

**Marjory Leonard**

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**From:** Marjory Leonard  
**Sent:** Friday, December 16, 2016 11:26 AM  
**To:** Sara Almas  
**Subject:** Fwd: Request for additional information re: Collus Solutions Billings to CPUSB

Somebody pay someone the amount that they owe you.

----- Original message -----

**From:** John Brown <[jbrown@collingwood.ca](mailto:jbrown@collingwood.ca)>  
**Date:** 12-16-2016 11:09 AM (GMT-05:00)  
**To:** Marjory Leonard <[mleonard@collingwood.ca](mailto:mleonard@collingwood.ca)>  
**Subject:** RE: Request for additional information re: Collus Solutions Billings to CPUSB

Marjorie,

As I have told you many times, you need to be careful that you have done all you can to obtain the information which you believe is necessary under your fiduciary duty. you need to satisfy, yourself, that you have done this

If I were you I would send a final e mail to Cindy stating what you need ( not what she is telling you you want ) and advise her that in the absence of it you will be reporting the issue to council for their direction

Then it's up to her ( and whomever she may be reporting to / taking advice from ) to make a decision which will either give you what YOU need or experience the consequences.

I am being very careful on this one and I am strongly recommending to you that you do the same.

John.

**From:** Marjory Leonard  
**Sent:** Friday, December 16, 2016 10:48 AM  
**To:** John Brown  
**Subject:** FW: Request for additional information re: Collus Solutions Billings to CPUSB

Would this not be her final response?

**From:** Cindy Shuttleworth  
**Sent:** Thursday, August 04, 2016 12:48 PM  
**To:** Marjory Leonard  
**Cc:** Michael Switzer; John Brown; Sara Almas; [danhorchik@rogers.com](mailto:danhorchik@rogers.com); Pam Hogg; Larry Irwin  
**Subject:** Re: Request for additional information re: Collus Solutions Billings to CPUSB

It has all the same details as an invoice would provide. Each line item and tax would be visible. That was the past CFO's way to post it. I'm not sure what you expect me to do about such postings 5 years ago when I was not the CFO. But yes I believe you have the info you require still from the electronic records.

What you want is Solutions records. Those are the items I'm not authorized to release that you are truly wanting. Just to be clear.

Sent from my iPhone

On Aug 4, 2016, at 12:42 PM, Marjory Leonard <[mleonard@collingwood.ca](mailto:mleonard@collingwood.ca)> wrote:

Cindy, this response does not answer my question. As a professional, would you consider the journal entry as being sufficient backup for that payment?

**From:** Cindy Shuttleworth  
**Sent:** Thursday, August 04, 2016 12:40 PM  
**To:** Marjory Leonard  
**Cc:** Michael Switzer; John Brown; Sara Almas; [danhorchik@rogers.com](mailto:danhorchik@rogers.com); Pam Hogg; Larry Irwin  
**Subject:** Re: Request for additional information re: Collus Solutions Billings to CPUSB

You also have the budgets, the minutes with variance explanations and the approval of the charges by the board.

Sent from my iPhone

On Aug 4, 2016, at 12:38 PM, Marjory Leonard <[mleonard@collingwood.ca](mailto:mleonard@collingwood.ca)> wrote:

Cindy, as a Solutions employee you were providing a contracted service to the CPUSB. You were in the unique position of determining what Solutions should charge to the CPUSB and then making payment from the CPUSB to Solutions. As a professional, would you consider the journal entry as being sufficient backup for that payment?

**From:** Cindy Shuttleworth  
**Sent:** Thursday, August 04, 2016 12:20 PM  
**To:** Marjory Leonard  
**Cc:** Michael Switzer; John Brown; Sara Almas; [danhorchik@rogers.com](mailto:danhorchik@rogers.com); Pam Hogg; Larry Irwin  
**Subject:** Re: Request for additional information re: Collus Solutions Billings to CPUSB

That is correct. Before I arrived it was journal entries. Print them. They are your "invoices".

