



Council

Jubilee Centre Council Chamber
9909 Franklin Avenue, Fort McMurray, AB T9H 2K4

Tuesday, October 8, 2019
4:00 PM

Agenda

1. **Call to Order (at 12:00 noon in 7th Floor Boardroom)**
2. **In-Camera Session**
 - 2.1 Privileged Information
(in camera pursuant to section 27(1) of the Freedom of Information and Protection of Privacy Act)
 - 2.2. Advice from Officials
(in camera pursuant to section 24(1) of the Freedom of Information and Protection of Privacy Act)
3. **Adoption of Agenda (at 4:00 p.m. in Council Chamber)**
4. **Minutes of Previous Meetings**
 - 4.1. Council Meeting - September 16, 2019
5. **Recognition**
 - 5.1. Poverty and Homelessness Awareness Week
6. **New Business**
 - 6.1. 2019 External Audit Service Plan - Deloitte LLP

THAT the 2019 External Audit Service Plan as provided by the external Auditors, Deloitte LLP, be approved.
 - 6.2. Fort McKay Community Centre

There is no administrative recommended motion. Council may consider the options outlined within the alternatives section of the report.
 - 6.3. Community Investment Program Policy FIN-220 - Amendment

THAT the amended Community Investment Program Policy FIN-220, dated October 8, 2019, be approved.

6.4. Rogers Hometown Hockey

THAT funding in the amount of \$131,700.00 be allocated from the 2019 Division operating budget for the Rogers Hometown Hockey event;

THAT in the event the funding cannot be accommodated in the 2019 Division operating budget, funding be allocated from the 2019 corporate operating surplus, if it exists; and

THAT in the event the funding cannot be accommodated in the 2019 corporate operating surplus, funding be allocated from the Emerging Issues Reserve.

6.5. Municipal Census 2020

THAT the Regional Municipality of Wood Buffalo conduct a Municipal Census in 2020 and;

THAT the Mayor be authorized on behalf of Council to send a letter to the Minister of Municipal Affairs requesting that the Regional Municipality of Wood Buffalo be authorized to include the shadow population in the 2020 Municipal Census.

6.6. Provincial Shallow Gas Tax Relief Initiative

THAT pursuant to section 347 of the *Municipal Government Act*, for all properties identified in the appendix – Summary of Tax Relief by Company, Council authorizes the refund of the 2019 property taxes levied as per section 353(2) of the *Municipal Government Act*, which includes municipal property taxes, requisitions detailed in section 326(1)(a) and 359(1)(2), where the tax rate is based on the assessment.

6.7. 2019 Capital Budget Amendments

THAT the 2019 Capital Budget Amendment as summarized on Attachment 1 - 2019 Capital Budget Amendment – Revised Project dated October 8, 2019, be approved; and

THAT the revised Cash Flow of Capital Projects as summarized on Attachment 2 2019 Capital Budget Amendment – Revised Project – Cash Flow Summary dated October 8, 2019, be approved.

Adjournment

Minutes of a Meeting of the Council of the Regional Municipality of Wood Buffalo held at the Anzac Recreation Centre, Anzac, Alberta, on Monday, September 16, 2019, commencing at 6:00 PM.

Present:

Don Scott, Mayor
 Mike Allen, Councillor
 Krista Balsom, Councillor
 Bruce Inglis, Councillor
 Sheila Lalonde, Councillor
 Phil Meagher, Councillor
 Verna Murphy, Councillor
 Jeff Peddle, Councillor
 Jane Stroud, Councillor
 Claris Voyageur, Councillor

Absent:

Keith McGrath, Councillor

Administration:

Annette Antoniak, Chief Administrative Officer
 Jade Brown, Chief Legislative Officer
 Jamie Doyle, Deputy Chief Administrative Officer
 Deanne Bergey, Acting Director, Community Services
 Chris Davis, Acting Director, Legal Services
 Matthew Hough, Director, Engineering
 Lynda McLean, Director, Communications, Stakeholder, Indigenous and Rural Relations
 Brad McMurdo, Director, Planning and Development
 Linda Ollivier, Director, Financial Services
 Kari Westhaver, Director, Human Resources

1. Call to Order

Mayor D. Scott called the meeting to order at 6:05 p.m.

2. Adoption of Agenda

MOTION:

THAT the Agenda be adopted as presented.

RESULT: CARRIED [UNANIMOUS]
MOVER: Phil Meagher, Councillor
SECONDER: Verna Murphy, Councillor
FOR: Scott, Allen, Balsom, Inglis, Lalonde, Meagher, Murphy, Peddle, Stroud, Voyageur
ABSENT: McGrath

3. Minutes of Previous Meetings

MOTION:

THAT the Minutes of the Council Meeting held on September 10, 2019 be approved as presented.

RESULT: CARRIED [UNANIMOUS]
MOVER: Krista Balsom, Councillor
SECONDER: Jane Stroud, Councillor
FOR: Scott, Allen, Balsom, Inglis, Lalonde, Meagher, Murphy, Peddle, Stroud, Voyageur
ABSENT: McGrath

4. Unfinished Business

4.1. **Anzac Community Hall**

Jamie Doyle, Deputy Chief Administrative Officer, provided an overview of the assessments completed on the Anzac Community Hall, and the recommendation to demolish the building to ensure any health and safety risks associated with the building's condition are managed appropriately. It was also noted that the recommended option includes selling the land for a nominal fee and working with the community on the scope of a new community hall.

Chad Shkopich, Vanessa Hodgson, Trudy Cockerill, Anzac Recreation & Social Society (AR&SS) Board, and Blair Lowe, CMG Engineering Services, spoke in support of the recommendation to demolish the Anzac Community Hall, sell the land to the AR&SS for a nominal fee, and for Administration to work with the community on determining the scope of a new hall.

Adler Maynerd and Karley Bennett, Anzac Junior Leaders and Scouts, presented an overview of the benefits of having a community hall and noted their support of rebuilding the hall.

Hilary Morgan, teacher and former AR&SS school representative for the Bill Woodward and Anzac Schools, spoke in support of the recommended option, and referenced the support letter to the AR&SS from school Principal Cal Johnson.

Stella Lavallee and Feather Bourque-Jenner, Willow Lake Métis Nation, spoke in support of the recommended option related to the demolition and rebuilding of the community hall.

Jay Telegdi, resident, spoke in support of the recommended option to demolish the building, transfer ownership to the AR&SS for a nominal fee and working with the community on the scope of a new community hall.

MOTION:

THAT Administration be directed to demolish the Anzac Community Hall, sell the land for a nominal fee to the Anzac Recreation & Social Society, and work with the community to determine the scope of a new hall.

RESULT:	CARRIED [UNANIMOUS]
MOVER:	Jane Stroud, Councillor
SECONDER:	Claris Voyageur, Councillor
FOR:	Scott, Allen, Balsom, Inglis, Lalonde, Meagher, Murphy, Peddle, Stroud, Voyageur
ABSENT:	McGrath

Adjournment

The meeting adjourned at 7:24 p.m.

Mayor

Chief Legislative Officer



COUNCIL REPORT

Meeting Date: October 8, 2019

Subject: 2019 External Audit Service Plan - Deloitte LLP

APPROVALS:

Annette Antoniak

Director

Chief Administrative Officer

Recommended Motion:

THAT the 2019 External Audit Service Plan as provided by the external Auditors, Deloitte LLP, be approved.

Summary:

The Municipal Government Act requires that every Alberta municipality prepare and submit a Financial Information Return and Audited Financial Statements by May 1 of each year for the preceding year. The audit process begins with the audit plan which details the scope and the time frame for the planned audit.

The review of the Audit Service Plan will provide the opportunity for members of Council to understand the scope and timelines for the audit. Council may also identify areas of additional audit review.

Background:

Financial information from the Regional Recreation Corporation of Wood Buffalo, the Wood Buffalo Regional Library, the Wood Buffalo Housing and Development Corporation and the Wood Buffalo Economic Development Corporation will be audited by Deloitte LLP and consolidated within the Regional Municipality of Wood Buffalo Financial Statements.

The Audit Service Plan is for the audit of the December 31, 2019 Consolidated Regional Municipality of Wood Buffalo Financial Statements. These statements include Regional Municipality of Wood Buffalo controlled subsidiaries. However, separate Audit Service Plans are issued to the respective Audit Committees for stand-alone audits of the subsidiaries.

Rationale for Recommendation:

Section 276 of the Municipal Government Act requires that all municipalities prepare and submit Annual Financial Statements and the Auditor's report by May 1 of each year

