
Funding Agreement City of Saint John

December 31, 2018

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Independent Practitioner's Reasonable Assurance Report on Compliance

To the Province of New Brunswick

We have undertaken a reasonable assurance engagement of the accompanying statement of the City of Saint John's compliance as at December 31, 2018, with Schedule E ("the specified requirements") established in the Funding Agreement between the City of Saint John and the Province of New Brunswick signed March 15, 2018 (the "Agreement").

Management's Responsibility

Management is responsible for measuring and evaluating the City of Saint John's compliance with the specified requirements of the Agreement and for preparing the City of Saint John's statement of compliance. Management is also responsible for such internal control as management determines necessary to enable the City of Saint John's compliance with the specified requirements.

Our Responsibility

Our responsibility is to express a reasonable assurance opinion on management's statement based on the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements 3530, *Attestation Engagements to Report on Compliance*. This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether management's statement is fairly stated, in all material respects.

Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with this standard will always detect a material instance of non-compliance with specified requirements when it exists. Instances of non-compliance can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report. A reasonable assurance compliance reporting engagement involves performing procedures to obtain evidence about management's statement of the entity's compliance with specified requirements. The nature, timing and extent of procedures selected depends on our professional judgment, including an assessment of the risks of material misstatement of management's statement, whether due to fraud or error, and involves obtaining evidence about management's statement.

We believe the evidence we obtained is sufficient and appropriate to provide a basis for our opinion. Information relevant to the City of Saint John's compliance with the specified requirements set out in the Agreement is set out in management's statement of compliance.

Our Independence and Quality Control

We have complied with the relevant rules of professional conduct/code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Canadian Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements* and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Opinion

In our opinion, management's statement that the City of Saint John complied with the specified requirements established in the Funding Agreement as at December 31, 2018, is fairly stated, in all material respects.

We do not provide a legal opinion on the City of Saint John's compliance with the specified requirements.

Purpose of Statement

Management's statement of compliance has been prepared to report to the Province of New Brunswick on the City of Saint John's compliance with the specified requirements established in the Funding Agreement. As a result, management's statement of compliance may not be suitable for another purpose.

The image shows a handwritten signature in black ink that reads "Deloitte LLP". The signature is written in a cursive, flowing style.

Chartered Professional Accountants
July 30, 2019

Statement of Compliance

The City of Saint John has to the best of our knowledge complied with the specific requirements of Schedule E – *City of Saint John Staffing Levels (Baseline)* of the Funding Agreement with Her Majesty the Queen in right of the Province of New Brunswick ("Province") as represented by the Premier signed March 15, 2018 as at December 31, 2018.

A handwritten signature in blue ink, appearing to read 'Kevin Fudge', is written over a horizontal blue line.

Kevin Fudge, CPA, CA.

Commissioner of Finance and Administrative Services

City of Saint John

Schedule E: City of Saint John FTEs as at December 31, 2018
(These are actual filled positions excluding vacancies to be filled after December 31, 2018)

Service Area	Management Professional Staff	Non-Union Employees	Inside Workers	Outside Workers	Firefighters	Police Association	TOTAL ACTUAL	VACANCIES	TOTAL FTE
Corporate Services (CS)	22	6	18				46	2	48
Finance & Administrative Services (FA)	12.5		32	43			87.5	4	91.5
Growth & Community Development Services (GD)	13.5		20.5				34	3	37
Transportation & Environment Services (TES)	13		21.5	148			182.5		182.5
Saint John Fire Department / EMO (SJFD)	11		1		142		154	3	157
Saint John Water (SJW)	13		14	82			109	3	112
Total - City of Saint John	85	6	107	273	142	0	613	15	628
Saint John Police Force	11		18			140	169	6	175
Public Safety Communications	2		23				25	3	28
Total - Saint John Police Commission	13	0	41	0	0	140	194	9	203
ACTUAL TOTAL AS AT December 31, 2018	98	6	148	273	142	140	807	24	831

Baseline FTEs per Agreement (Schedule E)	104	6	163	283	145	144	845
Positions eliminated	(1)		(7)	(5)	(1)		(14)
Revised Baseline FTEs	103	6	156	278	144	144	831
Vacancies to be filled	(5)		(8)	(5)	(2)	(4)	(24)
FTEs as at December 31, 2018	98	6	148	273	142	140	807

List of Vacancies	Management	Non-Union Employees	Inside workers	Outside Workers	Firefighters	Police Association	TOTAL
FA Executive assistant			1				1
FA- Foreman				1			1
FA-Subforeman				1			1
FA-Stock Keeper				1			1
FINANCE & ADMIN	0	0	1	3	0	0	4
Cultural Affairs Officer			1				1
GD Planner	1						1
GD Manager, Community Planning	1						1
GROWTH & DEV	2	0	1	0	0	0	3
SJFD Lieutenant of Training					1		1
SJFD Admin Assistant 3			1				1
SJFD Fire prevention inspector					1		1
SAINT JOHN FIRE DEPT	0	0	1	0	2	0	3
PSCC Inside worker			3				3
SJPF Managers	2						2
SJPF Sworn Police Officers						4	4
SAINT JOHN POLICE FORCE	2	0	3	0	0	4	9
Municipal Engineer	1						1
SJW Skilled workers				2			2
SAINT JOHN WATER	1	0	0	2	0	0	3
CS - IT Admin Assistant 3			1				1
CS - Network specialist			1				1
CORPORATE SERVICES	0	0	2	0	0	0	2
Total Vacancies	5	0	8	5	2	4	24

List of Positions Eliminated	Management	Non-Union Employees	Inside workers	Outside Workers	Firefighters	Police Association	TOTAL
Inside workers - City of Saint John			6				6
Inside worker - Police Commission			1				1
Outside workers				5			5
Fire Prevention Officer					1		1
Manager - Corporate Services	1						1
Total Positions Eliminated	1	0	7	5	1	0	14

NOTES:
1. Information Technology and GIS Departments moved from Finance & Administrative Services to Corporate Services.
Cultural Affairs' office moved from Corporate Services to Growth & Community Development
2. Further adjustments were made to the City's permanent Establishment in 2017 and 2018 based on Council / Operational priorities and the City's collective agreements.
3. 2018 Police and Public Safety Communications Centre workforce information has been provided by the Saint John Police Force.
4. The 2018 Establishment was approved by Common Council.

1. Purpose

For the purpose of determining Permanent Staffing Levels for Schedule E – City of Saint John Staffing Levels (Baseline) of the Funding Agreement with Her Majesty the Queen in right of the Province of New Brunswick as represented by the Premier signed March 15, 2018, as at December 31, 2018, the City of Saint John included the following:

- Working full time permanent
- Vacant position
- Leave of absence