

Regular Meeting of the Village of Alix Council, to be held on
Wednesday, February 3, 2021 at 6:00 P.M.

AGENDA

1. Call to Order
2. Agenda: Amendments and Adoption
3. Adoption of the Minutes: a) Minutes of Regular Meeting – Wednesday, January 20, 2021 – 6:00 P.M.
4. Delegation: None
5. Bylaws: None
6. Unfinished Business: None
7. New Business: a) Wolf Creek Public Schools – Election – Request for Decision 21-10
b) Municipal Operating Support Transfer (MOST) Funding Requests – Request for Decision 21-09
8. Financial Reports: None
9. Committee Reports: a) Alix Family and Community Support Society – Councillor Cole
10. Administrative Reports: None
11. Correspondence and Information: a) BDO – Audit Planning Report
b) M.D. of Bonnyville No. 87 – Support for Western Canadian Municipal Advocate
c) M.D. of Spirit River No. 133 – Letter to Honourable Premier Kenney –
d) My Parks Will Go On
12. Closed Meeting: None
13. Adjournment

This Regular Meeting of the Village of Alix Council will be held virtually. The link to join the meeting as well as the agenda package can be found on the Village of Alix website.

www.villageofalix.ca

VILLAGE OF ALIX
MISSION STATEMENT

Through Village Council policies and leadership, we foster an open, cooperative government that encourages public participation and ensures levels of services our citizens expect and deserve.

Minutes of the Regular Meeting of the Village of Alix Council, held on Wednesday, January 20, 2021 at 6:00 P.M.

Present: Mayor Rob Fehr, Councillors Barbara Gilliat, Tim Besuijen, Edwin Cole and Vicki Soltermann

Also Present: Michelle White, Chief Administrative Officer

Call to Order: Mayor Fehr called the meeting to order at 6:05 P.M.

Amendments/Deletions to Agenda: Mayor Fehr called for amendments to the agenda.

Approval of Agenda:

Resolution #012/21: Moved by Councillor Gilliat that the Village of Alix Council approve the agenda as presented.
CARRIED

Minutes: a) Regular Meeting – January 6, 2021

Resolution #013/21: Moved by Councillor Gilliat that the Minutes of the Regular Meeting of the Village of Alix Council held on Wednesday, January 6, 2021, be accepted as presented.
CARRIED

Delegation: None

Bylaws: a) Bylaw #462/21 – Assessment Review Board (ARB) Bylaw – Request for Decision 21-08

Resolution #014/21: Moved by Councillor Besuijen that the Village of Alix Council give first reading to Assessment Review Board Bylaw #462/21 being a bylaw to establish an Assessment Review Board and enter into an agreement with Lacombe County for the provision of Assessment Review Board Services.
CARRIED

Resolution #015/21: Moved by Councillor Gilliat that the Village of Alix Council give second reading to Assessment Review Board Bylaw #462/21.
CARRIED

Resolution #016/21: Moved by Councillor Cole that the Village of Alix Council give permission for third and final reading to Assessment Review Board Bylaw #462/21 at this time.
CARRIED UNANIMOUSLY

Resolution #017/21: Moved by Councillor Soltermann that the Village of Alix Council give third and final reading to Assessment Review Board Bylaw #462/21.
CARRIED

Unfinished Business: None

New Business: a) Family and Community Support Services Committee Appointment – Request for Decision 21-06

Councillor Cole stated pecuniary interest and recused himself from debate and vote.

New Business:(cont.)

Resolution #018/21: Moved by Councillor Gilliat that the Village of Alix Council hereby rescinds the appointment of Councillor Cole to Alix Family and Community Support Services due to the cancellation of the funding agreement with the Alix Family and Community Services Society.

CARRIED

b) Alix Arena Municipal Operating Support Transfer (MOST) Funding Request – Request for Decision 21-07

Resolution #019/21: Moved by Councillor Cole that the Village of Alix Council hereby grants \$37,000.00 of Municipal Operating Support Transfer funds to the Alix Arena Association to help cover lost revenue due to COVID-19.

CARRIED

Financial Reports: a) Accounts Payable Cheque Listing – January 6 – 12, 2021
b) Bank Reconciliation – December 2020
c) Tax Trial Balance – January 14, 2021

Resolution #020/21: Moved by Councillor Gilliat that the Village of Alix Council accept the Financial Reports as presented.

CARRIED

Committee Reports: a) Alix Public Library Board – Councillor Gilliat

Resolution #021/21: Moved by Councillor Cole that the Village of Alix Council accept the Committee Report as presented.

CARRIED

Administrative Reports: a) Chief Administrative Officer Report
b) Public Works Report
c) Administrative Support Staff Report
d) Cyberus Protection Services Report

Resolution #022/21: Moved by Councillor Besuijen that the Village of Alix Council accept the Administrative Reports as presented.

CARRIED

Correspondence and Information:

a) Wolf Creek Public Schools – Budget and District Priorities
b) Parkland Regional Library System Board Meeting
c) Alberta Urban Municipalities Association (AUMA) Update

Resolution #023/21: Moved by Councillor Soltermann that the Village of Alix Council accept Correspondence Items (a) through (c) for information.

CARRIED

Closed Meeting: a) FOIP Section 27 – Privileged Information: Legal Advice
Re: Bylaw #430/18 Enforcement

Resolution #024/21: Moved by Councillor Cole that the Village of Alix Council go into a Closed Meeting at 6:58 P.M. to discuss FOIP Section 27, Privileged Information: Legal Advice Re: Bylaw #430/18 Enforcement.

CARRIED

Resolution #025/21: Moved by Councillor Gilliat that the Village of Alix Council return to the Public Meeting at 7:13P.M.