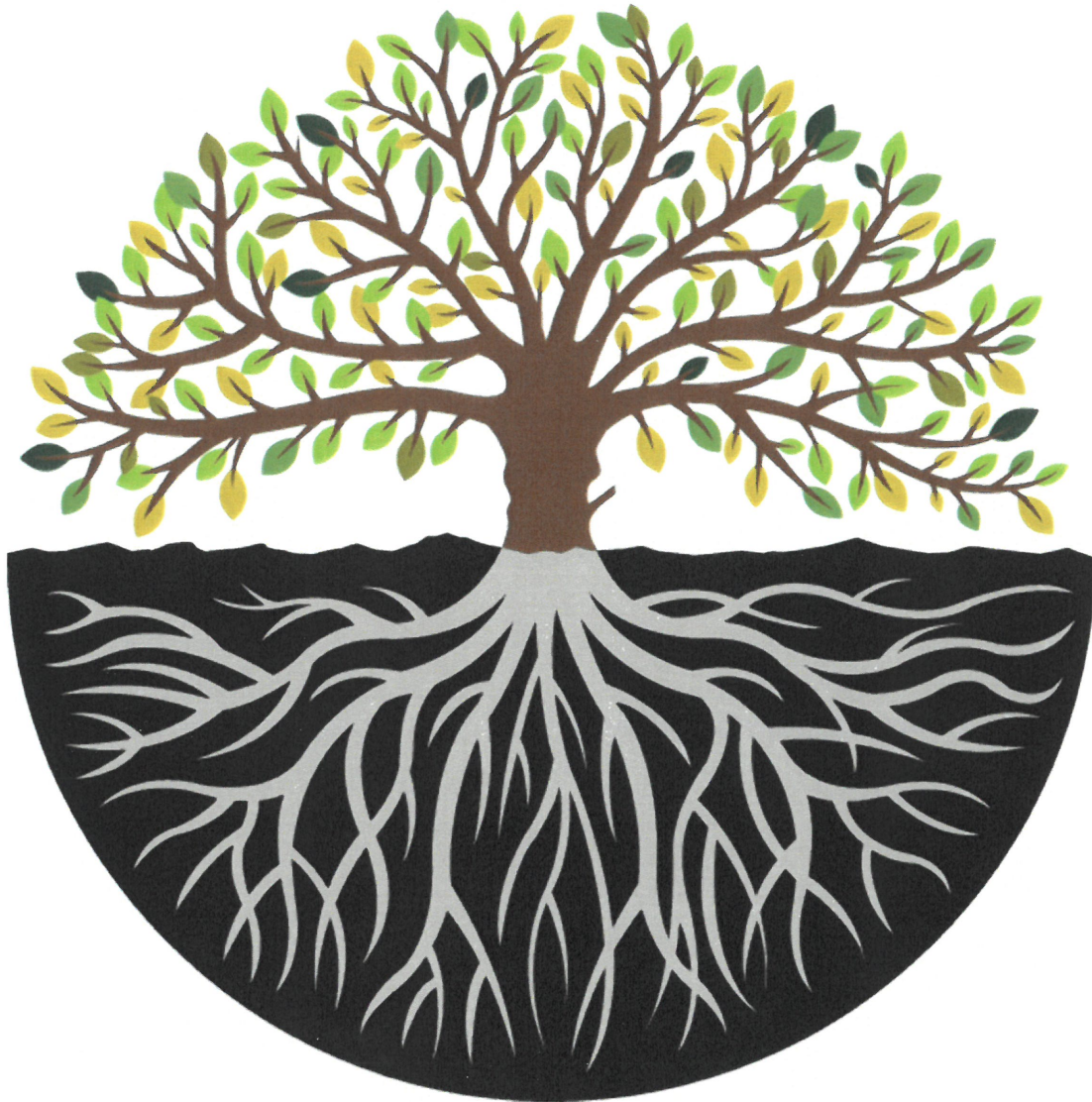
for the immediate preceding year.

Strategic Priorities:

Responsible Government

Attachments:

1. 2019 Audit Service Plan



Regional Municipality of Wood Buffalo

2019 Audit service plan

For the year ended December 31, 2019
Presented to Council
October 8, 2019



Deloitte LLP
10180 101 Street NW
Suite 1500
Manulife Place
Edmonton, AB T5J 4K1
Canada

Tel: 780-421-3611
Fax: 780-421-3782
www.deloitte.ca

October 8, 2019

To the Mayor and Council ("Council") of the Regional Municipality of Wood Buffalo

2019 Audit service plan

Dear Council:

We are pleased to provide you with our audit service plan for the Regional Municipality of Wood Buffalo (the "Municipality") for the year ending December 31, 2019. This document describes the key features of our plan including our audit scope and approach, our planned communications with you, our team and an estimate of our fees.

Our commitment to you is straightforward: we will provide you with outstanding professional services delivered by an experienced and dedicated team of specialists. Our professionals will continue providing you with best practices and insights to face the increasingly complex array of issues and challenges encountered by companies like the Municipality.

We, at Deloitte, work as one team to provide you with relevant business insights to assist you improving your current practices.

We look forward to discussing our audit service plan with you and answering any questions you may have.

Yours truly,

A handwritten signature in dark ink that reads "Deloitte LLP". The signature is written in a cursive, flowing style.

Chartered Professional Accountants

Table of contents

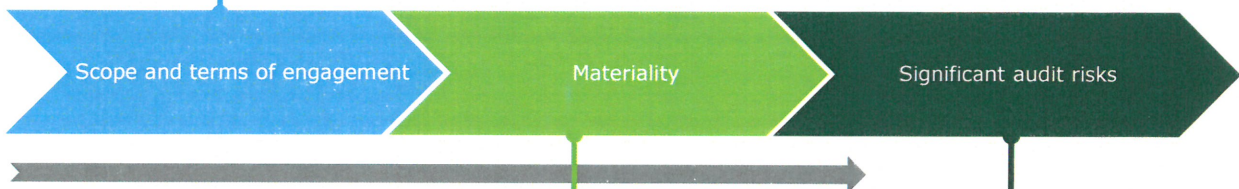
Our audit explained	1
Significant audit risks	3
Group audit	8
Appendix 1 – Audit approach	9
Appendix 2 – Communication requirements	12
Appendix 3 – 2019 Summary audit timeline	14
Appendix 4 – Deloitte resources a click away	15

Our audit explained

Audit scope and terms of engagement

We have been asked to perform an audit of the Municipality's consolidated financial statements (the "financial statements") in accordance with Canadian public sector accounting standards ("PSAS") as at and for the year ending December 31, 2019. Our audit will be conducted in accordance with Canadian generally accepted auditing standards ("Canadian GAAS").

The terms and conditions of our engagement including our responsibilities for any additional audit-related services you have asked us to provide are described in the master service agreement, which will be sent separately in the near future. Our master service agreement should be signed on behalf of the Municipality.



Materiality

We are responsible for providing reasonable assurance that your financial statements as a whole are free from material misstatement.

Materiality levels are determined on the basis of professional judgement and consolidated budget expenses. Our preliminary estimate of materiality for the year ending December 31, 2019 has been set at \$21,000,000 (2018-\$21,000,000).

We will inform Council of all uncorrected misstatements greater than a clearly trivial amount of \$450,000 and any misstatements that are, in our judgment, qualitatively material. In accordance with Canadian GAAS, we will ask that any misstatements be corrected.

Significant audit risks

Through our preliminary risk assessment process, we have identified the significant audit risks. These risks of material misstatement and related audit responses are discussed in the Significant audit risks section of this report.

Fraud risk

We will develop our audit strategy to address the assessed risks of material misstatement due to fraud. Determining this strategy will involve:

1. Asking people involved in the financial reporting process about inappropriate or unusual activity.
2. Testing a sample of journal entries throughout the period as well as adjustments made at the end of the reporting period.
3. Identifying and obtaining an understanding of the business rationale for significant or unusual transactions that are outside the normal course of business.
4. Evaluating whether your accounting policies may be indicative of fraudulent financial reporting resulting from management's effort to manage earnings.
5. Evaluating whether the judgements and decisions related to management estimates indicate a possible bias.
6. Incorporating an element of unpredictability in selecting our audit procedures.

We will also ask Council for their views about the risk of fraud, whether they know of any actual or suspected fraud affecting the Municipality and their role in the oversight of management's antifraud programs.

If we suspect fraud involving management, we will immediately inform Council of our suspicions and discuss the nature, timing, and extent of audit procedures necessary to complete the audit.

Complete engagement reporting

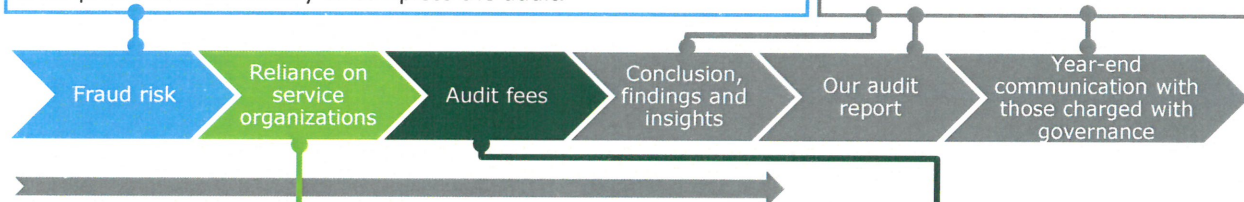
Audit reporting

Under Canadian GAAS, we are required to communicate certain matters to Council. The primary reports and formal communications through which we will address these matters are:

- This Audit Service Plan
- Year End Communication, and
- Our Auditor's Report on the financial statements.

Business Insights

We will provide you with insights into the condition of your business and offer meaningful suggestions for improvement.



Reliance on service organizations

The Municipality employs these third party service organizations in outsourcing arrangements that impact financial reporting information:

- BMO Nesbitt Burns Inc.
- CIBC Wood Gundy
- RBC Investor Services Trust
- RBC Dominion Securities Inc.
- Baker Gilmore & Associates

We intend to rely on the reports issued by the independent auditors of these third party service organizations.

If our assessment does not provide us with sufficient appropriate audit evidence, we will need to perform additional audit procedures to address the risks of material misstatements in the financial statements.

Audit fees

We have included our audit and tax fees in our master service agreement, for the amounts as agreed upon in our Request for Proposal.






















We will discuss any increase in audit scope and related fees with administration in advance of performing the work.

Significant audit risks

During our risk assessment, we identified some significant audit risks that will require special audit consideration. These risks, together with our planned responses, are described below.

The following tables set out the significant audit risks that we identified during our preliminary planning activities, including our proposed response to each risk. Our planned audit response is based on our assessment of the likelihood of a risk's occurrence, the significance should a misstatement occur, our determination of materiality and our prior knowledge of the Municipality.

Significant risk dashboard

Audit risk	Fraud risk	Planned assessment of the design and implementation of internal controls for risk assessment purposes	Planned substantive testing
Management override of controls			
Revenue Recognition			
Existence, completeness, classification and valuation of tangible capital assets ("TCA")			
Completeness and accuracy of deferred revenue balances			
Completeness and valuation of liability for post-closure landfill costs			
Collectability and existence of receivables related to 2016 wildfire costs			
Completeness and cut-off of accounts payable, accruals and contractual obligations disclosed and commitments			



Will be addressed during the audit



Not applicable

Management override of controls

Audit risk

Assurance standards include the presumption of a significant risk of management's ability to override controls.

Management is in a unique position to perpetrate fraud because of management's ability to directly or indirectly manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.

