



Report of the Commissioner of Finance

2023 Accounts Receivable Write-off and Status Report

1. Recommendations

1. Council approve the write-off of uncollectible accounts totalling \$66,441.78
2. Council approve proposed changes to the Collection of Accounts policy in Appendix B
3. Direct the Commissioner of Finance and Regional Treasurer to include interest on late payments to be charged in accordance with the Region's Collection of Accounts Policy, in Bylaw 2020-04, the Region's Fees and Charges Bylaw

2. Purpose

This report:

- Informs Council of accounts approved for write-off by the Regional Treasurer for 2023 and the status of the Region's Accounts Receivable as of December 31, 2023, as required by the Collection of Accounts policy ("Policy")
- Obtains authority to write-off uncollectible accounts over \$25,000 each
- Obtains approval of proposed changes to the Policy
- Obtains direction to include interest on late payments in the Fees and Charges Bylaw

Key Points:

- As of March 31, 2024, 96.6% of the year-end Accounts Receivable balance has been collected
- Regional Treasurer approved write-offs of 65 accounts totalling \$36,326.37 in 2023
- Council approval requested to write-off two accounts over \$25,000 each, totalling \$66,441.78
- Council approval requested for proposed Policy updates

3. Background

Accounts receivable are processed by various departments

Regional billings and collections are administered through Finance, York Regional Police, Community and Health Services and Legal and Court Services.

- General receivables, including York Regional Police, are billed by Finance and totalled \$450.1M for 2023 (municipal water was \$392.8M or 87.3%)
- Seniors Services receivables, billed by Community and Health Services, totalled \$5.4M for long-term care residents and adult day programs
- Provincial Offences Act court program are managed by the Region's Legal and Court Services Department and outlined in a separate report to Council

Regional staff undertake various strategies to help facilitate collection of accounts receivable

Finance works collaboratively with departments to resolve outstanding collection issues.

- The Policy outlines the collection process of sending monthly reminder letters, follow-up communications and departmental support to resolve disputes
- Accounts over 90 days, with no resolution, are forwarded to Legal Services staff to send a demand letter, pursue legal action, or consider an external collection agency, as warranted
- When collection efforts are exhausted, the receivable is submitted to the Regional Treasurer or Council for write-off

Collection of Accounts policy outlines requirements for the write-off and reporting of accounts receivable

The policy identifies reporting and steps undertaken to approve any write-offs.

- Authorizes the Regional Treasurer to approve write-offs of uncollectible accounts for amounts up to and including \$25,000
- Requires Regional Council approval to write-off accounts over \$25,000
- Requires Regional Treasurer to report to Council accounts written-off for the fiscal year
- Requires Regional Treasurer to report to Council the status of outstanding accounts receivable as at the end of each fiscal year

Collection of accounts policy was last updated June 28, 2018

A recommendation from the 2023 internal audit of Public Works Water Services Billings was to update the Policy and related guideline. A fulsome review was completed and based on a scan of similar municipalities, late payment interest is recommended to be included in the Fees and Charges Bylaw for accounts outstanding over 30 days.

4. Analysis

There is a proposed write-off of two accounts greater than \$25,000 totalling \$66,441.78

Two accounts totalling \$66,441.78 pertain to deceased residents of Maple and Newmarket Health Centres. Accounts have been outstanding since 2022, collection efforts have been exhausted and balances are deemed uncollectible.

Regional Treasurer approved the write-off of 65 accounts totalling \$36,326.37 in 2023

Table 1 summarizes the 2023 write-offs compared to the prior year.

Table 1
Accounts Receivable Write-Offs approved by the Regional Treasurer

Receivables	2023		2022	
	# of Accounts	Amount	# of Accounts	Amount
Traffic Collision Claims	55	\$25,446	33	\$13,022
Public Works	4	3,105	1	1,257
Long-Term Care Facilities	6	7,776	28	31,100
Adult Day Programs	-	-	3	2,454
Total	65	\$ 36,326	65	\$47,833
Average per account		\$559		\$736

Traffic collision claims of \$25,446 for damages to York Region property relate to insurance agencies not paying for:

- Full replacement cost of materials

- All or part of administration fees
- Unidentified motorists or motorists with no insurance coverage

Public Works accounts of \$3,105 relate to water fees, and the businesses are no longer operational or have gone into receivership.

Long-Term Care facilities accounts of \$7,776 relate to former residents of Newmarket and Maple Health Centres where collection efforts are exhausted.

