

**TOWN OF CALMAR COMMITTEE OF THE WHOLE MEETING TO BE HELD
VIRTUALLY ON FEBRUARY 14, 2022, COMMENCING
AT 7:00 PM
GoToMeeting
Public Access Code: 883-358-981**

AGENDA

<u>CODE</u>	<u>ITEM</u>	<u>SOURCE</u>
	1.	Call to Order
	2.	Adoption of Agenda
	3.	Delegations a) Benji Waser – MNP Audit Service Plan
	4.	Unfinished Business
	5.	Bylaws or Policies a) CSM Bryans RFD – Policy #2020-063 – Pandemic Policy and COVID Re-Launch Plan b) CSM Bryans RFD – Policy #2020-079 & Policy #2020-081 MKA COVID 19 Policies c) CSM Bryans RFD - Bylaw #2020-19 Temporary Face Coverings d) Acting CAO Anderson RFD – Policy #2021-088 Bad Debts Policy Revision e) Acting CAO Anderson RFD – Policy #2022-095 Asset Disposal Policy
	6.	New Business a) EV Charging Stations Quote/Discussion b) Adult friendly parks – Discussion only c) DPW Melesko RFD – Communal Garden
	7.	Closed Session: a) Personal Privacy (Pursuant to Section 17(1) of the Freedom of Information and Protection of Privacy Act). b) Personal Privacy (Pursuant to Section 17(1) of the Freedom of Information and Protection of Privacy Act).
	8.	Adjournment



Town of Calmar

2021 Audit Service Plan

Report to Council

December 31, 2021

Benji Waser, CPA, CA, CAFM

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Wherever business takes you

[MNP.ca](https://www.mnp.ca)

February 14, 2022

Members of Council of Town of Calmar

Dear Members of Council:

We are pleased to present our Audit Service Plan for Town of Calmar (the "Town"). In this plan we describe MNP's audit approach, our engagement team, the scope of our audit and a timeline of anticipated deliverables. We are providing this Audit Service Plan to Council on a confidential basis. It is intended solely for the use of Council and is not intended for any other purpose. Accordingly, we disclaim any responsibility to any other party who may rely on this report.

Our audit will include an audit of the Town's consolidated financial statements for the year ended December 31, 2021, prepared in accordance with Canadian public sector accounting standards. Our audit will be conducted in accordance with Canadian generally accepted auditing standards.

At MNP, our objective is to perform an efficient, high quality audit which focuses on those areas that are considered higher risk. We adhere to the highest level of integrity and professionalism. We are dedicated to maintaining open channels of communication throughout this engagement and will work with management to coordinate the effective performance of the engagement. Our goal is to exceed Council's expectations and ensure you receive outstanding service.

Additional materials provided along with this report include our Engagement Letter. Our Engagement Letter is the formal written agreement of the terms of our audit engagement as negotiated with management and outlines our responsibilities under Canadian generally accepted auditing standards.

We look forward to discussing our Audit Service Plan with you and look forward to responding to any questions you may have.

Sincerely,



Chartered Professional Accountants

KM/mdm

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MNP's Client Service Commitment

To make strategic business decisions with confidence, your stakeholders and Council of the Town need relevant, reliable and independently audited financial information. But that's not all. You need an audit team that can deliver insight beyond the numbers and enhance the Town's strategic planning and implementation processes so you can embrace new opportunities while effectively managing risk. Our senior team members have extensive knowledge of the Town from many years of experience working with municipalities across Alberta. Our audit strategy is risk based, and considers the limitations and opportunities you encounter each day, allowing our recommendations to be implemented with greater ease. Committed to your success, MNP delivers meaningful, reliable financial information to not only help you fulfill your compliance obligations, but also to achieve your key strategic goals.

Our Audit Service Plan outlines the strategy we will follow to provide the Town's Council with our Independent Auditor's Report on the December 31, 2021 consolidated financial statements.


Topics for Discussion



We are committed to providing superior client service by maintaining effective two-way communication. Topics for discussion include, but are not limited to:

- Changes to your business operations and developments in the financial reporting and regulatory environment
- Business plans and strategies
- Any other issues and/or concerns
- Fraud, including how fraud could occur, the risk of fraud and misstatement, and any actual, suspected or alleged fraud
- The management oversight process
- Your specific needs and expectations

Key Changes and Developments

Based on our knowledge of the Town and our discussions with management, we have noted the recent developments set out below. Our audit strategy has been developed considering these factors.

Issues and Developments		Summary
	Entity Specific	We are not aware of any events or circumstances during the year that will have a significant effect on our audit outside of the impact of COVID-19 on the operations of the Town.

Issues and Developments		Summary
	New Reporting Developments	<ul style="list-style-type: none"> • PS 3280 Asset Retirement Obligations (New) • PS 3400 Revenue (New) • PS 3450 Financial Instruments (New and Amendment)
	New Assurance Developments	<ul style="list-style-type: none"> • CAS 315 Identifying and Assessing the Risks of Material Misstatement (Amendment)

Detailed information on Key Changes and Developments are included as Appendix A.

The MNP Audit Approach

Our audit process focuses on significant risks identified during the pre-planning and planning and risk assessment stage, ensuring that audit procedures are tailored to your specific circumstances and appropriately address those risks.

Council is responsible for approval of the consolidated financial statements and Town policies, and for monitoring management's performance. Council should consider the potential for management override of controls or other inappropriate influences, such as earnings management, over the financial reporting process. Council, together with management, is also responsible for the integrity of the accounting and financial reporting systems, including controls to prevent and detect fraud and misstatement, and to monitor compliance with relevant laws and regulations.

Effective discharge of these respective responsibilities is directed toward a common duty to provide appropriate and adequate financial accountability, and quality financial disclosure.

Key responsibilities of MNP and management are outlined in the Engagement Letter (see attached). More detailed discussion about MNP's audit process is provided in Appendix C.

Audit Materiality

Materiality is an important audit concept. It is used to assess the significance of misstatements or omissions that are identified during the audit and is used to determine the level of audit testing that is carried out. Specifically, a misstatement or the aggregate of all misstatements in consolidated financial statements as a whole (and, if applicable, for particular classes of transactions, account balances or disclosures) is considered to be material if it is probable that the decision of the party relying on the consolidated financial statements, who has reasonable understanding of business and economic activities, will be changed or influenced by such a misstatement or the aggregate of all misstatements.

