

**Town of Vermilion
Regular Council
Tuesday, August 12, 2025 at 6:00 P.M.**

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10.1. Pursuant to Part 1, Section 30(1) of the Access to Information Act
disclosure harmful to economic and other interests of a public body.

11. ADJOURNMENT

**TOWN OF VERMILION
MINUTES OF REGULAR MEETING OF COUNCIL
HELD ON TUESDAY, JULY 15, 2025, AT 6:00 P.M.**

PRESENT

IN PERSON:

Deputy Mayor Joshua Rayment
Councillor Robert Snow
Councillor Kirby Whitlock
Councillor Kevin Martin
Councillor Robert Pulyk
Chief Administrative Officer Shannon Harrower
Director of Infrastructure and Planning Services Robert Dauphinee
Manager of Economic Development Mary Lee Prior
Infrastructure and Planning Administrative Assistant Madison Barrett
Executive Assistant Shannon Kennedy

VIA ZOOM

Councillor Paul Conlon

REGRETS

Director of Community Services Michael van der Torre

1. CALL TO ORDER

Deputy Mayor Joshua Rayment called the meeting to order at 6:00 p.m.

2. ADOPTION OF AGENDA

Moved by Councillor Robert Snow "That the Agenda be approved as amended."
CARRIED.

Public Hearing:

4.1. Removal of the Municipal Reserve Designation at 6:15 p.m.

Delegation:

5.1. Dawn Riley of Focus Society moved to 6:45 p.m.

Closed Session:

12. Pursuant to Part 1, Section 30(1) of the Access to Information Act
Disclosure harmful to economic and other interests of a public body

3. ADOPTION OF THE PREVIOUS MINUTES

3.1. Minutes of Regular Meeting of Council – June 24, 2025

Moved by Councillor Robert Pulyk "That the Minutes of the Regular Meeting of Council of June 24, 2025, be approved as presented." **CARRIED.**

4. PUBLIC HEARING

4.1. Removal of the Municipal Reserve Designation on Lot 8 MR, Block 6, Plan 802 2872

Deputy Mayor Joshua Rayment called the public hearing to order at 6:15p.m.

Planner & Development Officer Allan Wilson confirmed that the public hearing had been advertised and notice had been provided in accordance with the Municipal Government Act Legislation as well as the Town of Vermilion's Alternative Methods for Advertising Statutory Notices Bylaw No. 11-2018.

Planner & Development Officer Allan Wilson summarized the purpose of the public hearing and confirmed that no written submissions had been received.

Deputy Mayor Joshua Rayment called upon those persons wishing to speak on the proposed removal of the Municipal Reserve designation.

John D, Brecknock spoke in opposition.
Doreen McRobert spoke in opposition.

Deputy Mayor Joshua Rayment thanked all presenters for their comments and declared the public hearing closed at 6:26 p.m.

Moved by Councillor Robert Pulyk “That the Council of Vermilion, duly assembled, resolves the following:

1. That the Registrar of Land Titles be and is hereby requested to remove the designation of Municipal Reserve from Lot 8MR, Block 6, Plan 802 2872; and

2. That the Chief Administrative Officer be directed to notify the Registrar that the provisions of Division 9 of Part 17 of the Municipal Government Act, R.S.A. 2000, as amended, have been complied with.” **CARRIED.**

MOTION# 25/07/99

5. **DELEGATIONS**

Focus Society – Dawn Riley

Dawn Riley from the Vermilion Focus Society provided an update on the FOCUS Transportation Service which launched on February 11, 2025, and currently operates every Tuesday and Thursday. This vital service offers scheduled transportation to over fourteen (14) designated stops within the community, supporting individuals who face challenges accessing reliable transportation.

Thanks to the generous support of community sponsors and donors, the FOCUS Transportation Service has been able to offer rides at an affordable rate of just \$5 one-way. According to outcome measurement surveys, the service has received a 90% satisfaction rate from riders—a strong testament to its value and impact.

Local businesses continue to show their support and have expressed interest in partnering with the Focus Society on future initiatives. In addition, the FOCUS Transportation Service will be available throughout the Vermilion Fair, ensuring that community members who might otherwise miss out will have reliable access to the event.

6. **NEW BUSINESS**

6.1. 2025 WTP Pump & Header Replacement Project – Request for Decision

Moved by Councillor Robert Snow “That Council for the Town of Vermilion award the 2025 Water Treatment Plant (WTP) Header Replacement Tender to Aquatech Canadian Water Services Inc. for the total proposed bid price of \$103,141.00 plus GST.” **CARRIED.**

MOTION# 25/07/100

6.2. Substance Use Policy – Request for Decision

Moved by Councillor Kevin Martin “That Council for the Town of Vermilion approve the Substance Use Policy No. 25-14 as presented.” **CARRIED.**

MOTION# 25/07/101

7. **COMMITTEE REPORTS**

7.1. Parks, Recreation, Culture and Environment – Minutes of March 31, 2025.

Accepted as Information.

8. **FINANCIAL**

8.1. Accounts Payable for the period of June 20 – July 10, 2025

Accepted as Information.

9. **MANAGEMENT REPORTS**

Management for the Town of Vermilion presented their reports.

Accepted as Information.

10. **COUNCIL ROUND TABLE**

Council for the Town of Vermilion presented their reports.

Accepted as Information.

11. **CORRESPONDENCE**

11.1. County of Vermilion River – Understanding your 2025 Tax Notice

North Saskatchewan Watershed Alliance – Annual Report

11.2. Vermilion River Regional Alliance Annual General Meeting – April 3, 2025

11.3. Police Review Commission Status Update

11.4. Vermilion & District Chamber of Commerce – Minutes of May 5, 2025

11.5. Vermilion & District Chamber of Commerce – Minutes of June 9, 2025

11.6. Vermilion & District Chamber of Commerce – June 11, 2025 Special Board Meeting

11.7. Vermilion & District Housing Foundation – Minutes of May 29, 2025

Accepted as Information.

Moved by Councillor Kevin Martin “That Council for the Town of Vermilion send a letter to the County of Vermilion River in response to their correspondence dated June 24, 2025.”

CARRIED.

MOTION# 25/07/102

12. **CLOSED SESSION**

Pursuant to Part 1, Section 30(1) of the Access to Information Act
Disclosure harmful to the economic and other interests of a public body

Moved by Councillor Kevin Martin “That Council for the Town of Vermilion move into Closed Session at 7:15 p.m.” **CARRIED.**

MOTION# 25/07/103

Councillor Paul Conlon, Infrastructure and Planning Administrative Assistant Madison Barrett and Executive Assistant Shannon Kennedy left the meeting at 7:22 p.m.

Moved by Councillor Robert Snow “That Council for the Town of Vermilion revert back to the Regular Meeting of Council at 7:54 p.m.” **CARRIED.**

MOTION# 25/07/104

Moved by Councillor Robert Snow “That Council for the Town of Vermilion enter into an agreement with Upper Edge Oilfield Services for the development of Lots 3 & 4 in the Yellowhead Business Park along 42nd Avenue and approve the sale of the lands as is for the purchase price of \$82,500 plus GST.” **CARRIED**

MOTION# 25/07/104

Moved by Councillor Kevin Martin “That Council for the Town of Vermilion enter into an agreement with Upper Edge Oilfield Services to level and grade lots 10, 11, 12 and 13 in the Yellowhead Business Park along 45th Street.” **CARRIED**

MOTION# 25/07/105

13. **ADJOURNMENT**

AGENDA ITEM #3.1.

Being the Agenda matters concluded, the meeting adjourned at approximately 8:05 p.m.

READ AND CONFIRMED ON THIS 12th DAY OF August 2025 A.D.

Chief Administrative Officer

Deputy Mayor

REQUEST FOR DECISION

SUBJECT

Recognized Leave Policy No. 25-09

RECOMMENDATION

That Council for the Town of Vermilion approve the Recognized Leave Policy No. 25-09 as presented.

BACKGROUND

The Recognized Leave Policy outlines the conditions under which employees are authorized to take time off from work. Due to ongoing confusion regarding vacation accrual and the unlimited carry-forward of vacation hours, administration has deemed it necessary to revise the policy to establish a clearer and more consistent process.

Previously, vacation allotments were based on an April-to-May cycle, which created confusion at year-end, as the Municipality operates on a January-to-December calendar. Under the revised policy, vacation entitlement will now be allocated at the start of each calendar year, effective January 1, based on an employee's years of service or terms outlined in their employment contract. This change aims to eliminate inconsistencies in vacation accruals and ensure accurate reflection on employees' pay stubs.

IMPLICATIONS

Revising the Recognized Leave Policy will streamline the payroll process by reducing administrative steps and eliminating the need for manual adjustments. It will also provide employees with greater clarity and transparency regarding their available vacation hours, supporting more accurate planning and tracking of time off.

ATTACHMENTS

1. Recognized Leave Policy No. 25-09

POLICY 25-09	Recognized Leave
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DATE OF ADOPTION:	June 24, 2025	MOTION NUMBER:	25/06/90
DATE OF AMENDMENT:	August 12, 2025	DEPARTMENT:	Corporate Services

PURPOSE

To establish the parameters under which Employee's are authorized to take periods of time off from work.

DEFINITIONS

Administration is the administrative Employees of the Town of Vermilion.

Banked Time is earned time off in lieu of overtime pay.

CAO is the Chief Administrative Officer for the Town of Vermilion.

Call in Pay is compensation provided to Employee's when they are called into work, regardless of whether or not they have been on standby.

Code is the Employment Standards Code in the Province of Alberta.

COLA is the Cost of Living Adjustment.

Contract is the employment contract or letter of offer for employment with the Town of Vermilion provided to existing or potential employees of the Town of Vermilion.

Director is a person employed by the Town of Vermilion who is in charge of an activity, department or organization, as delegated by the CAO.

Employee is an employee of the Town of Vermilion.

Employee Benefits are benefits provided to an Employee that are paid by the Employee.

Employer is the Town of Vermilion in the Province of Alberta.

Employment offer is the letter of offer for employment with the Town of Vermilion provided to existing or potential employees of the Town of Vermilion.

Manager is a person employed by the Town of Vermilion who is in charge of an activity, department or organization, as delegated by the CAO.

Long Term Disability Insurance Plan is an insurance plan offered to Employee's by the Town of Vermilion. Enrollment is optional and benefits are payable to Employee's when they have exceeded the allotments under the Weekly Indemnity Insurance Plan.

Immediate Family is a mother, mother-in-law, father, father-in-law, sister, sister-in-law, brother, brother-in-law, child, grandparent, niece, nephew, fiancée or adopted child.

Non-Immediate Family is an aunt, uncle, cousin, friend, colleague.

Probationary Employee is an employee on a trial basis for a specified period of time as outlined in their offer of employment and/or employment contract.

Protected Family Illness Leave is a leave of absence provided to Employee's to take time off for an illness that interrupts the course of their day to day life to focus on their health or the health of their family members, including but not limited to: Alzheimer's Disease; Aortic Surgery; Aplastic Anaemia; Bacterial Meningitis; Benign Brain Tumour; Blindness; Cancer (life threatening); Coma; Coronary Artery Bypass Surgery; Deafness; Heart Attack; Heart Valve Replacement; Kidney Failure; Loss of Independent Existence; Loss of Limbs; Loss of Speech; Major Organ Failure on Waiting List; Major Organ Transplant; Motor Neuron Disease; Multiple Sclerosis; Occupational HIV; Paralysis; Parkinson's Disease; Severe Burns; and Stroke.

Medical Certificate is a certificate from a doctor confirming the state of an Employee's health.

Regular Rate of Pay is the rate applicable to an Employee as per their offer of employment and/or employment contract.

Regulated Benefits are benefits provided to an Employee that are cost shared.

Shared Benefits are benefits provided to an Employee that are paid by the Employer.

Standby Pay is compensation provided to Employee's when they are required to be on standby, regardless of whether or not they are called into work.

Supervisor is the person who directly oversees a Member of Council or Administration.

Town is the Town of Vermilion in the Province of Alberta.

Town Business is professional services rendered for or on behalf of the Town of Vermilion.

Weekly Indemnity Insurance Plan is an insurance plan offered to Employee's by the Town of Vermilion. Enrollment is optional and benefits are payable only while an Employee is disabled and under the treatment of a physician legally licensed to practice medicine.

SCOPE

This policy applies to all Employees of the Town of Vermilion.

TASK	TITLE OR DEPARTMENT OF PERSON RESPONSIBLE
APPROVAL OF POLICY & AMENDMENTS	Council
HANDLING INQUIRIES & COMMUNICATING POLICY	Chief Administrative Officer
MONITORING REVIEWS & IMPLEMENTATION	Director of Corporate Services

GUIDING PRINCIPLES

- This policy hereby rescinds the Employment Compensation and Benefits Policy dated December 20, 2022 – Council resolution 22/12/111.
- **Vacation Leave**
 - Employee's earn paid annual vacation leave in accordance with their employment offer and/or contract. In the absence of vacation specifications within their employment offer and/or contract, vacation leave shall be in accordance with the following:
 - One (1) to four (4) years of service
 - Three (3) weeks
 - Five (5) to eleven (11) years of service
 - Four (4) weeks
 - Twelve (12) to nineteen (19) years of service
 - Five (5) weeks
 - Twenty (20) years of service
 - Six (6) weeks
 - Managers and Directors earn paid annual vacation leave in accordance with their employment offer and/or contract. In the absence of vacation specifications within their employment offer and/or contract, vacation leave shall be in accordance with the following:
 - One (1) to five (5) years of service:

- Five (5) weeks
 - Six (6) years of service:
 - Six (6) weeks
 - Vacation entitlement is calculated on an annual basis beginning on January 1 and concluding on December 31 of each year.
 - Vacation requests for a period of five (5) consecutive business days or longer must be submitted by April 1 of each year to the Employee's Manager, Director and/or the CAO, as the case may be.
 - Vacation time is pro-rated based on an Employee's start date unless otherwise specified in an Employee's employment offer and/or contract. In the case of half day increments, administration will round up or down as required.
 - An Employee's Manager, Director and/or the CAO may approve vacation before an Employee is eligible under their employment contract or this policy, provided that the vacation days are deducted from their entitlement when they become eligible.
 - One (1) week of vacation may be carried forward annually. Any additional vacation carry forward must be pre-approved by the Employee's Manager, Director and/or the CAO, as the case may be. Employees must provide notice to the payroll officer of their intent to carry forward vacation by November 30 of each year.
 - Upon resignation and/or termination of an Employee's employment with the Town, vacation is paid out in accordance with the minimum requirements as outlined in the Employment Standards Code, as amended from time to time.
- **Sick Leave**
 - Employee's who have been employed for a minimum of twelve (12) consecutive months shall be entitled to twelve (12) work days of sick leave with pay per calendar year if not specified within their employment offer and/or contract.
 - Sick leave shall be extended to an Employee ill at work and/or requiring time off for the purposes of attending a dental, physiotherapy, optical, or medical appointment or to provide care for their spouse and/or dependents experiencing an illness.
 - Employee's who have successfully completed their probationary period will begin to accrue one (1) work day of sick leave with pay per month thereafter.
 - Employee's who have reached their annual allotment of sick leave in a calendar year must utilize Banked Time or Vacation Time thereafter. Employee's may not submit for sick leave if their annual allotment has been utilized.
 - Sick leave does not accrue year over year nor is it paid out at year end, upon resignation, retirement or termination.

- Employee's on sick leave in excess of three (3) consecutive work days must provide a Medical Certificate from a qualified Physician or Surgeon to their Supervisor. The Medical Certificate shall be filed in the Employee's file with Human Resources thereafter.
- **Weekly Indemnity Disability**
 - In the event that an Employee requires sick leave for a period exceeding seven (7) consecutive work days, the Employee must submit for benefits under the Town's Weekly Indemnity Insurance Plan.
 - In the event that an Employee requires leave as a result of an accident and/or injury that was not sustained through the course of their employment with the Town, the Employee may submit for benefits under the Town's Weekly Indemnity Insurance Plan.
 - Vacation entitlement continues to accrue while an Employee is on leave under the Weekly Indemnity Insurance Plan.
- **Long Term Disability**
 - In the event that an Employee requires sick leave for a period exceeding seven (7) consecutive work days and is ineligible for the Town's Weekly Indemnity Insurance Plan or has exceeded the maximum allotments under the Town's Weekly Indemnity Insurance Plan, an Employee may claim benefits under the Town's Long Term Disability Insurance Plan.
 - Employee's on leave under the Long Term Disability Insurance Plan are entitled to continue to receive Benefits for a period of one (1) year plus one (1) month per year of service provided that the Employee remits payment for their portion of the benefit cost.
 - Vacation entitlement will not accumulate while an Employee is on Long Term Disability.
- **Special Leave**
 - Employee's may request to be granted special leave without loss of salary or benefits upon approval by their Supervisor as follows:
 - Up to two (2) days for the administration of an estate when the Employee has been designated the executor of an estate for the deceased;
 - Up to five (5) days in the event of a Family Illness for a spouse, partner, child, mother or father;
 - Up to two (2) days to be present at the birth and/or adoption of their child; and
 - Up to one (1) day to attend the formal hearing if the Employee is applying to become a Canadian Citizen.

- While Employee's may request to be granted special leave as necessary, the maximum annual allotment shall not exceed ten (10) calendar days.
- While Employee's may request Protected Family Illness Leave as necessary, the maximum annual allotment shall not exceed ten (10) calendar days.

- **Designated Holidays**

- Employee's shall be entitled to paid time off for the following holidays:
 - New Years Day;
 - Family Day;
 - Good Friday;
 - Victoria Day;
 - Canada Day;
 - Labour Day;
 - Thanksgiving Day;
 - Remembrance Day;
 - Easter Monday;
 - Heritage Day;
 - Boxing Day;
 - Christmas Day; and
 - Any other day proclaimed a holiday by the Federal Government, Provincial Government or Town of Vermilion Council.
- If an Employee is absent from a scheduled working day immediately prior to or following a Statutory Holiday, no payment shall be made for the Statutory Holiday unless the absence is covered by a medical certificate or authorized leave of absence.
- If a Statutory Holiday falls on a Sunday or Saturday that is a non-working day, the Employee is entitled to and shall be granted a holiday with pay on the working day immediately preceding or following the Statutory Holiday or the Employee shall receive an alternate day off with pay at the mutual convenience of the Employee and the Employer.
- The Town offers their Employee's three (3) additional paid days off over the Christmas Holiday between Boxing day and New Years day. For those Employees who are required to work during that time, three (3) additional paid days off will be allotted for use at their discretion.

- **Earned Time Off**

- In lieu of overtime pay, Employee's may bank their earned time off in accordance with administrative policy 25-07.

- Earned time off is intended to help Employee's balance their personal and work lives by allowing for paid time off to:
 - Conduct personal business;
 - Attend appointments; and
 - Meet familial responsibilities.
- **Maternity and/or Parental Leave**
 - Employees are eligible for maternity and/or parental leave if they have been employed at least ninety (90) days with the Town.
 - Employees can take time off work without pay for maternity and/or parental leave without risk of losing their job.
 - Employees with less than ninety (90) days of employment may still be granted leave however the Town is not required under employment legislation to grant them leave.
 - The Town shall not discriminate against, lay off, or terminate an Employee, or require them to resign, because of pregnancy or childbirth.
 - Employees on maternity and/or parental leave are considered to be continuously employed, for the purposes of calculating years of service.
 - Employees must provide six (6) weeks notice to the Town of their intention to take maternity leave and/or parental leave so as to allow the municipality to make the necessary arrangements for accommodation and to ensure adequate staffing solutions.
 - Submission of a request for maternity and/or parental leave shall be accompanied by the appropriate documentation, as required by the CAO.
 - Employees may choose to continue their benefit package through Sunlife Financial during their leave provided that the Employee continues to pay the Employee portion of the monthly premium.
 - If both parents work for the Town, the Town is not required to grant leave to both Employees at the same time.
 - Length of leave is as follows:
 - Birth mothers may take up to sixteen (16) consecutive weeks of unpaid maternity leave.
 - Leave can start any time within the thirteen (13) weeks leading up to the estimated due date and no later than the date of birth.
 - If pregnancy interferes with the Employee's job performance during the twelve (12) weeks before their due date, the Town may require that the Employee start maternity leave earlier by notifying the Employee in writing.
 - Birth mothers must take at least six (6) weeks off after birth for health reasons, unless:
 - The Town agrees to an early return to duties; and

- The Employee provides a medical certificate stating that the return to work will not endanger their health.
- Pregnancies that end other than in a live birth are subject to the regulations of the Employment Standards Code.
- Employees must give the Town four (4) weeks written notice before they are to return to work, or to advise that they will not be returning to work after their leave ends. Failure to provide notice may result in disciplinary action, up to and including, termination.
- Annual vacation earned prior to leave must be taken within the year it was allotted. If this time falls while the Employee is on leave, the Employee must take the vacation time prior to the commencement of their leave, or get approval from the Town to take the vacation time at a later date.
- **Jury Duty**
 - Employees selected for jury duty must provide the CAO with as much advance notice as is possible. Advance notice shall be accompanied by a copy of the summons for jury duty.
 - Jury duty leave is unpaid.
 - Any Employee who is required to appear in a court of law as a plaintiff, defendant, or witness shall not be eligible for a paid leave of absence. In these instances, the Employee may use vacation time or submit a request for an unpaid leave of absence.
- **Bereavement Leave**
 - Employee's are eligible for bereavement leave following successful completion of their probationary period.
 - Employee's shall be granted bereavement leave as follows:
 - Five (5) days with pay for Immediate Family; and
 - One (1) day with pay for Non-Immediate Family.
- **Leave of Absence**
 - Leaves of absence are authorized only by the CAO and must be requested in writing at least sixty (60) days prior to the time requested for leave, which shall be without pay except in situations of an unforeseen or emergency nature, in which case the employee's request shall be made as soon as they become aware of the situation which prompted the request for a leave of absence.

ELIGIBILITY

- The provisions within the Employment Standards Code, as amended from time to time, shall supersede this policy in the event of a conflict.

ROLES & RESPONSIBILITIES

- Supervisors must ensure that their Employee's are not exceeding the maximum allotments under this policy.

POLICY 25-15	PUBLIC PARTICIPATION
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DATE OF ADOPTION:		MOTION NUMBER:	
DATE OF AMENDMENT:		DEPARTMENT:	Administration

PURPOSE

To establish the ways in which the Town of Vermilion shall engage municipal stakeholders and to ensure that the Town of Vermilion achieves a consistent, effective and efficient public participation process that adheres to the public engagement requirements under the Municipal Government Act and any other applicable legislation.

DEFINITIONS

CAO is the Chief Administrative Officer for the Town of Vermilion.

Employee is an employee of the Town of Vermilion.

Employer is the Town of Vermilion.

MGA is the Municipal Government Act, RSA 2000, c M-26, as amended from time to time.

Public means any resident, landowner or stakeholder within the Town of Vermilion who has an interest in or is affected by a Town of Vermilion decision or outcome.

Town is the Town of Vermilion in the Province of Alberta.

Town Business is professional services rendered for or on behalf of the Town of Vermilion.

SCOPE

This policy applies to All Members of Council and/or all Employees of the Town of Vermilion.

TASK	TITLE OR DEPARTMENT OF PERSON RESPONSIBLE
APPROVAL OF POLICY & AMENDMENTS	Council
HANDLING INQUIRIES & COMMUNICATING POLICY	Chief Administrative Officer
MONITORING REVIEWS & IMPLEMENTATION	Chief Administrative Officer

GUIDING PRINCIPLES

- **Public Engagement**
 - The Town will engage the public by applying the most suitable method amongst those described in Schedule A, attached hereto.
 - Schedule A outlines the degree of public involvement and levels of participation based on the scope, timeframe, resources and level of complexity of a particular project and/or endeavor.
 - The Town is committed to informing its residents and notifying the public of matters requiring their participation.
- **Core Values**
 - *Responsibility*
 - Creating a viable and sustainable community between the Town, residents, landowners, business owners and stakeholders within our municipal boundary.
 - *Public Participation*
 - Meaningful engagement practices that support community values, perspectives and experiences that foster strong relationships between the Town and its residents.

- *Proactive, timely and transparent*
 - Initiation of conversations, seeking input and providing feedback to the public on information gathered and how it shapes the decisions of the Town.
- *Consistent and accessible*
 - Utilizing clear and simple methods to carry out meaningful conversations to ensure people feel heard and know their input is valued.
- *Innovation and improvement*
 - Using best practices, tools and tactics based on recognized approaches to public participation and evaluation of process.

