



BEARING THE BURDEN

AN OVERVIEW
OF MUNICIPAL
REPORTING TO
THE PROVINCE

Acknowledgements:

Lead Researcher

DEVAN LOBO

AMCTO would like to thank the following reviewers for providing their support and feedback for this research project.

JEFF ABRAMS,

City Clerk,
City of Vaughan

PETER LOEWEN,

Director at School of Public Policy
& Governance and Associate
Professor of Political Science,
University of Toronto

ZAC SPICER,

Assistant Professor of Political
Science,
Brock University

We would also like to extend our sincere thanks to the public servants across the province who completed our survey, participated in interviews and focus groups. A special thanks to the following municipalities for helping to facilitate this research:

**MUNICIPALITY OF BAYHAM
COUNTY OF GREY**

**CITY OF OSHAWA
TOWNSHIP OF PUSLINCH**

**MUNICIPALITY OF WAWA
REGIONAL MUNICIPALITY OF YORK**

Please note that the conclusions, recommendations, and opinions expressed in this report belong to AMCTO and do not necessarily reflect the views of the individual reviewers or municipalities who participated in this research.

INTRODUCTION

Every day in communities across Ontario local governments work hard to deliver crucial services to their citizens. Most of this is tangible and visible: garbage trucks collect trash, police officers patrol the streets, and road crews fix potholes. However, a key feature of municipal service delivery—municipal reporting to the province—is not visible to even well-informed citizens. Reporting is both important and necessary. It helps the province to ensure accountability, monitor performance of funded programs, and ensure that transferred money is being spent appropriately. However, over time municipal reporting has become unwieldy. New regulations, funding agreements and programs have made municipal-provincial relations more complex. As new requirements were added, too few were taken away. Steadily municipalities became deeply over regulated and burdened with requirements to report to the province on hundreds of programs and services.

Governments at all three levels in Canada have entered a period where evolution and change are imperative. Steep fiscal pressures, rapid technological and demographic change, globalization and the spread of populism have all dramatically altered the environment in which they deliver services and govern. Intergovernmental relationships must also evolve and adapt to meet the changing demands of Ontarians.

“ **Accountability is essential, but we often treat that goal as an absolute good. Taxpayers expect excellent management and transparent procurement, but an exclusive focus on rigorous financial reporting and compliance requires a significant investment of time, energy and resources that is subject to diminishing returns.** ”

— DRUMMOND REPORT, 2012

Far from achieving the goals of good governance and accountability, municipal-provincial reporting in Ontario now hinders the ability of municipalities to function like responsible orders of government. Reporting threatens to weaken municipal productivity at a time when municipalities must modernize to face increasing demands. This report provides an overview of the municipal reporting burden. It's based on interviews and focus groups with municipalities and municipal public servants from across the province. Its goal is to provoke a conversation about how to reimagine the reporting relationship between municipalities and the province.

PRECEDENTS FOR REFORM

While bringing meaningful change to the municipal reporting burden will be no easy task, over the past decade the government has demonstrated that it can tackle difficult challenges. Below are a few examples.

Open for Business: The government of Ontario has made a valuable contribution to reducing and streamlining regulation and reform for the private sector. In 2008 the government unveiled its Open for Business Strategy, which was designed to produce a regulatory environment more conducive to businesses. Open for Business is a government-wide burden reduction and service modernization effort, and includes the government's Red Tape Challenge, Regulatory Centre of Excellence, Regulatory Modernization Committee, Government Modernization Fund, and Regulatory Burden Reduction Team. According to the Ministry of Economic Development and Growth, the government has achieved 50% of its target to reduce the burden on businesses with \$100 million in savings by 2017. In 2014 alone, five ministries worked together to help save \$6 million and 150,000 hours for the businesses in Ontario. Similarly, in 2015, seventeen ministry initiatives saved \$44 million and 2.3 million hours (Ministry of Economic Development and Trade, 2015).

TPAM: The Transfer Payment Administrative Modernization Initiative (TPAM), run by the Government of Ontario's Treasury Board Secretariat is designed to streamline and modernize the government's approach to managing its transfer payments. One of the elements of TPAM is a Transfer Payment Common Registration system (TPCR); a one-window, online portal that enables organizations that receive transfer payments to maintain a single profile and allows this information to be accessed and used by all ministries. One of the goals of TPAM is to allow transfer payment recipients, such as municipalities, to spend less time on administrative processes and more time on delivering services.

METHODOLOGY

The purpose of this report is to better understand the impact of municipal reporting to the province, and identify recommendations to streamline and improve the effectiveness of reporting. The findings are based on interviews and focus groups with 29 local government professionals throughout July and August of 2016. This qualitative data was supplemented by an online survey of municipal public servants from across the province, which received over 300 responses. Research respondents represented a wide cross-segment of Ontario's municipal sector, including a variety of population sizes, tiers, years of employment in the sector, and regions of the province.

LIMITATIONS

While this research project was designed to provide a wholesome picture of municipal-provincial reporting in Ontario, several limitations must be acknowledged. The interviews and focus groups conducted for this project were conducted in six municipalities.¹ While this qualitative research was supplemented by a survey of municipal public servants from across the province, the conclusions presented in this report may not necessarily be representative of the experience of every municipality.

