



Council

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

Tuesday, October 25, 2022
6:00 PM

Agenda

1. **Call to Order**

2. **Adoption of Agenda**

3. **Consent Agenda**

3.1. Minutes of Council Meeting - October 11, 2022

3.2. Minutes of Special Council Meeting - October 18, 2022

3.3. Council Appointed Advisory Board/Committee Meeting Minutes

THAT the Minutes from Council Appointed Advisory Board/Committee meetings, as outlined in Attachments 1 - 4, be accepted as information.

4. **New and Unfinished Business**

4.1. 2022 External Audit Service Plan – Deloitte LLP

THAT the 2022 External Audit Service Plan, as provided by the external Auditors Deloitte LLP, be approved.

4.2. Tax Relief Request - Plan: 1222967 Block: 1 Lot: 1

THAT the request for a tax refund, in the amount of \$109,343.57, comprising of property taxes and penalties, for the property located at Plan: 1222967 Block: 1 Lot: 1, be approved.

4.3. Review of Water and Sanitary Utility Rate Differentials

THAT billing of multi-dwelling buildings or communities having a Fire Protectus® meter sized 4" and above, be charged based on the smaller sized meter, effective April 1, 2023.

5. Councillors' Motions

5.1. Creation of Alberta Provincial Police Service - Councillor K. McGrath

WHEREAS the Wood Buffalo region and the Province of Alberta are rebuilding from the impact of significant economic stressors over the past six years; and

WHEREAS the region has enjoyed exemplary service from the RCMP as Alberta's police service of choice; and

WHEREAS crime rates are improved over the long-term through improving community access to mental health and addictions support services and through justice system reform, not through policing; and

WHEREAS in the spirit of the Truth and Reconciliation Commission's Calls to Action Report, police and justice system reform MUST be implemented with the full consultation of our Indigenous communities and peoples;

THEREFORE, BE IT RESOLVED, that the Regional Municipality of Wood Buffalo joins the 96 municipalities and stakeholder groups in a call to action to the Government of Alberta regarding the creation of an Alberta Provincial Police Service.

5.2. National Day for Truth and Reconciliation - Councillor K. Cardinal

THAT Administration be directed to research and bring forward a report for Council's consideration of recognizing the National Day for Truth and Reconciliation, September 30, as a general holiday for municipal employees beginning in 2023, such report to include any implications, operational, financial, or otherwise.

Adjournment

Minutes of a Meeting of the Council of the Regional Municipality of Wood Buffalo held in the Council Chamber at the Municipal Offices in Fort McMurray, Alberta, on Tuesday, October 11, 2022, commencing at 6:00 PM.

Present:

Sandy Bowman, Mayor
 Ken Ball, Councillor
 Funky Banjoko, Councillor
 Lance Bussieres, Councillor
 Kendrick Cardinal, Councillor
 Shafiq Dogar, Councillor
 Allan Grandison, Councillor
 Keith McGrath, Councillor
 Jane Stroud, Councillor
 Loretta Waquan, Councillor

Absent:

Stu Wigle, Councillor

Administration:

Paul Thorkelsson, Chief Administrative Officer
 Jade Brown, Chief Legislative Officer
 Deanne Bergey, Director, Community and Protective Services
 Chris Davis, Acting Director, Legal Services
 Laurie Farquharson, Chief Financial Officer
 Matthew Harrison, Director, Communications and Engagement
 Brad McMurdo, Director, Planning and Development
 Nasir Qureshi, Acting Director, Engineering
 Antoine Rempp, Director, Environmental Services
 Keith Smith, Director, Public Works
 Anita Hawkins, Legislative Officer

1. Call to Order

Mayor S. Bowman called the meeting to order at 4:03 p.m.

2. In-Camera Session

MOTION:

THAT Council close agenda item 2.1 to the public pursuant to sections 17(1) and 19(1) of the *Freedom of Information and Protection of Privacy Act*.

RESULT: CARRIED [UNANIMOUS]
MOVER: Ken Ball, Councillor
SECONDER: Kendrick Cardinal, Councillor
FOR: Bowman, Ball, Bussieres, Cardinal, Dogar, Grandison, McGrath, Stroud
ABSENT: Banjoko, Waquan, Wigle

2.1 Disclosure Harmful to Personal Privacy/Confidential Evaluations – Code of Conduct Matter

(in camera pursuant to sections 17(1) and 19(1) of the *Freedom of Information and Protection of Privacy Act*)

Name	Reason for Attending
Paul Thorkelsson	Chief Administrative Officer
Jade Brown	Clerk/Legislative Advice
George B. Cuff	Consultant

Entrances

Councillor L. Waquan entered the meeting at 4:06 p.m.

Councillor F. Banjoko entered the meeting at 4:10 p.m.

Exit and Return

Councillor S. Dogar exited the meeting at 4:12 p.m. and returned at 4:13 p.m.

Exits

Councillor F. Banjoko exited the meeting at 4:40 p.m.

Councillor K. McGrath exited the meeting at 4:48 p.m.

Recess and Returns

A recess occurred from 4:48 p.m. to 6:00 p.m., at which time the meeting was reconvened in public in the Council Chamber and Councillors F. Banjoko and K. McGrath were in attendance.

MOTION:

THAT the meeting reconvene in public.

RESULT: CARRIED [UNANIMOUS]
MOVER: Loretta Waquan, Councillor
SECONDER: Funky Banjoko, Councillor
FOR: Bowman, Ball, Banjoko, Bussieres, Cardinal, Dogar, Grandison, McGrath, Stroud, Waquan
ABSENT: Wigle

3. Adoption of Agenda

Councillor K. McGrath served notice of his intent to bring forward the following motion for Council's consideration at the October 25, 2022 Council meeting:

"WHEREAS the Wood Buffalo region and the province of Alberta are rebuilding from the impact of significant economic stressors over the past six years; and

WHEREAS the region has enjoyed exemplary service from the RCMP as Alberta's police service of choice; and

WHEREAS crime rates are improved over the long-term through improving community access to mental health and addictions support services and through justice system reform, not through policing; and

WHEREAS in the spirit of the Truth and Reconciliation Commission's Calls to Action Report, police and justice system reform MUST be implemented with the full consultation of our Indigenous communities and peoples;

THEREFORE, BE IT RESOLVED, that the Regional Municipality of Wood Buffalo joins the 96 municipalities and stakeholder groups in a call to action to the Government of Alberta regarding the creation of an Alberta Provincial Police Service"

Councillor K. Cardinal served notice of his intent to bring forward the following motion for Council's consideration at the October 25, 2022 Council meeting:

"THAT Administration be directed to research and bring forward a report for Council's consideration of recognizing the National Day for Truth and Reconciliation, September 30, as a general holiday for municipal employees beginning in 2023, such report to include any implications, operational, financial, or otherwise."

MOTION:

THAT the Agenda be approved as presented.

RESULT:	CARRIED [UNANIMOUS]
MOVER:	Allan Grandison, Councillor
SECONDER:	Loretta Waquan, Councillor
FOR:	Bowman, Ball, Banjoko, Bussieres, Cardinal, Dogar, Grandison, McGrath, Stroud, Waquan
ABSENT:	Wigle

4. Minutes of Previous Meetings**4.1. Council Meeting - September 27, 2022****MOTION:**

THAT the Minutes of the Council Meeting held on September 27, 2022 be approved as presented.

RESULT:	CARRIED [UNANIMOUS]
MOVER:	Ken Ball, Councillor
SECONDER:	Allan Grandison, Councillor
FOR:	Bowman, Ball, Banjoko, Bussieres, Cardinal, Dogar, Grandison, McGrath, Stroud, Waquan
ABSENT:	Wigle

5. Recognition**5.1. Proclamation - Poverty and Homelessness Awareness Week**

Mayor S. Bowman proclaimed October 17 - 23, 2022 as Poverty and Homelessness Awareness Week.

6. New Business**6.1. 2022 Capital Budget Amendments**

Laurie Farquharson, Chief Financial Officer, presented the 2022 Capital Budget Amendment noting that the proposed amendments will result in a net decrease of \$274,000.00 to the 2022 and thereafter Capital Budget.

MOTION:

THAT the 2022 Capital Budget Amendments as summarized on Attachment 1 (2022 Capital Budget Amendment – Project Amendment and Cancellations, dated October 11, 2022) be approved; and

THAT the revised Cash Flow of Capital Projects as summarized on Attachment 2 (2022 Capital Budget Amendment – Project Amendment and Cancellations – Project Cash Flow Summary, dated October 11, 2022) be approved.

RESULT:	CARRIED [UNANIMOUS]
MOVER:	Allan Grandison, Councillor
SECONDER:	Loretta Waquan, Councillor
FOR:	Bowman, Ball, Banjoko, Bussieres, Cardinal, Dogar, Grandison, McGrath, Stroud, Waquan
ABSENT:	Wigle

6.2. 2022 Q3 Capital Budget Fiscal Amendment Update

Laurie Farquharson, Chief Financial Officer, presented the 2022 Q3 Capital Budget Fiscal Amendment update noting that the three (3) capital projects amended in this quarter resulted in an increase of \$1,130,000.00 to the Capital Budget.

Exit and Return

Councillor S. Dogar exited the meeting at 6:42 p.m. and returned at 6:49 p.m.

Through questions of Council, it was noted that an error was identified on Attachment 3 and Attachment 4 of the Council Report; and it was confirmed by Administration that both projects met the Fiscal Responsibility Policy Criteria. A discussion also occurred, and it was suggested that prior to and/or during the upcoming budget meetings, that Council review actual spends to date for capital projects.