SCHEDULE “A”

INFORM	INPUT	LISTEN	COLLABORATE	EMPOWER
Provide the public with balanced and objective information to assist them in understanding problems, alternatives, opportunities, and/or solutions.	Obtain feedback from citizens and stakeholders to test ideas and/or concepts, clarify issues, and identify possible solutions.	Create opportunities for Town staff, citizens, and stakeholders to enter a dialogue together to explore each others’ perspectives, goals, plans, concerns, expectations and possible situations.	Partner with citizens and stakeholders in each aspect of the decision-making process, including development of alternatives, recommendations and preferred solutions.	Delegate some or all aspects of decision making to citizens and stakeholders.
IMPLEMENTATION				
Provide ways and opportunities to communicate with the community in print and digital means.	Provide ways and opportunities to collect input from the public with the assurance that their input will be considered in the decision-making process.	Provide ways and opportunities to engage the public in conversations with assurance that their ideas, concerns, and aspirations will be reflected in the alternatives developed.	Provide ways and opportunities for the public to contribute directly through advice, developing solutions and alternatives, and making recommendations regarding decisions or outcomes.	Provide opportunities to the public to make decisions with assurances that they will be implemented.
EXAMPLES				
Advertising, website, fact sheets, social media, brochures, etc.	Public surveys, comment cards, public meetings, open houses, etc.	Workshops, focus groups, one on one conversations, discussion boards, etc.	Citizen advisory committees, working groups, steering committees, etc.	Authorized committees, voting, citizen juries, etc.

POLICY 25-16	PRIVACY
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DATE OF ADOPTION:		MOTION NUMBER:	
DATE OF AMENDMENT:		DEPARTMENT:	Administration

PURPOSE

To protect the privacy and confidentiality of Personal Information that is in the custody or under the control of the Town of Vermilion in accordance with the Access to Information and Protection of Privacy Acts, as amended from time to time.

DEFINITIONS

CAO is the Chief Administrative Officer for the Town of Vermilion.

Collection means to gather, acquire, receive or obtain Personal Information. It includes activities where individuals respond through interviews, questionnaires, surveys, polling or by completing forms. The Collection may be in writing, audio, or videotaping, electronic data entry or other such means.

Councillor is an elected official for the Town of Vermilion.

Disclosure means to release, transmit, reveal, expose, show, provide copies of, tell the contents of, or give Personal Information by any means to an individual. It includes oral transmission of information by phone, in person, on paper, electronic transmission, data transfer, on the internet or any other format.

Employee is an employee of the Town of Vermilion.

Employer is the Town of Vermilion.

Member of Council is an individual elected to office pursuant to the Municipal Government Act (MGA) who serves as an elected official for the Town of Vermilion.

Personal Information is any information about an individual. This includes, without limitation, names, telephone numbers and addresses, age, sex, sexual orientation, marital status, family status, race, nationality, ancestry, or place of origin, colour, religious or political beliefs, fingerprints, other biometric information, information about health and health care history, education, financial activities, employment or criminal history, personal opinions or views of the individual, views or opinions of another person about the individual, and tax information.

Record is information in any form and includes notes, images, audiovisual recordings, letters, papers and any other information that is written, in print and/or photographed.

Town is the Town of Vermilion in the Province of Alberta.

SCOPE

This policy applies to All Members of Council and/or all Employees of the Town of Vermilion.

TASK	TITLE OR DEPARTMENT OF PERSON RESPONSIBLE
APPROVAL OF POLICY & AMENDMENTS	Council
HANDLING INQUIRIES & COMMUNICATING POLICY	Chief Administrative Officer
MONITORING REVIEWS & IMPLEMENTATION	Chief Administrative Officer

GUIDING PRINCIPLES

- The Town recognizes that the privacy and confidentiality of Personal Information is imperative. The Town pledges to treat the Personal Information of all persons with respect and privacy and in accordance with the Access to Information and Protection of Privacy Acts.
- Administration shall ensure that Employees receive appropriate privacy training as it relates to each position that comes in contact with Personal Information.
- Employees and Members of Council shall respect the confidentiality of Personal Information and comply with their department's information control and security systems.
- The Town of Vermilion shall make all reasonable efforts to ensure that the Employees and Members of Council understand the purpose for which personal information is being collected, used and/or disclosed and the need for this collection, use and/or disclosure.
- The Town collects and maintains different types of personal information concerning Employees, including but not limited to the following:
 - Resumes and job applications;
 - References and other checks including, but not limited to driver's abstract checks and criminal record checks; screening and interview notes;

- Photographs and video;
- Letters offering and accepting employment;
- Payroll information including, but not limited to social insurance number, pay cheque deposit information, and RRSP/Pension information;
- Wage and benefit information;
- Forms relating to the application for, or in respect of changes to, employee health and welfare benefits including short and long-term disability, medical and dental care, modified work offers or employee leave, and;
- Beneficiary and emergency contact information.
- The Town shall not, as a condition of the supply of a program, product or service, require an individual to consent to the collection, use and/or disclosure of Personal Information beyond that required to fulfill the explicitly specified and legitimate purpose.
- The Town shall use and disclose an individual's Personal Information only:
 - For the purpose for which it was collected or for a use consistent with that purpose;
 - For other purposes for which the Town has written consent from the individual; and
 - For other purposes where the Town is required or permitted to do so by law.
- The Town of Vermilion may use or disclose information without consent of the individual when:
 - Contacting a next of kin in the event of an emergency;
 - An emergency exists that threatens an individual's life, health or security;
 - The information is publicly available;
 - Complying with valid legal processes such as search warrants, subpoenas or court orders;
 - The organization has reasonable grounds to believe the information could be useful when investigating a contravention of a federal, provincial, or foreign law and information is used for that investigation;
 - The information is for statistical or research;
 - Necessary to protect the mental or physical health or safety of any individual;
 - Providing a routine release of information when the information is a statutory requirement, information that is requested on a regular basis, and/or LAFOIP expectations apply to the Record of information.
- Any written or verbal requests for access to information that is not part of a routine release shall be directed to the Chief Administrative Officer.
- The Town shall make every effort to allow a person access to their own Personal Information to verify, update and correct it.

Protection and Retention of Personal Information

- The Town shall protect Personal Information by making reasonable security arrangements. Personal Information shall be protected from unauthorized access, use, Disclosure or destruction through a system of administrative, physical, and technical controls including, but not limited to:
 - Restricting access to Personal Information that is stored in an electronic format to authorized persons by requiring login credentials;
 - Storing Personal Information in locations which are not generally accessible to members of the general public;
 - Securing the rooms and filing cabinets that contain Personal Information during those times in which an authorized person is not present.
- Collection of Personal Information shall be done in a confidential manner to minimize the risk of disclosing sensitive Personal Information to third parties.
- Any loss of Personal Information or inadvertent Disclosure of Personal Information shall, whenever possible be reported to the individual(s) whose information has been lost or disclosed.

ROLES & RESPONSIBILITIES

- Employees must:
 - Report any breaches of privacy to their immediate supervisor in accordance with their applicable departmental procedures. Once reported, supervisors will confirm that a breach of privacy has occurred and will contact the Chief Administrative Officer to report the breach. Supervisors are responsible for preventing further breaches of Personal Information upon notification, including retrieval of records from an unauthorized recipient. In the event of a high-level breach, the Chief Administrative Officer will lead an official investigation.

REQUEST FOR DECISION

SUBJECT

Economic Development Committee Structure Bylaw

RECOMMENDATION

That Council for the Town of Vermilion give first reading to the Economic Development Bylaw No. 4-2025, being a bylaw for the purpose of creating an Economic Development Advisory Committee whom will provide recommendations to Council on all matters of economic development within the Town of Vermilion in the Province of Alberta.

That Council for the Town of Vermilion give second reading to the Economic Development Bylaw No. 4-2025, being a bylaw for the purpose of creating an Economic Development Advisory Committee whom will provide recommendations to Council on all matters of economic development within the Town of Vermilion in the Province of Alberta.

That Council for the Town of Vermilion introduce for third reading the Economic Development Bylaw No. 4-2025, being a bylaw for the purpose of creating an Economic Development Advisory Committee whom will provide recommendations to Council on all matters of economic development within the Town of Vermilion in the Province of Alberta.

That Council for the Town of Vermilion give third and final reading to the Economic Development Bylaw No. 4-2025, being a bylaw for the purpose of creating an Economic Development Advisory Committee whom will provide recommendations to Council on all matters of economic development within the Town of Vermilion in the Province of Alberta.

BACKGROUND

The purpose of the Economic Development Advisory Committee is to consider/recommend actions and propose policies that are in alignment with the Economic pillar of sustainability as set out in Council's Strategic Plan, Economic Priority Areas and Strategic Goals as identified by Council and within the parameters set out by Council. The Economic Development Advisory Committee has been established by the Town of Vermilion.

The Economic Development Advisory Committee shall assist Administration and Council with the implementation of the strategic objectives related to Economic Development as well as create a formal Business Retention Program with input from key organizations and businesses within the community.

IMPLICATIONS

Creating a formal Economic Development Advisory Committee (EDAC) can significantly enhance our community's ability to plan and execute strategic economic initiatives. The committee can bring together stakeholders from diverse sectors—government, business, education, and non-profits—to provide informed guidance and coordinated input on local economic priorities. This structure helps ensure that decisions are data-driven and reflective of the community's actual needs and opportunities. It also increases transparency and accountability in economic planning, as the committee can offer a consistent forum for reviewing development proposals, assessing their impact, and advising municipal leaders accordingly.

The implications of establishing an EDAC also extend to building long-term economic resilience and competitiveness. By institutionalizing collaboration and regular dialogue among businesses and organizations, the committee can help identify emerging trends, mitigate potential risks, and proactively pursue investment opportunities. Moreover, having a formal advisory body lends credibility to funding applications and regional partnerships, as it demonstrates a clear governance framework and strategic intent. Over time, this can lead to more effective use of public resources, stronger community engagement, and a more inclusive and sustainable approach to economic development.

ATTACHMENTS

1. Economic Development Bylaw No. 4-2025



**BYLAW 4-2025
OF THE TOWN OF VERMILION
IN THE PROVINCE OF ALBERTA**

**BEING A BYLAW FOR THE PURPOSE OF ESTABLISHING AN ECONOMIC DEVELOPMENT
ADVISORY COMMITTEE**

WHEREAS under the provisions of Section 145 of the Municipal Government Act, RSA 2000 Chapter M-26, Council may pass bylaws in relation to the establishment and function of council committees and other bodies; and

WHEREAS the Town of Vermilion wishes to establish a sub-committee of Council named the Economic Development Advisory Committee for the purposes of further economic development within the boundary of the Town of Vermilion in the Province of Alberta;

NOW THEREFORE, the Council of the Town of Vermilion in the Province of Alberta, duly assembled, enacts as follows:

PART I – DEFINITIONS AND INTERPRETATION

1. **Administration** is the administrative Employees of the Town of Vermilion as appointed by the Chief Administrative Officer or delegate.
2. **Chair** is the person presiding at a meeting.
3. **CAO** is the Chief Administrative Officer for the Town of Vermilion in the Province of Alberta as appointed by Council.
4. **Committee** is the Economic Development and Advisory Committee.
5. **Council** is the Municipal Council of the Town of Vermilion.

6. **Ex-Officio** is membership by virtue of one's office and whose membership status does not permit them to form part of quorum.
7. **Manager** is a person employed by the Town of Vermilion who is in charge of an activity, department or organization, as delegated by the CAO.
8. **Mandate Letter** is a letter provided to the Committee from Council identifying the strategic priorities of their four-year term.
9. **Member of Council or Councillor** is an individual elected to office pursuant to the Municipal Government Act (MGA) who serves as an elected official for the Town of Vermilion.
10. **Public Member** is a member of the public appointed by Council.
11. **Stakeholder Groups** means Vermilion & District Chamber of Commerce, Community Futures Lloydminster and Region, and local business owners within the municipal boundary of the Town of Vermilion.
12. **Town** is the Town of Vermilion in the Province of Alberta.
13. **Vice Chair** is the person presiding at a meeting in the absence of the Chair.
14. **Quorum** means a majority of the voting members and cannot be less than three (3).

PART II – MANDATE

15. The Committee shall provide recommendations to Council on matters of economic development within the Town of Vermilion on a quarterly basis.
16. The Committee shall:
 - a. Identify, select and engage Stakeholder Groups on a quarterly basis to seek input on the work carried out by the Committee;
 - b. Conduct research on issues and/or opportunities related to the support of local and regional economic development; and
 - c. Provide recommendations to Council on the development of Town policies, programs or services that impact and/or are related to economic development.

PART III – MEMBERSHIP

17. The Committee will be comprised of:
 - a. Two (2) Members of Council, as appointed during the annual Organizational Meeting of Council;

- b. The Manager of Economic Development or delegate;
- c. Member(s) of Administration; and
- d. The CAO or delegate.

- 18. The Committee will annually elect a Chair and Vice Chair.
- 19. The Chair will decide all points of order that may arise.
- 20. If the Chair is unable to perform the Chair's duties, the Vice Chair shall perform the Chair's duties.

PART IV – PROCEDURES

- 21. The Committee shall:
 - a. Establish an annual meeting schedule that specifies the date, time and place of all Committee meetings; and
 - b. Provide the annual meeting schedule to Council.
- 22. No advance notice of regularly scheduled meetings to the public is required.
- 23. The Chair may call a special meeting by giving 24 hours notice to the members of the Committee by way of email.
- 24. The Committee must give a minimum of 24 hours notice of a change in the location or time of a Committee meeting to the members.
- 25. The Committee shall follow the meeting procedures as established in the Town of Vermilion's Procedural Bylaw.

PART V – ANNUAL WORK PLAN AND REPORTING

- 26. The Committee shall develop an annual work plan that identifies key priorities and goals based on Town Council's Mandate Letter.
- 27. At least once per year, the Committee will review:
 - a. It's work plan;
 - b. Progress and initiatives; and
 - c. Any information or recommendations on issues and matters within its mandate.

PART VI – ADMINISTRATION REPRESENTATIVE

- 28. Administration will perform the following duties and functions for the Committee:

- a. Publish the Committee's meeting schedules and notices;
- b. Provide technical, administrative, meeting management and other support to the Committee as required for its meeting;
- c. Manage the Committee's minutes and records;
- d. Provide Town information or records to the Committee about matters within its mandate if requested, subject to the Access to Information and Protection of Privacy Acts; and
- e. Facilitate the preparation of Committee reports to Council.

29. This Bylaw shall come into full force and effect on the date of the third and final reading.

READ A FIRST TIME IN COUNCIL THIS _____ DAY OF _____, 2025.

READ A SECOND TIME IN COUNCIL THIS _____ DAY OF _____, 2025.

READ A THIRD TIME IN COUNCIL THIS _____ DAY OF _____, 2025.

Deputy Mayor

Chief Administrative Officer

This is a certified True Copy.

REQUEST FOR DECISION

SUBJECT

Procedural Bylaw No. 5-2025

RECOMMENDATION

THAT Council for the Town of Vermilion give first reading to the Procedural Bylaw No. 5-2025, being a bylaw for the purpose of governing and regulating the proceedings of the Council of the Town of Vermilion in the Province of Alberta.

THAT Council for the Town of Vermilion give second reading to the Procedural Bylaw No. 5-2025, being a bylaw for the purpose of governing and regulating the proceedings of the Council of the Town of Vermilion in the Province of Alberta.

THAT Council for the Town of Vermilion introduce for third reading the Procedural Bylaw No. 5-2025, being a bylaw for the purpose of governing and regulating the proceedings of the Council of the Town of Vermilion in the Province of Alberta.

THAT Council for the Town of Vermilion give third and final reading to the Procedural Bylaw No. 5-2025, being a bylaw for the purpose of governing and regulating the proceedings of the Council of the Town of Vermilion in the Province of Alberta.

BACKGROUND

Bill 50, the Municipal Affairs Statutes Amendment Act, 2025, has been introduced, prompting the need for the Town of Vermilion to update its Procedural Bylaw to ensure alignment with the new legislation.

Notable revisions include the repeal of the Council Code of Conduct and the consolidation of the Remote Access and Procedural Bylaws into a single bylaw to reduce confusion and eliminate procedural overlap. The bylaw as written prohibits Councillors who are attending remotely to participate in closed session portions of Council and Committee meetings due to access and privacy concerns, in line with many of our municipal counterparts.

IMPLICATIONS

Procedural Bylaw No. 2-2025 will repeal the Notice of Meeting Policy, Procedural Bylaw No. 29-2010, and Remote Attendance Bylaw No. 3-2024 in order to more effectively regulate the proceedings of Council for the Town of Vermilion.

ATTACHMENTS

1. Procedural Bylaw No. 5-2025

BYLAW 5-2025 PROCEDURAL

A BYLAW OF THE TOWN OF VERMILION FOR THE PURPOSE OF GOVERNING AND REGULATING THE PROCEEDINGS OF THE COUNCIL OF THE TOWN OF VERMILION.

WHEREAS the Council of the Town of Vermilion deems it necessary to establish a Bylaw to deal with the peace, order and good government of the Town;

AND WHEREAS Section 145 of the *Municipal Government Act* Statutes of Alberta 2000, Chapter M26 and amendments thereto, provides for the regulation of the proceedings of Council and the Committees thereof;

NOW THEREFORE under the authority of the *Municipal Government Act*, the Council of the Town of Vermilion, in the Province of Alberta, enacts as follows:

1. TITLE

- I. This Bylaw be cited as the “Procedural Bylaw”.

2. DEFINITIONS

- I. **Administration** is an employee or contract employee of the Town of Vermilion.
- II. **Agenda** is the order of the business to be brought before Council.
- III. **Chair** is the person presiding at a meeting.
- IV. **CAO** is the Chief Administrative Officer of the Town of Vermilion as appointed by Council.
- V. **Committee** is Committee of the Whole or any other committee or body established by Council to which Council may appoint members.
- VI. **Council** is the Municipal Council of the Town of Vermilion.
- VII. **Delegation** is a person or group of persons wishing to appear before Council to address a specific matter.
- VIII. **In-Camera** is a meeting at which only the Mayor, Councillors and any other persons specified by Council may attend, and which is closed to the public.
- IX. **Minutes** is the record of all decision of any meeting of Council, such minutes are to be recorded in the English language and without any additional note or comment.
- X. **MGA** is the Municipal Government Act Statutes of Alberta 2000, Chapter M26 and amendments thereto.

BYLAW 5-2025 PROCEDURAL

- XI. **Person** is any individual, a group of individuals, a corporation, firm, partnership, proprietorship, association, society or co-operative organization.
- XII. **Point of order** is a request that the Chair enforces the rules of procedure and takes precedence over any other motion.
- XIII. **Point of Privilege** is a request made to the Chair or Council on any matter related to the rights and privileges of Council or individual Councillors.
- XIV. **Recess** is a short break.
- XV. **Recorded Vote** is the request by a Council member, prior to the vote on a motion, for a record to be kept of the Council members voting for or against a motion.
- XVI. **Quorum** is the majority of all Councillors that comprise the Council of the Town of Vermilion.
- XVII. **Town** is the Town of Vermilion in the Province of Alberta.

3. APPOINTMENT, AUTHORITY AND DUTIES OF THE CHIEF ADMINISTRATIVE OFFICER

- I. Except where specific authority is reserved to Council in the Bylaw, the administration and enforcement of this Bylaw is hereby delegated to the CAO.
- II. Without restricting any other power, duty, or function granted by this Bylaw, the Chief Administrative Officer may carry out anything required for the administration of this Bylaw, including but not limited to the following:
 - i. delegate any powers, duties or functions under this Bylaw to an employee of the Town, including a Designated Officer;
 - ii. carry out any inspections that are reasonably required to determine compliance with this Bylaw; and
 - iii. establish any forms required for the administration of this Bylaw.

4. APPLICATION

- I. This Bylaw applies to all meetings of Council, as well as Council Committee meetings.
- II. In the absence of any statutory obligation, the Chair may waive provisions of this Bylaw that relate only to the order of business in the Agenda.
- III. The precedence of the rules governing the procedures of Council is:
 - i. The Municipal Government Act;
 - ii. This Bylaw.

BYLAW 5-2025 PROCEDURAL

- IV. Notwithstanding the above, Council may, by resolution or bylaw, allow a Council Committee to establish its own procedures.

5. ORGANIZATIONAL MEETING

- I. The meeting immediately following a general municipal election shall be called the organizational meeting.
- II. The organizational meeting of Council must be held within fourteen (14) days following a general municipal election.
- III. The CAO shall Chair the organizational meeting until such time that all oaths have been subscribed. The CAO shall then relinquish duty of the Chair to the Mayor.
- IV. Every member of Council shall, before entering upon the duties of office, make and subscribe the official oath of office.

6. REGULAR MEETINGS

- I. Council may decide to hold regularly scheduled Council meetings on specified dates, times and places.
- II. Notice of regularly scheduled meetings need not be given.

7. SPECIAL MEETINGS

- I. The CAO shall call a special meeting if requested to do so in writing by the Mayor or by a majority of Councillors.
- II. The CAO must call a special meeting by giving at least twenty-four (24) hours notice in writing to each member of Council and to the public stating:
 - i. the purpose of the meeting, and
 - ii. the date, time and place at which it is to be held.
- III. A special meeting may be held with less than twenty-four (24) hours notice to the members of Council, and without notice to the public, if at least 2/3 of the members of Council agree to do so, in writing, immediately before the beginning of the meeting.
- IV. No business other than that stated in the notice is to be transacted at a special meeting of Council unless all members of Council are present, in which case, by unanimous consent, any other business may be transacted.

8. MEETINGS THROUGH ELECTRONIC MEANS

- I. A Councillor may participate in the meeting using an electronic communication device if:
 - i. the Councillor is unable to attend the meeting in person;

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- ii. the Councillor provides a minimum of two (2) days advance notice;
 - iii. there is Quorum of members at the actual meeting place;
 - iv. the CAO is present at the meeting.
- II. The Councillor will be recorded in the Minutes as attending the meeting via electronic communication device and the Chair shall announce to those in attendance at the meeting that a Councillor is attending via electronic communication device.
- III. A Councillor attending a meeting via electronic communication device must be clearly visible to all participants.
- IV. The CAO or designate will contact the Councillor via the pre-arranged electronic communication device before the beginning of the meeting.
- V. When a vote is called the Councillor participating via an electronic communication device will verbally indicate their vote after all other Councillors have voted.
- VI. If at any time the electronic communication device is disconnected, the CAO or designate will attempt to reconnect, but will not disrupt the tranquility of the meeting.
- VII. The Chair may Recess the meeting to allow the CAO or designate to reconnect the electronic communication device.
- VIII. All Regular Council, Special Council, and Committee meetings may be electronically recorded and/or streamed.
- IX. Attendance via electronic means is not permitted for In-Camera sessions.
- X. No more than six (6) meetings in a calendar year shall be attended via electronic means by any one (1) Councillor, unless prior approval has been granted by motion of Council.

9. IN-CAMERA MEETINGS

- I. Council may close all or any part of its meetings to the public if the matter to be discussed:
 - i. is within one of the exemptions of the Access to Information Act and/or Protection of Privacy Act; or
 - ii. concerns long-range or strategic planning.
- II. A resolution to move In-Camera shall state the exemption in the Access to Information Act and/or the Protection of Privacy Act which is relied upon for authority to close the meeting to the public.
- III. Where Council resolves to close a portion of a meeting to the public, all Persons shall be excluded from the meeting except:
 - i. the members of Council;

BYLAW 5-2025 PROCEDURAL

- ii. the CAO and other members of Administration as the members of Council may deem appropriate; and
 - iii. the members of the public as the members of Council may deem appropriate.
- IV. Where Council resolves to close a portion of a meeting to the public, in addition to the resolution to do so, the CAO shall record:
 - i. the time that the In-Camera portion of the meeting commenced and concluded;
 - ii. the names of the parties present.
- V. Pursuant to the requirements above, a Financial Interest or a conflict of interest shall pertain to all portions of a meeting including the In-Camera portion.
- VI. No resolutions or bylaws may be passed during an In-Camera meeting.
- VII. No business other than that described within the resolution may be discussed.
- VIII. Matters discussed or to be discussed in an In-Camera meeting are to be kept in confidence until discussed at a public meeting of Council.

10. RESPONSIBILITIES

- I. Council shall no later than December 31st of each year establish the following:
 - i. the roster for deputy Mayor for a two-month period on a rotating basis;
 - ii. the roster for committee appointments;
 - iii. the dates, time of commencement and place of the regular Council meetings; and
 - iv. the dates, time of commencement and place of Council Committee meetings.

11. CANCELLATION OR CHANGE

- I. Council may cancel or change the date, time, or place of a regularly scheduled Council meeting by:
 - i. resolution during a Council meeting; or
 - ii. having the majority of Council agree to a meeting cancellation or change in writing after being canvassed by the CAO; or
 - iii. where an emergency arises that precludes Council's ability to meet.
- II. If Council cancels or changes the date, time, or place of a regularly scheduled meeting, the CAO shall give at least 24 hours' notice of the change to:
 - i. any Council member not present at the meeting at which the change was made; and

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- ii. the public.

12. METHOD OF GIVING NOTICE

- I. Notice is deemed to have been given to a member of Council if one of the following is satisfied:
 - i. delivered in person; or
 - ii. left at the usual place of business or residence of the Councillor; or
 - iii. sent to the Councillor by facsimile or electronic mail at the Town provided address.

13. AGENDA

- I. An Agenda shall be prepared in accordance with the items to be considered.
- II. The order of business at a Council meeting shall be the order of the items on the adopted Agenda.
- III. The Agenda and supporting documentation for a scheduled meeting of Council shall be provided:
 - i. Council no less than four (4) calendar days prior to the date of the scheduled meeting; and
 - ii. to the public no less than two (2) calendar days prior to the date of the scheduled meeting.
 - iii. If, for any reason, the deadline cannot be met, the Agenda shall be prepared and distributed as soon as reasonably possible to allow Council members an opportunity to review the Agenda prior to the Council meeting.
- IV. Additions to the agenda shall be approved by the majority of Council at the time of Agenda Approval.