The scope of our audit work is tailored to reflect the relative size of operations of the Town and our assessment of the potential for material misstatements in the Town's consolidated financial statements as a whole (and, if applicable, for particular classes of transactions, account balances or disclosures). In determining the scope, we emphasize relative audit risk and materiality, and consider a number of factors, including:

- The size, complexity, and growth of the Town;
- Changes within the organization, management or accounting systems; and
- Concerns expressed by management.

The scope of our audit work is tailored to reflect the relative size of operations of the Town and our assessment of the potential for material misstatements in the Town's consolidated financial statements as a whole.

Judgment is applied separately to the determination of materiality in the audit of each set of consolidated financial statements (and, if applicable, for particular classes of transactions, account balances or disclosures) and is affected by our perception of the financial information needs of users of the consolidated financial statements. In this context, it is reasonable to assume that users understand that consolidated financial statements are prepared, presented and audited to levels of materiality; recognize uncertainties inherent in the measurement of amounts based on the use of estimates, judgment and consideration of future events; and make reasonable economic decisions based on the consolidated financial statements. The foregoing factors are taken into account in establishing the materiality level.

We propose to use \$270,000 as overall materiality for audit planning purposes.

Risk Assessment

Based on the preliminary risk assessment procedures performed, we have identified the following significant and high risks which will be addressed during our audit. We have also outlined the proposed audit response to address those risks. We will update our risk assessment as the audit progresses for additional risks identified and will inform management of any additional significant risks identified.

Significant Risk Area	Proposed Audit Response
<p>Tangible capital assets</p> <p>Contributed roadways, pipelines, sewers, etc. could be mis-recorded as there are no cash transactions involved. These balances are typically large in nature.</p>	<p>Trace transactions to Final Acquisition Certificates and discuss in depth with the Town's development staff. In addition, trace additions to invoices and recalculate amortization. Review items expensed which may need to be capitalized.</p>

<p>Deferred revenue</p> <p>Revenue recognition could be manipulated</p>	<p>Agree all funding received to agreements and other backup available.</p> <p>Test expenses applicable to the deferred revenue at the highest risk factor and ensure that they are eligible.</p>
<p>Government transfers</p> <p>Revenue recognition could be manipulated</p>	<p>Agree all funding received to agreements and other backup available.</p> <p>Test expenses applicable to the deferred revenue at the highest risk factor and ensure that they are eligible.</p>

Timing of the Audit

Based on the audit planning performed and areas of audit risks identified, the following timelines for key deliverables have been discussed and agreed upon with management:

Key Deliverable	Expected Date
Presentation of December 31, 2021 Audit Service Plan to Council	February 14, 2022
Year-end fieldwork procedures	February 21, 2022 to February 25, 2022
Draft year-end consolidated financial statements to be discussed with management	March 4, 2022
Presentation of December 31, 2021 Audit Findings Report to Council	April 18, 2022
Presentation of Management Letter to Council	April 18, 2022
Issuance of Independent Auditor's Report	April 18, 2022

Audit Team

In order to ensure effective communication between Council and MNP, we outline below the key members of our audit team that will be responsible for the audit of the Town and the role they will play:

Team Members	Contact Information
Benji Waser, CPA, CA, CAFM, Engagement Partner	E: Benji.Waser@mnp.ca
Jeff Blerot, CPA, CA, Concurring Partner	E: Jeff.Blerot@mnp.ca
Kali Morris, CPA, Engagement Manager	E: Kali.Morris@mnp.ca
Ruth Stevenon , Engagement Senior	E: Ruth.Stevenon @mnp.ca
Brennan Carriere, Engagement Junior	E: Brennan.Carriere@mnp.ca

In order to serve you better and meet our professional responsibilities, we may find it necessary to expand our audit team to include other MNP professionals whose consultation will assist us to evaluate and resolve complex, difficult and/or contentious matters identified during the course of our audit.



Any changes to the audit team will be discussed with you to ensure a seamless process and that all concerned parties' needs are met.

Fees and Assumptions

DESCRIPTION	2021 ESTIMATE	2020 ACTUAL
Base audit fee as per our fee quote	\$ 32,950	\$ 31,900
Library Audit	\$ 1,950	\$ 1,900
Total	\$ 34,900	\$ 33,800

If any significant issues arise during the course of our audit work which indicate a possibility of increased procedures or a change in the audit timetable, these will be discussed with management by the engagement partner, so a mutually agreeable solution can be reached.

Invoices will be rendered as work progresses in accordance with the following schedule:

DESCRIPTION	AMOUNT
Progress billing #1 - commencement of fieldwork	\$ 25,000
Final billing – upon release of auditor’s report	\$ 7,950
Library Review - upon completion of review report	\$ 1,950
Total	\$ 34,900

Appendix A – Key Changes and Developments

We would like to bring to your attention the following accounting and auditing developments, which may have some impact on your financial reporting.

Issues and Developments Summary

New Reporting Developments

PS 3280 Asset Retirement Obligations (New)

In August 2018, new PS 3280 *Asset Retirement Obligations* was included in the CPA Canada Public Sector Accounting Handbook (PSA HB). The new PS 3280 establishes standards on how to account for and report a liability for asset retirement obligations (ARO). As asset retirement obligations associated with landfills are included in the scope of new PS 3280, PS 3270 *Solid Waste Landfill Closure and Post-Closure Liability* will be withdrawn.

The main features of this standard are as follows:

- An ARO represents a legal obligation associated with the retirement of a tangible capital asset.
- Asset retirement costs increase the carrying amount of the related tangible capital asset and are expensed in a rational and systematic manner.
- When an asset is no longer in productive use, the associated asset retirement costs are expensed.
- Measurement of the ARO liability should result in the best estimate of the amount required to retire a tangible capital asset at the financial statement date.
- Subsequent measurement of the ARO liability results in either a change in the carrying amount of the related tangible capital asset or an expense. The accounting treatment depends on the nature of the remeasurement and whether the asset remains in productive use.
- The best method to estimate the liability is often a present value technique.

This standard was to be effective for fiscal years beginning on or after April 1, 2021. On June 25, 2020, the PSAB made the decision to defer the effective date by one year due to the impact of the COVID-19 pandemic. The new Section is now effective for annual financial statements relating to fiscal years beginning on or after April 1, 2022. Early application continues to be permitted.

