Local Planning Appeal Support Centre

Annual Report

2018/2019

Supporting an effective land use planning system in Ontario

Ontario
Local Planning Appeal Support Centre
Centre d'assistance pour les appels en matière d'aménagement local

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1. Message from Board Chair

I was appointed as the Chair of the Local Planning and Appeal Support Centre (LPASC) on March 7, 2019, when the term of my predecessor, Anna Pace, came to an end.

On February 21, 2019, the government indicated that it would not be able to provide further funding for LPASC and, hence, the Centre was required to wind down its operations. It was my role to work with Mary Lee, our Executive Director, to complete this work.

Under section 10 (1) of the LPASC Act, the agency is required to provide the Attorney General with an annual report.

As this is the only annual report that LPASC will issue, I wanted to take the opportunity to thank Anna Pace and her fellow board members, Mark Leach and Carolyn Mackenzie for their insightful leadership in establishing the new agency, which constituted a novel construct in the land use planning sphere.

I would also like to express my sincere thanks to Mary Lee for her efforts to operationalize LPASC's mandate, which included significant public outreach and the retention of skilled staff. I also wish to acknowledge the commitment of LPASC employees and, in particular, the professional manner in which they met the needs of the agency's clients.

Due to the hard work of Mary and her staff, as well as Ministry of the Attorney General personnel, the wind down of the agency's operations proceeded as planned and we were able to redeploy many of the Centre's assets to other ministry programs. In addition, I am pleased to report that the great majority of LPASC staff have found work within the provincial or municipal governments. I am confident that their experience at LPASC will enrich the mandates of their new organizations.

The LPASC experience, which we have documented in this report, contains some useful insights about the land use planning process, which we hope that governments and stakeholders alike will bear in mind in our collective efforts to improve the planning system in our province.

Sincerely,

Irwin Glasberg
Chairman of the Board

2. Message from the Executive Director

I am pleased to submit the 2018/2019 Year in Review of the Local Planning Appeal Support Centre (LPASC) to Ontario's Ministry of the Attorney General. Given the decision of the Ontario Government to close the doors of LPASC by June 30, 2019, this Review will be the one and only annual review of operations. It is intended to serve two purposes: one, to provide an overview to the steps taken to start this new government agency; and two, to show the degree of value that a free and independent resource in land use planning matters can provide to the public. From our experience over the past year, it was clear that a service like LPASC's can play a vital role in making Ontario's land use planning system fair, affordable and effective, benefitting all.

LPASC was created as one component of reforms introduced to Ontario's land use planning system by the previous government. It was premised on the proposition that individuals and rate payers felt disenfranchised and unable to influence the plans of developers who typically could rely on extensive legal and planning resources to promote their plans.

On February 21, 2019, the current government made the decision to close LPASC due to modest service demand. LPASC had until June 30, 2019 to wind down the business. Naturally, staff and stakeholders were disappointed by the decision.

I am grateful for the many compliments and expressions of support sent to LPASC. Clients expressed a common sentiment–that they could not have achieved a positive outcome had it not been for the services provided by LPASC.

In this short time, LPASC achieved a great deal because of the hard work and commitment of a small team of passionate staff who were highly committed to realizing the Centre's mission. I am grateful to them and to all the stakeholders and Directors of our Board who shared our vision to make a difference in the land use planning system.

The team fully understands that, in periods of austerity, tough decisions must be made. We believe however, that an LPASC-type model has considerable merit as an approach to balance the playing field and speed up decision-making in the land use planning sphere. Based on our collective experience, we hope that, in the future, it can be replicated in the provincial or municipal field.

Yours sincerely,

Mary Lee,
Executive Director

3. Mandate

LPASC was created by the previous government to help improve Ontario's land use planning system. It had been argued that residents and municipalities across the province needed a greater say in how their communities developed over time, and that the process for resolving disputes needed to be more effective to benefit everyone–citizens, municipalities and developers, alike.

To that end, on June 23, 2016, the former provincial government launched an official review of the Ontario Municipal Board (OMB) to determine ways in which Ontario could improve upon its system for planning appeals. Upon completing public consultations and the review, the former government passed new legislation, the *Building Better Communities and Conserving Watersheds Act, 2017.* The *Act* replaced the Ontario Municipal Board with the Local Planning Appeal Tribunal and created the Local Planning Appeal Support Centre.

The new rules and regulations introduced through the *Building Better Communities and Conserving Watersheds Act, 2017* included service offered through LPASC. The objective was to help the public become better informed about local planning matters and the provincial policy context so that they were better able to contribute to planning decisions that would affect their community. LPASC was created, not only to make the planning process more accessible to the nonexpert, but also to help facilitate early resolution of disputes, reduce the number of appeals presented to LPAT, and to create greater clarity in the rules and regulations of the appeals process. It was hoped that a free and independent service would lead to a more fair and affordable land use planning system in Ontario.

3.1 Legislative Mandate

Under the *Local Planning Appeal Support Centre Act, 2017*, LPASC was given the mandate to:

- establish and administer a cost-effective and efficient system for providing support services to eligible individuals with respect to matters governed by the *Planning Act* that are under the jurisdiction of the Local Planning Appeal Tribunal
- establish policies and priorities for support services based on its financial resources, and provide services that include:
    - information on land use planning
    - guidance on Tribunal procedures
    - advice or representation
    - other services prescribed by regulations.

4. Governance

LPASC was created as an independent agency of the Government of Ontario, to be governed by a Board of Directors appointed by the Government of Ontario and accountable to the Ministry of the Attorney General in accordance with the Agency and Appointments Directive (AAD). According to the *LPASC Act*, the Board was to have a minimum of five members, who were accountable to the Board Chair.

In its first year of operation 10 meetings were held. Two by-laws were put in place**: By-law No. 1** created a Code of Conduct; **By-law No. 2** set out board meeting procedures. The LPASC Board of Directors was comprised of a Chair and two Directors and represented a cross section of skills including:

- Land use planning;
- Government relations;
- Regulatory and legal experience; and
- Community planning.

The Chair and Directors received compensation on a per diem basis.

Board Director biographies and renumeration

Anna Pace	Appointed Chair from February 21, 2018 to February 20, 2019 Renumeration: $15,666 Anna Pace has extensive experience in senior roles in public sector transportation and land use planning, intergovernmental and inter-agency relations, and transit governance. Ms. Pace led planning for major rapid transit projects at Metrolinx and the TTC. She has also held senior positions with the City of Toronto in City Planning, Transportation Planning, and Intergovernmental Relations. Ms. Pace is a Registered Professional Planner and member of the Ontario Institute of Planners. She has a Master's in Environmental Studies – Urban and Regional Transportation Planning from York University.
Mark Leach	Appointed Director March 9, 2018 to March 8, 2019 Renumeration: $2,700 Mark Leach has more than 30 years' experience in law, policy and program development, and public sector leadership. A common theme throughout his career has been a commitment to improving access to justice, particularly for people whose interests are in conflict with those of large institutions.