14. EMERGENT ITEMS

- I. Additional items may be added to a Council meeting Agenda, by resolution, provided that:
 - i. the item is of sufficient urgency or of a time sensitive nature such that it is not possible to refer it to the next Regular Meeting of Council; and
 - ii. there is sufficient information available for Council to decide on the matter; and
 - iii. all In-Camera additions require the CAO to advise the Chair if it fits under the Access to Information Act and/or Protection of Privacy Act provisions.
- II. When practical, the CAO shall be notified of additions no less than three (3) hours prior to the meeting.

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15. COMMENCEMENT OF MEETINGS

- I. The Mayor or deputy Mayor shall take the Chair and commence the meeting at the time specified for the meeting as soon as a Quorum is present.
- II. If Quorum is not present within five (5) minutes of the time specified for the meeting, the Chair shall call up to a thirty (30) minute Recess.
- III. If after the Recess, Quorum is still not present, the meeting shall stand adjourned until the next regularly scheduled meeting.
- IV. If neither the Mayor nor the deputy Mayor is present within five minutes of the time specified for the meeting and a Quorum is present, the CAO shall call up to a thirty (30) minute Recess.
- V. If after the Recess, the Mayor or deputy Mayor are still not present, the CAO, as the Chair, may request Council to identify an acting Chair through majority vote. Once the acting Chair is identified, that Councillor shall Chair the meeting.
- VI. If a Quorum is not present at the start of a meeting, the Chair shall call up to a thirty (30) minute Recess. If after the Recess, Quorum is still not present, the meeting shall stand adjourned until the next regularly scheduled meeting.
- VII. In the event that Quorum is lost after the meeting is called to order, the meeting shall be Recessed for up to thirty (30) minutes. If Quorum is not obtained within that time, the meeting shall be Recessed until a future date established by the CAO.
- VIII. Members of Council attending by an audio/visual communication device shall not be counted towards Quorum.

16. MINUTES

- I. Administration shall record the Minutes of each Council meeting without note or comment and shall distribute copies of the Minutes to each Councillor at least 24 hours prior to a subsequent Council meeting.
- II. Notwithstanding the above, Administration shall record in the Minutes every declaration of a conflict of interest and the general nature and material details of the disclosure and any abstention or withdrawal.
- III. The names of the Councillors present at the meeting are to be recorded in the Minutes of every meeting.
- IV. The Minutes of each meeting are to be approved at the next regular meeting of the Council and signed by the Mayor, or the Deputy Mayor, and the CAO.

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- V. All Minutes, once approved, shall be open for inspection by the public.

17. PUBLIC HEARINGS

- I. Public hearings shall be held in conjunction with a regular Council meeting.
- II. Council shall hold a public hearing when the MGA or another enactment requires Council to hold a public hearing on a proposed bylaw or resolution or any other matter at the direction of Council. The public hearing will be held before second reading of a proposed bylaw or before Council votes on a resolution.
- III. Any Person who wishes to speak at a public hearing may register with the administration office prior to the public hearing.
- IV. Any Person wishing to provide a written submission may deliver it to the administration office five (5) business days prior to the public hearing. Written submissions received five (5) business days preceding the public hearing will be included with the Agenda and will be released to the public.
- V. Unless otherwise approved by resolution of Council, the following shall be the procedure for the conduct of the public hearing:
- i. declarations, if any, of Financial Interest;
 - ii. the Chair of the public hearing shall declare the public hearing open;
 - iii. the CAO, or delegate, shall provide a brief background on the proposed bylaw or resolution and ensure public notification has been given;
 - iv. the Chair shall call for anyone wishing to speak;
 - v. Persons speaking will have only one opportunity to speak;
 - vi. presentations shall be limited to five (5) minutes, unless the Chair permits otherwise;
 - vii. each Person making a presentation shall give their name and whether they are in favour or opposed to the proposed Bylaw to be recorded in the Minutes;
 - viii. Council may ask questions of the speakers after each presentation if clarification on any matter is required;
 - ix. the Chair of the public hearing shall declare the public hearing closed.
- VI. After the close of the public hearing, Council may:
- i. pass the proposed bylaw or resolution; or
 - ii. defeat the proposed bylaw or resolution; or
 - iii. make any amendment to the proposed bylaw or resolution and proceed to pass it without further advertisement or hearing; or
 - iv. request additional information and that the proposed Bylaw be brought forward to a future Regular Council Meeting.

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- VII. Council may change the date, time, and place of a public hearing by resolution. If the date, time, or place of the public hearing is changed, then the public hearing must be re-advertised in accordance with the MGA.

18. DELEGATIONS

- I. All requests for delegations shall be submitted in writing to the administration office, for approval, at least five (5) business days prior to the proposed date for the delegation. All requests shall outline the subject matter.
- II. The CAO shall review all applications for delegations and determine if the delegation will occur. Delegations will not be considered for the same person(s) and same subject matter within one (1) year of the last presentation.
- III. A delegation request received within five (5) business days prior to the proposed council meeting may be added to the Agenda if the Mayor or designate approve the addition.
- IV. If a matter on the Agenda of Council is deferred to a later Council meeting, only those delegations who had requested to speak at the original Council meeting shall be heard.
- V. A Person or delegation wishing to speak to Council or a Committee, on a matter that is already on the Agenda of a Council or Committee meeting shall:
- i. be limited to one speaker, except where the Chair permits otherwise;
 - ii. limit the presentation to fifteen (15) minutes, except where the Chair permits otherwise.
- VI. A Person or delegation wishing to speak to Council or a Committee, on a matter that is not on the Agenda of a Council or Committee meeting, shall:
- i. be limited to one speaker, unless the Chair permits otherwise;
 - ii. limit the presentation to thirty (30) minutes, except where the Chair permits otherwise.

19. BYLAWS

- I. Each proposed bylaw must:
- i. have a number assigned by the CAO's office; and
 - ii. include a short, descriptive title.
- II. The bylaw number and short title of the proposed bylaw are to be included on the Agenda of the meeting at which the bylaw will be brought forward for first reading.
- III. A copy of each bylaw to be introduced is to be provided to all members of Council prior to first reading of the bylaw.

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- IV. Every bylaw shall have three distinct and separate readings before it is finally passed:
 - i. notwithstanding Council may by unanimous vote agree to have all three readings at one meeting.
- V. Any amendments to the bylaw that are approved by Council before the bylaw passes third reading:
 - i. are deemed to have received first and second reading; and
 - ii. are incorporated into the proposed bylaw.
- VI. A bylaw is not subject to amendment during third reading.
- VII. When a bylaw has been given three readings and is signed, it is considered an enactment of the Town and is effective immediately unless the bylaw or an applicable provincial statute indicates otherwise.
- VIII. Every bylaw shall be under the seal of the Town and shall be signed by the CAO and the Mayor or other Person who presided over the meeting at which the bylaw was finally passed.
- IX. The CAO shall endorse on all bylaws read in the Council meeting, the dates of the readings thereof, and shall be responsible for their correctness, should they be amended.
- X. Clerical, typographical, and grammatical errors in bylaws may be corrected by the CAO provided that such corrections do not change the context, meaning, or intent of the bylaw.
- XI. Once a bylaw has been passed, it may only be amended or repealed by another bylaw. A bylaw must be amended in the same manner in which it was passed.
- XII. The previous readings of a proposed bylaw are rescinded if the proposed bylaw does not receive 3rd reading within two (2) years after first reading, or is defeated on second or third reading.
- XIII. If a bylaw is defeated on second or third reading, it may be brought back to Council after three (3) months.
- XIV. Notwithstanding the above, a defeated bylaw may be brought back sooner if Council agrees unanimously to do so.

20. CONDUCT OF COUNCILLORS

- I. Councillors shall ensure they do not interrupt another member.

BYLAW 5-2025 PROCEDURAL

- II. If more than one Councillor wishes to speak at a meeting at the same time, the Mayor shall indicate which member shall speak first.
- III. When a Councillor is addressing the Council, the Councillor shall refrain from:
 - i. speaking disrespectfully of the federal government, the provincial government, another municipal Council, or any official representing them;
 - ii. using offensive words in reference to a Councillor, a member of Administration or a member of the public;
 - iii. reflecting on a vote of Council except when moving to rescind or reconsider it;
 - iv. reflecting on the motives of the Councillors who voted on the motion or the mover of the motion; or
 - v. shouting, using an immoderate tone, or profane, vulgar, or offensive language.
- IV. When a Councillor is addressing the Council, all other Councillors shall:
 - i. remain quiet and seated;
 - ii. refrain from interrupting the speaker;
 - iii. refrain from carrying on a private conversation in such a manner that disturbs the speaker.
- V. Councillors shall ensure that all electronic devices remain silent and do not interfere with the meeting and Council shall not communicate with any Person regarding any item on the Agenda.

21. IMPROPER CONDUCT

- I. No Person present in the gallery or on the floor of Council Chambers shall cause a disturbance, interrupt any speaker, or interfere with the action of Council.
- II. The Chair may call to order any Person on the floor or in the gallery who has created a disturbance and may request that Person to leave Council Chambers.
- III. If any Person refuses to leave Council Chambers upon request of the Chair, the Chair may Recess the meeting and request the CAO to have the Person removed.
- IV. If any Person is removed from a Council meeting, such Person shall not be allowed to return for a period determined by the Chair.

BYLAW 5-2025 PROCEDURAL

- V. Any Councillor may raise a Point of Order for the Chair to address improper conduct in the gallery.

22. CALLING A COUNCILLOR TO ORDER

- I. The Chair may call to order any Councillor who is out of order.
- II. A Councillor who is called to order must cease talking or otherwise engaging in the activity specified by the Chair in the call to order.
- III. When a Councillor has been called to order, but persists in breaching the order of Council, that Councillor shall be immediately admonished by the Chair.
- IV. The Chair may Recess the meeting, until such time the admonished Councillor leaves the meeting.
- V. When a Councillor has been admonished by the Chair, the CAO, or delegate, shall record the admonishment in the Minutes.
- VI. If a Councillor who has been named:
 - i. apologizes to Council and withdraws the offensive statement or action, then;
 - 1. that Councillor may remain and continue to participate in the meeting; and
 - 2. the Chair may direct that the notation of the offence be removed from the Minutes.
 - ii. fails or refuses to apologize and withdraw the offensive statement or action, then Council may proceed to an In-Camera meeting to consider the exclusion of the member.
- VII. No Councillor shall be expelled for a period greater than the meeting that was in progress at the time of the expulsion.
- VIII. A Councillor who is called to order or named may immediately thereafter challenge the ruling of the Chair and state the terms of the challenge.
- IX. When there is a challenge to the ruling of the Chair, all further debate shall cease until the challenge has been dealt with by Council.

23. CHALLENGING THE RULING OF THE CHAIR

- I. Any Councillor may challenge the ruling of the Chair on a Point of Order or Point of Privilege and state the terms of the challenge.
- II. When there is a challenge to the ruling of the Chair, all further debate shall cease until the challenge has been dealt with by Council.

BYLAW 5-2025 PROCEDURAL

- III. The Chair shall, when required, seek guidance from the CAO on the Point of Order. If a ruling of the Chair is challenged, the Chair shall briefly state the reasons for the Chair's ruling and then put the question to Council.
- IV. Council shall decide the challenge, by majority vote, without debate.
- V. The decision of Council on the challenge is final.
- VI. If the Chair refuses to put the challenge to Council, Council may request the deputy Mayor to assume the Chair in order that the challenge to the Mayor's ruling can be put to Council in accordance with the provision above.

24. RULES FOR GOVERNING DEBATE

- I. No motion is required to be made by a Councillor before Council can debate any item before it.
- II. Once a motion has been made, Council shall be limited to debating that motion.
- III. A seconder to a motion is not required.
- IV. Council shall consider only one motion at a time.
- V. All discussion at a meeting of Council shall be directed through the Chair.
- VI. Prior to calling for the vote, the Chair shall ensure all members have had an opportunity to speak.
- VII. With the approval and direction of the Chair:
 - i. a Councillor may ask questions of Administration or other Councillors on any motion or amendment to a motion;
 - ii. a Councillor may speak to answer questions asked by another Councillor.
- VIII. The Chair may participate in debate on any matter before Council.
- IX. The Mayor may make a motion on any matter on the Agenda, but before doing so, the Mayor must relinquish the Chair to the deputy Mayor until the vote on the motion has been taken.
- X. No Councillor shall leave the Council meeting after a question is put to a vote until the vote is taken.
- XI. A Councillor who is speaking may not be interrupted except:
 - i. if the Chair determines that they are speaking out of order; or

BYLAW 5-2025 PROCEDURAL

- ii. the matter being addressed by the Councillor is outside of the jurisdiction of Council; or
 - iii. on a Point of Order or Point of Privilege.
- XII. A Point of Order or Point of Privilege is not debatable or amendable, however; at the sole discretion of the Chair, the Chair may grant permission to:
 - i. a Councillor raising the Point of Order or Point of Privilege to briefly explain the point; 24.12.2. the Councillor who was speaking to respond briefly;
 - ii. a Councillor if they wish to speak on the Point of Order or Point of Privilege.
- XIII. The Chair shall rule on the Point of Order or Point of Privilege and no vote shall be taken unless there is a challenge by a Councillor to the Chair's ruling.
- XIV. The Chair may seek advice from the CAO, or a Person acting in that capacity, on a Point of Order or Point of Privilege or to determine whether a matter is within the jurisdiction of Council.
- XV. The Chair or the CAO may request a Recess to review the Point of Order or Point of Privilege prior to providing advice.

25. MOTIONS

- I. Once a motion has been moved and seconded, and it is in the possession of Council it may not be withdrawn without unanimous consent of all Councillors present at the meeting.
- II. At any time, a Councillor can request that the motion under debate be read, except when another Councillor is speaking.
- III. The following motions are not debatable by Council:
 - i. to raise a Point of Privilege;
 - ii. to call for orders for the day;
 - iii. to withdraw a motion;
 - iv. to Recess or adjourn the meeting; or
 - v. to challenge a ruling of the Chair.
- IV. When a motion has been made, no member of Council shall make any motion except:
 - i. to amend the motion;
 - ii. to refer the motion to a Committee or Administration for consideration;
 - iii. to postpone consideration of the motion;
 - iv. to table the motion; or
 - v. to split the motion.
- V. The mover and seconder of a motion must be present when the vote on the motion is taken.

BYLAW 5-2025 PROCEDURAL

- VI. Council may pass resolutions at Committee meetings for the following purposes:
 - i. for procedural purposes; or
 - ii. to make a recommendation to Council for a decision regarding a matter discussed at the Committee meeting; or
 - iii. to provide direction to Administration in the preparation or continued development of a matter being reviewed by the Committee.
- VII. Specifically prohibited at Committee meetings are resolutions which adopt or finalize a document, or any resolution authorizing the expenditure of funds, with the exception of Committee meeting Agendas and past Committee meeting Minutes.

26. MOTION TO AMEND

- I. Only one amendment at a time shall be presented to the main motion. When the amendment has been disposed of, another may be introduced.
- II. All amendments must relate to the matter being discussed in the main motion and shall not alter the main motion so substantially that the basic intent or meaning of the main motion is lost. The Chair shall rule on disputes arising from any amendments.
- III. An amendment shall be voted on, and if it is carried, the main motion, as amended shall be put to the vote, unless a further amendment is proposed.

27. MOTION TO RESCIND

- I. A motion may be rescinded by resolution of Council. The rescinding motion shall include the motion number, meeting date of original motion, and the motion context.

28. MOTION TO REFER

- I. Any member of Council may move to refer any main motion, and any pending amendments, to a Council Committee or the Administration for investigation and report.
- II. A motion to refer:
 - i. is debatable; and
 - ii. shall include instructions indicating what the receiving body is to do and the date by which Council requires a response.

29. MOTION TO POSTPONE

- I. A motion may be postponed:
 - i. to later in the meeting; or
 - ii. to a specified time and/or date; or
 - iii. indefinitely.
- II. A motion to postpone:
 - i. is debatable; and
 - ii. includes the motion being postponed and all connected amendments.

BYLAW 5-2025 PROCEDURAL

- III. When a motion has been postponed, it may be considered at any time by a majority vote of Council.

30. FINANCIAL OR CONFLICT OF INTEREST

- I. If a Councillor has a Financial Interest or a conflict of interest in any question or matter before Council, that Councillor shall, prior to debate or vote upon the matter that creates the conflict, state that they have a Financial Interest or conflict of interest and leave the meeting.
- II. A Financial Interest or a conflict of interest shall pertain to all portions of a meeting including the In-Camera portion.
- III. Where a Councillor leaves due to a Financial Interest or a conflict of interest, the reason for and the time of the Councillor's departure and return shall be recorded in the Minutes.
- IV. If Council amends the motion before it, Council may Recess to allow the CAO to advise the Councillor who has left the meeting of the amendment so that the Councillor may determine whether they remain in conflict.
- V. If the matter in respect of which a member of Council has a Financial Interest is a question on which the Councillor, as a taxpayer, elector, or owner, has a right to be heard by Council:
 - i. the Councillor must leave the Councillor's place at the Council table, but is not required to leave the room, and
 - ii. the Councillor may exercise a right to be heard in the same manner as a Person who is not a member of Council.

31. VOTING

- I. A Council member attending a Council meeting shall vote at the meeting on a matter before Council unless the Council member is required to abstain from voting pursuant to this Bylaw and/or any other bylaw or Act.
- II. If a Council member is not required to abstain from voting on a matter before Council and abstains from voting, the Council member is deemed to have voted in the negative.
- III. The CAO, or delegate, shall ensure that each abstention is recorded in the Minutes of the meeting.
- IV. Votes shall be made by raising of hands as the Chair calls for those in favour or against.

BYLAW 5-2025 PROCEDURAL

- V. If a member is not present when a question is called, that member may not vote on the question.
- VI. If the Chair is not present when a question is called, they shall not resume as Chair until the vote is taken and shall not vote on the question.
- VII. Where electronic voting is available, Councillors shall cast their vote according to the instruction of the device that allows the electronic voting to take place.
- VIII. When a Public Hearing on a proposed bylaw or resolution is held, a Councillor must abstain from voting on the bylaw or resolution if the Councillor was absent from all of the public hearing.
- IX. If a motion cannot be voted on because there would be no Quorum due to an abstention allowed or required, then the matter will be deferred to a

32. RECORDED VOTE

- I. A Councillor may request that a vote be recorded prior to Council taking the vote.
- II. When a Councillor requests a recorded vote, all members of Council present, unless required or permitted to abstain from voting, shall vote as the Chair calls for those in favour and against.
- III. If a vote is recorded, the CAO, or delegate, shall record in the Minutes the names of each Councillor who voted for or against the matter and the Chair shall announce the results of the vote.
- IV. If a Councillor requests that a recorded vote be taken after the vote has occurred, the vote may be recorded if approved by unanimous consent by Council.

33. TIE VOTES

- I. If there are an equal number of votes for or against a resolution or bylaw, the resolution or bylaw is defeated.

34. MAJORITY DECISION

- I. At every Council meeting, all questions are to be decided by a majority of the votes cast.

35. NUMBER AND GENDER PREFERENCES

- I. All references in this Bylaw will be read with such changes in number and gender as may be appropriate according to whether the reference is to a male or female person, or a corporation or partnership.

BYLAW 5-2025 PROCEDURAL

36. SEVERABILITY

- I. Every provision of this Bylaw is independent of all other provisions and if any provision of this Bylaw is declared invalid for any reason by a court of competent jurisdiction, all other provisions of this Bylaw shall remain valid and enforceable.

37. This bylaw shall come into force and effect upon receiving third and final reading.

38. The following bylaws, policies and all amendments thereto are hereby repealed:

- I. Notice of Meeting Policy
- II. Procedural Bylaw 29-2010
- III. Remote Attendance Bylaw 3-2024

READ A FIRST TIME IN COUNCIL THIS ____ DAY OF _____, 2025.

READ A SECOND TIME IN COUNCIL THIS ____ DAY OF _____, 2025.

**READ A THIRD TIME IN COUNCIL AND FINALLY PASSED THIS ____ DAY
OF _____, 2025.**

Deputy Mayor

Chief Administrative Officer

REQUEST FOR DECISION

SUBJECT

Assessment Review Board Bylaw

RECOMMENDATION

That Council for the Town of Vermilion give first reading to the Assessment Review Board Bylaw No. 6-2025, being a bylaw to establish the structure and function of the Assessment Review Board.

That Council for the Town of Vermilion give second reading to the Assessment Review Board Bylaw No. 6-2025, being a bylaw to establish the structure and function of the Assessment Review Board.

That Council for the Town of Vermilion introduce for third reading the Assessment Review Board Bylaw No. 6-2025, being a bylaw to establish the structure and function of the Assessment Review Board.

That Council for the Town of Vermilion give third and final reading to the Assessment Review Board Bylaw No. 6-2025, being a bylaw to establish the structure and function of the Assessment Review Board.

BACKGROUND

Under the Municipal Government Act (MGA), all municipalities in Alberta are required to establish an Assessment Review Board (ARB) to hear complaints related to property assessments. The ARB plays a critical role in ensuring that property assessments are conducted fairly and that property owners have an accessible mechanism to appeal their assessment if they believe it is inaccurate or unfair.

To formalize the creation and operation of the ARB, the Town must adopt a bylaw in accordance with Section 454 of the MGA. This bylaw outlines the structure of the board, the appointment of members, the roles of clerks and presiding officers, and the types of complaints the board will hear (Local Assessment Review Board, Composite Assessment Review Board, or both).

Establishing this bylaw ensures that the Town is in compliance with provincial legislation, provides transparency and clarity in the assessment appeal process, and supports accountability in local taxation. Unfortunately, the Town does not currently have an ARB bylaw. Although we are in the process of working with our municipal neighbors to develop a joint ARB, similar to our SDAB bylaw, we have not finalized those agreements as of yet and need to be prepared in 2025.

ARB training is provided by the Land and Property Rights Tribunal (LPRT) at a \$300 fee per registrant per course. ARB training dates are:

September 15 to 19 (morning) - New member

September 25 (morning and afternoon) - New clerk and clerk refresher

IMPLICATIONS

Creating an Assessment Review Board Bylaw brings the municipality into compliance with the Municipal Government Act, which mandates that every municipality either establish its own Assessment Review Board or enter into an agreement with another municipality or regional board for this purpose.

Establishing a bylaw formalizes the property assessment complaint process, providing property owners with a fair and transparent way to dispute their property assessments, thereby strengthening public trust in the municipal assessment system. Having a clearly defined and provincially compliant bylaw reduces the risk of appeals being overturned on procedural grounds, thereby protecting the municipality from legal and reputational issues.

While establishing an ARB does not typically involve significant costs, municipalities must account for expenses such as training, honorariums, clerical support, and, if applicable, costs associated with regional board agreements or contracted services.

ATTACHMENTS

1. Assessment Review Board Bylaw No. 6-2025



**BYLAW 6-2025
OF THE TOWN OF VERMILION
IN THE PROVINCE OF ALBERTA**

A BYLAW OF THE TOWN OF VERMILION, IN THE PROVINCE OF ALBERTA, IN RELATION TO THE ESTABLISHMENT AND FUNCTION OF ASSESSMENT REVIEW BOARDS

WHEREAS pursuant to Section 454 of the Municipal Government Act, RSA 2000, Chapter M-26 and amendments thereto, a Council must by bylaw establish a local assessment review board and composite assessment review board;

WHEREAS, pursuant to Sections 454.1 and 454.2 of the Municipal Government Act, a Council must appoint at least three persons as members to the local assessment review board, designate one of the members appointed as the chair, prescribe the term of office of each member appointed and the chair, and prescribe the remuneration and expenses payable to each member and the chair;

WHEREAS, pursuant to section 454.2 of the Municipal Government Act, a Council must appoint at least 2 persons as members of the composite assessment review board, designate one of the members appointed as the chair, prescribe the term of office of each member appointed and the chair, and prescribe the remuneration and expenses of any payable to each member and the chair;

WHEREAS, pursuant to the section 454.11(2) a Council may establish a local assessment review board consisting of one member;

WHEREAS, pursuant to section 454.21(4) a Council may establish a composite assessment review board consisting of only the provincial member;

NOW THEREFORE, the Municipal Council of the Town of Vermilion, Alberta, duly assembled, hereby enacts as follows:

PART I – DEFINITIONS AND INTERPRETATION

1. **Act** means the Municipal Government Act R.S.A. 2000, c.M-26, and associated regulations, as amended from time to time;

2. **Assessment Review Board** is collectively the Composite Assessment Review Board and the Local Assessment Review Board;
3. **Chair** means an individual who is appointed by Council as chair of the Local Assessment Review Board in accordance with section 456 of the Municipal Government Act;
4. **CAO** is the Chief Administrative Officer for the Town of Vermilion in the Province of Alberta as appointed by Council.
5. **Council Member** means the Mayor and Councilors of the Town of Vermilion;
6. **Local Assessment Review Board** means a board established to hear and make decisions on complaints about any matter referred to in section 460.1(1) of the Municipal Government Act that is shown on an assessment notice or tax notice other than a property tax notice for residential properties with three or less dwelling units and farmland;
7. **Local Member** means a Member of a Local Assessment Review Board or Composite Assessment Review Board duly appointed by Council in accordance with the Municipal Government Act and may include council members and Public Members.
8. **Provincial Member** means a person appointed as a Provincial Member by the Minister;
9. **Public Member** means a resident of Vermilion;
10. **Vermilion** means the Town of Vermilion in the Province of Alberta.

