

CITY OF CORNER BROOK

Auditor's Report

Compliance with Agreement

For the year ended December 31, 2015

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Auditor's Report on Compliance with Agreement

To the Gas Tax Secretariat of the Newfoundland and Labrador Department of Municipal and Intergovernmental Affairs

We have audited the City of Corner Brook compliance as at December 31, 2015 with the criteria established by the terms and conditions described in sections 4.3, 5.2.1, Schedule A paragraphs 1, 3, 4, 5 (Newfoundland and Labrador Public Tender Act only), 13, 14, 15, 16, 17, 23, 25, 26, 27 and 28, Schedule C and Schedule D of the Ultimate Recipient Gas Tax Agreement dated November 20, 2014 between the Province of Newfoundland and Labrador and the City of Corner Brook and the interpretation of such agreement as set out in note 1 attached. Compliance with the criteria established by the provisions of the agreement is the responsibility of the management of the City of Corner Brook. Our responsibility is to express an opinion on this compliance based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. These standards require that we plan and perform an audit to obtain reasonable assurance whether the City of Corner Brook complied with the criteria established by the provisions of the agreement referred to above. Such an audit includes examining, on a test basis, evidence supporting compliance, evaluating the overall compliance with the agreement, and where applicable, assessing the accounting principles used and significant estimates made by management.

In our opinion, as at December 31, 2015, the City of Corner Brook is in compliance, in all material respects, with the criteria established by the terms and provisions described in sections 4.3, 5.2.1, Schedule A paragraphs 1, 3, 4, 5 (Newfoundland and Labrador Public Tender Act only), 13, 14, 15, 16, 17, 23, 25, 26, 27 and 28, Schedule C and Schedule D of this agreement.

Corner Brook, Newfoundland and Labrador
August 15, 2016


BDO Canada LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

City of Corner Brook
Ultimate Recipient Annual Expenditure Report
Schedule 1 - Summary of Ultimate Recipient's Funding and Certification
Year Ended December 31, 2015

	Annual January 1 - December 31, 2015	Cumulative January 22, 2007 - December 31, 2015
1. Opening balance of unspent funding	\$ 1,554,091	\$ -
2. Received from Government of Newfoundland & Labrador	794,665	7,001,454
3. Interest earned on gas tax funds	16,653	111,471
4. Interest spent on eligible projects	-	-
5. Net interest earned on gas tax funds	16,653	111,471
6. Gas tax funds spent on eligible projects	1,030,000	5,777,516
8. Closing balance of unspent funds	1,335,409	1,335,409

Certification by Ultimate Recipient

I, Charles Pender, Mayor the City of Corner Brook certify that the information reported is a true and accurate representation of the Town government's position with respect to its federal gas tax revenues. I acknowledge and understand that any contravention of the terms and conditions of the Ultimate Recipient Gas Tax Agreement may result in funding being withheld.

Signature: _____

Charles Pender

Date: _____

August 24, 2016

Does the recipient have a separate bank account for gas tax funds? Yes X No _____

City of Corner Brook
Ultimate Recipient Annual Expenditure Report
Schedule 2 - Summary of Ultimate Recipient's Project Expenditure Report
Year Ended December 31, 2015

