



2022 - 2025 DEPARTMENT BUSINESS PLAN

Financial and Strategic Services

Date of last revision
APRIL 2022



MESSAGE FROM THE DIRECTOR



Financial and Strategic Services is committed to financial and strategic leadership while overseeing Strathcona County's finances, business planning, procurement, and asset management to support long term sustainability. We plan, coordinate, consolidate, and manage financial and business planning information; while providing services to departments to support a decentralized operational environment. We strive for the right balance between providing flexibility for the diverse operating requirements and upholding standards and legislative compliance.

We endeavour to provide quality core services and customer support. In addition to maintaining services, there continues to be a focus on Business Transformation by improving processes to align with the implementation of modernized software solutions. This will be achieved through a combination of people, processes and technology by reviewing and formalizing internal reviews.

Although the unprecedented impacts of the COVID-19 pandemic have not changed the services that Financial and Strategic Services provides, it has impacted the way services are delivered. Some or most manual processes have been transformed to enable electronic processing. Service levels have been consistently maintained by the talented and adaptable staff who are knowledgeable and professional. They are dedicated individuals who come together as a team to provide an unending commitment to the success of Strathcona County. This, coupled with partnerships with our financial colleagues throughout the organization, allows for collaboration, innovation and enables us to meet challenges head on with successful results.

Carmen Dragan-Sima

Director, Financial and Strategic Services

PLANNING FOUNDATION

STRATHCONA COUNTY VISION

Living in Strathcona County

Strathcona County, located in the heart of Alberta, is an energetic and thriving community. A leader in North America’s petroleum industry and a champion for advancing diverse agricultural business, we use our energy to power our new tomorrow.

We are a specialized municipality and work cooperatively with our urban and rural residents to govern as a single municipality. Proud of our distinct governance model, we promote and demonstrate our achievements.

We are a welcoming place to live and attract people of all ages, cultures and walks of life to join us. Families thrive in our dynamic, caring and safe community.

We strive to be a model of ecological integrity, protecting our environment and preserving our agricultural heritage.

Investment in infrastructure, quality services, cultural and recreational programs, and facilities is a priority and sets us apart.



Goal 1
Build strong communities to support the diverse needs of residents



Goal 5
Foster collaboration through regional, community and governmental partnerships



Goal 2
Manage, invest and plan for sustainable municipal infrastructure



Goal 6
Provide facilities and services that are available and accessible to residents



Goal 3
Cultivate economic diversification, within the petro-chemical industry and beyond, through a business-friendly environment



Goal 7
Provide opportunities for public engagement and communication



Goal 4
Ensure effective stewardship of water, land, air and energy resources



Goal 8
Foster an environment for safe communities



Goal 9
Continuously improving the way we work, as one organization, in an agile and sustainable manner

CORPORATE MISSION

We are committed to working collaboratively, efficiently and effectively to provide quality service delivery to citizens, business, and industry alike.

CORPORATE VALUES

Our values help to form our organizational identity and define our culture.

| | |
|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Integrity | We demonstrate ethical standards and behaviours We display honest behaviour at all times We do what we say we will do |
| Respect | We treat others with care and dignity We pay attention to each other We welcome a variety and diversity of ideas |
| Safety | We consistently demonstrate safe work practices We build an environment of openness and trust We make it safe for each other to voice opinions or concerns |
| Fairness | We consider how our actions might affect others We treat everyone impartially and equitably We are willing to share the reasoning behind our thinking and decisions |
| Cooperation | We support, assist and learn from each other We give credit to others for their contributions We compromise when needed to achieve common goals |

DEPARTMENT MISSION STATEMENT

Financial and Strategic Services is committed to the responsible stewardship of Strathcona County's strategic planning framework, financial resources, compliance with policy and legislation, and providing transparent communication on behalf of taxpayers.

