

Summer Village of Waiparous
Council Meeting Agenda Monday, January 16, 2023 5:30 pm
Super 8 11 Westside Drive, Cochrane, AB

ITEM	DESCRIPTION
1.	CALL TO ORDER
2.	APPROVAL OF AGENDA
3.	MINUTES
3.1.	Adoption of Minutes <ul style="list-style-type: none">• Regular Meeting November 14, 2022• Special Meeting November 24, 2022
4.	FINANCIALS
4.1	Cheque Register <ul style="list-style-type: none">• November 1, 2022 – December 31, 2022
4.2	December 2022 Financial Report
4.3	2022 – 2024 Audit Proposal
5.	OLD BUSINESS
5.1	Administration Update
5.2	Tax Roll 201010 Appeal
5.3	Cougar Coexistence Project
6.	COMMITTEE REPORTS
7.	NEW BUSINESS
7.1	2023 GIS Ortho Photo Update
7.2	29 Spruce Lane Access
8.	ADJOURNMENT

Summer Village of Waiparous Council Report

Meeting:	Regular Council
Meeting Date:	January 16, 2023
Originated By:	Suzanne Gaida, CAO
Title:	Adoption of Minutes
Agenda Item:	3.1.

RECOMMENDED ACTION

That Council adopt the Minutes of the November 14, 2022 Regular Meeting of Council.

That Council adopt the Minutes of the November 24, 2022 Special Meeting of Council.

ATTACHMENTS

November 14, 2022 Regular Meeting of Council Minutes

November 24, 2022 Special Meeting of Council Minutes

**Minutes of the Regular Meeting of the Council of the Summer Village of Waiparous
Monday November 14, 2022, 5:30pm
Super 8, 11 Westside Drive Cochrane, AB**

IN ATTENDANCE	Mayor M. Sundal Deputy C. Wauthier Councilor M. LeBlanc Chief Administrative Officer, S. Gaida
CALL TO ORDER	The meeting was called to order by Mayor Sundal at 5:32pm.
APPROVAL OF AGENDA	Council reviewed the agenda. Deputy Mayor Wauthier requested the addition of item 8.2 Council Meeting Dates be added to the agenda. 22-083 <i>MOVED by Mayor Sundal that Council adopt the agenda with the addition of 8.2 Council Meeting Dates.</i> CARRIED
DELEGATIONS	
Kim Polvi & Ron Humphreys	Kim Polvi and Ron Humphreys appeared before Council to thank them for the completion of the Meadowlark Lane Extension. 22-084 <i>MOVED by Deputy Mayor Wauthier that Council accept the presentation by Kim Polvi and Ron Humphreys as information.</i> CARRIED
MINUTES	Council reviewed the minutes for the September 12, 2022 Regular Meeting. 22-085 <i>MOVED by Deputy Mayor Wauthier that Council adopt the minutes from the September 12, 2022 Regular Meeting of Council.</i> CARRIED
FINANCIALS	
Cheque Register	Council reviewed and acknowledged the receipt of the cheque registers for September 2022 and October 2022 which included direct withdrawals and cheques 2907-2925 in the amount of \$65,375.16.
November 2022 Financial Report	Council reviewed the November 2022 Financial Report. 22-086 <i>MOVED by Councilor LeBlanc that Council accept the November 2022 Financial Report as information.</i> CARRIED
2023 Operating and Capital Budget	Council discussed the 2023 Operating Budget, the 2024-2025 Financial Plan and the 2023 – 2027 Capital Budget. 22-087 <i>MOVED by Mayor Sundal that Council approve the 2023-2025 Operating and 2023-2027 Capital Budgets.</i>

OLD BUSINESS

Administration Update

Administration provided a verbal update on several ongoing projects. Resident concerns and contacts, the Land Use Bylaw Update, Meadowlark Lane Extension Project, current and upcoming FRIAA Grants and snow plowing in the Village.

COMMITTEE RERORTS

Public Works/FireSmart

Mayor Sundal provided the following update for the Public Works/FireSmart Committee:

- October 1 East Side Work Bee was well attended and lots of work was completed on the east side and in the East LOC.
- First draft of the updated Fire Bylaw is currently being reviewed by the committee.
- Committee currently applying for the \$500 FireSmart Day Grant and a new grant opportunity through Wawanesa for \$15,000 possibly for tree trimming along roadways and an electric pump for the cistern.
- The Community Services Facility parking lot has not been getting plowed, need to connect with the contractor as it is on the list.
- The excess dirt from the Meadowlark Lane Project was placed around the Community Services Facility to create more flat areas and in the Utility Right of Way to fill in the large dips allowing better access. Partial seeding has been completed with more to be done in the spring.
- An additional road sand box has been added to Meadowlark Lane. All road sand boxes need to be filled.
- Spruce Lane was graveled and will be lightly plowed, so as not to scrape the gravel off, throughout the winter to allow access to 29 Spruce Lane.
- Joleen Molenaar was nominated and will receive the Queen's Platinum Jubilee Medal for all her work in the Village. She will receive the medal at a ceremony on December 4 in Calgary which Mayor Sundal will attend.

Trails & GWTA

Councilor LeBlanc provided the following update on the GWTA:

- David Lertzman Memorial Bench was installed in the Back 40
- Still working on gathering feedback for the proposed new trails. There have been no significant concerns and very positive feedback has been received to date.
- They are looking into if cross country ski tracks will be laid in the Back 40. Need access to a track layer and volunteers to lay and maintain the tracks. Very positive feedback from having them so would like to have them again this winter.

Emergency Services

Deputy Mayor Wauthier provided the following update on the Emergency Services Committee:

- Table-top exercise focusing on a wildfire event will be held on November 20, 2022
- Emergency Management Plan will be updated following the tabletop.

NEW BUSINESS

Memorial Bench Policy Council discussed the draft memorial Bench Policy and Application presented in the agenda package. Council provided feedback to Administration. Administration will return with a plan and budget for the Village to install benches throughout the community in 2023 as part of the Community Amenities Capital Project. A Memorial Policy outlining how people will be able to purchase Memorial Plaques to install on the community benches will be developed and brought back to Council.

Council Meeting Dates Deputy Mayor Wauthier asked Council to consider changing the January 9 and March 13 meeting dates as she will be away. Council discussed the options.

