

OMAA 2025 Annual General Meeting

Meeting Agenda

May 18, 9:25 am

JW Marriott The Rosseau Muskoka Resort & Spa

Agenda Items

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- 1. Call to Order and Welcome Remarks**
 - 2. Confirmation of Quorum**
 - 3. Approval of Minutes**
Minutes for the 2024 AGM
 - 4. President's Remarks and Overview of 2024**
 - 5. Approval of Financial Statements**
2024 Audited Financial Statements
 - 6. 2025 Nominations Report**
 - 7. Elections**
 - 8. Adjournment**
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Motions for Consideration at the 2025 OMAA Annual General Meeting

1. Approval of Minutes

MOTION: That the Minutes of the 2024 OMAA Annual General Meeting be approved.

2. Approval of Financial Statements

MOTION: That the Financial Statements for 2024, as audited by Scrimgeour & Company, and approved by the Board of OMAA, be received.

3. Report of the 2025 Nominations Committee

MOTION: That OMAA Board Director Daniel Kostopoulos CAO for the Township of King, be elected to the position of OMAA Second Vice Chair, and that the following OMAA Active Members stand for re-election for a two-year term to the OMAA Board of Directors

- Malcom Morris, CAO of the Town of Smith Falls
- Marnie Cluckie, CAO of the City of Hamilton
- Margaret Misk-Evans, CAO of the Town of Tecumseh

And that the following stand for election for a two-year term to the Board of Directors:

- Valerie Critchley, CAO of the Town of Amherstburg
- Sonya Pritchard, CAO of the County of Dufferin

and that a special thank you be extended to Morgan Calvert, Stephen Rettie, and Janice Hallahan for being members of the 2025 Nominations Committee.

4. 2025 AGM Adjournment

MOTION: That, the Annual General Meeting for the Ontario Municipal Administrators' Association, for the year 2025, be adjourned.

The OMAA 2024 Annual General Meeting Minutes

The 2024 Annual General Meeting of the Ontario Municipal Administrators' Association was held at 8:45 am, 17 May 2024 at the White Oaks Resort in Niagara-on-the-Lake.

The OMAA President Peter Neufeld welcomed everyone to the AGM. Upon confirmation of quorum, the OMAA Annual General Meeting was Called to Order by the President.

Approval of Minutes

The President requested membership approval of the 2023 OMAA AGM Meeting Minutes

MOTION: That the Minutes of the 2023 OMAA Annual General Meeting be approved

Moved: Margaret Misek-Evans

Seconded: Laurie Kennard

CARRIED



Highlights of OMAA activity over the course of 2024 were provided by the President for the membership, including remarks regarding:

- Membership and revenues have grown considerably
 - New services for Aspiring CAOs
 - Meetings between OMAA and MMAH Minister and Associate
 - New CAO Leadership Course launched
 - Online repository containing reports from both the Municipal Modernization Program and the Audit and Accountability Fund also launched
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2023 Audited Financial Statements

Highlights of the 2023 Audited Financial Statements, as circulated to OMAA Members in the AGM Agenda Package, were provided.

MOTION: That the Financial Statements for 2023, as audited by Scrimgeour & Company, and approved by the OMAA Board, be received.

Moved: Michael DiLullo

Seconded: David Calder

CARRIED

**ONTARIO MUNICIPAL ADMINISTRATORS' ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

2024 Nominations and Election

MOTION: That OMAA Board Director Denise Corry, CAO for Huntsville, be elected to the position of OMAA Second Vice President, and that the following OMAA Active Members stand for election for a two-year term to the OMAA Board of Directors:

- Rob Adams, CAO of the Town of Erin
- Marcia Wallace, CAO of the Prince Edward County

and that a special thank you be extended to Jeff Lees, Sonya Pritchard, and Meighan Wark for being members of the 2024 Nominations Committee.

Moved: Marg Misek-Evans

Seconded: Malcolm Morris

CARRIED

2024 AGM Adjournment

MOTION: That the Annual General Meeting for the Ontario Municipal Administrators' Association for the year 2024 be adjourned.

Moved: Daniel Kostopoulos

Seconded: Brad McRoberts

CARRIED

**ONTARIO MUNICIPAL ADMINISTRATORS'
ASSOCIATION**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

ONTARIO MUNICIPAL ADMINISTRATORS' ASSOCIATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

-1-	Independent Auditor's Report
-3-	Statement of Financial Position
-4-	Statement of Operations and Net Assets
-5-	Statement of Cash Flows
-6-	Notes to the Financial Statements

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Ontario Municipal Administrators' Association

Opinion

We have audited the accompanying financial statements of Ontario Municipal Administrators' Association (the "Association"), which comprise the Statement of Financial Position as at December 31, 2024, and Statements of Operations and Net Assets, and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Ontario Municipal Administrators' Association as at December 31, 2024 and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis of Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

April 10, 2025
London, Canada

Scrimgeour & Company
LICENSED PUBLIC ACCOUNTANT

ONTARIO MUNICIPAL ADMINISTRATORS' ASSOCIATION
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2024

	2024	2023
ASSETS		
Current Assets		
Cash	\$ 344,766	\$ 250,136
Short-term investments (note 2.b)	321,749	278,746
Accounts receivable	14,125	3,774
Prepaid expenditures	56,919	76,245
Harmonized sales taxes receivable	5,534	-
TOTAL ASSETS	\$ 743,093	\$ 608,901
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 10,607	\$ 9,789
Harmonized sales taxes payable	-	37,353
Deferred revenue (note 2.a)	113,464	62,738
	124,071	109,880
Net assets (page 4)	619,022	499,021
TOTAL LIABILITIES AND NET ASSETS	\$ 743,093	\$ 608,901