MOTION:

THAT the 2022 Q3 Capital Budget Fiscal Amendments update, as summarized on Attachment 1 (2022 Capital Budget Fiscal Amendments, dated September 30, 2022), be accepted as information.

RESULT:	CARRIED [7 TO 3]
MOVER:	Funky Banjoko, Councillor
SECONDER:	Kendrick Cardinal, Councillor
FOR:	Bowman, Bussieres, Cardinal, Dogar, McGrath, Stroud, Waquan
AGAINST:	Ball, Banjoko, Grandison
ABSENT:	Wigle

Adjournment

The meeting adjourned at 7:07 p.m.

Mayor

Chief Legislative Officer

Minutes Acceptance: Minutes of Oct 11, 2022 6:00 PM (Consent Agenda)

Minutes of a Special In Camera Meeting of the Council of the Regional Municipality of Wood Buffalo held in the Council Chamber at the Municipal Offices in Fort McMurray, Alberta, on Tuesday, October 18, 2022, commencing at 3:00 PM.

Present:

Sandy Bowman, Mayor
 Ken Ball, Councillor
 Funky Banjoko, Councillor
 Lance Bussieres, Councillor
 Kendrick Cardinal, Councillor (via MS Teams)
 Shafiq Dogar, Councillor
 Allan Grandison, Councillor
 Jane Stroud, Councillor
 Stu Wigle, Councillor

Absent:

Keith McGrath, Councillor
 Loretta Waquan, Councillor

Administration:

Paul Thorkelsson, Chief Administrative Officer
 Jade Brown, Chief Legislative Officer

1. Call to Order

Mayor S. Bowman called the meeting to order at 3:11 p.m.

2. In-Camera Session

MOTION:

THAT Council close items 2.1, 2.2, and 2.3 to the public pursuant to sections 23(1), 24(1), 25(1) and 27(1) of the *Freedom of Information and Protection of Privacy Act*.

RESULT:	CARRIED [UNANIMOUS]
MOVER:	Funky Banjoko, Councillor
SECONDER:	Ken Ball, Councillor
FOR:	Bowman, Ball, Banjoko, Bussieres, Cardinal, Dogar, Grandison, Stroud, Wigle
ABSENT:	McGrath, Waquan

2.1 Advice from Officials / Privileged Information – Legal Briefing

(in camera pursuant to sections 24(1) and 27(1) of the *Freedom of Information and Protection of Privacy Act*)

Name	Reason for Attending
Paul Thorkelsson	Chief Administrative Officer
Jade Brown	Clerk/Legislative Advice
Laurie Farquharson	Chief Financial Officer
Antoine Rempp	Director, Environmental Services
Chris Davis	Municipal Legal Counsel

Recess

A recess occurred between 4:00 p.m. and 4:15 p.m.

2.2 Advice from Officials / Disclosure Harmful to Economic and Other Interests of a Public Body

(in camera pursuant to sections 24(1) and 25(1) of the *Freedom of Information and Protection of Privacy Act*)

Name	Reason for Attending
Paul Thorkelsson	Chief Administrative Officer
Jade Brown	Clerk/Legislative Advice
Brad McMurdo	Director, Planning and Development
Keith Smith	Director, Public Works
Amanda Haitas	Senior Manager, Planning and Development
Stephen Fudge	Manager, Parks, Public Works

Exits and Returns

Councillor S. Dogar exited the meeting at 4:50 p.m. and returned at 4:56 p.m.

Councillor L. Bussieres exited the meeting at 4:57 p.m. and returned at 5:02 p.m.

Councillor J. Stroud exited the meeting at 5:10 p.m. and returned at 5:12 p.m.

Exit

Councillor K. Cardinal disconnected and exited the meeting at 5:13 p.m.

2.3 Local Public Body Confidences / Advice from Officials

(in camera pursuant to sections 23(1) and 24(1) of the *Freedom of Information and Protection of Privacy Act*)

Name	Reason for Attending
Paul Thorkelsson	Chief Administrative Officer
Jade Brown	Clerk/Legislative Advice
Sonia Soutter	Legislative Advice

Exit

Councillor S. Dogar exited the meeting at 6:13 p.m.

MOTION:

THAT the meeting reconvene in public.

RESULT:	CARRIED [UNANIMOUS]
MOVER:	Jane Stroud, Councillor
SECONDER:	Funky Banjoko, Councillor
FOR:	Bowman, Ball, Banjoko, Bussieres, Grandison, Stroud, Wigle
ABSENT:	Cardinal, Dogar, McGrath, Waquan

Adjournment

The meeting adjourned at 6:16 p.m.

Mayor

Chief Legislative Officer




October 13, 2022

NOTICE OF SPECIAL MEETING

Pursuant to Section 194 of the *Municipal Government Act*, RSA. 2000 c.M-26, a Special In-Camera Council Meeting is hereby scheduled to take place at 3:00 p.m. on the 18th day of October, 2022, in in the Jubilee Centre Council Chamber, to consider the following:

1. Advice from Officials / Privileged Information – Legal Briefing
(in-camera pursuant to sections 24(1) and 27(1) of the *Freedom of Information and Protection of Privacy Act*)
2. Advice from Officials / Disclosure Harmful to Economic and Other Interest of a Public Body
(in-camera pursuant to sections 24(1) and 25(1) of the *Freedom of Information and Protection of Privacy Act*)
3. Local Public Body Confidences / Advice from Officials
(in-camera pursuant to sections 23(1) and 24(1) of the *Freedom of Information and Protection of Privacy Act*)


Sandy Bowman
Mayor
Regional Municipality of Wood Buffalo



COUNCIL REPORT

Meeting Date: October 25, 2022

Subject: Council Appointed Advisory Board/Committee Meeting Minutes

APPROVALS:

Paul Thorkelsson

Director

Chief Administrative Officer

Recommended Motion:

THAT the Minutes from Council Appointed Advisory Board/Committee meetings, as outlined in Attachments 1 - 4, be accepted as information.

Summary and Background:

Administrative Directive No. GOV-060-D, Council Appointed Committee Meetings and Reporting, was approved by Administration on October 25, 2019 and was established to govern the core democratic principles of openness and transparency by ensuring that Council Committees, which are advisory in nature, are managed and administered consistently.

A mechanism to ensure alignment with the provision of transparency is to ensure that all advisory committee minutes are appropriately forwarded to Council through a public agenda for information to Council members as well as residents and the general public.

In accordance with Administrative Directive No. GOV-060-D, Council - Appointed Committee Meetings and Reporting, Administration is providing Minutes from Council Appointed Committee meetings, for Council's information.

Strategic Plan Values:

Responsible Government
Building Partnerships

Attachments:

- 1. 2022-09-08 Advisory Committee on Aging Minutes**
- 2. 2022-09-21 Regional Advisory Committee on Inclusion Diversity and Equity Minutes**

3. 2022-09-22 Communities In Bloom Committee Minutes

4. 2022-09-28 Community Investment Program Advisory Committee Minutes

Minutes of a Meeting of the Advisory Committee on Aging held in room 206 at the Municipal Offices in Fort McMurray, Alberta, on Thursday, September 8, 2022, commencing at 1:00 PM.

Present:

Henry Hunter, Chair, Wood Buffalo Housing Representative
 Carolyn Evancio, Seniors Resource Committee Representative (via MS Teams)
 Darline Reid, Alberta Health Services Representative (via MS Teams)
 Denise Wilkinson, Senior At Large – Urban (via MS Teams)

Absent:

Luana Bussieres, St. Aidan's House Society Representative
 Ken Saunderson, Golden Years Society Representative
 Ken Ball, Councillor

Administration:

Isela Contreras-Dogbe, Acting Manager, Community and Protective Services
 Heidi Major, Department Administrator, Community and Protective Services
 Caitlin Sheaves, Clerk, Legislative Services

1. Call to Order

Chair Henry Hunter called the meeting to order at 1:18 p.m.

2. Adoption of Agenda

MOTION:

THAT the Agenda be adopted as presented.

RESULT:	CARRIED [UNANIMOUS]
MOVER:	Darline Reid
SECONDER:	Carolyn Evancio
FOR:	Evancio, Hunter, Reid, Wilkinson
ABSENT:	Ball, Bussieres, Saunderson

3. Minutes of Previous Meetings

3.1. Advisory Committee on Aging - Meeting – August 11, 2022

MOTION:

THAT the Minutes of the Advisory Committee on Aging Meeting held on August 11, 2022 be approved as presented.

RESULT:	CARRIED [UNANIMOUS]
MOVER:	Denise Wilkinson
SECONDER:	Darline Reid
FOR:	Evancio, Hunter, Reid, Wilkinson
ABSENT:	Ball, Bussieres, Saunderson

4. New and Unfinished Business

4.1. Administrative Updates

Accessibility Audit Update

Isela Contreras-Dogbe, Acting Manager, Community and Protective Services, provided an update on the Accessibility Audit, noting that an open house took place on September 7, 2022 at the Jubilee Plaza, where a number of residents attended to express their concerns on accessibility issues in the Region. It was further noted that the scope of work is now in the procurement process, and the request for proposal will be released shortly.

Workplan Resources

Isela Contreras-Dogbe, Acting Manager, Community and Protective Services, provided an update on the resources that are available for the Age Friendly Work Plan, noting that there are new supports in place to support the seniors' portfolio, and a resource plan will be completed to determine the resources that are needed to best support this portfolio.