PS 3400 Revenue (New)

In November 2018, new PS 3400 *Revenue* was included in the CPA Canada Public Sector Accounting Handbook (PSA HB). The new PS 3400 establishes standards on how to account for and report on revenue by distinguishing between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations. The main features of this Section are as follows:

- Performance obligations are enforceable promises to provide specific goods or services to a specific payor.
- Performance obligations can be satisfied at a point in time or over a period of time.
- The new standard outlines five indicators to determine if the revenue would be recognized over a period of time.

- Revenue from a transaction with a performance obligation(s) is recognized when, or as, the entity has satisfied the performance obligation(s).
- Revenue from transactions with no performance obligation is recognized when a public sector entity has the authority to claim or retain an inflow of economic resources and a past event that gives rise to a claim of economic resources has occurred.

Further editorial changes have also been made to other standards as a result of the issuance of PS 3400.

This Section was to be effective for fiscal years beginning on or after April 1, 2022. On June 25, 2020, the PSAB made the decision to defer the effective date by one year due to the impact of the COVID-19 pandemic. The new Section is now effective for annual financial statements relating to fiscal years beginning on or after April 1, 2023. Early application continues to be permitted.

PS 3450 Financial Instruments (New and Amendment)

In June 2011, the Public Sector Accounting Board (PSAB) issued new PS 3450 *Financial Instruments*. The new standard establishes requirements for recognition, measurement, derecognition, presentation and disclosure of financial assets and financial liabilities, including derivatives. The main features of the new standard are:

- Financial instruments are classified into two measurement categories: fair value, or cost or amortized cost.
 - Almost all derivatives, including embedded derivatives not closely related to the host contract, are measured at fair value.
 - Portfolio investments in equity instruments quoted in an active market are measured at fair value.
 - Other financial assets and financial liabilities are generally measured at cost or amortized cost.
 - An entity may elect to measure any group of financial assets or financial liabilities (or both) at fair value when the entity has a risk management or investment strategy to manage those items on a fair value basis.
- Remeasurement gains and losses on financial instruments measured at fair value are reported in the statement of remeasurement gains and losses until the financial instrument is derecognized.
- Budget to actual comparisons are not required within the statement of remeasurement gains and losses;
- Financial liabilities are derecognized when, and only when, they are extinguished.
- Financial assets and financial liabilities are only offset and reported on a net basis if a legally enforceable right to set off the recognized amounts exists, and the entity intends to settle on a net basis or realize/settle the amounts simultaneously.

In May 2012, the transitional provisions for this Section were amended, effective at the time the standard is initially applied, to clarify that the measurement provisions are applied prospectively. Adjustments to previous carrying amounts are recognized in opening accumulated remeasurement gains or losses. Additionally, a new transitional provision has been added that applies to government organizations transitioning from the standards in Part V of the CPA Canada Handbook – Accounting with items classified as available for sale. Accumulated other comprehensive income (OCI) from items classified as available for sale is recognized in accumulated remeasurement gains or losses on transition.

PS 3450 was to be effective for fiscal years beginning on or after April 1, 2019. In March 2018, the Public Sector Accounting Board (PSAB) approved an extension of the effective date to fiscal years beginning on or after April 1, 2021. On June 25, 2020, the PSAB made the decision to defer the effective date by one year due to the impact of the COVID-19 pandemic. The new Section and amendments are now effective for annual financial statements relating to fiscal years beginning on or after April 1, 2022. Early application continues to be permitted. In the period that a public sector entity applies PS 3450, it also applies PS 1201 and PS 2601.

New Assurance Developments

CAS 315 Identifying and Assessing the Risks of Material Misstatement (Amendment)

In May 2020, the Auditing and Assurance Standards Board (AASB) issued the revised CAS 315 *Identifying and Assessing the Risks of Material Misstatement Through Understanding the Entity and its Environment*, to align with the International Auditing and Assurance Standards Board's (IAASB) changes to International Standards on Auditing (ISA) 315 (revised), with the same title.

The revised CAS 315 incorporates changes to establish more robust requirements and detailed guidance to assist auditors in performing appropriate risk assessment procedures corresponding with the size and nature of the entity. It also includes changes to enhance the application of professional skepticism in audits. The revised CAS 315 accomplishes the following:

- Distinguishes the nature and extent of work needed for indirect and direct controls in the system of internal control;
- Clarifies which controls need to be identified for evaluating the design of a control, and determining whether the control has been implemented;
- Highlights scalability of the standard by keeping the principles-based requirements focused on what needs to be done, and using separate headings in the application material to illustrate scaling based on the complexity of the situation;
- Clarifies the definition of "significant risk" and introduces the concept of spectrum of inherent risk to assist the auditor in making a judgment, based on the likelihood and magnitude of a possible misstatement, on a range from higher to lower, when assessing risks of material misstatement;
- Introduces the concept of inherent risk factors, including complexity, subjectivity, change, uncertainty or susceptibility to misstatement due to management bias or other fraud risk factors insofar as they affect inherent risk;
- Introduces the concepts of "significant classes of transactions, account balances and disclosures" and "relevant assertions" to assist with the identification and assessment of the risk of material misstatement;
- Separates the assessment of inherent and control risk;
- Enhances the auditor's considerations regarding the entity's use of information technology and how it affects the audit, and includes considerations for using automated tools and techniques in the application material;
- Introduces a requirement to "stand back" to evaluate the completeness of the significant classes of transactions, account balances and disclosures at the end of the risk assessment process;
- Uses more explicit language and enhances requirements and application material to reinforce the importance of exercising professional skepticism when performing risk assessment procedures; and
- Clarifies the threshold for identifying possible risks of material misstatement in CAS 200 *Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Canadian Auditing Standards*.

As a result of issuing the revised CAS 315, requirements for several other standards have been amended to better articulate the auditor's responsibilities regarding identifying and assessing the risks of material misstatement:

- CAS 240 *The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements*
- CAS 330 *The Auditor's Responses to Assessed Risks*
- CAS 402 *Audit Considerations Relating to an Entity Using a Service Organization*
- CAS 540 *Auditing Accounting Estimates and Related Disclosures*

The revised CAS 315 and other conforming amendments to other standards are effective for audits of financial statements for periods beginning on or after December 15, 2021. Earlier application is permitted.

Appendix B – The Audit Process

Our Plan

Our overall audit strategy is risk-based and controls-oriented. Assessment and identification of risk is performed continuously throughout the audit process. We focus on the risks that have a potential impact on the financial accounting systems and subsequent financial reporting.

