

Subject: Request for Council Resolution to Retain Centralized Financial Management for all Municipal Departments

Dear Mayor Cleveland and Members of Cobourg Municipal Council,

I am writing to express significant concern and request immediate action regarding the proposed or presumed transfer of core municipal accounting functions to the Cobourg Police Service Board (CPSB). This issue is particularly relevant in light of the proposed 2026 police budget increase and the need for fiscal accountability.

Based on public records I can locate no documented Council resolution that formally approves the transfer of centralized financial services, specifically **payroll and accounts payable**—from the Town's Finance Department to the Cobourg Police Service. Brent Larmer, Town Clerk, has confirmed that this subject has not come to Cobourg Council for approval or a report.

The Cobourg Police Service Board's issuance of a "**Letter of Intent**" in December 2024 to assume these functions is a **proposal, not an approved action**, and any implementation without a clear Council resolution is contrary to sound municipal governance.

Imperative for Centralized Financial Management

1. **Preventing Cost Duplication and Inefficiency:** Allowing the Police Service to establish an entirely separate accounting department constitutes a significant duplication of services already provided by the Town's centralized Finance Department. This creates an unwarranted and substantial new cost burden on the taxpayer.
2. **Maintaining Financial Integrity and Policy Control:** Core financial services like payroll, accounts payable, and banking management are functions of the Town of Cobourg as the ultimate municipal corporation responsible for funding. Centralized management ensures unified policy adherence, standardized reporting, and simplifies external audit processes. Decentralizing these functions undermines the Town's fiscal control.
3. **Governance Requirement:** Under the governing structure, the CPSB cannot unilaterally assume complex, cross-departmental financial duties. A major operational change of this nature requires a formal Council resolution to amend service delivery agreements, the budget structure, and official policies, regardless of any MOU updates focusing on revenue or funding sources.

Formal Request for Action

I formally urge Council to take the following decisive action at the earliest opportunity:

Adopt a Resolution to Rescind any Implicit Approval for the transfer of payroll, accounts payable, and other core accounting duties to the Cobourg Police Service.

Reinforce the Mandate that all core financial services for the Cobourg Police Service must remain centralized within and managed by the Town of Cobourg's Finance Department.

Please ensure this email is included in the public record for the upcoming Council meeting agenda. Thank you for your leadership in safeguarding the financial interests of Cobourg residents.

Sincerely,

Dennis Nabieszko
President
Cobourg Taxpayers Association