Sent from my iPhone

On Aug 4, 2016, at 12:14 PM, Marjory Leonard <[mleonard@collingwood.ca](mailto:mleonard@collingwood.ca)> wrote:

We have. That's how we found out that 90% of the information was processed via journal entry

**From:** Cindy Shuttleworth  
**Sent:** Thursday, August 04, 2016 12:11 PM  
**To:** Marjory Leonard  
**Cc:** Michael Switzer; John Brown; Sara Almas; [danhorchik@rogers.com](mailto:danhorchik@rogers.com); Pam Hogg; Larry Irwin

**Subject:** RE: Request for additional information re: Collus Solutions Billings to CPUSB

I suggest you reprint the detail directly from the Great Plains file for 2012 if you cannot find it.  
You definitely have the electronic Great Plains records for 2012, of which really the manual papers will just be the same thing printed out

**Cindy Shuttleworth**, BACCs, CPA, CGA  
Chief Financial Officer

**From:** Marjory Leonard  
**Sent:** Thursday, August 04, 2016 11:20 AM  
**To:** Cindy Shuttleworth  
**Cc:** Michael Switzer; John Brown; Sara Almas; [danhorchik@rogers.com](mailto:danhorchik@rogers.com); Pam Hogg; Larry Irwin  
**Subject:** RE: Request for additional information re: Collus Solutions Billings to CPUSB

I will state once more we do not have those records

**From:** Cindy Shuttleworth  
**Sent:** Thursday, August 04, 2016 11:19 AM  
**To:** Marjory Leonard  
**Cc:** Michael Switzer; John Brown; Sara Almas; [danhorchik@rogers.com](mailto:danhorchik@rogers.com); Pam Hogg; Larry Irwin  
**Subject:** RE: Request for additional information re: Collus Solutions Billings to CPUSB

I'm sorry but I have a record of the Town accepting the records and signing for 2012.  
So you do have them.

**Cindy Shuttleworth**, BACCs, CPA, CGA  
Chief Financial Officer

**From:** Marjory Leonard  
**Sent:** Thursday, August 04, 2016 11:18 AM  
**To:** Cindy Shuttleworth  
**Cc:** Michael Switzer; John Brown; Sara Almas; [danhorchik@rogers.com](mailto:danhorchik@rogers.com); Pam Hogg; Larry Irwin  
**Subject:** RE: Request for additional information re: Collus Solutions Billings to CPUSB

Cindy, we have been through every piece of paper that has been sent to our offices. We started at 2008 and went up to 2015. There was backup for all of the shared employee charges from 2008 to 2011 and then again from 2013 to 2015. Regardless we are looking for information on how the charges were determined.

**From:** Cindy Shuttleworth  
**Sent:** Thursday, August 04, 2016 11:14 AM  
**To:** Marjory Leonard  
**Cc:** Michael Switzer; John Brown; Sara Almas; [danhorchik@rogers.com](mailto:danhorchik@rogers.com);  
Pam Hogg; Larry Irwin  
**Subject:** RE: Request for additional information re: Collus Solutions Billings to CPUSB

As you know I did not take over as CFO until after Tim left in October 2012.  
Please check the boxes again, or speak with Tim Fryer.  
All records for CPUSB were delivered.

**Cindy Shuttleworth**, BAccS, CPA, CGA  
Chief Financial Officer

**From:** Marjory Leonard  
**Sent:** Thursday, August 04, 2016 11:11 AM  
**To:** Cindy Shuttleworth  
**Subject:** Re: Request for additional information re: Collus Solutions Billings to CPUSB

Cindy I beg to differ. We have been unable to find invoices or backup materials for virtually the entire fiscal 2012 for charges from solutions to the Town for the shared salaries. The figures we compiled were from your journal entries.

sent from my Samsung device over Intel's LTE network

----- Original message -----

**From:** Cindy Shuttleworth <[cshuttleworth@collus.com](mailto:cshuttleworth@collus.com)>  
**Date:** 04-08-2016 11:06 AM (GMT-05:00)  
**To:** John Brown <[jbrown@collingwood.ca](mailto:jbrown@collingwood.ca)>  
**Cc:** Marjory Leonard <[mleonard@collingwood.ca](mailto:mleonard@collingwood.ca)>, Michael Switzer <[mswitzer@collingwood.ca](mailto:mswitzer@collingwood.ca)>, Sara Almas <[salmas@collingwood.ca](mailto:salmas@collingwood.ca)>, [danhorchik@rogers.com](mailto:danhorchik@rogers.com), Pam Hogg <[phogg@collus.com](mailto:phogg@collus.com)>, Larry Irwin <[lirwin@collus.com](mailto:lirwin@collus.com)>  
**Subject:** RE: Request for additional information re: Collus Solutions Billings to CPUSB

John

All CPUSB records and invoices in their entirety have been delivered to the Town. Please go access those records for the information you require.