A	B	C	D	E	F	G	H	I	J	K	L
Project Number	Amount Approved by the Gas Tax Committee	Project Title	Project Description	Current Status	Start & End Date	Total Project Costs	GTF spent in 2015	Interest Spent in 2015	Total Gas Tax Fund Spent	Outcomes	Public Tender Advertisement, Invited Tender Document or Form B Attached
60-2007-71	57,621.00	Storm Drainage Improvements	East Valley Road and surrounding areas	Completed	2009	57,621.00	-	-	57,621.00	Cleaner Water	Note (i)
60-2008-146	81,387.30	Paving	Humber Road	Completed	2008	81,387.30	-	-	81,387.30	Reduced GHG	Note (i)
60-2008-147	333,314.86	Paving	Sunnyslope Drive	Completed	2008	333,314.86	-	-	333,314.86	Reduced GHG	Note (i)
60-2008-148	101,566.66	Paving	Elizabeth Street	Completed	2008	101,566.66	-	-	101,566.66	Reduced GHG	Note (i)
60-2008-149	220,765.73	Paving	Mt. Bernard Ave	Completed	2008	220,765.73	-	-	220,765.73	Reduced GHG	Note (i)
60-2008-150	157,476.80	Paving	O'Connell Drive	Completed	2008	157,476.80	-	-	157,476.80	Reduced GHG	Note (i)
60-2008-151	105,488.65	Paving	Country Road	Completed	2008	107,683.59	-	-	105,488.65	Reduced GHG	Note (i)
60-2009-666	24,413.65	Paving	Caribou Road	Completed	2009	24,413.65	-	-	24,413.65	Reduced GHG	Note (i)
60-2009-667	29,656.85	Paving	Poplar Road	Completed	2009	29,656.85	-	-	29,656.85	Reduced GHG	Note (i)
60-2009-668	83,273.09	Paving	Country Road	Completed	2009	83,273.09	-	-	83,273.09	Reduced GHG	Note (i)
60-2009-669	49,155.00	Paving	Elizabeth Street	Completed	2009	49,155.00	-	-	49,155.00	Reduced GHG	Note (i)
60-2009-670	195,606.90	Paving	O'Connell Drive	Completed	2009	195,606.90	-	-	195,606.90	Reduced GHG	Note (i)
60-2009-671	29,820.70	Paving	Carter Avenue	Completed	2009	29,820.70	-	-	29,820.70	Reduced GHG	Note (i)
60-2009-672	58,986.00	Paving	Philip Drive	Completed	2009	58,986.00	-	-	58,986.00	Reduced GHG	Note (i)
60-2009-673	9,175.60	Paving	Wheeler's Road	Completed	2009	9,175.60	-	-	9,175.60	Reduced GHG	Note (i)
60-2009-674	13,079.75	Paving	Atlantic Avenue	Completed	2009	13,079.75	-	-	13,079.75	Reduced GHG	Note (i)
60-2009-675	41,598.69	Paving	Cornation Street	Completed	2009	41,598.69	-	-	41,598.69	Reduced GHG	Note (i)
60-2009-676	32,144.60	Paving	Georgetown Road	Completed	2009	32,144.60	-	-	32,144.60	Reduced GHG	Note (i)
60-2009-677	18,351.20	Paving	Callahan's Road	Completed	2009	18,351.20	-	-	18,351.20	Reduced GHG	Note (i)
60-2009-678	33,737.97	Paving	Petries Street	Completed	2009	45,893.13	-	-	33,737.97	Reduced GHG	Note (i)
60-2009-679	34,000.00	ICSP	Corner Brook	Completed	2009	261,493.90			34,000.00	Capacity Building	Note (i)
60-2009-680	590,000.00	City Hall Retro fit	City Hall Park Street	Completed	2010	817,302.70	-	-	589,999.70	Reduced GHG	Note (i)
60-2009-72	92,436.00	Watershed Management Plan	Corner Brook Water Supply	Completed	2009	92,436.00	-	-	92,436.00	Capacity Building	Note (i)
60-2010-1206	42,000.00	District Energy Plan	Park Street	Completed	2009	498,925.06			42,000.00	Capacity Building	Note (i)
60-2011-1513H	46,000.00	Paving	Brookfield Avenue	Completed	2011	46,000.00	-	-	46,000.00	Infrastructure Upgrade	Note (i)
60-2011-1513A	29,600.00	Paving	Caribou Road	Completed	2011	29,600.00	-	-	29,600.00	Reduced GHG	Note (i)
60-2011-1513B	29,400.00	Paving	Golden Glow Place	Completed	2011	29,400.00	-	-	29,400.00	Reduced GHG	Note (i)
60-2011-1513C	13,000.00	Paving	Herald Avenue	Completed	2011	13,000.00	-	-	13,000.00	Reduced GHG	Note (i)
60-2011-1513D	78,000.00	Paving	Maple Valley Road	Completed	2011	78,000.00	-	-	78,000.00	Reduced GHG	Note (i)
60-2011-1513E	69,000.00	Paving	Petries Street	Completed	2011	69,000.00	-	-	69,000.00	Reduced GHG	Note (i)
60-2011-1513F	57,400.00	Paving	St. Marks Avenue	Completed	2011	57,400.00	-	-	57,400.00	Reduced GHG	Note (i)
60-2011-1513G	49,600.00	Paving	University Drive	Completed	2011	49,600.00	-	-	49,600.00	Reduced GHG	Note (i)
60-2011-1513	2,979,425.05	Road Upgrade	Local Roads & Bridges	In Progress	2011	2,979,425.05	1,030,000		2,970,458.72	Reduced GHG	Note (i)
60-2015-5275	4,194,515.00	Road Upgrade	Local Roads & Bridges	In Progress	2015	4,194,515.00	-	-	-	Productivity & Economic Growth	Attached
	9,980,997.05	Total				10,907,068.81	\$ 1,030,000	\$ -	5,777,515.42		