Snow Angels Program and Roll Out Plan

Heidi Major, Department Administrator, Community and Protective Services, provided an update on the Snow Angels Program 2022 - 2023 Roll Out Plan, noting that a communications and engagement plan has been developed to help increase the number of volunteers involved. A further review of communications tactics was provided, including proposed signage, targeted emails, print and radio ads.

The Committee provided feedback on the importance of keeping this program volunteer based, and available to seniors in the Region.

Action Log

Heidi Major, Department Administrator, Community and Protective Services, provided a brief overview of the Action Log noting that a list of the Committee's accomplishments will be provided at the next committee meeting, prior to the Annual Report to Council.

4.2. Information Updates

No information updated were provided.

5. Adjournment

The meeting adjourned at 2:11 p.m.

Chair

Minutes of a Meeting of the Regional Advisory Committee on Inclusion, Diversity and Equity held in room 206 at the Municipal Offices in Fort McMurray, Alberta, on Wednesday, September 21, 2022, commencing at 5:30 PM.

Present:

Jason Beck, Chair (Via MS Teams)
 Mitchel Bowers, Vice-Chair (Via MS Teams)
 Shaaf Babar, (Via MS Teams)
 Kg Banjoko, (Via MS Teams)
 Brandon Cardinal, (Via MS Teams)
 Luay Eljamal, (Via MS Teams)
 Hanna Fridhed, (Via MS Teams)
 Nicole Spring, (Via MS Teams)
 Chantelle Tatum, (Via MS Teams)

Absent:

Funky Banjoko, Councillor

Administration:

Deanne Bergey, Director, Community and Protective Services
 Jade Brown, Chief Legislative Officer, Legislative Services
 Isela Contreras-Dogbe, Supervisor, Community and Protective Services
 Caitlin Downie, Manager, Community and Protective Services
 Krystell O'Hara, Department Administrator, Community and Protective Services
 Caitlin Sheaves, Clerk, Legislative Services

1. Call to Order

Chair Jason Beck called the meeting to order at 5:34 p.m.

2. Adoption of Agenda

MOTION:

THAT the Agenda be amended to include item 4.2 Municipal Permitting Concerns and;

THAT the Agenda be adopted as amended.

RESULT: CARRIED [UNANIMOUS]
MOVER: Hanna Fridhed
SECONDER: Nicole Spring
FOR: Babar, Beck, Bowers, Cardinal, Eljamal, Fridhed, Spring, Tatum
ABSENT: K. Banjoko

3. Minutes of Previous Meetings

3.1. Regional Advisory Committee on Inclusion, Diversity and Equity (RACIDE) Meeting - June 15, 2022

THAT the Minutes of the Regional Advisory Committee on Inclusion, Diversity and Equity meeting held on June 15, 2022, be accepted as presented.

RESULT: CARRIED [UNANIMOUS]
MOVER: Brandon Cardinal
SECONDER: Shaaf Babar
FOR: Babar, Beck, Bowers, Cardinal, Eljamal, Fridhed, Spring, Tatum
ABSENT: K. Banjoko

4. New and Unfinished Business

4.1. Administrative Update

Entrance:

Kg Banjoko connected to the meeting at 5:37 p.m.

Krystell O'Hara, Department Administrator, Community and Protective Services provided updates on various projects and initiatives including Anti-racism Training, the Equity and Inclusion Policy, and the Wood Buffalo for All Awareness Campaign. It was noted that each project is on track for completion. A further update was provided on the Workplace Inclusion Charter, it was noted that inclusion coaching opportunities will be released in October and applications will be accepted from members of the public.

Isela Contreras-Dogbe, Supervisor, Community and Protective Services, provided an update on the Accessibility Audit noting that the scope of work has been finalized and the Request for Proposal will be released for issuing soon.

4.2 Municipal Permitting Concerns

Vice-Chair Mitchel Bowers advised that various local businesses have brought forward concerns with municipal permitting and the allowance for gender neutral washrooms, and they are being advised that neutral washrooms are not permitted.

Caitlin Downie, Manager, Community and Protective Services, advised that municipal safety code inspectors follow and relay a national code (code), and that there may simply be a misinterpretation of the code. It was further noted that if businesses have concerns with their permits, or the advice they are given, they should follow up with permitting directly for clarity.

The Committee discussed options to reduce the misinterpretation of the code and how to improve the communication of the code.

Action Item:

Administration to bring forward an update on the mechanisms that are in place to support and improve permitting concerns.

5. Roundtable

Committee Member Chantelle Tatum noted that September 30th is the National Day for Truth and Reconciliation and encouraged members to wear orange shirts to show their support.

Committee Member Nicole Spring advised that October is Canadian Autism Acceptance Month.

Caitlin Downie, Manager, Community and Protective Services, noted that the week of September 19, 2022, is Bi-Sexual Awareness Week, and September 23, 2022, is Bi-Sexual Awareness Day.

Adjournment

The meeting adjourned at 6:39 p.m.

Chair

Minutes of a Meeting of the Communities in Bloom Committee held via electronic communications in Fort McMurray, Alberta, on Thursday, September 22, 2022, commencing at 6:00 PM.

Present:

Helen Meyer, Chair
 Destiny Jefferies, Public-at-Large
 Johnny Dulku, Public-at-Large
 Lindsey King, Public-at-Large
 Tammy Riel, Public-at-Large
 Kendrick Cardinal, Councillor

Absent:

Victoria Ganace, Public-at-Large
 Nicole McMillan, Public-at-Large

Administration:

Terra Brenneis, Manager, Public Works
 Sonia Soutter, Manager, Senior Legislative Officer
 Seville Kwan, Department Administrator
 Destiny Hilliard, Clerk, Legislative Services

1. Call to Order

Chair Helen Meyer called the meeting to order at 6:06 p.m.

2. Adoption of Agenda

2.1. MOTION:

THAT the Agenda be adopted as presented.

RESULT:	CARRIED [UNANIMOUS]
MOVER:	Destiny Jefferies
SECONDER:	Tammy Riel
FOR:	Dulku, Jefferies, Meyer, King, Riel
ABSENT:	Ganace, McMillan

3. Minutes of Previous Meetings

3.1. Communities in Bloom Committee Meeting - June 23, 2022

MOTION:

THAT the Minutes of the Communities in Bloom Committee Meeting held on June 23, 2022 be approved as presented.

RESULT:	CARRIED [UNANIMOUS]
MOVER:	Destiny Jefferies
SECONDER:	Lindsey King
FOR:	Dulku, Jefferies, Meyer, King, Riel
ABSENT:	Ganace, McMillan

4. New and Unfinished Business

4.1. Communities in Bloom Judges Visit Debrief

Seville Kwan, Department Administrator, provided an overview of the Communities in Bloom Judges Visit that took place August 22 - August 24, 2022. It was noted that judges from the National and International Communities in Bloom Program toured the region, basing votes on programs and initiatives set-out within the Communities in Bloom Program.

It was further noted that the Regional Municipality of Wood Buffalo competed internationally with communities that were similar in population, with representation from Belgium, Italy, Stratford Ontario and Leduc Alberta.

4.2. Nominate your Neighbour – Summer Program Debrief

Chair Helen Meyer provided an update on the Nominate your Neighbour - Summer Program that took place June – August 2022, noting that 71 homes and businesses were nominated in this year's program, 12 of which were randomly selected for weekly prizes.

Seville Kwan, Department Administrator, noted the Committee had summer student support this year. She further noted that Community Planting Day was a successful event held this year in June.

4.3. 2022 National Communities in Bloom Symposium and Awards

Seville Kwan, Department Administrator, gave a brief overview of the upcoming Communities in Bloom National Symposium Awards Ceremony, taking place in Victoria, British Columbia, October 20 - October 23, 2022. It was noted that the ceremony will consist of seminars, and tours with individuals in attendance from the Communities in Bloom Committee, the Municipality's Parks Department and members of Council. The Parks Department has submitted applications for Planted Floral Displays, Environmental Action and Heritage Conservation, all of which are categories of the Outstanding Achievement Awards. The winners will be announced at the ceremony.

It was further noted that the Regional Municipality of Wood Buffalo will be hosting the Communities in Bloom National/International Symposium in 2023.

4.4. 2023 Flower of the Year

Committee Members discussed Daisies and Sunflowers as options for the 2023 Flower of the Year.

Cr. K. Cardinal, suggested that the Committee choose an orange flower in support of Truth and Reconciliation practices.

With consensus, the Communities in Bloom Committee supports Administration consulting with the Horticulture Department to select the most suitable orange flower that sustains harsh weather. The Committee will discuss feedback at a later meeting.

4.5. Winter Programming

Chair Helen Meyer gave a brief overview of the Committees Winter programs, noting the Nominate your Neighbor Winter program that takes place in November - December. She also noted the Committee partnered with the YMM Lights programs last year and recommended the idea again for this upcoming Winter.

Committee Members spoke about various ways the Committee can get involved in community events and volunteering with other organizations in winter activities in an effort to build relationships with partners

4.6. Communities in Bloom Meeting Location

With consensus of the Committee, the Communities in Bloom Committee meetings will continue to be held on the fourth Thursday of every month beginning at 6:00 p.m. with the exception of any statutory holidays and scheduled recess periods. The meetings will be held via hybrid bi/monthly, with the alternate month held virtually.

4.7. Roundtable

Seville Kwan, Department Administrator, noted that recruitment for the Communities in Bloom Committee is now open.