Our overall audit strategy does not, and is not intended to involve the authentication of documents, nor are our team members trained or expected to be experts in such authentication. Unless we have reason to believe otherwise, we accept records and documents as genuine. The subsequent discovery of a material misstatement resulting from fraud does not, in and of itself, indicate a failure to comply with Canadian generally accepted auditing standards.


Audit Procedures

To meet our responsibilities in accordance with Canadian generally accepted auditing standards, our audit examination includes:

- Obtaining an understanding of the entity and its environment, including its controls, in order to identify and assess the risk that the consolidated financial statements contain material misstatements due to fraud or misstatement;
- Assessing the adequacy of and examining, on a test basis, the key controls over significant transaction streams and over the general organizational and computer environments;
- Assessing the systems used to ensure compliance with applicable legislative and related authorities pertaining to financial reporting, revenue raising, borrowing, and investing activities;
- Examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements;
- Assessing the appropriateness and consistency of accounting principles used and their application;
- Assessing the significant estimates used by management; and,
- Assessing the entity's use of the going concern basis of accounting in the preparation of the consolidated financial statements.

As part of our planning process, we will also undertake to inform Council of concerns relating to management's implementation and maintenance of controls, and the effects of any such concerns on the overall strategy and scope of the audit. These concerns might arise from the nature, extent and frequency of management's assessments of controls in place to detect fraud and misstatement, and of the risk that the consolidated financial statements may be misstated; from a failure by management to appropriately address significant deficiencies in controls identified in prior audits; and, from our evaluation of the Town's control environment, and management's competence and integrity.

Overall Reliance

Control Reliance Level	Low/None	Moderate	High
Description	Where we cannot rely on controls because they are weak or absent, or where it is deemed to be more efficient to carry out a high level of direct substantive tests of details. Audit evidence is primarily obtained through detailed verification procedures and sufficient substantive tests of details.	Where there are some deficiencies in systems application or procedural controls, or where it is deemed to be inefficient to test systems application controls, but where we can test and rely on the management monitoring systems in place to detect and correct material misstatements in the financial reporting systems. Testing of controls is supplemented with a moderate level of substantive tests of details.	Where a high degree of control is in place in the areas of management monitoring controls AND systems application and procedural controls. Our audit work focuses on testing both management monitoring and systems application and procedural controls, and is supplemented with a low level of substantive tests of details.
Planned Reliance		—	—

For the December 31, 2021 audit, we are planning to place low reliance on the Town’s controls. This level of reliance is consistent with the prior year, and will involve mainly substantive tests of details.

The amount of substantive work will be reduced for cycles where there are controls in place that MNP can test and rely on.

APPENDIX B – THE AUDIT PROCESS (continued from previous page)



As part of our audit work we will update our understanding of the entity and its environment, including the controls relevant to our audit of the principal transaction cycles, sufficient to identify and assess the risks of material misstatement of the consolidated financial statements resulting from fraud or misstatement. This will be accomplished through inquiries with management and others within the entity, analytical procedures and observation and inspection. Furthermore, we will consider whether effective controls have been established to adequately respond to the risks arising from the use of IT or manual systems and test the operation of those controls to an extent sufficient to enable us to reduce our substantive work. Our review of the Town's controls will not be sufficient to express an opinion as to their effectiveness or efficiency.

Although we will provide Council with any information about significant deficiencies in internal control that have come to our attention, we may not be aware of all the significant deficiencies in internal control that do, in fact, exist.

Inherent Limitations in the Auditing Process

An auditor cannot obtain absolute assurance that material misstatements in the consolidated financial statements will be detected due to factors such as the use of significant judgment regarding the gathering of evidence and the drawing of conclusions based on the audit evidence acquired; the use of testing of the data underlying the consolidated financial statements; inherent limitations of controls; and, the fact that much of the audit evidence available to the auditor is persuasive, rather than conclusive in nature.

Because of the nature of fraud, including attempts at concealment through collusion and forgery, an audit designed and executed in accordance with Canadian generally accepted auditing standards may not detect a material fraud. While effective controls reduce the likelihood that misstatements will occur and remain undetected, they do not eliminate that possibility. Therefore, the auditor cannot guarantee that fraud, misstatements and non-compliance with laws and regulations, if present, will be detected when conducting an audit in accordance with Canadian generally accepted auditing standards.

The likelihood of not detecting material misstatements resulting from management fraud is greater than for employee fraud, because management is in a position to manipulate records, present fraudulent information or override controls.

We will inform the appropriate level of management or Council with respect to identified:

- Misstatements resulting from errors, other than clearly trivial misstatements;
- Fraud, or any information obtained that indicates that fraud may exist;
- Evidence obtained that indicates non-compliance or possible non-compliance with laws and regulations, other than that considered inconsequential;
- Significant deficiencies in the design or implementation of controls to prevent and detect fraud or misstatement; and
- Related party transactions that are not in the normal course of operations and that involve significant judgments made by management concerning measurement or disclosure.

Our concern as auditors is with material misstatements, and thus, we are not responsible for the detection of misstatements that are not material to the consolidated financial statements taken as a whole.

Appendix C – Auditor Independence

Auditor Independence

An essential aspect of all our services to the Town is an independent viewpoint, which recognizes that our responsibilities are to the stakeholders. While the concept of independence demands a questioning and objective attitude in conducting our audit, it also requires the absence of financial or other interests in the Town. In accordance with our firm's policy, and the Rules of Professional Conduct, which govern our profession, neither MNP nor any of its team members assigned to the engagement or any of its partners, are permitted to have any involvement in or relationship with the Town that would impair independence or give that appearance. As auditors, we subscribe to the highest standards and are required to discuss the auditor's independence with Council on an annual basis. Under the standard an auditor shall:

- Disclose to, Council in writing, all relationships between the auditor and the Town that in the auditor's professional judgment may reasonably be thought to bear on our independence;
- Discuss the auditor's independence with Council.

During the course of the audit, we will communicate any significant new matters that come to our attention that, in our professional judgment, may reasonably be thought to bear on our independence. At the completion of our audit, we will reconfirm our independence.

Engagement Letter

(See Attached)

March 2, 2021

Town of Calmar

Box 750
4901 - 50 Avenue
Calmar, AB T0C 0V0

Dear Ms. Krawchuk:

This letter will confirm the arrangements discussed with you regarding the services we will render to Town of Calmar (the "Town") commencing with the fiscal year ending December 31, 2021.