22-088 *MOVED by Deputy Mayor Wauthier that the Regular Meeting of Council in January be held January 16, 2023 and the Regular Meeting of Council in March be held March 6, 2023.*

CARRIED

ADJOURNMENT Mayor Sundal adjourned the meeting at 7:39pm

Mayor

Chief Administrative Officer

**Minutes of the Special Meeting of Council of the Summer Village of Waiparous
Thursday, November 24, 2022 6:00 pm
Cochrane, AB**

IN ATTENDANCE

Mayor M. Sundal
Deputy Mayor C. Wauthier
Chief Administrative Officer S. Gaida

ABSENT

Councilor M. LeBlanc recused himself declaring a potential conflict.

CALL TO ORDER

The meeting was called to order by Mayor Sundal at 6:15pm

APPROVAL OF AGENDA

Council reviewed the agenda.

22-089 Moved by Deputy Mayor Wauthier that Council adopt the Agenda

CARRIED

2022 ARB Judicial Review

22-090 Moved by Mayor Sundal to go In Camera Exception Under Section 27 of the Freedom of Information and Protection of Privacy Act at 6:16pm.

CARRIED

22-091 Moved by Deputy Mayor Wauthier to come out of camera at 6:40pm.

CARRIED

22-092 Moved by Mayor Sundal that the Summer Village of Waiparous engage Reynolds Mirth Richards and Farmer for the 2022 ARB Judicial Review.

CARRIED

ADJOURNMENT

Mayor Sundal adjourned the meeting at 6:42pm

Mayor

Chief Administrative Officer

Summer Village of Waiparous Council Report

Meeting:	Regular Council
Meeting Date:	January 16, 2023
Originated By:	Suzanne Gaida, CAO
Title:	Cheque Register
Agenda Item:	4.1

RECOMMENDED ACTION

That Council accept the Cheque Register for November 1, 2022 – December 31, 2022 as information.

BACKGROUND

The Cheque Register for November 1, 2022 – December 31, 2022 is attached for Council's information. The registers include direct withdrawals and cheques 2926-2941 in the amount of \$231,663.38. This Cheque Register includes payments for the construction of the Meadowlark Lane Capital Project.

OPTIONS / IMPLICATIONS

Option 1

That Council accept the Cheque Register for November 1, 2022 – December 31, 2022 as information.

Option 2

That Council accept the Cheque Register for November 1, 2022 – December 31, 2022 as information and provide further direction.

ATTACHMENTS

Cheque Register November 1 – December 31, 2022

Summer Village of Waiparous
Cheque Register
As of 31 December 2022

Num	Name	Memo	Amount
CASH AND INVESTMENTS			
310-120 · BANK - TD CANADA TRUST			
Debit	EPCOR	October 2022 Power	-83.63
Debit	Cochrane Lake Gas Co-o...	October 2022 Gas	-46.03
Debit	Telus	Administration Cellphone - November 2022 Bill	-92.56
Debit	EPCOR	November 2022 Power	-90.24
Debit	Waste Connections of C...	December 2022 Bin Service	-368.66
Debit	Cochrane Lake Gas Co-o...	November 2022 Gas	-107.02
Debit	Waste Connections of C...	November 2022 Bin Service	-368.66
Debit	BMO	November Credit Card Payment	-327.66
Debit	ASFF - Provincial Treasu...	December 2022 Public School Requisition	-23,937.53
Debit	Telus	Administration Cellphone - December 2022 Bill	-85.00
2926	Hoddinott Forest Manage...	2022 FRIAA Grant - Fire Bylaw Rewrite	-1,910.00
2927	Lawn Caddies	Winter Service October 2022	-557.55
2928	WSP Canada Inc.	Meadowlark Lane Extension Phase 2 & 5 work	-6,615.00
2929	LBCO Contracting Ltd.	Progress Payment #1 - Meadowlark Lane Extension Poject Co...	-172,252.71
2930	Matt Sundal	November Expenses and Meadowlark Lane Expenses	-2,254.62
2931	Montane Forest Manage...	Tabletop Exercise - FRIAA 2022 Grant	-1,999.73
2932	Hoddinott Forest Manage...	Tabletop Exercise - FRIAA 2022 Grant	-1,950.00
2933	Suzanne Gaida	November 2022 CAO Invoice	-2,781.37
2934	Lawn Caddies	Winter Service November 2022	-1,225.35
2935	Reynolds Mirth Richards ...	Judicial Review - Roll #201010	-525.37
2936	Planning Protocol 3 Inc.	2022 Year End Invoice - Extra Charges	-1,554.00
2937	Birch Consulting	LUB Rewrite	-5,512.50
2938	Calgary RCSSD 1	December 2022 Seperate School Requisition	-3,028.82
2939	Michael LeBlanc	Expense Report December 2022 Honorarium October - Decem...	-150.00
2940	Suzanne Gaida	December 2022 CAO Invoice	-3,606.10
2941	Cheryl Wauthier	Honorarium Oct 2022 - Dec 2022 and Mileage	-233.27
Total 310-120 · BANK - TD CANADA TRUST			-231,663.38
Total CASH AND INVESTMENTS			-231,663.38
TOTAL			-231,663.38

Summer Village of Waiparous Council Report

Meeting:	Regular Council
Meeting Date:	January 16, 2023
Originated By:	Suzanne Gaida, CAO
Title:	December 2022 Financial Report
Agenda Item:	4.2

RECOMMENDED ACTION

That Council accepts the December 2022 Financial Report as information.

BACKGROUND

Administration will present to Council at all Council meetings a year-to-date report outlining revenues and expenditures for the Operating and Capital Budgets. This will ensure Council understands where things are at financially with the Budgets and Administration and Council will be able to identify any concerns early and not be surprised at the end of the year.

Operating Highlights

- The report includes all 2022 expenses and revenues and shows a surplus of \$14,600 (Unaudited)
- \$5,000 of the surplus is an overcollection in School Requisitions in 2022 that will be applied to the 2023 requisition.
- There was no transfer from reserves required in 2022 to fund the LUB Update. One Invoice for the project was received in 2022 and was funded with the MSI Operating Grant.
- FRIAA Grants – Only 2022 grant still open is the Fire Bylaw Update. FRIAA gave an extension till June 30, 2023 to complete the work and receive the grant funds.
- The Planning Revenue shown of \$770 is offset by an expense in Planning of \$770.
- Development Officer Contract was over budget by \$280
- General Admin Expenses underbudget as a result of the LUB not being completed.
- All expenses for the assessment appeal have been covered within the approved budget and no reserves were required to fund these expenses.
- All other areas underbudget were a result of expenses being less than anticipated.