Our proposed audit response

- We will engage in fraud discussions with certain members of the Council, senior management and others within the Municipality.
- We will review management's basis for estimates including deferred revenue, collectability of accounts receivable and other provisions.
- We will perform retrospective analysis of significant accounting estimates.
- We will test a sample of journal entries made throughout the period and adjustments made at the end of the reporting period.
- We will evaluate the business rationale for any significant unusual transactions.
- We will evaluate the Municipality's fraud risk assessment and consider entity-level internal controls and internal controls over the closing and reporting process. We will test journal entries that exhibit characteristics of possible management override of controls, identify using electronic data interrogation techniques.

Revenue recognition

Audit risk

Revenue recognition (presumption that it is a risk of fraud) in the following areas:

- Recognition of revenues based on the underlying funding agreement.
- Recognition of developer levies in the incorrect period.
- Government transfers have not been recognized in circumstances where the specified conditions have been met.
- Recognition of government transfers in the incorrect period.

Our proposed audit response

- We will review the revenue recognition policy for compliance with Canadian PSAS.
- We will review a sample of revenue transactions and revenue generating agreements to ensure the revenue is recognized in accordance with the policy and Canadian PSAS.
- We will review grant agreements to ensure funds are used for their intended purpose and that revenue is recognized in the appropriate period.
- We will review provincial and municipal contributions received during the year and ensure the amounts are appropriately recorded.
- We will review the developer levies recognized during the year and ensure that they are matched to actual expenses incurred during the year.

Existence, completeness, classification and valuation of TCA

Risk identified

The TCA process and its ability to address the ongoing financial reporting requirements of the Municipality continue to be an area of concern. In addition, there is an increased risk that recorded contributed assets may not be complete and the fair value estimates of contributed TCA may differ significantly from actual results.

Our proposed audit response

- We will review the Municipality's TCA policies for compliance with Canadian PSAS and consistency of application year over year.
- We will review the Municipality's current year transactions, adjustments and related disclosures.
- Our testing will include, on a sample basis, reviewing amounts capitalized in the current year to ensure only amounts that met the requirements for capitalization were included.
- We will review the amortization rates and useful lives determined by management for reasonableness.
- We will review management's assessment of indicators of impairment.
- We will review general and administrative costs capitalized during the year to assess compliance with Canadian PSAS.
- We will test a sample of capital additions recorded as betterments to confirm they are appropriately treated as capital rather than expense in nature.
- We will test construction in progress and transfers made to completed TCA and confirm if they are appropriately treated and complete.
- We will review a sample of recorded asset disposals and write-downs to ensure gains, losses and proceeds are correctly recorded. In addition, we will review Council minutes to identify approved asset disposals, as well as hold discussions with asset managers to identify potentially unrecorded disposals.
- We will review the Municipality's process to ensure completeness of developer assets recorded.
- We will test a sample of Final Acceptance Certificates that are issued around the year-end to ensure assets were recorded in the appropriate period.
- We will review the Municipality's methodology to determine the fair value of contributed assets and test the assumptions in the valuation models.

Completeness and accuracy of deferred revenue balances

Risk identified

Revenue is recognized from the deferred balance when the funds are used for the purpose specified. There is a risk that revenue is not recognized in accordance with the funding agreements.

In addition, there is a risk that funding is unrecorded due to the decentralized nature of grant management and reliance on manual processes.

Our proposed audit response

- We will review deferred revenue for compliance with Canadian PSAS.
- We will test a sample of expenditures and ensure that related revenue had been recognized appropriately.
- We will review federal and provincial transfer payments that are received throughout the year to fund specific projects.
- We will review the related funding agreements to ensure funds were used for their intended purpose and that revenue will be recognized in the appropriate period.

Completeness and accuracy of liability for post-closure landfill costs

Risk identified

The liability for post-closure landfill costs is a significant estimate. The present value of the future liability is recognized proportionately based on the capacity and usage of the landfill.

Our proposed audit response

- We will review management's estimate of landfill usage and capacity. We will review management's calculation of 2019 expense and post-closure landfill liability recorded.
- We will assess the reliability of management's experts used in the development of estimates.

Collectability and existence of receivables related to 2016 wildfire costs

Risk identified

The Municipality is accessing the Provincial Disaster Recovery Program for funding for reimbursement of response and recovery costs related to the 2016 wildfire. Although the Municipality has received an advance of a portion of the funds applied for, they may have a receivable at year-end. There is a risk that the receivable may be overstated due to costs incurred that do not qualify for the Provincial Disaster Recovery Program funding.

Our proposed audit response

- We will review management's estimate of amounts receivable at the year-end.
- We will test management's process to ensure costs that are incurred meet the Provincial Disaster Recovery Program reimbursement criteria.
- We will confirm amounts receivable with the funder.
- We will test amounts that are received after the year-end.
- We will test the disclosure that are included in the financial statements.

Completeness and cut-off of accounts payable, accruals, contractual obligations disclosed and commitments

Risk identified

Contracting is decentralized within the Municipality. The ability to enter into contracts resides within several departments. The Municipality contracts with third parties to provide services that satisfy the requirements of the funding source. These contracts are external to the funding agreement and can have additional financial implications. Furthermore, the nature of the Municipality's operations allows for the possibility that there are financial obligations of which the finance department is not yet aware and that have not been recorded in the financial statements.

Our audit response

- We will review management's assessment of liabilities and commitments required to be recorded or disclosed under agreements entered in the year.
- We will review a sample of funding contracts entered into in the year to audit management's treatment.
- We will test disbursements made subsequent to year-end so as to ensure they have been accrued for in the correct period.
- We will confirm year-end accounts payable balances with significant suppliers.
- We will test a sample of reconciliations between supplier statements and sub ledger.
- We will review management's process to reconcile and record manual electronic fund transfers, transactions, accounts payable and purchase order transactions recorded through "holding" accounts.
- We will review the Municipality's process to ensure the completeness of contracts entered into.
- We will review information independent of finance to identify contractual agreements.
- We will review management's assessment of the impact of the fire in the prior year, on management's estimate of its liability for contaminated sites and commitments required to be disclosed.

As we perform our audit procedures, we will inform you of any significant changes to the significant risks discussed above and the reasons for those changes.

Group audit

The audit of the Municipality is considered to be a group audit. Because of this, we are also required to determine the scope of work required for each controlled entity. Some factors we consider include:

- The existence of significant risks at the controlled entities;
- A consideration of significant accounts and disclosures using materiality levels that are appropriate to support our audit opinion on your organization's financial statements;
- The complexity and nature of the operations, internal controls and accounting issues at the controlled entities;
- The degree of centralization of processes and controls, including the extent of relevant enterprise-level controls; and
- The extent and nature of internal control deficiencies and financial statement misstatements identified in current and previous period at the controlled entities.

Based on our analysis of these risks, we have determined the scope of work we consider necessary to provide an appropriate basis for our audit opinion on the financial statements.

The table below lists the audit procedures we will perform in the current period audit:

Entity name	Type of work to be performed on components
Regional Municipality of Wood Buffalo Library	Full-scope audit
Wood Buffalo Housing & Development Corporation	Full-scope audit
Regional Recreation Corporation of Wood Buffalo	Full-scope audit
Wood Buffalo Economic Development Corporation	Full- Scope Audit

Sources of audit evidence in a group audit

Based on our analysis, we have determined the scope of work needed to provide an appropriate basis for our audit opinion on the financial statements.

Full-scope audits will be performed using the materiality level specified for the individual controlled entities that are individually significant to the financial statements.

The preliminary materiality levels for the following significant components are:

Regional Municipality of Wood Buffalo non-consolidated component*	\$ 20,000,000
Regional Municipality of Wood Buffalo Library	\$ 260,000
Wood Buffalo Housing & Development Corporation	\$6,400,000
Regional Recreation Corporation of Wood Buffalo	\$ 1,450,000
Wood Buffalo Economic Development Corporation	TBD

*Note: Component materiality for audit of the consolidated financial statements of the Municipality. A separate opinion is not issued on the non-consolidated financial statements

Appendix 1 – Audit approach

Deloitte's audit approach is a systematic methodology that enables us to tailor our audit scope and plan to address the unique issues facing the Municipality.

The following steps are not necessarily sequential nor are they mutually exclusive. For example, once we have developed our audit plan and the audit is being performed, we may become aware of a risk that was not identified during the planning phase. Based on that new information, we would reassess our planning activities and adjust the audit plan accordingly.

1. Initial planning

The Deloitte audit approach begins with an extensive planning process that includes:

- Assessing your current business and operating conditions
- Understanding the composition and structure of your business and organization
- Understanding your accounting processes and internal controls
- Understanding your information technology systems
- Identifying potential engagement risks
- Planning the scope and timing of internal control and substantive testing that take into account the specific identified engagement risks

2. Assessing and responding to engagement risk

Our audit approach combines an ongoing identification of risks with the flexibility to adjust our approach when additional risks are identified. Since these risks may impact our audit objectives, we consider materiality in our planning to focus on those risks that could be significant to your financial reporting.

Consideration of the risk of fraud

When we identify a misstatement or control deficiency, we consider whether it may be indicative of fraud and what the implications of fraud and significant error are in relation to other aspects of the audit, particularly the reliability of management representations.

In determining our audit strategy to address the assessed risks of material misstatement due to fraud, we will:

- Assign and supervise personnel, taking into account the knowledge, skill and ability of individuals with significant engagement responsibilities and our assessment of the risks of material misstatement due to fraud for the engagement.
- Evaluate whether the Municipality's selection and application of accounting policies, particularly those related to subjective measurements and complex transactions, may be indicative of fraudulent financial reporting resulting from management's effort to manage earnings.
- Incorporate an element of unpredictability when selecting the nature, timing and extent of our audit procedures.

We will inquire directly of the Council regarding:

- Its views about the risk of fraud
- Whether it has knowledge of any actual or suspected fraud affecting the Municipality, and
- The role it exercises in the oversight of fraud risk assessment and the establishment of mitigating controls.

We will also inquire if the Council is aware of tips or complaints regarding the Municipality's financial reporting and, if so, Council's responses to such tips and complaints and whether it is aware of matters relevant to the audit, including, but not limited to, violations or possible violations of laws or regulations.

If we suspect fraud involving management, we will communicate these suspicions to Council and discuss the nature, timing, and extent of audit procedures necessary to complete the audit.

