consultation papers described the decision-making criteria PSAB expects to consider in evaluating the international strategy that best serves the public sector. It also introduced four proposed international strategies. – PSAB is expected to make a final decision about its international strategy at its March 2020 meeting.

Current developments (continued)

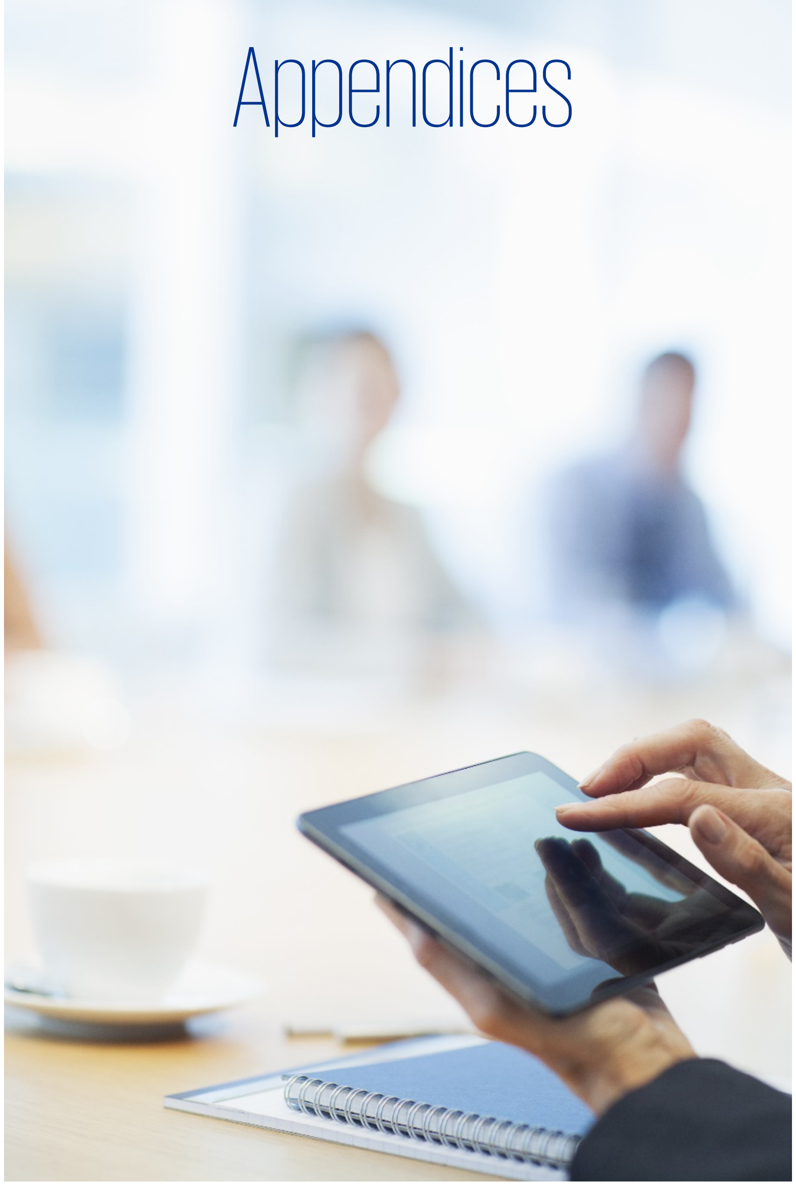
Standard	Summary and implications
Concepts Underlying Financial Performance	– PSAB is in the process of reviewing the conceptual framework that provides the core concepts and objectives underlying Canadian public sector accounting standards. – A Statement of Concepts ("SOC") and Statement of Principles ("SOP") were issued for comment in May 2018 and has closed. PSAB is in the process of developing two exposure drafts for comment. – The SOC proposes a revised, ten chapter conceptual framework intended to replace PS 1000 *Financial Statement Concepts* and PS 1100 *Financial Statement Objectives*. The revised conceptual framework would be defined and elaborate on the characteristics of public sector entities and their financial reporting objectives. Additional information would be provided about financial statement objectives, qualitative characteristics and elements. General recognition and measurement criteria, and presentation concepts would be introduced. – The SOP includes principles intended to replace PS 1201 *Financial Statement Presentation*. The SOP proposes: • Removal of the net debt indicator, except for on the statement of net debt where it would be calculated exclusive of financial assets and liabilities that are externally restricted and/or not available to settle the liabilities or financial assets. • Changes to common terminology used in the financial statements, including re-naming accumulated surplus (deficit) to net assets (liabilities). • Restructuring the statement of financial position to present non-financial assets before liabilities. • Removal of the statement of remeasurement gains (losses) with the information instead included on a new statement called the statement of changes in net assets (liabilities). This new statement would present the changes in each component of net assets (liabilities). • A new provision whereby an entity can use an amended budget in certain circumstances. – Inclusion of disclosures related to risks and uncertainties that could affect the entity's financial position.
Purchased Intangibles	– In October 2019, PSAB approved a proposal to allow public sector entities to recognize intangibles purchased through an exchange transaction. The proposal does not include guidance on how to account for intangibles. Instead, the definition of an asset, the general recognition criteria and the GAAP hierarchy is expected to provide guidance on how to account for intangibles. The accounting for intangibles may be addressed through future PSAB projects.