In addition, while this project provides an overview of municipal reporting to the province, it does not cover reporting to the federal government (which is extensive). Nor does it cover the effect of regulations, either provincial or federal, on municipalities. These are both important topics in their own right.

¹ The six municipalities included both upper and lower tier, small, medium, and large communities, and municipalities located in a number of regions of the province, including the north.

FINDINGS

This section presents the key findings of this research project. Full research results, and a broader discussion of the context of municipal reporting can be found in the full technical report, which is located on the AMCTO website.

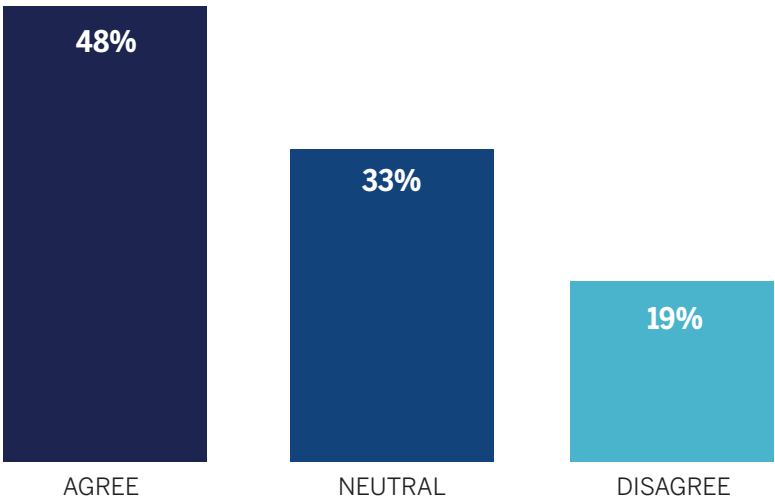
1. REPORTING NEGATIVELY IMPACTS SERVICE DELIVERY AND PREVENTS MUNICIPALITIES FROM INNOVATING AND PREPARING FOR THE FUTURE

The most alarming finding that emerged from this research is that reporting to the province is negatively impacting the ability of municipalities to effectively deliver services to the citizens of their communities, and to plan, prepare and innovate for the future. As seen in Figure 1, almost half of municipal public servants surveyed for this project agree that provincial reporting impacts their ability to effectively deliver services. This finding was validated by interview and focus group respondents who talked at length about how reporting obligations frequently draw them away from their service-delivery responsibilities.

“ Time and resources are the biggest drawbacks for municipalities when they are complying with reporting. It takes staff away from working on service-delivery and improving municipal business. ”

— FOCUS GROUP PARTICIPANT

FIGURE 1: PROVINCIAL REPORTING REQUIREMENTS ARE IMPACTING MY ABILITY TO PRODUCTIVELY DELIVER SERVICES



“ One of the main effects of reporting is that it sticks municipalities in a compliance, of-the-moment mentality, and prevents them from being proactive, and forward-looking. ”

— FOCUS GROUP PARTICIPANT

Respondents noted that they are forced squeeze reporting into their already busy schedules. Their time is prioritized and primarily devoted to delivering services in the community, and they find it difficult to keep up with the reporting that they are responsible for. However, they recognize the need to fulfill reporting requirements, especially as they become increasingly linked to provincial funding agreements.

In many cases municipalities expend substantial resources to manage and complete reporting by the deadlines. They deal with this problem in a variety of ways, from working overtime to hiring consultants. Both solutions are financially costly, diverting scarce municipal resources away from core service delivery.

Focus group and interview participants also emphasized that the amount of time they spend on reporting carries a broader and more profound implication for their municipality. Over and over again municipal public servants emphasized that in the current system the amount of time that they spent in reporting is preventing them from being able to plan for the future, and look for ways to innovate and improve. A fairly clear conclusion from this research is that reporting is a barrier to innovation. Every hour that is spent filling out reports to be sent the province is an hour not spent analyzing service-level data, conducting program reviews or consulting with stakeholders in the community. Some municipalities, especially those located in smaller communities, are so bogged down by reporting that they are forced to simply operate through business as usual. They don't have the time to think of the future because they are constantly looking back.

2. REPORTING IS ONEROUS AND EXCESSIVE

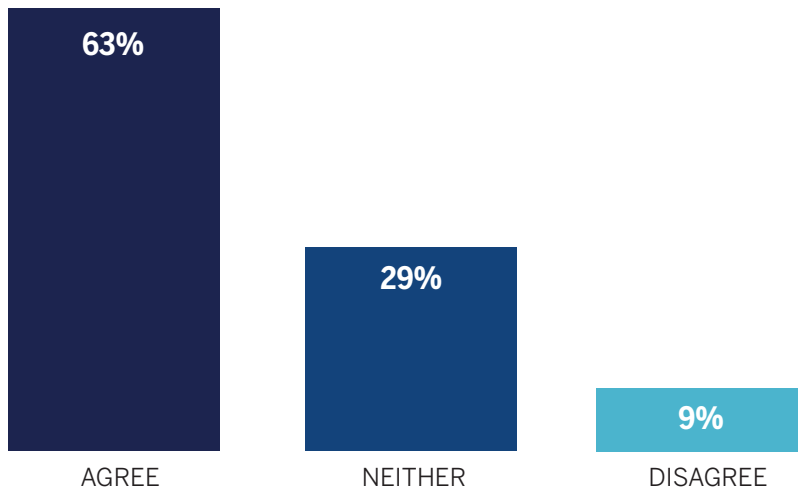
There was broad agreement amongst focus group, interview, and survey respondents that reporting is both onerous and excessive. Based on our research, we estimate that the province collects at least 422 reports from municipalities every year (225 separate reports, collected monthly, quarterly, biannually, and annually). We think that this is a conservative estimate. Consider that municipalities must complete reports for every environmental-related site, wastewater facility, or long-term care home in their jurisdiction. Moreover, this number doesn't include reports submitted on a unique frequency, like grant-based reporting. A full list of reports that we have collected can be found on the AMCTO website.