Capital Highlights

- Meadowlark Lane Extension Project is complete with all the substantial expenses paid. There will be a few expenses still to be incurred in the spring of 2023.

The Audited Financial Statements will be presented to Council in May. Any surplus at that time can be moved into reserves if Council chooses.

OPTIONS / IMPLICATIONS

Option 1

That Council accepts the December 2022 Financial Report as information.

Option 2

That Council accepts the December 2022 Financial Report as information and provides direction to Administration.

ATTACHMENTS

December 2022 Financial Report

December 2022 Financial Report

2022 Operating Budget

Revenue	2022 YTD	2022 Budget
Other	\$ 654	\$ -
Transfer from Reserves	\$ -	\$ 15,800
General Admin	\$ 5,397	\$ 5,227
FRIAA & Firesmart Grant	\$ 12,023	\$ 20,000
Protective Services Donations	\$ 850	\$ -
Planning Revenue	\$ 770	\$ -
Total Income	\$ 19,694	\$ 41,027

Expenses	2022 YTD	2022 Budget
Council	\$ 3,805	\$ 4,150
General Admin	\$ 59,756	\$ 75,359
Protective Services	\$ 11,777	\$ 14,700
FRIAA Grant & Firesmart	\$ 12,564	\$ 20,000
Roads	\$ 6,684	\$ 8,100
Waste Management	\$ 9,797	\$ 11,500
Planning & Development	\$ 2,250	\$ 1,200
Recreation & Building	\$ 8,016	\$ 9,800
Cultural	\$ 483	\$ 483
Total Expense	\$ 115,132	\$ 145,292

Taxes & Requisitions Revenue	2022 YTD	2022 Budget
Requisitions	\$ 93,611	\$ 87,725
Taxes	\$ 104,152	\$ 104,265
Total	\$ 197,763	\$ 191,990

Taxes & Requisitions - Expenses	2022 YTD	2022 Budget
Requisitions	\$ 87,725	\$ 87,725
Total	\$ 87,725	\$ 87,725

Total Income	\$ 217,457	\$ 233,017
Total Expense	\$ 202,856	\$ 233,017
	\$ 14,600	\$ -

2022 Capital Budget

	2022 YTD	2022 Budget	Funding Approved	Fund
Variable Speed Signs - Project Complete	\$ 14,979	\$ 17,000	\$ 17,000	CCBF
Meadowlark Lane Extension & Paving	\$ 242,300	\$ 400,000	\$ 400,000	MSI
Total	\$ 257,279	\$ 417,000	\$ 417,000	

Additional 2023 Spending on Meadowlark Lane Estimate - \$25,000

Summer Village of Waiparous Council Report

Meeting:	Regular Council
Meeting Date:	January 16, 2023
Originated By:	Suzanne Gaida, CAO
Title:	2022-2024 Audit Proposal
Agenda Item:	4.3

RECOMMENDED ACTION

That Council award the 2022, 2023 & 2024 Summer Village of Waiparous Audits to Scase & Partner Chartered Professional Accountants.

BACKGROUND

The Summer Village of Waiparous has used Scase and Partner Chartered Professional Accountants for over 16 years. They work with a number of small municipalities in Alberta and are aware of all the Alberta Municipal Audit requirements. Administration reached out to them for a 3-year Audit Proposal. Attached is the proposal that was submitted. Scase and Partner Chartered Professional Accountants are proposing completing the Audit each year for \$7,200.

Administration is recommending securing Scase and Partners for 3 years at their proposed rate. They are easy to work with, provide assistance throughout the year on items that arise, have a clear understanding of the Summer Village of Waiparous and deliver a quality audit.

OPTIONS / IMPLICATIONS

Option 1

That Council award the 2022, 2023 & 2024 Summer Village of Waiparous Audits to Scase & Partner Chartered Professional Accountants.

Option 2

That Council provides further direction to Administration.

ATTACHMENTS

Scase and Partner Chartered Professional Accountants 3-Year Audit Proposal



SCASE & PARTNER
CHARTERED PROFESSIONAL ACCOUNTANTS

SUMMER VILLAGE OF WAIPAROUS

AUDIT PROPOSAL

DECEMBER 16, 2022

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PROPOSAL SUMMARY

Engagement

Understanding the work to be performed:

1. To prepare the Annual Financial Statements and Financial Information Return (FIR) as per the requirements of the Government of Alberta's Municipal Government Act and in accordance with Public Sector Accounting Board (PASB).
2. Audit of the Annual Financial Statements and Financial Information Return (FIR) as per the requirements of the Government of Alberta's Municipal Government Act and in accordance with Canadian Auditing Standards (CAS) and Public Sector Accounting Board (PASB).
3. Render an audit opinion, stating whether the financial statements present fairly in all material respects the financial position, results of operations, change in net financial assets (debt) and cash flow for the year ended prepared in accordance with the Canadian Public Sector Accounting Standards.
4. To evaluate the internal controls as part of audit process and discuss with management any weakness noted or discovered.
5. To issue a management report containing comments and observations with respect to the accounting and administrative controls.
6. Meet those with oversight of the audit process to review the audit approach and to answer any questions.
7. Meet with management to review audit findings and discuss financial statements.
8. To provide technical assistance to the village administration on financial matters related to the audit as may be required from time to time.
9. To provide any additional services, if required that would not compromise our independence as auditors.

FIRM BACKGROUND

SCASE & PARTNERS, CPA's, is a firm of 34 years that offers its clients a wide range of professional services.

The firm is midsized with a team, dedicated to providing assurance services to public-sector, not-for-profit and private sector organizations.

SCASE & PARTNERS, with its main office in Calgary, have sufficient resources, information and expertise to complete our accounting and audit engagements. Our firm is a full-service firm offering audit, tax, consulting and accounting services. Our commitment to timely communication, personal involvement of each partner with every client with well-trained staff has enabled us to maintain a strong professional relationship with our clients.

We have an internal quality control processes that ensure the engagement is carried out from a level of independence and are consistent with the standards required by the client and the public.

The firm and all the team members are designated accountants qualified to practice in the province of Alberta.