Carolyn Mackenzie

Appointed Director April 18, 2018 to December 31, 2019
Renumeration: $1,800

Carolyn Mackenzie is chair of the Glebe Community Association and was recently appointed to serve on Ottawa's Planning Advisory Committee as a representative of the Federation of Citizens' Associations of Ottawa. Currently in a senior leadership role with Colliers Project Leaders, Carolyn brings significant commercial, advisory and project management experience to both her professional and volunteer roles.

On February 21, 2019, Irwin Glasberg, the Assistant Deputy Attorney General for the Policy Division of the Ontario Ministry of the Attorney General, took over as the Interim Chair until LPASC formally ceased operations on June 30, 2019.

5. Accountability Framework

LPASC's accountability framework was set out in the interim Memorandum of Understanding. The government-approved draft MOU was provided to LPASC for Board review and approval, in May 2018. The Board-approved MOU was submitted to the Ministry of the Attorney General for final approval in August 2018. The MOU established, among other requirements:

- guiding principles for the relationship between LPASC and the Ministry;
- the accountability relationships at the Minister, Chair, Board of Directors, Deputy Minister and Executive Director levels;
- roles and responsibilities for senior leadership;
- an ethical framework;
- financial arrangements;
- reporting requirements, including development of the business plan and annual report;
- audit approach requirements; and
- a risk management approach.

Key milestones in delivering on the MOU requirements throughout the first three quarters included:

- establishing LPASC's risk register, in the second quarter, and assessing the risk on a quarterly basis with input from the management team and the Board. Quarterly reports were provided to the Ministry, updating risk events as they occurred and detailing preventative controls, recovery controls and action plans.
- Throughout the third and fourth quarters, LPASC established its first Certificate of Assurance Attestation to the Minister. Through this process, its financial unit addressed over 50 key risk questions and developed policies and processes to ensure that all risks

related to financial reporting, legislative and policy requirements, internal control systems and record keeping were identified and had appropriate controls in place.

6. Program outcomes

6.1 LPASC Role and Services

LPASC was created as a unique service agency unlike any other in Ontario, or even Canada. Its mandate was to not only answer questions from the public about land use policy and process, but to provide free professional planning and legal services to eligible individuals who wanted to become involved in an appeal at the Local Planning Appeal Tribunal (LPAT).

The Centre's professional services team was made up of five team members: two accredited and professional land use planners, two lawyers, and the Manager/Registrar, who was also an accredited professional planner.

The first year of operation posed challenges in that the Centre had to begin providing services upon opening, while concurrently developing its list of services, eligibility criteria and a plan on how to best provide those services province wide. The early case work of the first quarter helped LPASC establish and understand its client group and needs so that it could begin to fully market its services.

In the short period of time that LPASC was operational, it provided direct support to over 600 individuals and groups who had been unable to find assistance with their concerns anywhere else. The nature of LPASC cases related to all aspects of land use planning matters in the province, including economic development, lot creation and development, environmental protection, agriculture uses, incompatible uses and sensitive uses, built form, intensification, and urban design.

Wide scope of service needs
The inquires LPASC received ranged from simple questions about process to significantly more complex discussions of policy and the practice of land use planning, to requests for full representation at hearings and other events.

Staff helped ordinary citizens understand what kinds of changes are proposed in their community and how to be involved in the approvals and appeal process. They helped municipal staff understand and navigate the new appeals process. They helped applicants file better applications and understand the importance of the submissions made to the municipality.

In many cases, members of the public were able to access LPASC's information services alone to help them prepare meaningful comments prior to a municipal decision. Easy-to-access information and self-help guidance were provided through various webpages and documents available for download. Answers to Frequently Asked Questions helped respond to basic public inquiries freeing up staff to focus on clients with more complex inquiries and concerns.

LPASC staff provided a range of advice and guidance. They helped clients prepare to participate in LPAT hearings. In some cases, planning staff helped clients gain a better understanding of the nature of a planning application and alleviated a client's concerns entirely. With LPASC's guidance, clients sought early resolution and, in some cases, retracted their appeals, altogether.

While all planners are typically required to engage the public and answer questions as part of regular responsibilities, this expanded role to provide advice and guidance made the work of LPASC planners unique. For example, planners working at a municipality would not have the authority to give advice to residents who oppose a particular development application, and private planning consultants would not have the resources to provide their expertise to those who could not afford to pay their fees.

Importance of third-party independence
Since LPASC was not directly involved in the planning application or the municipal decision, the advice and information provided was truly as a third party, and clients had a high level of trust in the information they received.

LPASC received positive feedback from municipalities who valued having the ability to refer their constituents to LPASC for an alternative point of view. In such instances, LPASC was able to explain the policy context for a municipal planning decision in a way that was viewed to be unbiased.

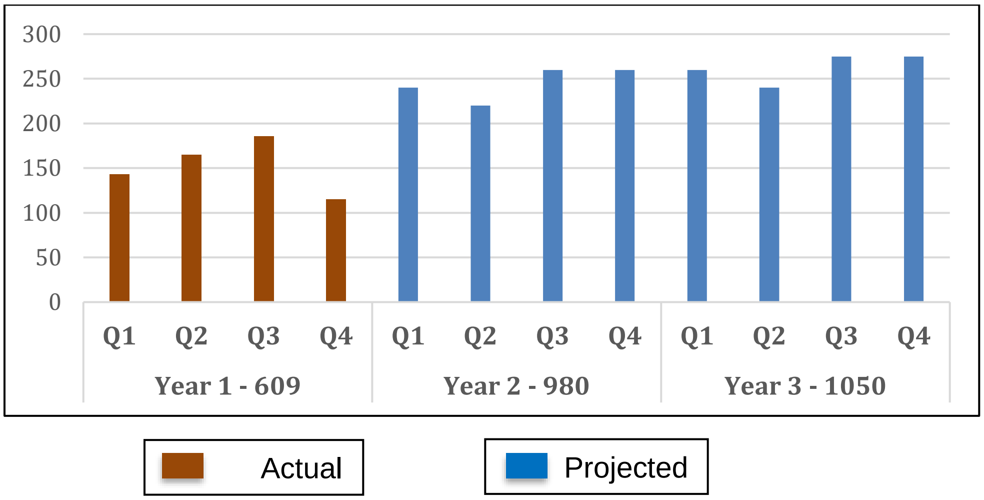
Nature of professional services
A percentage of inquiries resulted in LPASC providing a range of professional services such as legal representation and expert planning evidence in support of an appeal. In most of these cases, LPASC was able to facilitate a settlement or help a client advance their appeal to the Case Management Conference stage through the preparation of the required Case Synopsis and Appeal Record, including expert planning evidence in the form of an affidavit from a qualified professional planner on staff.