“ We estimate that the province collects at least 422 reports from municipalities every year (225 separate reports, collected monthly, quarterly, biannually, and annually). We think that this is a conservative estimate. ”

While no single municipality is responsible for filling out all 422 reports in any given year, we know from other estimates that some municipalities complete more than 200. The amount of reporting a municipality completes generally depends on the set of services they are responsible for. Some are required to complete as few as 90 reports, while others complete more than 200. For instance, in 2012 the City of Toronto documented that they submit about 270 reports to 11 separate provincial ministries or agencies, not considering grant-based reporting or audits. Similarly, the Drummond Report identified that one Ontario municipality submits 287 reports to the province every year.

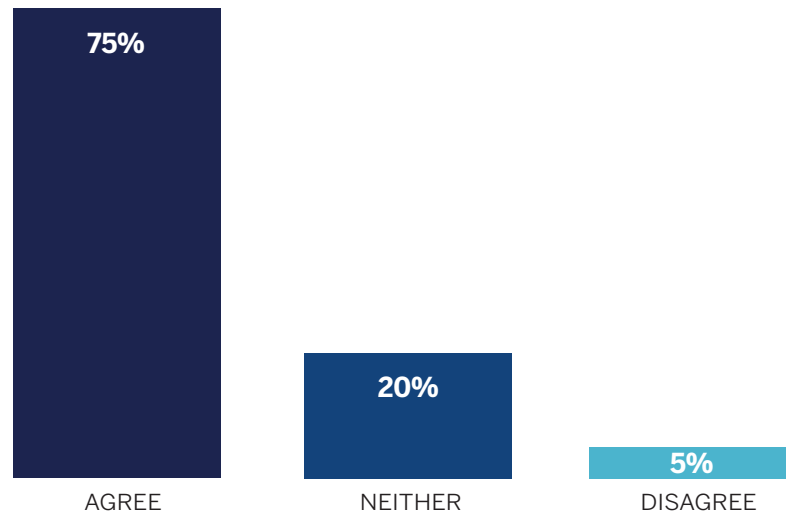
As seen in Figure 2, 63% of survey respondents agreed with the statement that there are too many provincial reporting requirements. Focus group and interview participants also agreed that there is more reporting now than 3-5 years ago, and that the trend seems to be for the province to consistently add new reporting requirements without taking many away. Reporting requirements are rarely if ever removed or streamlined. Even when reporting requirements are removed, there is usually a corresponding increase somewhere else. For instance, several respondents noted that when the Municipal Performance Measurement Program (MPMP) was removed, it didn't mitigate a corresponding increase in the difficulty of the Financial Information Return (FIR).

FIGURE 2: THERE ARE TOO MANY PROVINCIAL REPORTING REQUIREMENTS



Reporting is also time consuming. For example, the Long-Term Care Home Service Accountability Agreement takes municipalities anywhere from 21 to 45 days to complete for just one home. An overwhelming percentage of respondents believe provincial reporting takes too much time to complete, with 75% of survey respondents agreeing that provincial reporting is too time consuming (Figure 3).

FIGURE 3: PROVINCIAL REPORTING IS TOO TIME CONSUMING

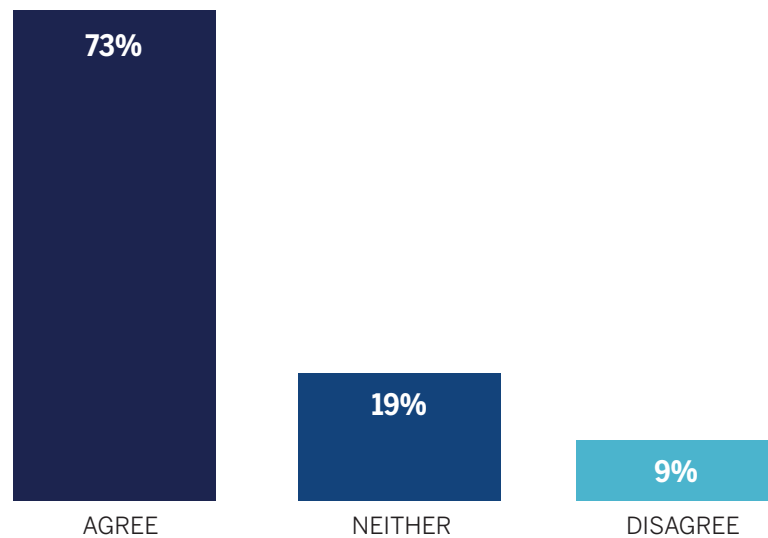


While the volume of reporting was a key area of concern, so too was the difficulty and complexity of some of the reporting. The process of reporting is considerably more complex than simply filling out a form or template. Reporting requires data gathering, data input, and record keeping. As seen in Figure 4, about 73% of survey respondents from all categories agree that complying with reporting requirements is onerous. Only 9% disagreed. Many respondents felt that the time and resources spent on reporting outweighed the benefit, or was not proportional to the program or service being reported on. Some described the report that they are responsible for as frustrating to complete, bringing them little or no added benefit, and taking time away from what they view as their actual job.