The amount written off for General and Senior Services receivables in 2023 represents 0.006% and 0.14% of total billings respectively. Write-offs fluctuate annually for General and Seniors Services receivables. In the previous five years, general receivables write-offs represented between 0.003% to 0.007% of total billings, while Seniors Services write-offs represented between 0.0% to 0.657% of total billings.

As of December 31, 2023, the year-end accounts receivable balance was \$94.9M

Table 2 summarizes the outstanding accounts receivable balance at year-end by category after the approved write-off of \$36,326.

Table 2
Accounts Receivable as at December 31, 2023

Receivables	0 – 90 Days	90+ Days	Total
Local Municipalities	\$71,155,303	\$3,676,623	\$74,831,926
Other Municipalities	2,256,940	2,400	2,259,340
Federal and Provincial	2,145,152	305,611	2,450,763
Local Boards	11,699,282	6,420	11,705,702
Sundry ¹	1,998,032	933,902	2,931,934
Seniors Services	534,666	147,615	682,282
Total	\$89,789,377	\$ 5,072,570	94,861,947
% of Total Receivable	94.7%	5.3%	100.0%
2022 Comparison	\$77,263,727	\$1,579,040	\$78,842,768
% of Total Receivable	98.0%	2.0%	100.0%

¹ Sundry refers to accounts that do not fall into other categories. These may include invoices for traffic collision claims, road maintenance, waste disposal and police paid duty.

As of March 31, 2024, 96.6% of the year-end accounts receivable balance was collected

Of the \$94.9M outstanding at year-end, payments totalling \$91.6M (96.6%) were received as of March 31, 2024 and are shown in Table 3 below.

Table 3
December 31, 2023 Accounts Receivable Outstanding
as at March 31, 2024

Receivables	December 31, 2023 Balance	Collected as of March 31, 2024	Remaining Balance
Local Municipalities ¹	\$74,831,926	\$73,383,421	\$1,448,505
Other Municipalities	2,259,340	2,255,990	3,350
Federal and Provincial	2,450,763	1,940,158	510,605
Local Boards	11,705,702	11,705,099	603
Sundry ²	2,931,933	1,790,070	1,141,863
Seniors Services	682,282	543,993	138,289
Total	\$94,861,947	\$91,618,731	\$3,243,215

^{1.} Local Municipalities amount largely reflects water and wastewater billings.

^{2.} Sundry refers to accounts that do not fall into other categories. These may include invoices for traffic collision claims, road maintenance, waste disposal and police paid duty.

Majority of receivables are expected to be collected and resolved as part of normal collection efforts. A small percentage under sundry (mostly traffic collision claims) may not be collected due to reasons noted previously and could form part of the accounts submitted for write-off in 2024.

Appendix A provides details of the Region's receivables as at December 31, 2023.

Council approval required for proposed updates to the Collection of Accounts policy

Section 4.4 of the Public Works Water Services Billings Audit Report recommended changes to the Policy:

- Review and update the Policy where updates are required
- Update the link to the most current Delegation Bylaw
- Finalize the Guideline, taking into consideration any changes made to the Policy

An inter-jurisdictional scan was completed and identified interest penalties for accounts over 30 days and the charge being included in municipal fee schedules.

Proposed changes to the Policy are in Appendix B.

5. Financial Considerations

The Regional Treasurer approved write-offs totalling \$36,326.37. After write-offs, the accounts receivable balance as at December 31, 2023 was \$94.9M, of which 96.6% was collected as of March 31, 2024. Finance continues to work closely with departments and Legal Services on collection efforts.

Two accounts over \$25,000, totalling \$66,441.78 are proposed for write-off. Upon Council approval, write-off of these accounts would reduce the accounts receivable balance in 2024.

6. Local Impact

As of December 31, 2023, local municipalities owed \$74.8M of the \$94.2M general accounts receivable, of which 98.1% was received as of March 31, 2024. Regional staff continue to work with local municipal staff on collection efforts.

7. Conclusion

The majority (96.6%) of the accounts receivable balance of \$94.9M has been collected as of March 31, 2024.

With Council approval, staff will write-off of two accounts totalling \$66,441.78, update the Collection of Accounts policy and include interest in the Region's Fees and Charges Bylaw 2020-04.

For more information on this report, please contact Michelle Grover, Director, Corporate Shared Financial Services, Finance at 1-877-464-9675 ext. 77201. Accessible formats or communication supports are available upon request.