LPASC's professional services often helped to clarify policy and procedures for the benefit of the overall system. Examples include the following:

- LPASC was engaged in early hearings at which vital procedural issues of the new appeals process were being determined. Specifically, the LPASC team successfully defended a motion protecting the appellants rights, ensuring that new procedural direction established through the LPAT hearing and adjudication process provided for the fair and equitable engagement of individuals in the overall decision-making process;
- LPASC staff were involved in cases in which the implementation and interpretation of new provincial policy was debated and resolved, helping to set direction for future policy decisions by municipalities and the Tribunal.

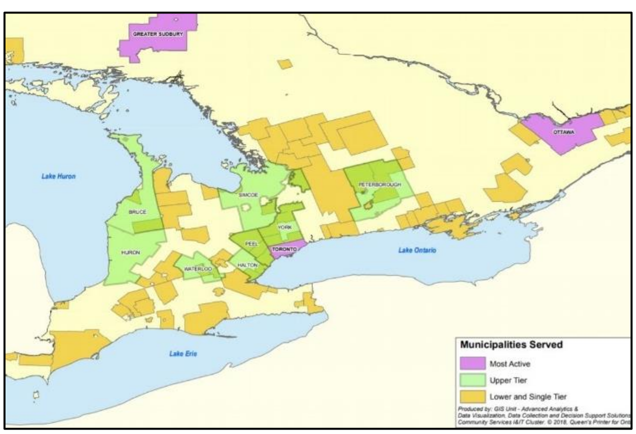
6.2 Overview of case volume

At the end of the first year, LPASC had taken on a total of 609 cases, which was on target with the estimate made prior to the Centre opening in April 2018. The fourth quarter was significantly impacted by the announcement of the Centre's closure. The Centre projected a conservative estimate for future growth on the basis that its services would become better known.



6.3 Geographic distribution of case volume

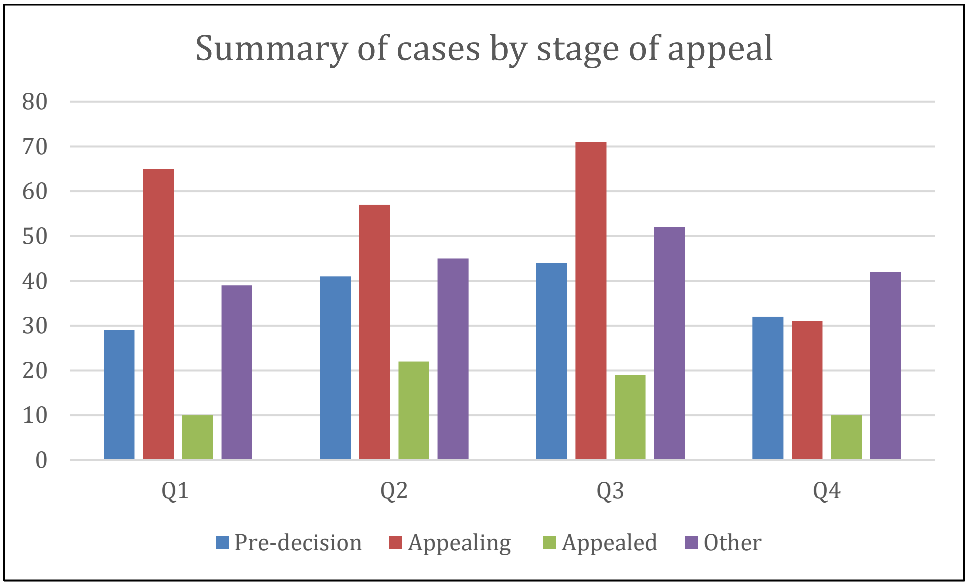
By year end, LPASC had helped clients residing in 188 municipalities across Ontario, which represents 42 per cent of all municipalities. Clients were based as far north as Thunder Bay, and all the way to the eastern and south-western border of the province, demonstrating that the need for service was broadly based and geography did not present any barriers to accessing services.

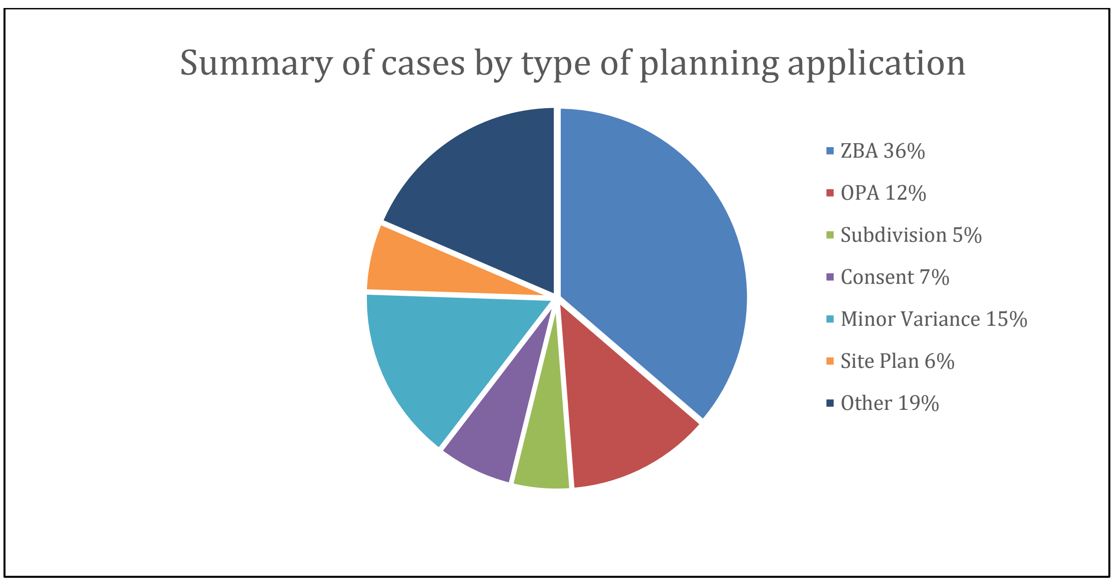


6.4 Characteristics of case volume

Client cases covered all stages of the appeals process, with 37 per cent concerned with a specific appeal.

The majority of cases involved planning applications concerning major planning matters, such as Official Plans and Zoning By-laws, confirming that LPASC was fully aligned with supporting the primary focus of LPAT's new legislative changes.





Note that recent changes to LPAT's jurisdiction may, in some situations, have adjusted the processes referred to in these cases.

6.5 Case 1

Recent LPAT decision clarifies rules for obtaining party or participant status
LPAT's rules of practice and procedure are being clarified as cases come forward under the new regime. Recently, LPASC helped to clarify an important element of the new appeal process for major planning matters through one of its cases underway in Kitchener.

Under the new appeal system, once a municipality makes its decision, only the appellant and municipality are "party" to the appeal. Others, including the applicant, are directed to request party status, a minimum of 30 days prior to a Case Management Conference (CMC). (The CMC is a mandatory proceeding held before a hearing where, among other matters, the Tribunal identifies who will have party or participant status.)