Thought leadership

Thought leadership	Overview	Link
2019 Audit Quality and Transparency Report	Learn about KPMG's ongoing commitment to continuous audit quality improvement. We are investing in new innovative technologies and building strategic alliances with leading technology companies that will have a transformative impact on the auditing process and profession. How do we seek to make an impact on society through the work that we do?	Link to report
Put your data to work to gain competitive advantage	There is no "digital economy". The economy is digital and "digits" refer to data. Data is the lifeblood of every organization on this planet and organizations that embrace this notion are well positioned to grow as industries continue to evolve and disrupt at an ever increasing pace.	Link to report
Predictive analytics, it works	CEOs recognize the value that predictive analytics delivers to their decision-making process.	Link to report
Creating the workforce of the future	You can't transform the organization without also transforming the workforce. It may be time to rethink the people strategy.	Link to report
Accelerate	Introducing the new 2019/2020 Accelerate report, a KPMG report and video series offering insight into the key issues driving the Audit Committee agenda, including: – Digital disruption of the finance function – Digital business brings increased cyber risk – Taking the lead on data privacy – Boards bracing for climate change – Future-proofing your enterprise risk management	Link to report
Board Leadership Centre	KPMG provides leading insights to help Board members maximize boardroom opportunities.	Link to site

COVID-19 pandemic resources

Resources	Summary	Links
Resources for management and the Board of Directors	Please visit our COVID-19 website for resources regarding the topics below. This site is being updated daily based on information being released by federal, provincial and municipal news releases. – Business continuity guide – Immediate actions to take – Medium to long-term actions – Tax considerations and a summary of federal and provincial programs – Legal considerations – Financial reporting and audit considerations – Global perspectives	COVID-19 Alerts (Live Link)
Return to the workplace	As all levels of government begin to take steps toward re-opening the country and restarting our economy, planning for the return to a physical workplace is quickly becoming a top priority for many organizations. With the guidelines for the pandemic continuing to evolve daily, there are many considerations, stages and factors employers need to assess in order to properly develop a robust action plan which can ensure the health and safety of their workforce. We have put together a Return to the Workplace guide to support an organization's planning efforts in preparing to return to physical workplace. Our guide includes a list of considerations, stages and factors that can help establish a robust action plan for your organization to safely return to work. The guide is supported by a dynamic playbook, which our team has developed to outline a comprehensive list of actions an organization can take, based on their unique situation and immediate needs.	Website link Link to guide



Appendix 1: Audit quality and risk management

Appendix 2: KPMG’s audit approach and methodology

Appendix 3: Required communications

Appendix 4: Lean in Audit™

Appendix 5: PS 3280 Asset retirement obligations

Appendix 1: Audit quality and risk management

KPMG maintains a system of quality control designed to reflect our drive and determination to deliver independent, unbiased advice and opinions, and also meet the requirements of Canadian professional standards. Quality control is fundamental to our business and is the responsibility of every partner and employee. The following diagram summarises the six key elements of our quality control systems. Visit our Audit Quality Resources page for more information including access to our most recent Audit Quality and Transparency Report.