PART II – ASSESSMENT REVIEW BOARD PANELS

11. Council hereby allows for the establishment of the following Assessment Review Board panels for the Town of Vermilion pursuant to s. 454.11 of the Act:
 - a. Local Assessment Review Board 1 shall consist of 1 Local Member.
 - b. Local Assessment Review Board 2 shall consist of 3 Local Members.
 - c. Composite Assessment Review Board 1 shall consist of 1 Provincial Member.
12. In accordance with s.454.11 of the act, no more than one Council Member shall be appointed to any Assessment Review Board Panel. In the case of Local Assessment Review Board 1, no member of Council shall be appointed as the Local Member.
13. The Assessment Review Board shall carry out the duties and responsibilities as set out in the Municipal Government Act and the regulations.

PART III – MEMBERSHIP

14. A Member of an assessment review board may not participate in a hearing of the board unless the member is qualified to do so in accordance with the regulation.
15. A Member of an assessment review board may not participate in a hearing of the board unless the member is qualified to do so in accordance with the regulation. Council may appoint the same persons who serve as Local Members from the Composite Assessment Review Board to the Local Assessment Review Board.
16. Alternate Local Members may also be appointed by Council.
17. Council must by resolution specify the dates of the beginning and end of term of office of a Local Member.
18. All Local Member vacancies shall be advertised to request formal submission of applications from any individuals holding an interest.
19. Appointments of Local Members will be made from those applicants responding on a timely basis to the advertised need.
20. There will be no automatic succession appointments.
21. The Chair of the board is appointed by Council in accordance with s.454.1(1) of the Act, and will act as follows:
 - a. Preside over and be responsible for the conduct of the meetings;
 - b. May limit a submission if it is determined to be repetitious or in any manner.
22. In the absence of the Chairperson or if the Chairperson vacates the position, Council or the Chair must choose an acting Chairperson to serve in this capacity during such absence or vacancy.
23. Quorum shall be established by the Municipal Government Act.
24. A Local Assessment Review Board may include any combination of Council Members and Public Members.
25. In accordance with s.456(1) of the Act, Council must appoint a designated officer to act as the Clerk of the Assessment Review Boards. The Clerk must complete the prescribed training as set out in the Act and any regulations thereto.
26. The Clerk of the Assessment Review Boards may delegate the administrative duties of this position to any staff member.

27. The duties of the Clerk of the Assessment Review Boards are those set out in the Act and any regulations thereto.

PART IV – TRAINING

28. Members will meet the requirements set out in the Municipal Government Act to be qualified to participate in a hearing promptly after appointment or re-appointment and in any event, must do so prior to participating in a hearing.

PART V – REMUNERATION

29. Remuneration and travel expenses for Local Members shall be in accordance with the Remuneration Policy 06-12-2022 and the Travel Expense Reimbursement Policy 25-04, as amended from time to time.

PART VI – COMPLAINT FEES

30. Fee for filing a complaint:

- a. Residential Assessment Complaint Fee \$400.00
- b. Composite Assessment Complaint Fee \$650.00

This fee is to be refunded if the Assessment Review Board makes a decision in favour of the complainant or if the assessor makes a recommendation to the Assessment Review Board to vary the assessment in favour of the complainant.

PART VII – SEVERABILITY

31. If any section or parts of this bylaw are found in any court of law to be illegal or beyond the power of Council to enact, such sections or parts shall be deemed to be severable and all other Sections or parts of this bylaw shall be deemed to be separate and independent there from and to be enacted as such.

32. This Bylaw shall come into full force and effect on the date of the third and final reading.

READ A FIRST TIME IN COUNCIL THIS _____ DAY OF _____, 2025.

READ A SECOND TIME IN COUNCIL THIS _____ DAY OF _____, 2025.

AGENDA ITEM #5.6.

READ A THIRD TIME IN COUNCIL THIS _____ DAY OF _____,
2025.

Deputy Mayor

Chief Administrative Officer

This is a certified True Copy.

INFORMATION ITEM

SUBJECT

Vermilion Fire Department Double Detached Garage Installation

RECOMMENDATION

THAT Council for the Town of Vermilion receive the briefing note on the Vermilion Fire Department double detached garage installation as information.

BACKGROUND

The Vermilion Fire Department was gifted a double-detached garage from the Orphan Well Association and wishes to utilize this structure for much needed additional storage space of equipment and vehicles. The garage will be placed on a 3' tall wood pony wall foundation with a gravel pad and will require power and gas services to be connected. The building is currently sitting between the Library and Fire Hall Compound facing west however, due to the location of the underground gas line and the overhead powerline, the garage will need to be moved to the east and rotated so that the overhead door faces east. This orientation will allow access to the paved parking lot area for access/egress to the building as well as create a more secluded area on the west side closer to the Fire Hall for ongoing fire training courses.

Council previously approved this project during 2025 budget deliberations in the amount of \$50,000.

IMPLICATIONS

This will result in 2-3 of the existing parking stalls within the small parking lot south of the Library on the west side of 50th street becoming unusable in order to ensure 24-hour access to the emergency services equipment stored inside the garage. This should have minimal adverse effects on the surrounding area as there is sufficient on-site library parking as well as street parking.

ATTACHMENTS

REQUEST FOR DECISION

SUBJECT

Auditing Firm for the year ending December 31, 2025

RECOMMENDATION

That Council for the Town of Vermilion approve the appointment of Metrix Group LLP as the Town of Vermilion's auditor for the year ending December 31, 2025 for the approximate cost of \$45,675 (including GST) with the option to extend for the 2026 and 2027 fiscal years pending Council satisfaction.

BACKGROUND

A request for quotations was drafted and circulated on our website, social media platforms, Alberta Purchasing Connection as well as emailed directly to a variety of auditing firms for the year ending December 31, 2025. After two (2) months, the Town only received two (2) submissions – one from Metrix Group LLP and one from MNP LLP.

Our previous contract with J.D.P Wasserman has since concluded and was not renewed for the 2025 fiscal year in anticipation of the circulation of a formal Request for Quotations. Under the New West Partnership Trade Agreement (NWPTA), the Town of Vermilion is permitted to sole source the provision of services that fall under the \$75,000 threshold. That being said, in order to provide Council with options for consideration and encourage competitive pricing, administration endeavoured to circulate an open invitation for any interested parties. The request for quotation period closed on July 31, 2025.

IMPLICATIONS

Although the proposal from MNP LLP had an approximate cost of \$41,250, it did not include costs for travel (optional), T4 preparation (optional), annual LAPP compliance audit, and GST. With those additional items at their per hour rates, the cost of retaining MNP LLP would exceed the cost of retaining the services of Metrix Group LLP for the same scope and quality of work. The price provided by Metrix LLP of \$45,675 includes all of the above in their total price.

ATTACHMENTS

1. Proposal by Metrix Group LLP



METRIX GROUP LLP
CHARTERED PROFESSIONAL
ACCOUNTANTS

TOWN OF VERMILION

EXTERNAL FINANCIAL AUDIT SERVICES



CLOSING DATE: July 31, 2025



[REDACTED]
📍 : 12840 St. Albert Trail
Edmonton, AB T5L 4H6

📞 [REDACTED]
📧 [REDACTED]

July 31, 2025

5021 49 Avenue
Vermilion AB T0B 2X0

Attn: Shannon Harrower
Chief Administrative Officer

Dear Ms. Harrower:

RE: Metrix Group LLP, Response to RFP for Municipal Audit Services

Thank you for the opportunity to submit a proposal for the financial audit services for Town of Vermilion (the “Town”) for the years ending December 31, 2025, to December 31, 2027, inclusive. Metrix Group LLP (“Metrix”) is encouraged by the potential to provide efficient, timely, and quality auditing services to the Town.

Our Services

Metrix provides quality professional services for a fair and reasonable price. Our services are designed to meet and exceed professional standards. We are committed to audit quality through our skilled and experienced team and internal quality controls. We will provide an audit based on the principles of timeliness and good judgment. Our risk-based audit approach, combined with the importance we place on observing and recommending ways to improve internal controls, will provide value-added services to the Town.

Our Knowledge

We are public sector accounting leaders and the auditor of choice for numerous local governments and related entities. We are skilled and experienced with audit engagements similar to that of the Town, and this ongoing industry experience has better equipped Metrix with the ability to execute the Town’s auditing service needs.

Our Communication

At Metrix, we pride ourselves on building and maintaining sound relationships with our clients through open lines of communication. This is achieved through staff synergy, low staff turnover, and an approachable enthusiastic team. We encourage ongoing client communication throughout the year to answer any questions or concerns that may arise. We provide proactive advice and consultation on matters pertaining to accounting best-practices that will assist the Town.

.../2



We confirm that the contents of the enclosed proposal are complete, accurate and representative of the capabilities of our firm. We will abide by the terms and conditions outlined in the RFP.

Thank you for the opportunity to demonstrate why Metrix is a great fit for the Town of Vermilion and your professional audit service needs. We welcome the opportunity to further discuss this proposal and answer any questions you may have.

Best regards,

METRIX GROUP LLP



Partner



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EXECUTIVE SUMMARY

The selection of an auditor is not a simple decision. Metrix is qualified and best suited for your audit service needs for the following reasons detailed more thoroughly throughout this proposal and highlighted below in summary.

Audit Approach & Implementation

The audit approach contributes to continued improvement of efficiency and the reduction of risk. Our audits involve a series of established procedures designed to identify and evaluate the audit elements that present the greatest risk and / or opportunities to the Town.

Where possible we will apply data analytic techniques as part of our planned audit procedures in order to obtain audit evidence and, where possible, obtain greater insights into the Town's operation to provide greater insights for potential areas of improvement. Our teams are equipped to use Power BI, a data visualization & analytics software, as part of our audit procedures.

The Metrix Advantage - Access to Industry Experience

As your auditor, we bring a high level of knowledge and reputable expertise. We have a strong understanding of the public sector and are attuned to the current best practices within the industry. Our commitment to the public sector has made Metrix the auditor of choice throughout Alberta, west-central Saskatchewan, Yukon, and the Northwest Territories.

We service over 8,000 clients, including over 80 public sector clients, 11 school divisions and private school clients with over 55 years of auditing experience. Our ongoing development of special expertise in public sector auditing has allowed us to expand our audit practice, deliver services efficiently and provide great value for our clients.

Commitment to Communication

At Metrix, we believe that the most successful audit comes from a coordinated effort between the client and the auditor. Our audit methodology is built on a foundation of **year-round communication**, early identification of potential issues and **eliminating surprises**. We will return your phone calls and e-mails promptly and communicate with you proactively. Our team will work closely with management to provide information and advice on audit and accounting issues as well as on emerging industry and technical issues.

Deadline Adherence

We are fully committed to meeting deadlines and ensuring timeliness throughout the audit process. Recognizing the critical importance of adhering to schedules, we prioritize efficient planning, proactive communication, and diligent execution to delivering results promptly and accurately. Our dedication to timeliness aligns with the professional standards and emphasizes our commitment to delivering high-quality work within specified timeframes.

Additional Advisory Services

Metrix provides a wide range of additional services, such as:

- Policy review, update, and assessment of whether an entity is operating in accordance with their current policy.
- Assisting in the implementation of new public sector accounting standards, such as Asset Retirement Obligations.
- Additional assessment over internal controls and processes.

Please refer to **Appendix A** for more detailed information of these services.

FIRM PROFILE

From our firms' Edmonton inception in 1962, we have built a culture and reputation based on **integrity, clarity, and hard work**. We pride ourselves on the work we do and the experience we have accumulated resulting in our leadership in the public sector, not-for-profit organizations, and school divisions.

We are proud to be an Alberta based firm with over 55 years of experience leading audit, assurance and advice in the public sector. Over this time, we have developed a number of niche audit practices serving over 8,000 clients, including a wide variety of private companies, individuals and corporate groups. Metrix is proud to add value for 150+ not-for-profit organizations, over **75+ municipalities and related government entities**, and 14 school divisions and private school entities across Alberta.

Our dedication to providing our highest quality of work, in a personalized and timely manner has allowed us to cultivate close-knit relationships with our clients and the opportunity to expand our business. Our current ten partners and team of professionals provide a wide range of audit, tax, financial and consulting services to both the private and public sectors. Please see **Appendix A** for a listing of value-add services and **Appendix B** for a complete listing of services provided by Metrix.

Metrix has also been an agent of the Auditor General of Alberta for many years.

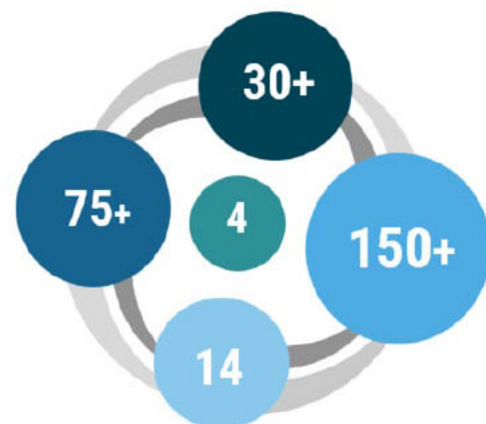
Firm Qualification

Metrix is qualified to practice in Alberta, Saskatchewan, British Columbia, Yukon, and Northwest Territories, and is registered with the respective Chartered Professional Accountants Associations. Our Firm's most recent practice review was conducted in November of 2023. Our Firm is in compliance with all practice standards and is a proud qualified education provider for CPA articling students.

Metrix is in good standing with CPA Alberta.

Local Connection

Metrix has had the pleasure of working with local municipalities and businesses such as Vermilion Credit Union, the Village of Kitscoty, the Village of Marwayne, the Village of Innisfree, and Alberta Central East Water Corporation.



150+ Not-for-profits | 75+ Municipalities | 30+ Government Entities | 14 School Divisions & Private Schools | 4 Credit Unions

UNDERSTANDING OF REQUIREMENTS

Metrix has an understanding of the services requested by the Town and will deliver the best quality auditing and advisory services.

The proposed professional auditing fees and timelines include the services requested as follows:

- Annual audit of the Town's consolidated financial statements in accordance with Canadian Public Sector Accounting Standards;
- Preparation of the Town's consolidated financial statements;
- Annual audit and certification of the Municipal Financial Information Return;
- Audit of the Town's Local Authorities Pension Plan ("LAPP") program; and
- Preparation of the annual T4's for all the Town's employees (optional)¹.

¹ Please note that Metrix is not responsible for the preparing of LAPP reports other than the Auditors' Report on Compliance with LAPP. We understand that LAPP reporting was not specifically separated in the request for quotation but may be required by the Town and included in compliance reporting. We have included the rates for LAPP in the engagement fees detailed below.

The audit services provided will meet the requirements under the Municipal Government Act as well as the professional requirements as established by Canadian auditing standards.

Metrix also understands that the following criterion are required of the successful proponent:

- Preparation and presentation of our audit plan and audit findings report to Council, including the audited financial statements.
- Attendance at Council meetings as needed.
- Provision of a management letter including written recommendations, which address any findings, observations, opinions or comments relating to internal controls, financial systems, compliance or other matters that come to our attention during the audit.
- Informal advice and consultation throughout this engagement as-needed.

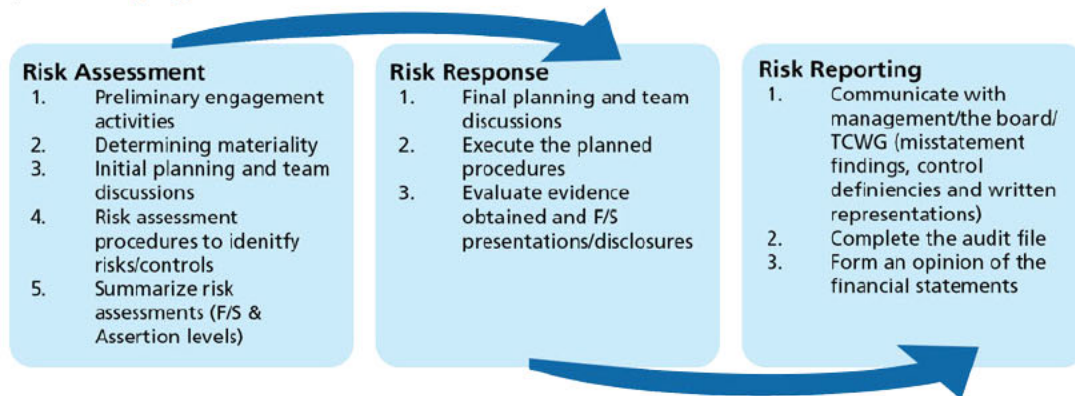
The above services are to be provided for a period of three (3) years, for the years ended December 31, 2025 through December 31, 2027, with the possibility of a two-year extension (through December 31, 2029).

We welcome the opportunity to serve the Town as external auditors.

AUDIT WORK

Audit Approach & Implementation

Our audit procedures focus on the highest-risk areas, based on factors inherent in the Town's operations, regulations and current economic conditions. Materiality levels are developed to commensurate with the risks of the financial statement users, the level of external reporting involved, and our judgment related to the extent of audit risk.



Assessment of Risk

A risk assessment is performed to determine the overall financial statement risk and identify areas of the Town's account balances where there is a particular risk of misstatement to the financial statements. Our assessment of risk is an important factor in planning the audit and affects decisions such as audit strategy, the nature of the audit procedures, and the selection of audit samples. Our assessment is based on a variety of factors including our knowledge of the Town's operations, trends and developments impacting municipalities, and significant inherent risks associated to financial statement accounts.



Control Environment

Under Canadian auditing standards, we are required to obtain an understanding of the Town's internal controls for financial reporting. The purpose of this understanding is to assist in designing tests of control that are effective and can be relied upon. Regardless of our decision to select a substantive or combined audit approach, a walkthrough of the Town's internal controls and processes will be performed to comply with Canadian Auditing Standards.

Usage of Technology

Data Analytics & Computer Assisted Audit Techniques (CAATs)

With over 55 years of audit experience, Metrix has acknowledged that although the fundamental principles of auditing have not changed over the years, our audit procedures and techniques have evolved as an adaptive response to our ever-changing technological environment. When considering efficiency, auditing sampling methodologies, substantive analytical and detailed testing would be difficult without the use of CAATs. More importantly, the use of CAATs has increased our confidence levels with the ability to reduce the reliance on conventional vouching procedures. We extrapolate unusual and large amounts from the data and create alternative audit procedures suitable for further analysis. Our years of experience, breadth of clients and willingness to stay current with industry best practices has allowed our Firm to create many CAATs which we are confident will be applicable to the Town of Vermilion.

Where possible we will apply data analytic techniques as part of our planned audit procedures in order to obtain audit evidence and, where possible, obtain greater insights into the Town's operation to provide greater insights for potential areas of improvement. Our teams are equipped to use Power BI, a data analytics software, as part of our audit procedures.

CaseWare Cloud – PBC Request

In order to create greater efficiencies, each client is provided with a client portal hosted on a cloud site. All of our engagement requests will be centralized in the portal site, CaseWare Cloud – PBC Request ("PBC Request"). PBC Request allows our teams to send requests and receive support in an efficient and secure manner, streamlining the audit process.

In rare instances where documents cannot be uploaded into PBC Request, we continue to offer eCourier, our file transfer protocol via our website. eCourier provides a secure method of transferring files.

Client Deliverables

Audit Findings Report

Concurrent with issuing our audit opinion, we will provide Council with a concise summary of any significant control weaknesses, inconsistent accounting practices, areas of significant judgment, or any other audit and accounting issues that come to our attention during the course of the audit.

Our draft Audit Findings Report will be reviewed with management to ensure it is factually correct and does not include insignificant matters. The letters will then be completed, taking into consideration any suggestions provided by management. The final letter will be discussed with Council.

Management Letter

The audit programs will be designed to permit the required reports to be prepared. In addition, a management letter will be issued that will include any other matters that will assist management in fulfilling their responsibilities of safeguarding assets and maintaining a reliable and efficient accounting system.

Risk Management Strategy

At Metrix, we also adopt a risk-based approach in implementing our controls. Three risks related to our audit practice include inappropriate audit opinion issued, extraordinary circumstances presenting unusual accounting challenges, and infrastructure operation.

Audit Quality

The purpose of an audit is to enhance the degree of confidence of intended users in the financial statements. This is achieved by the expression of an opinion by the auditor on whether the financial statements are presented fairly, in all material respects the financial position of the entity. To ensure that we perform the appropriate procedures and provide an appropriate audit opinion, larger engagements include an engagement quality control partner who will review the audit plan and procedures performed to ensure that the appropriate risks have been captured by our audit procedures. In addition, the engagement quality control partner is responsible for reviewing the file as well to ensure that the procedures have been performed with due care.

Further, our quality control system is reviewed annually to monitor compliance with firm policies. We have also hired an external quality control monitor, FocusHGK LLP, to perform an independent review of a sample of completed assurance files for each partner to confirm that our files meet professional standards, as well as our own internal quality control procedures. FocusHGK is a specialized firm that focuses exclusively on assisting accounting firms to comply with professional standards. The partners in FocusHGK LLP are also the co-authors of CPA Canada's Professional Engagement Manual and Quality Control Manuals.

Extraordinary Circumstances

Despite our extensive experience in the public sector industry, there may be extraordinary circumstances that present in the Town's operations that require specialized knowledge. In addition to our engagement partner and the engagement quality control partners involved in the audit, our Firm has three other audit partners who have over 55 years of experience auditing the municipal sector in Alberta. Our partners' knowledge and experience provide a wealth of knowledge that is accessible to the Town.

In addition to our in-house experience, we also consult with FocusROI, a third-party company that is able to provide guidance on financial reporting matters and assurance methodologies. FocusROI is composed of accounting professionals who have spent years in senior management positions with various national accounting firms. If consultation is required with FocusROI, this will be completed internally with no additional cost to the Town.

Infrastructure Operations

We have an in-house server that hosts all client engagements. Our servers are backed up multiple times a day and with more intensive backups taken weekly. We have a dedicated IT team that is able to respond in quick demand as required for any IT related issue.

IT Security

Computerization has played an important role in Metrix's growth by providing efficiencies without sacrificing effectiveness in executing our engagements. Data security is a high priority for our Firm. As our client, you can rest assured that your information is secure and to be regarded with the utmost confidentiality and protection. We achieve this through our due diligence of routine maintenance of server and desktop backups between offices, continuous monitoring of suspicious viruses by our IT support team, routine desktop, and server maintenance. In addition, as part of our service made available to the Town, a secure client portal is available when transferring documents during our audit engagement. It is our commitment to continuously search for and adopt new and better ways to serve our clients.

Ownership of Documents

The working papers, files, other materials, reports and work created, developed or performed by us during the course of the audit are the property of our Firm, constitute our confidential information and will be retained by us in accordance with our Firm's policies and procedures. In accordance with FOIP 40(1)(g), working papers and files will be made available upon request.

WORK PLAN

Audit Focus

Based on our preliminary understanding of the Town, we would adopt a combined audit approach.

From a preliminary analysis based on the 2024 financial statements, we expect our areas of audit focus to include:

Management Override of Controls

Risk factors	Our response
Under Canadian auditing standards, there is a presumed fraud risk through management override of controls. This risk cannot be rebutted.	- We will obtain an understanding of the financial reporting process and controls implemented. - We will apply data analytic techniques to identify a sample of entries and assess the business rationale of entries selected.

Revenue recognition (including government transfers and deferred revenue)

Risk factors	Our response
There is risk of premature revenue recognition of funding amounts received with external restrictions attached to them (e.g. Government of Alberta, federal government, ...etc.).	- We will obtain an understanding of the processes and controls in place regarding revenues received. - We will review the recognition of amounts subject to external restrictions to ensure they are correctly recognized. - We will examine related agreements and other source documentation containing guidance for the purpose and use of the restricted funds. - Where possible, we will coordinate with procedures performed over accounts receivable, tangible capital assets, and deferred revenue.

Sales and user charges

Risk factors	Our response
Sales and user charges are generally subject to a high volume of transactions.	- We will perform substantive analytical procedures including variance analysis. - Using statistical sampling techniques, we will identify revenue transactions to perform additional test of details, if required.

Audit Focus (continued)

Salaries, wages and benefits (including employee benefit obligations)

Risk factors	Our response
- Salaries and benefits represent approximately 25% of total expenses. - There is an inherent fraud risk related to salaries, wages and benefits. - Moreover, there exists the risk that employees are paid at a rate inconsistent with their employment contract.	- We will obtain an understanding of the controls and processes in place over human resourcing activities, including payroll. - Where possible, we will perform tests of controls to reduce the substantive work required. - We will perform substantive analytical procedures including variance analysis. - Using statistical sampling techniques, we will identify payroll transactions to perform additional test of details. - We will assess the reasonability of accrued employee benefits recorded at year-end. - Where possible, we will leverage efficiencies for the LAPP compliance assurance engagement.