Our responsibilities

We will audit the consolidated financial statements of Town of Calmar for the year ended December 31, 2021. In addition, we will also provide assurance on the following deliverables:

- Audit of Schedule of Cost Shareable Services
- Review of Library financial statements

Our audit will be conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we will plan and perform our audit to obtain reasonable, but not absolute, assurance that the consolidated financial statements taken as a whole are free of material misstatement, whether caused by fraud or error.

Our responsibilities, objective, scope, independence and the inherent limitations of an audit conducted in accordance with Canadian generally accepted auditing standards are detailed in Appendix A, which forms part of our mutual understanding of the terms of this engagement.

Management's responsibilities

The operations of the Town are under the control of management, which has responsibility for the accurate recording of transactions and the preparation and fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards. This includes the design, implementation and maintenance of internal control relating to the preparation and presentation of the consolidated financial statements.

Appendix B, which describes in detail management's responsibilities with respect to this engagement, forms part of our mutual understanding of the terms of this engagement.

Reporting

Unless unanticipated difficulties are encountered, our report will be substantially in the form illustrated in Appendix C.

Fees and expenses

Our fees and expenses are discussed in detail in Appendix D.

Other matters

We will, as permitted by the Rules of Professional Conduct, provide additional services upon request, in areas such as taxation, leadership and human resource management, communication, marketing, strategic planning, financial management and technology consulting.

Our standard terms and conditions, included as Appendix E, form part of our mutual understanding of the terms of this engagement. In the event that you choose to terminate this engagement based on the terms outlined in Appendix E, we reserve the right to notify all financial statement users of the change.

The privacy and security of the 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 any and all of our employees, agents, divisions and/or affiliates (referred to collectively as "MNP"). You may review our privacy policy at www.mnp.ca. We will not collect, use, or disclose any of your personal information without your knowledge and consent, unless required to do so by legal authority or the applicable provincial Rules of Professional Conduct.

We believe the foregoing correctly sets forth our understanding, but if you have any questions, please let us know. If you find the arrangements acceptable, please acknowledge your agreement to the understanding by signing and returning the second copy of this engagement letter to us.

It is a pleasure for us to be of service to you. We look forward to many years of association with you and Town of Calmar.

Yours truly,




MNP LLP

EP/mdm

RESPONSE:

This letter correctly sets forth the understanding of Town of Calmar.

 E-SIGNED by Kathy Krawchuck

Officer Signature

Town Manager

Title

2021-Mar-02

Date

Appendix A: Our Audit Responsibilities, Objective, Scope and Limitations

The following details our responsibilities as auditors and the objective, scope, independence and inherent limitations of an audit conducted in accordance with Canadian generally accepted auditing standards.

Our responsibilities, objective and scope

Our audit will be planned and performed to obtain reasonable assurance that the consolidated financial statements taken as a whole are free of material misstatement, whether caused by fraud or error. If any of the following matters are identified, they will be communicated to the appropriate level of management:

- Misstatements, resulting from error, other than immaterial misstatements;
- Fraud or any information obtained that indicates that a fraud may exist;
- Events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern;
- Any evidence obtained that indicates non-compliance or possible non-compliance with laws and regulations has occurred;
- Significant deficiencies in the design or implementation of controls to prevent and detect fraud or misstatements; and
- Related party transactions identified that are not in the normal course of operations and that involve significant judgments made by management concerning measurement or disclosure.

The matters communicated will be those that we identify during the course of our audit. Audits do not usually identify all matters that may be of interest to management in discharging its responsibilities. The type and significance of the matter to be communicated will determine the level of management to which the communication is directed.

Furthermore, we will consider the Town's controls over financial reporting for the purpose of identifying types of potential misstatement, considering factors that affect the risks of material misstatement, and determining the nature, timing and extent of auditing procedures necessary for expressing our opinion on the consolidated financial statements.

Independence

The Rules of Professional Conduct require that we are independent when conducting this engagement. We will communicate to Council any relationships between the Town (including related entities) and MNP LLP ("MNP") that, in our professional judgment, may reasonably be thought to bear on our independence.

Further, we will confirm in writing our independence with respect to the Town.

If matters should arise during this engagement that can reasonably be assumed to have impaired our independence, we may need to withdraw from this engagement.

Appendix A: Our Audit Responsibilities, Objective, Scope and Limitations *(continued from previous page)*

Audit limitations

An audit involves performing procedures to obtain audit evidence regarding the amounts and disclosures in the consolidated financial statements. This includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

It is important to recognize that an auditor cannot obtain absolute assurance that material misstatements in the consolidated financial statements will be detected because of factors such as the use of judgment, selective testing of data, inherent limitations of controls, and the fact that much of the audit evidence available is persuasive rather than conclusive in nature.

Furthermore, because of the nature of fraud, including attempts at concealment through collusion and forgery, an audit designed and executed in accordance with Canadian generally accepted auditing standards may not detect a material misstatement due to fraud.

While effective controls reduce the likelihood that misstatements will occur and remain undetected, they do not eliminate that possibility. Therefore, we cannot guarantee that fraud, misstatements and non-compliance with laws and regulations, if present, will be detected when conducting an audit in accordance with Canadian generally accepted auditing standards.

The audit of the consolidated financial statements and the issuance of our audit opinion are solely for the use of the Town and those to whom our report is specifically addressed. We make no representations of any kind to any third party in respect of these consolidated financial statements and we accept no responsibility for their use by any third party. If our name is to be used in connection with the consolidated financial statements, you will attach our independent audit report when distributing the consolidated financial statements to third parties.

We ask that our names be used only with our consent and that any information to which we have attached a communication be issued with that communication unless otherwise agreed to by us.

Appendix B: Management Responsibilities

During the course of our audit, you will be required to provide and make available complete information that is relevant to the preparation and presentation of the consolidated financial statements, including:

- Financial records and related data;
- Copies of all minutes of meetings of Council;
- Access to personnel to whom we may direct our inquiries;
- Information relating to any known or possible instances of non-compliance with laws, legislative or regulatory requirements (including financial reporting requirements);
- Information relating to all related parties and related party transactions; and
- Allowing access to those within the entity from whom the auditor determines it necessary to obtain audit evidence.

Management's responsibility with respect to fraud and misstatement includes:

- The design and implementation of controls for its prevention and detection;
- An assessment of the risk that the consolidated financial statements may be materially misstated;
- Disclosure of situations where fraud or suspected fraud involving management, employees who have significant roles in controls, or others, where the fraud could have a material effect on the consolidated financial statements, have been identified or allegations have been made; and
- Communicating your belief that the effects of any uncorrected consolidated financial statement misstatements aggregated during the audit are immaterial, both individually and in the aggregate, to the consolidated financial statements taken as a whole.