CARRIED

Adjournment:

Resolution #026/21: Moved by Councillor Besuijen that this Regular Meeting of the Village of Alix Council be adjourned at 7:13 P.M.

CARRIED

Mayor

Chief Administrative Officer

DRAFT

ADMINISTRATION REPORT




Date: January 28, 2021
Memo To: Village Council
From: Michelle White
Subject: School Division Election

RFD 21-10

1. **PURPOSE** – To determine if Council is willing to hold a joint election with Wolf Creek Public Schools in the fall.
2. **BACKGROUND** – In the past several municipal elections, the Village has agreed to partner with Wolf Creek Public Schools to hold a joint election for their School Board Trustee position.
3. **OPTIONS** –
 1. To partner with the School Division on the October 18, 2021 elections.
 2. To decline the request.
4. **DISCUSSION** –
5. **FINANCIAL IMPLICATIONS** – The agreement for the 2017 election outlines that the School Division will pay the Village 50% of the actual costs of the election. This includes the actual costs pertaining to staffing, election supplies, facility rentals and all other costs relating to the election.

The agreement also states that if there is no election process needed for the position of Trustee, the School Division will not pay any election costs. Similarly, if there is no election for Village Council (acclamation) then the School Division would pay 100% of the election costs.
6. **LEGAL** – The Local Authorities Election Act grants authority for this type of partnership.
7. **POLITICAL/PUBLIC IMPLICATIONS** – Over the past several years we have been hearing about the benefits of collaboration and partnerships. The Village has actively been working on developing and maintaining partnerships with other municipalities, businesses and organizations. Maintaining a strong relationship with the School is also recommended.
8. **OTHER COMMENTS** – This may be a more interesting election process than usual if there is a Senate vote plus potentially a vote on a question. We look forward to finding out if these will be happening soon. That being said, the addition of School Division is something staff are already familiar with and should pose minimal additional difficulty to the election process.
9. **RECOMMENDATIONS** – Option #1

“that the Village of Alix Council enter into an agreement with Wolf Creek School Division to hold a joint election.”



Author



RECEIVED
JUL 07 2017

Wolf Creek Public Schools

June 29, 2017

Jayson Lovell
Superintendent of Schools

Village of Alix
Attention: Rob Stoutenberg, Interim CAO
Box 87
Alix AB T0C 0B0

Re: October 16, 2017 Civic Elections

6000 Highway 2A
Ponoka, Alberta T4J 1P6

Phone (403) 783-3473
Fax (403) 783-3483

Departmental Faxes
Facilities & Transportation
(403) 783-3155
Inclusive Learning Services
(403) 783-3140

Extension # 1225

In previous civic elections Wolf Creek School Division No. 72 has contracted with our municipal authorities to hold joint elections as provided under Section 2 of the Local Authorities Election Act. It would be our intention to enter into this same arrangement for the upcoming elections on October 16, 2017. As in past elections we will be appointing an individual to act as Returning Officer for our jurisdiction. Wolf Creek School Division will advertise for, and receive nominations for the positions of School Board Trustee for the Wolf Creek School Division No. 72. Where elections are necessary, it is our desired intent to contract with the respective municipalities to undertake a joint election as provided in the Local Authorities election Act.

We trust that you will once again be interested in providing this service and would like to discuss contract arrangements at your earliest convenience. Please respond to the undersigned with your intentions and comments.

Yours truly,

Roger Hall, B.Comm, CPA-CGA
Secretary-Treasurer



ADMINISTRATION REPORT



Date: January 26, 2021
Memo To: Village Council
From: Michelle White
Subject: M.O.S.T. funding requests

RFD 21-09

1. **PURPOSE** – To determine if Council will provide funding to various community organizations.
2. **BACKGROUND** – Through the Municipal Operating Support Transfer (MOST) funding, Alix was given \$79,324 in late 2020 with a deadline of March 31, 2021 to have it spent according to the eligibility requirements.

Council made the decision to allow non-profit community groups to apply for MOST funding through the Village based on revenue loss and/or expenses related to COVID.

3. **OPTIONS** –
 1. To approve the funding requests in the attached letters.
 2. To approve an amount of funding set by Council for each organization.
 3. To deny the funding requests.
4. **DISCUSSION** – Administration tracked all COVID-19 related expenses in 2020. By the end of the year we had used \$14,303.85 for Village purchases such as PPE for staff, cleaning supplies, technology upgrades, signage and 'barrier' needs. It is anticipated we will spend more of the MOST funding on municipal needs before the March 31st deadline.
5. **FINANCIAL IMPLICATIONS** – Approximately \$5,000 more in municipal spending on COVID related expenses is anticipated. I recommend Council not grant out more than \$60,000 to community groups at this time.

\$60,000 Total funding available (at this time)
-\$ 2,500 Alix Mac School Breakfast Program
-\$37,000 Alix Arena Association
\$20,500 remaining

Lion's Club request	\$10,000
Museum request	\$ 3,363
Library eligible funding request	\$ 1,952
United Church Women request	\$ 4,674
<u>Total requests at this time</u>	<u>\$19,989</u>

6. **LEGAL** – According to the MOST Program Guidelines; "Municipalities may use MOST funding for incremental operating costs incurred due to COVID-19 response and restart, as well as other operating losses or deficits incurred as a result of COVID-19 impacts on revenues and operations. Incremental operating costs could include costs such as Personal Protective Equipment, communications, additional cleaning, supplemental staffing, and additional supports for vulnerable populations."

We have confirmed that non-profit organizations within the community are eligible to be granted funds as long as the funds are granted under the terms of the Eligible Expenses outlined above.