Operating expenses (including accounts payable and accrued liabilities)

Risk factors	Our response
Completeness, accuracy, and the occurrence of operating expenses is considered to be a risk due to the inherent nature of expenses.	- We will obtain an understanding of the controls and processes in place over purchasing / procurement activities and vendor payments. - Where possible, we will perform tests of controls to reduce the substantive work required. - We will perform a search for unrecorded liabilities. - Using statistical sampling, we will select a sample of invoices to test, agreeing the amounts recorded to supporting documentation. - Where required, we will perform additional substantive testing procedures.

Cash and cash equivalents and Investments (including investment income)

Risk factors	Our response
- Given the nature of cash and cash equivalents, the amounts recorded are always subject to a higher level of public scrutiny. - Cash equivalents are incorrectly classified.	- We will send external confirmations for significant balances as at year-end. - We will perform cut-off and completeness procedures over cash and investments. - We will test the mathematical accuracy of the bank reconciliation. - We will assess the appropriateness of financial instruments recorded as investments. - We will test the reconciling items recorded in the bank reconciliation. - We will recalculate expected accrued interest income and compare it to the actual recorded.

Audit Focus (continued)

Trade and other receivables	
Risk factors	Our response
- There exists the risk that the amounts outstanding will not be collectible. - There exists the risk that receivables have been overstated. - There exists the risk that receivables outstanding at year-end have not been accrued for.	- We will obtain an understanding regarding the Town's policies regarding collections and provisions. - We will review management's assessment of the collectability of receivable balances outstanding at year-end, including assessing subsequent receipts after year-end. - We will perform additional substantive procedures to obtain appropriate audit evidence. - We will coordinate with our work performed over revenues and deferred revenue.

Tangible capital assets ("TCA") & Asset retirement obligations ("ARO")	
Risk factors	Our response
- The acquisition and disposal of TCA will have numerous effects on other accounts, including Receivables, Deferred contributions, Government transfers and Amortization. - There is the risk that TCA is expensed as part of repair and maintenance activities rather than capitalized. - There is a risk that ARO's have been missed or not recorded.	- We will perform procedures over significant capital additions, including work in progress transfers, and disposals. - We will perform procedures over repairs and maintenance expense to assess the completeness of TCA. - We will re-calculate amortization expense, and the gain / loss from the disposal of TCA, if any. - We will assess the value of contributed assets received to determine if the asset and in respective revenue recorded are appropriate. - We will review and test the ARO scoping and perform inquiry and substantive testing over any identified ARO's (if identified). If previously unrecorded ARO's are identified then restatement of prior years financial results may be required.

Accumulated surplus (unrestricted, restricted and equity in TCA)	
Risk factors	Our response
- Reserves have been inappropriately spent. - Reserve balances may not have been updated to reflect approved transfers, expenditures, or additions during the year.	- We will assess reserve transfers recorded to the budget to assess the completeness of the transfers. - We will determine if significant transfers / expenditures have been appropriately authorized. - We will assess the accuracy and completeness of reserve continuity schedules, ensuring that opening balances, additions, uses, and closing balances reconcile with the general ledger and supporting documentation.

Potential Issues & Solutions

While we don't expect audit problems or delays to arise, audit problems that have previously occurred with other municipalities and the solutions we have used in the past to overcome these issues include:

- **Significant delay in audit commencement and response.**
 - Metrix will communicate with senior management regarding timing issues and will reach out via email and telephone to ensure that the Town is aware of the audit commencement delays. Metrix will also reach out before the year-end audit is about to commence to ensure that the Town's records are ready and complete.
- **Significant audit adjustments required to prepare the financial statements.**
 - Metrix will review any required audit adjustments with management prior to making them and will inquire about the quality and completeness of the trial balance before the audit commences.
- **Changes in required procedures (e.g. change in LAPP procedures).**
 - Metrix will inform management of any known upcoming changes before the procedures start and will provide a quote if the changes fall outside of the scope of the audit.
- **Additional out-of-scope engagements (e.g. additional grant reporting engagement, policy compliance).**
 - This would be completed on an "as needed" basis. Metrix will be upfront with a quote for services before the work commences. See **Appendix A – Consulting and Advisory Services**.
- **Assistance in reconciling financial records (e.g. balance of accumulated surplus / reconciling sub-ledger balances).**
 - Metrix will inquire with management regarding the trial balance and the sub-ledgers before year-end occurs, to help ensure that any reconciliations are completed before the Town completes their year-end process and procedures. Assistance in preparing reconciliations and working papers is considered out of scope for this proposal. This would be completed on an "as needed" basis. Metrix will be upfront with a quote for services before the work commences. See **Appendix A – Consulting and Advisory Services**.
- **Assistance with accounting standard implementation.**
 - Metrix will inform management of any known upcoming changes before the procedures start. Metrix details any new and upcoming accounting standard changes in the audit planning report and audit findings report so management and those charged with governance are aware of changes.

If by chance any unforeseen issues arise, we will consult with management as to the extent of additional services that are required to correct the problem. We do not bill for minor changes to our audit approach.

AUDIT TIMELINE

We anticipate the following audit schedule for the 2025 audit – all of which would be subject to the Town’s review and amendment as appropriate – to ensure the completion of our work to meet the reporting deadline set by the Town.



Planning and Interim	Deliverables and Dates
- Begin initial risk assessments. - Planning audit strategy and prepping file. - Communicating with client & Council. - Perform inquiries with management. - Obtain understanding of control environment and performing control walkthroughs. - Control and substantive testing of expenses and revenues.	Before November 30th – Meeting with staff to finalize key dates, timetable, responsibilities and deliverables for audit. October or November - Interim audit fieldwork <i>(interim fieldwork dates to be determined after discussions with management)</i> November – meeting with management to discuss interim findings Late January – Sending year-end requests to management
Year-end fieldwork (including FIR)	Deliverables and Dates
Town fieldwork - Statement of financial position audit work - Statement of operations audit work - Inquiring with management about any issues identified, etc.	February- Meeting with management to discuss year-end requests. March –Begin year-end fieldwork <i>(fieldwork dates to be determined after discussions with management)</i> Late March – Meeting with management to discuss audit progress
Financial Information Return (“FIR”) Review of financial information return and preparation of audit report	April – Financial information return review
Reporting (including FIR)	Deliverables and Dates
Financial Statements, Audit Report and Audit Findings - Draft financial statements provided to management for review. - Communicating with management about audit findings report (including management letter) and management response. - Completion of audit findings report. - Presenting the draft financial statements and audit findings report to Council.	Prior to April 1st - Draft financial statements, audit findings report, and management letter provided to management for review. Prior to April 15th – Presentation of draft financial statements and audit findings report to Council for approval End of April – Final audited financial statements and audit package (including audit findings report and management letter)

Financial Information Return ("FIR") ▪ Certification and Submission of FIR	▪ Prior to May 1st – Certification and Submission of FIR
Debrief ▪ Discussion with management regarding matters impacting future audits, if any.	Deliverables and Dates ▪ Early May – Debrief Meeting (if necessary)
LAPP (If Required) ▪ Audit of LAPP compliance report	Deliverables and Dates ▪ Mid June – Draft report provided to management for review and review of findings (if any) ▪ Prior to June 30th – Submission of LAPP compliance report

Required Support from Town Resources

Metrix understands that the Town has other responsibilities and duties to attend to during the audit. As such, we strive to be as efficient as possible when requesting information or inquiring with management. We do request that the Town have all applicable finance and payroll/HR staff on-site and available for the year-end audit to maximize the effectiveness of our time on-site.

We estimate we will require Town resources for the following stages of the audit:

Audit Stage	Tasks	Estimated Time
Planning	• Inquiries with senior management & information technology staff members. • Inquiries with Council • Discussing interim and year-end audit dates and logistics with senior management.	Estimated 4 hours.
Interim Audit	• Availability of staff members from payroll, payables, procurement, receivables & cash, and financial reporting & budgeting so we can obtain an understanding of the controls in place at the Town. • Staff members to pull expense and revenue samples for interim testing. • Payroll and HR team members to assist pulling payroll samples for interim testing.	Estimated 30 hours, as well as 5 hours of follow-up questions and additional requests.
Year-end Requests	• Metrix sends the initial year-end requests to the Town well ahead of the start-date for the audit. This allows plenty of time for the Town to understand the requests and send the required items, allowing Metrix to start working immediately at the start of the year-end audit.	Unable to estimate as it will depend on how long it takes to prepare year-end requests.

Year-end Audit	• Availability of staff members to pull samples and answer questions in a timely manner for the areas identified in our Audit Focus section above. • Availability of management to discuss any issues or misstatements found.	Estimated 45 hours, as well as 25 hours of follow-up questions and additional requests. Note that this estimate is based on the assumption that there are minimal issues and few delays in receiving information.
Reporting & Presenting	• Availability of senior staff to discuss the financial statements, as well as Audit Findings Report and management letter.	Estimated 5 hours.
LAPP Engagement	• Availability of staff who were involved in preparing LAPP during the year, likely payroll.	Estimated 10 hours.

ENGAGEMENT TEAM

Team Structure, Experience & Roles

Our commitment to the Town is evidenced by the caliber of our team. Our service to the Town will be built upon the personal attention and the direct contact of partners and senior staff. At Metrix, we emphasize manager and senior staff involvement in the completion and supervision of our audit engagements. This creates audit efficiencies while ensuring our junior staff is adequately supervised, reducing the amount of follow-up, and providing a quick turn-around.

We have included a brief summary of each of the key members of our proposed team below.



Jeff Alliston, CPA, CA
Engagement Partner

Jeff is a partner in Metrix's audit practice, with over 15 years of experience specializing in public sector and not-for-profit entities. He is currently the engagement partner for three school divisions, one private school and 40+ local governments and related entities and is also the quality control partner for other municipal entities within the Firm.

Jeff will have the overall responsibility of ensuring Metrix services to the Town and will be accountable for the planning and direction of the audit. He will perform extensive quality control reviews of the audit team's findings. Jeff will also be available throughout the audit process and will attend meetings with the Town's Council and management.

Jeff is qualified to practice as a CPA in Alberta.



Phil Dirks, CPA, CA
Quality Control Partner

Phil is a partner in Metrix's audit practice and one of the Firm's public sector and not-for-profit specialists. Phil has over 30 years of experience in public practice and spends 75% of his time servicing audit clients. Phil is currently the engagement partner for over 70 audit clients including 25 local governments and related entities. Phil has over 25 years of government auditing experience.

Phil will be involved in the planning and quality control review as required by our Firm's quality assurance procedures. Phil will be available to Jeff to provide support and expertise as needed.

Phil is qualified to practice as a CPA in Alberta.



**Craig Poeter, CPA,
Senior Manager**

Craig is a senior manager in Metrix's audit practice, specializing in public sector and not-for-profit organizations. He holds over five years of professional experience providing assurance services.

As the senior manager, Craig will provide support to Jeff in the delivery of our audit services with direct responsibility for the planning, execution, and completion of our audit work. Craig will provide guidance and specialized support to all staff during the audit.

Craig is qualified as a CPA in Alberta.



**Dylen Starman, CPA
Manager**

Dylen is a manager in Metrix's audit practice, specializing in public sector, for profit, private, and not-for-profit entities. He holds over four years of professional experience providing assurance services to various entities ranging from municipalities, school divisions, credit unions, and not-for-profit organizations. Dylen will assist in the planning and execution of the audit.

Dylen is qualified to practice as a CPA in Alberta.

Staff Accountants

Staff accountants will be assigned to this engagement to help in the completion of our services. Our staff accountants are made up of students hired by Metrix over the past years. These team members are supervised and guided by more experienced staff assigned to the engagement and will remain consistent with the Town's audit. Our auditors are given internal training in relation to municipalities during our annual municipal audit training course administered by our partners and senior managers. We expect to utilize two to three staff accountants on the audit engagements.

Engagement Team Continuity

We strongly believe the continuity of audit staff is important to a valuable and efficient audit engagement. Our staff continuity fosters a more effective working relationship between our team and the Town's staff. In the unlikely event that a reassignment of staff is required, rest assured that the replacement will have substantially the same or better qualifications or experience. Given the size of our firm and the fact that almost all of our staff are involved in public sector auditing, we are confident with our replacements if required.

Resumes

Please find below resumes for the engagement team.

Jeff Alliston CPA, CA – Engagement Partner**Education**

- **Chartered Accountant designation**
2011
- **Bachelor of Commerce, University of Alberta**
2008

Experience

- **Metrix Group LLP**
2008 – *Present*
 - o Areas of focus include:
 - Local governments and related entities
 - Not-for-profit organizations
 - Credit unions
 - School divisions and private schools
 - Cooperatives
 - Privately owned entities
- **Volunteer Experience:**
 - o Government Finance Officers of Alberta (GFOA) – Emerging Issues Task Force Committee Member | 2013 – *Present*
 - o Literacy Without Borders | 2018 – *Present*
 - o Canadian Cancer Society – Leadership Committee | 2013 – 2017
 - o Ronald McDonald House – Home for Dinner Program, Volunteer

For Jeff's experience with engagements that are similar to the Town, please refer to **Appendix C** – Relevant Experience.

Phil Dirks, CPA, CA – Quality Control Partner**Education**

- **Chartered Accountant designation**
1996
- **Bachelor of Commerce (with distinction), University of Saskatchewan**
1992

Experience

- **Metrix Group LLP**
1997 – Present
 - o Areas of focus include:
 - Local governments and related entities
 - Not-for-profit organizations
 - Credit unions
 - School divisions and private schools
 - Cooperatives
 - Privately owned entities
- **KPMG (Peat Marwick Thorne)**
1992 – 1996

Financial Management and Leadership

- Increased the frequency of formal financial reporting from annually to monthly, and implemented the quarterly presentation of PSAS compliant financial statements to Council.
- Improved the availability of financial information to Council and residents through the use of an online reporting portal.
- Support management as a business partner providing balanced financial advice and direction.
- Enhanced business decision making by improving access to financial information and participating in a number of working groups for organizational initiatives such as project management and asset management implementations.

Professional Services

- Instructor - University of Alberta (2016-2019)
- Develop and deliver course material for Financial Management in the Public Sector – an elective in the Bachelor of Commerce undergraduate and Masters of Business Administration programs
 - Reviewer – Practical Experience Verification Reports – CPA Alberta (July 2018-present)
 - Online Module Facilitator – Chartered Accountants School of Business (2011-2013)
- Module Exam Reviewer – Chartered Accountants School of Business (2009-2011)

For Phil's experience with engagements that are similar to the Town's, please refer to **Appendix C – Relevant Experience.**

Craig Poeter, CPA – Senior Manager

Education

- **Chartered Professional Accountant designation**
2018
- **Bachelor of Commerce, MacEwan University**
2015

Experience

- **Metrix Group LLP**
Senior Manager
2015 – Present
 - o Areas of focus include:
 - Local governments and related entities
 - Not-for-profit organizations
 - Credit Unions
 - School divisions and private schools
 - Cooperatives
 - Privately owned entities

Dylen Starman, CPA – Manager

Education

- **Chartered Professional Accountant designation**
2023
- **Bachelor of Commerce, University of Alberta**
2020

Experience

- **Metrix Group LLP**
Manager
2020 – Present
 - o Areas of focus include:
 - Local governments and related entities
 - Not-for-profit organizations
 - Credit unions
 - School divisions and private schools
 - Cooperatives
 - Privately owned entities

FEES

Our commitment to the Town of Vermilion is to provide excellent client service for a fee that is fair and reasonable. Metrix's team and resources will be available to the Town when required, to work in a co-operative and interactive environment with the objective of providing maximum benefit. We will work closely with the Town's staff to ensure the audits can be completed as efficiently as possible. Where possible, we will certainly utilize the Town's staff.

At Metrix, we understand your need to maximize value for the fees you pay and strive to keep our fees competitive while upholding quality service standards. We are confident that our fees are reflective of the value-added services we provide to each of our clients. Based on our understanding of the Town's operations, we have provided fee estimates for the duration of the proposed term. These fees are derived from an analysis of our audit approach and our past experiences with other municipalities. The fees for each corresponding year are guaranteed not withstanding changes beyond our assumptions. An accompanying engagement letter detailing our fees has also been attached with our quotation. Please refer to **Appendix D – Sample Engagement Letter**.

Rates

Table 1 – Engagement Fees

Services	FY2025	FY2026	FY2027	Total
Year-end field work and audit of consolidated financial statements				
Preparation of consolidated financial statements				
Financial Information Return certification				
Annual LAPP compliance audit				
T4 Preparation (Optional)				
Travel (Optional) ¹				
GST ²				
Total engagement fees	\$45,675	\$47,775	\$50,400	\$143,850

¹ Based on the Town's preference, the audit services can be performed remotely, or on-site.

² GST is an estimate based on the above engagement fees. GST amount may vary depending on the assumptions below.

Our fees are based on the assumption that records will be ready and available for our team at the onset of the engagement, that all responses will be provided in a timely manner, and that there are no existing accounting policies / transactions that have been implemented in a manner that is inappropriate for the Town's or are not in accordance with Canadian public sector accounting standards.

We are available to our clients, and we encourage our clients to contact us when they have questions during the course of the year. We will provide the Town with recommendations and guidance on any new accounting standards to ensure the disclosures are consistent to the new standards. Our audit fee allows for these ongoing consultations and communications.

To the extent that a request is made by the Council, for a specific project, fees would be estimated in advance (normal hourly rates x estimated time required) and would not commence without client approval. Sometimes a separate engagement letter is used to formalize the project requirements. We are always available to perform additional, in-depth audit work which may be requested by Council. See **Appendix A – Consulting and Advisory Services**.

Hourly Staff Rates

Table 2 – Breakdown of Fees

Staff Category	Hourly Rates	Hours	% of Hours	Fees
Partners	\$275-\$375	15	5%	\$5,000
Senior manager	\$180-\$250	30	10%	\$6,000
Manager	\$120-\$180	110	38%	\$15,500
Staff and senior accountants	\$90-\$120	135	47%	\$13,500
Travel				\$3,500
GST				\$2,175
Total Audit Fees		290	100%	\$45,675

If by chance unforeseen issues arise, we will consult with management as to the extent of additional services that are required to correct the problem. We do not bill for minor changes to our audit approach. Examples of additional billings include balancing of net assets, bank reconciliations and accounts receivable sub-ledgers. Our Firm believes in a “no surprise audit” and therefore if overruns are apparent, we immediately open discussions with management in hopes of achieving a mutually agreed upon solution.

Please refer to **Appendix B** for a comprehensive listing of Metrix’s services.

Payment Terms and Billings

Accounts are due within 30 days. An interest rate of 12% per annum will be charged on account balances outstanding in excess of 30 days.

REFERENCES

Town of Blackfalds

Client Contact:	Justin de Bresser, CPA Director of Corporate Services
Years Services:	2024 – Present
Phone:	(403) 885 - 6238
Email:	JdeBresser@blackfalds.ca
Scope of Work:	Assurance Services - Consolidated Financial Statement preparation and audit - Municipal Financial Information Return preparation and audit - LAPP compliance engagement

Town of Olds

Client Contact:	Sheena Linderman Director of Corporate Services
Years Services:	2023 – Present
Phone:	(403) 507 - 4858
Email:	SLinderman@Olds.ca
Scope of Work:	Assurance Services - Consolidated Financial Statement preparation and audit - Municipal Financial Information Return preparation and audit - LAPP compliance engagement

Municipal District of Bonnyville

Client Contact:	Tracey Tiedemann Manager of Finance
Years Services:	2006 – Present
Phone:	(780) 826-3171
Email:	ttiedemann@md.bonnyville.ab.ca
Scope of Work:	- Financial Statement preparation and audit - Municipal Financial Information Return preparation and audit - LAPP compliance engagement - Consulting and advisory services

APPENDIX A – CONSULTING AND ADVISORY SERVICES

Our firm offers a wide variety of accounting and advisory services. We are available to our clients, and we encourage our clients to contact us when they have questions or concerns over the course of the year. We will provide the Town with recommendations and guidance and our consulting team is available to provide additional accounting services as requested.

To the extent that a request is made by Council, for a specific project such as the examples noted below, fees would be estimated in advance (normal hourly rates x estimated time required) and would not commence without client approval. Sometimes a separate engagement letter is used to formalize the project requirements. We are always available to perform additional, in-depth audit work which may be requested by Council.

Some of the common consulting engagements within the public sector are discussed in more detail below.

Implementing New Public Sector Accounting Standards

Canadian public sector accounting standards are consistently updated, which may affect the Town's future financial reporting either through a journal entry or note disclosure.

Our Firm has provided industry-specific seminars for our clients. These seminars have focused on new accounting and assurance pronouncements, Goods and Services Tax issues, and other topics of interest identified by our clients. We have found these sessions to be a useful learning tool not only for our clients but for our audit staff as well.

We are always available to our clients, and we encourage our clients to contact us when they have questions during the course of the year. We will continually provide the Town with recommendations and guidance for new accounting standards.

Courses or Training

We host information sessions for our various industry groups to discuss matters of interest (e.g. accounting standards changes, GST changes, Council roundtables). These sessions also serve to bring our clients together as an opportunity to build networks that facilitate ongoing communication.

We are always available to provide seminars for specific clients, allowing us to respond to their unique issues. Fees for these seminars are established in advance. Typically, upon request from a client, we would establish an estimate of the fee for preparation and delivery of the seminar. Our fee would be based on our normal hourly rates, extended by the estimated time requirement.

Technical Literature

We issue periodic technical literature in the form of letters to our individual clients within our industry groups when matters of significance become known. Generally, the information relates to accounting standards, income tax issues or GST issues. We issue this technical literature as an added service to our clients.

Council and Management Financial Education Sessions

We provide an introductory session to educate new Councillors on how to interpret financial statements for the purpose of making informed financial decisions, and how to understand the components of a financial statement audit. We also provide other and management financial literacy topics which include:

- Council members liabilities and responsibilities.
- Benchmarking and performance reviews.
- Budgeting (processing, reviewing and interpretation).
- Long term capital and operating planning.
- Internal control and processes review – efficiency optimization.

Audit of Grant Funding Applications

The provincial government may request the audit of revenues and expenditures for certain grant applications. Metrix is equipped to perform these audits and prepare and submit the necessary reports to the granting authorities.

Management Consulting

Metrix's dedicated consulting practice offers our clients a wide variety of services from a network of designated and qualified professionals ranging from business process and operational reviews, internal audit, project and change leadership and strategic planning services.

Examples of past and current consulting engagements include:

- **Developer Levies:** This project includes working with a municipality to help with their developer levy model by auditing current (existing financial information) and reviewing future expected data (forecasted information). In addition, we are working with the municipality to revise the revenue recognition policy such that developer levies received are recognized appropriately in accordance with Canadian public sector accounting standards and with the Municipal Government Act.
- **Reserve Policy:** This engagement involves working a municipality to review and update their reserve policy.
- **Internal control documentation:** This engagement involved worked with a municipality to document and assess all financial controls and processes. In order to provide feedback on areas for improvement.
- **Procurement Policy compliance:** this engagement includes assessing purchases within a fiscal year to determine if they are in compliance with the procurement policy. In addition, we provide recommendations for areas of improvements within the policy as well as procedures.

Year-end working paper preparation and reconciliations

In the event that year-end accounting services are unable to be performed and provided by the Town, we are able to offer consulting services to ensure you are prepared for the financial audit and able to meet reporting deadlines. Examples of these services include:

- **Reconciliations:** Metrix will assist in comparing and verifying financial records to ensure consistency and accuracy. This typically includes reconciling bank statements with internal records, checking accounts receivable and payable balances to subledger reports, and confirming that all transactions are properly recorded. The goal is to identify discrepancies and ensure that all financial data aligns with the trial balance provided at the commencement of the audit.
- **Preparation of Year-End Working Papers:** We will assist in preparing detailed documents at the end of the fiscal year that support the financial statements. They include schedules and supporting evidence for account balances, such as trial balances, detailed account listings, and adjustments. These papers help in ensuring that all financial information is complete and accurate before finalizing account balances for the audit.
- **Continuity Schedules:** The preparation of continuity schedules tracks the changes in account balances over time, often showing the beginning and ending balances for specific accounts, along with any adjustments or transactions that occurred during the period. They help in understanding how balances have changed and in maintaining a clear record of financial activity from one period to the next. We are able to assist in the preparation of these schedules for the audit as part of our advisory services.
- **Year-End Journal Entries:** Adjustments made at the end of the fiscal year ensure that financial statements reflect the correct financial position of the Town. This includes recording accruals, deferrals, amortization, and other adjustments to accurately represent revenues, expenditures, and asset values. Year-end journal entries help to ensure financial records are in compliance with public sector accounting standards and ensuring accurate financial reporting.

Fee Estimates and Ranges

To the extent that a request is made by Council, for a specific project, fees would be estimated in advance (normal hourly rates x estimated time required) and would not commence without client approval. Sometimes a separate engagement letter is used to formalize the project requirements. We are always available to perform additional, in-depth audit work which may be requested by Council.