Recommended by:



Laura Mirabella

Commissioner of Finance and Regional Treasurer

Approved for Submission:



Erin Mahoney

Chief Administrative Officer

April 29, 2024

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Appendix A – Schedule 1-8Apr

Appendix B – Collection of Accounts Policy

Schedule 1

Schedule 1 lists the aging for General and Senior Services accounts receivable.

Accounts Receivable Aging As at December 31, 2023					
Receivables	Current	31 - 90 Days	90+ Days	Total	2022
Local Municipalities	\$69,340,076	\$1,815,227	\$3,676,623	\$74,831,926	\$68,144,808
Other Municipalities	2,050,267	206,674	2,400	2,259,340	4,388,969
Federal & Provincial Governments	1,394,544	750,608	305,611	2,450,763	1,541,715
Local Boards	11,691,946	7,336	6,420	11,705,702	1,190,865
Sundry ¹	1,800,603	197,429	933,902	2,931,934	2,944,182
Senior Services	469,651	65,015	147,615	682,282	632,229
TOTAL - DECEMBER 2023	\$86,747,088	\$3,042,289	\$5,072,570	\$94,861,947	\$78,842,767
% OF TOTAL - DECEMBER 2023	91.4%	3.2%	5.3%	100.0%	
TOTAL - DECEMBER 2022	\$70,401,166	\$6,862,561	\$1,579,040	\$78,842,768	
% OF TOTAL - DECEMBER 2022	89.3%	8.7%	2.0%	100.0%	

Note: Numbers may not add due to rounding

¹Sundry refers to accounts that do not fall into the other categories. These may include invoices for traffic collision claims, road maintenance, water disposal and police paid duty.

Schedule 2

Schedule 2 lists the aging of Local Municipalities with Schedules 3 and 4 providing a further breakdown of the water billings and non-water billings receivables.

Local Municipality Aging As at December 31, 2023					
Municipality	Current	31 - 90 Days	90+ Days	Total	2022
Aurora	\$3,491,950	\$ -	\$ -	\$ 3,491,950	\$3,255,955
East Gwillimbury	1,440,000	1,573,824	741,405	3,755,229	1,599,031
Georgina	1,944,054	16,734	90,387	2,051,174	4,130,427
King	1,034,165	-	-	1,034,165	6,607
Markham	18,751,828	-	-	18,751,828	17,995,127
Newmarket	5,188,493	-	-	5,188,493	4,388,921
Richmond Hill	11,527,981	-	-	11,527,981	11,133,851
Vaughan	23,829,534	224,669	2,844,830	26,899,033	23,727,197
Whitchurch Stouffville	2,132,071	-	-	2,132,071	1,907,693
MUNICIPAL TOTAL - DECEMBER 2023	\$69,340,076	\$1,815,227	\$3,676,622	\$74,831,926	\$68,144,808
MUNICIPAL TOTAL - DECEMBER 2022	\$65,176,374	\$2,437,092	\$531,342	\$68,144,808	

Schedule 3

Schedule 3 lists Local Municipalities water billings receivable amounts. Payments received as of March 31, 2024, totalled \$69.9M. A balance of \$1,387,659 remains outstanding from East Gwillimbury. Regional staff continue to work with Town of East Gwillimbury staff to reach a resolution on this outstanding amount.

**Local Municipalities Water Billing Aging
As at December 31, 2023**

Municipality	Current	31 - 90 Days	90+ Days	Total	2022
Aurora	\$3,489,772	\$ -	\$ -	\$3,489,772	\$3,255,955
East Gwillimbury	1,422,320	1,573,824	741,405	3,737,549	1,574,397
Georgina	1,891,381	-	-	1,891,381	4,027,805
King	1,033,470	-	-	1,033,470	-
Markham	18,669,356	-	-	18,669,356	17,882,742
Newmarket	5,185,364	-	-	5,185,364	4,371,192
Richmond Hill	11,471,824	-	-	11,471,824	11,024,199
Vaughan	23,741,529	-	-	23,741,529	23,491,155
Whitchurch Stouffville	2,106,035	-	-	2,106,035	1,885,245
MUNICIPAL TOTAL - DECEMBER 2023	\$69,011,051	\$1,573,824	\$741,405	\$71,326,280	\$67,512,691
% PAID AS OF MARCH 31, 2024	100.0%	59%	0.0%	98.1%	
MUNICIPAL TOTAL - DECEMBER 2022	\$64,944,318	\$2,217,967	\$350,405	\$67,512,691	

Schedule 4

Schedule 4 lists all Local Municipalities non-water receivable amounts. As of March 31, 2024, \$3.4M has been collected including the Vaughan invoice for roads construction in the amount of \$2.8M, delayed due to dispute of commissioned date.