In the Kitchener case, the applicant filed a motion to request that party status be granted to them prior to the CMC. The applicant wanted party status in advance of the CMC so they could be entitled to bring forward motions for dismissal of the appeal.

LPASC was of the view that, if LPAT granted the motion and gave the applicant early party status, the applicant would gain an unfair advantage over others seeking party status at the CMC. In the current Kitchener case, the applicant could then file a motion to dismiss the case before the Tribunal had the opportunity to review other positions and assess the appeal record fully. With party status ahead of a CMC hearing, the applicant truncates the Tribunal process and, in effect, influences the outcome in their favor.

LPASC believed that accepting the applicant's motion would be contrary to Ontario's then policy goals–to level the playing field so that all voices have a chance to be heard and decisions are made at the local level. An unfavourable ruling would not only jeopardize LPASC's current case but could be detrimental to its future cases. Other applicants with the financial resources could use similar tactics, which would severely undermine the new system.

At the motion hearing, LPASC argued that the applicants do not have any special status under the LPAT Act and, therefore, must be treated just like any other potential non-appellant party. Granting the applicants party status in advance of other non-appellant parties could be prejudicial to those who would expect to seek status at the CMC. LPASC also emphasized that it is the municipality's decision that is under appeal, and it is the responsibility of the municipality to demonstrate that its decision satisfies the consistency/conformity test. The applicant's position would be well represented through their original application that would include all necessary documents and materials which supported the positive decision made by the municipality.

In its Decision, LPAT denied the applicant's early request for party status, stating:
"…While the Tribunal appreciates the special role of an applicant under the *Planning Act*, an applicant is treated the same as all potential parties under the LPATA and must answer to how its participation will ultimately assist the Tribunal…" (Paragraph 25)

And, “From a fairness and efficiency standpoint, the Tribunal finds the appropriate approach is to deal with such questions (party status requests and preliminary motions) in a one forum in a consistent manner, and that is at the CMC, when the Tribunal has a complete record and has determined all parties to the appeal(s).” (Paragraph 31)

“The decision reinforces the important role of the municipality as the decision maker who must ensure the application is consistent with and conforms with provincial and local policy, and who must be prepared to defend its decision through the appeal process,” says Mark Christie, LPASC Registrar. “And it shows that LPASC has a role to play in helping to ensure procedures benefit all parties and LPASC’s future cases.”

6.6 Case 2

Early dispute resolution avoids LPAT appeal
A long-time homeowner in a rural setting had concerns about plans to develop an area immediately adjacent to his property. The site is in a small Ontario city with a population of less than 25,000 that is experiencing growth pressures due to its proximity to a major urban centre. While the site is within the settlement area, this large-scale greenfield development will expand the City into an area that is currently being used for farming. The homeowner is worried about the size of an apartment block proposed next to his house.

On April 17, 2018, the City approved a subdivision application and adopted an amendment to its Official Plan for a 40-hectare greenfield development put forward by a well-established developer in the region. A zoning by-law amendment was also approved for the site.

The subdivision application proposed 245 detached dwellings, 180 semi-detached and row houses, and two blocks of low-rise apartment buildings. The apartment blocks were proposed on the outer-edge of the site, on what is currently a farmer’s field. Adjacent to the proposed apartments were two existing low-rise homes.

The planning issue:
The homeowner adjacent to one of the apartment blocks, a resident for the past 42 years, was concerned with how the new five-storey, low-rise building, might affect his day-to-day living experience. Based on the approved zoning, the apartment buildings on the block beside him could be built with only a minimum setback from his property of three metres, and up to a maximum height of 20 metres.

LPASC’s assessment:
The resident contacted LPASC to determine if he had a case for an appeal. LPASC helped to identify aspects of the planning application that were inconsistent with the transition policies of the City’s Official Plan. An appeal was filed with respect to the apartment block, based on its poor transition with the adjacent uses.

LPASC planners saw that there were alternative design opportunities that could keep the same number of units as were proposed in the overall development and provide a better transition between the development and the adjacent properties. LPASC facilitated meetings with the applicant and the municipality and proposed ways in which the plan could be changed. Throughout the process, LPASC encouraged the appellant to be open to the opportunity for a mediated settlement, given there was good potential for the developer to adjust both the setback for the development and the building height.

The outcome:
Upon receiving the appeal, the municipality proposed an early dispute resolution process to the appellant and the applicant. By exercising this option under the *Planning Act*, the municipality was granted 75 days to resolve the issue at the local level without having to send the appeal to the LPAT, which normally must be submitted within 15 days.

Through the dispute resolution process, several design options were discussed with the developer. A site-specific zoning by-law for the apartment block was put forward to address the transition issues. Setback requirements moved from three metres (all sides), to 15 metres on the west property line, and six metres for the part of the south property line that approaches the west. The amendment also included an agreement that the building was to be constructed adjacent to the appellant would be no higher than three storeys.

LPASC's suggestions for buffering features resulted in adding an eight-foot opaque fence and a cedar hedge on the west side of the site to the amended plans.

In the end, the municipality, the developer and the appellant were satisfied with the results of the early dispute resolution, and the appellant withdrew his appeal.

Important elements of the case

- The City used the early dispute resolution tools in the *Planning Act* to allow the parties time to try to resolve the issue, thereby eliminating the cost and need for a hearing.
- LPASC planners were able to look at the development proposal with an eye for design and solutions to land use planning issues.
- Communication and public involvement are critical to the best decisions and outcomes for land use planning.

7. Operational highlights

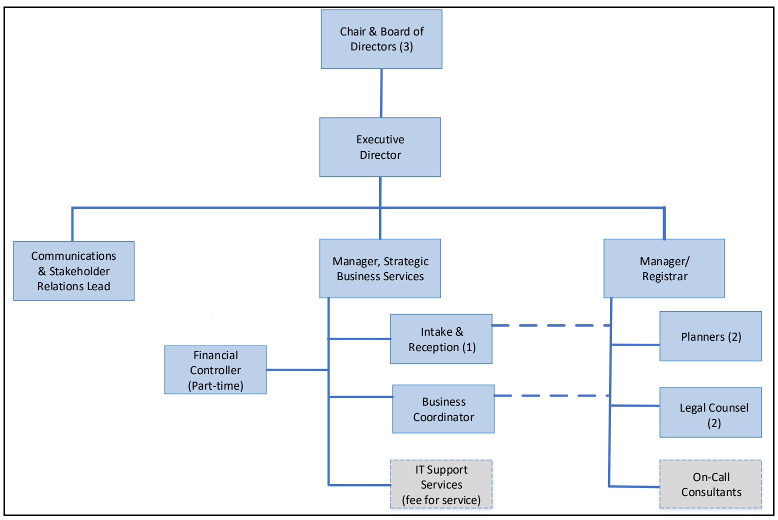
The 2018/2019 fiscal year was an informative first year for the Local Planning Appeal Support Centre as long-standing plans to create a public support centre for planning matters came to fruition. The Centre opened its doors to the public April 3, 2018.