We conduct regular reviews of engagements and partners. Review teams are independent and the work of every audit partner is reviewed at least once every three years.

We have policies and guidance to ensure that work performed by engagement personnel meets applicable professional standards, regulatory requirements and the firm's standards of quality. We do not offer services that would impair our independence.

All KPMG partners and staff are required to act with integrity and objectivity and comply with applicable laws, regulations and professional standards at all times.

The processes we employ to help retain and develop people include:

- Assignment based on skills and experience
- Rotation of partners
- Performance evaluation
- Development and training
- Appropriate supervision and coaching

We have policies and procedures for deciding whether to accept or continue a client relationship or to perform a specific engagement for that client.

Existing audit relationships are reviewed annually and evaluated to identify instances where we should discontinue our professional association with the client.

Other controls include:

- Before the firm issues its audit report, Engagement Quality Control
- Reviewer reviews the appropriateness of key elements client audits
- Technical department and specialist resources provide real-time support to audit teams in the field

Appendix 2: KPMG's audit approach and methodology

In future years, we will expand our use of technology in our audit through our new smart audit platform, KPMG Clara.

Issue identification

Continuous updates on audit progress, risks and findings before issues become events

Data-driven risk assessment

Automated identification of transactions with unexpected or unusual account combinations – helping focus on higher risk transactions and outliers

Deep industry insights

Bringing intelligence and clarity to complex issues, regulations and standards

Analysis of complete populations

Powerful analysis to quickly screen, sort and filter 100% of your journal entries based on high-risk attributes

Reporting

Interactive reporting of unusual patterns and trends with the ability to drill down to individual transactions

Appendix 3: Required communications

In accordance with professional standards, there are a number of communications that are required during the course of and upon completion of our audit. These include:

Auditors' report

The conclusion of our audit is set out in our draft auditors' report attached to the draft consolidated financial statements.

Management representation letter

In accordance with professional standards, copies of the management representation letter are provided to Finance and Audit. The management representation letter is attached to this report.

Independence

In accordance with professional standards, we have confirmed our independence.

Audit findings report

Represented by this report.

Appendix 4: Lean in Audit™

An innovative approach leading to enhanced value and quality

Our innovative audit approach, Lean in Audit™, further improves audit value and productivity to help deliver real insight to you. Lean in Audit™ is process oriented, directly engaging organizational stakeholders and employing hands-on tools, such as walkthroughs and flowcharts of actual financial processes.

By embedding Lean techniques into our core audit delivery process, our teams are able to enhance their understanding of the business processes and control environment within your organization – allowing us to provide real insight on your processes and actionable quality and productivity improvement observations.

Any insights gathered through the course of the audit will be available to both our audit team and management. For example, the audit team may identify control gaps and potential process improvement areas, while management has the opportunity to apply such insights to streamline processes, inform business decisions, improve compliance, lower costs, increase productivity, strengthen customer service and satisfaction and drive overall performance.

How it works

Lean in Audit™ employs four key Lean techniques:

1. Lean training

Provide basic Lean training and equip our audit teams with a new Lean mindset to improve quality, value and productivity.

2. Process mapping workshop

Perform an interactive workshop with your team to map selected financial process providing end-to-end transparency and understanding of the process.

3. Insight reporting

Quick and pragmatic insight report including PACE matrix with prioritized opportunities to realize benefit.

4. Kaizen event

Perform an interactive workshop to find the root cause of the problem and empower your team to find a solution.

Appendix 5: PS 3280 Asset retirement obligations

Preparing for Asset Retirement Obligations

Are you ready to implement PSAB Standard PS3280 Asset Retirement Obligations?

In August 2018, PSAB issued the new standard PS3280 on asset retirement obligations. This section addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets and solid waste landfill sites by public sector entities.

