Mission Statement
Freedom to Discover

Strategic Priorities
A Community Beacon   Relevant and Responsive
A Creative and Changing Organization

HAMILTON PUBLIC LIBRARY BOARD

Regular Board Meeting
Wednesday, February 18, 2015
Central Library, Board Room

5:30 p.m. Dinner
6:00 p.m. Meeting

AGENDA

1. **Discussion Period**

   1.1   Introductions
   1.2   Operating/Capital Budget Follow-up
   1.3   OLA Conference

2. **Acceptance of the Agenda**

3. **Minutes of the Hamilton Public Library Board**   Attachment #3
   Meeting of Wednesday, January 21, 2015

4. **Presentations**

   4.1   Space Study Designs – RH
   4.2   Public & Staff Computer Renewal – LB/MS
   4.3   Waterdown Walkthrough - KA

5. **Consent Items**
   5.1   Report from the Audit Committee   Attachment #5.1
                        Suggested Action: Recommendation

6. **Business Arising**

   6.1   Royal Society Expert Panel – PT   Attachment 6.1
                        Suggested Action: Receive

7. **Correspondence**

8.   Reports

8.1   Chief Librarian's Report   Attachment #8.1
                                                         Suggested Action: Receive

9.   New Business

9.1   2013 OMBI Report – PT   Attachment #9.1
                                                         Suggested Action: Receive

10.   Private and Confidential

11.   Date of Next Meeting

Wednesday, March 18, 2015
Central Library, Board Room, 5th Floor
5:30 p.m. Dinner
6:00 p.m. Meeting

12.   Adjournment

Hamilton Public Library
FREEDOM TO DISCOVER

Mission Statement
Freedom to Discover

Strategic Priorities
A Community Beacon   Relevant and Responsive
A Creative and Changing Organization

HAMILTON PUBLIC LIBRARY BOARD
Regular Board Meeting
Wednesday, January 21, 2015
Central Library, Board Room
5:30 p.m. Dinner
6:00 p.m. Meeting

MINUTES

PRESENT: Suzan Fawcett, David Simpson, Nicolas van Velzen,
                 Wenda Tulloch, George Geczy, Clare Wagner,
                 Jennifer Gautrey, Mary Ann Leach

STAFF: Paul Takala, Lisa DuPelle, Lita Barrie, Karen Anderson,
                 Melanie Southern, Robin Hewitt, Karen Hartog

REGRETS: Councillor Partridge, Councillor Pearson, Richard Bagdonas

Ms Fawcett called the meeting to order at 6:01 p.m.

1.   **Discussion Period**

2.   **Acceptance of the Agenda**

      Items 4.2 and 4.4 were moved to the top of agenda.

      MOVED by Ms Gautrey, seconded by Ms Leach,

      THAT THE AGENDA BE ACCEPTED AS AMENDED.

      MOTION CARRIED.

3.   **Minutes of the Hamilton Public Library Board Meeting of Wednesday, December 17, 2014**

MOVED by Mr. Simpson, seconded by Ms Tulloch,

THAT THE MINUTES OF THE HAMILTON PUBLIC LIBRARY BOARD MEETING OF WEDNESDAY, DECEMBER 17, 2014 BE ACCEPTED AS PRESENTED.

MOTION CARRIED.

4.   **Presentations**

4.1   Budget Presentation

Mr. Takala reviewed the draft budget presentation with the Library Board. The presentation will be presented to Council on January 28th at 9:30 a.m. Board members provided some suggested changes to the presentation.

4.2   Website Update

Ms Barrie provided an update on the new website. It was reported that the launch of the website is scheduled for the last week of February.

4.3   Hamilton Wentworth Room Update

Ms Hewitt provided an update regarding the Hamilton Wentworth Room renovation. MPHM prepared an implementation strategy for the project. Planning for the renovation has been engaged with McCallium. A new design concept for the Hamilton Wentworth Room was presented.

4.4   Lynda.com Online Training

This on-line training program has been added to our digital collection. Ms Barrie highlighted the benefits of lynda.com.

5.   **Consent Items**

No consent items.

6. Business Arising

6.1 Facilities Master Plan

Board members provided feedback on the first draft of the Facility Master Plan. A second draft will be prepared and presented in two months.

MOVED by Ms Gautrey, seconded by Ms Tulloch,

THAT THE ATTACHED FIRST DRAFT OF THE FACILITY MASTER PLAN BE RECEIVED FOR COMMENT AND FEEDBACK.

MOTION CARRIED.

7. Correspondence

No correspondence.

8. Reports

8.1 Chief Librarian's Report

MOVED by Ms Wagner, seconded by Mr. Geczy,

THAT THE CHIEF LIBRARIAN'S REPORT BE RECEIVED FOR INFORMATION.

MOTION CARRIED.

8.2 Royal Society Panel Report

MOVED by Ms Tulloch, seconded by Ms Gautrey,

THAT THE REPORT BE RECEIVED FOR INFORMATION.

MOTION CARRIED.

8.3   4TH Quarter Statistical Report

MOVED by Ms Wagner, seconded by Ms Leach,

THAT THE LIBRARY BOARD RECEIVE THE 4TH QUARTER STATISTICAL REPORT UPDATE FOR INFORMATION.

MOTION CARRIED.

9.   New Business

9.1   BIB Frame

MOVED by Ms Leach, seconded by Ms Gautrey,

THAT THE HAMILTON PUBLIC LIBRARY BOARD APPROVES THE ALLOCATION OF UP TO $42,000 FROM THE RESERVE FUNDS TO SUPPORT THE BIB FRAME PILOT PROJECT.

THAT THE HAMILTON PUBLIC LIBRARY BOARD IDENTIFIES ZEPHEIRA AS AN AUTHORIZED VENDOR TO PROVIDE SERVICES TO THE HAMILTON PUBLIC LIBRARY.

MOTION CARRIED.

10.   Private and Confidential

MOVED by Ms Gautrey, seconded by Ms Wagner,

THAT THE LIBRARY BOARD MOVE IN-CAMERA TO DISCUSS THE CHIEF EXECUTIVE OFFICER'S PERFORMANCE.

MOTION CARRIED.

MOVED by Ms Leach, seconded by Ms Tulloch,

THAT THE IN-CAMERA SESSION BE ADJOURNED.

MOTION CARRIED.

11. Date of Next Meeting

Wednesday, February 18, 2015
Central Library, Board Room, 5ᵗʰ Floor
5:30 p.m. Dinner
6:00 p.m. Meeting

12. Adjournment

MOVED by Ms Wagner, seconded by Ms Leach,

THAT THE HAMILTON PUBLIC LIBRARY BOARD MEETING OF WEDNESDAY, JANUARY 21, 2015 BE ADJOURNED.

MOTION CARRIED.

The meeting was adjourned at 9:00 p.m.

Minutes recorded by Karen Hartog

HAMILTON PUBLIC LIBRARY BOARD
Audit Committee Meeting

Tuesday, June 3, 2014
Central Library, Board Room
5:00 p.m. Meeting

MINUTES

PRESENT: David Simpson, George Geczy, Mary Ann Leach, Suzan Fawcett

OTHER: John Pryke, KPMG

STAFF: Robin Hewitt, Paul Takala

1.   **Acceptance of the Agenda**

Move item #3 to end of agenda.

MOVED by Ms Fawcett, seconded by Mr. Geczy,

THAT THE AGENDA BE ACCEPTED AS AMENDED.

MOTION CARRIED.