You have all of the material for CPUSB and we have records showing signatures from the Town accepting the files.

Please forward any further correspondence to the board about Collus PowerStream Solutions transitions, which if you are authorized by the board to obtain I will gladly supply.

Please do not send me any more emails or requests on this same matter as I will no longer respond, when you know I cannot release such materials without authorization. I would expect that as CAO you would understand the importance of following procedure.

Cindy

**Cindy Shuttleworth**, BVCCS, CPA, CGA

Chief Financial Officer

**From:** John Brown  
**Sent:** Thursday, August 04, 2016 10:59 AM  
**To:** Cindy Shuttleworth  
**Cc:** Marjory Leonard; Michael Switzer; Sara Almas; [danhorchik@rogers.com](mailto:danhorchik@rogers.com); Pam Hogg; Larry Irwin  
**Subject:** RE: Request for additional information re: Collus Solutions Billings to CPUSB

Cindy.

You have omitted the important fact that I am the Town of Collingwood's CAO, and, that the Town has a Treasurer, and that we both with a fiduciary responsibility to the Town. As the CAO, I am entitled to all corporate records and information relating to the towns business. The supplier of services to the town and their

agents (you) has a duty to advise the town of any information which the Town believes it needs.

Water and Wastewater are now, and always have been, Town functions ( regardless of governance ). You were the consultant with responsibility for accounting functions to the Towns water and waste water functions ; company functions , not personal functions reflective of your tenure . the towns treasurer has asked you for information about the towns expenses; expenses which you were personally responsible for. You have refused the town information about its water and waste water expenses on two occasions , and I interpret this e mail as a third refusal.

When you note " our " and " we " throughout your e mail , can you advise me if you have received instructions from someone else in the position you have advised me of , otherwise I will assume that this is an oversight and it is you who is making this decision. Indeed , the boards recently agreed management structure and agreed approach for director / staff contact contradicts any person giving instructions to you on matters as serious as this

On the matter of you predilection to express your judgment and personal opinion , this time , that [ I ] " probably do not need that information to make any decision that would be in the best interest of the corporation " . is of no relevance to me and inappropriate for you to make.

**From:** Cindy Shuttleworth

**Sent:** Thursday, August 04, 2016 10:30 AM

**To:** John Erovyn

**Cc:** Marjory Leonard; Michael Switzer; Sara Almas; [danhorchik@rogers.com](mailto:danhorchik@rogers.com); Pam Hogg; Larry Irwin

**Subject:** RE: Request for additional information re: Collus Solutions Billings to CPUSB

Our understanding is that a director of Collus PowerStream, an OBCA corporation, is entitled to receive corporate information as set out in the OBCA, and corporate information necessary for the director to meet their duty of care to the corporation. We also understand that it is the responsibility of the Board of Directors not executive management to decide what information a director is entitled to receive. We question whether you, as a director, are entitled to receive the information that you have requested as it is personal information about identifiable employees of Collus PowerStream. In our view, you are not entitled to that information under the OBCA and you probably do not need that information to make any decision that would be in the best interests of the corporation. Accordingly, we are going to refer your request to the next meeting of the Board of Directors.

**Cindy Shuttleworth**, B.A.C.C.S., CPA, CGA

Chief Financial Officer

**From:** John Brown

**Sent:** Thursday, August 04, 2016 10:27 AM

**To:** Cindy Shuttleworth

**Cc:** Marjory Leonard; Michael Switzer

**Subject:** FW: Request for additional information re: Collus Solutions Billings to CPUSB

Cindy,

As the Towns CAO, I would ask you please explain the comment made in your e mail to Mike. There would be no relevance [to him] looking at this historical material.

And further, why you think it appropriate for someone in your position to make such a judgmental comment? He did not ask you for your opinion, but rather, the information he referred to, information which your memo ignores and has been requested twice by the treasurer from you, without success.

