

Executive Summary

Observations & Recommendations

Sunbury-York Rural Community February 2026

e6 Management Consulting LP conducted a current-state finance and organizational maturity assessment for the Sunbury-York South Rural Community (**SYSRC**) between November 2025 and January 2026. The objective was to evaluate governance, financial management practices, and operational effectiveness, and to identify opportunities to reduce risk, improve consistency, and strengthen long-term sustainability. Opinions expressed in our findings and recommendations are in the capacity of a Financial Advisory and Consulting Firm and are not intended to constitute an Audit or Assurance engagement.

Overall Assessment

SYSRC demonstrates strong commitment and dedication from administrative staff and interim leadership. However, across all assessed areas, the organization is operating at an **early stage of maturity**, with many processes remaining informal, undocumented, and highly dependent on individuals. This creates vulnerabilities related to continuity, consistency, internal controls, and decision-making.

Our assessment indicates **no evidence of deliberate mismanagement or fraud**. That said, the absence of clear policies, documented processes, and structured oversight elevates operational and financial risk, limits governance effectiveness and should be addressed to ensure continuity for the future.

Key Findings by Area

Vision & Strategy

- SYSRC does **not have a formally documented or consistently communicated vision, mission, or strategic plan**.
- This results in a reactive operating environment, unclear priorities, and difficulty aligning staff and Council decisions.
- **Recommendation:** Given current circumstances, a full multi-year strategic plan may not be practical; however, **short-term guiding principles, individual workplans, clear objectives, and measures of success** would significantly improve alignment and clarity.

Maturity Level: 1 (Ad Hoc)

Business Architecture

- Roles, responsibilities, and core finance processes are **partially defined but not formally documented**. Work has begun to rectify this.
- Knowledge is concentrated with key individuals, creating risk during absences or turnover.
- Heavy reliance on manual (often paper-based) processes reduces efficiency and consistency.
- **Recommendation:** Complete the documentation of roles and responsibilities and eventually look at opportunities to automate and digitize (where appropriate).

Maturity Level: 2 (Basic / Emerging)

Operations

- Key operational processes (accounts payable, payroll, banking, expense tracking) are understood but are largely manual / non-transferable.
- Segregation of duties is limited due to staffing constraints, increasing control risk.
- Lack of standardized documentation weakens accountability and oversight.
- **Recommendation:** Document and communicate key operational processes to allow for continuity and knowledge transfer.

Maturity Level: 2 (Basic / Emerging)

Finance

- Budgeting and forecasting processes exist, but financial reviews are inconsistent.
- Purchasing policies are overly restrictive in places and unclear in others, creating bottlenecks and inconsistent application.
- Good work has been completed to ensure that reconciliations, payroll, and invoice approvals have a review and documentation. These processes should be formalized and documented.
- Dual authorization for payments is now being consistently enforced.
- **Recommendation:** All financial processes and policies should be formalized and documented for continuity and knowledge transfer.

Maturity Level: 2 (Basic / Emerging)

Performance Management

- SYSRC does not currently use defined performance indicators to track service delivery or organizational effectiveness.
- Performance information is informal and not systematically linked to objectives or decision-making.
- This limits the ability to monitor progress, assess value for money, and proactively address issues.
- **Recommendation:** Establish a small number of financial & non-financial indicators and start reporting on them each month. Refine over time and only add complexity where required.

Maturity Level: 1 (Ad Hoc)

Key Recommendations (High-Level)

Short- to medium-term improvements should focus on **practical stabilization rather than transformation**, including:

- Documenting and standardizing key finance and operational processes.
- Clarifying roles, responsibilities, and system access.
- Strengthening internal controls (approvals, segregation of duties, reconciliations).
- Updating and formally adopting core financial and purchasing policies.
- Digitizing records and adopting simple workflow tools (where feasible).
- Establishing a small number of clear, meaningful performance indicators.
- Implementing staff workplans with defined objectives and accountability.

A forensic audit is **not recommended** at this time; resources would be more effectively invested in strengthening policies, controls, and documentation to reduce future risk.

Conclusion

SYSRC is functioning with goodwill and effort, but its current reliance on informal practices leaves it vulnerable. Incremental improvements focused on documentation, clarity, and control will substantially strengthen governance, increase resilience, and build confidence for Council, stakeholders, and the community—without requiring significant structural change or cost.

E6 Management Consulting LP

Chartered Professional Accountants

SYSRC – 90-Day Action Roadmap

Priority-Driven • Practical • Sequenced for Capacity

PHASE 1 — First 30 Days (Stabilize & Reduce Risk)

Goal: Reduce immediate risk and establish clarity.

Key Actions:

1. Establish short-term guiding principles.
2. Clarify roles and responsibilities for key staff.
3. Tighten immediate financial controls.
4. Address high-risk policy gaps (e.g., purchasing, credit cards).
5. Plan for reducing paper-based processes.

PHASE 2 — Days 31–60 (Document & Standardize Processes)

Goal: Strengthen consistency, efficiency, and internal controls.

Key Actions:

6. Document core finance workflows (AP, payroll, reconciliations, etc.).
7. Standardize forms and templates for expenses, time tracking, and leave.
8. Review and adjust system access rights.
9. Plan for AP/invoice digitization. (optional)
10. Implement staff workplans with defined objectives.

PHASE 3 — Days 61–90 (Improve Oversight & Measurement)

Goal: Strengthen governance, visibility, and evidence-based decisions.

Key Actions:

11. Introduce basic performance indicators (KPIs).
12. Create a simple monthly dashboard.
13. Update and adopt key financial policies.
14. Formalize risk management practices.
15. Conduct a 90-day review with new Council.