In accordance with Canadian generally accepted auditing standards, we will request a letter of representation from management at the close of our audit in order to confirm oral representations given to us and reduce the possibility of misunderstanding concerning matters that are the subject of the representations. These representations are used as evidence to assist us in deriving reasonable conclusions upon which our audit opinion is based.

If the Town plans any reproduction or publication of our report, or a portion thereof, printer's proofs of the complete documents should be submitted to us in sufficient time for our review, prior to making such documents publicly available. It will also be necessary for you to furnish us with a copy of the printed report. Further, it is agreed that in any electronic distribution, for example on Town of Calmar's website, management is solely responsible for the accurate and complete reproduction of our report and the subject matter on which we reported, and for informing us of any subsequent changes to such documents. However, we are responsible to read the documents to ensure accuracy, and consider the appropriateness of other information accompanying the audited consolidated financial statements, upon initial posting.

Appendix C: Illustrative Independent Auditor's Report

To the Mayor and Councilors of Town of Calmar:

Opinion

We have audited the financial statements of Town of Calmar (the "Town"), which comprise the consolidated statement of financial position as at December 31, 2021, and the consolidated statements of operations, changes in net financial assets (net debt) and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Town as at December 31, 2021, and the results of its operations and its cash flows for the year 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 Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Town in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other 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.

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

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

In preparing the 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.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 these financial statements.

Appendix C: Illustrative Independent Auditor's Report (continued from previous page)

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:

- Identify and assess the risks of material misstatement of the 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 auditor's report to the related disclosures in the 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 auditor's 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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 our audit.

Leduc, Alberta

Date of Independent Auditor's Report March 1, 2021

Chartered Professional Accountants

Appendix D: Fees and Expenses

Our fees are determined on the basis of time spent on the engagement at the tariff rates of various members of our team. Any disbursements will be added to the billing.

Our estimated fees are based on our past experience and our knowledge of the Town. This estimate relies on the following assumptions:

- No significant deficiencies in internal controls which cause procedures to be extended;
- No major unadjusted misstatement(s) or un-reconciled balances;
- Significantly all adjusting entries are completed prior to trial balance and journal entries being provided to the audit team;
- All management and required staff are available as needed;
- Information and working papers required, as outlined in our letter of fiscal year-end requirements, are provided in the mutually agreed form and timing; and
- There are no changes to the agreed upon engagement timetable and reporting requirements.

We will ask that your personnel, to the extent possible, prepare various schedules and analysis, and make various invoices and other documents available to our team. This assistance will facilitate the progress of our work and minimize the cost of our service to you.

If any significant issues arise during the course of our audit work which indicate a possibility of increased procedures or a change in the audit timetable, these will be discussed with management by the practitioner leading your engagement so a mutually agreeable solution can be reached. In accordance with our standard terms and conditions, included as Appendix E, if significant changes to the arrangements set forth in this engagement letter are required, any change in scope of the engagement will need to be agreed in writing, in a "Change Order" agreement.

Appendix E: Standard Terms and Conditions

The following standard terms and conditions and the engagement letter to which they are attached form one agreement and set out the terms and conditions upon which MNP LLP ("MNP") will provide services to you (the "Town").

1. **Timely Performance** - MNP will use all reasonable efforts to complete, within any agreed-upon time frame, the performance of the services described in the engagement letter to which these terms and conditions are attached. However, MNP shall not be liable for failures or delays in performance that arise from causes beyond our control, including the untimely performance by the Town of its obligations as set out in the engagement letter.
2. **Right to Terminate Services** - The Town may terminate the engagement upon 30 days written notice. If this occurs, the Town shall pay for time and expenses incurred by MNP up to the termination date, together with reasonable time and expenses incurred to bring the services to a close in a prompt and orderly manner. Should the Town not fulfil its obligations as set out herein and in the engagement letter, and in the event that the Town fails to remedy such default within 30 days following receipt of notice from MNP to that effect, MNP may, upon written notification and without prejudice to its other rights and resources, terminate provision of our services as described in the engagement letter. In such case, MNP shall not be responsible for any loss, costs, expenses, or damages resulting from such termination.
3. **Change Order** - If, subsequent to the date of this engagement letter, the Town requires significant changes to the arrangements set forth in this engagement letter, the Town will be required to agree to the change in scope of the engagement in writing, in a "Change Order" agreement. The "Change Order" agreement will set forth the revised arrangements and scope of services to be performed and any related additional fees associated.
4. **Fees** - Any fee estimates by MNP take into account the agreed-upon level of preparation and assistance from the Town's personnel. MNP undertakes to advise the Town's management on a timely basis should this preparation and assistance not be provided, or should any other circumstances arise which cause actual time to exceed the estimate.
5. **Administrative Expenses** - Administrative expenses include costs such as long distance telephone and telecommunication charges, photocopying, delivery, postage, and clerical assistance. These expenses are based on a percentage of our fees for professional services (5%). Where applicable, federal, provincial, or other goods and services or sales taxes have been paid on these expenses. Other major costs such as travel, meals, accommodation and other significant expenses will be charged as incurred.
6. **Billing** - Bills will be rendered on a regular basis as the assignment progresses. Accounts are due and payable upon receipt. Interest may be charged on the balance of any accounts remaining unpaid for more than 30 days, at a rate of 1.5% per month (19.56% per annum).
7. **Taxes** - All fees and other charges do not include any applicable federal, provincial, or other goods and services or sales taxes, or any other taxes or duties whether presently in force or imposed in the future. The Town shall assume and pay any such taxes or duties, without deduction from the fees and charges hereunder.
8. **Governing Law** - The engagement will be governed and construed in accordance with the laws of the Province of Alberta, and shall be deemed in all respects to be an Alberta contract. The Town and MNP submit to the courts of that jurisdiction with respect to all matters arising under or by virtue of this Agreement.