2.   **Minutes of the Hamilton Public Library Board Audit Committee of Monday February 3rd, 2014**

MOVED by Ms Fawcett, seconded by Mr. Geczy,

THAT THE MINUTES OF THE HAMILTON PUBLIC LIBRARY AUDIT COMMITTEE MEETING OF MONDAY, FEBRUARY 3, 2014 BE ADOPTED AS PRESENTED.

MOTION CARRIED.

3.   **Auditor and Audit Committee meet without Staff**

The Audit Committee met privately with the Auditor.

4.   **Draft Audit Findings Report**

Mr. Pryke reviewed the audit findings with committee members.

A full actuarial valuation is performed every three years and the Hamilton Public Library next actuarial valuation will be performed for January 1, 2014 and will be included in next year's audit.

Management representation letter will be required once approved by Mr. Takala and Ms Hewitt.

MOVED by Ms Fawcett, seconded by Ms Leach,

THAT THE AUDIT COMMITTEE APPROVE THE DRAFT AUDIT FINDINGS REPORT.

MOTION CARRIED.

5.   **Draft Financial Statements Hamilton Public Library Board December 31, 2013**

There were no new note disclosures required in the 2013 statements.

The draft financial statements for trust funds were not included in the 2013 financial statements as KPMG audit the City trust funds as a whole.

MOVED by Ms Fawcett, seconded by Ms Leach,

THAT THE DRAFT FINANCIAL STATEMENTS FOR THE YEAR ENDING DECEMBER 31, 2013 BE APPROVED AS PRESENTED.

MOTION CARRIED.

6.   **Annual Financial Report - 2013**

MOVED by Ms Fawcett, seconded by Ms Leach,

THAT THE 2013 ANNUAL FINANCIAL REPORT BE RECEIVED FOR INFORMATION.

MOTION CARRIED.

7. **Adjournment**

MOVED by Ms Fawcett, seconded by Ms Leach,

THAT THE AUDIT COMMITTEE MEETING OF TUESDAY, JUNE 3, 2014 BE ADJOURNED.

MOTION CARRIED.

The meeting was adjourned at 6:15 p.m.

Minutes recorded by Karen Hartog.

Hamilton Public Library

Date: February 18, 2015

To: Chair and Members of the Board

From: Hamilton Public Library Board Audit Committee

Subject: **2014 Audit Planning Report**

Recommendation:

That the 2014 Audit Planning Report for the Hamilton Public Library Board prepared by KPMG, be approved.

Background:

KPMG's audit approach and scope of audit work for the Hamilton Public Library Board for the 2014 fiscal year is provided in the attached Communication of the Audit Planning Report. The Audit Plan communicates to the Audit Committee, KPMG's overall audit responsibilities and audit approach in accordance with Canadian generally accepted auditing standards and the Canadian Institute of Chartered Accountants ("CICA"), which focus the audit on areas where there is greater risk of misstatement. KPMG has tailored their audit of the Library to several specific audit areas.

KPMG was appointed the City's external auditor by Council at its meeting on June 27, 2012 for a period of five (5) years covering the fiscal years from 2012 to 2016. Under the Municipal Act, the external auditor for the City is also the auditor for the Library Board.

On January 21, 2015 the Audit Committee met with the KPMG Auditor and approved the attached Audit Planning Report.

KPMG

cutting through complexity

AUDIT

Hamilton Public Library Board

Audit Planning Report

For the year ending December 31, 2014

KPMG LLP
Licensed Public Accountants

kpmg.ca

Contents

For KPMG's audit committee resources,
please visit kpmg.ca/auditcommittee

Considerations in developing our Audit Plan

We have prepared this Audit Plan to inform you of the planned scope and timing of the audit for the purpose of carrying out and discharging your responsibilities and exercising oversight over our audit of the financial statements.

We have set out below a summary of changes that have been taken into consideration in planning the audit for the current period:

Your organization

- Construction of Waterdown branch – expected completion end of March 2015

- New Director of Public Service – Central – Melanie Southern

Accounting standards

Statement of Principles

- Joint Task Force established by the Accounting Standards Board and the Public Sector Accounting Board (Boards) to consider improvements to the existing standards for Not-For-Profit Organizations.

- A Statement of Principles was issued for comment in April 2013 proposing revisions to Part III of the CPA Canada Handbook and the CPA Public Sector Accounting Handbook. Comments were due December 2013.

- The AcSB and PSAB received 290 responses from stakeholders in both the private and public sectors. The responses provided the Board with positions and their support on each of the principles described in the Statement of Principles. Out of 290 comment letters received approximately 190 provided responses to the AcSB, 45 to PSAB and 55 to both Boards.

- On June 17, 2014, the AcSB and PSAB met jointly to consider the responses that have been received. The Boards:
  o began the process of assessing the overarching principles and questions that need to be considered and additional information that should be gathered as the Boards progress with the project; and
  o discussed next steps and how they can continue to collaborate on this topic.

- No decisions were made during this meeting.

- As a result of the comments made by stakeholders, organizations that are impacted by these proposed changes will likely not see any changes identified for at least a year while both boards deliberate and make changes to the Statement of Principles based on the comments received and prepare the revised Statement of Principles Exposure Drafts.

- Significant changes are being proposed that remove many of the rules that not-for-profit organizations use today in preparing their financial statements and require that not-for-profits more closely follow the rules that apply to the commercial or public sector.

- The main topics covered by the principles are:
  - Contributions
  - Tangible capital assets
  - Intangible assets
  - Works of art, historical treasures and similar items
  - Controlled and related entities
  - Financial statement presentation

- For additional information, KPMG has a webcast available on the Statement of Principles at http://charitytax.imaginecanada.ca/demand-webinars.

- No significant changes that would impact our audit work or risk assessments in the current year.

Standard on Contaminated Sites

- A new standard has been issued establishing standards on accounting for and reporting the liability related to contaminated sites.
- This standard requires the Board to record a liability when the standard applies, the contamination in question exceeds an authoritative environmental standard and the Board is directly responsible or accepts responsibility.   Voluntary compliance with a non-authoritative policy or guideline may create a liability.
- The standard is effective for fiscal periods beginning on or after April 1, 2014.   For the Board, implementation will be in the 2015 fiscal year.
- The Board will have to consider any potential contaminated sites and determine if a liability meets the standards such that it must be reported.

Auditing and other professional standards

- No changes or revisions to the audit standards have occurred during the year.

Our timetable

To assist with your responsibilities as Board members, we have planned the following interactions with you during your committee meetings:

Audit Planning Committee Interactions	Date
Audit Planning Report presented to the Audit Planning Committee	January 21, 2015
Make annual inquiries of the Audit Planning Committee (see below)	January 21, 2015
Present our year-end Audit Findings Report, including independence communications to the Audit Committee	June 2015

Refer to the Appendices for KPMG's and management's responsibilities.

Annual inquiries Related to Risks of Fraud

Professional standards require that during the planning of our audit we obtain your views on the risk of fraud. We make similar inquiries to management as part of our planning process; responses to these questions will assist us in planning our overall audit strategy and audit approach accordingly.

- Are you aware of, or have you identified any instances of, actual, suspected, possible, or alleged non-compliance of laws and regulations or fraud, including misconduct or unethical behaviour related to financial reporting or misappropriation of assets? If so, have the instances been appropriately addressed and how have they been addressed?

- What are your views about fraud risks in the entity?

- How do you provide effective oversight of programs and controls to prevent, detect and deter fraud, including oversight over internal controls management has established to mitigate fraud risks?

Areas of audit emphasis

We design an overall audit strategy and an audit approach to address the significant risks identified during the planning process.