The following highlights are organized by the quarter in which the majority of the work took place.

7.1 First quarter:

In its first quarter of operation, LPASC focused on setting up service capacity, establishing its governance structure and creating foundational policies and practices for key business processes.

Organizational Structure and Human Resources Strategy
Fundamental to the start-up of the agency was the establishment of an effective, high-performing team to deliver on LPASC's mandate. LPASC's organizational structure was created based on early analysis of the nature and volume of cases and the structure of comparable agencies. The structure included a minimum number of professional service providers (two planners, two legal counsel) and core positions providing operational support. LPASC's initial staff complement was a mix of non-unionized, permanent, contract, and co-op student positions. A small team of ten, plus contract support, on an as-needed basis, was envisioned for the first two years of operation.



Other critical human resource initiatives implemented in the first quarter of operations are described below:

- Successful negotiation to include LPASC employees as participants in the Ontario Public Sector Pension Plan, a benefit needed to be a competitive employer
- Benefits provider was put in place
- Human resource policies were implemented to support a fair and equitable workplace:
  - Health and Safety
  - Workplace Discrimination and Harassment
  - Workplace Violence Prevention
  - Diversity
  - Code of Conduct
  - Conflict of Interest

- Social Media
- Whistleblower Protection

Key elements of operational support instituted
In addition to human resource supports, financial and back-office support systems and policies were put in place to support appropriate financial governance. Financial staff were trained on the accounting system, SAGE 2000 and financial policies, including Travel, Meals and Hospitality, were established in alignment with Ontario Public Service financial policies to ensure that financial transactions were managed consistently, efficiently and effectively.

Front line service begins
Immediately, upon opening the doors on April 3, LPASC was taking calls from clients and providing information and advice. Initially, the volume of inquiries was low and managed by the skeleton staff of one planner and one lawyer.

Summary of Key Achievements – First Quarter **April to June 2018**	
April 3	• Bill 139 proclaimed • Core team of Executive Director, Manager/Registrar, planner and lawyer in place • LPASC opens doors, and client inquiries begin • Key stakeholders notified
May	• Agreement for LPASC's participation in the Public Service Pension Plan
June	• Remaining core staff team on board • Business processes formalized in response to inquiries. These include: case and eligibly assessment and planning and legal services delivery, including service agreements • Robust accounting system implemented, along with financial processes and controls for audit and financial report backs • Stakeholder consultation begins

7.2 Second quarter July 1 to Sept 30:

The focus of the second quarter of operation was primarily on the launch of an interim service guide, stakeholder consultation and public outreach.

Launch of Interim Services and Eligibility Criteria
Based on the preliminary analysis of client inquiries over the first quarter, the Centre developed an interim list of services which included information, advice, support and representation.

An interim guide was launched at the August conference of the Association of Municipalities of Ontario and was distributed widely to new clients and the stakeholder community. Recipients were invited to provide feedback in an online consultation form by October 2019.

LPASC identified two categories of services:

A. Information and general guidance

As a first step to supporting the public's inquiries, LPASC provided information and general guidance which included:

i. Answers to land use planning questions and concerns, in person, over the phone or online. Guidance included:
   - advising on the different stages of the planning process,
   - assisting clients with the appeal form,
   - reviewing decisions to advise as to whether potential appeals have a valid planning basis,
   - providing input for case preparation, and
   - providing guidance related to the appeals process and how to become involved (if required, LPASC would also direct clients to their municipality or the LPAT).

ii. making available online resources to explain the land use planning system in Ontario, provincial and municipal policies, the land use planning process (e.g. applications, timelines, public meetings) and appeals process (e.g. timelines, consistency/conformity test), and how to get involved.

B. Professional planning or legal services

When clients required in-depth service, LPASC provided:

i. professional land use planning support offered in the form of planning research, analysis and advice, including:
   - conducting background research into a specific application/planning process,
   - identifying key planning matters, reviewing materials,
   - contacting the municipality to get additional information,
   - reviewing policy frameworks,
   - referring clients to appropriate policies so they can develop a planning argument if they decide to appeal or make a submission to council or LPAT,
   - drafting planning arguments, and
   - representing the client in municipally-led negotiations or mediation.

ii. professional land use planning support offered in the form of planning research, analysis and advice, including:

- helping to draft materials,
- advising on whether the appeal meets the criteria,
- helping to prepare for a mediation, prehearing conference, case management conference or hearing, and
- representing clients at the tribunal.

Eligibility Criteria for Professional Services Established

Through broad consultation, LPASC created eligibility criteria to determine which cases it would take on, recognizing that it would only be able to provide professional planning and legal services for a limited number of cases. The primary measure of eligibility was the land use planning merit of the application or appeal, and whether it met the fundamental tests of consistency and conformity to provincial and local land use planning policy direction.

Public outreach campaign

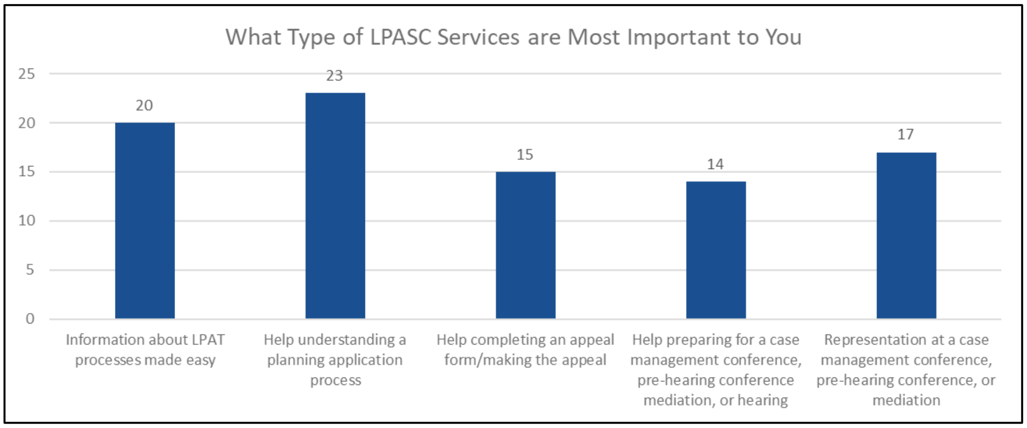
LPASC dedicated resources towards attending community and industry events across Ontario to provide information on the land use planning and appeal system, advising the public on how they could be involved, and educating the public on the services offered by LPASC. (See section 6 for further details.)