Adjournment

The meeting adjourned at 7:39 p.m.

Chair

Minutes of a Meeting of the Community Investment Program Advisory Committee held via electronic communications in Fort McMurray, Alberta, on Wednesday, September 28, 2022, commencing at 6:00 PM.

Present:

Chantal Beaver, Chair, Public-At-Large
 Krista Downey, Public-At-Large
 Michael McQuilter, Oil Sands Industry Representative
 Matthew Miniely, Social Profit - Small Organization
 Anna Seinen, External Funding Organization Representative
 Liana Wheeldon, Social Profit - Large Organization
 Allan Grandison, Councillor

Absent:

Erica Brewer, Public-At-Large
 Brandon Cardinal, Indigenous Representative
 Trudy Cockerill, Social Profit - Rural Organization
 Funky Banjoko, Councillor

Administration:

Deanne Bergey, Director, Community and Protective Services
 Janelle Fleury, Department Administrator
 Darlene Soucy, Clerk, Legislative Services

1. Call to Order

Chair Chantal Beaver called the meeting to order at 6:03 p.m.

2. Adoption of Agenda

MOTION:

THAT the Agenda be adopted as presented.

RESULT:	CARRIED [UNANIMOUS]
MOVER:	Anna Seinen
SECONDER:	Krista Downey
FOR:	Beaver, Downey, McQuilter, Seinen, Wheeldon
ABSENT:	Brewer, Cardinal, Cockerill, Miniely

Entrance

Matthew Miniely joined the meeting at 6:06 p.m.

3. Minutes of Previous Meetings**3.1. Community Investment Program Advisory Committee Meeting - July 27, 2022****MOTION:**

THAT the Minutes of the Community Investment Program Advisory Committee Meeting held on July 27, 2022 be approved as presented.

RESULT:	CARRIED [UNANIMOUS]
MOVER:	Krista Downey
SECONDER:	Anna Seinen
FOR:	Beaver, Downey, McQuilter, Miniely, Seinen, Wheeldon
ABSENT:	Brewer, Cardinal, Cockerill

Entrance

Councillor A. Grandison joined the meeting at 6:09 p.m.

4. New and Unfinished Business**4.1. Community Investment Program Review Consultant Update**

Deanne Bergey, Director, Community and Protective Services, noted that the Request for Proposals for the Community Investment Program (CIP) Review Consultant has closed, and Administration is preparing to evaluate the proposals with further information being provided at the next Committee meeting.

With consensus of the Committee, the Committee agreed to support Administration in the evaluation process of the proposals received for the CIP Review Consultant.

4.2. 2023 Community Investment Program Application Cycle

Deanne Bergey, Director, Community and Protective Services, noted that the current Community Investment Program (CIP) review would need be completed prior to the 2023 application cycle so that any amendments could be incorporated into the application forms. The Committee discussed and provided feedback on the 2022 CIP application cycle, which Administration agreed to provide to the CIP Review Consultant.

Exit and Return

Member Michael Miniely exited the meeting at 6:32 p.m. and returned at 6:34 p.m.

With consensus of the Committee, it was agreed that the October 26, 2022 Committee meeting would be held virtually and that meetings with the Community Investment Program Review Consultant would be held in person when possible.

5. Adjournment

The meeting adjourned at 7:07 p.m.

Chair



COUNCIL REPORT

Meeting Date: October 25, 2022

Subject: 2022 External Audit Service Plan – Deloitte LLP

APPROVALS:

Paul Thorkelsson

Director

Chief Administrative Officer

Recommended Motion:

THAT the 2022 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, 2022 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 immediately preceding year.

Strategic Plan Values:

Fiscal Management

Attachments:

2022 Audit Service Plan - Deloitte LLP



**The Regional Municipality of
Wood Buffalo**
2022 Audit service plan

For the year ending December 31, 2022
Presented to Mayor and Council
October 25, 2022

October 25, 2022

To Mayor and Council of the Regional Municipality of Wood Buffalo

2022 Audit service plan

Dear Mayor and 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, 2022. 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 organizations like the Municipality.

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

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

Yours truly,



Chartered Professional Accountants

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Attachment: 2022 Audit Service Plan - Deloitte LLP (2022 External Audit Service Plan – Deloitte LLP)

Executive summary

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 Public Sector Accounting Standards ("PSAS") as at and for the year ending December 31, 2022. Our audit will be conducted in accordance with Canadian generally accepted auditing standards ("Canadian GAAS").

The terms and conditions of our engagement are described in our master service agreement.

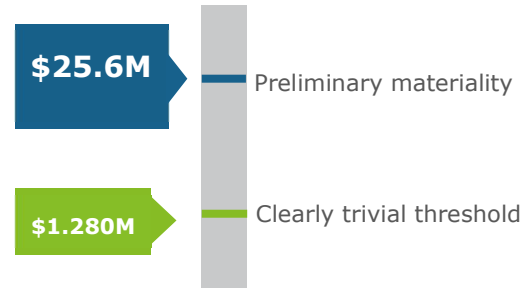
Significant risks

Status

1	Presumed risk of fraud relating to revenue recognition	
2	Management override of controls	
3	Existence, completeness, classification, and valuation of Tangible Capital Assets ("TCA")	
4	Completeness and accuracy of deferred revenue	
5	Completeness and cut-off of accounts payable, accruals, contractual obligations disclosed and commitments	

 Continued from prior year

Materiality



Our preliminary estimate of materiality for the year ending December 31, 2022 has been set at \$25,600,000 (2021- \$25,600,000). We will report to you any uncorrected misstatements greater than our current year clearly trivial amount of \$1,280,000 (2021 - \$1,280,000).



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.

Reliance on service organization

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

- BMO Nesbitt Burns Inc.
- CIBC
- RBC Dominion Securities Inc.
- Baker Gilmore & Associates Inc.

Audit approach

We intend to use the reports issued by the independent auditors of these third-party service organizations in assessing the risk of misstatement.

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.

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

Legend



Significant level of management judgment involved




Minimal/No management judgment involved

D+I: Planned testing of the design and implementation of key controls


Revenue recognition


Fraud Risk	YES	Analysis of risk	Planned audit response
Control Testing Planned	D+I	<ul style="list-style-type: none"> Under Canadian GAAS, we are required to evaluate the risk of fraud in revenue recognition. We have evaluated the revenue transactions, and we have concluded that the significant risk is that revenue may have been recorded in the incorrect period. These areas represent a fraud risk for the 2022 audit: <ul style="list-style-type: none"> Recognition of revenues based on the underlying funding agreement. Government transfers that have not been recognized in circumstances where the specified conditions have been met. Recognition of government transfers in the incorrect period. 	<ul style="list-style-type: none"> We will evaluate the design and implementation of the internal controls that address this risk. We will not rely on controls. 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 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.
Level of management judgement			

Management override of controls


Fraud Risk	YES	Analysis of risk	Planned audit response
Control Testing Planned	D+I	<ul style="list-style-type: none"> Under Canadian Auditing Standards, it is the responsibility of the management, with the oversight of those charged with governance to place a strong emphasis on fraud prevention and detection. Oversight by those charged with governance includes considering the potential for override of controls or other inappropriate influence over the financial reporting process. Management override of controls is present in all entities. It is a risk of material misstatement resulting from fraud and therefore is considered as a significant risk. 	<ul style="list-style-type: none"> We will test the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements. We will use our Spotlight tool to identify journal entries with specific characteristics for testing. We will discuss fraud with management. We will ask those charged with governance 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 program. We will evaluate the business rationale for any significant unusual transactions. We will determine whether the judgments and decisions related to management estimates indicate a possible bias, which will include performing retrospective analysis of significant accounting estimates.
Level of management judgement			

Existence, completeness, classification, and valuation of TCA


Fraud Risk	No	Analysis of risk	Planned audit response
Control Testing Planned	D+I	<p>The TCA process and its ability to address the ongoing financial reporting requirements of the Municipality continue to be an area of concern.</p> <p>In addition, there is a risk that recorded contributed assets may not be complete and the fair value estimates of contributed TCA may differ significantly from actual results.</p>	<ul style="list-style-type: none"> 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.
Level of management judgement			

Fraud Risk	No	Analysis of risk	Planned audit response
Control Testing Planned	D+I		<ul style="list-style-type: none"> • 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.
Level of management judgement			

Completeness and accuracy of deferred revenue

Fraud Risk	No	Analysis of risk	Planned audit response
Control Testing Planned	D+I	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.	<ul style="list-style-type: none"> 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.
Level of management judgement			

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

Fraud Risk	No	Analysis of risk	Planned audit response
Control Testing Planned	D+I	<p>Contracting is decentralized within the Municipality. The ability to enter 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.</p>	<ul style="list-style-type: none"> • 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 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. • We will review information independent of finance to identify contractual agreements.
Level of management judgement			

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 for standalone reporting purposes
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 for standalone reporting purposes
Wood Buffalo Arctic Winter Games Host Society	Insignificant component

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 components (as part of the group audit or stand-alone audits) are:

Regional Municipality of Wood Buffalo non-consolidated component*	\$24,000,000
Regional Municipality of Wood Buffalo Library	\$237,000
Wood Buffalo Housing & Development Corporation	\$6,100,000
Regional Recreation Corporation of Wood Buffalo	\$1,525,000
Wood Buffalo Economic Development Corporation	\$238,000
Wood Buffalo Arctic Winter Games Host Society	N/A

*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. The audit of the Municipality is considered to be a group audit.