Generally, our services to clients include:

FINANCIAL STATEMENTS	Audits Reviews Compilations
TAXATION SERVICES	Compliance and planning Tax preparation Estate planning
MANAGEMENT CONSULTING	Business succession Reorganizations and restructuring

AUDIT EXPERTISE

Specific areas of auditing expertise of the accountants chosen for the Audit Team include:

- Municipalities – experience in municipal audit engagements extends over 30 years and 15 municipalities.
- Health care services.
- Private corporations.
- Not-for-profit.
- Cooperative Associations.

PUBLIC SECTOR ACCOUNTING BOARD (PSAB) EXPERIENCE

- Attendance at relevant seminars as part of professional development.
- Public Sector Accounting Board (PSAB) governed audit engagements that require an understanding and reporting that encompass ongoing changes.

EXPERIENCE IN AUDITING TOWNS AND MUNICIPALITIES

Listed below are the public sector audits Scase & Partner has completed in the last five years:

- Village of Barons
- Village of Carmangay
- Town of Vulcan
- Village of Milo
- Village of Arrowwood
- Town of Nanton
- Town of Stavely
- Town of Irricana
- Summer Village of Ghost Lake
- Summer Village of Burnstick

AUDIT TEAM

The team that would be assigned to the audit of the Summer Village of Waiparous is composed of highly trained professionals with extensive experience in audit engagements. Our small, efficient working group will conduct a non-intrusive approach to the audit, which will result in minimal disruption to the on-going operations of the Village. The engagement will be conducted under the supervision of the engagement partner and by our support staff on site.

Our audit team for the engagement will be:

Darryl Scase, CPA, Engagement Partner
Rajiv Modi, CPA, Manager of Assurance
Nipun Mahendru, CPA student, Audit Staff

The engagement partner has been involved with the audit of public sector engagements (municipalities and commissions) for over 32 years.

Additional services have included review of any capital development and ancillary organizations that may or may not be part of a village's structure.

In addition, the staff members of our audit team maintain their knowledge by continuous education through courses offered by CPA Alberta (Canada) as well as updates with public sector standards as they relate to municipalities, commissions and other para-municipal organizations provided by the province of Alberta.

DARRYL SCASE, CPA
Engagement Partner

Darryl is the founding member of the firm, beginning in 1988. His interest has been to become part of the client business team beyond just the numbers. His industry experience includes agriculture, municipal financial reporting and auditing.

His strong business and analytical capabilities are used to assist clients in reaching their goals and improve business operations. He has in-depth experience in the audit and accounting realm and leads the firm's audit team.

Darryl is a CPA and holds a Bachelor of Commerce degree from the University of Guelph, Ontario.

Darryl is a member of CPA Alberta and has been involved in a number of not-for-profit organizations during his accounting career that began in Creston, British Columbia.

Area of Focus:	Government and Municipal Audit Not for Profit Audit
Professional Affiliation:	CPA, Alberta
Similar Audit Experience:	Municipalities Commissions Hospitals

RAJIV MODI, CPA
Manager of Assurance

Rajiv started his professional career as an accountant in 1990 in India. He has over 20 years of experience in planning and performing audits. His professional experience includes audit of private sector companies, non-profit and government organizations. He joined the firm in 2014 as staff accountant and has been assisting in the management of the firm's assurance engagements.

As part of Scase & Partner, Rajiv has performed bookkeeping services, prepared corporate and personal tax returns and is engaged in audits, reviews and compilations engagements. He assists the senior partner in tax and reorganization work.

He has been part of the town, municipal and other audit engagements completed by the firm over the last 8 years.

Rajiv holds Bachelor of Commerce degree and earned his CGA in 2012. He is also a graduate from the Institute of Chartered Accountants of India (ICAI) and completed a Certification in Information & Systems Audits from ICAI.

He can be found outside of the office walking in the nearby park and meeting people in the community. He loves to travel and see nature destinations in Canada.

Area of Focus:	Not for Profit Audit Towns and Municipalities Audit
Professional Affiliation:	CPA, Alberta ICAI (India)
Town and Municipalities Audit Experience:	Town of Vulcan Town of Irricana Town of Staveley Summer Village of Waiparous Summer Village of Waiparous Lake NPO and condo audits

NIPUN MAHENDRU

Audit Staff

- Bachelor of Management from University of Lethbridge.
- Assisting firm since start of 2021 on compilation and audit engagements.

Audit Experience:

Town of Vulcan
Town of Stavely
Town of Irricana
Village of Barons
Village of Milo
Village of Carmangay
Condominium Corporation audits

AUDIT APPROACH AND PHILOSOPHY

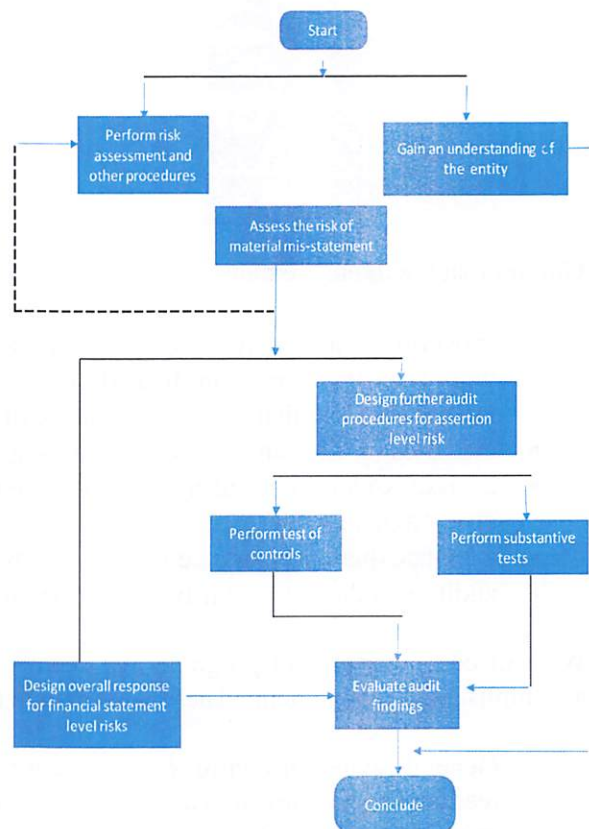
Our audit approach will be based on identification and a thorough understanding of the operating systems, internal controls employed and evaluation of risk. This approach involves analysis of internal controls and substantive testing of the accounting systems and records to determine the effectiveness of the system and identifying areas of potential weakness. Additional testing will be implemented as necessary. The audit process is intended to lead to the appropriate expression of an opinion on the financial statements. Any weaknesses in internal controls will be discussed with management and will form a part of our findings report.