7. **POLITICAL/PUBLIC IMPLICATIONS** –Funding assistance through such a difficult time may help ensure the success and continued operation of these organizations by dedicated groups of volunteers.
8. **OTHER COMMENTS** – The attached request from the Alix Public Library was reviewed and the categories of Donations and Gifts in Kind were found to be eligible regarding loss of revenue due to COVID-19. The total loss of revenue in these categories of \$1,952.44 is included in the list of funding requests from organizations in point 5 above.
9. **RECOMMENDATIONS** – I recommend Option #2. Council may decide to grant the Arena any amount of funding they deem appropriate at this time. Should all funds not be allocated by the 2nd Council meeting in March, you may want to go back to this or any other request that was not fully funded and provide additional dollars up to the full \$79,324.

“that the Village of Alix Council hereby grants _____ of Municipal Operating Support Transfer funds to the Alix Lion’s Club to help cover lost revenue due to COVID-19.”

“that the Village of Alix Council hereby grants _____ of Municipal Operating Support Transfer funds to the Alix Wagon Wheel Museum to help cover lost revenue due to COVID-19.”

“that the Village of Alix Council hereby grants _____ of Municipal Operating Support Transfer funds to the Alix Public Library to help cover lost revenue due to COVID-19.”

“that the Village of Alix Council hereby grants _____ of Municipal Operating Support Transfer funds to the Alix United Church Women to help cover lost revenue due to COVID-19.”



Author

Alix Lions Club
Box 35
Alix, AB T0C 0B0

January 19, 2021

Village of Alix
Box 87
Alix, Alberta T0C 0B0

Attention: Michelle White CAO

Dear Ms White:

Re: Request for MOST Funding for Alix Lions Club

As treasurer of the Alix Lions Club, I have been asked to request \$10,000 in MOST funding from the Village of Alix as the Lions Club is facing financial hardships due to the Covid-19 pandemic.

The Alix Lions Club has two sources of funding, both of which have been negatively impacted by the pandemic. Our first source of funding is rentals of the Lions Hall. I have attached administration account financial statements for April 1, 2019 to March 31, 2020 showing that we received \$1270 in hall rentals in that fiscal year. From April 1, 2020 onwards, we have only received \$250 in hall rentals as numerous events such as weddings or family gatherings were cancelled.

The second source of funding is casino funds. We received \$27,176 in casino revenue in 2019 and as of December 31, 2020 we had \$6925.71 left in our casino account. Since that time, we have issued utility and scholarship cheques so our casino account is now close to \$5500. We have enclosed our casino financial statement for April 1, 2019 to March 31, 2020 that shows that we spent \$8993.26 in casino revenue last fiscal year. These casino funds were used to pay for the utilities on the Lions Hall, \$2000 was spent granting two \$1000 scholarships to Alix Mac Grade 12 students and we made \$1575 in donations which included donations to the Alix Arena for free skating time and to the Village of Alix Rec. Department for the sleigh rides. We also awarded another \$2000 in scholarships this Fall to recent graduates of Alix Mac school.

We anticipated having another casino in the last quarter of 2021 however we were advised by AGLC in October of 2020 that due to the pandemic, we should anticipate that our casino date will be delayed for up to six months. This delay may now be more significant as casinos have been closed again in the second wave of the pandemic. This means that the Lions Club will run out of casino funds well before we receive additional casino revenue due to the pandemic. Without this revenue the Lions Club will need to consider closing the Lions Hall as we cannot pay the utilities for the Hall and stop awarding scholarships and making local donations.

Financial Statements

Alix Lions Club - Casino Account

April 1, 2019 to March 31, 2020

Assets- Lions Hall -88170

Liabilities-0

Balance as of April 1, 2019 – 21,238.78

Income

Bank Interest: 2.56

Total Income: 2.56

Expenses

Lions Hall Utilities – 4670.26

Lions Hall Insurance-748

Donations – 1575

Scholarships – 2000

Total Expenses – 8993.26

Balance as of March 31, 2020 -12,248.08

Approved by:

_____ Curt Peterson, President

_____ Mark Kenney, Treasurer

Financial Statements

Alix Lions Club - Administration Account

April 1, 2019 to March 31, 2020

Assets- 0

Liabilities-0

Balance as of April 1, 2019 -2198.59

Income

Hall Rental: 1270

Mints: 44.30

Membership Dues: 800

Total Income: 2114.30

Expenses

Meals- 229.50

Lions International Dues-581.85

District Dues-220.70

Hall Supplies-303.04

Christmas Greetings in Paper - 10

Total Expenses: 1345.09

Balance as of March 31, 2020 -2967.80

Approved by:

_____ Curt Peterson, President

_____ Mark Kenney, Treasurer

Alix Public Library
Comparative Income Statement

	Actual Jan 01, 2019 to Dec 31, 2019	Actual Jan 01, 2020 to Dec 31, 2020	Percent
REVENUE			
Grants			
Grant - Village of Alix	5,798.04	5,798.04	0.00
Grant - Province of Alberta	8,503.00	8,503.00	-0.00
Grant - Lacombe County	7,629.51	6,776.44	12.59
Grant - PRL	4,212.46	3,690.75	14.14
Total Grants	26,143.01	24,768.23	5.55
Donations	701.70	476.25	47.34
Gifts in Kind	1,726.99	0.00	0.00
Total Donations/ Fundraising	2,428.69	476.25	409.96
Book Sales	0.00	57.00	(100.00)
Library Fines	146.30	19.50	650.26
Lost Book Recovery	85.73	0.00	0.00
Printing	198.10	59.00	235.76
Miscellaneous Sales	271.44	39.25	591.57
Total Operating Revenue	701.57	174.75	301.47
Interest Income	215.50	228.24	(5.58)
Total Other Income	215.50	228.24	(5.58)
Total Revenues	29,488.77	25,647.47	14.98
TOTAL REVENUE	29,488.77	25,647.47	14.98

Hi Michelle -
Just passing this on.
Don't know if the library
is eligible - thought I'd
send info anyway.
☺
Amanda

ALIX UNITED CHURCH WOMEN

	2020	2019
REVENUE		
Catering	685	2,648
Donations	-	-
Fundraising	64	2,780
Interest Income	9	3
TOTAL REVENUE	757	5,431

2020 revenue deficit = \$4,674

I really think the UCW needs all the help they can get. These are the ladies that do our chamber lunches and cater community events, and COVID hit them hard.