Appendix 1 – 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 240.21
5. Any known suspected or alleged fraud affecting the Municipality	CAS 240.22
6. Whether the Municipality is in compliance with laws and regulations	CAS 250.15
Year-end communication	
7. Modification to our audit plan and strategy	CAS 260.A26
8. Fraud or possible fraud identified through the audit process	CAS 240.40-.42
9. Significant accounting policies, practices, unusual transactions, and our related conclusions	CAS 260.16 a.
10. Alternative treatments for accounting policies and practices that have been discussed with management during the current audit period	CAS 260.16 a.
11. Matters related to going concern	CAS 570.25
12. Management judgments and accounting estimates	CAS 260.16 a.
13. Significant difficulties, if any, encountered during the audit	CAS 260.16 b.
14. Material written communications between management and us, including management representation letters	CAS 260.16 c.
15. Circumstances that affect the form and the content of the auditor's report	CAS 260.16d.
16. Modifications to our opinion(s)	CAS 260.A21

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

17. Our views of significant accounting or auditing matters for which management consulted with other accountants and about which we have concerns	CAS 260.A22
18. Significant matters discussed with management	CAS 260.A.22
19. Matters involving non-compliance with laws and regulations that come to our attention, unless prohibited by law or regulation, including Illegal or possibly illegal acts that come to our attention	CAS 250.23
20. Significant deficiencies in internal control, if any, identified by us in the conduct of the audit of the financial statements	CAS 265
21. Uncorrected misstatements and disclosure items	CAS 450.12-13,
22. Any significant matters arising during the audit in connection with the Municipality's related parties	CAS 550.27

Appendix 2 – 2022 Summary audit timeline

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

	Dates
Presentation of 2022 audit plan to the Council	October 25, 2022
Completion of interim audit procedures and discussions with management	December 2022
Provision of year-end trial balance general ledger to Deloitte	February 24, 2023
Provision of non-consolidated financial statements to Deloitte	March 3, 2023
Commencement of year-end field work by Deloitte	March 6, 2023
The Municipality to provide Deloitte with draft consolidated financial statements	March 13, 2023
Provision of final draft deliverables to management for submission to Council	March 29- March 31, 2023
Presentation of final financial statements by management and audit findings and independent auditor's report to Council	April 11, 2023
Issuance of 2022 management recommendation letter	April 11, 2023
Anticipated independent auditor's report date	April 11, 2023

Appendix 3 – New and revised accounting and auditing standards

The following is a summary of certain new standards, amendments and proposals that will become effective in 2022 and beyond.

To review all recent amendments that will impact your organization in the foreseeable future, we invite you to review our revamped [Standard section of iasplus.com](https://www.iasplus.com).

Title	Description	Effective Date
Section PS 1201 - Financial Statement Presentation	This Section establishes general reporting principles and standards for the disclosure of information in government financial statements.	It is effective for (i) government organizations for fiscal years beginning on or after April 1, 2012; and (ii) governments for fiscal years beginning on or after April 1, 2019. Earlier adoption is permitted. The amendments to the effective date for governments are for fiscal years beginning on or after April 1, 2022. The amendments Amendment regarding purchased intangibles are for fiscal years beginning on or after April 1, 2023. Earlier application permitted. The amendments are effective for fiscal years beginning on or after April 1, 2022, with earlier application permitted. Transitional provisions have also been introduced in Section PS 2601.
Section PS 2601 - Foreign Currency Translation	This Section establishes standards on how to account for and report transactions that are denominated in a foreign currency in government financial statements.	Effective (i) Government organizations – April 1, 2012; and (ii) Governments – April 1, 2021. The amendments are effective for fiscal years beginning on or after April 1, 2022, earlier adoption is permitted. The amendments are effective for fiscal years beginning on or after April 1, 2022, with earlier application permitted. Transitional provisions have also been introduced in Section PS 2601.

Title	Description	Effective Date
Section PS 3041 - Portfolio investments	This Section establishes standards on how to account for and report portfolio investments in government financial statements.	Effective in the period that Section PS 2601, Foreign Currency Translation, and Section PS 3450, Financial Instruments, are adopted. The transitional provisions have been amended to extend the effective date for governments by two years to fiscal years beginning on or after April 1, 2021. Earlier adoption is permitted. The amendments are effective for fiscal years beginning on or after April 1, 2022, earlier adoption is permitted.
Section PS 3280 - Asset retirement obligations	This Section establishes standards on how to account for and report a liability for asset retirement obligations.	Effective April 1, 2022, earlier application is permitted.
Section PS 3400 - Revenue	This Section establishes standards on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations.	Effective April 1, 2023, earlier application is permitted.
Section PS 3450 - Financial Instruments	This Section establishes standards on how to account for and report all types of financial instruments including derivatives.	Effective (i) Government organizations – April 1, 2012; and (ii) Governments – April 1, 2021. The amendments are effective for fiscal years beginning on or after April 1, 2022, earlier adoption is permitted. The amendments are effective for fiscal years beginning on or after April 1, 2022, with earlier application permitted. Transitional provisions have also been introduced in Section PS 2601.
Guideline PSG 8 - Purchased intangibles	This Guideline explains the scope of the intangibles now allowed to be recognized in financial statements given the removal of the recognition prohibition relating to purchased intangibles in Section PS 1000.	Effective for fiscal years beginning on or after April 1, 2023. Earlier adoption is permitted.
Section PS 1000 - Financial statement concepts	This Section describes the concepts underlying the development and use of accounting principles in government financial statements. Such financial statements are designed to meet the common information needs of external users of financial information about a government.	Effective January 1, 2005. The amendments are effective for fiscal years beginning on or after April 1, 2023, with earlier application permitted. Retroactive or prospective application is allowed.

Title	Description	Effective Date
Section PS 1150 - Generally accepted accounting principles	This Section establishes standards for financial reporting in accordance with generally accepted accounting principles, describes what constitutes generally accepted accounting principles, and their sources and provides guidance on sources to consult when selecting accounting policies and determining appropriate disclosures, when a matter is not dealt with explicitly in the primary sources of generally accepted accounting principles.	Effective April 1, 2005. The amendments are effective for fiscal years beginning on or after April 1, 2021
Section PS 3160 - Public Private Partnerships	This Section establishes standards on how to account for public private partnership arrangements.	This Section applies to fiscal years beginning on or after April 1, 2023. Early adoption is encouraged.

As a result of these changes, there may be additional procedures that will be performed as part of the transition of these standards. Any additional work may impact the audit scope and fees. For any additional scope we will follow the steps outlined on our master service agreement.



COUNCIL REPORT

Meeting Date: October 25, 2022

Subject: Tax Relief Request - Plan: 1222967 Block: 1 Lot: 1

APPROVALS:

Paul Thorkelsson

Director

Chief Administrative Officer

Recommended Motion:

THAT the request for a tax refund, in the amount of \$109,343.57, comprising of property taxes and penalties, for the property located at Plan: 1222967 Block: 1 Lot: 1, be approved.

Summary:

Administration received a tax refund request for a portion of 2019 taxes and penalties paid in the amount of \$109,343.57. The request is related to an error of the assessed values from the 2019 tax year. The Property Tax Relief Policy (FIN-280) allows Administration to refund all or part of a property tax during the current year or previous two years without Council's authority. As this request falls outside of the time limitation stated in policy FIN-280, only Council has the authority to refund these taxes.

Background:

The property owner initially contacted the assessment branch in November 2019 regarding a significant increase in the assessment value of the property located at Plan: 1222967 Block: 1 Lot: 1, for the 2019 taxation year. The assessment increase was a result of a change in the valuation method of developable land area. The issue was not adequately addressed until 2021, when the size adjustment was corrected. Therefore, the property was unfairly assessed in 2019 and 2020.

The recently enacted Council Policy FIN-280 Property Tax Relief, section 3.2.6 states:

The Municipality retains the ability to cancel, reduce, or refund all or part of a Property Tax or Property Tax penalty applied during the current Taxation Year or previous two Taxation Years without presenting to Council if it is determined that the Assessment Branch or Taxation Branch has made an error, omission, or misrepresentation in the administration of the assessment and tax account in question.

With the approval of FIN-280, a refund was issued for the 2020 taxes. The 2019 taxes cannot be adjusted by the Municipality as the 2019 taxes charged fall outside the time

limit stipulated in FIN-280.

As per the *Municipal Government Act*, S 347(1):

If a Council considers it equitable to do so, it may, generally or with respect to a particular taxable property or business or a class of taxable property or business, do one or more of the following, with or without conditions:

- (a) *Cancel or reduce tax arrears;*
- (b) *Cancel or refund all or part of a tax;*
- (c) *Defer the collection of a tax.*

Budget/Financial Implications:

Should Council elect to cancel the 2019 property taxes and penalties, this will result in a net decrease of \$109,343.57.

Rationale for Recommendation:

Subsection 347 (1) of the *Municipal Government Act* authorizes Council, where it deems it equitable, to cancel or refund all or part of a tax. The issue was brought to the Assessment Branch but was not adequately addressed. Consequently, the owner paid higher taxes. Administration recommends that the request be approved by reimbursing a portion of the 2019 taxes for Plan: 1222967 Block: 1 Lot: 1, in the amount of \$109,343.57.