Some reporting requirements are described as straightforward and clear in terms of determining what is required. Others, however, are vague and leave crucial details up to a municipality's interpretation. For instance, respondents noted that compliance reporting for environmental assessments come with vague instructions, that ask for information based on what the municipality believes is "sufficient." In these cases, provincial staff are often not able to provide useful clarification. To mitigate this uncertainty, many municipalities go above and beyond what they think is necessary to ensure that they've met the require-

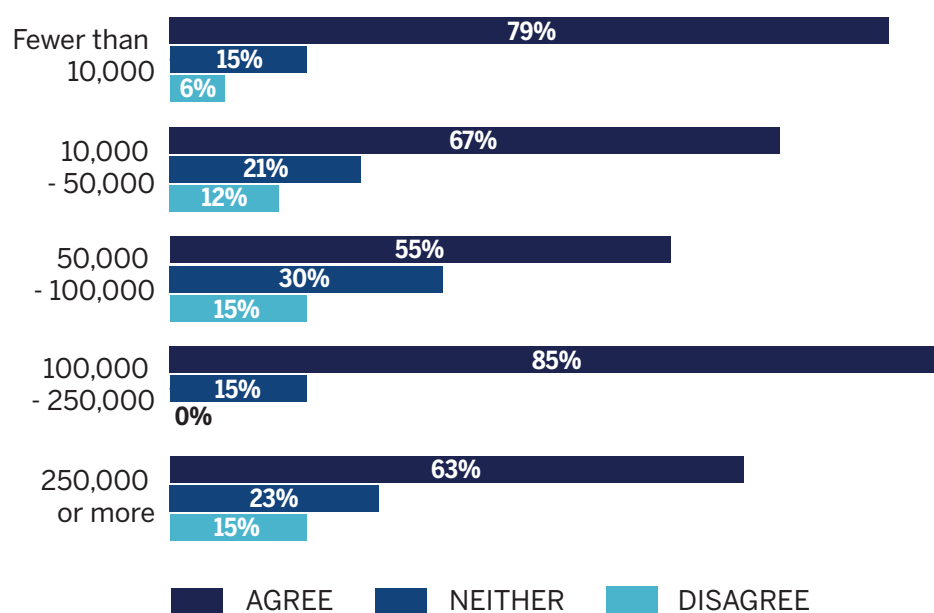
ments. One focus group respondent talked about sending huge stacks of binders to the province to ensure that all of their bases were covered. Should questions or problems arise with reporting, respondents said that when they seek clarification or support from provincial ministries or agencies the response is inconsistent. While some ministries and agencies are helpful, others were reported to be unreliable, slow and unhelpful. Some respondents indicated that it is common for municipal public servants to use their informal networks instead of official ministry contacts when they have questions about reporting.

FIGURE 4: COMPLYING WITH PROVINCIAL REPORTING REQUIREMENTS IS ONEROUS



As seen in Figure 5, every municipality faces its own unique challenges. Smaller municipalities have fewer coordination challenges but have less capacity and fewer resources to deal with reporting challenges. Conversely larger municipalities have greater staff capacity and resources but face more complex coordination challenges. Similar findings have been noted in the experience of provincial reporting to the federal government (Graefe et al., 2013, 76).

FIGURE 5: COMPLYING WITH PROVINCIAL REPORTING REQUIREMENTS IS ONEROUS, BY POPULATION SIZE



Respondents describe feeling frustrated with reporting, and note that it impacts their stress levels, mental health and ability to work effectively. As one senior municipal official noted, there are broader impacts to the health of municipal employees associated with being overworked. Several focus group respondents also reported that reporting has made it difficult for them to recruit qualified staff. Most public servants enter government to serve their community and work on programs and services that they think are important. They don't want to spend time filling out spreadsheets, or entering data into antiquated provincial portals.

“It is more the case that reporting to the province is done because it is mandatory, not because it generates value. If municipalities saw the value of the data they collect for reporting, they would be eager to coordinate, participate, and find the utility of the reporting.”

— FOCUS GROUP PARTICIPANT

3. THE PURPOSE OF REPORTING IS OFTEN UNCLEAR

In addition to the excessive amount of reporting that municipalities are subject to, research respondents also frequently acknowledged that they often didn't know the purpose of reporting. While the process of reporting can help municipalities become aware of inefficiencies, measure their progress, inform program decisions, or learn more about potential problems with the programs and services they deliver, our research suggests that this is the exception rather than the rule. Respondents painted a clear picture: in most instances municipalities derive little benefit from the reporting that they do, rarely have a good sense of what it is being used for, and are deeply sceptical that the information is actually being used.

