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FINANCE

The City of Mississauga, Ontario Establishes a Trusted Partnership

BY KATIE LUDWIG

Over the past six years, the Finance Leadership Team (FLT) for the City of Mississauga, Ontario, has been working to position the Finance Division as a trusted partner to the other divisions (also known as departments) of the city. The goal was achieved through a sustained effort to improve the Finance Division's relationship with the operating divisions, and today, the city benefits from this more collaborative relationship.

Jeff Jackson, the city's director of finance and treasurer, said, "Collaboration all starts and ends with trust. That was the biggest hurdle." Jeff explained that building trust with the other divisions has been a goal for

Finance since 2015 and that Finance staff members have worked hard to get the division where it is today. "When we embarked on this journey, the trust wasn't there."

The collaborative approach started within the Finance Division itself. When Jeff came back to the Finance Department as the director and treasurer in 2015, the FLT decided to hold a collective weekly update meeting rather than individual, one-on-one weekly updates with Jeff.

"We meet every Tuesday morning for roughly three hours, and we talk about all of our stuff together. What that does is allow everybody to hear what everybody was doing and to offer suggestions, tips, and advice," he said.

In addition to Jeff, the other members of the FLT are:

- Faraz Agha, manager, Business Planning and Reporting
- Wesley Anderson, manager, Financial and Treasury Services
- Victoria Ho, business analyst
- Angela Li, manager, Business Services and Process Solutions
- Elizabeth McGee, manager, Capital Planning and Special Projects
- Carolyn Paton, manager, Strategic Financial Initiatives
- Ann Wong, senior manager, Asset Management and Infrastructure Financing

Jeff believes the weekly group meetings work much better than individual meetings. “What we were finding before was that someone would come to me and tell me they were working on something, and I’d make a decision, and then I’d have to go back and tell everybody else, anyway. This made it much easier and has helped us streamline,” he said.

Jeff also designated a staff person to be responsible for making the meetings as productive as possible. The team agreed that having someone keep minutes of each meeting would be useful. “We found that your traditional admin-type person wasn’t able to do that because they didn’t understand the accounting lingo,” he explained. “So, we created a position, which happens to be Victoria’s, where she basically sets our agendas for us and keeps the meetings moving forward. She’s the unofficial chair of the meetings, and that’s helped us advance what we’re doing. She follows up on the action list to make sure that we actually do what we said we were going to do.”

Angela, the newest member of the FLT, agrees that the weekly meetings are helpful. “I learn a lot, not just in my area, but what else is going on in Finance and how everyone’s work connects to each other, how one decision made in one team will impact others,” she said.

Faraz believes the weekly combined meetings encourage collaboration. “We talk about a lot of things, and it helps clarify the direction we’re going in and who we need to reach out to. It’s a mechanism that helps us make better decisions because we’re more informed,” he said.

Jeff emphasized the benefits of regular meetings across the organization at different levels. He explained that division directors and commissioners (the equivalent of a deputy city manager in some

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organizations) meet once a month and that these meetings have been going on for more than 15 years.

“The advantage is that you get to know everybody,” he said. “And it makes it much easier for people to pick up the phone, or even at those meetings, walk you aside, and ask for your help.”

In addition to the weekly FLT meetings, the Finance Division holds a monthly meeting for all managers and supervisors within Finance, and about every six weeks, they hold a “town hall” meeting for all 83 Finance employees. Because the city is still working remotely, these meetings are held virtually, and their goal is to keep staff motivated and engaged. Finance has used the meetings to celebrate holidays and have fun, but also to discuss topics such as mental health and how to deal with stress.

The team has also used these town hall meetings to learn how other departments are dealing with the pandemic and remote work. “We’ve done a good job of keeping up with the pulse of the organization by bringing in other business units,” Wesley said. “We’ll bring in Enforcement to

find out how they’re enforcing bylaws related to COVID, or how the library’s handling curbside pick-up. Those touch points with how the organization is actually adapting, versus just asking what’s coming up in the budget, makes it much more tactile and real and builds those relationships,” he explained.

As each member of the team described their responsibilities, the themes of partnership and collaboration prevailed.