Strategic Plan Values:

Fiscal Management



COUNCIL REPORT

Meeting Date: October 25, 2022

Subject: Review of Water and Sanitary Utility Rate Differentials

APPROVALS:

Paul Thorkelsson

Director

Chief Administrative Officer

Recommended Motion:

THAT billing of multi-dwelling buildings or communities having a Fire Protectus® meter sized 4" and above, be charged based on the smaller sized meter, effective April 1, 2023.

Summary:

Council has asked Administration to review the water and sanitary utility rate differentials to determine if there are inequities in the current fee structures and, if so, to provide options and recommendations on how to address any such utility rate differentials.

This report will focus on the “commercial” water rate used for multi-dwelling buildings or communities, which includes apartment buildings and townhomes, which are owned in various manners (fee simple, leases and condominium ownership being examples).

The commercial water rate combines a variable rate (based on consumption) and a fixed rate (based on water meter size). There is no segregated “commercial” rate for wastewater, where again, there are both fixed (based on water meter size) and variable (based on consumption) components. The formula in either case uses the larger meter for billing when multiple meters are installed. For multi-dwelling buildings or communities, there is an additional “apartment” surcharge (one for water and one for sanitary).

Depending on the timing of construction and the Engineering Servicing Standards (ESS) applicable at that time, some developers were required to install bigger meters to accommodate fire protection services flows. Over time the ESS was updated, and fire flows were no longer required to be metered, allowing developers to install smaller-sized meters with a lower fee.

There are 10,028 units across 279 multi-dwelling buildings or communities across the region. Following a thorough analysis of the billing structure applied to all these units, Administration has considered two new approaches for these fee structures. This report

will explain both approaches and identify the reasoning behind the recommendation.

The impact to the Municipality in selecting the recommended option will be approximately \$370,000/year in revenue losses, with application to 17 multi-dwelling residential buildings or communities. As an example of the impact of one of these developments, the cost to the 18-unit Lincoln Townhomes condominium corporation will drop from \$256 per unit every two months to \$39 per unit every two months.

To implement this change, a new "users" category called "residential multi-dwelling" needs to be included in the Fees, Rates, and Charges Bylaw 21/019. Administration recommends that this new fee rate be applied as part of the update to that bylaw later this year.

Background:

An initial rate differential inquiry was made in 2018 by representatives of Lincoln Townhomes (208 Sparrow Hawk Drive) regarding possible inequitable billing rates.

Council asked Administration to explain the possible inequities in fees, rates, and charges levied on two similar condominium townhouse projects: 208 Sparrow Hawk Drive (Lincoln Townhomes) and 120 Warren Way (Ethan Estates).

On June 28, 2022, Council passed the following motion:

WHEREAS at the Council meeting on December 14, 2021 Council approved the Fees, Rates and Charges 2021 bylaw (bylaw 21/019) amending municipal fees commencing April 1, 2022;

AND WHEREAS Council has been informed that in the case of at least one set of comparable residential townhouse homes, where water services were provided by large sized pipes, while lower water rates would result, they would be accompanied by significantly much higher sewerage (5x) rates;

AND WHEREAS utility rates are reviewed annually along with all municipal fees, rates, and charges with such a review next expected in Q-4 2022;

BE IT RESOLVED THAT Administration review water and sanitary utility rate differentials to determine if there are inequities in the current fee structures and, if so, to provide Council with options and recommendations on how to address any such utility rate differentials; with such report to be provided not later than October 25, 2022

Alternatives:

The differentials in water and sanitary utility rates between certain multi-dwelling developments (as exemplified in the Lincoln Townhomes and Ethan Estates comparison) are attributable to the size of the water meter(s) installed during construction, which the municipality's Engineering Servicing Standards (ESS) mandated at the time of

construction.

Based on the standards required at the time and the size of the development, a 4", 6", 8", or 10" Fire Protectus® meter had to be installed by the developer to accommodate fire protection services flows. Subsequent updates to the ESS no longer require developers to use Fire Protectus® meters to handle the fire protection services flows, allowing developers to install smaller-sized meters that accommodate typical residential demand.

With a billing structure based on water meter sizing, developments that used bigger meters to meet the ESS requirements of the day are paying higher fixed rate fees under our current approved billing rates. Regardless of the fixed rate option ultimately selected, the variable fee structure will remain the same. Only the fixed rates are recommended for updating. Commercial business accounts are not included in the current fee structure review.

Option 1 (Recommended): Billing of any multi-dwelling account with a Fire Protectus® meter sized 4" and above will now be based on the smaller meter.

Option 1 would affect 17 accounts associated with 1,526 individual dwelling units.

The cost impact to the Municipality going forward for Option 1 will be a revenue decrease of \$370,000 per year.

Updating the billing structure for these 17 accounts is initially a manual process by Administration, and once changed would be automatically billed at the new rate going forward.

Option 2 (considered but not recommended): Replacing the apartment surcharge (water and sanitary) and fixed component (both water and sanitary) rates with one flat rate per dwelling unit.

It is anticipated that this option would require significantly more administrative time to update the billing structure. The current fixed rates - based on the meter size - and the apartment surcharges would be struck from the current structure and replaced by a single flat fee.

A few municipalities follow this model, but the vast majority reviewed through our benchmarking exercise use a higher-size meter.

The cost impact for this option would vary, depending on the flat rate that might be considered (see below).

Budget/Financial Implications:

Option 1 (Recommended) - Fee Structure for Fire Protectus® of 4" or more changed to reflect the smaller meter.

17 residential multi-dwelling communities comprising 1,526 individual dwelling units

would be impacted positively (cost savings compared to actual), with an annual loss for the RMWB of approximately \$370,000.

Option 2 - Apartment surcharge (water and sanitary) and fixed fee (water and sanitary) replaced by a flat fee per dwelling unit.

A selected flat rate of \$38/month/unit would impact 5,034 units negatively (cost increase compared to actual) and 4,994 units positively (cost savings compared to actual), with an annual revenue decrease for the RMWB of approximately \$483,000.

A selected flat rate of \$48/month/unit would impact 6,469 negatively and 3,559 positively, with a yearly revenue increase to the RMWB of approximately \$119,000.

Rationale for Recommendation:

The "Option 1" recommendation is based on current engineering standards requirements, benchmarking, administrative feasibility, timeliness, and cost impact.

Strategic Plan Values:

Fiscal Management

Attachments:

Water and Sanitary Rate Differentials - PowerPoint

Water and Sanitary Rate Differentials

Presenter: Antoine Rempp, Director

Department: Environmental Services

Meeting Date: October 25, 2022



REGIONAL MUNICIPALITY
OF WOOD BUFFALO

Council Resolution: Current Fee Structure

June 28, 2022, Council considered the above noted, and the following was passed:

- WHEREAS at the Council meeting on December 14, 2021, Council approved the Fees, Rates and Charges 2021 Bylaw (Bylaw 21/019) amending municipal fees commencing April 1, 2022;
- AND WHEREAS Council has been informed that in the case of at least one set of comparable residential townhouse homes, where water services were provided by large-sized pipes, while lower water rates would result, they would be accompanied by significantly much higher sewerage (5x) rates;
- AND WHEREAS utility rates are reviewed annually along with all municipal fees, rates, and charges with such a review next expected in Q-4 2022;
- BE IT RESOLVED THAT Administration **review water and sanitary utility rate differentials to determine if there are inequities in the current fee structures** and, if so, to provide Council with **options and recommendations on how to address any such utility rate differentials**; with such report to be provided not later than October 25, 2022

Billing for Multifamily – Bylaw 21/019

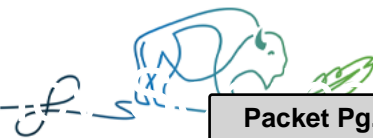
$$\begin{array}{rcl} & \text{Fixed Water (Meter Size Charge)} & \\ + & \text{Consumption Water (Variable Water Charge)} & \\ + & \text{Water Apartment Fee (Per Unit and for multifamily only)} & \\ & & \\ + & \text{Fixed Wastewater (Meter Size Charge)} & \\ + & \text{Consumption Wastewater (Variable Water Charge)} & \\ + & \text{Wastewater Apartment Fee (Per Unit and for multifamily only)} & \\ \hline = & \text{Bi-Monthly Charge} & \end{array}$$

Commercial Billing for Water – Bylaw 21/019

Schedule N – Water

3.	Commercial - Meter Size Charge + Variable Rate (monthly)	
(a)	16 mm.....	\$12.23 + \$1.95/m ³
(b)	19 mm.....	\$18.46 + \$1.95/m ³
(c)	25 mm.....1"	\$27.85 + \$1.95/m ³
(d)	32 mm.....	\$42.19 + \$1.95/m ³
(e)	38 mm.....	\$63.74 + \$1.95/m ³
(f)	51 mm.....2"	\$96.27 + \$1.95/m ³
(g)	76 mm.....	\$145.49 + \$1.95/m ³
(h)	102 mm.....4"	\$219.87 + \$1.95/m ³
(i)	152 mm.....6"	\$332.19 + \$1.95/m ³
(j)	203 mm and 254 mm.....	\$513.58 + \$1.95/m ³