Respondents also voiced very clearly that they wish the information that they were reporting was useful for the work that they do. In fact, many respondents indicated that they would be more enthusiastic about reporting if there was mutual benefit for both the province and municipality. However, as seen in Figure 6, public servants consider reporting to bring little or no value to their work, with only 21% of respondents selecting affirmative options.

One of the reasons why reporting brings little value to municipalities, is that the information reported to the province is rarely shared back with them. Numerous respondents indicated that it would be really helpful for them if data that they report to the province was published or shared in some form, so that they could benchmark or compare themselves against other municipalities. Even in the limited number of circumstances where data is shared back with the sector, many municipal public servants feel that the data is inconsistent, preventing true “apples to apples” comparisons.

FIGURE 6: RATE THE VALUE THAT REPORTING GENERALLY BRINGS TO YOUR WORK

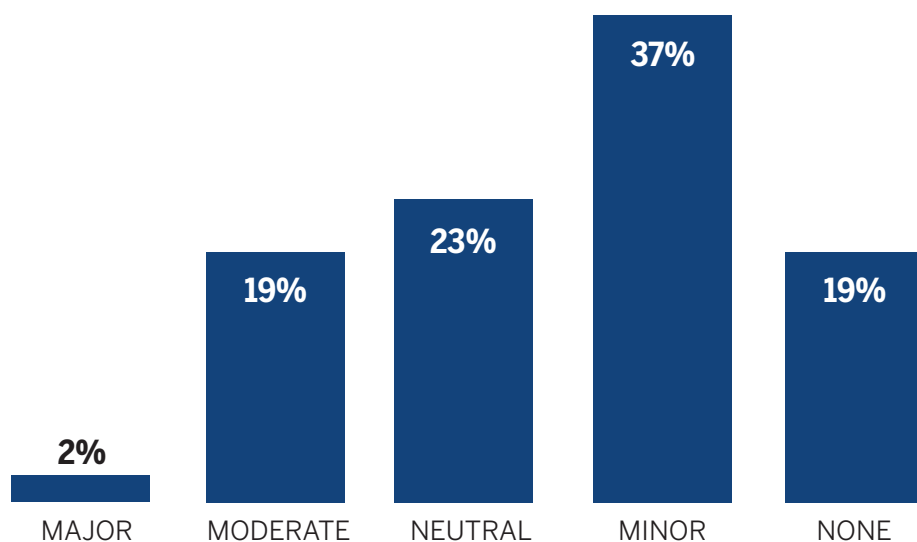
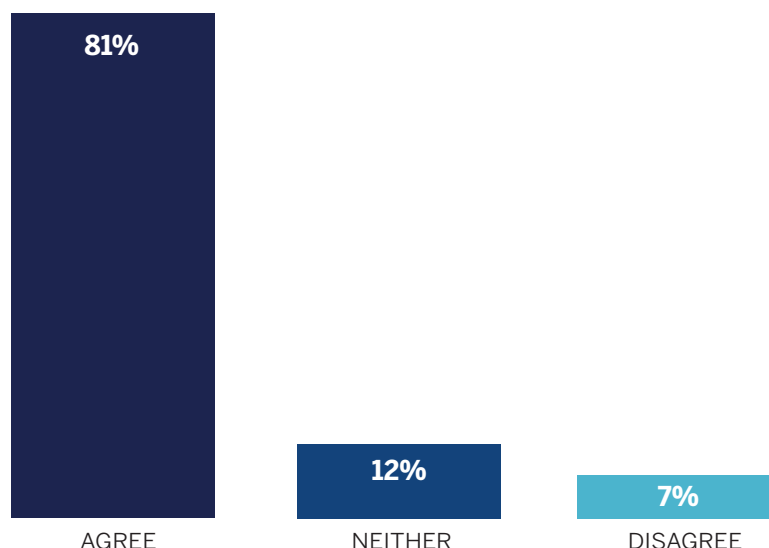


FIGURE 7: IT IS UNCLEAR HOW THE DATA I SUBMIT IS USED



However, perhaps a more significant problem underlying the municipal-provincial reporting relationship is that most municipal public servants don't know how the data the province is collecting is being used, or why it is being collected. This perception is confirmed by survey data, which shows that 81% of respondents agree that it is unclear how the data they submit as part of provincial reports is being used (Figure 7).

One interview participant noted that while there are circumstances where it seems like data the province collects is being used for program decisions, in other circumstances reporting seems to be used more for “surveillance” and accountability. The Drummond Report reached a similar conclusion, noting that “information reported is often not used at the other end to influence changes in policy or service delivery” (Drummond et al., 2012, 127).

“One major struggle is that municipalities don't always know what the data is used for, and the province doesn't communicate about the value of the information that is being collected.”

— FOCUS GROUP PARTICIPANT

4. MUNICIPAL-PROVINCIAL REPORTING IS HIGHLY FRAGMENTED

One possible reason why the province has been unable to communicate the value of reporting is that it is so fragmented that the even the province doesn't have a clear picture of the scale and scope of municipal reporting. Municipalities submit reports to at least 34 different ministries and agencies. Many ministries and agencies approach reporting in different ways, sometimes resulting in redundant requests for the same information. For example, data required for reporting on long-term care homes is duplicated in the Ontario Healthcare Reporting Standards and the Long-Term Care Service Accountability agreement, or simply in the quarterly and then annual reports on the same program. This is just one example of many, where municipalities submit the same data to different ministries, or to the same ministry in different reports.