Table 1 – Hourly Rates

Staff Category	Hourly Rates
Principal consultant	\$170 - \$250
Senior consultants	\$120 - \$160
Junior staff	\$70 - \$100

APPENDIX B – COMPREHENSIVE SERVICES

Audit and Assurance Engagements

- Financial statement audits
- Review engagements of financial statements
- Other attestation engagements
- Grant funding or program compliance audits or reviews
- Assistance with complex accounting and financial reporting matters

Taxation

- Tax planning for individuals and corporations
- Return preparation for individuals, private corporations, and not-for-profit organizations / charity returns
- Provincial and federal commodity tax planning and compliance
- Tax considerations in matrimonial settlements
- Tax effects of buying and selling a business
- Tax-effective retirement and estate planning
- Corporate reorganizations of share capital

General Accounting

- Bookkeeping: monthly, quarterly, annually
- Accounting software selection and implementation
- Notice to reader / Compilation engagements
- Cash flow calculations
- Budget preparation: financial projection and forecasts, corporate and individual
- Payroll processing

Estate and Trusts

- Preparation of the Terminal and Rights or Things Tax Returns
- Advice on transferring assets
- Preparation of Trust Tax Returns
- Advice on family trusts
- Applying for the Clearance Certificate
- Correspondence with other professionals, including lawyers, appraisers, investment brokers and financial institutions
- Assistance in gathering information for the preparation of the probate application

Business Advisory, Consulting, and Other Specialised Services

- Mergers and acquisitions
- Business valuations
- Risk management assistance
- Corporate governance reviews
- Internal control reviews
- Business process improvement
- CFO / Controllership duties
- Organizational planning and development
- People, processes, and project leadership
- Performance measurement and reporting
- Change management
- Course presentation on new accounting standards, best practices, and governance

APPENDIX C – RELEVANT EXPERIENCE

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Local Government / Organization Cities / Counties / Municipal Districts	Engagement Partner	Term	Years Served	Services Provided
Athabasca County	Jeff Alliston	2021 - Present	4	- Audit and preparation of consolidated financial statements - Audit and preparation of municipal financial information return - Annual LAPP AUP engagement - Review engagement of FCSS program
Big Lakes County	Phil Dirks	2003 - Present	22	- Audit and preparation of consolidated financial statements - Audit and preparation of municipal financial information return - Annual LAPP AUP engagement - Review engagement of FCSS program - Other assurance engagements
Brazeau County	Phil Dirks	2002 - Present	23	- Audit and preparation of financial statements - Audit and preparation of municipal financial information return - Triennial LAPP AUP engagement
Camrose County	Curtis Friesen	2019 - Present	6	- Audit and preparation of consolidated financial statements - Audit and preparation of municipal financial information return - Triennial LAPP AUP engagement
City of Cold Lake	Jeff Alliston	2021 - Present	4	- Audit of financial statements - Audit of municipal financial information return - Annual LAPP AUP engagement - Audit of FCSS program - Other special engagement
City of Spruce Grove	Jeff Alliston	2023 - Present	2	- Audit and preparation of consolidated financial statements - Audit and preparation of municipal financial information return - Triennial LAPP AUP engagement - Triennial APEX AUP engagement - Audit of FCSS program
City of Wetaskiwin	Jeff Alliston	2022 - Present	3	- Audit and preparation of consolidated financial statements - Audit and preparation of municipal financial information return - Annual LAPP AUP engagement - Review engagement of FCSS program - Other assurance engagements
Clearwater County	Phil Dirks	2010 - Present	15	- Audit and preparation of consolidated financial statements - Audit and preparation of municipal financial information return - Triennial LAPP AUP engagement

Local Government / Organization	Engagement Partner	Term	Years Serviced	Services Provided
Lac La Biche County	Jeff Alliston	2012 - Present	13	- Audit and preparation of consolidated financial statements - Audit and preparation of municipal financial information return - Annual LAPP AUP engagement - Review engagement of FCSS program
Lac Ste Anne County	Curtis Friesen	2003 - Present	22	- Audit and preparation of financial statements - Audit and preparation of municipal financial information return - Annual LAPP AUP engagement - Review engagement of FCSS program
Lamont County	Curtis Friesen	2013 - Present	12	- Audit and preparation of financial statements - Audit and preparation of municipal financial information return - Annual LAPP AUP engagement - Review engagement of FCSS program
Leduc County	Curtis Friesen	2003 - Present	22	- Audit and preparation of financial statements - Audit and preparation of municipal financial information return - Triennial LAPP AUP engagement - Review engagement of FCSS program
Municipal District of Bonnyville	Jeff Alliston	2006 - Present	19	- Audit and preparation of consolidated financial statements - Audit and preparation of municipal financial information return - Annual LAPP AUP engagement - Review engagement of FCSS program
Municipal District of Lesser Slave River	Jeff Alliston	2013 - Present	12	- Audit and preparation of financial statements - Audit and preparation of municipal financial information return - Triennial LAPP AUP engagement
Municipal District of Provost	Noel Chin	2010 - Present	15	- Audit and preparation of consolidated financial statements - Audit and preparation of municipal financial information return - Triennial LAPP AUP engagement
Municipality of Jasper	Jeff Alliston	2011 - Present	14	- Audit and preparation of consolidated financial statements - Audit and preparation of municipal financial information return - Triennial LAPP AUP engagement - Other assurance engagements

Local Government / Organization	Engagement Partner	Term	Years Serviced	Services Provided
Parkland County	Noel Chin	2022 - Present	3	- Audit of consolidated financial statements - Audit of municipal financial information return - Triennial LAPP AUP engagement - Triennial APEX AUP engagement - Audit of FCSS program
Westlock County	Jeff Alliston	2019 - Present	6	- Audit and preparation of financial statements - Audit and preparation of municipal financial information return - Annual LAPP AUP engagement
Woodlands County	Jeff Alliston	2019 - Present	6	- Audit and preparation of financial statements - Audit and preparation of municipal financial information return - Annual LAPP AUP engagement - Review engagement of FCSS program
Yellowhead County	Curtis Friesen	2002 - Present	23	- Audit and preparation of financial statements - Audit and preparation of municipal financial information return - Triennial LAPP engagement - Review engagement of FCSS program
Towns				
Town of Blackfalds	Jeff Alliston	2024 - Present	1	- Audit and preparation of financial statements - Audit of municipal financial information return - Triennial LAPP program audit
Town of Bruderheim	Phil Dirks	2013 - Present	12	- Audit and preparation of financial statements - Audit and preparation of municipal financial information return
Town of Cochrane	Jeff Alliston	2022 - Present	3	- Audit and preparation of consolidated financial statements - Audit and preparation of municipal financial information return - Triennial LAPP AUP engagement - Audit of FCSS program
Town of Devon	Noel Chin	2024 - Present	1	- Audit and preparation of consolidated financial statements - Audit and preparation of municipal financial information return - Triennial LAPP AUP engagement - Review engagement of FCSS program
Town of Drayton Valley	Phil Dirks	2006 - Present	19	- Audit and preparation of financial statements - Audit and preparation of municipal financial information return - Review engagement of FCSS program

Local Government / Organization	Engagement Partner	Term	Years Served	Services Provided
Town of Gibbons	Phil Dirks	2011 - Present	14	- Audit and preparation of financial statements - Audit and preparation of municipal financial information return - Review engagement of FCSS program
Town of High Level	Noel Chin	2016 - Present	9	- Audit and preparation of financial statements - Audit and preparation of municipal financial information return - Review engagement of FCSS program
Town of Lamont	Phil Dirks	2019 - Present	6	- Audit and preparation of financial statements - Audit and preparation of municipal financial information return - Annual LAPP AUP engagement
Town of Manning	Noel Chin	2017 - Present	8	- Audit and preparation of financial statements - Audit and preparation of municipal financial information return - Annual LAPP AUP engagement
Town of Mayerthorpe	Curtis Friesen	2008 - Present	17	- Audit and preparation of financial statements - Audit and preparation of municipal financial information return - Triennial LAPP AUP engagement
Town of Millet	Jeff Alliston	2022 - Present	3	- Audit and preparation of consolidated financial statements - Audit and preparation of municipal financial information return - Triennial LAPP AUP engagement
Town of Morinville	Curtis Friesen	2007 - Present	18	- Audit and preparation of consolidated financial statements - Audit and preparation of municipal financial information return - Triennial LAPP AUP engagement
Town of Olds	Jeff Alliston	2023 - Present	2	- Audit and preparation of consolidated financial statements - Audit and preparation of municipal financial information return - Annual LAPP AUP engagement - Other assurance engagements
Town of Onoway	Phil Dirks	1986 - Present	39	- Audit and preparation of financial statements - Audit and preparation of municipal financial information return

Local Government / Organization	Engagement Partner	Term	Years Serviced	Services Provided
Town of Peace River	Jeff Alliston	2023 - Present	2	- Audit and preparation of consolidated financial statements - Audit and preparation of municipal financial information return - Triennial LAPP AUP engagement
Town of Stony Plain	Phil Dirks	1998 - Present	27	- Audit and preparation of consolidated financial statements - Audit and preparation of municipal financial information return - Annual LAPP AUP engagement - Review engagement of FCSS program
Town of Valleyview	Noel Chin	2020 - Present	5	- Audit and preparation of financial statements - Audit and preparation of municipal financial information return - Annual LAPP AUP engagement
Town of Whitecourt	Curtis Friesen	2007 - Present	18	- Audit of consolidated financial statements - Audit of municipal financial information return - Triennial LAPP AUP engagement - Review engagement of FCSS program
Villages				
Village of Breton	Phil Dirks	1996 - Present	29	- Audit and preparation of financial statements - Audit and preparation of municipal financial information return
Village of Innisfree	Jeff Alliston	2019 - Present	6	- Audit and preparation of financial statements - Audit and preparation of municipal financial information return
Village of Kitiscoty	Jeff Alliston	2019 - 2024	5	- Audit and preparation of financial statements - Audit and preparation of municipal financial information return
Village of Marwayne	Jeff Alliston	2021 - Present	4	- Audit and preparation of financial statements - Audit and preparation of municipal financial information return
Other Governments				
City of Dawson (Yukon)	Phil Dirks	2010 - Present	15	- Audit and preparation of financial statements
East Prairie Metis Settlement	Jeff Alliston	2015 - Present	10	- Audit and preparation of financial statements
Town of Faro (Yukon)	Phil Dirks	2020 - Present	5	- Audit and preparation of financial statements

Local Government / Organization	Engagement Partner	Term	Years Served	Services Provided
Town of Marshall (Saskatchewan)	Jeff Alliston	2015 - Present	10	- Audit and preparation of financial statements
Village of Carmacks (Yukon)	Phil Dirks	2021 - Present	4	- Audit and preparation of financial statements
Village of Haines Junction (Yukon)	Phil Dirks	2017 - Present	8	- Audit and preparation of financial statements
Village of Marsden (Saskatchewan)	Jeff Alliston	2019 - Present	6	- Audit and preparation of financial statements
Summer Village of Larkspur	Noel Chin	2019 - Present	6	- Audit and preparation of financial statements - Audit and preparation of municipal financial information return
Summer Village of Mewatha Beach	Noel Chin	2019 - Present	6	- Audit and preparation of financial statements - Audit and preparation of municipal financial information return
Summer Village of Sandy Beach	Phil Dirks	2010 - Present	15	- Audit and preparation of financial statements - Audit and preparation of municipal financial information return
Summer Village of South Baptiste	Noel Chin	2019 - Present	6	- Audit and preparation of financial statements - Audit and preparation of municipal financial information return
Summer Village of Sunset Point	Noel Chin	2020 - Present	5	- Audit and preparation of financial statements - Audit and preparation of municipal financial information return
Summer Village of Sunrise Beach	Phil Dirks	2006 - Present	19	- Audit and preparation of financial statements - Audit and preparation of municipal financial information return
Sylvan Summer Villages (5 SVS)	Phil Dirks	2013 - Present	12	- Audit and preparation of financial statements - Audit and preparation of municipal financial information return
Summer Village of Whispering Hills	Noel Chin	2019 - Present	6	- Audit and preparation of financial statements - Audit and preparation of municipal financial information return
Regional Service Commissions and Authorities				
Alberta Central East (ACE) Water Corporation	Jeff Alliston	2020 - Present	5	- Audit and preparation of financial statements

Local Government / Organization	Engagement Partner	Term	Years Serviced	Services Provided
Aspen Regional Water Services Commission	Jeff Alliston	2020 - Present	5	- Audit and preparation of financial statements - Audit and preparation of regional service commission financial information return
Beaver Emergency Services Commission	Phil Dirks	2023 - Present	2	- Audit and preparation of financial statements - Audit and preparation of regional service commission financial information return
Bonnyville & District Centennial Centre Corporation	Jeff Alliston	2020 - Present	5	- Audit and preparation of financial statements
Bonnyville Regional Fire Authority	Jeff Alliston	2019 - Present	6	- Audit and preparation of financial statements
Capital Region Northeast Water Services Commission	Phil Dirks	2019 - Present	6	- Audit and preparation of financial statements - Audit and preparation of regional service commission financial information return
Capital Regional Parkland Water Services Commission	Phil Dirks	2013 - Present	12	- Audit and preparation of financial statements - Audit and preparation of regional service commission financial information return
Central Alberta Regional Waste Management Commission	Jeff Alliston	2023 - Present	2	- Audit and preparation of financial statements - Audit and preparation of regional service commission financial information return
Cold Lake Regional Utility Services Commission	Jeff Alliston	2021 - Present	4	- Audit of financial statements - Audit of regional service commission financial information return
Darwell Lagoon Commission	Curtis Friesen	2007 - Present	18	- Audit and preparation of financial statements - Audit and preparation of regional service commission financial information return
High Prairie & District Regional Solid Waste Management Authority	Phil Dirks	2007 - Present	18	- Audit and preparation of financial statements
Highway 43 East Waste Commission	Curtis Friesen	2011 - Present	14	- Audit and preparation of financial statements - Audit and preparation of regional service commission financial information return
Lesser Slave Lake Regional Waste Management Services Commission	Jeff Alliston	2015 - Present	10	- Audit and preparation of financial statements - Audit and preparation of regional service commission financial information return
Mackenzie Regional Waste Management Commission	Noel Chin	2020 - Present	5	- Audit and preparation of financial statements - Audit and preparation of regional service commission financial information return

Local Government / Organization	Engagement Partner	Term	Years Serviced	Services Provided
Mountain View Regional Waste Management Commission	Jeff Alliston	2017 - Present	8	- Audit and preparation of financial statements - Audit and preparation of regional service commission financial information return
North 43 Lagoon Commission	Curtis Friesen	2007 - Present	18	- Audit and preparation of financial statements - Audit and preparation of regional service commission financial information return
South Red Deer Regional Waste Water Commission	Jeff Alliston	2021 - Present	4	- Audit and preparation of financial statements - Audit and preparation of regional service commission financial information return
West Dried Meat Lake Regional Solid Waste Authority	Curtis Friesen	2018 - Present	7	- Audit and preparation of financial statements
West Interlake District Water Commission	Curtis Friesen	2008 - Present	17	- Audit and preparation of financial statements - Audit and preparation of regional service commission financial information return
West Yellowhead Regional Waste Management Authority	Curtis Friesen	2023 - Present	2	- Audit and preparation of financial statements
Library Boards				
Big Lakes County Library Board	Phil Dirks	2003 - Present	22	- Review engagement and preparation of financial statements
Cold Lake Public Library	Jeff Alliston	2021 - Present	4	- Audit of Library Board financial statement - Annual LAPP AUP engagement
Devon Public Library	Noel Chin	2024 - Present	1	- Audit of financial statement
High Level Municipal Library	Noel Chin	2016 - Present	9	- Compilation of statement of receipts and disbursements
Manning Municipal Library Board	Noel Chin	2017 - Present	8	- Compilation of statement of receipts and disbursements
Morinville Library Board	Curtis Friesen	2022 - Present	3	- Audit and preparation of statement of receipts and disbursements
Town of Millet Library Board	Jeff Alliston	2022 - Present	3	- Audit and preparation of financial statements
Spruce Grove Public Library	Phil Dirks	2011 - Present	14	- Audit and preparation of financial statement

Local Government / Organization	Engagement Partner	Term	Years Serviced	Services Provided
Town of Cochrane Library Board	Jeff Alliston	2022 - Present	3	- Audit and preparation of financial statements
Town of Peace River Library Board	Jeff Alliston	2023 - Present	2	- Audit and preparation of financial statements
Town of Stony Plain Library Board	Phil Dirks	2018 - Present	7	- Audit and preparation of financial statement
Valleyview Municipal Library	Noel Chin	2020 - Present	5	- Compilation of statement of receipts and disbursements
Wetaskiwin Public Library	Jeff Alliston	2022 - Present	3	- Review engagement and preparation of financial statements

APPENDIX D – SAMPLE ENGAGEMENT LETTER

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July 31, 2025

Town of Vermilion
5012 49 Avenue
Vermilion AB T9X 1X1

Attention: Mr. Joshua Rayment, Deputy Mayor

Dear Mr. Rayment:

Re: Engagement letter

The Objective and Scope of the Audit

Metrix Group LLP are pleased to serve as auditor's for the Town of Vermilion for the fiscal year ending December 31, 2025. The purpose of this letter is to outline the terms of our engagement to audit the consolidated financial statements of the Town of Vermilion, which comprise the consolidated statement of financial position as at December 31, 2025, and the consolidated statements of operations and accumulated surplus, changes in net financial assets (debt) and cash flows for the year ended and a summary of significant accounting policies and other explanatory information. Jeff Alliston, CPA, CMA will be responsible for the services that Metrix Group LLP performs for the Town of Vermilion. He will, as considered necessary, rely upon individuals with specialized knowledge at Metrix Group LLP to assist in the performance of our services.

We are pleased to confirm our acceptance and our understanding of the nature, scope and terms of this audit engagement and all services related thereto by means of this letter (the "Engagement").

The objectives of our audit are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement (whether due to fraud or error) and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the consolidated financial statements.

The Responsibilities of the Auditor

We will conduct our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- a. Identify and assess the risks of material misstatement of the consolidated financial statements (whether due to fraud or error), design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the consolidated financial statements that we have identified during the audit.

- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d. Conclude on the appropriateness of management's use of the going-concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report; however, future events or conditions may cause the entity to cease to continue as a going concern.
- e. Evaluate the overall presentation, structure and content of the consolidated financial statements (including the disclosures) and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

Form and Content of Audit Opinion

Unless unanticipated difficulties are encountered, our report will be substantially in the following form contained in Appendix A to this letter.

If we conclude that a modification to our opinion of the consolidated financial statements is necessary, we will discuss the reasons with you in advance.

The Responsibilities of Management

Our audit will be conducted on the basis that management and those charged with governance acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the consolidated financial statements in accordance with Canadian accounting public sector accounting standards.
- b. For the design and implementation of such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error; and
- c. To provide us with the following:
 - i. Access to all the information of which management is aware that is relevant to the preparation and fair presentation of the consolidated financial statements, such as records, documentation and other matters; Information about all known or suspected fraud, any allegations of fraud or suspected fraud and any known or possible instances of non-compliance with legislative or regulatory requirements;
 - iii. Additional information that we may request from management for the purpose of the audit; and
 - iv. Unrestricted access to persons within Town of Vermilion from whom we determine it necessary to obtain audit evidence.

As part of the audit process

- a. We will make inquiries of management about the representations contained in the consolidated financial statements. As a result of the conclusion of the audit, we will request from management [and, where appropriate, those charged with governance] written confirmation concerning those representations. If such representations are not provided in writing, management acknowledges and understands that we would be required to disclaim an audit opinion.
- b. We will communicate any misstatements identified during the audit other than those that are clearly trivial. We request that management correct all the misstatements communicated.

Confidentiality

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Each professional accountant must preserve the secrecy of all confidential information that becomes known during the practice of the profession. Accordingly, we will not provide any third party with confidential information concerning the affairs of Town of Vermilion unless:

- a. We have been specifically authorized with prior consent;
- b. We have been ordered or expressly required by law or by the Alberta Code of Professional Conduct/Code of Ethics; or
- c. The information requested is (or enters into) public domain.

Communications

In performing our services, we will send messages and documents electronically. As such communications can be intercepted, misdirected, infected by a virus or otherwise used or communicated by an unintended third party, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim, and you release us from any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this Engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from such communications, including any that are consequential, incidental, direct, indirect, punitive, exemplary or special damages (such as loss of data, revenues, or anticipated profits).

If you do not consent to our use of electronic communications, please notify us in writing.

Use of Information

It is acknowledged that we will have access to all information about individuals ("personal information") in your custody that we require to complete our Engagement. Our services are provided on the basis that:

- a. You represent to us that management has obtained the required consents for our collection, use, disclosure, storage, transfer and processing of personal information required under applicable privacy legislation and professional regulation and
- b. We will hold all personal information in compliance with our Privacy Statement.

Use and Distribution of Our Report

The examination of the consolidated financial statements and the issuance of our audit report are solely for the use of Town of Vermilion and the person to whom our report is specifically addressed by us. We make no representations or warranties of any kind to any third party in respect of these consolidated financial statements or our audit report, and we accept no liability for the use by any third party or any liability to anyone other than Town of Vermilion.

For greater clarity, our audit will not be planned or conducted for any third party or for any specific transaction. Accordingly, items of possible interest to a third party may not be addressed and matters may exist that would be assessed differently by a third party, including, without limitation, in connection with a specific transaction. Our audit report should not be circulated (beyond Town of Vermilion) or relied upon by any third party for any purpose, without our prior written consent.

You agree that our name may be used only with our prior written consent and that any information to which we have attached our communication is issued with that communication, unless otherwise agreed to by us in writing.

Reproduction of Auditors' Report

If reproduction or publication of our audit report (or reference to our report) is planned in an annual report or other document, including electronic filings or posting of the report on a website, a copy of the entire document should be submitted to us in sufficient time for our review and approval in writing before the publication or posting process begins.

Management is responsible for the accurate reproduction of the consolidated financial statements, the auditors' report and other related information contained in an annual report or other public document (electronic or paper-based). This includes any incorporation by reference to either full or summarized consolidated financial statements that we have audited.

We are not required to read the information contained in your website or to consider the consistency of other information in the electronic site with the original document.

Preparation of Schedules

We understand that management will prepare certain schedules and locate specified documents for our use before our Engagement is planned to commence.

This assistance will facilitate our work and help to minimize our costs. Any failure to provide these working papers or documents on a timely basis may impede our services and require us to suspend our services or even withdraw from the Engagement.

Ownership

The working papers, files, other materials, reports and work created, developed or performed by us during the course of the Engagement are the property of our Firm, constitute our confidential information and will be retained by us in accordance with our Firm's policies and procedures.

During the course of our work, we may provide, for your own use, certain software, spreadsheets and other intellectual property to assist with the provision of our services. Such software, spreadsheets and other intellectual property must not be copied, distributed or used for any other purpose. We also do not provide any warranties in relation to these items and will not be liable for any lost or corrupted data or other damage or loss suffered or incurred by you in connection with your use of them.

We retain the copyright and all intellectual property rights in any original materials provided to you.

File Inspections

In accordance with professional regulations (and by our Firm policy), your client files may be periodically reviewed by practice inspectors and by other engagement file reviewers to ensure we are adhering to our professional and Firm standards. File reviewers are required to maintain confidentiality of client information.

Accounting Advice

Except as outlined in this letter, this Engagement does not contemplate the provision of specific accounting advice or opinions or the issuance of a written report on the application of accounting standards to specific transactions and to the facts and circumstances of the entity. Such services, if requested, would be provided under a separate engagement letter.

Indemnity

Town of Vermilion hereby agrees to indemnify, defend (by counsel retained and instructed by us) and hold harmless our Firm (and its partners, agents and employees) from and against any and all losses, costs (including solicitor's fees, expenses, claims, demands and liabilities arising out of (or in consequence of):

- a. the breach by Town of Vermilion or its directors, officers, agents or employees, of any of the covenants or obligations of Town of Vermilion herein, including, without restricting the generality of the foregoing, the misuse of, or the unauthorized dissemination of, our engagement report or the consolidated financial statements in reference to which the engagement report is issued, or any other work product made available to us by our Firm.
- b. A representation by a member of your management or the those charged with governance.

Time Frame

We will use all reasonable efforts to complete the Engagement as described in this letter within the agreed upon time frames.

However, we shall not be liable for failures or delays in performance that arise from causes beyond our reasonable control, including any delays in the performance by Town of Vermilion of its obligations.

Estimated Fees

We estimate that our fees for these services will be \$39,000 (per our proposal dated July 31, 2025) for the Engagement, plus direct out-of-pocket expenses and applicable GST. This fee estimate is based on:

- a. The anticipated cooperation from all your personnel in preparing the requested information on a timely basis;

- b. The ongoing assistance of personnel throughout the Engagement; and
- c. The assumption that unexpected circumstances will not be encountered.

If significant additional time is likely to be incurred, we will discuss the reasons with you and agree on a revised fee estimate before we incur the additional costs.

Fees will be rendered as work progresses and are payable on presentation.

Billing

Our fees and costs will be billed monthly and are payable upon receipt. Invoices undated 30 days past the billing date may be deemed delinquent and are subject to an interest charge of 1.00% per month or 12.00% (PR) per annum. We reserve the right to suspend our services or to withdraw from this Engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due to us, you agree to reimburse us for our costs of collection, including lawyer's fees.