Local Municipal Accounts Receivable Aging - Other than Water Billing

Municipality	Current	31 - 90 Days	90+ Days	Total	2022
Aurora	\$2,178	\$ -	\$ -	\$2,178	\$ -
East Gwillimbury	17,681	-	-	17,681	24,634
Georgina	52,672	16,734	90,387	159,793	102,621
King	696	-	-	696	6,607
Markham	82,473	-	-	82,473	112,385
Newmarket	3,129	-	-	3,129	17,729
Richmond Hill	56,156	-	-	56,156	109,652
Vaughan	88,005	224,669	2,844,830	3,157,504	236,042
Whitchurch Stouffville	26,036	-	-	26,036	22,448
MUNICIPAL TOTAL - DECEMBER 2023	\$329,025	\$241,403	\$2,935,217	\$3,505,646	\$632,117
% PAID AS OF MARCH 31, 2024	81.5%	100.0%	100.0%	98.3%	
MUNICIPAL TOTAL - DECEMBER 2022	\$232,056	\$219,125	\$180,937	\$632,117	

Schedule 5

Schedule 5 lists receivables related to other municipalities; as of March 31, 2024, \$2.25M has been collected. Collection efforts for the remaining amounts are ongoing.

Other Municipalities Aging As at December 31, 2023				
	Current	31 - 90 Days	90+ Days	Total
City of London	\$ -	\$477	\$ -	\$477
County of Simcoe	-	118,650	-	118,650
Kingston Police Services	-	44,208	-	44,208
London Police Services	-	-	1,200	1,200
Ottawa Police Services	7,071	-	-	7,071
Region of Durham	2,043,196	42,387	-	2,085,583
Region of Niagara	-	477	-	477
Region of Waterloo	-	477	-	477
Waterloo Regional Police Services	-	-	1,200	1,200
TOTAL - DECEMBER 2023	\$2,050,267	\$206,674	\$2,400	\$2,259,340
% PAID AS OF MARCH 31, 2024	100.0%	99.5%	0.0%	99.9%
TOTAL - DECEMBER 2022	\$787,227	\$3,539,324	\$62,418	\$4,388,969

Schedule 6

Schedule 6 lists Federal and Provincial receivables for items such as secondment charges, paid duty, and special projects for York Regional Police. Payments received as of March 31, 2024, totalled \$1.9M. Collection efforts for remaining balances are ongoing.

Federal and Provincial Aging As at December 31, 2023				
	Current	31 - 90 Days	90+ Days	Total
FEDERAL				
Parks Canada	\$350,000	\$219,327	\$ -	\$569,327
RCMP	65,964	-	2,400	68,364
PROVINCIAL				
Central East Corrections Centre	212,639	-	-	212,639
Criminal Intelligence Service Ontario	261,098	140,300	2,743	404,141
Ministry of Health	-	8,493	-	8,493
Ministry of Solicitor General	-	422	1,257	1,679
Ministry of Transportation	-	369,901	260,834	630,735
Ontario Police College	53,839	-	-	53,839
Ontario Provincial Police	386,825	11,261	38,329	436,416
Ontario Shared Services	64,179	-	-	64,179
Provincial Offences	-	903	48	950
TOTAL - DECEMBER 2023	\$1,394,544	\$750,608	\$305,611	\$2,450,763
% PAID AS OF MARCH 31, 2024	92.4%	49.1%	92.5%	79.2%
TOTAL - DECEMBER 2022	\$1,452,549	\$72,431	\$16,736	\$1,541,716

Schedule 7

Schedule 7 lists receivables for various local boards. As of March 31, 2024, all payments have been received.