Materiality

We determine materiality in order to plan and perform the audit and to evaluate the effects of identified misstatements on the audit and of any uncorrected misstatements on the financial statements. The determination of materiality requires judgment and is based on a combination of quantitative and qualitative assessments, including the nature of account balances and financial statement disclosures.

Materiality is assessed based on risk and the acceptable range for not-for-profit organizations is 0.5 to 3% of the greater of total assets or total revenues/expenditures.

We determine performance materiality (from materiality) in order to assess risks of material misstatement and to determine the nature, timing and extent of audit procedures.

We determine an audit misstatement posting threshold (from materiality) in order to accumulate misstatements identified during the audit.

For the current period, the following amounts have been determined:

Materiality	Performance Materiality	Audit Misstatement Posting Threshold
$615,000	$461,250, which has been set at 75% of materiality	$30,750, which has been set at 5% of materiality

We will reassess materiality based on period-end results or new information to confirm whether it remains appropriate for evaluating the effects of uncorrected misstatements on the financial statements.

Identification of significant risks

As part of our audit planning, we identify the significant financial reporting risks that, by their nature, require special audit consideration. By focusing on these risks, we establish an overall audit strategy and effectively target our audit procedures.

The *significant* financial reporting risks identified during our audit planning are listed below:

Significant accounts/disclosures

Liability for future benefits
Risk of material misstatement
Completeness and accuracy of the post retirement liability and related expenses
Summary of planned audit approach
Performing substantive procedures, including review of assumptions and application of assumptions. Obtain access to management's expert (the actuaries) and their reports identifying the accrued benefit obligations for vested sick leave and retirement benefit liabilities.   A new actuarial firm has been engaged by the City in fiscal 2014. Obtain a copy of the actuarial extrapolation of the liability for the year ending December 31, 2014.   A full actuarial valuation is required every 3 years and the last report was effective January 1, 2014.

Prepaid expenses
Risk of material misstatement
Completeness and accuracy of prepaid subscriptions
Summary of planned audit approach
Performing a review of significant subscription agreements and assessing the prepaid portion as of the year end date, based on the period covered by the subscription agreements.

Government grants
Risk of material misstatement
Completeness of grant revenue and accuracy of timing of revenue recognition
Summary of planned audit approach
Performing substantive procedures over the completeness and timing of government grants

Expenses
Risk of material misstatement
Completeness, existence and accuracy of expenses and completeness of related accounts payable and accrued liabilities
Summary of planned audit approach
Performing substantive procedures over payroll and non-payroll expenditures and related accounts payable and accrued liabilities

Risk of management override of controls

Although the level of risk of management override of controls will vary from entity to entity, professional standards presume the risk of management override of controls is nevertheless present in all entities and requires the performance of specific procedures to address this presumed risk.

Presumed risk of management override of control
Risk of fraud Significant risk: Required to be identified as a significant risk per professional standards
Summary of planned audit approach
We plan on performing the required procedures under professional standards. • test the appropriateness of journal entries • perform a retrospective review of significant estimates • evaluate the business rationale of significant unusual transactions • carry out audit procedures with an element of unpredictability

Use of the work of others

Our planned audit approach includes the use of the following:

• Use of management's expert – Actuary

Fees and timing

Fees and assumptions

In determining the fees for our services, we have considered the nature, extent and timing of our planned audit procedures as described above. The fees are based on the assumptions described in the engagement letter dated December 7, 2012.

Timing of the audit

We have discussed the key audit deliverables with management and the expected dates indicated below have been agreed upon:

Key deliverables and expected dates	
Deliverables	**Expected dates**
Audit planning and risk assessment procedures	December 2014
Audit Planning Report provided to the Audit Planning Committee	January 21, 2015
Conduct year-end audit field work	Week of March 23, 2015
Audit Findings presented to the Audit Planning Committee	June 2015
Provide audit opinion on financial statements	June 2015

Observations and Insights

During the course of our audit, we may become aware of a number of observations that may be of interest to you. These observations may include comments on risks and the Board's approach to those risks, performance improvement observations, or other industry trends and developments. These observations are based on, among other things, our understanding of the affairs and processes of the Board, as well as our understanding of many other entities in the same or other industries.

We will discuss any such observations with management and provide our insights. We will also include a synopsis of these observations and insights in our discussions with you at the completion of the audit.

Appendices

Current Developments

Thought Leadership

Responsibilities of KPMG and Management

KPMG's Audit Quality Framework

Current Developments

Canadian Accounting Standards

Canada has just completed its financial reporting transformation, resulting in every entity in Canada, except governments, moving to a new financial reporting framework and implementing new accounting standards. Not-for-Profit and public sector entities were impacted differently because, depending on the province, or nature of the entity, NFP's and public sector entities adopted one of Accounting Standards for Not-for-Profit Organizations, Public Sector Accounting Standards for Not-for-Profit Organizations, or full Public Sector Accounting Standards.

However, this transformation is not the end of changes in accounting standards. In fact, it marks a new beginning. Standard setters are starting to review the existing standards in the new financial reporting frameworks, seeking to improve financial reporting in the various sectors. This is particularly true for the not-for-profit sector. Some of the changes in accounting standards being contemplated, or already approved, for the not-for-profit sector that will impact the entity's financial statements include:

Statement of Principles for Accounting Standards for Not-for-Profit Organizations

In April 2013, the Accounting Standards Board ("AcSB") and the Public Sector Accounting Board ("PSAB") jointly issued a Statement of Principles which proposes to revise Part III of the CPA Canada Handbook and the CPA Public Sector Accounting Handbook to improve the existing standards for financial reporting by not-for-profit organizations and Government not-for-profit organizations. Comments on the SOP were due in December 2013.

The SOP proposed to remove many of the special rules that not-for-profit organizations use today in preparing their financial statements and require that not-for-profits more closely follow the rules that apply to the commercial or public sector.

As this is a Statement of Principles, it is the first step in future changes. The next step will be to develop exposure drafts related to the specific areas. As a result, a transition date or dates has not yet been proposed.

KPMG prepared a formal response after soliciting feedback from our clients through a survey released in October 2013.

Current Status of the SOP

The AcSB and PSAB received 290 responses from stakeholders, in both the private and public sectors. The responses provided the Board with positions the stakeholders' positions on each of the principles described in the Statement of Principles. Out of the 290 comment letters received to date, approximately 190 provided responses to the AcSB, 45 to PSAB and 55 to both Boards.

On June 17, 2014, AcSB and PSAB met jointly to consider the responses that have been received. The Boards:

- began the process of assessing the overarching principles and questions that need to be considered and additional information that should be gathered as the Boards progress with the project; and

- discussed next steps and how they can continue to collaborate on this topic.

No decisions were made during this meeting.

As a result of the comments made by stakeholders, the Boards plan to meet again in the next six months. Organizations that are impacted by these proposed changes will likely not see any changes take effect for at least two years while both Boards deliberate and make changes to the SOP based on the comments received, and prepare a revised SOP or Exposure Drafts.

GST/HST Harmonized Audits

The Canada Revenue Agency (CRA) has followed through on its intent to focus on public service bodies (e.g., municipalities, universities, colleges, hospitals, schools, associations, charities, etc.) for purposes of conducting GST/HST audits. Many public service bodies have undergone audits or have been contacted to begin an audit.

We offer the following general observations on the impact of the CRA's increased focus on the public sector:

- It is important that you have a plan in place for a GST/HST audit, including having a fixed point of contact for the auditor. Planning and managing the audit is as important as having the appropriate policies and procedures.