We believe this approach results in a greater understanding of the operations, allows us to plan the utilization of our resources in the most efficient manner, facilitates a high level of communication with the client, and minimizes audit costs.

Our audit approach under the generally accepted audit standards is depicted in the following flow chart.

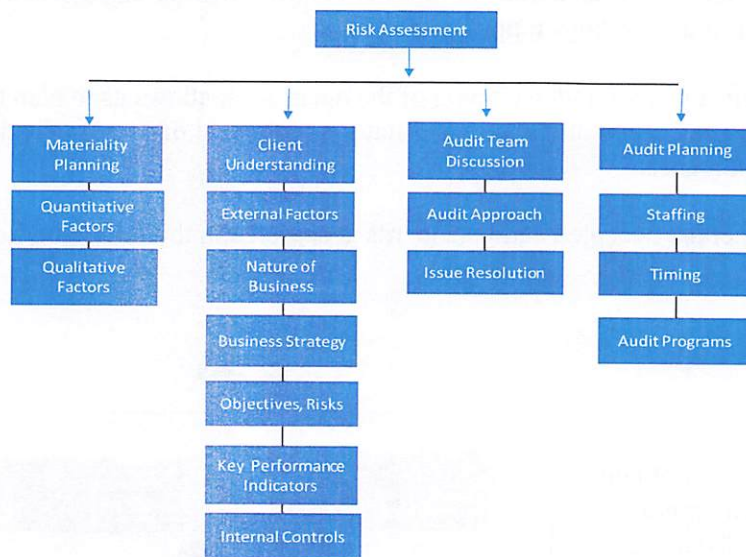
Our professional responsibility is to obtain sufficient audit evidence before an opinion is rendered on financial statements. To achieve this, we will conduct our audit in the following phases.

- Audit planning and risk assessment;
- Year-end fieldwork;
- Reporting;
- Formal presentation at Council discussion the financial statements and our management letter;
- Issue of other reports as necessary.



As part of audit planning and risk assessment phase of audit, we request a meeting with the CAO to discuss our planned audit approach, significant audit and accounting issues and to address any concerns. We will also discuss the scope and timing of the audit.

Our risk assessment includes consideration of the factors depicted in the flow chart.



The risk assessment audit standard requires assessment based on an understanding of internal controls over your financial reporting and determination of the areas that present risk of material misstatement to your financial statements. We then design our audit approach to include tests of specific internal controls and substantive audit procedures tailored to identify risks.

Our approach will ensure that:

- proper direction is given to audit team members.
- work is assigned and coordinated in a way to ensure all aspects of the engagement process are covered and there is no duplication of effort throughout the audit process.
- demands on time and resources of Village are kept to a minimum.
- all issues identified during the audit are dealt with by our professionals in a timely and efficient manner.
- adequate quality assurance is provided by the partner in charge.
- audit procedures to identify and reporting of any subsequent event.

We will be utilizing audit programs we deem suitable to the Summer Village of Waiparous to accomplish our engagement. These will include the following:

- General review of control environment that assists in determining the areas of weakness leading to possible errors and the possibility of any fraudulent actions. It is understood that an audit is not specifically designed to detect fraud and that this responsibility remains with management.

-
- Overview of employee profiles, in particular those with involvement in accounting functions.
 - Review of computer systems and procedures in place.
 - Other customized programs as deemed necessary under the circumstance.
 - We will also rely on the work prepared by your staff.

➤ Overall audit plan:

- a) Allocation of staff;
- b) Timing of work;
- c) Establish Materiality;
- d) Testing of internal controls;
- e) Substantive testing;
- f) Analytical procedures and analysis of financial information;
- g) Review of council minutes supporting financial decisions – budget, financing, grants, and tangible capital additions;
- h) Support Professionals;
 - Legal compliance;
 - Other as necessary.

➤ Audit Focus

Based on our audit experience of similar organizations, the primary areas of audit focus in a typical year include:

- Cash and investments;
- Capital assets;
- Long term debt and other liabilities, if any;
- Purchase procedures, policies and controls;
- Compliance with legislation and regulations;
- Special transactions;
- Revenue and expense testing;
- Financial statement reporting and disclosures;
- Compliance with the requirements of Public Sector Accounting Board and requirements of the Municipal Government Act.

➤ **Reporting and Audit Opinion on the Financial Statements**

This phase will include:

- Review of financial statements, disclosures and audit findings;
- Evaluating the financial statements presentation for compliance with Public Sector Accounting Reporting Standards requirements;
- Discussion of any matters that may have an effect on the outcome of the audit and the audit opinion.
- Formulating an opinion as to the fair presentation of the financial statements;
- Discussing the audit opinion with management and those charged with governance.

Utilization of engagement team for the proposed audit:

Position	Person	Area of Responsibility
Partner	Darryl Scase, CPA	Audit planning and co-ordination, review of final reports, meet with the management of the organization and those responsible for the audit process, attend council and other meetings as necessary.
Manager of Assurance	Rajiv Modi, CPA	Leading the audit team, overall review and ensure to follow planned audit procedures, evaluate audit findings and meeting with management. Attend council and other meetings as necessary. Develop and carry on the audit plan. Perform testing of internal controls, audit procedures and preparation of financial statements and disclosure.
Audit Assistant	Nipun Mahendru	Perform audit procedures and onsite field work. Assist in preparing financial statements. Preparing working paper file and assisting in audit sample testing.
Quality Assurance	Karleen Scase, CPA	Review of file to ensure that the internal policies and procedures of the firm for file completion have met practice guidelines.

Proposed time frame for the audit process:

Audit Time Frame for December 31, 2022

Early- March 2022	<p>Meet and discuss with the Village staff and schedule for the completion of the audit.</p> <p>To discuss the preparation of audit working papers and any other information relevant to financial statement preparation.</p> <p>Discussion of responsibilities of both the Village's and auditor's staff with respect to preparation of all required documents.</p> <p>Discussion of audit approach and audit planning.</p> <p>Discussion of areas that present risk of material misstatement to financial statements.</p> <p>Testing of internal controls.</p> <p>Preparing audit plan.</p> <p>Preparation of year end audit confirmation letters, review of budget, minutes, by-laws etc.</p>
Fourth Week - March 2022	<p>Performing audit procedures to meet the objectives of the audit.</p> <p>Field audit work.</p> <p>Finalizing audit work and preparation of draft audit and Management letter.</p> <p>Review financial statements, Financial Information Return and management letter with management.</p>
Mid-April 2022	<p>Representation letter for signature by the appropriate signing authority.</p> <p>Submission of final copies of financial statements, financial information return and management letter.</p> <p>Presentation to the council members.</p>

The proposed times are estimates only and will vary depending on progress of the internal records and mutually agreeable client availability.