Angela described the Business Services team, which she manages, as “the business partner” for all the divisions across the city. Business Services helps the divisions with “anything related to finance,” including budgeting, forecasting, putting together financial reports, conducting financial analysis, and processing journal entries. Her team considers the departments their clients and handles their requests for assistance with a high level of professionalism. “Collaboration is fundamental to the success of this team, to being their business partner, being able to understand the client’s needs, and being able to satisfy their needs,” she said.

Faraz’s team is responsible for consolidating financial and operational data from the departments and putting it into a format to present to the leadership teams and eventually to the City Council for approval. They also work on quarterly reporting for both the operating and capital budgets, as well as coordinating business planning for all the city’s divisions.

Faraz explained that each division appoints a staff member as its service area lead, and this person, in addition to their “regular” job, is responsible for drafting the business plan for their service area.

“The service area leads are traditionally people who take a one- or two-year stint in doing this as a career development opportunity within their department,” Jeff said.



Faraz's team coordinates with all the service area leads to ensure that the business plans are completed properly and consistently. His staff develops templates to help develop a business plan and will also help write the plan, if needed. Faraz explained that the goal is to develop a citywide plan that is easy to read, comprehensive, and consistent.

Jeff explained that this business planning work "builds a lot of bridges between us and the departments because we understand what's happening in the departments, and they understand how Finance works. They get some sense of the numbers and what goes into development of a budget, which is a challenge for many people who don't have a financial background."

These service area plans are important because they are the basis for the city's budget. In fact, in the city's budget document, the business plans are presented first and are then followed by the detailed budget. "You get an idea of

what their four-year plan or ten-year capital outlook is, and then the details behind that," Ann explained.

Jeff added, "We build the plans first, and then the numbers come later. It's like, 'How do you pay for what you want to do?'"

Ann and her team are working on two major city initiatives this year, the asset management plan and a development charges background study. She explained that while Finance is leading these initiatives, they require close collaboration with the rest of the city.

When the city kicks off projects that involve several different departments, a steering committee comprising the directors or other senior managers of the departments will be formed, Ann said. She believes having a steering committee in place helps with obtaining staff buy-in and with communicating expectations for staff participation.

Wesley and his team manage "all of the transactional stuff," including the city's investment portfolio, banking, corporate accounting, payroll, and accounts payable. "A lot of our area's role is sort of that final mile, after the budgets have been planned and approved, long-range plans have been decided, and funding mechanisms have been established. Understanding the intricacies of what's actually occurred requires my group to be able to work with the rest of the division to report accurately," he said.

One of Wesley's goals for his team is to figure out how the city can make better use of technology to automate more financial processes such as transaction matching, payables, and payroll. "That probably takes more time than the actual work that we're doing on technical accounting," he said. "We've gotten the day-to-day structure of how we record things in the general ledger done correctly, but it's more about how do we intersect with IT? How do we



Top row: Victoria Ho, Angela Li, Ann Wong; **Middle row:** Jeff Jackson, Katie Ludwig, Faraz Agha; **Bottom row:** Wesley Anderson, Carolyn Paton, Elizabeth McGee

identify three to five years from now where we actually want to be? And what's the roadmap to get there?"

Carolyn's team handles capital modeling, long-range financial planning, reserve fund modeling and monitoring, grants administration, and financial policies and financial management rules. Collaborating with other departments is at the core of this work, she said. "We do a lot of special projects, looking at climate change or looking at rebuilding our fire service area. We always get involved. Anytime anybody does a special project, Finance has to be involved," she explained. Her team is currently working on a project to investigate new revenue tools that the city could use to help fund its capital infrastructure. "A lot of our work is linking with and looping in all the other departments for the broad-range projects, because we have to dig into the service areas," she added.

Elizabeth McGee, manager for Capital Planning and Special Projects, works with Carolyn's team and has led the city's efforts in modeling the economic impacts of the COVID 19 pandemic.

"Elizabeth is our modeler extraordinaire, but she's not just a number cruncher. She can also do the critical thinking and big-picture thinking," Carolyn said. "She's been putting the COVID model together and doing the presentations to our leadership team and council as well."

Jeff added that the COVID modeling project isn't just "going into the general ledger and saying, 'Well, based on what it's been the last three months, this is where we think we'll be at the end of the year.'" He explained that Elizabeth reaches out to all the different departments to understand all the ways in which their service areas are being affected.

The FLT has worked on building trust and working more collaboratively with the rest of the city because it believes there are benefits to doing so.