- The CRA has been focusing on documentation, sharing arrangements, grants and sponsorships, and the allocation of inputs between taxable and exempt activities for input tax credit purposes (e.g., the filing of a section 211 election and claiming of input tax credits on the use of real property).

- The CRA has not consistently been applying audit offsets (e.g., allowing unclaimed input tax credits or rebates) that would help minimize the impact of any assessments.

Our experience with GST/HST auditors has varied from audit to audit. However, in each case, the taxpayer has the burden of proof. The best approach is to be prepared.

Thought Leadership

KPMG's Not-for-Profit Practice

KPMG's Not-for-Profit practice proudly provided programs, webinars, publications and communications to Not-for-Profits and Charities. Below is a quick reference list for your convenience.

Programs

- **Community Shift**

  Community Shift is an exclusive development program and network for C-level leaders of Canadian charities and Not-for-Profit Organizations (NPOs), founded by KPMG Enterprise™ and the Richard Ivey School of Business. A rigorous annual five-day developmental program for Canada's leaders of charities and Not-for-Profits, Community Shift has changed the way participants look at their operations and provides a catalyst for change.

- **KPMG's Annual Financial and Tax Seminar for Not-for-Profit Organizations**

  Held throughout the country, these seminars are designed to keep leaders of NPOs up to speed on changes in the areas of Accounting and Tax. Guest speakers from CRA, KPMG Forensic and other disciplines are invited to discuss changes that are critical to ensuring compliance and mitigating risks.

Webinars and Seminars

- **KPMG's Seminar on Governance for Not-for-Profit Organizations**

  This seminar hosted various presentations on topics of specific relevance to Audit Committees or Board of Directors of NPOs, such as Enterprise Risk Management, Internal Control Frameworks, Governance Assessment as well as Performance Measurement & Management, followed by a Q&A period.

Publications and Communications

- **Public Service Transformed: Harnessing the Power of Behavioural Insights**

  The report explores the potential and use of behavioural insights in modernizing the public service cultural transformation and provides actionable recommendations designed to encourage the four positive work behaviours (collaboration, innovation, transparency and a focus on results) that will help the public services sector adapt to changing conditions, encourage culture change and produce the kinds of outcomes and transformation that governments are demanding.

- **Future State 2030**

  This report is part of a series that explores how governments must respond to the global megatrends (Demographics, Rise of the Individual, Enabling technology, Economic interconnectedness, Public debt, Economic power shift, Climate change, Resource stress, and Urbanization) driving change into 2030.

Responsibilities of KPMG and Management

The objectives of the audit, our responsibilities in carrying out our audit, as well as management's responsibilities, are set out in the engagement letter dated December 7, 2012.
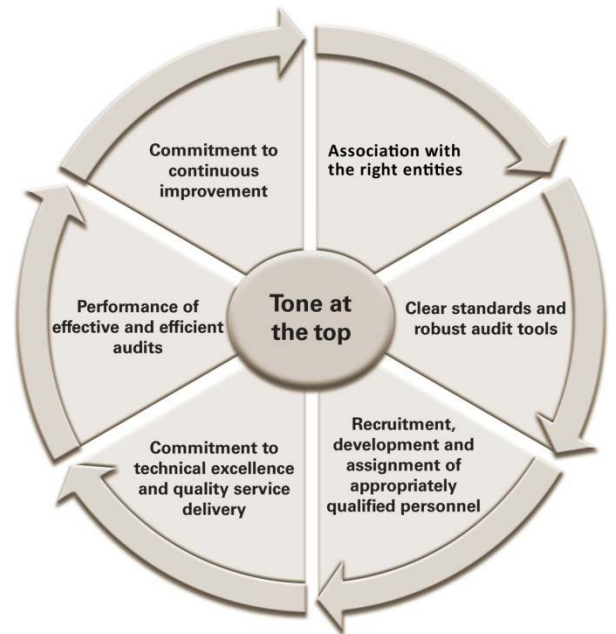
KPMG's Audit Quality Framework

Audit quality, and the respective roles of the auditor and audit committee, is fundamental to the integrity of financial reporting in our capital markets.

This is why audit quality is at the core of everything we do at KPMG. And we believe that it is not just about reaching the right opinion, but how we reach that opinion.

To help ensure that every partner and employee concentrates on the fundamental skills and behaviours required to deliver an appropriate and independent opinion, we have developed our global Audit Quality Framework.

The framework comprises seven key drivers of audit quality.

The seven key drivers of audit quality

Driver	What it does	What it means to you
Tone at the top	**Audit quality is part of our culture and our values and therefore non-negotiable** Allows the right behaviours to permeate across our entire organization and each of our engagements	**Assures you that:** • Our culture supports our promise to you of excellent service and a high quality audit—consistently • You're receiving an independent, transparent, audit opinion • You're receiving an effective and high quality audit that will help you maintain investor confidence in your financial statements.
Association with the right entities	**Ethics above all** Eliminates any potential independence and conflict-of-interest issues	
Clear standards and robust audit tools	**A solid rule book** Rigorous internal policies and guidance that help ensure our work meets applicable professional standards, regulatory requirements, and KPMG's standards of quality	**Provides you with:** • An engagement team handpicked for your business needs – a team with relevant professional and industry experience • An audit engagement team whose qualifications evolve as your business grows and changes • An audit opinion that continues to meet your needs as a participant in the
Recruitment, development and assignment of appropriately qualified personnel	**People who add value** Helps us attract and retain the best people and reinforces the importance of developing their talents Assigns Partners' portfolios based on their specific skill sets	
Commitment to	**The right tools for the right job**	

Driver	What it does	What it means to you
technical excellence and quality service delivery	Promotes technical excellence and quality service delivery through training and accreditation, developing business understanding and industry knowledge, investment in technical support, development of specialist networks, and effective consultation processes	capital markets **Assists you with:** • Assessing the effectiveness and efficiency of the audit • Performing your governance role with confidence.
Performance of effective audits	**We understand that how an audit is conducted is as important as the final result.** A code of conduct, audit delivery tools, and internal policies and procedures that help ensure the work performed by engagement personnel meets applicable professional standards, regulatory requirements, and our standards of quality	
Commitment to continuous improvement	**Comprehensive and effective monitoring** We regularly solicit feedback from the audit committees of the entities we audit. Our robust internal quality review program ensures the work of each partner is reviewed every three years. Additionally, our procedures and a sample of our audits of listed entities are reviewed by the Canadian Public Accountability Board (CPAB), the independent regulator of the accountancy profession in Canada. The Public Company Accounting Oversight Board (PCAOB) in the US also conducts an annual inspection of a sample of our audits of SEC registrants. Finally, a sample of other audits and reviews is undertaken annually by the various provincial institutes in Canada. We consider the recommendations that come from these reviews and implement actions to strengthen our policies and procedures, as appropriate.	

Driver	What it does	What it means to you

The regulatory landscape is changing

Uncertain economic forecasts and a changing regulatory environment define today's world; reliable financial information and high-quality audits have never been more essential.

We believe that high quality audits contribute directly to market confidence and we share your objectives of credible and transparent financial reporting.

Our Audit Quality Framework is particularly relevant to Audit Committees, and we see our role in being transparent to you as a key mechanism to support you in the execution of your responsibilities.

Our commitment to quality

The independence, judgment and professional skepticism of your auditors add value to your financial statements, and we believe it is important to be transparent about the processes we follow to develop a KPMG audit report. We want you to have absolute confidence in us and in the quality of your audit.