INSURANCE

We have adequate coverage for E & O insurance and as required by CPA Alberta/Canada

We will send a copy of professional liability insurance and endorsements, if required.

CONFLICT OF INTEREST

We do not have any conflict of interest with the Summer Village of Waiparous. We confirm:

- At no time during the proposal stage, evaluation stage or during the performance of the services will we be connected in any way to the Summer Village of Waiparous.
- We confirm that we are not connected with any employee, person, firm or corporation that could be considered a conflict of interest.

OTHER SERVICES

We will be using the following procedures and methodology for keeping the Village abreast of any changes in accounting principles or legislation that would impact the annual financial statements of the Summer Village of Waiparous.

- Internal financial procedures.
- Tangible capital asset review.
- New developments by Alberta Municipal Affairs as it relates to financial matters.
- Compliance with – GST, payroll, not-for-profit and updating accounting policies.
- Other matters that arise from time to time.

We communicate regularly with our clients through emails or other communication media to update our client on the financial, legal, tax and other updates directly having impact on the financial statements and the audit process.

In certain instances, we may engage the services of external consultants to facilitate and support the additional engagement requirements. This would be discussed with Village administration prior to any involvement.

Products and services:

The firm uses CaseWare to prepare the working papers, lead sheets, groupings and the financial statements with disclosures of municipal audits. This creates time efficiencies in the audit function and generates additional reports to analyze variances and comparisons between current year figures, budget and prior year's financial information.

Working Paper Retention and access to working papers

We retain our working paper files for 7 years. We provide any information or document to our clients, if they need at any time in future, if we have that information in our files.

FEE PROPOSAL

We hereby offer to provide professional auditing services as described in the tender request for the following compensation for a term of three (3) years.

Total All – excluding any
GST and any other tax

Year 1-3 \$7,200

	Anticipated <u>Hrs.</u>
Partners'	4
Qualified Audit team	40
Support Staff	<u>6</u>
Total Hours	<u>50</u>

Date: December 16, 2022

Scase & Partners,CPAs

Signature of Authorized Representative

32, 2333 18th Avenue N.E. Calgary AB T2E 8T6



Darryl Scase CPA, Partner

Summer Village of Waiparous Council Report

Meeting:	Regular Council
Meeting Date:	January 16, 2023
Originated By:	Suzanne Gaida, CAO
Title:	Administration Update
Agenda Item:	5.1

RECOMMENDED ACTION

Verbal Update – No Action Required.

BACKGROUND

Administration will provide a verbal update on Ongoing/Completed Projects including:

- Resident Contacts
- LUB Update
- Meadowlark Lane Extension Project
- FRIAA Grants
- Memorial Benches
- Canada Post
- Alberta Transportation

This report will be included in all meetings to Council apprised of project updates.

Summer Village of Waiparous Council Report

Meeting:	Regular Council
Meeting Date:	January 16, 2023
Originated By:	Suzanne Gaida, CAO
Title:	Tax Roll 201010 Appeal
Agenda Item:	5.2

RECOMMENDED ACTION

That Council accept the report as information.

BACKGROUND

Tax Roll 201010 filed an appeal on their assessment. The Assessment Review Board reduced the assessment by \$15,560 resulting in a reduction of municipal taxes of \$45.90 and a reduction of school requisitions of \$41.23. The cost to the Summer Village of Waiparous for the hearing was \$1,208.

The resident then filed for a Judicial Review of the findings of the Assessment Review Board with the Court of Kings Bench in November. The Summer Village of Waiparous engaged a lawyer to respond to the filing. Over the month of December, the lawyer connected with the resident and ultimately the Judicial Review was withdrawn by the resident at the end of December. The matter is now closed. The cost to the Summer Village of Waiparous for the lawyer is \$1,723 to date. It is anticipated there will be one more invoice received in January to close out this file.

While Council did approve the unbudgeted funding for the review board costs to be funded from reserves, all costs for the appeal and Judicial Review were able to be covered within the 2022 Budget. No reserve funds are required.

OPTIONS / IMPLICATIONS

Option 1

That Council accept the report as information.

Option 2

That Council accept the report as information and provide further direction to Administration.

Summer Village of Waiparous Council Report

Meeting:	Regular Council
Meeting Date:	January 16, 2023
Originated By:	Suzanne Gaida, CAO
Title:	Cougar Coexistence Project
Agenda Item:	5.3

RECOMMENDED ACTION

That Council accept the report as information.

BACKGROUND

At the September Council Meeting, Council received a presentation from Exposed Wildlife Conservancy about the Cougar Coexistence Project. The Exposed Wildlife Conservancy is undertaking this project that is centred around human-wildlife coexistence, specifically cougars and the urban wildlife interface. They have noted that outside of national and provincial parks in Alberta, there is minimal information available on how to safely avoid and manage cougar-human conflicts. Therefore, this program looks to educate the public, specifically in areas known to have cougars, on how to properly manage and live in coexistence with them.

The goals with this project are to:

1. Support communities in coexisting with cougars by offering a solution-based and proactive approach to reducing conflict and increasing tolerance at the wildland/urban interface, using the best available science.
2. Provide educational opportunities regarding cougar coexistence throughout the backcountry and Public Land Use Zones trails where cougars are known to live.
3. To reduce cougar-human conflicts which ultimately result in the destruction of cougars which has detrimental effects on the ecosystem.

Council agreed to participate in the project. Administration has been working with the project coordinators throughout the fall to ensure all policy and process are in place for installing cameras on public trails. 6 cameras have been installed in the Summer Village of Waiparous. An email has been sent to all residents making them aware of the cameras and signage will also make trail users aware of the cameras in the area. The cameras will be up for at least a year, more cameras may be added, and cameras may be moved. This is intended to ensure the best data on the cougar habits and movement can be gathered for the project.

OPTIONS / IMPLICATIONS

Option 1

That Council accept the report as information.

Option 2

That Council accept the report as information and provide further direction to Administration.