Summary of Key Achievements – Second Quarter **July to September 2018**	
July	Accountability framework in place: • MOU submitted to Policy Division of Ministry of the Attorney General • Financial reporting processes • Travel, Complaints and Human Resources Policies • Risk Management Framework
August	• Interim Guide to Services and Eligibility released for consultation; distributed to approximately 1,600 contacts, and at Association of Municipalities of Ontario annual conference • Attended first hearing with full legal and planning representation. Successful outcome
September	• Public outreach begins with event in partnership with City of Mississauga. • Spike in client inquiries as services start to become better known and LPAT begins to schedule hearings

7.3 Third quarter, October 1, to December 31, 2018:

By third quarter, client volumes had risen to near-service capacity levels and the Centre embarked on the strategic investment of a Case Management System and completed a strategic planning framework, a performance measurement framework and a three-year business plan.

Summary of stakeholder feedback
A wide cross-section of stakeholders provided feedback into LPAC's consultation process. Feedback pointed to areas where greater clarification could be provided for items such as the credentials of our experts, the rules and practices of LPAT, and the Centre's separation from LPAT. Comments also included the need for the Centre to help individuals early in the process, the value of informed residents for all in the system and the need for LPASC to also support municipalities and smaller developers.



Implementation of Case Management System (CMS) begins
LPASC developed a business case and procured a vendor, in October 2018, to produce a solution to streamline case management and reduce administrative tasks, saving time and enabling efficient and prompt service. In addition, the CMS would enable LPASC to track, analyze and report on performance metrics on cases and file resolutions.

Business requirements gathering commenced in the third quarter and continued through to mid-February 2019. Further development of the CMS was halted due to the announced pending closure of the Centre.

Fee-for-Service Planners
LPASC issued a request for service (RFS) in October 2018 to invite planning firms across the province to submit proposals to be included on a roster of planners that LPASC could call upon should it need to increase its capacity to meet client demand.

Planning services were to be provided in English and French. Four planning firms were invited to enter into a service agreement contract to provide planning services on an as needed basis. The four planning firms represented coverage across Ontario in northern Ontario (Thunder Bay), Ottawa, the Near North and Central Ontario.

Strategic planning framework and performance measurement
These products were developed through workshops with Board Directors, management and staff. The Centre created a strategic framework document to guide its three-year strategic plan. A performance measurement framework was also created in tandem to assist in measuring the impact of the Centre in meeting its goals of its strategic plan. The strategic planning framework and performance measurement model are outlined below in the annual report.

The elements of the strategic planning framework included:

Vision — As a respected partner, LPASC advances effective and meaningful participation in land use planning to create strong, sustainable and resilient communities

Mission — LPASC provides free and independent professional land use planning information, advice and representation to Ontarians

Values

1. Transparency – We are respectful, provide clear information and always explain the rationale for our decisions on which cases we support.
2. Responsiveness and service excellence – We listen to our stakeholders and ensure that our service is timely, meaningful, and constructive. We are committed to ensuring our services are fully accessible and responsive to the diverse population of Ontario.
3. Fairness – We create opportunities for meaningful participation so that all clients have an opportunity to have their voices heard in the land use planning system. We foster a fair and inclusive work environment for all staff.
4. Professional Integrity – We are committed to adhering to the highest standards of professional conduct, to continuous learning, and to staying current in land use planning matters.
5. Independence – We are objective in the delivery of our core business, how we prioritize the allocation of our resources, and are impartial and independent of LPAT.

Strategic Priorities

1. *Deliver Service Excellence* - focus on delivering an outstanding service experience to our clients through an appropriate mix of traditional and digitally-enabled service channels
2. *Innovate on Service Delivery* – develop strategic initiatives to lead continuous improvement in service delivery for our client

3. *Invest in People and our Organization* – focus on the recruitment, retention and professional development of people who believe in our vision. Build a supportive organizational structure and engaging culture that empowers them to deliver our core business
4. *Raise Profile and Grow Stakeholder Relations*– focus on building a strong public profile and understanding for our role in the planning system, and develop deep relationships with our stakeholders through partnerships, dialogue and information exchange.

The performance measurement model measured the key performance indicators in the table below.

KPI	**Measure**	**Target**
1. Client satisfaction with LPASC's services.	Client satisfaction survey	Clients rate LPASC services are rated 4 out of 5, or better, by clients.
2. Client satisfaction with LPASC's web resources.	Client satisfaction survey	Clients rate LPASC web resources at 4 out of 5, or better, by clients.
3. Success rate of desired outcome.	Percentage of cases in which stated outcome of LPASC assistance results in desired outcome.	80%
4. Time and cost savings for all parties involved in land use planning and development process	Percentage of cases LPASC is involved with that are resolved without a hearing.	70%
5. Development reflects needs of community.	a. Percentage of cases where LPASC involvement results in outcomes that are aligned with provincial, regional, and municipal planning policies. b. Percentage of municipalities served across the province	85% 40%

6. Access to planning and appeals process	a. Number of inquiries/cases responded to. b. Number of clients served through digital information	Year over year increase

Summary of Key Achievements – Third Quarter **October to December 2018**	
October	• Stakeholder consultation concludes; analysis begins
November	● Number of clients served reaches 450; clients come from 155 different municipalities across Ontario ● Strategic plan framework receives Board approval ● Performance modelling underway ● Complexity of case inquiries on the rise ● Development of new CMS begins

7.4 Fourth quarter:

At the beginning of the fourth quarter, client inquiries were picking up, the complexity of cases in which LPASC was involved were increasing, and the demand for public presentations was on the rise. By the second month, activity came to a sudden halt with the notice of closure.

Summary of Key Achievements – Fourth Quarter **January to March 2019**	
January	• Public outreach in full swing • Client inquiries gaining momentum
February	● Notice of closure released February 21, 2019

8. Communications and outreach to communities

As an entirely new agency, LPASC developed three primary communications and outreach goals.

1. To inform members of the public about services.
2. To provide a range of LPASC-produced communications materials and information resources that simplified planning matters and drew from LPASC's unique experiences supporting the public.
3. To help stakeholders clearly understand LPASC's value as a partner in the planning approval and appeal system, and to motivate them to provide client referrals.

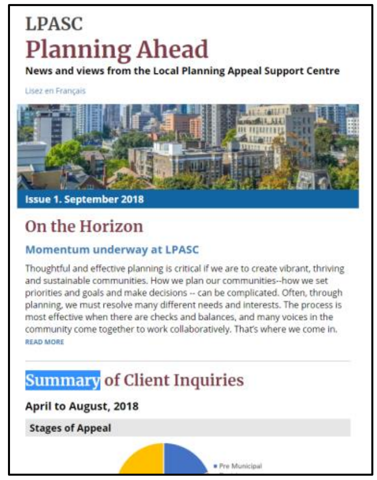
Reaching the public
LPASC's first step in reaching the public was to create web resources that provided basic information the public needed to begin to understand the planning process. Planning guides, a glossary, and frequently asked questions, were posted within the first few months of operations.