Our own professional standards dictate technical requirements for reaching and communicating an audit opinion. And we live and abide by these requirements. We invest heavily in our quality, and the Audit Quality Framework helps ensure these investments are the right ones—that they help us continuously drive and maximize our quality improvements. But we feel it is also important that we communicate to you how we view and implement audit quality. The seven key drivers outlined here, combined with the commitment of each individual in KPMG, are meant to do just that.

KPMG member firms across the world use this audit quality framework to describe, focus on and enhance audit quality for the benefit of the entities we audit and in support of the efficacy of our capital markets.

It is our hope that sharing our vision of what audit quality means is a significant step in building confidence in the value of our audits.

Audit quality is fundamental to the way we work.

Hamilton Public Library

Date:	February 13, 2015
To:	Chair and Members of the Board
From:	Paul Takala, Chief Librarian
Subject:	**Royal Society Recommendations**

Recommendation

That the Hamilton Public Library Board receives this report for comment.

Background:

In November of 2014 the Royal Society of Canada released its expert panel report on libraries and archives. At the January 2015 Library Board meeting the Board received a summary document that contained key excerpts from the report[i]. At that meeting it was suggested that staff bring back recommendations from the report that directly pertain to actions the Hamilton Public Library can take.

The 2014 Royal Society of Canada Expert Panel Report[ii] on libraries and archives contained a total of 70 recommendations. This report includes selected recommendations that are relevant to public libraries. The report's recommendation numbers have been retained to assist with referencing the report for context.

The recommendations have been divided into 2 sections:

1. **Actions for Public Libraries** - potential actions or strategies that we as a public library system can adopt.

2. **Additional Recommendations** - if acted upon, these recommends will impact us. In general, we should be looking for opportunities to advance where it is appropriate and we have influence.

1. Action for Public Libraries

The following panel recommendations outline potential actions or strategies that we as a public library system can take action on.

Recommendation	Comments
31. Libraries and archives work collaboratively on establishing shared digital infrastructure for acquiring, disseminating, and preserving digital content.	Whether providing access to published material or creating digital materials ourselves, we need to look for opportunities to collaborate with other libraries and archives. HPL currently houses the servers for Our Digital World. We are currently investigating a new archival management platform and should look at shared solutions. We should also seek to participate in future collaborative initiatives around ebooks and other digital content.
32. Public libraries make their work visible by posting evidence-based studies and economic impact studies on library websites for the benefit of the entire library community.	The Martin Prosperity Institute study of TPL has been well received, and could be replicated by HPL. Other libraries have done this and the methods were established to ensure the study is replicable.
33. Public libraries continue to share statistical data freely with CULC and other similar organizations.	HPL continues to participate in data sharing initiatives including: CULC, Counting Opinions and OMBI. Moving forward, we will ook for additional opportunities. In 2015 the Board should review participation in the Federation of Ontario Public Libraries (FOPL) because of their new emphasis on research.
34. Public libraries regularly inventory their programs, services, policies, and physical spaces to detect and remove barriers.	The strategic priority *Relevant and Responsive* clearly speaks to this point. The ongoing work to improve our physical and virtual spaces has led to many improvements. Evolving our services has been and remains an ongoing HPL commitment.
36. Public libraries engage in meaningful community consultations to ensure the relevance and inclusiveness of their institutions.	The systems we have to ensure meaningful engagement continue to mature and develop. Elements include: looking at qualitative and quantitative data, ongoing customer service survey, online feedback, feedback and dialogue from customers. As well, we have emphasized the importance of staff engagement to support community engagement.

Recommendation	Comments
37. Public libraries pursue and strengthen their collaborations with literacy councils to expand and improve their English Language Learning programs and services.	HPL has long and sustained partnerships to support literacy in our community. We support efforts to improve literacy in youth, adults and newcomers. Some of our current partners are: Adult Basic Education Association, Best Start, Early Literacy Hamilton, First Book Canada, Ontario Early Years, Start to Finish, Telling Tales, Citizen and Immigration Canada and the School Boards.
61. While practitioners must recognize their responsibility for their own development, employers must invest significantly more financial resources in the development of their staff.	The Library's strategic priority *A Creative and Changing Organization* challenges us to both develop and engage staff. Staff development has had an ongoing emphasis at HPL and is reflected in our policies and support. We are currently working on comprehensive staff development institutes that will ensure staff have sound and up-to-date skills in all key areas.
62. Library and archival institutions and professional communities identify their emerging leaders and make sure they have access to leadership development programs.	HPL has a long track record of supporting emerging leaders in their development. Examples include: Northern Exposure to Leadership (NEL), Public Library Leadership Fellows (PLLF), Bay Area Leadership (BAL), COH Roundtable and opportunities to attend conferences like OLA. This commitment to development is also expressed in giving key staff project and system leadership opportunities.
63. Libraries and archives make full use of their users' rights of fair dealing and the additional specific exceptions and limitations to copyright to engage in productive initiatives such as digitization of collections in analogue media, providing private study copies to patrons, and otherwise using the flexibility provided by the law as appropriate.	To avoid potential liability and to protect their reputations libraries have often taken a conservative approach to issues of copyright and fair dealings. With changes in formats, licensing terms and legislation it can be challenging to understand what is allowed and what is not with certainty. This RSC recommendation challenges us to stay well informed and take a balance approach to risks.

Recommendation	Comments
66. In discussions of how to adapt to the digital environment, concerns about increasing access are balanced with concerns about ensuring that creators of literary and artistic works are adequately compensated for their contribution to Canada's cultural legacy.	This recommendation speaks to the need for libraries to advocate for positions that not only benefit access, but also ensure authors and artists get adequately compensated. The RSC report also challenges us to look for ways to work with publishers.
69. Librarians with an interest in education, formal and informal, explore opportunities to participate in the growth of open educational resources by producing, or supporting faculty who produce, open course materials and open textbooks and by helping time-pressed educators or self-learners find high quality, relevant OER by building collections or discovery tools.	As more open educational resources (OER) become available, we will need to stay informed of these offerings and help our customers connect and benefit from them.
That CULC (Canadian Urban Libraries Council) and CARL (Canadian Association of Research Libraries): • Work more closely with publishers and vendors to provide Canadians access to needed content, electronic databases, and unified collections; • Make full use of their users' rights to fair dealing; • Prioritize greater institutional cooperation on licensing and hosting to equalize access to resources by cloud services; • Participate in the growth of open educational resources.	As a CULC Library, HPL has a responsibility to play a leadership role in advancing access to Canadians. We need to work cooperatively to ensure access is being achieved at reasonable costs. Collaboration is also important in exercising user's rights to fair dealing. By working with other libraries we can share cost and risk by getting legal assistance that serves the broader community.
18. Provincial, territorial, and municipal governments enact a policy on information management that defines information management and recordkeeping roles and responsibilities, comparable to the Treasury Board Secretariat's Policy on Information Management (http://www.tbssct.gc.ca/pol/doc-eng.aspx?section=text&id=12742).	We need to ensure we adhere to the best practices in information and records management policies and procedures. We should also look to partner with our municipal government and other local institutions to promote and support these.

Recommendation	Comments
19. Provincial, territorial, and municipal governments review and update the legislation and regulation of archives, reflecting the principles of the Universal Declaration on Archives adopted by the General Conference of UNESCO, 10 November 2011, and the digital requirements which have transformed society in general and the world of information in particular.	We need to ensure we adhere to the best practices in archival management. We should also look to partner with our municipal government and other local institutions to promote the UNESCO principles.

2. Additional Recommendations

The following panel recommendations, if acted upon, will impact us in some way.   In general, we should be looking for opportunities to advance where it is appropriate and we have influence.

