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## REPORT TO COUNCIL

**MEETING DATE:** March 9, 2026

**REPORT NO.** 26-043

**SUBMITTED BY:** Janice Anderson  
Deputy Corporate Officer

**SUBJECT:** Policy Amendment - Financial Reports to Council

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### **PURPOSE**

To amend the Financial Reports to Council Policy as directed by Council.

### **ANTICIPATED OUTCOMES**

Receivable Reports will no longer come to Council, instead be incorporated into the existing quarterly Actual to Budget Variance Report.

### **SUMMARY/BACKGROUND**

The Financial Reports to Council Policy provides direction to staff regarding the financial reporting required to be presented to Council on a quarterly basis. The policy currently requires staff to present both a Consolidated Budget Variance Report and a Receivables Report.

Historically, the quarterly Receivables Report has detailed outstanding receivables and year-over-year variances for the following categories:

- General
- Community Services
- Utilities
- Property Tax
- Yearend
- GST
- Capital
- Other

In November 2025, staff presented [Report No. 25-204](#), recommending that the standalone Receivables Report requirement be eliminated and that relevant tax collection information instead be incorporated into the existing quarterly Actual to Budget Variance Report.

Staff noted that the majority of variances identified in the Receivables Report were attributable to timing differences related to reporting cycles rather than substantive financial risks or concerns.

Following consideration of the report, Council passed the following resolution:

*MOVED, SECONDED AND CARRIED*

*That Report No. 25-204 from the Chief Financial Officer re: Financial Reports to Council Policy be received; further, that Council direct staff to amend the Financial Reports to Council policy to eliminate the Receivables Report requirement.*

The Financial Reports to Council Policy has since been amended to reflect Council's direction, and the requirement for staff to present a standalone quarterly Receivables Report has been removed.

The proposed deletion in the attached Policy has been indicated with a ~~strike through~~.

## ALTERNATIVES

N/A

## IMPLICATIONS

<b>(1) Social</b>	N/A
<b>(2) Environmental</b>	N/A
<b>(3) Personnel</b>	Preparing the standalone Receivables Report required quarterly data extraction, reconciliation, formatting, and management review. Eliminating this reporting process reduces internal workload while maintaining transparency through existing reporting mechanisms.
<b>(4) Financial</b>	N/A
<b>(5) Risk Assessment</b>	<p><u>Compliance:</u></p> <p>Financial Reports to Council Policy and Policy Development Policy</p> <p><u>Risk Impact:</u> Low</p> <p><u>Internal Control Process:</u></p> <p>Staff follow an established internal procedure to ensure that policy amendments are completed consistently and properly documented to maintain a clear history of revisions.</p>

## STRATEGIC PRIORITIES

N/A

**IMPLEMENTATION/COMMUNICATION**

Upon Council approval, policy amendments are posted on the City's website for a 30-day review period. Following the successful completion of this review period, the policy manual will be updated on the City's website and in the Administration's Master Policy Manual.

**RECOMMENDATION**

That Report No. 26-043 from the Deputy Corporate Officer re: Policy Amendment - Financial Reports to Council be received; further, that the Financial Reports to Council Policy be amended to remove the requirement for staff to present a Receivables Report to Council quarterly; and further, that, following successful completion of the required 30-day review period, the amended Financial Reports to Council Policy replace the existing Financial Reports to Council Policy.

Respectfully submitted,

Janice Anderson  
Deputy Corporate Officer

Attachments

[Financial Reports to Council Policy](#)

**Approved for the Agenda by:**

Agenda Review  
Janice Anderson, Deputy Corporate Officer  
Kevin Henderson, Chief Administrative Officer  
Agenda Review

Approved - 02 Mar 2026  
Approved - 03 Mar 2026  
Approved - 03 Mar 2026  
Approved - 03 Mar 2026



**FINANCIAL REPORTS TO COUNCIL**

The Council of the City of Dawson Creek directs that:

Council should be fully informed in all financial and administrative operations of the City of Dawson Creek on a timely basis.

The Chief Financial Officer and/or designate is responsible to provide Council with the following financial reports on a quarterly basis:

1. Consolidated Budget Variance Report
- ~~2. Receivables Report~~

**REAFFIRMED BY COUNCIL:**  
**DATE: October 16, 2000**  
**REAFFIRMED BY COUNCIL:**  
**DATE: November 16, 2009**  
**AMENDED BY COUNCIL:**  
**DATE: November 19, 2012**  
**REAFFIRMED BY COUNCIL:**  
**DATE: September 14, 2015**  
**REAFFIRMED BY COUNCIL:**  
**DATE: August 12, 2024**