Appendix E: Standard Terms and Conditions *(continued from previous page)*

9. **Working Papers** - MNP 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. MNP may develop software, including spreadsheets, documents, databases, and other electronic tools, to assist us with our assignment. As these tools and working papers were developed specifically for our purposes and without consideration of any purpose for which the Town might use them, any such tools which may be provided to the Town, will be made available on an "as is" basis only, at our discretion, and should not be distributed to or shared with any third party. Except as indicated in the Rules of Professional Conduct or by any legal proceeding, we have no responsibility to share our working papers with you or with any other parties.
10. **Data and Privacy** - The Town understands and agrees that you shall not provide us with information about any identifiable individual unless required for the purpose of the audit, and in such event the Town shall only provide such information in compliance with applicable law, including obtaining consent where so required. Data received by MNP may be disclosed to vendors whose services are utilized by us in connection with the audit. Some of these vendors are located outside Canada. Others, though located in Canada, may store or process your information outside the country. Data being uploaded and downloaded via vendor networks may reside on or transit servers located in or outside of Canada and in such cases, vendors may on occasion be required to disclose data in its custody to authorities of those jurisdictions. Additionally, in order to provide valuable insights on financial and other trends either (a) within your specific business organization over time, or (b) on an aggregated basis across an entire industry or sector, MNP may use relevant portions of data it receives from the Town for the purpose of conducting individualized (using your data only, for your eyes only) and aggregated analytics (using many data sources). Analytics involves the processing of anonymized data sets to draw conclusions about the information they contain. Even when using aggregated data sources, we only perform analytics on data that is disassociated from the identity of its source. None of the analysis generated from aggregated data processing contains any information which would identify those specific individuals or entities from which the underlying information was obtained. As such, none of the analytics reporting based on aggregated data will result in a disclosure of personal information. Finally, the Town acknowledges that our client files must be periodically reviewed by provincial or national practice inspectors and by other Firm personnel to ensure we are adhering to professional and Firm standards. MNP's privacy policy is posted on our website at <https://www.mnp.ca/en/privacy-policy> and may be updated from time to time.
11. **Nature of the Limited Liability Partnership (LLP)** - MNP is a registered limited liability partnership, as permitted by legislation enacted in our governing jurisdiction of the Province of Alberta. This legislation provides that a partner of an LLP is not personally liable for any of the debts, obligations, or liabilities of the LLP or any of the other partners which may arise as a result of any negligent act or omission of another partner of the LLP, or by any employee of the partnership, unless such act or omission is committed by the partner him or herself or by a person under the partner's direct supervision and control. All partners of an LLP remain personally liable for any acts or omissions arising as a result of their own negligence, and for the acts or omissions of those directly under their supervision or control, and shall continue to be subject to unlimited personal liability for all of the other liabilities of the partnership. The legislation does not reduce or limit in any way the liability of the partnership itself, and all of the partnership's assets and insurance coverage remain at risk.
12. **Release and Limitation of Liability** - The Town and MNP agree to the following with respect to MNP's liability to the Town:
 - a. In any action, claim, loss or damage arising out of the engagement, the Town agrees that MNP's liability will be several and not joint and the Town may only claim payment from MNP of MNP's proportionate share of the total liability based on the degree of fault of MNP as finally determined by a court of competent jurisdiction.

Appendix E: Standard Terms and Conditions *(continued from previous page)*

- b. Other than for matters finally determined to have resulted from the gross negligence, fraud or willful misconduct of MNP, whether the claim be in tort, contract, or otherwise:
 - i. MNP shall not be liable to the Town and the Town releases MNP for all claims, damages, costs, charges and expenses (including legal fees and disbursements) incurred or suffered by the Town related to, arising out of, or in any way associated with the engagement to the extent that the aggregate of such amounts is in excess of the total professional fees paid by the Town to MNP in connection with this engagement during the 12 month period commencing from the date of the engagement letter to which these terms and conditions are attached; and,
 - ii. MNP shall not be liable to the Town for any consequential, indirect, lost profit or similar damages, or failure to realize expected savings, relating to MNP's services provided under the engagement letter to which these terms and conditions are attached.

13. **Indemnity** - The Town agrees to jointly and severally indemnify and hold harmless MNP against:

- a. All claims, damages, costs, charges and expenses (including legal fees and disbursements) which are related to, arise out of, or are in any way associated with the engagement, whether the claims are civil, penal, regulatory, or administrative in nature, other than those finally determined by a court of competent jurisdiction to have resulted from MNP's gross negligence, fraud or willful misconduct; and,
- b. Notwithstanding "a.," all claims, damages, costs, charges and expenses (including legal fees and disbursements) which are related to, arise out of, or are in any way associated with the engagement, whether the claims are civil, penal, regulatory, or administrative in nature, that arise from or are based on any deliberate misstatement or omission in any material, information or representation supplied or approved by any officer or member of the Board of Directors of the Town.

For the purposes of paragraph 12. and 13., "MNP" shall mean MNP LLP and its directors, officers, partners, professional corporations, employees, subsidiaries and affiliates and to the extent providing services under the engagement letter to which these terms are attached, MNP LLP, its member firms, and all of their partners, principals, members, owners, directors, staff and agents; and in all cases any successor or assignee.

14. **Survival of Terms** - The Town and MNP agree that clauses 12. and 13. will survive termination of the engagement.

15. **Electronic Communications** - Unless the Town prefers we use a particular manner of communication and specifies as much in writing, MNP will use whatever form of communication it deems most efficient in the circumstances. In many instances, this will involve the use of internet e-mail. With respect to internet e-mail, MNP and the Town both acknowledge that neither party has control over the performance, reliability, availability, or security of internet e-mail. Additionally, MNP staff may be required or requested to work from your offices during which visits access to and use of and reliance upon your electronic environment (including but not limited to, your network, Internet, and extranet resources) is necessitated. The Town accepts that MNP shall not be liable for any loss, damage, expense, harm or inconvenience resulting from any loss, delay, interception, corruption, security breach, delivery failure, incompatibility, incompleteness or alteration of any document or transmission arising from the use of e-mail or the transmission of any document outside of MNP's electronic environment.