Local Boards Aging As at December 31, 2023				
	Current	31 - 90 Days	90+ Days	Total
CUPE Local 905	\$223,885	\$ -	\$ -	\$223,885
Housing York Inc.	11,456,046	-	-	11,456,046
Schools & School Boards	11,692	7,336	6,420	25,448
Oak Valley Health	324	-	-	324
TOTAL - DECEMBER 2023	\$11,691,946	\$7,336	\$6,420	\$11,705,702
% PAID AS OF MARCH 31, 2024	100.0%	100.0%	100.0%	100.0%
TOTAL - DECEMBER 2022	\$1,187,152	\$3,713	\$ -	\$1,190,865

Schedule 8

Schedule 8 lists other receivables (Sundry) that are not captured in the previous categories. Payments received as of March 31, 2024, totalled \$1.8M. Collections efforts for the remaining balances are ongoing.

Sundry Aging As at December 31, 2023				
	Current	31 - 90 Days	90 + Days	Total
PUBLIC WORKS	\$1,465,553	\$83,376	\$913,261	\$2,462,191
Environmental Services	993,107	34,929	521,253	1,549,289
Liquid Waste Disposal	257,639	9,658	19,003	286,300
Solid Waste Disposal	735,468	25,271	502,250	1,262,989
Transportation Services	472,446	48,448	392,008	912,902
Road Maintenance	5,239	2,314	16,062	23,615
Traffic Collision Claims	120,032	31,941	373,805	525,778
Transit	320,216	1,657	522	322,395
Transportation Services	-	(145)	-	(145)
User Utility Application Fees	26,960	12,680	1,620	41,260
Other	335,050	114,053	20,640	469,743
Community & Health Services	49,730	3,990	-	53,720
Corporate Services	2,355	871	-	3,226
Finance, Insurance & Risk	107,461	463	-	107,924
York Regional Police	175,504	108,729	20,640	304,873
TOTAL SUNDRY	\$1,800,603	\$197,429	\$933,902	\$2,931,934
% PAID AS OF MARCH 31, 2024	79.7%	81.7%	20.8%	61.1%
TOTAL - DECEMBER 2022	\$1,317,874	\$749,346	\$877,124	\$2,944,345



Status: **Draft**
Approved By: **Council**

The Regional Municipality of York

Collection of Accounts

Policy No.: 7187196

Original Approval Date: June 26, 2003

Policy Last Updated: June 28, 2018

Policy Statement:

Policy for collection practices, reporting on accounts receivables and the authority to write-off uncollectible accounts.

Application:

This policy applies to invoices issued by the Region. This application includes:

- invoices issued based on services and contracts entered into by Regional Departments ~~with both government sector and non-government sector clients~~
- invoices issued on behalf of York Regional Police Services (YRP)
- invoices issued for Seniors Services

This policy excludes:

- Provincial Offences fines that are governed by the *Provincial Offences Act*. The collection of defaulted fines is administered by the Legal and Court Services Department through the Collection Policy for Provincial Offences Act Defaulted Fines.
- **Invoices issued by: York Region Rapid Transit Corporation, Housing York Inc. and YTN Telecom Network Inc.**

Purpose:

The purpose of this policy is to:

- encourage strong, responsible fiscal management
- establish standards on the collection of outstanding accounts, reporting on receivables and authority to write-off accounts deemed uncollectible
- maximize the Region's cash flow
- minimize the cost of collecting accounts receivable

Definitions:

Government Sector:

All departments, offices, boards and other bodies of the federal, provincial and municipal governments and private not-for-profit organizations that are controlled and/or financed mainly by senior levels of government. Also referred to as the public sector.

Non-Government Sector:

All individuals, firms, organizations and institutions not belonging to the government sector or not-for-profit organizations.

Outstanding Accounts:

Amounts owing against invoices issued by the Region.

Solicitor:

A lawyer in the Legal and Court Services Department at the Region.

Write-off:

To remove an outstanding amount deemed uncollectible from the Region's accounts receivable records.

Description:

Region-wide accounts receivable program

This policy provides an overview of the Region wide accounts receivable program. Through this program, the Finance Department shall:

- a. Issue authorized invoices to companies
- b. Establish and maintain procedures to monitor and govern the collection of accounts receivable, in consultation with the Commissioner of Finance, impacted departments (where applicable), and in conjunction with the Legal and Court Services Department. Procedures may include the use of collection agencies and judicial remedies authorized by law
- c. Establish and maintain procedures for writing-off accounts receivable and for determining when to end efforts to collect accounts receivable
- d. Establish, document and maintain standard internal controls

The Guidelines for Collection of Accounts details procedures regarding invoicing, collections and overdue accounts.