Information technology

An important part of our audit planning process involves gaining an understanding of:

1. The importance of the computer environment relative to the risks to financial reporting
2. The way in which that environment supports the control procedures we intend to rely on when conducting our audit, and
3. The computer-based information that supports our substantive procedures.

The objective of our review of computer controls is to identify potential areas of risk and assess the relevance, reliability, accuracy and completeness of the data produced by the systems. We also assess the operating effectiveness of the computer environment and determine the reliability of the financial information used to generate the financial statements. To accomplish this, we gain an up-to-date understanding of your organization's computer processing environment and our understanding of the relevant general computer controls. We then conduct tests to support our conclusion on the operating effectiveness of controls considered relevant to the audit.

3. Developing and executing the audit plan

The performance of an audit includes evaluating the design and determining the implementation of internal controls relevant to the audit, testing the operational effectiveness of the controls we intend to rely on, and performing substantive audit procedures.

Audit procedures

The timing of our audit procedures is dependent upon a number of factors including the need to coordinate with management for the provision of supporting analysis and other documentation. Generally, we perform our audit procedures to allow us sufficient time to identify significant issues early, thereby allowing more time for analysis and resolution.

Substantive audit procedures

Our substantive audit procedures consist of a tailored combination of analytical procedures and detailed tests of transactions and balances. These procedures take into account the results of our controls tests and are designed to enable us to obtain reasonable assurance that the financial statements are free from material misstatements. To obtain this assurance, misstatements that we identify while performing substantive auditing procedures will be considered in relation to the financial statements as a whole. Any misstatements that we identify, other than those that are clearly trivial (the clearly trivial threshold has been set at \$450,000), will be reported to management and Council. In accordance with Canadian GAAS, we will request that misstatements be corrected.

4. Reporting and assessing performance

Perform post-engagement activities

We will analyze the results of the audit procedures performed throughout the year and, prior to rendering our report, we will conclude whether:

- The scope of the audit was sufficient to support our opinion, and
- The misstatements identified during the audit do not result in the financial statements being materially misstated.

Independence

We have developed important safeguards and procedures to protect our independence and objectivity. If, during the year, we identify a breach of independence, we will communicate it to you in writing. Our communication will describe the significance of the breach, including its nature and duration, the action taken or proposed to be taken, and our conclusion as to whether or not the action will satisfactorily address the consequences of the breach and have any impact on our ability to serve as independent auditor to the Municipality.

We are independent of the Municipality and we will reconfirm our independence in our final report to Council.

Appendix 2 – Communication requirements

Required communication	Reference
Audit Service Plan	
1. Our responsibilities under Canadian GAAS, including forming and expressing an opinion on the financial statements	CAS ¹ 260.14
2. An overview of the overall audit strategy, addressing: <ul style="list-style-type: none"> a. Timing of the audit b. Significant risks, including fraud risks c. Nature and extent of specialized skill or knowledge needed to perform the planned audit procedures related to significant risk d. Names, locations, and planned responsibilities of other independent public accounting firms or others that perform audit procedures in the audit 	CAS 260.15
3. Significant transactions outside of the normal course of business, including related party transactions	CAS 260 App. 2, CAS 550.27
Enquiries of those charged with governance	
4. How those charged with governance exercise oversight over management's process for identifying and responding to the risk of fraud and the internal control that management has established to mitigate these risks	CAS 240.20
5. Any known suspected or alleged fraud affecting the Municipality	CAS 240.21
6. Whether the Municipality is in compliance with laws and regulations	CAS 250.14
Year-end communication	
7. Fraud or possible fraud identified through the audit process	CAS 240.40-.42
8. Significant accounting policies, practices, unusual transactions, and our related conclusions	CAS 260.16 a.
9. Alternative treatments for accounting policies and practices that have been discussed with management during the current audit period	CAS 260.16 a.
10. Matters related to going concern	CAS 570.23
11. Management judgments and accounting estimates	CAS 260.16 a.
12. Significant difficulties, if any, encountered during the audit	CAS 260.16 b.
13. Material written communications between management and us, including management representation letters	CAS 260.16 c.
14. Other matters that are significant to the oversight of the financial reporting process	CAS 260.16d.
15. Modifications to our opinion(s)	CAS 260.A18
16. Our views of significant accounting or auditing matters for which management consulted with other accountants and about which we have concerns	CAS 260.A19
17. Significant matters discussed with management	CAS 260.A.19

¹ CAS: Canadian Auditing Standards – CAS are issued by the Auditing and Assurance Standards Board of CPA Canada

Required communication	Reference
18. Matters involving non-compliance with laws and regulations that come to our attention	CAS 250.23
19. Significant deficiencies in internal control, if any, identified by us in the conduct of the audit of the financial statements	CAS 265
20. Uncorrected misstatements and disclosure items	CAS 450.12-13
21. Any significant matters arising during the audit in connection with the Municipality's related parties	CAS 550.27

Appendix 3 – 2019 Summary audit timeline

This estimated timetable indicates our various procedures and release of our communications as planned throughout the year:

	Dates
Presentation of 2019 audit plan to the Council	October 8, 2019
Interim audit procedures to perform testing of the design and implementation of internal controls, substantive procedures and the preparation of confirmations	October 28-November 1, 2019
Interim audit findings discussed with management	December 2019
Commencement of year-end field work – financial statements, Municipal Financial Information Return, and FCSS	March 2, 2020
The Municipality to provide Deloitte with initial draft consolidated financial statements	March 16, 2020
Provision of draft independent auditor's report and recommendations to management	April 1, 2020
Presentation of final financial statements by management and audit findings and independent auditor's report to Council	April 7, 2020
Issuance of 2019 management recommendation letter	April 1, 2020
Anticipated independent auditor's report date	April 22, 2020

Appendix 4 – Deloitte resources a click away

At Deloitte, we are devoted to excellence in the provision of professional services and advice, always focused on client service. We have developed a series of resources, which contain relevant and timely information.

<input type="checkbox"/> Canada's Best Managed Companies (www.bestmanagedcompanies.ca)	<ul style="list-style-type: none"> • Directors • CEO/CFO 	The Canada's Best Managed Companies designation symbolizes Canadian corporate success: companies focused on their core vision, creating stakeholder value and excelling in the global economy.
<input type="checkbox"/> Centre for financial reporting (www.cfr.deloitte.ca)	<ul style="list-style-type: none"> • Directors • CEO/CFO • Controller • Financial reporting team 	Web site designed by Deloitte to provide the most comprehensive information on the web about financial reporting frameworks used in Canada.
<input type="checkbox"/> Financial Reporting Insights (www.iasplus.com/fri)	<ul style="list-style-type: none"> • CFO • Controller • Financial reporting team 	Monthly electronic communications that helps you to stay on top of standard-setting initiatives impacting financial reporting in Canada.
<input type="checkbox"/> On the board's agenda	<ul style="list-style-type: none"> • Directors • CEO/CFO 	Bi-monthly publication examining a key topic in detail, including the perspectives of a Deloitte professional with deep expertise in the subject matter as well as the views of an experienced external director.
<input type="checkbox"/> State of change (www.iasplus.com/StateOfChange)	<ul style="list-style-type: none"> • CFO • VP Finance • Controller • Financial reporting team 	Bi-monthly newsletter providing insights into key trends, developments, issues and challenges facing the not-for-profit sector in Canada, with a Deloitte point of view.
<input type="checkbox"/> Deloitte Financial Reporting Update (www.deloitte.com/ca/update)	<ul style="list-style-type: none"> • CFO • VP Finance • Controller • Financial reporting team 	Learning webcasts offered throughout the year featuring our professionals discussing critical issues that affect your business.



COUNCIL REPORT

Meeting Date: October 8, 2019

Subject: Fort McKay Community Centre

APPROVALS:

Annette Antoniak

Director

Chief Administrative Officer

Recommended Motion:

There is no administrative recommended motion. Council may consider the options outlined within the alternatives section of the report.

Summary:

The Fort McKay Métis Community Association (FMMCA) initiated design of a facility to be used by Fort McKay community members and residents of the Wood Buffalo Region. The design, completed by the FMMCA, is 90% complete. The current design of the proposed Community Centre would accommodate 500 people, include a commercial kitchen, concession, stage, retractable bleachers and walls, 145 parking stalls, and associated site improvements. The FMMCA requested financial support to complete design work on the facility.

Background:

In 2017, the FMMCA hired a construction company for the design and construction of the Fort McKay Community Centre. This facility is expected to be used by Fort McKay community members (Métis and First Nation) as well as interested individuals and groups from Fort McMurray and the Regional Municipality of Wood Buffalo (RMWB).

As a part of the 2019 Capital Budget process, the Fort McKay Métis Community Association produced a report and requested financial support from the RMWB to complete work on the facility. In December 2018, Council approved a construction budget of \$6.2M. To meet funding requirements, the project needs to be managed by the RMWB. Project management has shifted to the Municipal Engineering Team.

Administration engaged the community of Fort McKay on March 6 and 13 to gather feedback on the Community Centre. A total of 24 residents participated in these engagements from both the Métis Association and First Nation. A second engagement opportunity to discuss the Community Centre was provided to residents on September 11 as a part of the Fort McKay Open House hosted by Administration. Feedback from

engagements undertaken to date with the Métis Association and First Nation has varied greatly. As the feedback is varied, it appears that the proposed development is not in alignment with community interests.

Administration has requested the FMMCA provide a Master Plan document to better understand the connection between the community, its infrastructure, and the surrounding environment so that it may incorporate this into the Municipality's future planning. Once available, a review of the Master Plan for the lands under FMMCA ownership in the hamlet will allow Administration the opportunity to better identify development and infrastructure requirements. Understanding this would allow appropriate design, better fiscal management, and build-out of the community.

Other challenges arising include:

- Communicating the schedule constraints with the community.
- Impact of land acquisition on project schedule.
- Approved budget is for construction and therefore will need to be revisited.
- Project scope needs to be confirmed with the community of Fort McKay.

FMMCA have committed to present to Administration the Master Plan for the all lands under their ownership in the hamlet, including the subject lands. To date, Administration has not been privy to that plan.