The features of each report can also differ greatly making reporting even more onerous for municipalities. Reports are submitted to different provincial ministries or agencies at different points in time, some monthly, some quarterly, some bi-annually, and others annually or a combination. Provincial bodies do not appear to coordinate or create common standards for reporting results. Respondents described a picture where the government's left hand often doesn't know what the right hand is doing. The reporting architecture is so fragmented that municipal staff spend time seeking clarification from various agencies and ministries, reporting the same data multiple times, and constantly grappling with new and inconsistent reporting formats. Simply glancing at the list of reports that we have assembled paints a clear picture of how expansive and fragmented reporting has become.

The way that municipalities handle their reporting requirements is also highly varied. Every municipality handles municipal reporting in a slightly different way. Their response largely depends on their size, organizational structure, capacity, knowledge and skills, technological capacity, and annual revenue. In the interviews and focus groups conducted for this report, we discovered that in small municipalities reporting is usually completed by a smaller number of staff, though they still likely have to collect data from other departments. At the other end of the spectrum, larger municipalities used a more decentralized approach to reporting where individual departments were responsible for reporting in their own areas. One commonality was that in more technical areas (such as wastewater), those with the relevant technical experience were most likely to be completing reporting requirements.

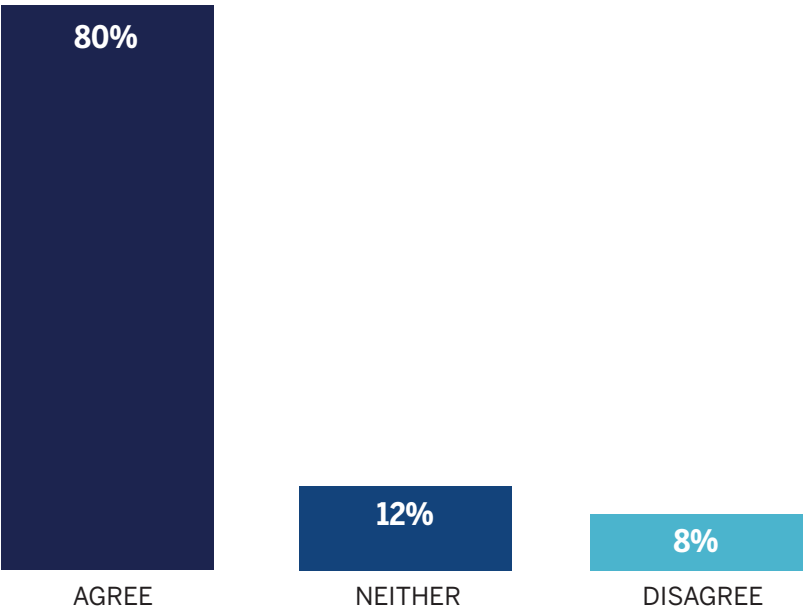
5. MUNICIPALITIES THINK REPORTING IS IMPORTANT

Finally, despite all the concerns that respondents expressed, and all the issues currently associated with reporting, there is a strong belief amongst municipal public servants that reporting is important. As seen in Figure 8, 80% of survey respondents agree that reporting is important; only 8% disagree. This message was confirmed in interviews and focus group conversations.

Respondents frequently expressed a recognition that certain reporting requirements are important and necessary, and that as a principle, reporting is an important component of intergovernmental arrangements. Respondents were able to identify a number of reporting processes that offered them opportunities to improve their core business. However, the elements of reporting that are useful are vastly overshadowed by the elements that are illogical and deeply frustrating to municipal officials.

There is no debate about whether or not reporting is important. The question is really to what extent is it useful and productive, and to what extent does it actually lead to worse outcomes for municipalities and the citizens that they serve. As noted by one focus group participant, “most public servants want to serve their communities, not fill out reports.” The important challenge going forward is to identify and preserve the important and productive elements of reporting, and look for opportunities to streamline and improve the duplication and waste.

FIGURE 8: COMPLYING WITH PROVINCIAL REPORTING IS IMPORTANT



RECOMMENDATIONS

The focus of this research project was to better understand the municipal reporting problem in Ontario. Throughout several months of research and conversations with municipal officials, we were also able to identify a series of recommendations that we believe can begin to move this issue forward.

FOR THE PROVINCE:

1. Establish and maintain a comprehensive list of provincially required reporting for municipalities. The key to solving any problem is to first understand it. To that end, the province should work towards creating a cross-ministry list that catalogues all the reports that provincial ministries require municipalities to submit. We think that the Treasury Board Policy Suite's Inventory and Schedule of reports that the federal government is required to produce would be a good model to follow.²

2. Explore more effective forms of reporting. There are a number of ways that the government could ensure that it is accomplishing its goals of monitoring policy progress, compliance and accountability at the local level, while not requiring municipalities to fill out an endless number of reports. For example, one option would be to establish a list of priority indicators that municipalities report on, allowing the multiple provincial ministries and external stakeholders to easily access data, and removing the requirement for municipalities to report the same data multiple times to multiple ministries. In the United Kingdom, a single data list exists naming the datasets and each indicator that local governments are required to submit to the central government. Having the list allowed the government to eliminate 81 reporting requirements since summer 2010, and scale down another 34 requirements.³ Another option, is a central data portal, similar to what is being used for TPAM, where municipalities report important data that could then be accessed by provincial ministries.