An immediate response is requested.

John,

**From:** Michael Switzer  
**Sent:** Thursday, August 04, 2016 10:09 AM  
**To:** John Brown  
**Subject:** FW: Request for additional information re: Collus Solutions Billings to CPUSB

Good morning John,

Please see Cindy's response below to my request.

Thanks,

Mike

**Michael Switzer** CPA, CA  
Manager of Finance, Treasury  
T. 705-445-1030 Ext. 3289 | [mswitzer@collingwood.ca](mailto:mswitzer@collingwood.ca)

**From:** Cindy Shuttleworth  
**Sent:** Thursday, August 04, 2016 8:55 AM  
**To:** Michael Switzer  
**Cc:** Marjory Leonard  
**Subject:** RE: Request for additional information re: Collus Solutions Billings to CPUSB



Hi Mike.

I hope you are having a good summer.

The following services are not provided by Solution to the Town in 2016 and/or 2017:

IT General Information Technology

General and Admin Salaries and Expenses

Executive Salaries & Expenses

GIS Engineering

Therefore, in order to complete your budget you will have to look forward to the costs the Town is planning to incur for such items.

There would be no relevance looking at this historical material. Also, since all accounting records have been transferred to the Town on Jan 1, 2015 for CPUSB you have all the access to the details. Some of these dates are well before I began and maybe you can discuss with Tim Fryer since he was the CFO at the time and also a Town Councilor that you would have access to speaking with easily. Also as our past auditor you completed detailed payroll reconciliations and already have intimate knowledge of all these matters.

As far as the last three items: Customer Billing Expense/Collecting/Customer service, your new contract is being negotiated with PowerStream. It is a flat amount that is in the contract that you should use to prepare your budget. As for the expense sharing for the monthly postage, CIS, Bill print, etc you should refer to the past invoices to estimate your budget.

As you know, we completed our accounting duties under the SSA on December 31, 2015. We have been for many months continuing to support the new staff with their questions, but the length of material attached to this email is beyond the scope of

what I can easily supply. We no longer provide accounting services at the request of the Town to take them over. So the budgeting process you will need to figure out on your own.

Take care.

Cindy

**Cindy Shuttleworth**, B.A.C.C.S., CPA, CGA

Chief Financial Officer

**From:** Michael Switzer  
**Sent:** Wednesday, August 03, 2016 3:27 PM  
**To:** Cindy Shuttleworth  
**Cc:** Marjory Leonard  
**Subject:** Request for additional information re: Collus Solutions Billings to CPUSB

Hi Cindy.

I hope this email finds you well.

I have attached twenty spreadsheets that show detailed transactions of the following CPUSB accounts from 2011 to 2014.

- General & Admin Salaries & Expenses (2011 – 2012)
- Executive Salaries & Expenses (2011 – 2012)
- Customer Service Expense (2011 – 2012)
- Customer Billing Expense (2011 – 2012)
- Wages – Collecting General Billing & Col (2013 – 2014)
- Wages – Billing General Billing& Collec (2013 2014)

- Wages – Cust serv General Billing & Col (2013 – 2014)
- Wages - Executive General Administration (2013-2014)
- Wages – GIS Engineering General Admin (2013 – 2014)
- Wages – IT General Information Technolo (2013 – 2014)

I have been directed by the Treasurer of the Town of Collingwood to determine how the charges from Solutions to CPUSB (highlighted in yellow) were determined. If you could please provide detailed backup supporting how these charges were determined that would be very much appreciated. We are seeking this information as part of our 2017 budget preparations. The Town's practice is to review the 5 year comparative balances for each account to determine if there are any trends that need to be factored into the budget. In order to do this for the water department we require details on how the amounts billed to Water from Collus Solutions were determined.

Thank you in advance for your help.

Best regards.

Mike

<image001.png> **Michael Switzer**, CPA, CA  
Manager of Finance, Treasury

Town of Collingwood  
97 Hurontario St., P.O. Box 157

Collingwood, ON L9Y 3Z5  
T. 705-445-1030 Ext. 3289 | F. 705-445-2448

Email | [mswitzer@collingwood.ca](mailto:mswitzer@collingwood.ca)

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