They operate only on what they earn - no grants, no casino..

So ... here are their numbers for this year. Please consider them for MOST funding.

Thanks,

Arlene

ALIX FAMILY AND COMMUNITY SUPPORT SOCIETY MEETING AND AGM

January 11, 2021

AGM

- commenced at 7:03 pm, via zoom, with 8 present, including the writer, and County Councillor J. Ireland

ELECTION OF OFFICERS

-All board officers were acclaimed. G Carlson not formally on the board was nominated and elected as Secretary

BUDGET

Treasurer S. Sandell presented a budget statement for the fall of 2020 which due to transfers to Pre School Account showed a bank balance of \$27.99

The AGM terminated at 7: 19 pm

REGULAR MEETING

- regular meeting commenced at 7:20 pm

NEW BUSINESS

- a motion was passed that due to COVID restrictions, group text messages and emails be allowed for passing of motions. County Councillor Ireland suggested that any motions passed in this manner be reaffirmed at an in person meeting, passed

- a motion was discussed and passed the FCSS equipment and supplies be donated to the Wellness Centre

-a discussion was held, regards FCSS vacating the Wellness Centre. I reiterated that Council would welcome submissions and answer questions from the board if they wish

- discussion were held on applying for available Village funding

PRESENTATION

- a presentation of flowers and a heart pendant was made to G Carlson for her years of service

RESCINDING BAG LUNCH MOTION

- it was confirmed this had been covered in a previous meeting

ZOOM INTERRUPTION

- the ZOOM meeting “ timed out “ and there was some delay in getting all participants back on line.

- meeting resumed at 7:43 pm

FOOD BANK

- a motion was raised and passed to absorb the Food Bank into FCSS. The book keeping will be kept separate and financial and program reports will be delivered as per other programs Jill H and Gleena C volunteered to provide same

NEXT MEETING

-Meeting set for April 12 2021 either zoom, in person or a combination depending on COVID restrictions

Meeting adjourned at 7: 50 pm.

E.W. (ED) Cole CD
Village Councillor



VILLAGE OF ALIX

AUDIT PLANNING REPORT TO THE MEMBERS OF COUNCIL

January 26, 2021

BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.



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EXECUTIVE SUMMARY



Your BDO Audit Team

Alan Lister, CPA, CA will be the lead on the engagement team, supported by experts as deemed necessary.



Significant Audit Risks

Our audit is focused on risks specific to your business and key accounts. Specifically, we have identified the following areas on which to focus:

- ▶ Revenue Recognition



Materiality

We have determined that materiality for the current year audit will be based on revenues. Materiality is \$69,000 for the year ended December 31, 2020.



Engagement Objectives

Our overall responsibility is to form and express an opinion on the financial statements. The performance of this audit does not relieve management or those charged with governance of their responsibilities. Please see the attached engagement letter for specific details regarding the scope of our work.



Fraud Discussion

Through our planning process, and prior years' audits, we have developed an understanding of your oversight processes. We are not currently aware of any fraud affecting the Municipality. Please see Appendix C for clarification of the auditor's responsibilities for detecting fraud.

If you are aware of changes to processes or are aware of any instances of actual, suspected or alleged fraud affecting the Municipality, we request that you provide us with this information.

SIGNIFICANT AUDIT RISKS AND PLANNED RESPONSES

Based on our knowledge of the Municipality's business, our past experience, and knowledge gained from management and the Members of Council, we have identified the following significant risks; those risks of material misstatement that, in our judgment, require special audit consideration.

Significant risks arise mainly because of the complexity of the accounting rules, the extent of estimation and judgment involved in the valuation of these financial statement areas, and the existence of new accounting pronouncements that affect them. We request your input on the following significant risks and whether there are any other areas of concern that the Members of Council has identified.

AREAS OF FOCUS	RISKS NOTED	AUDIT APPROACH
Revenue Recognition	There is an inherent risk related to revenue recognition and ensuring it is recorded in the correct period.	<ul style="list-style-type: none"> • Cut-off testing will be performed to ensure all revenue is recorded in the correct period. • We will review managements' revenue recognition policy to determine it is in compliance with Public Sector Accounting Standards.
Management Override of Controls	Management is in a unique position to override or circumvent the controls in place.	<ul style="list-style-type: none"> • All manual journal entries done in the year will be reviewed using analytical procedures and vouching to supporting documents as required. • A review of the controls and processes in place will be done to identify any potential areas of concern in the control system. • We will review the design and implementation of the controls used to mitigate management override of controls.

MATERIALITY



Misstatements, including omitted financial statement disclosures, are considered to be material if they, individually or in aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in light of surrounding circumstances and include an assessment of both quantitative and qualitative factors and can be affected by the size or nature of a misstatement, or a combination of both.

Preliminary materiality was determined to be \$69,000

Our materiality calculation is based on the Municipality's preliminary results. In the event that actual results vary significantly from those used to calculate preliminary materiality, we will communicate these changes to the Members of Council as part of our year-end communication.