Approved on behalf of Board:

Approved on behalf of Board:

The accompanying notes are an integral part of the financial statements

ONTARIO MUNICIPAL ADMINISTRATORS' ASSOCIATION
STATEMENT OF OPERATIONS AND NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2024

	2024	2023
REVENUES		
Conference and workshop	\$ 426,425	\$ 380,672
Interest and other revenue	53,035	35,869
Membership fees	181,881	123,920
Leadership program	97,100	-
	758,441	540,461
EXPENDITURES		
Administration	2,941	3,537
Bank charges	817	881
Contracted services	134,817	150,690
Insurance	3,594	3,007
Leadership program	107,625	-
Meetings	17,757	4,712
Postage and courier	1,249	116
Professional fees	20,972	13,054
Special projects	30,199	11,364
Website	26,298	14,646
Workshops	292,171	296,555
	638,440	498,562
EXCESS OF REVENUES OVER EXPENDITURES FOR THE YEAR	120,001	41,899
NET ASSETS, BEGINNING OF YEAR	499,021	457,122
NET ASSETS, END OF YEAR	\$ 619,022	\$ 499,021

The accompanying notes are an integral part of the financial statements

ONTARIO MUNICIPAL ADMINISTRATORS' ASSOCIATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2024

	2024	2023
OPERATING ACTIVITIES		
Revenues over expenditures (page 4)	\$ 120,001	\$ 41,899
OTHER ITEMS NOT INVOLVING CASH		
Decrease (increase) in accounts receivable	(10,351)	30,730
Decrease (increase) in prepaid expenses	19,326	13,582
Increase (decrease) in accounts payable and accrued liabilities	818	906
Increase (decrease) in harmonized sales tax payable	(42,887)	25,424
Increase (decrease) in deferred revenue	50,726	62,738
	137,633	175,279
INVESTING ACTIVITIES		
Net decrease (increase) in short-term investments	(43,003)	13,528
	(43,003)	13,528
Increase (decrease) in cash	94,630	188,807
Cash, beginning of year	250,136	61,329
CASH, END OF YEAR	\$ 344,766	\$ 250,136

The accompanying notes are an integral part of the financial statements

**ONTARIO MUNICIPAL ADMINISTRATORS' ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

1. Nature of the Organization

Ontario Municipal Administrators' Association (the Association) was incorporated on January 1, 2018, as a non-profit organization in the Province of Ontario. The Association provides up-to-date topical information to its membership through the online publications sent to the membership on a regular basis. In addition, it holds a Spring Conference and Fall Workshop where topics of interest to Chief Administrative Officers are considered and information is exchanged.

The Association incorporated a new entity without share capital under the Ontario Business Corporations Act on July 7, 2017. An agreement to transfer all assets and operations from the unincorporated organization to the new incorporated entity was executed effective January 1, 2018. As a not-for-profit organization, the Association is not liable for income taxes under the Income Tax Act provided certain criteria are met.

2. Significant accounting policies

The accounting policies of the Association are in accordance with Canadian accounting standards appropriate for not-for-profit organizations (ASNPO). Those policies that are considered to be significant are outlined below:

a. Revenue recognition

The Association recognizes members' fees and other fees and interest as revenue when received or receivable, if the amount to be received can be reasonably estimated and collection is reasonably assured. Conference and workshop revenue is comprised of admission fees and sponsorships and is recognized when the related event is complete. Revenue received in advance of the events are recorded as deferred revenue and recognized in the year of the event.

b. Short-term investments

Investments consist of Canadian guaranteed investment certificates and high interest savings accounts and are carried at market value with maturities of more than three months. The Association accounts for investments at cost plus accrued interest. The short-term investments bear interest at rates ranging from 4.20% to 5.10% and maturing in 2025.

c. Financial instruments

The fair values of the Association's current financial assets and liabilities, including cash, accounts receivable, and accounts payable and accrued liabilities are approximately equal to their carrying values. Unless otherwise noted, it is the Association's opinion that it is not exposed to significant interest, currency or credit risks arising from these financial instruments.

**ONTARIO MUNICIPAL ADMINISTRATORS' ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

2. Significant accounting policies continued

d. Measurement uncertainty

The preparation of financial statements in conformity with ASNPO requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the period. Such estimates are periodically reviewed, and any adjustments are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

3. Basis of presentation

In accordance with the provisions of the CPA Canada's Section 1400, disclosure of the entity's ability to continue as a going concern is required.

The accompanying financial statements have been prepared on the going concern assumption that the Association will be able to realize its assets and discharge its liabilities in the normal course of operations. Should the Association be unable to continue as a going concern, it may be unable to realize the carrying value of its assets and to discharge its liabilities as they become due.

Management is of the opinion that the necessary resources will become available to the Association through membership and event fees and therefore the use of Canadian generally accepted accounting standards for not-for-profit organizations that are applicable to going concerns are appropriate. These financial statements do not reflect adjustments that would be necessary if the going concern assumption were not appropriate.