"Collaboration allows us to identify new ideas and things that we otherwise wouldn't have dreamed of beforehand, and that's the definition of innovation—trying to find two seemingly uncorrelated ideas and

bring them together to come up with something new and exciting," Wesley said. "If that collaboration is just limited to within Finance, you run the risk of having a little bit of groupthink, so our ability to broaden that and understand that maybe there's something HR is doing that correlates back to us, or that Recreation is doing that we could then tie into our ideas and our work and make it simpler. That's been an exceptional kind of value-add to us as a division over the years."

"That also helps us avoid duplication, because we know what others are doing," Faraz added. "There aren't similar projects across your organization wasting efforts. It helps us make sure that our resources are diverted to where they are needed."

"I think one of the big benefits is breaking down the silos. Things tend to get missed if you're just working in your own world. Talking as a group like this to say, 'Oh, but what about this? Or what about that?' helps," Ann explained.

Angela added that she believes collaboration helps promote consistency across the organization and ensures that everyone understands the city's strategic plan. "The message will never get lost as long as we talk to each other and collaborate," she said.

Angela explained that Finance has worked hard over many years to get the other divisions to view it as a trusted partner. "We have that trust between the service areas and Finance, but it wasn't given. We don't take it for granted. It was earned with hard work over the years, by digging deeper and going beyond the numbers," she said, going on to explain why this approach has worked. "We try to be their business partner, to understand their business, to understand their challenges, and offer our professional advice to help them, so they know that they can actually get help from us. That's a very important way to gain their trust. It's a two-way street. We rely on their information. If they don't trust us, they will just hold the information back from us, which will make our job much more difficult."

Faraz agreed that "the relationship building is really huge. We're proud to say that we have a really good relationship with the departments. They know that we will be there for them if they need advice on certain things."

"The image of our division has really been promoted," Ann said. "Jeff's involvement with the other directors helps. I think, maybe ten or 15 years ago, everyone would shy away from Finance because they just thought we were going to cut their budget."

"We try to find solutions for them. We're not here to stand in their way, which accountants often do," Jeff said.

"We still have some work to do," said Carolyn. "But as Ann said, ten years ago, it certainly wasn't like this. I really do think that Jeff's meetings with directors have gone a long way."

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ANGELA LI

MANAGER, BUSINESS SERVICES
AND PROCESS SOLUTIONS

When asked how often he meets with the other directors, Jeff said he no longer has regularly scheduled meetings because now they just phone him when they want to talk. The level of trust is such that formal meetings are no longer needed.

The Mississauga FLT had good advice for other finance teams that are trying to build trust and a more collaborative relationship, both within their department and with other departments.

Angela believes regular communication is "one of the key success factors" for collaboration. "Staff needs to know what's going on, especially in this COVID environment, where everyone is sitting in their own home," she said. "We want to give them that sense of belonging and of contributing to the team, so the regular team meetings, regular meetings with our clients, directors, and commissioners, regular meetings within the Finance Leadership Team, that's time and effort well-spent." She also believes becoming a better listener is a critical component of good collaboration.

"Get to know the other guy and what's important to them because if you can meet their needs, that's probably most of the battle," said Jeff.

Finance needs to show the divisions the benefits of working together, Ann said. "They need to know that we can help with whatever they're looking for, so that it's not just us in April or May, knocking on their door asking for them to prepare the budget, but that throughout the year, there are things we can achieve for them."

Understanding the divisions' business is another key to collaboration. "We're not just accountants, adding numbers and taking away numbers. You have to be able to provide them with some ideas, and they can see that if you understand their business, you know how to help them with solutions," she explained.

Wesley provided similar advice: "You need to understand that their rules and their operating environment are as important, if not more important, than our Finance rules. Parks has a certain set of expectations, which they need to deliver on to residents and their customer base, and why would Finance's rules be more important than theirs? The sooner you recognize that, the more effective your relationship with them will be in the long run."

"Most people don't speak our language, which is accounting. We deal with engineers, and we have to figure out how to interpret what the engineers say, and we talk to planners, and we have to understand how planners talk," Jeff explained. "They're all different. It's like being in the United Nations."

"Minus the earpieces," added Wesley. ■

Katie Ludwig is a senior manager in GFOA's Research and Consulting Center.