

Recommendation:

That the report Treasurer-2026-12, dated April 21, 2026 regarding the discontinuation of the detailed accounts payable report on the Council Agenda be received; and

That Council approves the discontinuation of detailed accounts payable reports on the Council Agenda; and

That Council direct staff to bring forward an amendment to the Procedural By-law to remove "Accounts" from the Order of Agenda; and

That staff continue to provide financial oversight information through summary financial reporting, budget reporting, procurement compliance reporting, and the audited financial statements.

Purpose

The purpose of this report is to recommend that the Township discontinue the inclusion of detailed accounts payable payment listings in regular Council agendas.

This recommendation is intended to support sound municipal governance, maintain appropriate financial oversight, reduce unnecessary disclosure of detailed transactional information, and ensure that Council's review remains focused on strategic and policy-level matters rather than routine administrative processing.

Background

At the Council meeting on September 15, 2025, Council received correspondence regarding "Accounts" as listed in the Order of Agenda, Section 6.1 of the Procedural By-law 2022-21, as amended. In response to the correspondence, the following Resolution was passed:

Resolution Number 258-2025

Moved by: Councillor Watt

Seconded by: Councillor Landsmann

That the complaint to Council dated September 2, 2025 regarding Accounts from the Douro-Dummer Local Taxpayers be received, and that it be brought forward to the new Treasurer after hire. Carried

From time to time, municipalities are asked to publish detailed accounts payable payment listings as a measure of transparency. While this may appear, at first glance, to provide greater openness, detailed accounts payable listings are not, in themselves, a strong governance tool and do not provide meaningful oversight at the Council level.

Accounts payable listings are operational records. They reflect payments that have already been processed through existing administrative controls, approved under

established authority, and made within the broader framework of Council-approved budgets, procurement requirements, internal controls, and audit review. For that reason, publishing or routinely presenting detailed accounts payable listings to Council can create misunderstanding about Council's role and can suggest a level of review or approval that is not operationally appropriate and does not improve accountability.

Discussion

1. Detailed Accounts Payable Listings Do Not Provide Effective Council Oversight

Council's role is to govern, set priorities, approve budgets, and monitor financial performance at a high level. Council is not responsible for reviewing routine invoices or second-guessing day-to-day payment processing.

Detailed accounts payable listings are retrospective and transactional. They show payments after the fact and do not, on their own, provide context regarding budget authorization, contract terms, procurement compliance, timing differences, accruals, cost-sharing arrangements, or project status. As a result, they can easily be misunderstood when viewed in isolation.

Providing detailed accounts payable listings to Council or publishing them in public agenda packages does not improve financial accountability. Instead, it increases the risk of misinterpretation and shifts attention toward routine administrative transactions rather than meaningful financial oversight.

Meaningful oversight is better achieved through:

- budget approval and amendments;
- budget-to-actual reporting;
- procurement compliance reporting;
- contract award reporting;
- variance analysis;
- reserve and capital reporting; and
- annual audited financial statements.

2. Publishing Detailed AP Listings Can Create Confusion and Undermine Good Governance

Routine publication of accounts payable listings may blur the distinction between Council's governance function and staff's administrative responsibilities.

If Council is presented with detailed payment listings after payments have already been processed, it can create a false expectation that Council should be reviewing individual expenditures line by line. That is not how municipal financial control is intended to operate.

Municipal accountability is not achieved through invoice-by-invoice review at the Council table. It is achieved through:

- clear budgets;
- delegated authority;
- procurement rules;
- approval controls;
- reconciliations;
- audit review; and
- regular financial reporting.

When Council is pulled into detailed operational payment review, there is a risk of encouraging micromanagement rather than effective oversight.

3. Detailed Payment Listings Can Be Misleading Without Full Context

Accounts payable listings often contain vendor names, invoice amounts, and payment dates, but they do not explain the full business context behind a transaction. Without supporting operational context, residents or Council members may incorrectly assume that:

- a payment is unusual when it is routine;
- a vendor relationship is inappropriate when it is properly procured;
- an amount is excessive when it may represent a progress payment, annual contract amount, pooled purchase, or grant-funded expense; or
- a payment reflects new spending when it may simply be timing related.

This can result in unnecessary concern, incomplete conclusions, and misplaced scrutiny of normal business operations.

Council is better served by summary-level reporting that explains material variances, major contracts, significant expenditures, and emerging financial pressures in context.

4. There Are Legitimate Privacy, Confidentiality, and Security Concerns

Although municipal spending must remain accountable, not all detailed transactional information needs to be routinely published in a public agenda package.

Detailed accounts payable listings may expose information such as:

- vendor identities including personal information;
- payment timing;
- payment amounts;
- transaction descriptions; and
- recurring payment patterns
- personal information and third party trade secrets as defined in the Municipal Freedom of Information and Protection of Privacy Act.

Routine public disclosure of this information may increase the Township's exposure to:

- phishing and impersonation attempts;
- business email compromise schemes;
- fraud targeting vendors and/or staff;
- misuse of information about municipal purchasing patterns; and
- unnecessary disclosure of commercially sensitive relationships.

In a small municipal environment, detailed public information can make it easier for external parties to infer internal processes, approval pathways, and payment cycles. Transparency should be balanced with appropriate risk management and with the principle of disclosing what is necessary for accountability, rather than everything that is operationally available.