DEPARTMENT OVERVIEW

Financial and Strategic Services (FSS) is a central support department that coordinates, consolidates, and manages Strathcona County's financial, procurement, budget, and business planning processes. The FSS team maintains high standards of professionalism, ethical conduct, and integrity. The Municipal Government Act (MGA), Council's strategic plan, various internal policies, trade agreements and procurement legislation, and the Public Sector Accounting Standards (PSAS) govern and guide our financial and strategic functions. Financial and Strategic Services has six core business functions that it performs on behalf of Strathcona County:

- Financial Reporting
- Treasury and Risk Management

- Financial Coordination
- Procurement Services
- Corporate Business Planning
- Financial Planning

The department is structured to align with these functions; a manager leads each team, with specific focus. In addition, FSS is responsible to steward Fiscal Services which contains those financial activities that are corporate in nature and cannot be associated with any one operational area.

DEPARTMENT CORE BUSINESS FUNCTIONS AND PROGRAMS (SUMMARY OF OPERATIONAL PLANS)

FINANCIAL REPORTING

The Financial Reporting branch serves the organization through corporate financial reporting, assuring compliance with municipal financial regulations and overseeing the corporate system of internal controls. Maintaining the integrity of corporate financial information is essential through each program area. An ongoing priority is to provide transparent communication to Council and the community. Specific Priority Based Budget programs under the Financial Reporting core function include:

- Financial reporting, compliance, and controls
- Tangible capital asset financial management
- Accounts payable

2022 – 2025 FORECAST

Looking forward, Financial Reporting's focus will be to deliver quality core services within the defined program areas by:

- Preparing the financial statements, leading the corporate audit process, and implementing ongoing improvements based on the audit findings
- Compiling and reporting other financial information including the financial information return, the statistical information return, management reporting, annual report, Council expense reporting, and other financial information requests
- Developing process, executing and monitoring corporate disbursements including procurement cards (corporate credit cards), payment vouchers and purchase orders
- Stewarding and administering key financial activities and components within the enterprise resource planning (ERP) system including internal controls and processing daily interface transactions

TREASURY AND RISK MANAGEMENT

The Treasury and Risk Management branch serves the organization by working within a broad framework of policies and principles to effectively manage cash flow activities including debenture financing and other funding sources, investments, reserves, deferred revenue, banking and accounts receivable. As steward of these programs, Treasury and Risk Management facilitates effective and efficient financial management within business operations and supports strategic decision-making.

Additionally, a comprehensive insurance management program minimizes the risk of loss that arises out of Strathcona County operations. Recognizing, identifying and controlling exposure to financial risk continues to be a priority. Specific Priority Based Budget programs under the Treasury and Risk Management core function include:

- Treasury management and accounting
- Financial risk management
- Accounts receivable

2022 – 2025 FORECAST

Looking forward, Treasury and Risk Management's focus will be to deliver quality core services within the defined program areas by:

- Managing the reserve funds and deferred revenue activity, aligning with corporate processes to ensure appropriate accounting, approvals and strategies that meet the County's operational and future needs, and considering the long-term financial sustainability framework.
- Managing the County's banking, payment method options and debenture financing requirements
- Managing the investments and cash flows ensuring appropriate internal controls and optimal performance
- Participating in corporate risk management including formalizing a corporate approach, assessing and controlling the risk of accidental loss throughout the organization, and managing the administration and resolution of insurance claims
- Stewarding security deposits and letters of credit, in addition to reviewing contracts for funding authorities and insurance documents

- Developing process, executing and monitoring corporate accounts receivable invoicing including but not limited to ambulance billing, Family and Community Services programs and facility meeting room bookings

FINANCIAL COORDINATION

The Financial Coordination branch serves the organization through coordination of financial considerations such as chart of accounts management, levies and grants, financial standards and policies, Fiscal Services, and financial services including accounting support, training and advice. Specific Priority Based Budget programs under the Financial Coordination core function include:

- Accounting services, policies, and support

2022 – 2025 FORECAST

Looking forward, the Financial Coordination branch's focus will be to deliver quality core services within the defined program area by:

- Stewarding and administering key financial activities and components within the enterprise resource planning (ERP) system including the approval systems and the chart of accounts
- Coordinating the periodic review and update of Financial and Strategic Services standards and policies to ensure ongoing alignment with legislative and operational requirements
- Collaborating with corporate stakeholders in the management of development levy principles, processes, and supporting tools
- Coordinating corporate grants management processes to promote compliance with grant agreements and ongoing alignment of pursued grant opportunities with community priorities

PROCUREMENT SERVICES

The Procurement Services branch facilitates the procurement process on a wide range of goods, services and construction projects. As stewards of the County's financial resources, Procurement Services branch provides leadership and guidance to the organization through sound advice on procurement strategies and implementing leading practices. Procurement Services is responsible for setting corporate policy, providing governance, and delivering a full range of business services including procurement facilitation, training and consulting.