Since a member of the public can find themselves facing a planning matter at any time, the most effective strategy to reach potential clients is to be visible at the point when they first begin engaging in planning matters, i.e., speaking with their municipality, councilor, member of parliament or when searching for information online. Three primary marketing approaches were implemented as follows:

- online google ads directing users to resources at LPASC.ca,
- a mailing to all municipalities across the province providing posters and literature that municipalities could display in their public areas,
- outreach to community groups and residents through presentations in partnership with municipalities and with community associations.

Client surveys confirmed that this approach was effective with 40 percent of respondents reporting that they learned of LPASC through web searches and 17 per cent indicating that they were referred from their municipal office.

Outreach to community associations resulted in public presentations and opportunities for media relations.


LPASC
Planning Ahead
News and views from the Local Planning Appeal Support Centre
Lisez en Français
Issue 1. September 2018
On the Horizon
Momentum underway at LPASC
Thoughtful and effective planning is critical if we are to create vibrant, thriving and sustainable communities. How we plan our communities--how we set priorities and goals and make decisions -- can be complicated. Often, through planning, we must resolve many different needs and interests. The process is most effective when there are checks and balances, and many voices in the community come together to work collaboratively. That's where we come in.
READ MORE
Summary of Client Inquiries
April to August, 2018
Stages of Appeal
Pre Municipal

Stakeholder communications

Given that stakeholder referrals were a primary way for the public to learn about LPASC, engaging stakeholders in the consultation on services and providing ongoing updates on the Centre's progress was a priority. Highlights of stakeholder communications are set out below:

- Large consultation mailing (August),
- Booth display at two municipal conferences: Association of Municipalities of Ontario (AMO) in August 2018, and Rural Association of Municipalities of Ontario (ROMA) in January 2019,
- E-publication, *Planning Ahead*, sent to all stakeholders across the provincial and municipal governments and other contacts in the planning sector,
- A mailing and face-to-face briefings with Ontario MPPs ensured that constituency offices could provide neighbourhood residents with information on LPASC services.

Summary statistics of outreach initiative

Over the course of 2018, LPASC reached an audience of more than 100,000 through two public conferences, three presentations with stakeholders, four municipal and community association presentations, media coverage and thousands of visits to the LPASC website.

seven	MPP briefings
two	public conferences
three	sector presentations
six	city and community associations presentations
two	feature articles in sector media
11,000	website visitors
22,000	social media impressions
1,600	subscribers to new e-newsletter
70+	stakeholders provided feedback through consultation
93,000	listeners to Jan 10 CBC Radio interview.

9. Client satisfaction

The feedback from clients who have benefitted from the LPASC services was overwhelmingly positive, demonstrating that the LPASC approach to service was highly valued.

Examples of client testimonials:
“The process is very complicated…the breadth is not at all accessible to the average taxpayer. It is a system that requires a lawyer and professional planner to have any chance of getting the right evidence to support the appeal.”

“Individual residents have a difficult time navigating this system. Nice to have someone who puts it in layman terms.”

“We need access to local planners to be involved in the process.”

“You are providing a very valuable service to ratepayers who, in the past, have been at a disadvantage in dealing with development projects.”

10. Independent Auditor’s Report and Financial Statements

These documents, which are required under the AAD, are appended to this annual report.

Local Planning Appeal Support Centre
700 Bay Street 12th Floor
Toronto, ON12th Floor M5G 1Z9

Sloan Partners LLP
Chartered Accountants
4646 Dufferin Street, Suite 6
Toronto, Ontario M3H 5S4

July 3, 2019

Dear Sir(s):

This representation letter is provided in connection with your audit of the financial statements of Local Planning Appeal Support Centre for the year ended March 31, 2019 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian generally accepted accounting principles.

We acknowledge that we are responsible for the fair presentation of the financial statements in accordance with Canadian generally accepted accounting principles and for the design and implementation of internal control to prevent and detect fraud and error.

Further, we acknowledge that your examination was planned and conducted in accordance with Canadian generally accepted auditing standards. We also understand that such an audit would not necessarily disclose misstatements, fraud, shortages and irregularities, should there be any.

We acknowledge that as management of Local Planning Appeal Support Centre, we are responsible for the accuracy and completeness of the financial statements for the year ended March 31, 2019.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the financial statements would influence the decision of a reasonable person relying on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated January 16, 2019 for the preparation of the financial statements in accordance with Canadian generally accepted accounting principles; in particular, the financial statements are fairly presented in accordance therewith.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian generally accepted accounting principles.
- All events subsequent to the date of the financial statements and for which Canadian generally accepted accounting principles require adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.

Information Provided

- We have provided you with:
  - Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
  - Additional information that you have requested from us for the purpose of the audit; and
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

All transactions have been recorded in the accounting records and are reflected in the financial statements.

- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
  - Management;
  - Employees who have significant roles in internal control; or
  - Others where the fraud could have a material effect on the financial statements.

- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related-party relationships and transactions of which we are aware.

Yours very truly,
Local Planning Appeal Support Centre

Mary Lee

Mary Lee, Executive Director

INDEPENDENT AUDITOR'S REPORT

To the Members of Local Planning Appeal Support Centre

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Local Planning Appeal Support Centre, which comprise the statement of financial position as at March 31, 2019 and the statements of operations and accumulated surplus, changes in net assets, and cash flows for the period from the date of legislation (April 3, 2018) to March 31, 2019, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Local Planning Appeal Support Centre as at March 31, 2019, and its results of operations and accumulated surplus, its change in net financial assets and its cash flows for the period then ended in accordance with Canadian public sector accounting standards.

Basis of Opinion

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

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards , and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

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

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

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Auditor's Responsibility for the Audit of the Financial Statements

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

• Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Sloan Partners LLP

July 3, 2019

Chartered Professional Accountants
Licensed Public Accountants

LOCAL PLANNING APPEAL SUPPORT CENTRE

FINANCIAL STATEMENTS

March 31, 2019

Statement of Financial Position

As of March 31, 2019		$
Financial Assets		
	Cash	213,029
	HST public sector rebate receivable	27,597
	Prepaid expenses and other current assets	13,751
		254,377
Financial Liabilities		
	Accounts payable and accrued liabilities	101,423
Net Financial Assets		152,954
Non-Financial Assets		
	Tangible capital assets [note 3]	12,533
Accumulated Surplus		165,487

Approved by:

Mary Lee, Executive Director

See accompanying notes to the financial statements

Statement of Operations and Accumulated Surplus

Period from date of legislation (April 3,2018) to March 31,2019		$
Revenues		
	Ministry of the Attorney General	1,561,300
Expenditures		
	Salaries and Wages	930,893
	Employee Benefits	180,789
	IT Expense	43,683
	Services	93,251
	Communications and Outreach	55,099
	Board of Directors Remuneration and Expenses	20,851
	Travel	8,866
	Supplies and Equipment	5,285
	Amortization of Tangible Capital Assets	3,133
		1,341,850
Accumulated surplus before undernoted		219,450
Loss on case management system		53,963
Accumulated surplus		165,487