Late Payments and Dishonoured Payment Charges

The Region reserves the right to charge interest at the rate of 1.25% per month (15% annually) on accounts that remain unpaid for **beyond 90 30** days after the invoice date. This would not apply to the nine local municipalities of York Region.

Accounts Outstanding More than 90 Days

Accounts that are outstanding for more than 90 days go through an escalation process for resolution:

Undisputed Accounts:

Less than \$25,000	<ul style="list-style-type: none">• In consultation with Legal Services, a demand letter willmay be issued after which the account may be referred to a collection agency selected in accordance with the Purchasing Bylaw or pursued through court action. The Regional Solicitor will report annually to Council on matters pursued through court action.
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Between \$25,000 and \$500,000	<ul style="list-style-type: none"> The Regional Solicitor, in consultation with the Commissioner of Finance and the affected Department Head, shall proceed with litigation procedures. The Regional Solicitor will report annually to Council in this regard.
Greater than \$500,000	<ul style="list-style-type: none"> The Regional Solicitor, in consultation with the Commissioner of Finance and the affected Department Head, will report to Council to obtain authority to proceed with legal action.

Disputed Accounts: Government Sector

All amounts	<ul style="list-style-type: none"> Referred to the Department through the Project Manager responsible for the work or service performed. Escalated to affected Department Head and Commissioner of Finance for recommended actions.
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Disputed Accounts: Non-Government Sector

Less than \$25,000	<ul style="list-style-type: none"> In consultation with Legal Services and the affected Department Head court action may will be pursued or forwarded to a collection agency as deemed appropriate. The Regional Solicitor will report annually to Council on matters pursued through court action.
Between \$25,000 to \$500,000	<ul style="list-style-type: none"> To be referred to the Regional Solicitor in consultation with the Commissioner of Finance and the affected Department Head who will commence legal action, if deemed appropriate. The Regional Solicitor will report annually to Council in this regard.
Greater than \$500,000	<ul style="list-style-type: none"> The Regional Solicitor, in consultation with the Commissioner of Finance and the affected Department Head, will report to Council to obtain authority to proceed with legal action.

Write-off of Uncollectible Accounts

Accounts should be written off in financial accounting records when all collection procedures, including those through legal action, have been conducted without results and are deemed uncollectible. The Commissioner of Finance has the authority to write off uncollectible accounts for amounts ~~less than~~ **up to and including** \$25,000. The Commissioner of Finance shall report annually to Council on the status of outstanding accounts including a summary of accounts written-off in the previous fiscal year and seek authority from Council for the write-off of any accounts in excess of \$25,000.

Responsibilities:

Commissioner of Finance (or delegate):

- Issue invoices using supporting documentation from ~~Operating~~ Regional Departments **including YRP**.
- **Annually report to Council on the status of outstanding accounts receivable.**
- Work with Regional Departments, **including YRP**, on collections.
- Apply interest to accounts outstanding over ~~90~~**30** days at 1.25% per month (15% per annum) as necessary, excluding the nine local municipalities of York Region.
- Decide on course of action for disputed invoices within the government sector, if escalated.
- Maintain and review collection procedures and policies and report to Council as necessary.

Regional Solicitor (or delegate):

- Work in conjunction with the Finance Department to assist with the collection process.
- Consult with the Finance Department regarding the determination of appropriate action on accounts outstanding more than 90 days.
- Consult with the Commissioner of Finance and the affected Department Head to

determine a course of action **for accounts referred to Legal Services for further action.**

Affected Department Head (or delegate):

- Submit approved invoice requisition along with supporting documentation to the Finance Department, **within 30 calendar days of the completion of services.**
- Work in conjunction with the Finance Department to raise and investigate potential issues with outstanding client accounts, and aid in the collection process.
- Consult with the Commissioner of Finance and Regional Solicitor to determine a course of action **for accounts referred to Legal Services.**

Reference:

[Signing Authority Financial and Administrative Transactions Policy](#)

[Delegation Bylaw 2023-31](#) ~~[Delegation Bylaw 2016-3](#)~~

[Guidelines for Collection of Accounts](#)

Contact:

Director, ~~Strategy and Transformation Branch~~ **Corporate Shared Financial Services**

Approval Information:

Council Approval Date:	Committee Name: Committee of the Whole
Council Minute No.:	Report No.:
Extract eDOCS #:	Clause No.:

#7187196

Archived Policy #~~687936~~ **7187196**

Accessible formats or communication supports are available upon request.