Specific Priority Based Budget programs under Procurement Services core function include:

- Public procurement process
- Procurement consulting and training
- Notice of awarded contracts

2022 – 2025 FORECAST

Looking forward, the Procurement Services branch's focus will be to deliver quality core services within the defined program area by:

- Continually monitoring the current public procurement landscape to ensure appropriate regulation of our governance frameworks, to reduce organizational risk, and to provide the best strategic advice possible to our clients
- Reviewing operating model options to ensure our team will be ready and available to respond when clients need our assistance
- Offering training sessions on the various procurement related modules and functions to internal staff and stakeholders. Through the Business Transformation project, these training sessions will be reviewed and updated to cover all process and technology changes
- Building strategic relationships with clients by understanding their business needs and objectives, working collaboratively to implement strategies that enable success, reducing organizational risk, and increasing value to the organization

CORPORATE BUSINESS PLANNING

The Corporate Business Planning branch leads the collaborative strategic and business planning process. This in-depth and critical cross-organizational integration point cascades strategic direction from Council and Executive team to unify the County's operational and strategic actions into achievable corporate and department business plans. These plans are then used to guide budget development. The branch also maintains the Priority Based Budgeting and corporate program and service framework that supports performance measurement. The Priority Based Budget programs under this core function include:

- Business planning
- Organizational effectiveness
- Performance measurement

2022 – 2025 FORECAST

Looking forward, the Corporate Business Planning branch's focus will be to deliver quality core services within the defined program area by:

- Facilitating annual environmental scans, strategic and business planning workshops and the use of business planning and budget tools, including but not limited to Priority Based Budgeting (PBB). Our focus in 2022 will be to collaborate with departments to update the PBB tool with one established set of programs and services
- Implementing the new strategic planning framework which includes using the newly created strategic plan as an anchor for how all departments plan and budget their services and initiatives
- Establishing an enterprise performance measurement program including governance and reporting systems to improve the County's performance measurement maturity. This will enable managers to measure, monitor and report on performance as well as analyze whether programs and services are relevant, effective and efficient in the pursuit of continuous improvement opportunities. This also includes the development of key performance indicators and performance measures for the strategic and corporate business plans
- Advising on the development and update of master plans, frameworks, and strategies to ensure alignment of these planning documents with the strategic plan and corporate business plan

FINANCIAL PLANNING

The Financial Planning branch provides the corporate financial analysis and parameters that underlie the multi-year business planning process and leads the development of the corporate operating and capital budgets. The branch plays a critical role in planning by providing the corporate financial context and in evaluating and prioritizing investment options. Specific Priority Based Budget programs under the Financial Planning core function include:

- Operational budget development
- Capital budget development
- Long-range financial planning

2022 – 2025 FORECAST

Looking forward, the Financial Planning branch's focus will be to deliver quality core services within the defined program area by:

- Continuing improvements and refinements of the Multi-Year Planning & Execution (MYPE) process and aligning and incorporating the MYPE processes into the new ERP platform
- Coordinating the capital budgets and forecasts including development of financial solutions to assist decision makers in allocating resources by providing quality and relevant information related to current and long-term needs
- Continually assessing the economic, political and social pressures and how they could affect the County's long-term financial health, and to recommend appropriate strategies to mitigate or eliminate financial threats. Specific attention and focus will be upon any recent and/or future policy changes enacted by the Provincial Government and their ramifications.

