

**Ministry of
Municipal Affairs
and Housing**

Municipal Finance Policy
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**Ministère des
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Direction des politiques
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February 14, 2022

To Municipal Treasurers and Municipal Auditors:

I am pleased to inform you that the 2021 Financial Information Return (Smart FIR2021) is now available for downloading from the FIR website.

In order, to use the 2021 Smart FIR template, you must have Smart View installed on your computer and have a valid GO Secure account. Please see the "What's Required" section of the FIR2021 reporting page for more information:

<https://efis.fma.csc.gov.on.ca/fir/>

Note: If you registered for a GO Secure account for the 2020 reporting year, you do not need to register again. However, we are asking for your assistance in verifying the user accounts currently provisioned to access the Smart FIR for your municipality. Please use this link to complete the account confirmation form for Smart FIR2021 user accounts:

<https://efis.fma.csc.gov.on.ca/fir/index.php/municipal-reporting/help/>

For the 2021 FIR year, you will need to update the current version of Smart View, which you can get by downloading the Smart FIR registration app and Guide.

<https://efis.fma.csc.gov.on.ca/fir/index.php/municipal-reporting/help/>

Note: the registration app and instructions are available for download under "What's Required". Please begin reading starting on page 6 of the Guide.

As in previous years, a Microsoft Excel workbook will be used for the Smart FIR2021 reporting. The Smart FIR2021 template created by the ministry is the **only** acceptable form of submission.

For content changes and instructions, please see the "Additional Information" and "FIR Instructions" sections of the FIR2021 reporting page on the FIR website.

Similar to last year, municipalities that have submitted all education property tax payments and year-end tax adjustments into the Online Property Tax Analysis (OPTA) system by **April 4, 2022** will be able to have their FIR2021 pre-loaded with schedule 72B data from OPTA. **The updated FIR2021 template** will become available for download in April 2022.

This option simplifies and streamlines FIR processes for municipalities. Once you have submitted the appropriate information to OPTA, simply use the Smart FIR's backup function to upload your in-progress FIR2021 to the ministry's server. This ensures that the updated Smart FIR2021 template, which includes a pre-loaded schedule 72B data, can be downloaded (restored) with all the information you have already entered.

The deadline for completing the 2021 Financial Information Return is **May 31, 2022**.

I would also like to take this opportunity to remind you that filing your FIR data by the deadline is a requirement under the ***Municipal Act, 2001***. It is also critical for enabling the province to determine allocations for provincial grants. In addition, as you may know, submission of the FIR is a reporting obligation under the Ontario Municipal Partnership Fund (OMPF) program.

Other Information

The Smart FIR2021 allows you to attach documents when you are submitting the return. Financial statements including a signed auditor's report may be submitted this way or emailed to FIR.mah@ontario.ca

It is preferred that municipalities submit a PDF (Portable Document Format) version of the financial statements, although other formats such as WordPerfect, Word or Excel are also acceptable.

Municipalities that choose to submit their financial statements electronically are no longer required to send hard copies to their local Municipal Services Office.

Viewing FIR Data

FIR data can be viewed at the FIR website either "By Municipality" or "By Schedule" or "Multi-year".

As the FIR website continues to evolve, we are pleased to announce the introduction of our first Dashboard to the site. Watch for the introduction of additional dashboards in the coming year.

Should you have any questions or require assistance with completing the FIR, please email FIR.mah@ontario.ca or contact Jim Simos at (437) 833-9995 or contact your Municipal Services Office.

Sincerely,



Ruchi Parkash
Director (A), Municipal Finance Policy Branch

cc: Directors, MMAH, Municipal Services Offices

Mary Iannaci, Director, Municipal Funding Policy, Ministry of Finance