ATTACHMENTS

Cougar Coexistence Project Policy & Information Sheet



Cougar Coexistence Project

Policy & Information Sheet

Trail Cameras

Project Name

Cougar Coexistence Project

Project Contact

Exposed Wildlife Conservancy

info@exposedwc.org

587-415-7060

Location

1. Communities in Alberta living at the urban-wildlife interface and/or coexisting with cougars and other apex predators.
2. Backcountry areas in Alberta.

Project Description

At the core level, Exposed Wildlife Conservancy looks to provide ethical and science-based solutions to solve the most pressing wildlife management challenges facing us today. Outside of national and provincial parks in Alberta, there is minimal information available on how to safely avoid and manage cougar-human conflicts. Therefore, the Cougar Coexistence Project looks to educate the public, specifically in areas known to have cougars, on how to properly manage and live in coexistence with them.

Although cougar conflicts are rare, as humans continue to increasingly share space with cougars (whether through living or recreating in their habitats), chances of interacting with cougars are also increasing. Currently, Alberta manages cougars through hunting. We propose that there are other effective solutions to managing cougars to prevent or minimize the probability of cougar-human conflicts from happening in the first place. This includes developing and implementing a cougar educational program that provides informational signage on trails, throughout communities, and via public outreach. The goal is to dispel myths, increase tolerance for cougars, and provide methods to reduce conflicts.

What are we using these trail cameras for?

These trail cameras are used as primary research for Exposed Wildlife Conservancy's Cougar Coexistence Project. The purpose of the trail cameras is to track the movement and behavior of apex predators, specifically cougars.

Exposed Wildlife Conservancy
#200, 10722 - 103 Ave
Edmonton, AB T5J 5G7

Help Give Our Wildlife a Voice
info@exposedwc.org
www.exposedwildlifeconservancy.org

Why are we using trail cameras?

To help accomplish our goals of increasing tolerance for cougars and providing methods to reduce conflicts, we need to be able to have an accurate, realistic, and timely way to track cougar behaviour, density, and movements. Cougars are a naturally elusive species that tend to avoid humans. As a result, trail cameras are an effective and non-invasive way to monitor cougars.

How will these trail cameras be used?

Exposed Wildlife Conservancy will use the information gathered through these trail cameras to develop educational programs, informative signage, and wildlife management strategies for coexisting with cougars in Alberta. Wildlife footage obtained through the trail cameras will also be used through various platforms such as conferences, social media channels, websites, events, etc.

How will the trail camera footage be secured?

The trail cameras will be secured to the best of Exposed Wildlife Conservancy's ability. Specifically, the trail cameras will be placed in a locked box and fastened to a tree in a non-invasive way. This may include using a metal cable that will be secured with a lock.

Only a select few volunteers and staff members will be able to access the trail cameras and their footage. Specifically, the cameras will be regularly monitored by volunteers and their SD cards and batteries will be replaced as needed. Once an SD card is removed from the camera, the footage will be stored and placed in a secure location. A designated staff member will review and secure the footage. Once the footage is no longer required for this project's purposes, it will be destroyed.

How long will the trail cameras be recording?

The trail cameras only record when triggered by movement. This movement can be from humans or animals. Once the camera is triggered, it will record until the movement has ceased.

How will the privacy of individuals be upheld through this project?

The trail cameras will be placed on trees and positioned in a way to limit the tracking of humans as much as possible. Footage of humans will not be shared publicly unless given explicit permission by the individual(s) on camera. If permission is not granted and the footage is needed to be shared, people's identities in the footage will be blurred out.

I have questions regarding this project. Where can I get them answered?

Please send the Exposed Wildlife Conservancy a message at info@exposedwc.org or 587-415-7060 to get your questions answered.

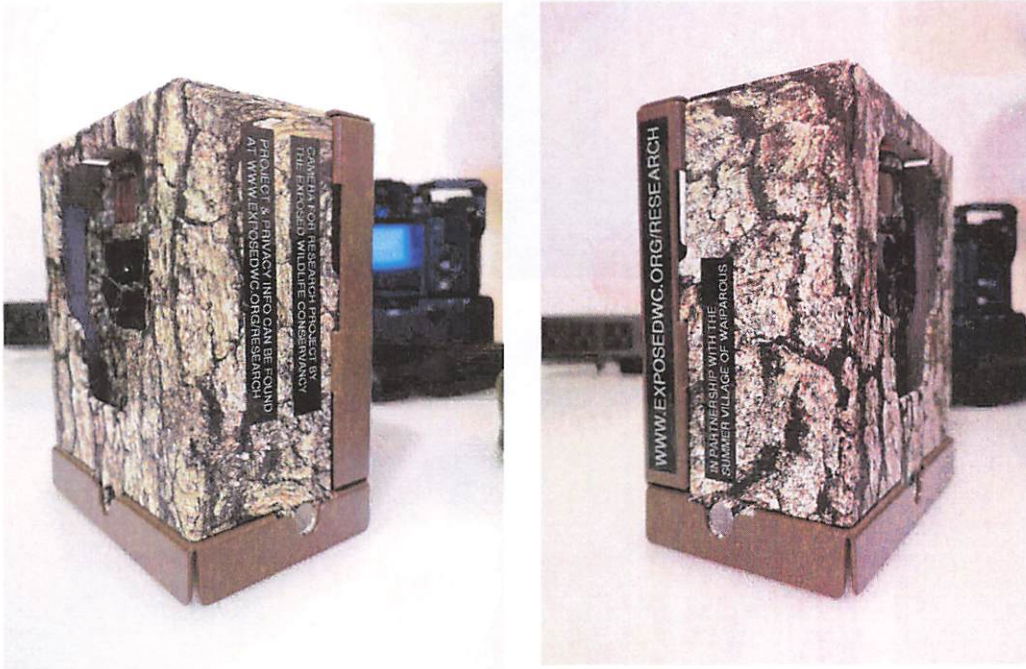
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*Example Of Signage On The Trail Cameras

Wording: Camera for a research project by the Exposed Wildlife Conservancy. Project & privacy info can be found at www.exposedwc.org/research. In partnership with the Summer Village of Waiparous.

Example:



*Example Of Signage On The Trail Head Or Community Bulletin (Optional)

Wording: Trail Camera Research Is Underway In This Area

Let's Coexist

Alberta's First Community Cougar Coexistence Project

In partnership with the Summer Village of Waiparous, Exposed Wildlife Conservancy **has placed trail cameras in this area**. These trail cameras are used as primary research for its Cougar Coexistence Project to track cougar behaviour, density, and movements throughout Alberta in a non-invasive way. The information gathered through these trail cameras will be used to develop educational programs, signage, and wildlife management strategies for coexisting with cougars in Alberta.