Gradual Cost Increase



Commercial Billing for Sanitary – Bylaw 21/019

Schedule P - Wastewater

1.	Urban Service Area – Meter Size Charge + Variable Rate (monthly)			
(a)	16 mm and 19 mm.....	Cost Jumps ↓	..... \$18.17 + 0.52/m ³	
(b)	25 mm, 32 mm and 38 mm.....		..... \$31.15 + 0.52/m ³	
(c)	51 mm and 76 mm.....		..... \$245.65 + 0.52/m ³	2, 3"
(d)	102 mm, 152 mm, 203 mm and 254 mm .....		..... \$1,720.93 + 0.52/m ³	4, 6, 8, 10"
2.	Rural Service Area – Meter Size Charge + Variable Rate (monthly)			
(a)	16 mm and 19 mm.....	Cost Jumps ↓	..... \$10.91 + 0.52/m ³	
(b)	25 mm, 32 mm and 38 mm.....		..... \$18.65 + 0.52/m ³	
(c)	51 mm and 76 mm.....		..... \$245.65 + 0.52/m ³	2, 3"
(d)	102 mm, 152 mm, 203 mm and 254 mm \$1,720.94 + 0.52/m ³	4, 6, 8, 10"
4.	Apartment Building (per apartment rate).		\$7.05 + meter size charge/month	

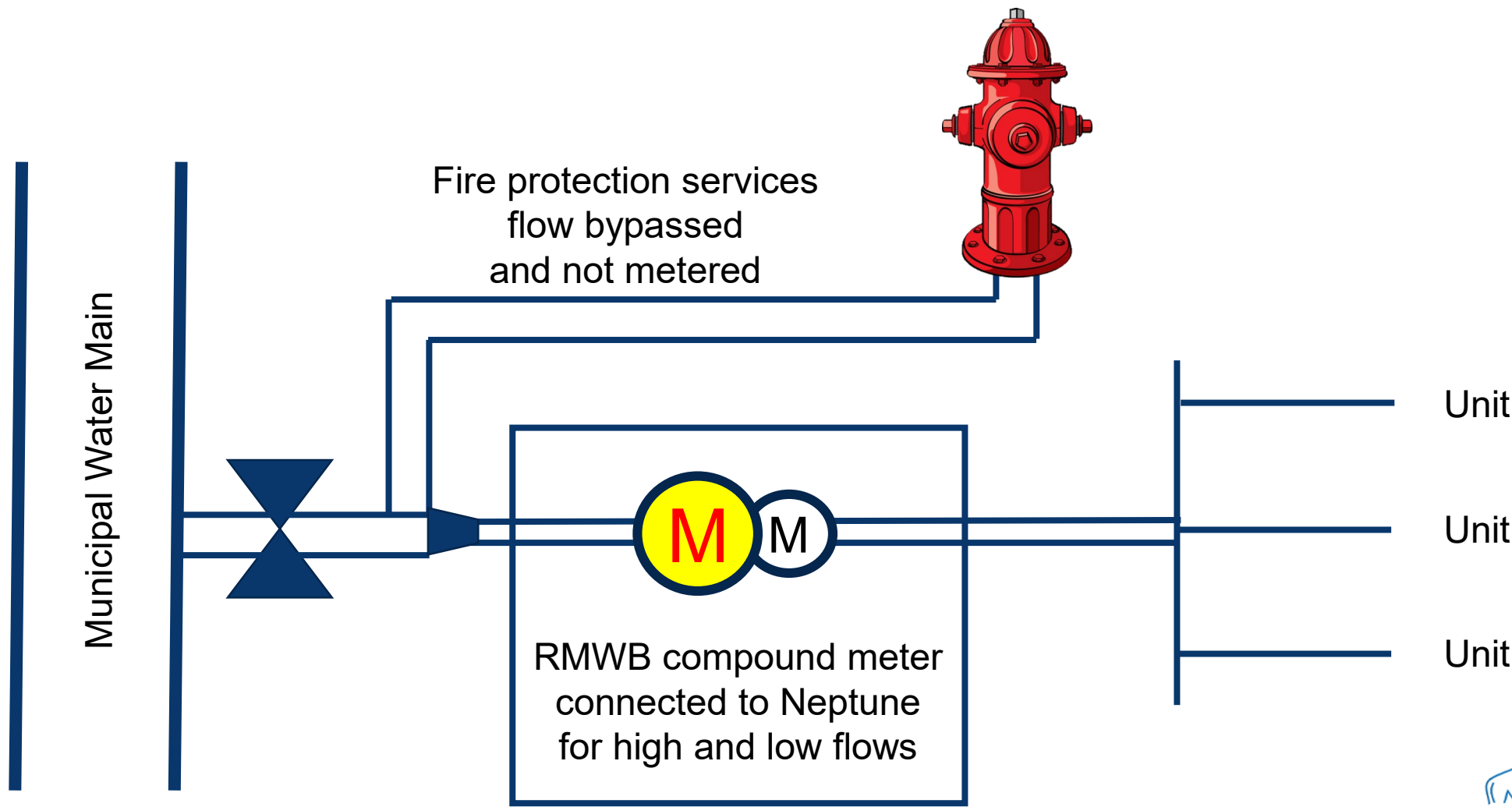
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Compound Meter



- Used in commercial (including multifamily) and industrial properties that require coverage of a large spectrum of flows
- Capable of reading low flows with one portion of the meter and high flows with the other
- Cannot handle fire hydrants

Meter Configuration – Compound

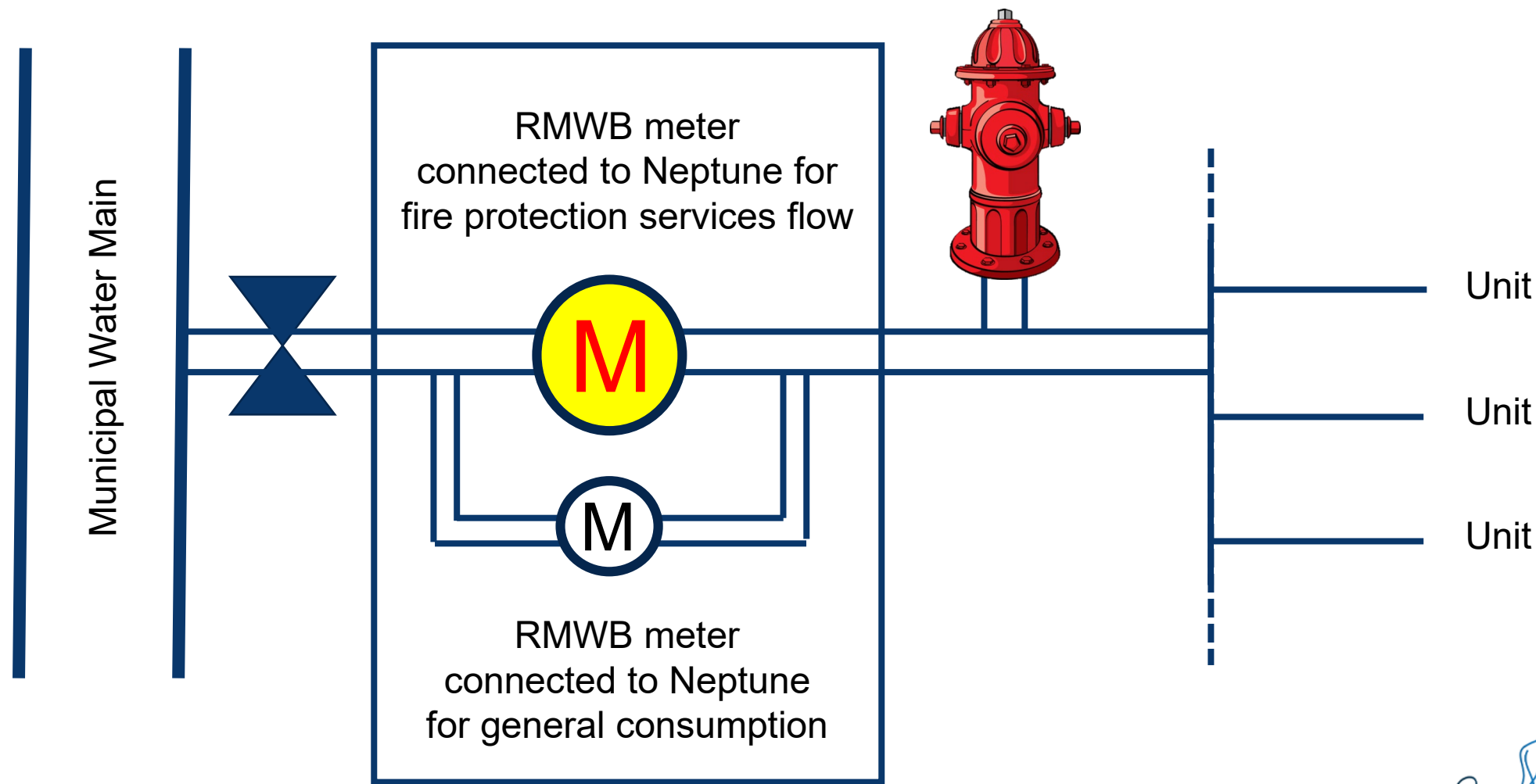


Fire Protectus® Meter



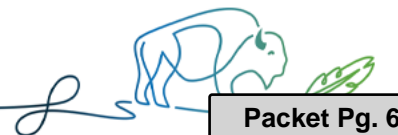
- Used when metering a development that is supplying domestic water use **and fire hydrants** to commercial/industrial properties (i.e. Lincoln Townhomes)
- This is based on developments designed with the old Engineering Servicing Standards and Bylaws

Meter Configuration – Fire Protectus®



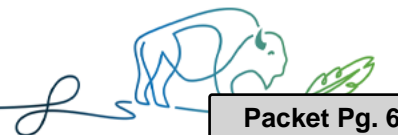
"Lincoln Townhomes" Example

- Water and Wastewater (sanitary) billing based on a 6" (152 mm) meter size.
- Lincoln Townhomes were built in 2012, where the Engineering and Servicing Standards (ESS) only permitted a single water service line to "bareland" (townhome) condominium projects, such as Lincoln.
- With only one line, the meter is sized to accommodate consumption and fire protection services flows.
- Lincoln Townhomes (18 units) are charged based on a 6" water line meter, which causes them to pay over \$4K for fixed bi-monthly water and wastewater charges.