Alternatives:

Option 1: Complete the design, acquire land and work toward completing construction in 2021.

Option 2: Calculate long term operation and maintenance costs, confirm user groups, then right-size the scope of the project.

Option 3: Do not proceed with the project.

Budget/Financial Implications:

Council approved \$6.2M for this project. The overall estimated budget for design, construction, and land acquisition is over \$9M.

Rationale for Recommendation:

The opportunity to review and consider the findings of the Master Plan for the lands under FMMCA ownership prior to further action will contribute to the available information resources relevant to the project.

Strategic Priorities:

Regional Economic Development
Rural and Indigenous Communities and Partnerships



COUNCIL REPORT

Meeting Date: October 8, 2019

Subject: Community Investment Program Policy FIN-220 - Amendment

APPROVALS:

Annette Antoniak

Director

Chief Administrative Officer

Recommended Motion:

THAT the amended Community Investment Program Policy FIN-220, dated October 8, 2019, be approved.

Summary:

The Community Investment Program (CIP) supports a broad spectrum of programs and services by providing grant funding and agreements to community groups and social profit organizations responsible for delivering various recreational, cultural and social programs and services. The CIP Policy identifies financial support criteria to meet the needs and priorities of the Region. There are five grant categories:

1. Community Impact Grant
2. Sustaining Grant
3. Games Legacy Grant
4. Community Plan on Homelessness
5. Community Capital Grant

This policy amendment is to set parameters for the Community Capital Grant requests through the Community Investment Program Policy.

The changes in the amended Policy are (Attachment 1):

- **1.3** Adding "Community Capital Grant" definition
- **3.1.4.2** Adding clarity to the total amount of unrestricted net assets.
- **3.2.1** Clarifying the process to bring forward funding requests that do not fall within eligibility criteria.

- **3.3.3** Adding Applicants requesting a Grant for “funding through” the Sustaining Grant Program or “Community Capital Grant” must make a presentation to Council.
- **3.5.2** Adding that Community Capital Grants exceeding \$100,000 will include a commemorative plaque acknowledging the support from the Regional Municipality of Wood Buffalo.
- **3.5.3** Adding that Community Capital Grants of less than \$100,000 may be requested to include a commemorative plaque.
- **4.** Adding criteria for funding limitations and ineligibility for Community Grants.

These additions to the policy ensure that the Capital Grant requests are processed fairly and that the funding request supports the Regional Municipality of Wood Buffalo’s key strategies and community priorities that are aligned with the 2018 - 2021 Strategic Plan.

Background:

Council adopted the amended Community Investment Program Policy FIN-220 on October 1, 2018. That amendment included formal processes and procedures to ensure the highest standard of accountability and fairness were obtained through the distribution of funding to applicants that conformed with the Guidelines in the Policy.

Until 2019, there had been little demand for the Community Capital Grant, and the 2018 amendment was silent on the eligibility and guidelines for Community Capital Grant funding requests. This amendment addresses requests for capital projects and this program enhancement will increase the effectiveness of the policy.

Rationale for Recommendation:

The Community Investment Program is in its fifth year of application, first approved by Council in 2014. There has been continued growth and enhancement to the program over that time, with amendments in 2015 and 2018. The investments support core infrastructure, develop and improve organizational business practices and fund innovative and collaborative partnerships with the intent to provide effective programs and services for the residents of the Regional Municipality of Wood Buffalo.

The addition of Capital Grant Funding process to the Policy will permit applications to be considered fairly and equally. Without this amendment the lack of determination of eligibility makes it difficult to measure whether approvals or denials are processed fairly and equitably. The proposed amendments reflect research on best practices in other municipalities in Alberta (Lethbridge, St. Albert, and Edmonton).

Strategic Priorities:

Responsible Government
Downtown Revitalization
Regional Economic Development
Rural and Indigenous Communities and Partnerships

Attachments:

- 1. Community Investment Program Policy FIN-220 Amendment**
- 2. Community Investment Program Policy FIN-220 Amendment Outlining Changes**

COUNCIL POLICY



Document Name: Community Investment Program

Department Name: Community Services

Document Number: FIN-220

Effective Date: October 8, 2019

Next Revision Date: October 2021

STRATEGIC PLAN LINKAGE

Strategic Priority 1 – Responsible Government

Strategic Priority 2 – Downtown Revitalization

Strategic Priority 3 – Regional Economic Development

Strategic Priority 4 – Rural and Indigenous Communities and Partnerships

PURPOSE AND OBJECTIVE

The objective of this Policy is to:

1. Establish the Community Investment Program (CIP);
2. Identify budgeting and accounting requirements related to Municipal grants; and
3. Determine eligibility for funding under the CIP Policy.

GENERAL PRINCIPLES

1. Definitions:

- 1.1. "Applicant" means any group, club, individual or organization incorporated as a non-profit, charitable or Part IX Corporation, or registered as a society under the Alberta Societies Act and is in good standing.
- 1.2. "CIP" means the program that administers Grant Programs.
- 1.3. "Community Capital Grant" means a funding program created to enhance the capital development or renovation of public use facilities that are accessible, affordable and inclusive, providing broad opportunity for community members; includes planning, construction, land or equipment purchase; where the capital asset will belong to the Applicant.
- 1.4. "Grant" means a transfer of monies from the Municipality to an Applicant for a project or a purpose according to the requirements outlined by a specific Grant Program.
- 1.5. "Grant Program" means a funding program created to directly administer Grants under specific guidelines.

- 1.6. "Guidelines" means the process or direction given by the Municipality to the Applicant or Recipient to follow relating to eligibility, application process, program deadlines, receipt of funds and reporting criteria under the Grant Program.
- 1.7. "Municipality" means the Regional Municipality of Wood Buffalo.
- 1.8. "Municipal Boundary" means the geographic area of the Municipality and shall include any lands comprising any First Nation Reserve or Métis settlement located within the Municipality's external boundaries.
- 1.9. "Recipient" means an Applicant that is approved by the Municipality to receive a Grant.

2. Responsibilities:

2.1. Council:

- 2.1.1. Approve any amendments to this Policy.
- 2.1.2. Approve the Grant allocations for each Grant Program.
- 2.1.3. Approve new Grant Programs and Grant Program maximums.
- 2.1.4. Council may review and approve grant requests, in excess of the maximums stated in the guidelines, by any grant applicant.

2.2. Senior Leadership Team:

- 2.2.1. Support the implementation of this Policy.
- 2.2.2. Ensure compliance with this Policy.
- 2.2.3. Support and recommend to Council any amendments to this Policy and Grant Program maximums.
- 2.2.4. Approve any amendments to the Guidelines.

2.3. Director of Community Services:

- 2.3.1. Ensure that the Policy is enforced.
- 2.3.2. Provide Council with the information it requires to make decisions on an ongoing basis.

2.4. CIP Branch:

- 2.4.1. Review and evaluate funding requests from Applicants and make recommendations to Council about allocation of Grants to Recipients under the Grant Programs.
- 2.4.2. Implement all aspects of the CIP and ensure that it has sufficient resources to fulfill this responsibility.
- 2.4.3. Recommend new Grant Programs for adoption by Council under this Policy.

- 2.4.4. Ensure Recipients are accountable for their use of the Grant.
- 2.4.5. Ensure Municipal budgets are prepared using all Guidelines in this Policy.
- 2.4.6. Ensure that adequate procedures and systems are in place to administer the CIP.
- 2.4.7. Develop Guidelines for Grant Programs.

3. General Procedures:

3.1. Eligibility:

Funding will only be provided to an Applicant that:

- 3.1.1. resides or operates within the Municipal Boundary;
- 3.1.2. enhances leisure, cultural, recreational, or quality of life issues, or makes a social or community investment within the Municipal Boundary;
- 3.1.3. conforms with the Guidelines of the applied for Grant Program;
- 3.1.4. where the Applicant is a group, club or incorporated organization, it:
 - 3.1.4.1. does not hold unrestricted net assets in excess of the organization's annual operating expenses, as reflected in the financial statements of the most recent fiscal period prior to application; or
 - 3.1.4.2. The total unrestricted net assets held by the Applicant is less than \$50,000; and
- 3.1.5. completes and submits all required Grant Program application documentation by the stated deadlines.

3.2. Applicability of Policy:

The following funding requests are not subject to this Policy:

- 3.2.1. exceptional funding requests that do not fall within the eligibility Guidelines of approved Grant Programs or exceed approved budget limits within the Guidelines. Requests of this nature may either:
 - (i) be brought forward to Council by the CIP Branch at the annual budget approval process for additional consideration and possible incorporation;
 - (ii) be brought forward to Council by the CIP Branch for consideration under exceptional circumstances and be approved by Council as an over-expenditure in the current budget year; or
 - (iii) be denied.

3.3. Application and Funding Process:

- 3.3.1. The Municipality will evaluate applications based on the type of funding request and their conformity with the available Grant Programs and funding limits.
- 3.3.2. Approval processes will be consistent with the specific Guidelines of the Grant Program applied for.
- 3.3.3. Applicants requesting funding through the Sustaining Grant Program or Community Capital Grant must make a presentation to Council.
- 3.3.4. Applicants requesting a Grant from any Grant program may be required to make a presentation to Council.
- 3.3.5. Grants will be disbursed to Recipients in accordance with the terms and conditions of a grant agreement, in a form and content approved by the Municipality, between the Municipality and the Recipient.

3.4. Games Legacy Reserve Fund:

- 3.4.1. The Municipality will only use the interest earned on the Games Legacy Reserve Fund to supplement the Games Legacy Grant.

3.5. Communications and Grant Recognition:

- 3.5.1. Recipients will recognize the Municipality, if required under the Grant Program, as a funding partner in any official communications.
- 3.5.2. Where the Recipient has received a Community Capital Grant of \$100,000 or more, a commemorative plaque or sign is to be displayed at the facility or on the equipment, or site, acknowledging the support from the Municipality.
- 3.5.3. Where the Recipient has received a Community Capital Grant of less than \$100,000, the Municipality may request that a commemorative plaque or sign be displayed at the facility or on the equipment or site acknowledging the support from the Municipality.