We will communicate all corrected and uncorrected misstatements identified during our audit to the Members of Council, other than those which we determine to be "clearly trivial". Misstatements are considered to be clearly trivial for purposes of the audit when they are inconsequential both individually and in aggregate.

We encourage management to correct any misstatements identified throughout the audit process.

APPENDICES

Appendix A: BDO audit strategy

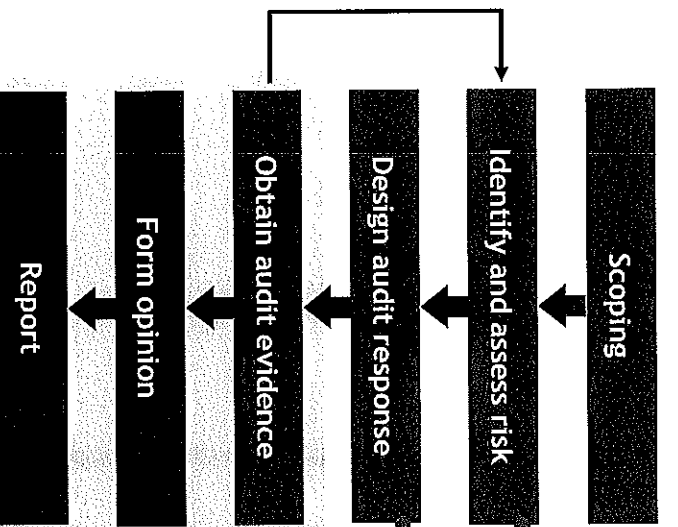
Appendix B: Independence letter

Appendix C: Responsibilities

APPENDIX A: BDO AUDIT STRATEGY

Our overall audit strategy involves extensive partner and manager involvement in all aspects of the planning and execution of the audit and is based on our overall understanding of the Municipality.

We will perform a risk-based audit which allows us to focus our audit effort on higher risk areas and other areas of concern for management and the Members of Council.



Identify and Assess Risk:
To assess risk accurately, we need to gain a detailed understanding of the Municipality's business and the environment it operates in. As well, we obtain an understanding of the system of internal control in place in order to consider the adequacy of these controls as a basis for the preparation of the financial statements, to determine whether adequate accounting records have been maintained and to assess the adequacy of these controls and records as a basis upon which to design and undertake our audit testing.

Design Audit Response:
Based on our risk assessment, we design an appropriate audit strategy to obtain sufficient assurance to enable us to report on the financial statements.
We choose audit procedures that we believe are the most effective and efficient to reduce audit risk to an acceptable low level. The procedures are a combination of testing the operating effectiveness of internal controls, substantive analytical procedures and other tests of detailed transactions.

Obtain Audit Evidence / Form Opinion / Report:
Having planned our audit, we will perform audit procedures, maintaining an appropriate degree of professional skepticism, in order to collect evidence to conclude whether or not the financial statements are presented fairly, in all material respects, in accordance with Canadian public sector accounting standards.



APPENDIX B: INDEPENDENCE LETTER

January 26, 2021

Members of the Members of Council
Village of Alix

Dear Members of Council:

We have been engaged to audit the financial statements of Village of Alix (the "Municipality") for the year ended December 31, 2020.

Canadian generally accepted auditing standards (GAAS) require that we communicate at least annually with you regarding all relationships between the Municipality and our Firm that, in our professional judgment, may reasonably be thought to bear on our independence.

In determining which relationships to report, we have considered the applicable legislation and relevant rules and related interpretations prescribed by the appropriate provincial institute/order, covering such matters as:

- Holding a financial interest, either directly or indirectly in a client;
- Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- Economic dependence on a client; and
- Provision of services in addition to the audit engagement.

We have prepared the following comments to facilitate our discussion with you regarding independence matters arising since March 18, 2020, the date of our last letter.

We are not aware of any relationships between the Municipality and our Firm that, in our professional judgment, may reasonably be thought to bear on independence that have occurred from March 18, 2020 to January 26, 2021.

We hereby confirm that we are independent with respect to the Municipality within the meaning of the Rules of Professional Conduct of the Chartered Professional Accountants of Alberta as of January 26, 2021.

This letter is intended solely for the use of members of council, management and others within the Municipality and should not be used for any other purposes.

Yours truly,

BDO Canada LLP

Chartered Professional Accountants

APPENDIX C: RESPONSIBILITIES

It is important for the Members of Council to understand the responsibilities that rest with the Municipality and its management, those that rest with the external auditor, and the responsibilities of those charged with governance. BDO's responsibilities are outlined below and within the annual engagement letter which has been provided under separate cover.

AUDITOR'S ENGAGEMENT OBJECTIVES

Our overall objective is to express an opinion as to whether the financial statements present fairly, in all material respects, the financial position, financial performance and cash flows of the Municipality in accordance with Canadian public sector accounting standards.

Year-End Audit Work

- ▶ Work with management towards the timely issuance of financial statements.
- ▶ Provide timely and constructive management letters. This will include deficiencies in internal control identified during our audit.
- ▶ Present significant findings to the Members of Council including key audit and accounting issues, any significant deficiencies in internal control and any other significant matters arising from our work.

MANAGEMENT RESPONSIBILITIES

- ▶ Maintain adequate accounting records and maintain an appropriate system of internal control for the Municipality.
- ▶ Select and consistently apply appropriate accounting policies.
- ▶ Prepare the annual financial statements in accordance with Canadian public sector accounting standards.
- ▶ Safeguard the Municipality's assets and take reasonable steps for the prevention and detection of fraud and other irregularities.
- ▶ Make available to us, as and when required, all of the Municipality's accounting records and related financial information.