DEPARTMENT SUPPORT ROLES (ANNUAL CAPITAL IMPROVEMENTS)

The list below includes initiatives that this department will be supporting during the 2022 – 2025 Business Plan timeline. Lead departments are responsible for providing clear plans to support departments. These plans are to advise support departments on particulars of the support required and timing.

- Annual Information Technology Corporate Infrastructure Replacement Program - Municipal
Lead: Information Technology Services
- Annual Facility Capital Lifecycle Program
Lead: Facility Services
- Annual Vehicle and Equipment Capital Refurbishment Program
Lead: Fleet Services
- Annual Vehicle and Equipment Fleet Replacements
Lead: Fleet Services
- Annual Fleet Transit Replacements
Lead: Fleet Services
- Annual Transit Refurbishment Program
Lead: Fleet Services
- Annual Parks Infrastructure Lifecycle Program
Lead: Recreation, Parks and Culture
- Annual Recreation Equipment Replacement Program
Lead: Recreation, Parks and Culture
- Annual Open Space Planning Revitalization
Lead: Recreation, Parks and Culture
- Annual Equipment Replacement Program
Lead: Emergency Services

DEPARTMENT IMPROVEMENT INITIATIVES

BUSINESS EXPENSE POLICY REVIEW AND UPDATE (INIT 8)

To comply with corporate policy direction, Financial and Strategic Services will lead the corporate-wide review and update of HUM-001-026: Employee Business Expense policy in 2023 by engaging key representatives from across the organization. This will ensure the updates to the policy meet current operational requirements, while also continuing to ensure reasonable and responsible use of public resources.

Linkage to corporate business plan organizational excellence goal and result(s):

Goal 9: Continuously improving the way we work, as one organization, in an agile and sustainable manner

- Ensures compliance with regulations, laws, procedures, and policies
- Supports development of employee capacity through training and development

Department role:

Lead: Financial and Strategic Services

Support: All departments

Timeframe:

Start time: T1 2023

End time: T3 2024

ASSET RETIREMENT OBLIGATIONS (INIT 159)

A new standard, as per the Public Sector Accounting Standards, is effective December 31, 2023, ensuring that liabilities associated with the retirement and disposal of tangible assets (buildings, equipment, and infrastructure) owned by Strathcona County, are reflected in the financial statements.

Linkage to corporate business plan organizational excellence goal and result(s):

Goal 9: Continuously improving the way we work, as one organization, in an agile and sustainable manner

- Supports long term financial sustainability
- Supports infrastructure management
- Supports insight-driven/evidence-based decision making
- Ensures compliance with regulations, laws, procedures and policies
- Supports integrated planning
- Collaborates with departments

Department role:

Lead: Financial and Strategic Services

Support: Facility Services, Planning and Development Services, Utilities, Recreation Parks and Culture

Timeframe:

Start time: T2 2020

End time: T2 2023

ELECTRONIC PROCUREMENT SYSTEM UPDATE (INIT 174)

Procurement Services implemented a very basic Electronic Procurement (E-Procurement) System tool in 2019 to facilitate the electronic receipt of submissions and management of the evaluation process, replacing a completely manual system. After experiencing the benefits during the two-year pilot, Procurement Services is preparing to implement a long-term solution to build on those benefits.

Linkage to corporate business plan organizational excellence goal and result(s):

Goal 9: Continuously improving the way we work, as one organization, in an agile and sustainable manner

- Ensures compliance with regulations, laws, procedures and policies
- Supports insight-driven/evidence-based decision making
- Leverages tools (i.e. technology, equipment) to assist in service delivery
- Supports development of employee capacity through training and development

Department role:

Lead / Co-lead: Financial and Strategic Services

Support: All departments

Timeframe:

Start time: T2 2021

End time: T3 2022

SERVICE DEFINITION INITIATIVE (INIT 89)

This initiative has been renamed from Performance Measurement Maturity Improvements and Service Level Review. The organization will develop a comprehensive set of output (efficiency) and result (effectiveness) measures across all County programs and services to support ongoing program reviews and continuous improvement.

In addition, the initiative will include conducting a service level inventory by program and then evaluating our offerings with comparable service levels in other municipalities.