3.6. Monitoring and Reporting:

- 3.6.1. The Municipality will evaluate the outcomes, as outlined in the Grant Agreement between the Municipality and the Recipient, to ensure accountability for use of funds and monitor how the desired goals were achieved.
- 3.6.2. Any reporting requirements, as stated in the Grant Programs, not met by the Recipient may result in cancellation of the Grant or ineligibility to apply for and receive Grants in the future.
- 3.6.3. All unexpended funds or funds not used for the intended purpose must be returned to the Municipality, unless the Municipality approves, in writing, their use for another purpose.

4. Community Capital Grants

4.1 Funding Limitations

In addition to the criteria set out in in Section 3 – General Procedures, Community Capital Grants are subject to the following funding limitations:

- 4.1.1. up to 50% of total planning and design costs for the capital project;
- 4.1.2 up to 50% of total construction costs for the capital project; and
- 4.1.3 up to 50% of total land purchase costs for the capital project.

4.2 Ineligibility

The following applications are ineligible for funding under the Community Capital Grant program:

- 4.2.1 Federal and Provincial governments, and affiliated bodies;
- 4.2.2 Funding for programs or facilities for activities which are the mandate or responsibility of the Federal or Provincial governments, including but not limited to programs and facilities of health care, education, religious activities, housing, and childcare.
- 4.2.3 Funding for completed projects or projects which have commenced but have identified funding shortfalls.

APPROVAL

This Policy was approved by Council. It will be reviewed not later than its next Revision Date to determine its effectiveness and appropriateness. It may be assessed before that time as necessary.

Don Scott, Mayor

Jade Brown, Chief Legislative Officer

Date

SUPPORTING REFERENCES AND POSITION RESPONSIBLE

Legal References: N/A

Cross References: N/A

Position Responsible: Director, Community Services

COUNCIL POLICY DETAILS AND REVISION HISTORY

Date	Action	Description
October 2019	Minor Revision	Add Community Capital Grants

COUNCIL POLICY



REGIONAL MUNICIPALITY
OF WOOD BUFFALO

Document Name: Community Investment Program

Department Name: ~~Office of the Chief Financial Officer~~ Community Services

Document Number: FIN-220

Effective Date: October 8, 2019

Next Revision Date: October 2021

STRATEGIC PLAN LINKAGE

Strategic Priority 1 – Responsible Government

Strategic Priority 2 – Downtown Revitalization

Strategic Priority 3 – Regional Economic Development

Strategic Priority 4 – Rural and Indigenous Communities and Partnerships

PURPOSE AND OBJECTIVE

The objective of this Policy is to:

1. Establish the Community Investment Program (CIP);
2. Identify budgeting and accounting requirements related to Municipal grants; and
3. Determine eligibility for funding under the CIP Policy.

GENERAL PRINCIPLES

1. Definitions:

1.1. “Applicant” means any group, club, individual or organization incorporated as a non-profit, charitable or Part IX Corporation, or registered as a society under the Alberta Societies Act and is in good standing.

1.2. “CIP” means the program that administers Grant Programs.

1.3. “Community Capital Grant” means a funding program created to enhance the capital development or renovation of public use facilities that are accessible, affordable and inclusive, providing broad opportunity for community members; includes planning, construction, land or equipment purchase; where the capital asset will belong to the Applicant.

1.3.1.4. “Grant” means a transfer of monies from the Municipality to an Applicant for a project or a purpose according to the requirements outlined by a specific Grant Program.

1.4.1.5. “Grant Program” means a funding program created to directly administer Grants under specific guidelines.

~~1.5.1.6.~~ “Guidelines” means the process or direction given by the Municipality to the Applicant or Recipient to follow relating to eligibility, application process, program deadlines, receipt of funds and reporting criteria under the Grant Program.

~~1.6.1.7.~~ “Municipality” means the Regional Municipality of Wood Buffalo.

~~1.7.1.8.~~ “Municipal Boundary” means the geographic area of the Municipality and shall include any lands comprising any First Nation Reserve or Métis settlement located within the Municipality’s external boundaries.

~~1.8.1.9.~~ “Recipient” means an Applicant that is approved by the Municipality to receive a Grant.

2. Responsibilities:

2.1. Council:

2.1.1. Approve any amendments to this Policy.

2.1.2. Approve the Grant allocations for each Grant Program.

2.1.3. Approve new Grant Programs and Grant Program maximums.

2.1.4. Council may review and approve grant requests, in excess of the maximums stated in the guidelines, by any grant applicant.

2.2. Senior Leadership Team:

2.2.1. Support the implementation of this Policy.

2.2.2. Ensure compliance with this Policy.

2.2.3. Support and recommend to Council any amendments to this Policy and Grant Program maximums.

2.2.4. Approve any amendments to the Guidelines.

~~2.1. Chief Financial Officer:~~

2.3. Director of Community Services:

~~2.1.1.2.3.1.~~ Ensure that the Policy is enforced ~~and is consistent with the Municipality’s accounting procedures.~~

~~2.1.2.2.3.2.~~ Provide Council with the information it requires to make decisions on an ongoing basis.

~~2.2.2.4.~~ CIP Branch:

~~2.2.1.2.4.1.~~ Review and evaluate funding requests from Applicants and make recommendations to Council about allocation of Grants to Recipients under the Grant Programs.

2.2.2.2.4.2. Implement all aspects of the CIP and ensure that it has sufficient resources to fulfill this responsibility.

2.2.3.2.4.3. Recommend new Grant Programs for adoption by Council under this Policy.

2.2.4.2.4.4. Ensure Recipients are accountable for their use of the Grant.

2.2.5.2.4.5. Ensure Municipal budgets are prepared using all Guidelines in this Policy.

2.2.6.2.4.6. Ensure that adequate procedures and systems are in place to administer the CIP.

2.2.7.2.4.7. Develop Guidelines for Grant Programs.

3. General Procedures:

3.1. Eligibility:

Funding will only be provided to an Applicant that:

3.1.1. resides or operates within the Municipal Boundary;

3.1.2. enhances leisure, cultural, recreational, or quality of life issues, or makes a social or community investment within the Municipal Boundary;

3.1.3. conforms with the Guidelines of the applied for Grant Program;

3.1.4. where the Applicant is a group, club or incorporated organization ~~and, it:~~

~~3.1.3.1.3.1.4.1.~~ 3.1.4.1. does not hold unrestricted net assets in excess of the organization's annual operating expenses, as reflected in the financial statements of the most recent fiscal period prior to application; ~~and/or~~

3.1.4.2. The total unrestricted net assets held by the Applicant is less than \$50,000; and

~~3.1.4.3.1.5.~~ 3.1.4.3. completes and submits all required Grant Program application documentation by the stated deadlines.

3.2. Applicability of Policy:

The following funding requests are not subject to this Policy:

3.2.1. exceptional funding requests that do not fall within the eligibility Guidelines of approved Grant Programs or exceed approved budget limits within the Guidelines. Requests of this nature may either:

(i) be brought forward to Council by the ApplicantCIP Branch at the annual budget approval process for additional consideration and possible incorporation;

(ii) be brought forward to Council by the ApplicantCIP Branch for consideration under exceptional circumstances and be approved by Council as an over-expenditure in the current budget year; or

(iii) be denied.

3.3. Application and Funding Process:

- 3.3.1. The Municipality will evaluate applications based on the type of funding request and their conformity with the available Grant Programs and funding limits.
- 3.3.2. Approval processes will be consistent with the specific guidelines of the Grant Program applied for.
- 3.3.3. Applicants requesting ~~a Grant for~~ funding through the Sustaining Grant Program or Community Capital Grant must make a presentation to Council.
- 3.3.4. Applicants requesting a Grant from any Grant program may be required to make a presentation to Council.
- 3.3.5. Grants will be disbursed to Recipients in accordance with the terms and conditions of a grant agreement, in a form and content approved by the Municipality, between the Municipality and the Recipient.

3.4. Games Legacy Reserve Fund:

- 3.4.1. The Municipality will only use the interest earned on the Games Legacy Reserve Fund to supplement the Games Legacy Grant.

3.5. Communications and Grant Recognition:

- 3.5.1. Recipients will recognize the Municipality, if required under the Grant Program, as a funding partner in any official communications.

3.5.2. Where the Recipient has received a Community Capital Grant of \$100,000 or more, a commemorative plaque or sign is to be displayed at the facility or on the equipment, or site, acknowledging the support from the Municipality.

3.5.3. Where the Recipient has received a Community Capital Grant of less than \$100,000, the Municipality may request that a commemorative plaque or sign be displayed at the facility or on the equipment or site acknowledging the support from the Municipality.

3.6. Monitoring and Reporting:

- 3.6.1. The Municipality will evaluate the outcomes, as outlined in the Grant Agreement between the Municipality and the Recipient, to ensure accountability for use of funds and monitor how the desired goals were achieved.
- 3.6.2. Any reporting requirements, as stated in the Grant Programs, not met by the Recipient may result in cancellation of the Grant or ineligibility to apply for and receive Grants in the future.

- 3.6.3. All unexpended funds or funds not used for the intended purpose must be returned to the Municipality, unless the Municipality approves, in writing, their use for another purpose.

4. Community Capital Grants

4.1 Funding Limitations

In addition to the criteria set out in in Section 3 – General Procedures, Community Capital Grants are subject to the following funding limitations:

4.1.1. up to 50% of total planning and design costs for the capital project;

4.1.2 up to 50% of total construction costs for the capital project; and

4.1.3 up to 50% of total land purchase costs for the capital project.

4.2 Ineligibility

The following applications are ineligible for funding under the Community Capital Grant program:

4.2.1 Federal and Provincial governments, and affiliated bodies;

4.2.2 Funding for programs or facilities for activities which are the mandate or responsibility of the Federal or Provincial governments, including but not limited to programs and facilities of health care, education, religious activities, housing, and childcare.