3. Recognize the burden and look for opportunities to streamline and reduce the regulatory and reporting regime for Ontario's municipalities. The province needs to demonstrate that any new reporting requirements are necessary, and recognize that reporting imposes a heavy burden on municipalities. We urge the government to strike a working group or committee to review and reduce the number of municipal reporting requirements. Ontario should also look to the United Kingdom, where the government developed a New Burden Doctrine, setting out a process for assessing new burdens and ensuring any new burden is fully funded.⁴

The government should also increase the extent to which it consults with the municipal sector, and approach municipal-provincial reporting as a partnership between two levels of government working at a common purpose. The province

“Best system would be for the province to have a centralized system for data that is reported, and then disseminated from ministry-to-ministry based on their need. This would allow municipalities to only report information once, rather than a number of times to different bodies.”

— INTERVIEW PARTICIPANT

² For Inventory, see <http://www.tbs-sct.gc.ca/ip-pi/trans/cal-eng.asp>

³ Department for Communities and Local Government, “2010 to 2015 Government Policy: Local Council Transparency and Accountability,” UK Government, 2015, Appendix 5

⁴ Department for Communities and Local Government, “New Burdens Doctrine: Guidance for Government Departments,” UK Government, 2011, 4

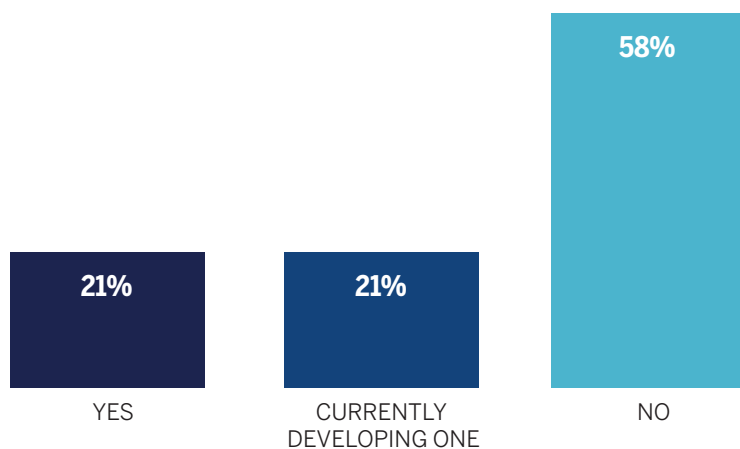
and municipalities should conduct open discussions surrounding current reporting requirements, upcoming changes or the introduction of any new reporting requirements. The government should also develop a review mechanism for any new reporting requirements that it plans to assign municipalities.

4. Communicate the purpose and value of reporting and look for opportunities to share aggregated reporting data with municipalities. For reporting to be successful, both the province and especially municipalities need to understand why data is being collected, or what it is going to be used for. Simply sharing with municipalities what the data is used for and its importance may provide a reporting incentive, helping encourage municipalities to complete reporting on-time and with accuracy. We also heard repeatedly from municipal officials throughout the course of this research that the best way to create buy-in for reporting is to make the data useful for them. One way to do this, is to share an aggregated version of some of the data that is being reported so that municipalities can use it to get a better sense of where they stand compared to other municipalities in the province, and look for opportunities to share best-practices. Municipalities are looking for a joint benefit in reporting, but it is up to the province to create it.

FOR MUNICIPALITIES:

1. Work to understand your municipality's reporting obligations and practices. If they have not already, municipalities should learn more about and assess their internal reporting responsibilities and practices. While working with the province to improve the nature of municipal reporting, municipalities should also assess their own goals and strengths and look for ways to be more effective in the way that they approach reporting. The research conducted for this study revealed that reporting in most municipalities is decentralized across the organization. While this may make practical sense for the organization, it likely also means that senior municipal officials don't have a clear picture about how reporting is affecting their community. Municipalities should try and get a comprehensive sense of their reporting systems and practices. Doing so will allow them to look for ways to optimize, and have better conversations with the province about the amount of reporting that they as a municipality are doing.

FIGURE 9: DOES YOUR MUNICIPALITY HAVE A CENTRAL APPROACH FOR DATA MANAGEMENT?



2. Develop data management approaches to improve quantitative records and optimize qualitative inputs within reporting requirements. Only about 19% of municipalities surveyed for this project indicated that they have a central data management system, while 51% do not (see Figure 9). Those municipalities that have invested in a rigorous centralized data management system find reporting relatively less onerous and program level data easier to obtain than those without one. In addition, staff from municipalities with centralized data management approaches express relatively less agreement with the statement that provincially required reporting impacts their ability to productively deliver services.

It seems clear from our survey results that more municipalities need to think about the way that they manage and operationalize data. One small Ontario municipality reports that they worked to save and find money in their budget to purchase a central software system. The system allows municipal staff to share and access data, which saved them a significant percentage of their budget and now reporting is less burdensome and they can more easily fulfill reporting requirements. A record management and data management system can help municipal staff quickly and easily share reporting data. Systems may be expensive and require planning and investment, but will likely see cost savings from better coordination and access to needed data.