The service level inventory will enable program managers to identify where service levels need to increase or decrease; improve program service definitions and expectations; and identify how service levels can be optimized to better drive results.

Linkage to corporate business plan organizational excellence goal and result(s):

Goal 9: Continuously improving the way we work, as one organization, in an agile and sustainable manner

- Supports long-term financial sustainability
- Supports insight-driven/evidence-based decision-making
- Supports continuous improvement

Department role:

Lead: Financial and Strategic Services

Support: All departments

Timeframe:

Start time: T1 2019

End time: T3 2022

STRATHCONA COUNTY BUSINESS TRANSFORMATION (SCBT) PROJECT (AUTO 1003)

To transform and align people, process and technology in four of the County's core business functions of finance, human resources, procurement and contract management. As well as process and technology for utility billing and property tax.

SCBT project is as much about process improvement as it is about implementing a modern Enterprise Resource Planning (ERP) software.

Linkage to corporate business plan organizational excellence goal and result(s):

Goal 9: Continuously improving the way we work, as one organization, in an agile and sustainable manner

- Supports insight-driven/evidence-based decision making
- Supports long-term financial sustainability
- Supports continuous improvement

Department role:

Lead: SCBT project team

Support: All departments, and particularly Human Resources, Assessment and Tax, Financial and Strategic Services, Information Technology Services, and Utilities

Timeframe:

Start time: T2 2017 End time: T3 2022

ENTERPRISE RISK MANAGEMENT PROGRAM (INIT 14)

This initiative is to develop a formal Enterprise Risk Management program and develop a framework to address corporate risk identification, risk mitigation, prioritization and alignment with resources/ strategy planning.

Linkage to corporate business plan organizational excellence goal and result(s):

Goal 9: Continuously improving the way we work, as one organization, in an agile and sustainable manner

- Supports insight-driven/evidence-based decision making
- Supports continuous improvement
- Collaborates with departments

Department role:

Lead: Financial and Strategic Services

Support: All departments

Timeframe:

Start time: T1 2023 End time: T3 2024

DEPARTMENT SUPPORT ROLES (IMPROVEMENT INITIATIVES)

The list below includes initiatives that this department will be supporting during the 2022 – 2025 Business Plan timeline. Lead departments are responsible for providing clear plans to support departments. These plans are to advise support departments on particulars of the support required and timing.

- Ambulance Equipment Upgrades
Lead: Fleet Services
- Fleet Lifecycle Replacement Program
Lead: Fleet Services
- Strathcona County Public Services Yard Expansion and Modernization
Lead: Facility Services
- Occupational Health and Safety/ Disability Management Technology Project
Lead: Human Resources
- Succession Planning Strategy
Lead: Human Resources
- Benefits Review
Lead: Human Resources
- New Occupational Health and Safety Legislation Implementation
Lead: Human Resources
- Corporate Learning and Development
Lead: Human Resources
- Corporate Inclusion and Diversity Training
Lead: Human Resources and Family and Community Services
- Digital Workplace Program
Lead: Information Technology Services
- Festival Place Ticketing System Replacement
Lead: Recreation, Parks and Culture
- Millennium Place - Facility-Wide Paging and Network Upgrade
Lead: Facility Services

DEPARTMENT STRATEGIC INITIATIVES

DEPARTMENT SUPPORT ROLES (STRATEGIC INITIATIVES)

The list below includes initiatives that this department will be supporting during the 2022 – 2025 Business Plan timeline. Lead departments are responsible for providing clear plans to support departments. These plans are to advise support departments on particulars of the support required and timing.

- Event and sport tourism initiatives - 2023 Special Olympics Alberta Winter Games
Lead: Recreation, Parks and Culture
- Smart Fare/ Smart Bus Technology Implementation
Lead: Transit
- Indoor Fieldhouse - Design
Lead: Recreation, Parks and Culture
- Energy Efficiency Upgrades Arising from the Strategic Energy Master Plan
Lead: Facility Services
- Northern Strathcona County Regional Park Masterplan
Lead: Recreation, Parks and Culture
- Urban and Rural Trail Construction
Lead: Recreation, Parks and Culture