Additional Recommendations
14. All consortia focus on their services to members, and through their members to the clientele of those institutions utilizing the member's services and collections. They should be measured in their relations with governments focusing only on matters associated with their primary services; and, in other matters they are encouraged to partner with relevant national or provincial/territorial associations to coordinate advocacy activities.
15. All consortia, but particularly those with significant financial exposure by constituent members commit to external assessment regularly to determine whether the original value proposition that prompted their establishment is still valid
20. Provincial and territorial archive councils and provincial archives in collaboration with the Canadian Council of Archives (CCA) and LAC undertake to gather and publish current and comprehensive statistics about holdings and users.
28. The Librarian and Archivist of Canada create a pan-Canadian committee of peers, consisting of appropriate stakeholder leadership from the library community, such as, but not limited to, CARL, CULC, NRC-KM, and APLIC, to discuss the standards and protocols that would underpin a network of regional preservation/storage facilities for both print and digital materials.
35. Faculties of library and information science include a course in community development to better prepare graduates to fulfill changing roles in public libraries and meet the needs of a diverse community.
39. Provincial and territorial governments recognize, through legislation, the need for urban and rural libraries to provide digital services.
40. The federal government, namely Industry Canada, adopt the need for better rural

Additional Recommendations
bandwidth as a higher national priority. We make this recommendation fully recognizing that the federal government has increased its spending on rural broadband initiatives but aware, as well, that these initiatives are not part of a formal, national strategy. There is no commitment to meet specific standards in rural areas. Realistic timelines for the delivery of acceptable bandwidth into all Canadian communities are needed
41. LAC re-establish its role as mediator working on behalf of print disabled Canadians, and in the first instance bring all competing service providers together, including non-aligned representation from the print disabled community itself, for the purpose of seeking a single, sustainable, and effective service model that is welcomed by the print disabled as the best in service of their interests. It is recommended that in the absence of a mediated settlement, LAC will seek to craft a governmental/political solution to achieve a similar purpose.
42. Provincial and territorial governments work with the federal government to ensure that Aboriginal Canadians receive fair and equitable access to public library services.
43. Where necessary, ministries of provincial and territorial governments with a responsibility for the delivery of public library services support Canadian public library systems in forming larger units of service in order to provide adequate technologically-driven services, to mandate the provision of these services, and to promote the purchase of ebook material through consortia.
44. Each province and territory review its InterLibrary loan policies in order to ensure that these policies mesh across sectors and place an emphasis on the research needs of Canadians and not on everyday library reading needs. Other mechanisms, such as ebook cooperatives, should be developed to meet everyday needs of users. Responsibility lies with the various provincial and territorial library associations plus CLA, working in alliance with LAC as a partner. Provincial and territorial government ministries should be involved, since changes may involve regulations and policies. Since college, university, school and public libraries often report to multiple ministries, it is impractical for government to act as the lead.
45. Libraries and publishers work more closely together with an understanding that they are part of the same ecosystem and need each other to be successful and to provide Canadians with access to the content they need. Since public libraries deal more with trade publishers, responsibility lies with the *Canadian Urban Libraries Council*. CULC libraries produce almost 90% of all Canadian public library circulation and CULC is designed to act quickly and to help libraries as organizations. Since academic libraries deal more with academic publishing, responsibility lies with the *Canadian Association of Research Libraries*. For products used by all sectors, such as electronic databases, CULC and CARL should work together.
46. CULC and CARL, in conjunction with BiblioPresto and international library associations, support libraries and vendors to work in closer collaboration, allowing libraries to obtain content that can be merged into unified collections emphasizing the nature of the content itself and not the name of the vendor who provides that content.

Additional Recommendations
52. The Council of Ministers of Education Canada (CMEC) commission a pan-Canadian assessment engaging the full range of stakeholders, to bring forward a clear and prescriptive set of directives to frame a national policy consensus on the most appropriate model for school libraries/ learning commons to maximize their contribution to the K-12 experience and its learning outcomes.
55. Provincial and territorial ministers responsible for public libraries and ministers of education join together to develop provincial standards that would direct the development of a school-house public library model drawing inspiration from the best practices and successes of those currently in operation.
59. Deans and directors of graduate library schools, ischools, and archival programs, working with the appropriate provincial associations conceive and implement systematic library and archival pan-Canadian mid-career certification programs to ensure that all Canadians are served by the most knowledgeable and current library and archival practitioners.
64. Libraries and archives continue to participate in proceedings before the Copyright Board to ensure that their positions are well represented.
65. Library licensing practices for electronic resources be revised. From a user's perspective, the Internet enables equal access to digital information wherever there is a connection. But, access to licensed electronic resources, including ebooks, varies greatly across Canada because licensing is still done at the local, or sometimes at the consortial, level. Greater institutional cooperation on licensing and hosting should be given high priority to equalize access to the resources by using cloud services or other shared Internet infrastructure.

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[i] Agenda Item 8.2 http://www.hpl.ca/sites/default/files/150121%20agenda_0.pdf
[ii] The full report is available online the RSC website:
http://rsc-src.ca/sites/default/files/pdf/L%26A_Report_EN_FINAL_Web.pdf
Demers, Patricia (chair), Guylaine Beaudry, Pamela Bjornson, Michael Carroll, Carol Couture, Charlotte Gray, Judith Hare, Ernie Ingles, Eric Ketelaar, Gerald McMaster, Ken Roberts. (2014). Expert Panel Report on The Future Now: Canada's Libraries, Archives, and Public Memory. Royal Society of Canada, Ottawa, ON. ISBN: 978-1-928140-01-6

Chief Librarian's Report — February 2015

Website Update

The Web Resign Team is working through the final stages and preparing for the launch of the new website. The events module is being fully integrated into the new website which will greatly improve our ability to showcase the Library's broad spectrum of programs. A preview of the new website will be posted to the public the week of February 23rd and the new website is scheduled to go live the week of March 2nd. As we have previously reported, the new website will be fully accessible and will seamlessly resize depending on the device used to access it.

Customer Service and Staff Identification

As we make progress on renewing our customer service training and with the rollout of the new logo we have been looking at the issue of how library staff are identified. We know that it is standard customer service best practice that staff should have their name appear so that it is visible and they give a customer their first name, if asked. For years we have had a policy that staff should wear their Employee ID Cards so that they are visible to staff and customers. While this has helped, the fact is the Employee ID Cards are very difficult to read. To address this, over the next month we will be rolling out new staff name tags. They will be attractive, use the new logo and use a magnetic system so they do not damage clothes. For managers and directors the first and last name will appear; for permanent staff their first name will appear; and for casual staff they will say Library Page.

Locke Turned Ninety

On February 2nd, Locke branch held a small ceremony to celebrate its 90th anniversary. The branch opened in the current building on February 2, 1925. It is a cozy branch of just 1,451 square feet (134.8 square metres). It is much beloved by the local community and is very popular. One way we measure usage is the turnover rate (the number of times items in our collection get checked out). Locke's turnover rate is 9.5, the highest in our system. To celebrate the anniversary, staff ran two birthday themed story times and served apple cider and cookies for the day. A table was set-up with banners, balloons, memory books with old pictures and food. A draw was held for a picture of Locke library and customers were invited to write down their memories of the Locke library. Staff are already excited about the 100th anniversary which is now only 10 years away.