Costs of Responding to Government or Legal Processes

In the event we are required to respond to a subpoena, court order, government agency or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this Engagement, you agree to compensate us at our normal hourly rates for the time we expend in connection with such response and to reimburse us for all of our out-of-pocket costs (including applicable GST) incurred.

Termination

Management acknowledges and understands that it will fulfill its obligations set out in this engagement letter will result, upon written notice, in the termination of the Engagement.

Either party may terminate this agreement for any reason upon providing written notice to the other party [not less than 30 calendar days before the effective date of termination] and the termination takes place, Town of Vermilion shall be responsible for all time and expenses incurred up to the termination date.

If we are unable to complete the audit or are unable to come to a conclusion on the consolidated financial statements, we may withdraw from the audit before issuing an auditors' report, or we may issue a denial of assurance on the consolidated financial statements. If this occurs, we will communicate the reasons and provide details.

GST Services

It should be noted that our audit work in the area of GST and other commodity taxes is limited to that appropriate to form an opinion regarding consolidated financial statements. Accordingly, the audit process may not detect situations where you are incorrectly collecting GST or incorrectly claiming input tax credits. As you are aware, failure to properly report the GST could result in you or your Town becoming liable for tax, interest or penalties. These situations may also arise for provincial sales tax, custom duties, and excise taxes.

Metrix privacy

The privacy and security of your personal information you provide is important to us. We strive to ensure the strictest compliance with all applicable provincial and federal standards of protection and disclosure of personal information by us and all of our employees, agents, divisions and/or affiliates. You may review our privacy policy at www.metrixgroup.ca. We will not collect, use, or disclose any of your personal information without your knowledge and consent or as may be required by law or our profession's Rules of Conduct.

By signing this engagement letter you agree that for the purposes of this engagement, Metrix Group LLP may collect, use, and disclose personal information in accordance with our privacy policy. You also agree that Metrix Group LLP may collect and use personal information from you for the purposes of providing other services or informing you of other opportunities from time to time. Personal information that is not relevant to the purposes of this engagement or any other matters will not be disclosed to anyone for any reason without your further prior consent.

Metrix working papers

Metrix Group LLP owns all working papers and files, other materials, reports and work created, developed or performed during the course of the engagement, including intellectual property used in the preparation thereof. We will provide management with a copy of all practitioner-prepared working papers necessary for the Town's accounting records. Metrix Group LLP may develop software, including spreadsheets, documents, databases, and other electronic tools, to assist us with our assignment. As these tools were developed specifically for our purposes and without consideration of any purpose for which the Town might use them, any such tools provided to the Town, are made available on an "as is" basis only and should not be distributed to or shared with a third party.

Conclusion

This engagement letter includes the relevant terms that will govern the Engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representation or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if identified by a written amendment to this letter, signed by all of the parties.

The arrangements outlined in this letter will continue in effect from year to year unless changed by either party.

If you have any questions about the contents of this letter, please contact them with us. If the services outlined are in accordance with your requirements, and if the above terms are acceptable to you, please sign the attached copy of this letter in the space provided and return it to us.

We appreciate the opportunity of continuing to be of service to your Town.

Yours truly,

Chartered Professional Accountants

The services and terms set out above are agreed to on behalf of Town of Vermilion by:

Mr. Joshua Rayment, Deputy Mayo

signed

Appendix A - Expected Form of Report

To the Mayor and Council of the Town of Vermilion

Opinion

We have audited the consolidated financial statements of Town of Vermilion (the Town), which comprise the consolidated statement of financial position as at December 31, 2025 and the consolidated statements of operations and accumulated surplus, changes in net financial assets (debts and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Town as at December 31, 2025, and the consolidated results of its operations and consolidated cash flow for the years then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Town in accordance with ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

The consolidated financial statements for the year ended December 31, 2024 were audited by another auditor who expressed an unmodified opinion on those financial statements on April 15, 2025.

Responsibilities of Management and Those in Charge with Governance for the Consolidated Financial Statements

Management is responsible for the fair presentation of the consolidated financial statements in accordance with Canadian accounting public sector standards, and for such internal control as management determines necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Town's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Town or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Town's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that expresses our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Appendix A (continued)

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Town's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Town to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during the audit.

REQUEST FOR DECISION

SUBJECT

Proclamation of October 12-18 as “Co-op Week” in Vermilion

RECOMMENDATION

That Council for the Town of Vermilion proclaim the week of October 12-18 as “Co-op Week” in celebration of the “International Year of the Co-operative” in the Town of Vermilion.

BACKGROUND

Kory Kralkay, CEO of Cornerstone Co-operative, has requested that the Town of Vermilion officially proclaim the week of October 12–18, 2025, as Co-op Week in celebration of the International Year of Co-operatives.

Cornerstone Co-op has been a foundational part of the Vermilion community for 91 years, with over 33,000 member-owners. The organization is known for being locally invested and community-minded, offering lifetime membership benefits such as:

- Patronage refunds
- Quality products and services
- Fair pricing

Their longstanding presence and contributions to the community make them a significant local stakeholder.

IMPLICATIONS

Highlights the economic contributions of Cornerstone Co-op to Vermilion's economy and reinforces the value of member-owned enterprises in fostering local growth and sustainability.

The proclamation demonstrates Council's support for local businesses rooted in community values.

ATTACHMENTS

1. Letter from Kory, CEO of Cornerstone Co-operatives.
2. Proclamation of Co-op Week.



AGENDA ITEM #5.9.
Cornerstone Co-operative
5008 51st Avenue
Vermilion, AB, T9X 1B3
Phone: (780) 853-6732
Fax: (780) 853-6563
www.cornerstonecoop.crs

March 21, 2025

Mayor and Council for Vermilion
Via Email: jrayment@vermilion.ca
Town of Vermilion
5021 - 49 Ave
Vermilion, AB T9X 1X1

Re: Proclamation of October 12–18 as “Co-op Week” in Vermilion

Dear Deputy Mayor Rayment and Members of Council,

I am writing on behalf of Cornerstone Co-op to respectfully request that the Council of Vermilion officially proclaim the week of October 12–18, 2025, as Co-op Week, in celebration of the International Year of Co-operatives.

With 33,000 member-owners, Cornerstone Co-op has operated in the community of Vermilion for **91 years**. We are a different kind of business. As a co-operative, we are locally invested, community-minded, and we offer lifetime membership benefits, including patronage refunds, quality products, quality services, and fair prices.

This year marks a significant milestone globally, as the United Nations has officially declared it as the “International Year of Co-operatives,” highlighting the significant role co-operatives play in achieving sustainable development goals and addressing global challenges through their democratic and equitable principles. This provides an opportunity to raise awareness about the important role co-operatives play in strengthening communities both here at home and around the world.

Across Canada and here in our hometown, co-operatives are essential to our economic and social fabric. From food stores and credit unions to housing, agriculture, and energy, co-operatives empower local ownership, promote shared prosperity, and help ensure that wealth stays within our communities.

By proclaiming October 12–18 as Co-op Week, you would join other municipalities in recognizing the achievements of the co-operative model and encouraging residents to learn more about co-operative values of self-help, responsibility, democracy, and giving back to the community.



AGENDA ITEM #5.9.
Cornerstone Co-operative
5008 51st Avenue
Vermilion, AB, T9X 1B3
Phone: (780) 853-6732
Fax: (780) 853-6563
www.cornerstonecoop.crs

We would be honoured to support this proclamation with a brief presentation to Council, if desired, and are happy to provide any additional materials or information you may require.

Thank you for considering this request. We look forward to the opportunity to celebrate Co-op Week together.

Sincerely,



Kory Kralkay
CEO, Cornerstone Co-operative

DECLARATION

**TOWN OF VERMILION
YEAR OF THE CO-OPERATIVE
OCTOBER 12—18**

- WHEREAS,** co-operatives are community-focused businesses that balance people, planet, and profit, and they empower individuals through democratic control and shared ownership; and
- WHEREAS,** the co-operative model plays a vital role in supporting local economies, promoting social inclusion, and building resilient communities in [Town Name] and across the country; and
- WHEREAS,** co-operatives in sectors such as agriculture, retail, finance, housing, health care, and energy provide essential services, sustainable jobs, and reinvest in the communities they serve; and
- WHEREAS,** 2025 has been designated as the Year of the Co-operative by the United Nations general assembly, offering a timely opportunity to recognize the contributions of co-operative enterprises and to raise public awareness about the co-operative difference; and
- WHEREAS,** co-operatives align with many of the values we cherish in our town, including mutual support, community ownership, and long-term stewardship;
- NOW THEREFORE** I, Joshua Rayment, Deputy Mayor of the Town of Vermilion, do hereby proclaim the week of October 12-18 as “Co-op Week” in this the year 2025 as “International Year of the Co-operative” in the Town of Vermilion, and encourage all residents to learn more about co-operatives, support local co-operative businesses, and celebrate the unique role they play in strengthening our community.

Signed the 12th day of August, 2025

Joshua Rayment
Deputy Mayor of the Town of Vermilion



INFORMATION ITEM

SUBJECT

Junction 41 & 16 Sign

RECOMMENDATION

THAT Council for the Town of Vermilion receive the report on the site conditions of the sign located at Junction 41 & 16 as information.

BACKGROUND

A resident brought forward concerns to Councillor Robert Snow regarding the sign located at the Junction of Highways 41 and 16. The first concern was the limited number of businesses currently participating, and the second was the poor condition of the area beneath the sign, which included concrete spillage, broken concrete pieces, and leftover wood debris. As per Council's request, this concern was brought forward to Council for information.

Administration contacted the company responsible for the sign on August 2, 2025, and they have hired a local contractor to complete the necessary repairs and landscaping at their own expense.

IMPLICATIONS

It will be beneficial moving forward for administration to review and strengthen the processes that follow the completion of larger scale projects, including conducting final site inspections to proactively address any issues of this nature.

ATTACHMENTS

1. Junction 41 & 16 Sign - Pictures







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CHIEF ADMINISTRATIVE OFFICER REPORT – AUGUST 12, 2025

MEETINGS & EVENTS

- Training has been scheduled for newly elected officials on December 17th, 2025 for Local Authority Emergency Management with our regional partners. The session will be in the afternoon and is being hosted in Kitscoty. Administration will be updating the website with this mandatory training on our elections page as well under candidate information.
- Met with Kory, the CEO of Cornerstone Co-operatives to facilitate introductions and discuss the request for the proclamation of Co-op Week October 12-18 that is on the August 12, 2025 Council meeting agenda.
- Met with Andrew Degruchy, Director of Emergency Management at the City of Lloydminster/partner in our Regional Emergency Management Collective partnership on July 23, 2025 to review the Agricultural Society's emergency management plan for the fair in advance of the event. Administration, Andrew and Jim Letawsky discussed the plans as a group as well to ensure that everyone was on the same page.
- Administration extended an invitation to Geoff Hancock, representing the CYVG Airport Advisory Committee, to meet with Council at 1:45 p.m. on August 12, 2025, prior to the Committee of the Whole Meeting, for a photo opportunity and formal cheque presentation to the Town of Vermilion in support of the GPS Approach Project fundraising efforts. The group raised over \$16,000 through local donations.
- Met with Glen from Intellica (July 31, 2025) and Shelly from GamTech (July 30, 2025) as our contract with GamTech is set to expire in 2026 to gauge other industry pricing and services for consideration as we move forward with our budgetary processes for 2026.

OPERATIONS

- **Pillar 9 Partnership**
 - Entered into a data exchange agreement with Pillar 9 Technologies that allows Town employees access to the Matrix MLS System in exchange for Town data in the form of municipal tax amounts, land use data, legal land description etc.



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- This access would be available to any team members who would benefit from the ability to view and search historical and recent property sales data. Users can export data, create and save searches, and more—all at no cost.
 - Some key benefits include:
 - Free access to a large pool of valuable property sales data.
 - Reduced demand on Town staff, as REALTORS® and their clients would no longer need to call in for assessment information.
 - Better service for local citizens, REALTORS®, and property buyers and sellers.
 - Pillar 9 already has similar agreements in place with the following municipalities: Calgary, Red Deer, Lethbridge, Medicine Hat, Grande Prairie, Camrose, Airdrie, Cochrane, High River, Red Cliff, Sundre, Innisfail, Drumheller, Carstairs, Blackfalds, and many others.
- **Municipal Election**
 - Election signs have been created and posted around town to get the word out to community members that the municipal election is coming up in October. The nomination period closes in September and we have only received 4 candidate submissions thus far.
 - **2026 Budget**
 - Administration is in the process of developing the draft 2026 budget for council review. As of August 7, 2025, all members of the ELT had finalized their first departmental drafts. Over the next month, we will be working as a team to review the first drafts in accordance with the overall budget and begin completing capital project requests.

POLICIES, BYLAWS & LEGISLATIVE CHANGES

- **Policy and Bylaw Review**
 - The Procedural Bylaw has been revised and was included on the August 12, 2025 Committee of the Whole agenda to remove the references to the Council Code of Conduct repealed by Bill 50 as well as establish the rules governing remote attendance and closed session attendance for remote participants thereby rescinding the remote attendance bylaw.

COMMUNITY ENGAGEMENT

- The Town of Vermilion' officially launched its 2026 Municipal Budget Engagement Survey inviting residents to help shape the Town's future by providing their feedback on the services that matter



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most. From July 11 at 8:30am through August 11, 2025, we asked our residents and business owners to share their satisfaction and provide their input on key service areas. In 2024 we received a total of 32 survey responses whereas this year we received 214. We sincerely thank everyone for sharing their feedback to help shape the future of the Town of Vermilion!



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DIRECTOR OF COMMUNITY SERVICES

MEETINGS & EVENTS

- Vermilion Wellness Coalition meetings
- Vermilion Provincial Park meeting
 - Discuss gopher control and expansion of mowing areas
- Ag society meeting
- CN meeting to discuss crossing arrangements for fair
- Meetings with Rotary and Lions members in regards to a new playground

POLICIES & BYLAWS

- Looking at review for tree bylaw

PROJECT UPDATES

- Gopher control all over town
 - Application will end later in August
- VRC sound system upgrades complete.
- Summer Fun program going well with good enrollment
- Provincial Park has been steady and good feedback from visitors
 - Increased mowing has been well received



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OTHER

FCSS

- Complete ongoing administration for Reducing the Impact of Financial Strain (RIFS) taxi voucher grant – Only \$88.00 left in this fund (17 vouchers) then people must access the Town Council funded yellow taxi vouchers for transportation support
- Rural Mental Health Project – VIBE Program Manager, Pat Calyniuk to complete the Animator Training and could access the grants available to supplement their programs
- Working on revising the FCSS funding application to align with the changes from the provincial office, will send to applicants by August 15 and then post the new form on the town website.

Vermilion Regional Centre

- Weekly Rotary Club Breakfast Meetings every Thursday morning
- Responded to inquiries about facility bookings, updated monthly schedule for distribution, corresponding with staff on booking set-ups and facility issues, monthly invoices to renters, monthly stats
- Parkland Audio (Red Deer) company re: sound system renovations completed July 30th
- Weddings: 3 in July then 2 in August
- Vermilion Agricultural Society had a banquet in Hall A (and booked the kitchen) on July 24 but no other bookings from them
- IADP (Lakeland College) Driver tests completed in the parking lot and around the facility July 14-17, a fee of \$630.00 was charged for this period as we could not book anything else during that time
- One private kitchen rental for August 1-2
- Metis Nation of Alberta Registry on August 7th in the Club Room
- McDonalds Staff Training in Secondary Dance room for August 26-27, 2 full days
- Summer Fun Program runs July 2 – August 22
- Summer Youth Dance Camp was in the evenings, July 18-19 and will be also on August 6,13,27 in the Main Dance Room



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CPO

- \$ 585.00 in Municipal fines in the past 3 weeks
- Continued routine patrols around Vermilion
- Speed enforcement along 47th Ave, 5200-5300 Block and 50th Ave
- No major issues during the Fair; two parking tickets issued
- Enforcement of unsightly & untidy lots
- Two dog complaints, one running at large and one barking dog complaint



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DIRECTOR OF INFRASTRUCTURE & PLANNING REPORT

MEETINGS & EVENTS

- **Meeting with local businesses & residents**
 - Airport Advisory Committee Representatives Meeting
 - Yellowhead Developer Meetings
 - Actively addressing various transportation and utility concerns through phone and email communications with residents and local businesses.

PROJECT UPDATES

- **Sanitary Trunk Main CHIF Application**
 - Waiting for a decision on our application.
- **Meter Vault**
 - Completed.
- **Former WWTP Soils Removal.**
 - Completed
- **East Reservoir Pump & Header Replacement**
 - Tenders awarded and required documents submitted. Awaiting the startup meeting and a work schedule.
- **Stormwater Management Assessment**
 - Finalizing work plan
- **GIS Web Maps Platform**
 - Ongoing
- **Offsite-Levy Model Update**
 - Ongoing



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OTHER

Fair/Parade Preparations

Staff worked closely with the Agricultural Society to coordinate and support where needed, helping to ensure the event was successful. Additionally, they supported the annual parade by handling both setup and teardown for traffic control.

In response to increased foot traffic during these events, staff will also coordinate extra garbage pick-ups to maintain cleanliness and ensure public safety in the event areas.

During the week of July 21–26, staff will perform several utility maintenance tasks in preparation for the fair and parade. This includes pre-flushing sewer lines in the fair area, checking and clearing nearby culverts, and flushing the catch basin from the horse barn to the drainage ditch. Additionally, utility staff will support set-up and take-down for the parade to ensure smooth event operations.

Infrastructure Activities

- Line painting with yellow curb markings and parking stalls is expected to be completed within the next week, while crosswalks (both zebra and traditional) have already been finished.
- Asphalt patching and preparation, including cutting and base prep, with patching scheduled for July 10–11.
- Sign installation and repairs are ongoing
- Grading of gravel roads is ongoing, with watering applied to dusty roads as needed.
- Sidewalk and asphalt inspections are ongoing as part of asset management data collection to assess the condition and longevity of municipal infrastructure.
- Downtown brick repair is ongoing, with significant repairs completed near TD Bank and three additional minor repairs recently completed.
- Coordinated with CN Rail on the Becky Scott Rail Crossing improvements.



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Utilities

- Sewer jetting for annual and monthly maintenance is scheduled over the next 6–8 weeks, with two operators assigned to the task.
- Lagoon vegetation management, including rough cutting and weed whipping, is scheduled to take place over the next 1–2 weeks.
- The Kone Crane inspection is scheduled to be completed within the next month, while the digester pump-down is also expected within the next short while.
- Hydrovac planning is currently underway, with staff gathering information on problem areas for targeted attention.

Planning

- Development Permits & Inquiries: Staff manage multiple development permits and inquiries, including home occupation permits, demolitions, new buildings, garage constructions, and follow-ups on purchase agreement conditions. These typically involve several meetings, calls, and site visits before permits are submitted and processed.
- Property Inquiries: Numerous inquiries are being handled regarding property pin locations, fencing requirements, and additions like sheds and decks.
- Municipal Reserve (MR) Process: The MR process is ongoing, with advertising for a public hearing, notifications to adjacent landowners, and signage in place. After the hearing, submissions will be made to Alberta Land Titles following Council's resolution.
- Safety and Job Procedures: Ongoing safety training and job procedure reviews are being conducted, alongside regular safety paperwork, formal inspections, incident investigations, and preparation for the upcoming annual safety audit.



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MANAGER OF ECONOMIC DEVELOPMENT REPORT

MEETINGS & EVENTS

- ALBERTA BROADBAND/NORTHERN LIGHTS FIBRE
- BUSINESS VISITS – SHOP VERMILION/SHOP LOCAL
- LOT SALES – 2 ADDITIONAL LOTS SOLD AND GRADING ON 4 LOTS. SALES ARE CONTINUOUSLY BEING WORKED ON
- ASSESSMENT ON LOTS
- PROSPECTIVE INVESTORS

PROJECT UPDATES

- VERMILION PARADE FLOAT – DECORATE, ORGANIZE VOLUNTEERS AND CANDY
- VISITOR INFORMATION CENTRE – VISITORS AND PROJECTS FOR STUDENTS
- ALBERTA HUB – LAND & BUILDING PROJECT WITH INVEST ALBERTA
- DRONE PROJECT – DRONE STRATEGY
- PYLON SIGN– SALES IN PROGRESS
- WEBSITE – UPGRADES AND INFORMATION CONTINUALLY BEING WORKED ON
- INSTAGRAM/FACEBOOK
- STREET BANNERS – REPLACEMENT



5021 - 49 Avenue
Vermilion, AB Canada T9X 1X1
www.vermilion.ca

OTHER

- UPDATE OF LOT SALE SIGN IN YELLOWHEAD BUSINESS PARK
- GLI – TASTE OF VERMILION AND ART IN THE PARK
- REFRESH & UPDATE ALL KIOSKS & ADD 2 KIOSKS AT THE STADIUM LOBBY FOR FAIR
- SWAG INVENTORY/SALES
- BUDGET 2026
-

INFORMATION ITEM

SUBJECT

Accounts Payable Listing

RECOMMENDATION

THAT Council for the Town of Vermilion receive the Accounts Payable Listing for the period of July 11 – August 12, 2025 as information.

BACKGROUND

The accounts payable listing for the July 11 – August 12, 2025 period is \$ 1,033,326.71.

Payroll	\$ 207,237.20
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Cheques, EFT & PAP	\$ 826,089.51
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ATTACHMENTS

1. Cheque Register Summary

COUNCIL MEETING -August 12, 2025**ACCOUNTS PAYABLE**

Payroll - July 18, 2025		\$	92,373.01
Payroll - July 24, 2025		\$	9,776.59
Payroll - July 24, 2025		\$	8,110.09
Payroll - August 1, 2025		\$	96,977.51
Accounts Payable - July 11 - August 12, 2025	Cheques & EFT & PAP	\$	826,089.51
	TOTAL		\$ 1,033,326.71

Cheque Register - Summary-Supp.



AP5100

Date : Aug 07, 2025

AGENDA ITEM #7.1.

Time : 9:28 am

Supplier : 10423001 To ZWEIF001
 Trans. Date : 11-Jul-2025 To 12-Aug-2025
 Cheque Date : 11-Jul-2025 To 12-Aug-2025
 Cheque No : All
 Batch No : All

Bank : Bank : 01 To 99

Status : Issued

Medium :

M=Manual C=Computer E=EFT-PAP T=EFT-File

Chq/Ref #	Cheque Date	Supplier	Supplier Name	Status	Batch	Medium	Amount
00122-0001	23-Jul-2025	ABSFF001	ALBERTA SCHOOL FOUNDATION FUND	Issued	462	E	376419.99
00122-0002	23-Jul-2025	RECEI001	RECEIVER GENERAL	Issued	462	E	60412.18
00122-0003	23-Jul-2025	TELUS001	TELUS COMMUNICATIONS INC.	Issued	462	E	1196.39
00122-0004	23-Jul-2025	TELUS002	TELUS MOBILITY	Issued	462	E	1030.43
00123-0001	11-Jul-2025	BADDO001	BADDOCK'S POWER PRODUCTS LTD.	Issued	464	T	559.69
00123-0002	11-Jul-2025	CATHO001	CATHOLIC SOCIAL SERVICES	Issued	464	T	7000.00
00123-0003	11-Jul-2025	CLOVE001	CLOVERDALE PAINT INC.	Issued	464	T	2495.75
00123-0004	11-Jul-2025	CORNE002	CORNERSTONE CO-OPERATIVE	Issued	464	T	562.83
00123-0005	11-Jul-2025	INTEG003	INTEGRITY WASTE SOLUTIONS INC.	Issued	464	T	13900.78
00123-0006	11-Jul-2025	KRYSC001	KRYS CONTRACTING	Issued	464	T	110.25
00124-0001	24-Jul-2025	5STAR001	5 STAR SERVICES AND PRODUCTS INC.	Issued	492	T	93.45
00124-0002	24-Jul-2025	BADDO001	BADDOCK'S POWER PRODUCTS LTD.	Issued	492	T	34.64
00124-0003	24-Jul-2025	BROGA001	BROGAN FIRE & SAFETY	Issued	492	T	6145.89
00124-0004	24-Jul-2025	CANOE001	CANOE PROCUREMENT GROUP OF CAN	Issued	492	T	252.32
00124-0005	24-Jul-2025	CLOVE001	CLOVERDALE PAINT INC.	Issued	492	T	748.72
00124-0006	24-Jul-2025	CORNE002	CORNERSTONE CO-OPERATIVE	Issued	492	T	114.68
00124-0007	24-Jul-2025	CORVE001	CORVUS BUSINESS ADVISORS INC	Issued	492	T	5954.55
00124-0008	24-Jul-2025	ENERG001	ENERGY SUPPLY A DIVISION OF ROCK S	Issued	492	T	82.94
00124-0009	24-Jul-2025	HS001	STAFF MEMBER	Issued	492	T	60.00
00124-0011	24-Jul-2025	HORIZ001	JOHN DEERE FINANCIAL O/A HORIZON A	Issued	492	T	461.97
00124-0010	24-Jul-2025	INTEG001	INTEGRA TIRE O/A 1384077 ALBERTA LT	Issued	492	T	5239.65
00124-0012	24-Jul-2025	KRYSC001	KRYS CONTRACTING	Issued	492	T	213.15
00124-0013	24-Jul-2025	LADYB001	LADYBUG CREATIVE DESIGN	Issued	492	T	336.00
00124-0014	24-Jul-2025	LLOYD002	LLOYD'S LIMB SERVICE INC.	Issued	492	T	4016.25
00124-0015	24-Jul-2025	MCELH001	MCELHANNEY LTD.	Issued	492	T	19534.06
00124-0016	24-Jul-2025	MERID002	MERIDIAN TECHNICAL SERVICES LTD.	Issued	492	T	47.69
00124-0017	24-Jul-2025	MIDWE001	MIDWEST AUTO SUPPLY LTD.	Issued	492	T	16.19
00124-0018	24-Jul-2025	ODVOD001	ODVOD PUBLISHING INC.	Issued	492	T	1450.00
00124-0019	24-Jul-2025	P001	STAFF MEMBER	Issued	492	T	1711.86
00124-0020	24-Jul-2025	REYNO001	REYNOLDS MIRTH RICHARDS & FARMEF	Issued	492	T	660.45
00124-0021	24-Jul-2025	RONAV001	RONA VERMILION	Issued	492	T	512.97
00124-0022	24-Jul-2025	SAFET001	SAFETY CODES COUNCIL	Issued	492	T	12.00
00124-0023	24-Jul-2025	SCOTL001	SCOTLEN ELECTRIC LTD.	Issued	492	T	546.60
00124-0024	24-Jul-2025	SHAWC001	SHAW CABLE	Issued	492	T	418.95
00124-0025	24-Jul-2025	UFACO001	UFA CO-OPERATIVE LIMITED	Issued	492	T	95.15
00125-0001	24-Jul-2025	PITNE002	PITNEY WORKS	Issued	494	E	1050.00
00126-0001	24-Jul-2025	BEECL001	BEE-CLEAN BUILDING MAINTENANCE	Issued	495	T	1976.17
00126-0002	24-Jul-2025	BELLM001	BELL MOBILITY	Issued	495	T	1168.60
00126-0003	24-Jul-2025	BISYS001	BI-SYSTEMS ELECTRIC & CONTROLS LT	Issued	495	T	1197.06
00126-0004	24-Jul-2025	CANOE001	CANOE PROCUREMENT GROUP OF CAN	Issued	495	T	470.68
00126-0005	24-Jul-2025	CMEJA001	CME JANITORIAL & MAINTENANCE SERV	Issued	495	T	1035.30
00126-0006	24-Jul-2025	ENERG001	ENERGY SUPPLY A DIVISION OF ROCK S	Issued	495	T	56.53
00126-0007	24-Jul-2025	INTEG001	INTEGRA TIRE O/A 1384077 ALBERTA LT	Issued	495	T	18.82
00126-0008	24-Jul-2025	LOCAL001	LOCAL AUTHORITIES PENSION PLAN	Issued	495	T	17110.92

Cheque Register - Summary-Supp.