See accompanying notes to the financial statements

Statement of Changes in Net Financial Assets

Period from date of legislation (Apr 3, 2018) to Mar 31,2019	$
Accumulated surplus	165,487
Amortization of tangible capital assets	3,133
Acquisition of tangible capital assets	(15,666)
Increase in net financial assets	152,954
Net financial assets, beginning of period	-
Net financial assets, end of period	152,954

See accompanying notes to the financial statements

Statement of Cash Flows

Period from date of legislation Apr 3,2018 to Mar 31,2019	$
Cash Provided by (used in):	
Operating activities:	
Annual surplus	165,487
Items not involving cash:	
Amortization of tangible capital assets	3,133
Change in non-cash assets and liabilities:	
Increase in HST public sector rebate receivable	(27,597)
Increase in prepaid expenses	(13,751)
Increase in accounts payable and accrued liabilities	101,423
	228,695
Capital activities:	
Acquisition of tangible capital assets	(15,666)
Increase in cash	213,029
Cash, beginning of period	-
Cash, end of period	213,029

See accompanying notes to the financial statements

Notes to the Financial Statements

Period from date of legislation (April 3, 2018) to Mar 31, 2019

1. Nature of Operations

Local Planning Appeal Support Centre (LPASC) was established April 3, 2018 as a corporation without share capital, under the *Local Planning Appeal Support Centre Act, 2017*, as a result of Royal assent being granted on December 12, 2017. The legislation took effect on April 3, 2018 and LPASC opened on that day.

LPASC is not a Crown agency but is designated as an operational service agency and reports to the Ministry of the Attorney General (MAG). LPASC is independent from, but accountable to, the Government of Ontario. Pursuant to a Memorandum of Understanding (MOU) between LPASC and the Attorney General for the Province of Ontario, the objects are:

a) to establish and administer a cost-effective and efficient system for providing support services to persons determined to be eligible under this Act respecting matters governed by the Planning Act that are under the jurisdiction of the Tribunal; and
b) to establish policies and priorities for the provision of the support services based on its financial resources.

LPASC is a not-for-profit organization and as such is exempt from income taxes.

2. Significant accounting policies

The financial statements of the Local Planning Appeal Support Centre (LPASC) are prepared by management in accordance with Canadian generally accepted accounting principles for government as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. Significant accounting policies adopted by LPASC are as follows:

a) Basis of accounting
LPASC follows the accrual method of accounting for revenue and expenses. Revenue is normally recognized in the year in which it is earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay.

b) Revenue recognition

LPASC follows the restricted fund method of accounting for contributions, which includes ministry-authorized monthly transfer payments.

LPASC receives revenue from the Ministry of Attorney General (MAG). The amounts are recorded as revenue when received or receivable. All of the funds received are restricted as to use for purposes set out in the Memorandum of Understanding.

c) Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles under Public Sector Accounting Board (PASB) requires management to make estimates and assumptions that affect the amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reported period. Actual results could differ from those estimates.

d) Financial Instruments

LPASC's financial instruments consist of cash, accounts receivable, accounts payable, and accrued liabilities. Unless otherwise noted, it is management's opinion that LPASC is not exposed to significant market risk, credit risk and liquidity risk.

e) Pension, vacation entitlements, and employee benefits

LPASC, through the sponsorship of MAG, is a participating employer to a defined benefit plan administered by the Ontario Pension Board (OPB) for employees of the province of Ontario. Based on contribution rates as set by the OPB, LPASC matches employee contributions to the plan at the rate of 6.9% of earnings up to the CPP yearly pension maximum entitlement (YMPE) and 10% for earnings above the YMPE. The plan is being accounted for as a defined contribution plan as there is not sufficient information to follow the reporting requirements of a defined benefit plan.

Under the provisions of LPASC's terms and conditions of employment, vacation pay is earned during the course of employment. Vacation entitlements for employees as at period end March 31, 2019 have been accrued and included in Employee Benefits.

f) Budget Data

The Budget Data presented in these financial statements is based upon the 2018-19 revenue allocation received from the Ministry of the Attorney General from which expenditures on Salaries, Benefits, ODOE (Other Direct Overhead Expenses) and Board expenses, are met.

The chart below reconciles the approved allocations to the budget figures reported in these financial statements. These were initially approved by the Board as detailed below. The Board also has the authority to realign budgets within the expenditure categories.

	Budget Amount
	$
Revenue	**1,561,300**
Expenses	
Salaries and Wages	1,106,500
Benefits	241,051
Other Direct Overhead Expenses (ODOE)	144,413
Board Expenses	69,336
Total Expenditure Budget	**1,561,300**

g) Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

Telephone System	5 years
Furniture & Fixtures	5 years

3. Tangible Capital Assets

Particulars	Cost	Accumulated Amortization	Net Book Value
New Telephone System	$9,823	$1,964	$ 7,859
Furniture & Fixtures	$5,843	$1,169	$ 4,674
Total for 2018/19	**$15,666**	**$3,133**	**$ 12,533**

4. Employee future benefits:

a. Pension

LPASC, through the sponsorship of MAG, is a participating employer to a defined benefit plan administered by the Ontario Pension Board (OPB) for employees of the province of Ontario. Based on contribution rates as set by the OPB, the centre matches employee contributions to the plan at the rate of 6.9% of earnings up to the CPP yearly pension maximum entitlement (YMPE) and 10% for earnings above the YMPE. The plan is being accounted for as a defined contribution plan as there is not sufficient information to follow the reporting requirements of a defined benefit plan.

b. Vacation entitlements

Under the provisions of LPASC's terms and conditions of employment, vacation pay is earned during the course of employment. Vacation entitlements for employees as at period end March 31, 2019 have been accrued and included in Employee Benefits.

c. Post-retirement employee benefits

LPASC does not pay post-retirement non-pension benefits.

5. Capital disclosures

LPASC has adopted the requirements of the CPA Canada Public Sector Accounting Handbook with respect to capital disclosures. LPASC's objectives in in managing its capital, which it defines as its net assets, are to maintain a sufficient level to provide for normal operating requirements on an ongoing basis and to continue its objects as disclosed in note 1. LPASC monitors its capital in order to ensure that it has sufficient revenue before committing to expenditures

6. Other information

LPASC has been operating in premises provided by MAG. MAG has also incurred start-up costs for furniture and IT equipment on behalf of LPASC that are not included in these financial statements.

7. Pending Closure of LPASC

LPASC was instructed by the Government of Ontario in February 2019 to close its operations as of June 30, 2019. As part of its wind-down activities, LPASC began notifying vendors with whom it has contractual obligations of the impending closure and negotiating exit costs, which will come payable in the next fiscal year.
LPASC had commenced development of a case management system (CMS) with an outside IT vendor mid-year and was in the business-requirements gathering stage when notification of the closure was announced. LPASC negotiated a final cost for the work done on the CMS, up until notification of LPASC closure, which has been paid in full subsequent to June 30, 2019.