5. Existing Financial Controls Already Provide Strong Accountability

The Township already has multiple layers of financial control and oversight in place.

These include:

- Council approval of the annual budget;
- procurement policies and by-law requirements;
- delegated authority and approval limits;
- invoice review and approval procedures;
- segregation of duties;
- account reconciliations and bank reconciliations;
- periodic financial reporting; and
- annual external audit.

These controls are specifically designed to ensure that spending is properly authorized, recorded, monitored, and reported.

For that reason, routine publication of detailed accounts payable listings are not necessary to establish accountability.

6. Better Reporting Options Are Available

If Council wishes to receive financial information in a way that supports its oversight role, there are better alternatives than publishing detailed AP listings.

These include:

- quarterly financial summary reports;
- budget-to-actual reporting;
- department-level expenditure summaries;
- capital project financial status reports;
- procurement compliance reports;
- contract award reports;
- year-end financial reporting; and
- audited financial statements.

These tools provide Council with more useful and more strategic information than a raw transaction list.

Financial Impact

There is no direct financial impact arising from this recommendation.

However, discontinuing the inclusion of detailed accounts payable listings in regular Council agendas would support more efficient administration and allow staff to focus on preparing financial reporting that is more useful, contextual, and relevant to Council's oversight role.

Strategic and Legislative Considerations

This recommendation supports sound municipal governance by reinforcing the distinction between Council's role in setting direction and staff's role in carrying out day-to-day administration.

The recommended approach also supports principles of accountability, transparency, confidentiality, and effective internal control by ensuring that financial oversight is provided in a manner that is appropriate to the nature of Council's responsibilities.

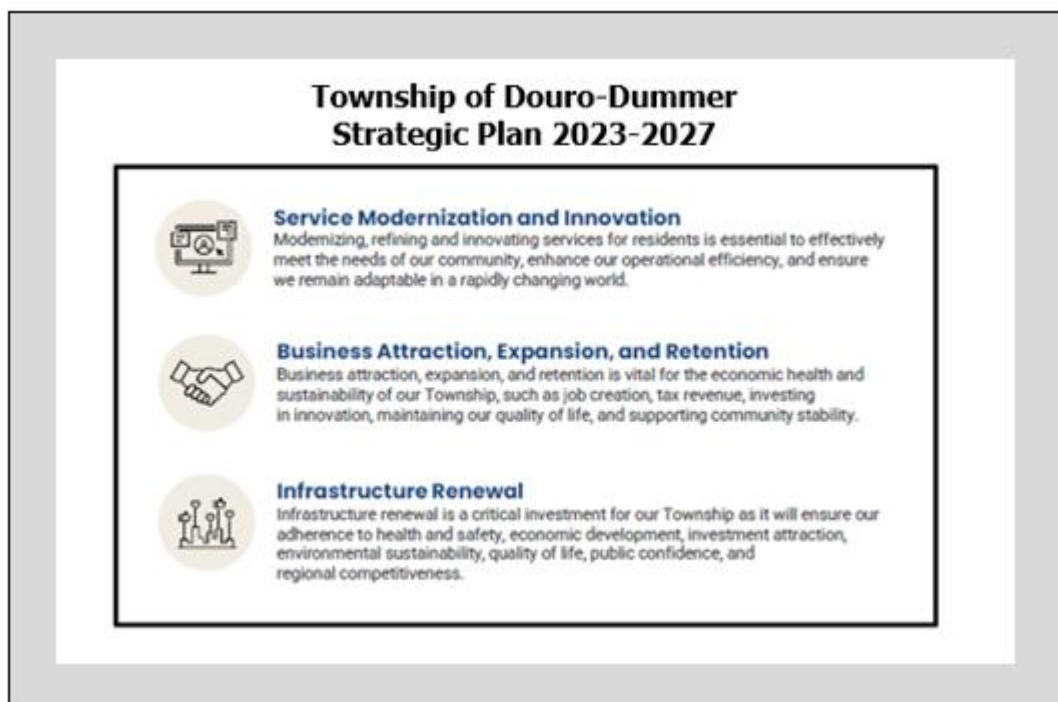
Conclusion

Council's responsibility is to provide governance, oversight, and strategic financial direction — not to review routine payments on a transaction-by-transaction basis. Providing detailed accounts payable listings to Council or publishing them in public agenda packages would not improve financial accountability but would increase the risk of misinterpretation and unnecessary focus on routine administrative transactions.

Detailed accounts payable listings are not an effective governance oversight tool, can be misleading without context, may expose the Township to avoidable privacy and fraud-related risks, and can blur the line between Council's role and staff's administrative responsibilities.

The Township already has appropriate financial controls in place, including budget approval, procurement rules, delegated authority, internal controls, financial reporting, and annual audit review.

For these reasons, the recommended approach is to discontinue the inclusion of detailed accounts payable listings in Council agendas and instead provide Council with summary-level financial information that is more relevant, strategic, and appropriate to its role.



Report Approval Details

Document Title:	Discontinuation of Detailed Accounts Payable Listings in Council Agendas - Treasurer-2026-12.docx
Attachments:	
Final Approval Date:	Apr 16, 2026

This report and all of its attachments were approved and signed as outlined below:

Martina Chait-Hartwig

Todd Davis