AUDITOR'S RESPONSIBILITIES FOR DETECTING FRAUD

We are responsible for planning and performing the audit to obtain reasonable assurance that the financial statements are free of material misstatements, whether caused by error or fraud, by:

- ▶ Identifying and assessing the risks of material misstatement due to fraud;
- ▶ Obtaining sufficient and appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and
- ▶ Responding appropriately to fraud or suspected fraud identified during the audit.

The likelihood of not detecting a material misstatement resulting from fraud is higher than the likelihood of not detecting a material misstatement resulting from error because fraud may involve collusion as well as sophisticated and carefully organized schemes designed to conceal it.

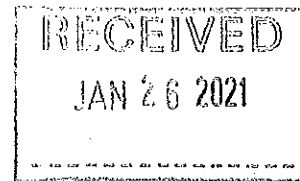


Fraud Risk Assessment Procedures

- ▶ Management's assessment of the risk that the financial statements may be materially misstated due to fraud, including the nature, extent and frequency of such assessments;
- ▶ Management's process for identifying and responding to the risks of fraud in the Municipality, including any specific risks of fraud that management has identified or that have been brought to its attention, or classes of transactions, account balances, or disclosures for which a risk of fraud is likely to exist;
- ▶ Management's communication, if any, to those charged with governance regarding its processes for identifying and responding to the risks of fraud in the Municipality; and
- ▶ Management's communication, if any, to employees regarding its view on business practices and ethical behaviour.

Response to Assessed Fraud Risks

- ▶ Inquire of management, the Members of Council, and others related to any knowledge of fraud, suspected fraud or alleged fraud;
- ▶ Perform disaggregated analytical procedures and consider unusual or unexpected relationships identified in the planning of our audit;
- ▶ Incorporate an element of unpredictability in the selection of the nature, timing and extent of our audit procedures; and
- ▶ Perform additional required procedures to address the risk of management's override of controls including:
 - Testing internal controls designed to prevent and detect fraud;
 - Testing the appropriateness of a sample of adjusting journal entries and other adjustments for evidence of the possibility of material misstatement due to fraud;
 - Reviewing accounting estimates for biases that could result in material misstatements due to fraud, including a retrospective review of significant prior years' estimates; and
 - Evaluating the business rationale for significant unusual transactions.



January 20, 2021

Village of Alix
PO Box 87
Alix, AB T0C 0B0

Attn: Mayor and Council

RE: Need for a Stronger Western Canadian Municipal Advocate

The past few years have presented convincing evidence of the continued lack of advocacy and blatant disregard at the federal level for Western Canada's needs and one of its highly significant industries that impacts us all: the natural resources industry. Our Council here at the Municipal District of Bonnyville (M.D.) is beyond frustrated with this lack of effective representation that Western Canadian municipalities receive.

Currently, our only voice at the national table is that of the Federation of Canadian Municipalities (FCM). From their website, FCM states they "...advocate for municipalities to be sure their citizens' needs are reflected in federal policies and programs. Year after year, our work benefits every municipal government and taxpayer in Canada, and our programming delivers tools that help municipalities tackle local challenges."

Question: Do you feel that FCM advocates for the needs of your municipality or western Canada?

Question: Does the annual FCM Conference agenda/tours provide relevant value for your municipality?

Question: Are the needs of western Canada different than those of eastern Canada, and if so, is it time we entertain the idea of a WCM (Western Canadian Municipalities)?

To their credit, FCM did add a Western Economic Solutions Taskforce as one of their 15 program areas. Unfortunately, this initiative – which was created to mitigate the genuine alienation and hostility western Canadian municipalities experienced at the 2019 FCM Annual Conference held in Quebec City – has not produced any real results.

Our hope is that this letter will spark the much-needed conversation and potential solution to this long-standing issue. We sincerely request that you and your Council take the time to truly reflect on the level of service you are receiving from your current federal advocate. Are they truly the federal voice advocating for your citizens and your municipality?



The M.D. and many other communities across Alberta and western Canada are proud supporters and partners of the oil and gas industry. We wish to be a part of a solution that supports industry competitiveness rather than be forced to absorb Ontario's and Quebec's concepts of crippling changes that impact our municipal sustainability.

Thank you in advance for your Council's reflection on this topic and we look forward to hearing any feedback you may have.

Yours sincerely,

A handwritten signature in black ink, appearing to read "G. Sawchuk", written in a cursive style.

Greg Sawchuk
Reeve

cc: Mr. Barry Morishita, President, Alberta Urban Municipalities Association
Mr. Paul McLaughlin, President, Rural Municipalities of Alberta

/eq



Municipal District of Spirit River No. 133

Box 389 Spirit River, Alberta T0H 3G0
E-mail: mdsr133@mdspiritriv.ab.ca

Telephone (780) 864-3500
Fax (780) 864-4303

January 27, 2021

Honourable Premier Kenney
Alberta Premier

Email: premier@gov.ab.ca

Dear Honourable Premier Kenney,

Thank you for your response to our letter regarding our position on the handling of COVID-19 restrictions. We appreciate the tenuous position the government is in when making decisions surrounding the containment of COVID-19.

The MD of Spirit River appreciates the importance of preserving life, however we also recognize that the loss of lives during the shutdown will not be limited to those who die from COVID-19.

The aftermath of the lockdown as identified in the paper *COVID-19: Rethinking the Lockdown Groupthink*, by Ari R Joffe MD ,FRCP with the Stollery Hospital, clearly outlines the massive cost both financially and to human lives if we continue with the lockdowns.

In the paper Joffe states, "... lockdowns are far more harmful to human health than COVID-19 can be." We have attached a copy of his paper.