Note (i): Public Tenders invited in year prior to 2015, if applicable

Table A: Other Sources of Funding to Date

For the Year Ended December 31,

A	B	C	D	E	F	G
Project Title	Municipal	Provincial	Federal	Other (GST Rebate)	Total Other Sources	Program (i.e. MRIF, MCW, etc.) and Project number
Road Upgrade	2,194.94					60-2008-151 (MCW)
Road Upgrade	12,155.16					60-2009-678 (MCW)
ICSP Development	227,493.90					60-2009-679 (MCW)
Municipal Building Retrofit	227,303.00					60-2009-680 (MCW)
District Energy Plan		456,925.06				60-2010-1206
Total	469,147.00	456,925.06				

Notes to the Auditor's Report on Compliance with Agreement

1. Schedule A, Paragraph 5 of the Ultimate Recipient Gas Tax Agreement states:

"With respect to Contracts, award and manage all Contracts in accordance with their relevant policies and procedures and, if applicable, in accordance with the Newfoundland and Labrador Public Tender Act, the Agreement on Internal Trade and applicable international trade agreements, and all other applicable laws."

We have interpreted this requirement to be limited to the Newfoundland and Labrador Public Tender Act.

Tender

Department of Municipal and Intergovernmental Affairs

Invitation to Tender

Tenders will be received up to the date and time indicated below for the following project:

Project # 2015-11 Asphalt Paving Program 2015, City of Corner Brook
Closing Date: April 23, 2015 @ 12:00 NOON

Plans and specification may be obtained from at City Hall, 5 Park Street, Corner Brook, NL, or by calling 637-1540; and viewed at the offices of the Newfoundland and Labrador Construction Association. Tenders to be addressed to the Office of the City Clerk, P.O. Box 1080, 5 Park Street, Corner Brook, NL A2H 2W8, and submitted on forms and in sealed envelopes provided, clearly marked as to the contents. Tenders will be opened immediately after the tender closing time.

The Tender Documents shall be read in conjunction with the Department of Municipal and Intergovernmental Affairs, Master Construction Specifications, latest revision, which may be purchased from the Department of Municipal and Intergovernmental Affairs, Confederation Building Complex, St. John's, Newfoundland. This publication is available on the Department's web site under Publications at the following link:

<http://www.miga.gov.nl.ca/publications/>

The work generally consists of, but is not limited to, the supply and placing of approximately 8,500 metric tonnes of asphalt pavement and associated work.

A Bid Security of 10% will be required.

The Owner does not bind itself to accept the lowest of any tender for the project.

HONOURABLE KEITH HUTCHINGS
MINISTER OF MUNICIPAL AND INTERGOVERNMENTAL AFFAIRS



City Central Ad
Western Star
The Telegram

Saturday, April 4, 2015
Wednesday, April 8, 2015
Saturday, April 4, 2015, Wednesday, April 8, 2015