CONCLUSION

Understanding the characteristics of provincial-municipal reporting presented in this report is an important step towards a modernized reporting regime. This report reveals that municipalities view reporting as negatively impacting service delivery, onerous, burdensome, fragmented, without a clearly defined or communicated purpose, but nevertheless important.

Recognizing and making changes to improve municipal reporting will not automatically solve the bigger policy issues that municipalities are tasked with, but it will give them the opportunity to mitigate barriers to effective service delivery. It will allow them to move away from focusing on historic activities and free up staff time and resources to develop innovative solutions that improve the lives of their citizens.

REFERENCES

- AMCTO, “AMCTO Submission on the Municipal Act & Municipal Conflict of Interest Act,” AMCTO, October 2015
- Association of Municipalities of Ontario (AMO), “AMO’s 2015 Pre-Budget Submission Outline,” 2015
- Association of Municipalities Ontario (AMO), What’s Next Ontario? Imagining a prosperous future for our communities, 2015
- Canadian Union of Public Employees (CUPE), “Backgrounder—Social Assistance Management System,” CUPE Research, January 2015
- City of Greater Sudbury, “Open Data,” Greater Sudbury, 2016, <https://www.greatersudbury.ca/inside-city-hall/open-government/open-data/>
- Côté, Andre and Michael Fenn, “Approaching an Inflection Point in Ontario’s Provincial-Municipal Relations,” Department for Communities and Local Government,” 2010 to 2015 Government Policy: Local Council Transparency and Accountability,” UK Government, 2015
- Department for Communities and Local Government, “New Burdens Doctrine: Guidance for Government Departments,” UK Government, 2011
- Department of Education and Training, “Government Response to the Review of Reporting Requirements for Universities,” Australian Government, December 2013
- Drummond, Don et al., “Commission on the Reform of Ontario’s Public Services,” Ontario Ministry of Finance, 2012
- Government of Canada, “Inventory and Schedule of Reporting Requirements,” Government of Canada, March 2016, <http://www.tbs-sct.gc.ca/ip-pi/trans/cal-eng.asp>
- Government of Canada, “Open Government Across Canada,” Government of Canada, August 2016, <http://open.canada.ca/en/maps/open-data-canada>
- Government of Ontario, “Business Growth Initiative,” Queen’s Printer of Ontario, 2016, <https://www.ontario.ca/page/business-growth-initiative>
- Government of Ontario, “Chief Digital Officer, Ontario,” Queen’s Printer of Ontario, 2016, <https://www.ontario.ca/page/chief-digital-officer>
- Government of Ontario, “Red Tape Challenge,” Queen’s Printer for Ontario, September 2016
- Graefe, Peter, et al., “Introduction: Accountability and Governance.” In *Overpromising and Underperforming: Understanding and Evaluating New Intergovernmental Accountability Regimes*, edited by Linda A White, et al., 3, 30. IPAC, 2013.
- Graves, Frank, “The EKOS poll: Democracy and the death of trust,” iPolitics, January 2, 2014
- Hardeman, Ernie, “Internal document shows “Open for Business” a sham,” Ernie Hardeman MPP News Release, March 3, 2011
- Johal, Sunil et al., “Reprogramming Government for the Digital Era,” Mowat Centre, 2014
- Kitchen, Harry, “No Seniors’ Specials: Financing Municipal Services in Aging Communities,” IRPP Study, No.51, February 27, 2015
- Ministry of Economic Development & Growth, “Province Cuts Red Tape, Exceeds Savings Target,” Ontario News Release,” June 30, 2016
- Ministry of Economic Development & Growth, Building a Better Business Climate for Ontario: 2015 Burden Reduction Report, June 20, 2015
- MUNISCOPE AN ICURR SERVICE, “Senior staff attraction and retention measures in small rural municipalities,” MUNISCOPE, April 2010
- Wood, Kathryn, “Municipal Affordability One of a Series of White Papers on the Financial Sustainability of Local Governments in Eastern Ontario,” Eastern Ontario Warden’s Caucus, 2013

ABOUT AMCTO:

AMCTO represents excellence in local government management and leadership. AMCTO has provided education, accreditation, leadership and implementation expertise for Ontario's municipal professionals for over 75 years.

With approximately 2,200 members working in 98 per cent of municipalities across Ontario, AMCTO is Canada's largest voluntary association of local government professionals, and the leading professional development organization for municipal administrative staff.

Our mission is to provide management and leadership service to municipal professionals through continuous learning opportunities, member support, and legislative advocacy.

CONTACT US:

AMCTO
2680 Skymark Avenue, Suite 610
Mississauga, Ontario L4W 5L6
Tel: (905) 602-4294 | Fax: (905) 602-4295
Web: www.amcto.com | [@amcto_policy](https://twitter.com/amcto_policy)

For more information about this paper, contact:

RICK JOHAL
Director, Member and Sector Relations
rjohal@amcto.com | 905.602.4294 ext. 232

ERIC MULLER
Policy Advisor
emuller@amcto.com | (905) 602-4294 x234