AP5100

Date : Aug 07, 2025

AGENDA ITEM #7.1.

Time : 9:28 am

Supplier : 10423001 To ZWEIF001
 Trans. Date : 11-Jul-2025 To 12-Aug-2025
 Cheque Date : 11-Jul-2025 To 12-Aug-2025
 Cheque No : All
 Batch No : All

Bank : Bank : 01 To 99
 Status : Issued
 Medium :
 M=Manual C=Computer E=EFT-PAP T=EFT-File

Chq/Ref #	Cheque Date	Supplier	Supplier Name	Status	Batch	Medium	Amount
00126-0009	24-Jul-2025	MIDWE001	MIDWEST AUTO SUPPLY LTD.	Issued	495	T	19.89
00126-0010	24-Jul-2025	P001	JANITOR	Issued	495	T	1942.50
00126-0011	24-Jul-2025	SCOTL001	SCOTLEN ELECTRIC LTD.	Issued	495	T	740.04
00126-0012	24-Jul-2025	TANMA001	TANMAR CONSULTING INC.	Issued	495	T	4046.18
00126-0014	24-Jul-2025	VERMI012	VERMILION RIVER REGIONAL SOLID WA	Issued	495	T	29635.25
00126-0013	24-Jul-2025	VERMP001	VERMILION PUBLIC LIBRARY	Issued	495	T	22531.25
00126-0015	24-Jul-2025	VITAL002	VITAL EFFECT	Issued	495	T	45.00
00127-0001	25-Jul-2025	12204001	1220416 ALBERTA LTD. O/A GREG YOUN	Issued	500	T	3276.00
00127-0002	25-Jul-2025	CENTR002	CENTRALSQUARE SOFTWARE INC	Issued	500	T	4311.56
00127-0003	25-Jul-2025	MIDWE001	MIDWEST AUTO SUPPLY LTD.	Issued	500	T	251.62
00128-0001	25-Jul-2025	RECEI001	RECEIVER GENERAL	Issued	502	E	32486.86
00129-0001	31-Jul-2025	ALBER011	ALBERTA MUNICIPALITIES ENERGY	Issued	505	E	74831.85
00129-0002	31-Jul-2025	ATBFI001	ATB FINANCIAL MASTERCARD	Issued	505	E	8760.39
00130-0001	11-Aug-2025	10423001	1042360 ALBERTA LTD. O/A TECHNO COI	Issued	519	T	708.73
00130-0002	11-Aug-2025	BADDO001	BADDOCK'S POWER PRODUCTS LTD.	Issued	519	T	154.33
00130-0003	11-Aug-2025	BISYS001	BI-SYSTEMS ELECTRIC & CONTROLS LT	Issued	519	T	790.43
00130-0004	11-Aug-2025	BROGA001	BROGAN FIRE & SAFETY	Issued	519	T	2268.00
00130-0005	11-Aug-2025	CANOE001	CANOE PROCUREMENT GROUP OF CAN	Issued	519	T	1563.83
00130-0006	11-Aug-2025	CDWCA001	CDW CANADA INC.	Issued	519	T	3056.56
00130-0007	11-Aug-2025	CENTR002	CENTRALSQUARE SOFTWARE INC	Issued	519	T	1417.50
00130-0008	11-Aug-2025	ENERG001	ENERGY SUPPLY A DIVISION OF ROCK S	Issued	519	T	63.00
00130-0009	11-Aug-2025	FOCUS001	FOCUS	Issued	519	T	70.00
00130-0010	11-Aug-2025	GAMTE001	GAM TECHNICAL SERVICES INC.	Issued	519	T	6680.72
00130-0011	11-Aug-2025	I001	STAFF MEMBER	Issued	519	T	292.90
00130-0012	11-Aug-2025	INTEG001	INTEGRA TIRE O/A 1384077 ALBERTA LT	Issued	519	T	75.55
00130-0013	11-Aug-2025	LAKEL001	LAKELAND COLLEGE VERMILION	Issued	519	T	1501.21
00130-0014	11-Aug-2025	LAWNS001	LAWNS GARDENS & LANDSCAPES INC.	Issued	519	T	897.75
00130-0015	11-Aug-2025	MARTI001	MARTIN PLUMBING AND HEATING LTD.	Issued	519	T	579.60
00130-0016	11-Aug-2025	MIDWE001	MIDWEST AUTO SUPPLY LTD.	Issued	519	T	360.58
00130-0017	11-Aug-2025	OAKCR001	OAKCREEK GOLF & TURF INC.	Issued	519	T	829.72
00130-0018	11-Aug-2025	PITNE001	PITNEY BOWES LEASING	Issued	519	T	1853.40
00130-0023	11-Aug-2025	PT00000006	SNELGROVE CONSTRUCTION	Issued	519	T	850.50
00130-0019	11-Aug-2025	REESN001	REES N.D.T. INSPECTION SERVICE	Issued	519	T	18.11
00130-0020	11-Aug-2025	REGEN001	REGENT SUPPLY	Issued	519	T	4582.57
00130-0021	11-Aug-2025	RONAV001	RONA VERMILION	Issued	519	T	95.07
00130-0022	11-Aug-2025	SCOTL001	SCOTLEN ELECTRIC LTD.	Issued	519	T	1117.99
00130-0024	11-Aug-2025	TRANS001	TRANS-CARE RESCUE LTD.	Issued	519	T	172.45
00130-0025	11-Aug-2025	UFACO001	UFA CO-OPERATIVE LIMITED	Issued	519	T	114.17
00130-0026	11-Aug-2025	VERMI011	VERMILION PLUMBING & HEATING LTD.	Issued	519	T	342.31
00130-0027	11-Aug-2025	WEBBS002	WEBB'S MACHINERY LTD.	Issued	519	T	8.34
00130-0028	11-Aug-2025	WOLSE001	WOLSELEY CANADA INC.	Issued	519	T	473.78
00130-0029	11-Aug-2025	XEROX001	XEROX CANADA LTD.	Issued	519	T	281.43
00131-0001	11-Aug-2025	RECEI001	RECEIVER GENERAL	Issued	521	E	31421.38
00131-0002	11-Aug-2025	WORKE001	WORKERS' COMPENSATION BOARD	Issued	521	E	7822.03

Cheque Register - Summary-Supp.



AP5100

Date : Aug 07, 2025

AGENDA ITEM #7.1.

Time : 9:28 am

Supplier : 10423001 To ZWEIF001
 Trans. Date : 11-Jul-2025 To 12-Aug-2025
 Cheque Date : 11-Jul-2025 To 12-Aug-2025
 Cheque No : All
 Batch No : All

Bank : Bank : 01 To 99
 Status : Issued
 Medium :
 M=Manual C=Computer E=EFT-PAP T=EFT-File

Chq/Ref #	Cheque Date	Supplier	Supplier Name	Status	Batch	Medium	Amount	
00132-0001	06-Aug-2025	MARTI001	MARTIN PLUMBING AND HEATING LTD.	Issued	526	T	263.06	
30631	24-Jul-2025	DECAL001	DECALS & SIGN OBSESSIONS	Issued	493	C	231.00	
30632	24-Jul-2025	K001	STAFF MEMBER	Issued	493	C	60.00	
30633	24-Jul-2025	KHDES001	KH DESIGNS	Issued	493	C	525.00	
30634	24-Jul-2025	REESN001	REES N.D.T. INSPECTION SERVICE	Issued	493	C	438.12	
30635	24-Jul-2025	SADEL001	RATE PAYER	Issued	493	C	267.75	
30636	24-Jul-2025	PT00000006	SNELGROVE CONSTRUCTION	Issued	493	C	3969.00	
30637	24-Jul-2025	VERMI018	VERMILION MINOR BALL ASSOCIATION	Issued	493	C	1000.00	
30638	25-Jul-2025	R002	STAFF MEMBER	Issued	501	C	200.00	
30639	25-Jul-2025	YOUSE001	SHARFADDIN, YOUSEF	Issued	501	C	15000.00	
30640	11-Aug-2025	PT00000009	RATE PAYER	Issued	520	C	2883.63	
30641	11-Aug-2025	PT00000007	RATE PAYER	Issued	520	C	980.00	
30642	11-Aug-2025	CULLI001	CULLIGAN WATER	Issued	520	C	213.24	
30643	11-Aug-2025	PT00000010	RATE PAYER	Issued	520	C	1442.41	
30644	11-Aug-2025	GOVER007	GOVERNMENT OF ALBERTA	Issued	520	C	3096.28	
30645	11-Aug-2025	JEDEM001	RENTER	Issued	520	C	300.00	
30646	11-Aug-2025	PT00000008	RATE PAYER	Issued	520	C	211.00	
30647	11-Aug-2025	PETTY001	PETTY CASH	Issued	520	C	20.00	
30648	11-Aug-2025	TWIND001	TWIN D PLUMBING & HEATING LTD.	Issued	520	C	149.63	
30649	06-Aug-2025	AMTPA001	ALBERTA MUNICIPAL TAXATION PROFE	Issued	523	C	247.50	
30650	06-Aug-2025	MCLEN001	MCLENNAN ROSS LLP LEGAL COUNSEL	Issued	523	C	2679.26	
30651	06-Aug-2025	WASYL011	RATE PAYER	Issued	523	C	2037.80	
Total Computer Paid :		35,951.62	Total EFT PAP :		595,431.50	Total Paid :		826,089.51
Total Manually Paid :		0.00	Total EFT File Transfer :		194,706.39			



ALBERTA

Forestry and Parks

Office of the Minister
MLA, Central Peace - Notley

JUL 28 2025

22569

Josuha Rayment
Deputy Mayor
Town of Vermilion
5021 - 49 Avenue
Vermilion AB T9X 1X1

[\(towncouncil@vermilion.ca\)](mailto:towncouncil@vermilion.ca)

Dear Josuha Rayment:

Thank you for your June 3, 2025, letter regarding Vermilion Provincial Park and the jurisdictional authorities provided to the town within the provincial park boundaries.

Staff within my ministry have been working closely with the Chief Administrative Officer (CAO) for the Town of Vermilion to establish effective decision-making processes for the contracted operations of the campground and a lease agreement for the operations of the sports field and mini-golf course. This work included an onsite meeting on June 13, 2025, with Alberta Parks Managers and your CAO.

The province has signed a Facility Operating Agreement with the Town of Vermilion, effective April 2, 2025. This type of agreement grants the town the responsibility of overseeing the day-to-day operations of the park, while the province maintains regulatory, system, brand identity and asset ownership responsibilities. This agreement will allow operational issues raised by residents and visitors to be addressed in a quick and efficient manner by the local municipal resources but will still allow the province to backstop and support the town on regulatory or park management concerns.

A separate park recreational lease agreement, also known as a disposition agreement, is being implemented for the soccer fields, baseball fields, and minigolf course, all of which are situated within Vermilion Provincial Park. This agreement authorizes the Town of Vermilion to be more independently responsible for the physical assets on site and provide increased service levels required to maintain sports facilities.

To address some of the ongoing challenges from the site complexity, ministry staff and the town have been working together to create a framework for operational cooperation set through the establishment of the Facility Operating Agreement for the campground and the separate lease agreement for the sports fields. These tools were selected following consultation with the town and are in place for the joint benefit of both parties and have only just been put in place for this operational season.

Josuha Rayment
Page 2

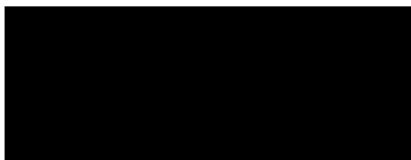
Vermilion Provincial Park remains under the legislative authority of the *Provincial Parks Act* and the site remains a designated provincial park. This park is unique in that it functions partially as an urban park with urban focused amenities like sports fields, a spray park and mini-golf course. In addition to the types of sport amenities on site, the high urban interface boundary has created more extensive operating expectations than a traditional provincial park.

With these agreements being new, ministry and town staff are working closely to establish appropriate service levels and to ensure that the right permissions and authorizations are in place. As you identified in your letter, mowing boundaries have been a specific issue that has arisen. Ultimately the decision for landscape level changes must remain under the legislative authority of the *Provincial Parks Act* and cannot be delegated to contracted operators. However, Parks management are committed to ensuring that the towns concerns can be addressed expeditiously. To demonstrate this, Parks received the formal request to change mowing boundaries on June 18, 2025, and issued an approval to proceed on June 24, 2025.

Citizen concerns related to the operation and maintenance of Vermilion Provincial Park can be directed to the appropriate party. The Town of Vermilion would be the primary contact for the following concerns or requests: sports field user concerns, campground operations, spray park operations and general park maintenance. Alberta Parks remains the primary contact for the following concerns or requests: CN building construction and access, wildlife management, wildfire management, natural area maintenance, new park activity or construction requests and all requests related to other site leases or partnerships.

Thank you for bringing these issues to my attention and for your continued partnership with Alberta Parks in support of Vermilion Provincial Park.

Sincerely,



Honourable Todd Loewen
Minister
Forestry and Parks



5021 - 49 Avenue
Vermilion, AB Canada T9X 1X1
www.vermilion.ca

June 3, 2025

Honourable Todd Loewen
Minister of Forestry and Parks
323 Legislature Building
10800-97 Avenue
Edmonton AB T5K 2B6

Via email: fp.minister@gov.ab.ca

Honourable Todd Loewen,

Re: Authority within Provincial Park Boundaries

I am writing to request that your office review the current jurisdictional arrangements between the Town of Vermilion and the management of provincial park lands, specifically regarding maintenance decisions that affect residential properties.

The Town of Vermilion currently faces limitations in its ability to make basic maintenance decisions within areas of the provincial park that directly adjoin residential dwellings. Of particular concern is the restriction on mowing grass in these areas, which creates a significant fire safety hazard for nearby homes and residents. Unmaintained grass and vegetation immediately adjacent to residential properties poses a serious wildfire risk, especially during dry conditions. The ability to maintain defensible space around homes through regular mowing is a fundamental fire prevention measure recognized by fire safety professionals. When municipal authorities are unable to authorize such basic maintenance within park boundaries, it creates dangerous conditions for residents whose properties border these areas.

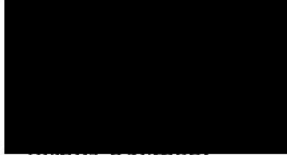
I respectfully request that your office review the current decision-making framework to determine whether the Town of Vermilion can be granted appropriate authority to make essential safety-related maintenance decisions within provincial park areas that directly impact residential properties. This would include the authority to authorize grass mowing and vegetation management in zones immediately adjacent to homes where fire safety is a primary concern.

The safety of our residents should take precedence in areas where municipal and provincial jurisdictions overlap. We are more than aware of the devastating effects of wildfire. I believe a collaborative approach

that recognizes both the conservation goals of our provincial parks and the safety needs of our communities can be achieved.

Thank you for your time and consideration of this important matter. I would welcome the opportunity to discuss this further and provide any additional information that may be helpful.

Sincerely, A



Joshua Kayment
Deputy Mayor

INFORMATION ITEM

SUBJECT

Secondary Appeal of 1791352 Alberta Ltd. Tax Penalties

RECOMMENDATION

THAT Council for the Town of Vermilion receive the secondary appeal of the tax penalties levied against 1791352 Alberta Ltd. as information.

OR

THAT Council for the Town of Vermilion send a letter in response to the secondary appeal of the tax penalties levied against 1791352 Alberta Ltd.

BACKGROUND

The Town of Vermilion administration processes bill payments and accounts receivable payments in the same manner as our private sector counterparts. When we receive a payment, we apply the amount directly to the account number(s) specified at the time of payment. That being said, there have been instances in which ratepayers, who own multiple properties, have provided written authorization via email or alongside their cheque asking us to disburse a lump sum payment across multiple accounts. In these rare circumstances, administration has processed the payments and applied them in that manner. However, in the absence of a written request/authorization, administration does no such internal redistribution of funds. From an auditing perspective, administration is not at liberty to move funds from one account to another without prior written consent. This practice goes against our accounting procedures and opens the door for manual overrides and/or potential fraud. In any event, it is ideal for ratepayers to remit their payments individually to the respective roll numbers for their properties to avoid any confusion.

On June 10, 2021, 1791352 Alberta Ltd. remitted a lump sum payment of \$3469.60 to Roll #300000. At the time of this payment, there was no indication, written or otherwise, to administration that the amount was to be split amongst two separate roll numbers. Accordingly, the full amount was applied to account #300000.

On 7/16/2021, 01/01/2022, and 03/01/2022, 1791352 Alberta Ltd. was issued three separate penalties for the non-payment of taxes on another property owned by the company – Roll #1484000. In an email dated February 23, 2022, the owner of 1791352 Alberta Ltd. advised that the payment issued back in June of 2021 should have been split between accounts #300000 and #1484000. Moreover, it was requested in that same email that the penalties be adjusted as technically the funds had been received by the Town.

As mentioned above, administration is not at liberty to split payments without written authorization from the ratepayer at the time of payment. Our process has been, and continues to be, to apply payments in the amount that is provided to the account that has been explicitly specified.

The owner of 1791352 Alberta Ltd. previously appealed the penalties to administration, contacted one of the Town's previous auditing firms (Isaman Chopek LLP) to request the removal of such penalties, made a formal appeal to Council, and submitted a complaint to the Alberta Ombudsman citing lack of reasonable accounting, insufficient notice for late interest and lack of reasonable communication.

IMPLICATIONS

Under Section 347 (1) of the Municipal Government Act "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. (2) A council may phase in a tax increase or decrease resulting from the preparation of any new assessment.

Council has been previously provided with the opportunity to write off the aforementioned penalties, in addition to penalties from other parties for varying reasons, and has consistently not endeavored to do so. Further, the complaint opened with the Alberta Ombudsman was addressed via their Early Resolution (ER) process. The Ombudsman's office considers a complain to be resolved when they are satisfied that the Town's administrative process is consistent with relevant legislation and policy and the outcome was administratively fair. As such, the case was closed on or about May 2022.

As a result of Council having already dealt with this request, the information provided by administration is for information purposes only.

ATTACHMENTS

1. Letter dated July 28, 2025
2. Letter dated February 14, 2023
3. Letter dated May 4, 2022

July 28th, 2025

RE: Request for Reconsideration and Reimbursement of Unjust Interest Charges

Dear Deputy Mayor and Members of Council,

It has now been four years since the Town of Vermilion wrongfully charged late interest on a tax payment made by my holding company, 1791352 Alberta Ltd. At the time, there was different leadership and a newly elected Council. I believe it is critical that I once again present the facts to this Council to illustrate how unfairly and unethically I was treated as a ratepayer and to give you the opportunity to rectify the situation.

On **June 10, 2021**, I submitted a payment of **\$3,469.60** to the Town for taxes on two properties owned by my company — **\$2,729.00** for one parcel and **\$740.60** for the other. This method and timing of payment are consistent with how I have paid property taxes for years, not only to the Town of Vermilion but also to the County of Vermilion River, County of Two Hills, County of Minburn, and County of St. Paul — all without issue.

I received no indication at the time that anything was amiss. However, on **February 18, 2022** — a full **254 days later** — I was issued a notice stating that **\$3,301.00** in taxes were outstanding. This included the original **\$2,729.00**, plus a **June 16, 2021 penalty of \$327.48**, and a **January 1, 2022 penalty of \$244.52**. This was the first and only notice I received.

I was charged interest on funds the Town had already received — without a single notification that an amount was apparently still owing. How can a municipality justify charging interest on funds it possesses, and more critically, how can it ethically impose late fees without any communication to the taxpayer for nearly nine months?

This is not just a clerical error — it's a failure in governance and accountability. It is unreasonable, unethical, and in any other context — especially in the private sector — it would be deemed unacceptable conduct.

As a result of this, I was forced to pay **\$572.00 in interest** that should never have been levied.

In 2022, I requested that Council simply write off the interest due to your accounting department's acknowledged lack of capacity at the time — a request that was unfortunately denied.

Today, I am giving this Council the opportunity to correct a past mistake and demonstrate to the ratepayers of Vermilion that fairness and integrity still have a place in municipal governance. Imagine if any business in our community operated this way — it would not be tolerated, and it certainly shouldn't be by our local government.

I respectfully request a timely formal response and reimbursement of the \$572.00 that was unjustly charged. I am asking the vote on a decision be recorded.

Sincerely,





5021 - 49 Avenue
Vermilion, AB Canada T9X 1X1
www.vermilion.ca

February 14, 2023

COPY

DELIVERED FEB 14 2023

1791352 Alberta Ltd.
[REDACTED]

RE: PROPERTY TAX PENALTIES 1484000

Dear [REDACTED]

The Town of Vermilion would like to inform you that Council has reviewed the penalties that were applied to the above-mentioned tax roll(s) due to non-payment on or before July 15, 2022. Council has chosen to not waive the penalties applied.

Any unpaid balance as of February 28, 2023 will incur a penalty charge of 4%.

The unpaid balance can be paid by cash, cheque, e-transfer, or through your financial institution. E-transfers can be sent to taxes@vermilion.ca

Should you have any questions, please contact me as per below.

Regards
[REDACTED]

Property Tax/Utility Clerk
780-581-2417
dbykewich@vermilion.ca

encl.



5021 - 49 Avenue
Vermilion, AB Canada T9X 1X1
www.vermilion.ca

May 4, 2022

1791352 Alberta Ltd.



Dear 

As you are aware, a penalty has been applied to tax roll #1484000.

Speaking with Richelle Mychan, a senior accountant with Isaman Chopek LLP, the firm that performed the 2021 audit for the Town of Vermilion, indicated you had contacted their office requesting this penalty removed.

The Town has also been contacted by the Alberta Ombudsman, indicating that you had filed a complaint to the Ombudsman about the Town not eliminating the penalties as you had asked.

The Town of Vermilion is a municipality that must abide by the rules in the Municipal Government Act. This act does not allow penalties applied to a tax roll to be removed without public process.

The Town of Vermilion reviews all uncollectable accounts yearly. Any funds deemed uncollectable will be forwarded to our Town of Vermilion Council with the recommendation to write off the charges. This penalty will be unidentifiable in the process described later this year, satisfying the Town of Vermilion policy and procedures.

Regards,



Kevin Lucas, CAO
Town of Vermilion

cc: Kirsty Larsen
Senior Investigator
Alberta Ombudsman