There are numerous other Physicians and papers, including the Great Barrington Declaration (gbdeclaration.org), a statement written by three public health experts from Harvard, Stanford and Oxford, that back the findings of Joffe.

Our council wishes to publicly state that we support the governments steps to reopening the economy and choosing a balanced approach to ensure a quick return to our economy and our wellbeing. We commend the leadership role you are taking.

Sincerely,

Tony Van Rootselaar, Reeve
Municipal District of Spirit River

Cc: Honourable Tyler Shandro Minister of Health
Honourable Nate Glubish, Minister of Service Alberta
Honourable Doug Schweitzer, Minister of Jobs, Economy and Innovation
Todd Loewen, MLA Central Peace Notley
Dan Williams, MLA Peace River

NOTE: "RETHINK THE LOCKDOWN PAPER" (51 PAGES)
AVAILABLE UPON REQUEST BY E-MAIL

To all RMA and AUMA Members

AIRDRIE	MOUNTAIN VIEW COUNTY	CASTOR	RAYMOND
BEAUMONT	NEWELL, COUNTY OF	CLARESHOLM	REDCLIFF
BROOKS	NORTHERN LIGHTS, COUNTY OF	COALDALE	REDWATER
CALGARY	NORTHERN SUNRISE COUNTY	COALHURST	RIMBEY
CAMROSE	OPPORTUNITY NO. 17, M.D. OF	COCHRANE	ROCKY MOUNTAIN HOUSE
CHESTERMERE	PAINTEARTH NO. 18, COUNTY OF	CORONATION	SEDGEWICK
COLD LAKE	PARKLAND COUNTY	CROSSFIELD	SEXSMITH
EDMONTON	PEACE NO. 135, M.D. OF	DAYSLAND	SLAVE LAKE
FORT SASKATCHEWAN	PINCHER CREEK NO. 9, M.D. OF	DEVON	SMOKY LAKE
GRANDE PRAIRIE	PONOKA COUNTY	DIDSBURY	SPIRIT RIVER
LACOMBE	PROVOST NO. 52, M.D. OF	DRAYTON VALLEY	ST. PAUL
LEDUC	RANCLAND NO. 66, M.D. OF	DRUMHELLER	STAVELY
LETHBRIDGE	RED DEER COUNTY	ECKVILLE	STETTLER
LLOYDMINSTER	ROCKY VIEW COUNTY	EDSON	STONY PLAIN
MEDICINE HAT	SADDLE HILLS COUNTY	ELK POINT	STRATHMORE
RED DEER	SMOKY LAKE COUNTY	FAIRVIEW	SUNDRE
SPRUCE GROVE	SMOKY RIVER NO. 130, M.D. OF	FALHER	SWAN HILLS
ST. ALBERT	SPIRIT RIVER NO. 133, M.D. OF	FORT MACLEOD	SYLVAN LAKE
WETASKIWIN	ST. PAUL NO. 19, COUNTY OF	FOX CREEK	TABER
CROWSNEST PASS, MUNICIPALITY OF	STARLAND COUNTY	GIBBONS	THORSBY
JASPER, MUNICIPALITY OF	STETTLER NO. 6, COUNTY OF	GRIMSHAW	THREE HILLS
LAC LA BICHE COUNTY	STURGEON COUNTY	HANNA	TOFIELD
MACKENZIE COUNTY	TABER, M.D. OF	HARDISTY	TROCHU
STRATHCONA COUNTY	THORHILD COUNTY	HIGH LEVEL	TURNER VALLEY
WOOD BUFFALO, REGIONAL MUNICIPALITY OF	TWO HILLS NO. 21, COUNTY OF	HIGH PRAIRIE	TWO HILLS
ACADIA NO. 34, M.D. OF	VERMILION RIVER, COUNTY OF	HIGH RIVER	VALLEYVIEW
ATHABASCA COUNTY	VULCAN COUNTY	HINTON	VAUXHALL
BARRHEAD NO. 11, COUNTY OF	WAINWRIGHT NO. 61, M.D. OF	INNISFAIL	VEGREVILLE
BEAVER COUNTY	WARNER NO. 5, COUNTY OF	IRRICANA	VERMILION
BIG LAKES COUNTY	WESTLOCK COUNTY	KILLAM	VIKING
BIGHORN NO. 8, M.D. OF	WETASKIWIN NO. 10, COUNTY OF	LAMONT	VULCAN
BIRCH HILLS COUNTY	WHEATLAND COUNTY	LEGAL	WAINWRIGHT
BONNYVILLE NO. 87, M.D. OF	WILLOW CREEK NO. 26, M.D. OF	MAGRATH	WEMBLEY
BRAZEAU COUNTY	WOODLANDS COUNTY	MANNING	WESTLOCK
CAMROSE COUNTY	YELLOWHEAD COUNTY	MAYERTHORPE	WHITECOURT
CARDSTON COUNTY	ATHABASCA	MCLENNAN	ACME
CLEAR HILLS COUNTY	BANFF	MILK RIVER	ALBERTA BEACH
CLEARWATER COUNTY	BARRHEAD	MILLET	ALIX
CYPRESS COUNTY	BASHAW	MORINVILLE	ALLIANCE
FAIRVIEW NO. 136, M.D. OF	BASSANO	MUNDARE	AMISK
FLAGSTAFF COUNTY	BEAVERLODGE	NANTON	ANDREW
FOOTHILLS COUNTY	BENTLEY	NOBLEFORD	ARROWWOOD
FORTY MILE NO. 8, COUNTY OF	BLACK DIAMOND	OKOTOKS	BARNWELL
GRANDE PRAIRIE NO. 1, COUNTY OF	BLACKFALDS	OLDS	BARONS
GREENVIEW NO. 16, M.D. OF	BON ACCORD	ONOWAY	BAWLF
KNEEHILL COUNTY	BONNYVILLE	OYEN	BEISEKER
LAC STE. ANNE COUNTY	BOW ISLAND	PEACE RIVER	BERWYN
LACOMBE COUNTY	BOWDEN	PENHOLD	BIG VALLEY
LAMONT COUNTY	BRUDERHEIM	PICTURE BUTTE	BITTERN LAKE
LEDUC COUNTY	CALMAR	PINCHER CREEK	BOYLE
LESSER SLAVE RIVER NO. 124, M.D. OF	CANMORE	PONOKA	BRETON
LETHBRIDGE COUNTY	CARDSTON	PROVOST	CARBON