4.2.3 Funding for completed projects or projects which have commenced but have identified funding shortfalls.



COUNCIL REPORT

Meeting Date: October 8, 2019

Subject: Rogers Hometown Hockey

APPROVALS:

Annette Antoniak

Director

Chief Administrative Officer

Recommended Motion:

THAT funding in the amount of \$131,700.00 be allocated from the 2019 Division operating budget for the Rogers Hometown Hockey event;

THAT in the event the funding cannot be accommodated in the 2019 Division operating budget, funding be allocated from the 2019 corporate operating surplus, if it exists; and

THAT in the event the funding cannot be accommodated in the 2019 corporate operating surplus, funding be allocated from the Emerging Issues Reserve.

Summary:

The Regional Municipality of Wood Buffalo (RMWB) will play host to Rogers Hometown Hockey, a weekend long festival celebrating not only Canada's National Sport, but the communities that embrace and contribute to the game of hockey. The RMWB's spotlight will take place on Saturday, November 23, from noon to 6 p.m. and Sunday, November 24, noon to 10 p.m. at MacDonald Island Park. Rogers Hometown Hockey requires host communities to promote, through various means and avenues, the entertainment and activities that will be made available to all residents of the RMWB.

Background:

Rogers Hometown Hockey is Canada's largest touring festival. Each winter, 25 different communities from coast-to-coast host Rogers Hometown Hockey over the course of the NHL regular season. The event will be delivered by a Community Committee, led by the RMWB and in partnership with the Regional Recreation Corporation, Fort McMurray Minor Hockey Association, Northern Alberta Athletics Association, Fort McKay Arena, McMurray Gentlemen's Hockey, Fort McMurray Old-Timers League and Fort McMurray Tourism.

This festival will feature events such as live entertainment, Hockey Circus Show, Dodge Stow n' Go Challenge, Playmobil Kids Zone, and much more. The Pre-Game Show will include stories from the community that show why hockey is such a special part of our

culture and features local hockey heroes, minor hockey players, and other special people in the community. The broadcast will also feature segments such as My Hometown Must, where members of the community get to showcase an activity that is iconic to the community and the Dr. Oetker My Hometown Feature, which showcases a unique story from the community told through a hockey lens.

Budget/Financial Implications:

Operational elements of this event include:

- Parking, Labour and Operations: \$57,950
- Crowd Control, Security, First Aid: \$13,750
- Rural Involvement: \$20,000
- Advertising, Marketing and Promotion: \$30,000
- Community Involvement: \$10,000

To provide the necessary support, a total budget of \$131,700 is requested for the Rogers Hometown Hockey event.

Rationale for Recommendation:

The Regional Municipality of Wood Buffalo 2018-2021 Strategic Plan initiative #3f, Support of Arts and Culture, directs the Municipality to "host and attract major multi-sport and cultural events that support arts and culture development, contribute to increased tourism and generate prosperity for the region".

The benefits of the Rogers Hometown Hockey festival include:

- Placing a National spotlight on the RMWB.
- Showcasing community rebuilding after a disaster, including how we hope to attract young families (like those involved in hockey across the country) to consider Wood Buffalo as a place to raise their children.
- Demonstrating the region's warm hospitality and giving the nation an example of what to expect during the 2022 Arctic Games.
- Building upon community pride.
- Generating a direct economic impact of \$350,000 and providing a promotional impact of \$1,000,000 (figures provided by Rogers Hometown Hockey).
- Providing the opportunity to thank millions of Canadians for their support during

and after the 2016 wildfire.

Strategic Priorities:

Responsible Government



COUNCIL REPORT

Meeting Date: October 8, 2019

Subject: Municipal Census 2020

APPROVALS:

Annette Antoniak

Director

Chief Administrative Officer

Recommended Motion:

THAT the Regional Municipality of Wood Buffalo conduct a Municipal Census in 2020 and;

THAT the Mayor be authorized on behalf of Council to send a letter to the Minister of Municipal Affairs requesting that the Regional Municipality of Wood Buffalo be authorized to include the shadow population in the 2020 Municipal Census.

Summary:

A Municipal Census is required in 2020 to ensure that the Regional Municipality of Wood Buffalo (RMWB) maintains full access to per capita grant funding from the provincial and federal governments. The goal of the Municipal Census 2020 is to update the official population figures, including both the permanent and shadow populations.

The results of the 2018 Municipal Census show that the population of the region has decreased in recent years. To monitor these changes, it is necessary to conduct a count of the population of the region at regular intervals to provide relevant and timely information about the population.

The detailed demographic information collected is valuable to municipal departments, businesses, not-for-profit organizations, schools, utilities, emergency services, Alberta Health Services and Alberta Human Services for planning in our communities.

For a municipal census to be conducted, Alberta Municipal Affairs requires Council authorization by resolution.

Background:

The Municipality conducts a census every two to three years. The most recent census was conducted in 2018. The municipal census is governed by the *Municipal Government Act Determination of Population Regulation*. It stipulates that a census must be conducted between April 1 and June 30 of the same year and that the results

must be submitted to Alberta Municipal Affairs by September 1 of that year.

April 1, 2020 is recommended as the census day and reference point of enumeration. Every person living or working within the Municipality's boundaries on that day are eligible and must be enumerated to get an accurate count of the population.

Completing a census in the municipality poses many challenges owing to the geographic size of the region, hiring and retaining of enumerators, the composition of the workforce including those who travel in and out of the municipality and those who work long shifts. These, and many other challenges, must be overcome to achieve the desired goal and objectives of the census. Past experience and recommendations from Census 2018 will be utilized to mitigate the unique challenges of conducting a census in the region.

The enumeration process will count all persons within the RMWB including the Urban Service Area, the rural communities and project accommodations. Three methods of enumeration will be used, which include self-enumeration (online), door to door interview, and telephone interview. Should Council approve a census in 2020, Administration will work to achieve high response rates and awareness with the public about the importance of the census.

The Census team will collaborate with internal and external stakeholders to enumerate the population in project accommodations and help to engage the public on the importance of the census through awareness and education. Strong collaboration with various stakeholders will help to improve enumeration in rural communities and multi-family dwellings in the Urban Service Area. However, enumerating the residential shadow population in the Urban Service Area (mobile workers and people who share rooms and suites in single family homes) will continue to be a challenge.

Budget/Financial Implications:

The Municipal Census funding will be captured in the 2020 Operating Budget based on Council approval. The proposed budget for the Census in 2020 is \$780,000. The budget includes hiring and paying enumerators, temporary staff, training, advertising, supplies, mailing, online data collection and technical support. All expenses related to Census 2020 will be tracked and reported.

Provincial and federal grants are provided to municipalities annually. The Municipal Sustainability Initiative (MSI) grant (which includes the Basic Municipal Transportation Grant (BMTG)), and the Gas Tax Fund (GTF) are allocated primarily based on the official population count including the shadow population.

The official 2018 population count for the RMWB is one of the components used to estimate these grants, and thus, the RMWB was allotted for the following interim amounts in 2019:

- MSI (capital component) estimated at \$45.72 per capita or a total of \$5.10 million;

- MSI (BMTG component) estimated at \$53.09 per capita or a total of \$4.14 million;
- Gas Tax Fund estimated at \$58.18 per capita or a total of \$6.49 million;
- Gas Tax Fund-Top up (one-time disbursement) estimated at \$54.81 per capita or a total of \$6.12 million.

The Gas Tax Fund-Top up is a one-time additional payment to the 2019 funding.

Rationale for Recommendation:

There are significant financial implications to the Municipality in conducting a census, not only in terms of grant funding, but in relation to improvements in municipal infrastructure and capital projects. Accurate and up to date population data is critical for projects and initiatives, and municipal programs aimed at improving economic growth and social conditions for the residents in the region.

Should Council authorize Administration to conduct a census in 2020, including an updated count of the shadow population, a request would then be submitted to the Minister of Municipal Affairs for approval to enumerate the shadow population as part of the Municipal Census 2020.

Strategic Priorities:

Responsible Government
Regional Economic Development



COUNCIL REPORT

Meeting Date: October 8, 2019

Subject: Provincial Shallow Gas Tax Relief Initiative

APPROVALS:

Annette Antoniak

Director

Chief Administrative Officer

Recommended Motion:

THAT pursuant to section 347 of the *Municipal Government Act*, for all properties identified in the appendix – Summary of Tax Relief by Company, Council authorizes the refund of the 2019 property taxes levied as per section 353(2) of the *Municipal Government Act*, which includes municipal property taxes, requisitions detailed in section 326(1)(a) and 359(1)(2), where the tax rate is based on the assessment.

Summary:

The Province has instituted the Shallow Gas Tax Relief Initiative (SGTRI) which will provide relief to shallow gas producers in 2019. While property taxes are collected by municipalities, the assessment model used by municipalities to set tax rates for linear properties such as wells and pipelines is determined by the province. The model has not been updated since 2005 and does not reflect the circumstances faced by many shallow gas producers with older, lower productivity assets. This situation has been made worse by lower commodity prices and other economic conditions and has required the province to act through the development of the SGTRI.

Background:

The SGTRI outlines the process recommended by the Province to be followed by municipalities in 2019 to refund the shallow gas producers 35% of the total property taxes paid or owing in 2019 for qualified properties. The Province will recommend that Alberta Education process a credit equal to the reduction on the future education property tax requisition invoice to keep municipalities whole.

In the Regional Municipality of Wood Buffalo (RMWB) one pipeline and two wells qualify for this program. The total tax refund under the SGTRI program for qualified properties in RMWB is \$1,099.87. The Province, through Municipal Affairs, has verified the list of qualifying shallow gas wells and related pipelines with the affected companies and have sent the list to Administration to process the refunds.

Budget/Financial Implications:

Financial implications are neutral the total tax cancellation amount of \$1,099.87 will be applied to the education requisition which the RMWB collects on behalf of the Province.

Rationale for Recommendation:

The Province has instituted this program to assist identified Shallow Gas producers the refund mechanism to be used is the 2019 education property tax requisition that was levied on qualified properties. This component of the property tax is a flow through to the Province and does not impact RMWB revenues.