Management Updates

I am pleased to announce some temporary changes to management assignments. Effective March 2nd, Naomi Brun will move to Central into a 6 month placement as the Manager of Youth Services to replace Maureen Johnson. Kathleen Shannon, Barton/Kenilworth Community Youth Librarian, has been selected to cover Red Hill as Manager until Darcy Glidden returns in the spring.

Ontario Library Association Super Conference

HPL staff and Board members were well represented at the Ontario Library Association's Annual Super Conference at the Metro Convention Centre held January 28 – 31, 2015. HPL presented 7 workshops on topics including digital literacy, the Summer Reading Online Tracking Application, HPL's rebranding, the customer satisfaction survey, computer virtualization (VDI), the Youth Services Institute project and Community Led Toolkit. The Library's Local History and Archives video and walking tour project was also showcased as part of Thursday's poster sessions. A number of Library Managers and staff volunteered in conference's Career Centre assisting new professionals with their resumes and interview skills.

Music and JUNO Update

The Sadies and the Good Brothers concert took place on the Fourth Floor at Central on Friday, February 6th with approximately 300 people in attendance. Like the past performance of Blackie and the Rodeo Kings, it was "In the Round" and celebrated storytelling and literacy. The next In the Round performance will take place on Friday, March 13th as part of JUNO Week.   This concert titled, Blame it on Hamilton will celebrate a variety of Hamilton artists and stories. It will feature Matt Andersen, Blackie and the Rodeo Kings, Digging Roots, Sarah Harmer, Jeremy Fisher, Jon Harvey (Monster Truck), Terra Lightfoot, Ian Thornley, Tomi Swick, and Hawksley Workman.

Soundings – Stories on Connection

As part of HPL's 125th Anniversary, we have been capturing stories from staff about their experiences working at the library and what the library means to them. What clearly resonates with staff is the connections they make with customers and how the library can be a transformative experience for people. A short video of three of the stories has been prepared and is posted on our YouTube Channel https://www.youtube.com/watch?v=eQqE37ozxIc&feature=youtu.be

Selection Committee Interviews
The City has informed us that citizen interviews for the Library Board will be scheduled for sometime in April. The selection committee will be contacting applicants to schedule their interviews. The current citizen Board members and Executive will stay in place until at least the April meeting.

Paul Takala
Chief Librarian

Date: February 13, 2015

To: Chair and Members of the Board

From: Paul Takala, Chief Librarian

Subject: Ontario Municipal Benchmarking Initiative (OMBI) Report

Recommendation:

That the Hamilton Public Library Board receives the 2013 OMBI Report on Libraries.

Background:

The City of Hamilton and the Hamilton Public Library participate in the Ontario Municipal Benchmarking Initiative (OMBI). It collects data on more than 850 measures across thirty-seven (37) municipal service areas, including libraries.

> The purpose of OMBI is to foster and support a culture of service excellence in municipal government by creating new ways to measure, share and compare performance data and operational practices. OMBI acts as a source of credible information to assist Council, Senior Management, Staff and Citizens to understand how their municipality is performing over time and in relation to others[i].

The attached report is the section on Libraries from the 2013 report that was released in the fall of 2014. Libraries have been included in the OMBI report since 2004. There was a report about this to the Library Board in 2005. The reports have been used as internal measures and are made public by OMBI but have not been included in Library Board packages. Moving forward, our intention is to include the Library section annually when it becomes available.

A couple points of interest from the 2013 report. Generally, HPL compares well, our per capita usage is above average and our cost per capita is slightly below average. In regards to collections, although our holdings per capita is a bit below average, the number of times items are borrowed is well above average. This indicates our collection is efficient and is being well used.

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[i] http://www.ombi.ca/about/

18 Libraries

What is the Service?

Libraries are an important resource to meet the changing needs of individuals and communities. They foster literacy, life-long learning and support a love of reading in people of all ages. Libraries also provide support for newcomers and job seekers and build diverse communities. They address the digital divide and help individuals and communities transition to a global, knowledge-based economy.

Specific services include:

- Collection of books, periodicals, magazines and articles
- Reference and referral services to provide information and advice
- Access to technology and digital content
- Individual study space as well as community meeting rooms
- Outreach and partnerships initiatives

These services are delivered within the library and beyond through the virtual library and collaborative resource sharing networks.

Influencing Factors:

Access: Number and size of branches and the hours of operation, i.e. municipalities with lower population densities may offer more physical library branches and service hours to provide residents with services within a reasonable distance. Also, public meeting rooms within branches and other service delivery models, like bookmobiles, may be offered.

Collections: Size and mix, as well as number, of languages supported.

Collections: Investment in both physical and technology based collections and resources, including the number of languages supported.

Demographics: Socio-economic and cultural make-up of the population served.

Use Types: Mix, variety and depth of services offered (uses) and the resources available to track the different (physical and electronic) uses.

Libraries

How many times were libraries used?

Fig 18.1 Annual Library Uses per Capita

Municipality	Annual Library Uses per Capita (PLIB105)			Electronic Uses per Capita (PLIB106)			Non-Electric Library Uses per Capita (PLIB107)		
	2011	2012	2013	2011	2012	2013	2011	2012	2013
HAM	32.2	32.2	32.1	9.0	10.2	10.8	23.2	22.0	21.3
LON	40.6	40.4	37.4	17.5	18.0	16.5	23.1	22.4	20.9
OTT	39.6	34.9	33.5	19.2	15.6	15.0	20.3	19.3	18.5
SUD	26.1	27.4	29.4	7.8	9.9	12.5	18.3	17.5	16.9
TBAY	30.0	31.3	29.8	12.3	15.2	14.5	17.7	16.0	15.3
TOR	36.5	35.5	35.0	13.2	13.7	14.1	23.2	21.8	20.9
WAT	17.4	18.1	17.4	5.6	6.6	6.9	11.8	11.5	10.5
WIND	21.7	22.3	20.5	8.7	9.3	8.5	13.0	13.0	11.9
WINN	18.5	19.4	28.4	4.4	5.4	15.2	14.1	13.9	13.1
MED	**30.0**	**31.3**	**29.8**	**9.0**	**10.2**	**14.1**	**18.3**	**17.5**	**16.9**

Source: PLIB105, PLIB106, PLIB107 (Community Impact)

Comment: Winnipeg's increase reflects the capture of electronic uses not reported in previous years.

How many holdings do libraries have?

*Fig 18.2 Number of Library Holdings per Capita*
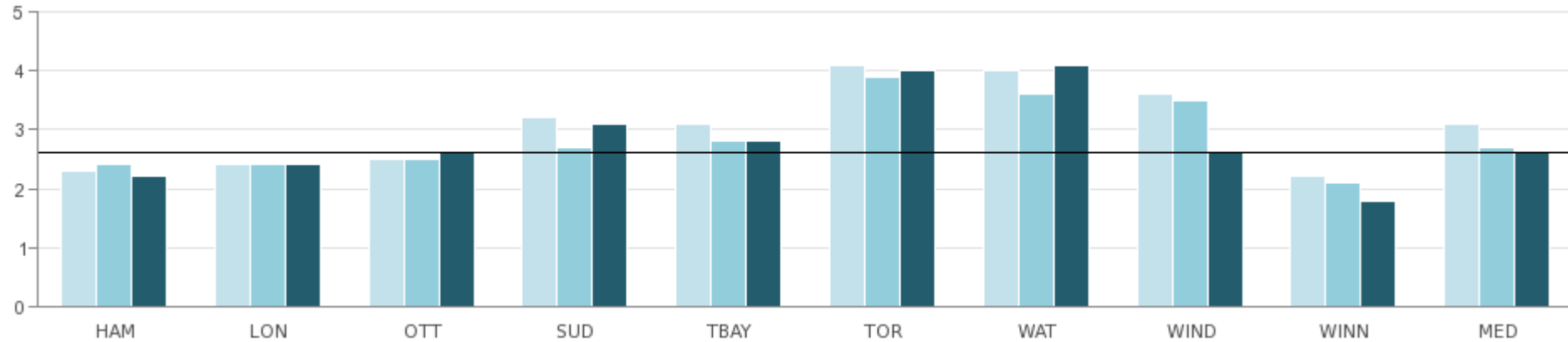
	HAM	LON	OTT	SUD	TBAY	TOR	WAT	WIND	WINN	MED
2011	2.3	2.4	2.5	3.2	3.1	4.1	4.0	3.6	2.2	3.1
2012	2.4	2.4	2.5	2.7	2.8	3.9	3.6	3.5	2.1	2.7
2013	2.2	2.4	2.6	3.1	2.8	4.0	4.1	2.6	1.8	2.6