Whether you are a university, college, school district, health institution or government entity (federal, provincial, municipal or Indigenous) this accounting standard will have implications for your organization if you report under the Public Sector Accounting Standards.

Key matters public sector entities need to consider

- The scope of retirement obligations included in the standard.
- The criteria for recognition of a retirement obligation.
- When it's appropriate (and how) to measure a retirement obligation.
- Developing a comprehensive plan to assess all in-scope assets.
- Addressing Board/Council and Stakeholder information needs through implementation.
- Developing a consistent level of documentation to support the auditability of PS3280 implementation.

An overview

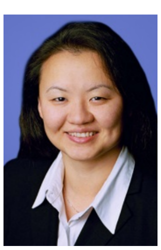
- PS3280 will apply to fiscal years beginning on or after April 1, 2021. Earlier adoption is permitted.
- Asset retirement activities are defined to include all activities related to an asset retirement obligation. These may include but are not limited to:
  - decommissioning or dismantling a tangible capital asset that was acquired, constructed or developed;
  - decontamination created by the normal use of the tangible capital asset;
  - post-retirement activities such as monitoring;
  - constructing other tangible capital assets in order to perform post-retirement activities.
- In addition to asset retirement obligations associated with tangible capital assets that are in productive use and those that are no longer in productive use, PS3280 includes in scope legal obligations, and solid waste landfill closure and post-closure liabilities.

- With the introduction of PS3280 PSAB has withdrawn existing Section PS3270, solid waste landfill closure and post-closure liability.
  - Under PS3280, obligations for the closure and post-closure care of solid waste landfill sites are recognized earlier than presently under PS3270, as the accounting treatment changes from incremental recognition of liability based on usage to recognition on acquisition, construction, development or normal use. This will result in an earlier increase in net debt. The recognized cost of assets would increase because asset retirement costs associated with tangible capital assets in productive use would be added to its carrying amount rather than expensed (as currently done under PS3270).
- While PS3280 includes in scope expected contamination related to a tangible capital asset controlled by the public sector entity, PS3260 contaminated sites addresses unexpected contamination related to the tangible capital asset.
- Some examples of asset retirement obligations which fall under scope of proposed PS3280 include:
  - buildings with asbestos;
  - end of lease provisions (from a lessee perspective);
  - fuel storage tank removal;
  - removal of radiologically contaminated medical equipment;
  - wastewater or sewage treatment facilities;
  - Firewater holding tanks;
  - Septic beds;
  - closure and post-closure obligations associated with landfills.
- Under PS3280, an asset retirement obligation should be recognized when, as at the financial reporting date, ALL of the following criteria are met:
  - there is a legal obligation to incur retirement costs in relation to a tangible capital asset.
  - the past transaction or event giving rise to the liability has occurred;
  - it is expected that future economic benefits will be given up;
  - a reasonable estimate of the amount can be made.
- Public sector entities will be required to capitalize asset retirement obligations associated with fully amortized tangible capital assets, except in the following instances:
  - asset retirement obligations associated with unrecognized tangible capital assets should be expensed;
  - asset retirement obligations associated with tangible capital assets no longer in productive use should be expensed.
- The estimate of a liability should include costs directly attributable to asset retirement activities.

Getting a start on PS3280

- Public sector entities should start considering which asset retirement obligations may fall under scope of the proposed PS3280.
  - Review active and inactive tangible capital assets to identify those with retirement obligations. Consider solid waste landfills and contaminated sites which may meet the PS3280 recognition criteria.
  - Reconcile this inventory with the complete tangible capital assets listing and the site inventory for contaminated sites.
  - Engage functions outside of finance (particularly public works and engineering).
- Consider implications of transitional options.
- Identify opportunities to collaborate with peer entities on assets identified as in scope for PS3280, and benchmarks for measurement of retirement obligations.

Contact Us



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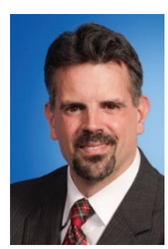

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