Strategic Priorities:

Responsible Government

Attachments:

1. Summary of Tax Relief by Company

Municipality 2019 Tax Year
Shallow Gas Tax Relief Initiative

ATTACHMENT 1

Municipality Number	Municipality Name	Municipal Tax Rate	ASFF Tax Rate	Other Tax Rate	Total Tax Rate	Number of Wells	Well Assessment	Well Municipal Tax Dollars	Well ASFF Tax Dollars	Well Other Tax Dollars	Well Total Taxes	Well SGTRI 35% Adjustment	Number of Pipelines	Pipeline Assessment	Pipeline Municipal Tax Dollars	Pipeline ASFF Tax Dollars	Pipeline Other Tax Dollars	Pipeline Total Taxes	Pipeline SGTRI 35% Adjustment	Total Taxes Combined	TOTAL SGTRI 35% Adjustment
508	RM OF WOOD BUFFALO	13.0453	3.6438	0.1076	16.7967	2	95,640	1,247.65	348.49	10.29	1,606.43	562.25	1	91,450	1,192.99	333.23	9.84	1,536.06	537.62	3,142.49	1,099.87

Attachment: 1. Summary of Tax Relief by Company (Provincial Shallow Gas Tax Relief Initiative)



COUNCIL REPORT

Meeting Date: October 8, 2019

Subject: 2019 Capital Budget Amendments

APPROVALS:

Annette Antoniak

Director

Chief Administrative Officer

Recommended Motion:

THAT the 2019 Capital Budget Amendment as summarized on Attachment 1 - 2019 Capital Budget Amendment – Revised Project dated October 8, 2019, be approved; and

THAT the revised Cash Flow of Capital Projects as summarized on Attachment 2 2019 Capital Budget Amendment – Revised Project – Cash Flow Summary dated October 8, 2019, be approved.

Summary:

Administration has identified one (1) capital project to be submitted for Capital Budget amendment consideration. Council is the approving authority for the Capital Budget, subject to the provisions of the Fiscal Responsibility Policy (FIN-160).

This Capital Budget amendment will result in a net increase in funding of \$400,000 to the 2019 and thereafter Capital Budget, as outlined in the Budget Net Change Summary.

Background:

Capital Budget amendments are an ongoing process. There is one amendment that requires an increase in funding, Casman Centre Mechanical System Enhancements, to adjust the mechanical systems.

Budget/Financial Implications:

The net increase in capital funding is \$400,000 and is from the 2019 and thereafter Capital Budget.

The full budget impact of this amendment will be incorporated in the 2019 budget upon Council approval. Attachments 1 - 3 illustrate this impact.

Attachment 1 shows the net budget impact of this amendment. The original approved budget and the revised budget is presented with the net budget impact by project and

funding source.

Attachment 2 shows the cash flow changes by funding sources. Since multi-year projects are pre-approved over the life of project development, amendments in cash flows of these projects also require pre-budget approval.

Attachment 3 summarizes the impact of cash flows and the source of funding from these proposed amendments for 2019 and thereafter. This is reflected below in the Budget Net Change Summary.

Budget Net Change Summary

	Total Project Cost (Accumulative)	Federal Grants	Provincial Grants	Reserves	Other Sources	Debenture
2018 & Prior	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2019 & Thereafter	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ -	\$ -
Reconciled net change	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ -	\$ -

Rationale for Recommendation:

The rationale for this amended project is included in the attached individual Capital Budget Amendment Form (Attachment 4).

Strategic Priorities:

Responsible Government

Attachments:

- 1. Capital Budget Amendment - Revised Project**
- 2. Cash Flow Summary**
- 3. Cash Flow by Funding Source**
- 4. Capital Budget Amendment Form**

Regional Municipality of Wood Buffalo
 2019 Capital Budget Amendment - Revised Project
 October 8, 2019

Attachment 1

Legend:

First year of a multi year project

Other than first year of a multi year project

Single year project

S/N	Project Description	Type	Sponsor Department	Year of original approval	Total Project Cost	Federal Grants	Provincial Grants	Reserves	Other Sources*	Debenture	Att.
ORIGINAL PROJECT BUDGET											
1	Casman Centre Food Services Expansion	Project Amendment	Public Works	2018	7,067,103			7,067,103			4
	Total Original Capital Project Budget				\$ 7,067,103	\$ -	\$ -	\$ 7,067,103	\$ -	\$ -	
REVISED PROJECT BUDGET											
1	Casman Centre Food Services Expansion	Project Amendment	Public Works	2018	7,467,103			7,467,103		-	4
	-	-	-		-	-	-	-	-	-	
	Total Revised Capital Project Budget				\$ 7,467,103	\$ -	\$ -	\$ 7,467,103	\$ -	\$ -	
NET BUDGET IMPACT											
1	Casman Centre Food Services Expansion	Project Amendment	Public Works	2018	400,000	-	-	400,000	-	-	4
	-	-	-		-	-	-	-	-	-	
	Net Increase/(Decrease) Required on Existing Projects				\$ 400,000	\$ -	\$ -	\$ 400,000	\$ -	\$ -	

Attachment: 1. Capital Budget Amendment - Revised Project (2019 Capital Budget Amendments)

Regional Municipality of Wood Buffalo
 2019 Capital Budget Amendment - Revised Project - Project Cash Flow Summary
 October 8, 2019

Attachment 2

Legend:

First year of a multi year project
Other than first year of a multi year project
Single year project

					Cash flow				
S/N	Project Description	Original Approval Year	Funding Source	Total Budget (Accumulative)	2018 & Prior	2019	2020	Thereafter	Att
ORIGINAL PROJECT BUDGET									
1	Casman Centre Food Services Expansion	2019	Reserve	7,067,103	7,067,103.00	-	-	-	4
	Total Original Capital Project Budget (a)			\$ 7,067,103	\$ 7,067,103	\$ -	\$ -	\$ -	
REVISED PROJECT BUDGET									
1	Casman Centre Food Services Expansion	2019	Reserve	7,467,103	7,067,103.00	400,000		-	4
	Total Revised Project Budget (b)			\$ 7,467,103	\$ 7,067,103	\$ 400,000	\$ -	\$ -	
NET BUDGET IMPACT									
1	Casman Centre Food Services Expansion	2019	Reserve	400,000	-	400,000	-	-	4
	Net Increase/(Decrease) Required on Existing Projects			\$ 400,000	\$ -	\$ 400,000	\$ -	\$ -	

Regional Municipality of Wood Buffalo
Cash Flow by Funding Sources, by Year
October 8, 2019

Attachment 3

	Funding Sources					
	Total Project Cost (Accumulative)	Federal Grants	Provincial Grants	Reserves (CIR)	Other Sources*	Debentures
Original Funding Sources						
2018 and prior	7,067,103	-	-	7,067,103	-	-
2019	-	-	-	-	-	-
2020	-	-	-	-	-	-
Thereafter	-	-	-	-	-	-
Original Funding Sources Total (a)	\$ 7,067,103	\$ -	\$ -	\$ 7,067,103	\$ -	\$ -
Revised Funding Sources						
2018 and prior	7,067,103	-	-	7,067,103	-	-
2019	400,000	-	-	400,000	-	-
2020	-	-	-	-	-	-
Thereafter	-	-	-	-	-	-
Revised Funding Sources Total (b)	\$ 7,467,103	\$ -	\$ -	\$ 7,467,103	\$ -	\$ -
Revision / Difference (b) - (a)	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ -	\$ -
Net Change by year						
2018 and prior	-	-	-	-	-	-
2019	400,000	-	-	400,000	-	-
2020	-	-	-	-	-	-
Thereafter	-	-	-	-	-	-
Reconciled net change	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ -	\$ -

Attachment: 3. Cash Flow by Funding Source (2019 Capital Budget Amendments)



REGIONAL MUNICIPALITY
OF WOOD BUFFALO

CAPITAL BUDGET AMENDMENT
Council

CURRENT PROJECT NAME: Casman Centre Food Services Expansion

AMENDED PROJECT NAME:

	Group I/O	Revenue I/O	Expense I/O	Project Amendment
ORDER CODES (if assigned):	0332012	700367	600652	

CURRENT PROJECT BUDGET

Year	Annual Cost	Fed Grants	Prov Grants	Reserves	Other Sources	Debtenture Financed
2018 & Prior	\$ 7,067,103	\$ -	\$ -	\$ 7,067,103	\$ -	\$ -
2019	-	-	-	-	-	-
2020	-	-	-	-	-	-
2021	-	-	-	-	-	-
Thereafter	-	-	-	-	-	-
TOTAL	\$ 7,067,103	\$ -	\$ -	\$ 7,067,103	\$ -	\$ -

CURRENT COST AND COMMITMENT

As at	Current Budget	Actual to Date	Commitments	Available
7/4/2019	\$ 7,067,103	\$ 6,584,236	\$ 192,680	\$ 290,187

DESCRIPTION/RATIONALE FOR BUDGET AMENDMENT

Adjustments to the mechanical systems in the expansion area are required to ensure a safe and functional facility is provided to the occupants and the building can be operated and maintained efficiently and effectively. The proposed upgrade work will increase the capacity and functionality of the existing equipment.

AMENDED PROJECT BUDGET

Year	Annual Cost	Fed Grants	Prov Grants	Reserves	Other Sources	Debtenture Financed
2018 & Prior	\$ 7,067,103	\$ -	\$ -	\$ 7,067,103	\$ -	\$ -
2019	400,000	-	-	400,000	-	-
2020	-	-	-	-	-	-
2021	-	-	-	-	-	-
Thereafter	-	-	-	-	-	-
TOTAL	\$ 7,467,103	\$ -	\$ -	\$ 7,467,103	\$ -	\$ -

Budget Change

TOTAL	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ -	\$ -
--------------	-------------------	-------------	-------------	-------------------	-------------	-------------

FISCAL RESPONSIBILITY POLICY CRITERIA:

Will the change result in an efficient administrative and project delivery process?	Yes
Will the change result in an addition or cancellation of a capital project?	No
Will the underlying scope change alter the nature and type of capital project?	No
uncommitted sources such as grants and offsite levies, and cash flow management with other capital projects?	Yes
Will the change result in Council set debt and debt service limits being exceeded?	No

In order for this to be a Fiscal Management Policy Amendment the questions above must answer, Yes, No, No, Yes, No, respectively.