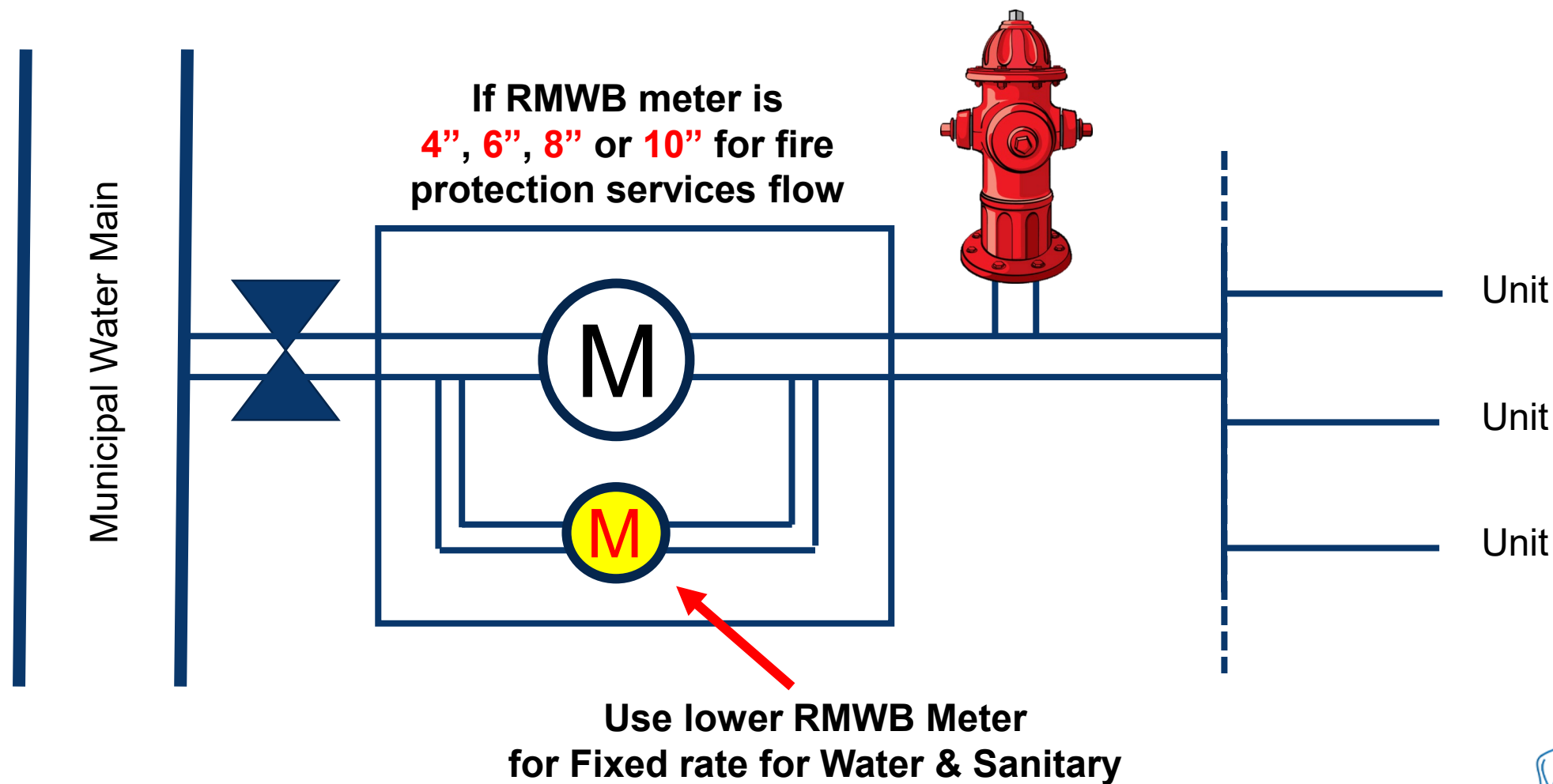


Rate Structure Change Options

- **Option 1:** Update fee structure for fire Protectus[®] meters of 4" or greater and charge on the lower-sized meter.
- **Option 2:** Replace the fee structure for all multifamily accounts with a flat rate per unit.



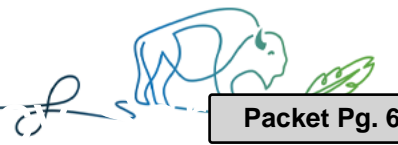
Option 1: 4"+ ➡ Use Lower Size Meter



1 Attachment: Water and Sanitary Rate Differentials - PowerPoint (Review of Water and

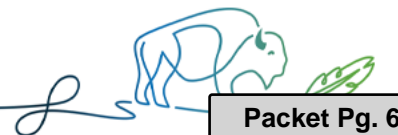
Option 1: 4''+ ➡ Use Lower Size Meter

- Impact: 17 multifamily accounts (1,526 units)
- Cost Savings for these 17 accounts
i.e. Lincoln Townhomes: \$256/unit/bimonthly -> \$39/unit/bimonthly
- Revenue loss to RMWB = \$370,000/year
- Administrative change to fee structure (manually) for 17 accounts is an initial one-time only amendment



Option 2: Flat Fee Per Unit Per Month

- Fee Structure for multifamily dwellings to be based on the number of units.
- Impact: all multifamily dwellings will be impacted. Cost increases or cost savings will depend on the new flat fee.
- Impact on RMWB revenues will depend on the new flat fee rate.
- Administrative change of fee structure (manual) is very labour-intensive.



Recommendation

- **Option 1:** Fee Structure for multifamily dwellings with Fire Protectus® meters sized 4" diameter or greater, change from current (larger sized) to the lower sized water meter.
- Fee change to be implemented on April 1, 2023, along with other changes when the Fees, Rate and Charges Bylaw 21/019 is updated.

Thank You





COUNCIL REPORT

Meeting Date: October 25, 2022

Subject: Creation of Alberta Provincial Police Service - Councillor K. McGrath

APPROVALS:

Paul Thorkelsson

Director

Chief Administrative Officer

Recommended Motion:

WHEREAS the Wood Buffalo region and the Province of Alberta are rebuilding from the impact of significant economic stressors over the past six years; and

WHEREAS the region has enjoyed exemplary service from the RCMP as Alberta's police service of choice; and

WHEREAS crime rates are improved over the long-term through improving community access to mental health and addictions support services and through justice system reform, not through policing; and

WHEREAS in the spirit of the Truth and Reconciliation Commission's Calls to Action Report, police and justice system reform MUST be implemented with the full consultation of our Indigenous communities and peoples;

THEREFORE, BE IT RESOLVED, that the Regional Municipality of Wood Buffalo joins the 96 municipalities and stakeholder groups in a call to action to the Government of Alberta regarding the creation of an Alberta Provincial Police Service.

Summary:

At the October 11, 2022 Council Meeting, Councillor K. McGrath served notice of his intention to bring forward the following motion for consideration at the October 25, 2022 Council Meeting.

WHEREAS, the Wood Buffalo region and the province of Alberta are rebuilding from the impact of significant economic stressors over the past six years; and

WHEREAS, the region has enjoyed exemplary service from the RCMP as Alberta's police service of choice; and

WHEREAS, crime rates are improved over the long-term through improving community access to mental health and addictions support services and through justice system reform, not through policing; and

WHEREAS, in the spirit of the Truth and Reconciliation Commission's Calls to Action Report, police and justice system reform MUST be implemented with the full consultation of our Indigenous communities and peoples;

THEREFORE, BE IT RESOLVED, that the Regional Municipality of Wood Buffalo joins the 96 municipalities and stakeholder groups in a call to action to the Government of Alberta regarding the creation of an Alberta Provincial Police Service.

Rationale for Recommendation:

Pursuant to Procedure Bylaw No. 18/020, the motion is now before Council for consideration.

Strategic Plan Values:

Building Partnerships



COUNCIL REPORT

Meeting Date: October 25, 2022

Subject: National Day for Truth and Reconciliation - Councillor K. Cardinal

APPROVALS:

Paul Thorkelsson

Director

Chief Administrative Officer

Recommended Motion:

THAT Administration be directed to research and bring forward a report for Council's consideration of recognizing the National Day for Truth and Reconciliation, September 30, as a general holiday for municipal employees beginning in 2023, such report to include any implications, operational, financial, or otherwise.

Summary:

At the October 11, 2022 Council Meeting, Councillor K. Cardinal served notice of his intention to bring forward the following motion for consideration at the October 25, 2022 Council Meeting.

THAT Administration be directed to research and bring forward a report for Council's consideration of recognizing the National Day for Truth and Reconciliation, September 30, as a general holiday for municipal employees beginning in 2023, such report to include any implications, operational, financial, or otherwise.

Rationale for Recommendation:

Pursuant to Procedure Bylaw No. 18/020, the motion is now before Council for consideration.

Strategic Plan Values:

Building Partnerships
Rural and Indigenous Communities and Relationships