Source: PLIB205 (Service Level)

Note: Library holdings come in print form (reference collections, circulating/borrowing collections and periodicals); and electronic media (CDs/DVDs, MP3 materials, audio books and eBooks)

What is the total cost for each library use?

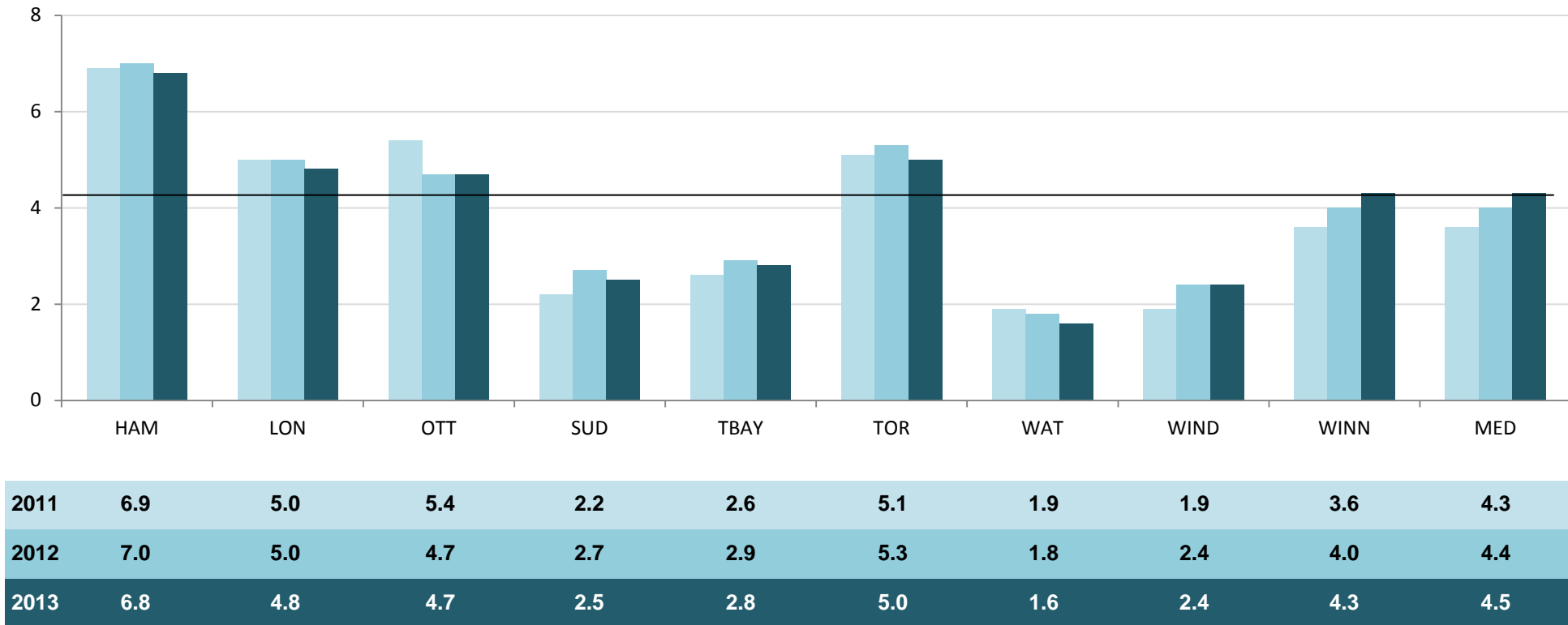*Fig 18.3 OMBI Total Cost per Library Use (includes amortization)*
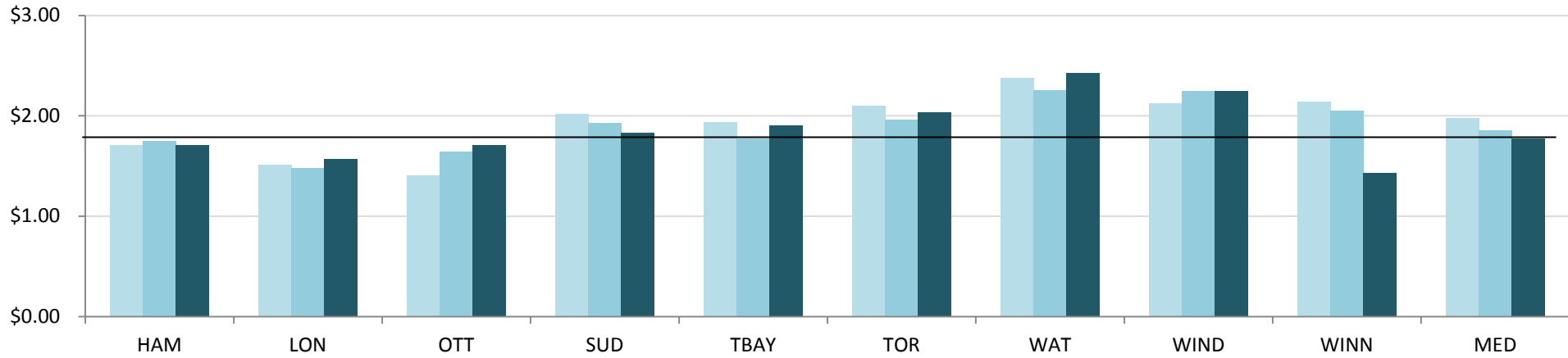
	HAM	LON	OTT	SUD	TBAY	TOR	WAT	WIND	WINN	MED
2011	$1.71	$1.51	$1.41	$2.02	$1.94	$2.10	$2.38	$2.13	$2.14	$2.02
2012	$1.75	$1.48	$1.64	$1.93	$1.78	$1.96	$2.26	$2.25	$2.05	$1.93
2013	$1.71	$1.57	$1.71	$1.83	$1.91	$2.04	$2.43	$2.25	$1.43	$1.83

Source: PLIB305T (Efficiency)

Comment: Winnipeg`s decrease in cost per use reflects the capture of electronic uses not reported in previous years.

How many times is each item borrowed from a library?

Fig 18.4 Average Number of Times in Year Circulating Items are Borrowed (Turnover)

	HAM	LON	OTT	SUD	TBAY	TOR	WAT	WIND	WINN	MED
2011	6.9	5.0	5.4	2.2	2.6	5.1	1.9	1.9	3.6	4.3
2012	7.0	5.0	4.7	2.7	2.9	5.3	1.8	2.4	4.0	4.4
2013	6.8	4.8	4.7	2.5	2.8	5.0	1.6	2.4	4.3	4.5

Source: PLIB405 (Customer Service)