To learn more about the project and privacy policy of these trail cameras visit www.exposedwc.org/research.

The Exposed Wildlife Conservancy is a non-profit organization based in Alberta. We advocate for the fair and ethical treatment of apex predators and look to provide science-based solutions to solve the most pressing wildlife management challenges facing us today.

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Trail Camera Research Is Underway In This Area



EXPOSED WILDLIFE CONSERVANCY

Let's Coexist

Alberta's First Community Cougar Coexistence Project

In partnership with the Summer Village of Whapour, Exposed Wildlife Conservancy has placed trail cameras in this area. These trail cameras are used as primary research for its Cougar Coexistence Project to track cougar behaviour, density, and movements throughout Alberta in a non-invasive way. The information gathered through these trail cameras will be used to develop educational programs, signage, and wildlife management strategies for coexisting with cougars in Alberta.

To learn more about the project and privacy policy of these trail cameras visit www.exposedwc.org/research.

EXPOSED WILDLIFE CONSERVANCY

The Exposed Wildlife Conservancy is a non-profit organization based in Alberta. We advocate for the fair and ethical treatment of apex predators and look to provide science-based solutions to solve the most pressing wildlife management challenges facing us today.

**Design and content subject to change*

Exposed Wildlife Conservancy
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Edmonton, AB T5J 5G7

Help Give Our Wildlife a Voice
info@exposedwc.org
www.exposedwildlifeconservancy.org

Summer Village of Waiparous Council Report

Meeting:	Regular Council
Meeting Date:	January 16, 2023
Originated By:	Suzanne Gaida, CAO
Title:	Committee Reports
Agenda Item:	6.0

RECOMMENDED ACTION

No formal action required – Verbal Update.

BACKGROUND

The Summer Village of Waiparous has standing Council committees and the GWTA. The Council representative on each committee provides verbal reports at Council meetings to keep all of Council informed.

- FireSmart & Public Works – Mayor Sundal
- Emergency Services – Deputy Mayor Wauthier
- GWTA – Councillor LeBlanc

Any actions coming out of these reports will be recorded in the meeting minutes.

Summer Village of Waiparous Council Report

Meeting:	Regular Council
Meeting Date:	January 16, 2023
Originated By:	Suzanne Gaida, CAO
Title:	2023 GIS Ortho Photo Update
Agenda Item:	7.1

RECOMMENDED ACTION

That Council approve \$2,000 for the update of the GIS Ortho Photo to be funded from Operating Reserves.

BACKGROUND

The Oldman River Regional Services Commission (ORRSC) is the contractor who manages the Summer Village of Waiparous GIS system. They have reached out to Administration to inquire about an update to the Ortho Photo for the Summer Village of Waiparous.

Waiparous did not participate in the orthophotography project in 2021, choosing to carry on with the previous photo from 2017. The ORRSC will be doing another project to update imagery in the spring of 2023 which would update the current imagery which is 6 years old. It is important to update the orthophotography every 5-10 years to ensure there is up to date information available.

The cost for the Summer Village of Waiparous to acquire new orthophotography in the spring of 2023 would be approximately \$2000.00.

OPTIONS / IMPLICATIONS

Option 1

That Council approve \$2,000 for the update of the GIS Ortho Photo to be funded from Operating Reserves.

Option 2

That Council does not approve the update of the GIS Ortho Photo in 2023.

Summer Village of Waiparous Council Report

Meeting:	Regular Council
Meeting Date:	January 16, 2023
Originated By:	Suzanne Gaida
Title:	29 Spruce Lane Access
Agenda Item:	7.2

RECOMMENDED ACTION

That Council approve the new access to 29 Spruce Lane and require the owner to provide a \$2,000 development deposit to be returned once reclamation of Village property has been completed.

BACKGROUND

The owners of 29 Spruce Lane are requesting Council permission to create a driveway access to their property on the south end. The proposed driveway development will impact Village property as they need to change grades to ensure the driveway is accessible. Administration is recommending Council require a Development Deposit to be returned to the resident once the work is completed and the public lands have been reclaimed.

OPTIONS / IMPLICATIONS

Option 1

That Council approve the new access to 29 Spruce Lane and require the owner to provide a \$2,000 development deposit to be returned once reclamation of Village property has been completed.

Option 2

That Council provide further direction to Administration.

ATTACHMENTS

Lane Access to 29 Spruce Lane Proposal

2023-01-10

Greetings Council,

Re: Lane access to 29 Spruce Lane

Crazy as it sounds, my property doesn't seem to have a driveway.

Conventional access would extend the Government Road Allowance "Spruce Lane" North with a turn-around at the end, and a driveway into our property, near the Back40 Trailhead (TH).

Recognizing the value in not increasing vehicle activity or development near the TH, when I recently did the major woodland cleanup, I created a temporary Access Point on the South side of my property (AP), adjacent to the existing Spruce Lane public utility crossing. For vehicle access this AP works for me, and all comments I received from neighbors have been positive thus far. Looking forward ...

1. As basically a horse trail currently (undeveloped lane), many vehicles can't currently use the AP safely:
 - Not enough clearance below the power line for large vehicles (eg, water drilling rig)
 - High-center on the peak
 - Steep side-hill
 - Low traction because there's no road surface
2. Having a regular lane would make it much easier for First Responders and Fish and Wildlife to be able to service this relatively large and inaccessible Northwest corner of the Village.
3. Every Village property deserves a polished and 'proud' driveway.

Therefore:

1. I request the Council to consider and approve using the AP as a sanctioned road to access our property.
2. Correspondingly following norms for laneway access, I ask the Council to approve improvements to align, widen, and level the approach area e.g., reduce the sharp peak by approximately 4' and move the resulting material to fill dips. The front of the driveway should provide enough space to allow two standard vehicles to pass by each other. The existing trail path and grass area would be integrated/reclaimed, similar to how they are now, as weather/season permits.
3. Lastly, I request the Council confirms they have no objection if I construct a quality and esthetic driveway gate at this AP on our property.

Thanks for your consideration.

Steve Ireland
Property owner
650-425-7855

Attached: An overlay showing AP (RPR + Fortis plan + Village map), photos of the access point, approach area, and peaking area.

The AP is located 31' East from our Southwest fence corner. The gate would be 16' wide.