MINBURN NO. 27, COUNTY OF

CAROLINE
CHAMPION

CHAUVIN
CHIPMAN

CLIVE

CLYDE

CONSORT

COUTTS

COWLEY

CREMONA

CZAR

DELBURNE

DELIA

DONALDA

DONNELLY

DUCHESS

EDBERG

EDGERTON

ELNORA

EMPRESS

FOREMOST

FORESTBURG

GIROUXVILLE

GLENDON

GLENWOOD

HALKIRK

HAY LAKES

HEISLER

HILL SPRING

HINES CREEK

HOLDEN

HUGHENDEN

HUSSAR

HYTHE

INNISFREE

IRMA

KITSCOTY

LINDEN

LOMOND

CARSTAIRS

LONGVIEW

LOUGHEED

MANNVILLE

MARWAYNE

MILO

MORRIN

MUNSON

MYRNAM

NAMPA

PARADISE VALLEY

ROCKYFORD

ROSALIND

ROSEMARY

RYCROFT

RYLEY

SPRING LAKE

STANDARD

STIRLING

VETERAN

VILNA

WARBURG

WARNER

WASKATENAU

YOUNGSTOWN

ARGENTIA BEACH

BETULA BEACH

BIRCH COVE

BIRCHCLIFF

BONDISS

BONNYVILLE BEACH

BURNSTICK LAKE

CASTLE ISLAND

CRYSTAL SPRINGS

GHOST LAKE

GOLDEN DAYS

GRANDVIEW

GULL LAKE

HALF MOON BAY

RAINBOW LAKE

HORSESHOE BAY

ISLAND LAKE

ISLAND LAKE

SOUTH

ITASKA BEACH

JARVIS BAY

KAPASIWIN

LAKEVIEW

LARKSPUR

MA-ME-O BEACH

MEWATHA BEACH

NAKAMUN PARK

NORGLNWOLD

NORRIS BEACH

PARKLAND BEACH

PELICAN NARROWS

POINT ALISON

POPLAR BAY

ROCHON SANDS

ROSS HAVEN

SANDY BEACH

SEBA BEACH

SILVER BEACH

SILVER SANDS

SOUTH BAPTISTE

SOUTH VIEW

SUNBREAKER COVE

SUNDANCE BEACH

SUNRISE BEACH

SUNSET BEACH

SUNSET POINT

VAL QUENTIN

WAIPAROUS

WEST BAPTISTE

WEST COVE

WHISPERING HILLS

CARMANGAY

WHITE SANDS

YELLOWSTONE

I.D. NO. 04 (WATERTON)

I.D. NO. 09 (BANFF)

I.D. NO. 12 (JASPER NATIONAL PARK)

I.D. NO. 13 (ELK ISLAND)

I.D. NO. 24 (WOOD BUFFALO)

I.D. NO. 25 (WILLMORE WILDERNESS)

IMPROVEMENT DISTRICT NO. 349

KANANASKIS IMPROVEMENT DISTRICT

SPECIAL AREAS BOARD



Near, far, wherever they are.

www.MyParksWillGoOn.ca

Your parks aren't going anywhere.

Four park is not going anywhere.

You may have heard that Alberta parks will be sold off and developed for industry. Nothing could be further from the truth. All current park sites will remain fully protected and free from industrial development.

But if might get a helping hand.

Since 1932, Alberta has partnered with community groups to manage provincial parks and recreation areas from Fort McMurray to Fort Macleod and everywhere in between. Alberta Environment and Parks is continuing to work with our parks partners, including indigenous groups and grassroots organizations, who know the land best.

And maybe even a few upgrades.

Far from closing parks down, Alberta Environment and Parks is spending \$43 million improving trails and pathways and upgrading day-use facilities and campsites to make your recreation experience even better.

Because you deserve to enjoy your land.

Albertans have fostered a common connection to the land for hundreds of years. It is a part of who we are and we all have a shared interest in protecting and sustaining our province.

My Parks Will Go On is an initiative by the
United Conservative Party Caucus. 780.644.2297

How many parks are being sold?

None.

Myth: 37% of parks in Alberta will be removed from the system
Fact: The Alberta parks system has been assessed and 164 sites have been proposed for potential partnerships. These partnerships could include municipalities, community groups, Indigenous groups, and not-for-profits.

Myth: Parks will have their protected area status removed.

Fact: All 164 locations remain protected under the ownership and jurisdiction of Alberta Environment and Parks.

Myth: These changes will result in lost recreation opportunities

Fact: Parks will remain accessible for recreation and enjoyment.

Myth: Partnerships will lead to for-profit development.

Fact: Partnerships have been an essential part of our provincial parks system for nearly 90 years. Partners help enhance visitor experience, connect us to nature, and conserve our natural and cultural heritage.

Myth: There's no evidence that partnerships lead to cost savings

Fact: Partnerships do result in cost savings, but that is not their primary purpose. Partners provide exceptional value to the conservation and visitor experience at their sites.



Take our survey and learn more
www.MyParksWillGoOn.