Appendix E: Standard Terms and Conditions *(continued from previous page)*

16. **Confirmation.com** - By signing this engagement letter, you agree to the use by MNP of Capital Confirmation Inc. ("CCI") as a third party service provider and the use of CCI's platform (the "Platform") to prepare, request and receive confirmations required to perform the engagement. You acknowledge and agree that data being uploaded/downloaded via the Platform may reside on servers located in the United States and that CCI could be required to disclose data, including personal information, in its custody to the United States government, government agencies, courts or law enforcement or regulatory agencies pursuant to the laws of the United States. MNP shall not be liable for any loss or damage arising from your or MNP's use of CCI as a service provider or use of the Platform, including any losses relating to CCI's collection, use, disclosure or loss of your data or personal information. You agree to pay all fees for requesting and receiving confirmations. For more information, you can review the third party service provider's Terms and Conditions and Privacy Policy on CCI's website at: <https://www.confirmation.com/>
17. **Praxity** - We are an independent accounting firm allowed to use the name "PRAXITY" in relation to our practice. We are not connected by ownership to any other firm using the name "PRAXITY" and we will be solely responsible for all work carried out by us on your behalf. In deciding to instruct us you acknowledge that we have not represented to you that any other firm using the name "PRAXITY" will in any way be responsible for the work we do.
18. **Solicitation** - The Town agrees that for a period of one year after completion of the services, it shall not, directly or indirectly, for itself or for any third party, solicit the services of, hire, contract for the services of, or otherwise entice away from their partnership, employment or contract of services with MNP any MNP Person. In the event of a breach of this section by the Town, the Town shall be obliged to pay to MNP liquidated damages in the amount of one hundred fifty (150%) percent of the total compensation the Town or third party offered to pay the individual in their first year of service to such party, or one hundred fifty (150%) percent of total compensation the Town or third party actually paid to the individual in their first year of service to such party, whichever is greater. The Town further understands that any breach by the Town of this provision may result in a threat to our independence which may prevent us from accepting or continuing any engagement to provide assurance services to the Town. "MNP Person" means any and all partners, employees and contractors providing services to MNP, whether for a defined or indefinite period or on a part-time or full-time basis, and with whom the Town had contact during the term of this engagement.

MADE ^{IN} CANADA

And proud of it!

At MNP we're proud to be the national accounting, consulting and tax firm that is 100% Made in Canada.

Our history defines who we are and our approach to business. Being a Canadian firm has helped shape our values, our collaborative approach, and the way we work with our clients, engaging them every step of the way.

We have a unique perspective. Our decisions are made here – decisions that drive Canadian business and help us all achieve success — and we know the impact that our choices have on the cities and towns we call home.

Throughout our six decades of work, we've seen our communities are more than just a place we do business in. They're a place where our families live, play, and thrive, and we work to make them the best places they can be.

Being 100% Canadian is something we wear proudly. This country provides us with great opportunities, and we're here to help our clients seize the opportunities so we can create a brighter future for the generations to come.



Wherever business takes you

MNP.ca



 **PRAXITY**
Empowering Business Globally



Wherever business takes you

MNP.ca

Town of Calmar

Request for Discussion (RFD)

Meeting:	Committee of the Whole
Meeting Date:	February 14 th 2022
Originated By:	CSM Bryans
Title:	Re-Launch Plan and Policy #2020-063 – Pandemic Policy
Approved By:	Acting Chief Administrative Officer, Anderson
Agenda Item Number:	5 A

BACKGROUND/PROPOSAL:

In March 2020 Policy #2020-063 was put in place to help the Town of Calmar create some policies and procedures for staff to follow regarding travel, self-isolation and sickness during the COVID 19 pandemic. Furthermore, in July 2020 the Town developed a Re-Launch Plan to help with putting policies and procedures in place for within the workplace from a health and safety perspective. Setting guidelines like how many people were allowed in a room at one time, fit for work screening, workspace maintenance and cleaning protocols.

While the provincial and federal rules and restrictions have evolved the Town of Calmar’s have remained unchanged and could be deemed to be over precautionary based on the current state of the pandemic.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

Since these procedures have been put in place almost two years ago a lot has changed and many of the restrictions the Town of Calmar were trying to follow have since been removed or have been significantly minimized.

To keep the Town in line with current provincial and federal restrictions and to maintain the health, safety, and wellbeing of our residents it would be prudent to update our protocols.

COSTS/SOURCE OF FUNDING (if applicable)

n/a

RECOMMENDED ACTION:

That Council pass a motion to rescind both the Re-launch Plan and Policy #2020-063 – Pandemic Policy at the next regular meeting of council.

COVID-19 INFORMATION

RELAUNCH PLAN – Town of Calmar

COVID-19 remains a serious health threat, in particular for older adults, people with underlying health conditions, and people with compromised immune systems.

For the purposes of this document ‘attendees’ refers to anyone who works at or goes to a site, facility, event or organization in the Town of Calmar, and includes, but is not limited to:

- Staff, contractors, workers and volunteers
- Students, congregants, faith-community members
- Visitors, guests, participants, the general public
- Clients, patrons
- Town Board and Committee members
- Elected Officials

Under current Chief Medical Officer of Health Orders, business and entities are required to:

- Implement practices to minimize the risk of transmission of infection among attendees;
- Provide procedures for rapid response if an attendee develops symptoms of illness;
- Ensure that attendees maintain high levels of sanitation and personal hygiene; and
- Comply, to the extent possible, with this guidance, and any other applicable Alberta Health guidance found at: <https://www.alberta.ca/biz/connect.aspx>.

Principles:

The safety and wellbeing of all of our attendees is the most important consideration. The following relaunch plans include measures that reduce the risk of transmission of COVID-19 and comply with current CMOH (Chief Medical Officer of Health) Orders. Please note that no single measure or action is effective in every situation. Use multiple actions whenever possible.

FIT FOR DUTY SCREENING

Guidelines:

It is recommended that a ‘Fit for Duty’ screening process is established for each person who enters Town facilities. This includes Council Chambers and outside facilities.

The Town Manager and or Designate will instruct all Town employees to:

- Take their temperatures at the beginning of their shift and the information is to be logged on provided sheets known as Schedule “A”. Employees will continue to do so until further notice.
- Wipe down all high touch points (light switches, door handles, printers, steering wheel in vehicles, etc.) before, during and after each shift.

Anyone with symptoms of COVID-19, or who have travelled internationally or been in close contact with a case of COVID-19 in the past 14 days should stay home. Self-screen for symptoms, using the COVID-19 Self-Assessment tool found at www.myhealthalberta.ca.

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RELAUNCH PLAN – Town of Calmar

COUNCIL / VISITORS / DELIVERY PERSONS

Guidelines:

It is recommended that all persons who enter the building beyond the front counter;

- Complete the Temperature Screening and log information.
- Practice physical distancing (staying 2 meters away from others) during work activities.
- Practice enhanced hygiene and sanitizing techniques.
- It is recommended to have PPE available for staff (masks and gloves) who interact with visitors and delivery & service personnel.

Council

It is recommended that all elected officials follow all guidelines and follow all pre-screening guidelines. It is suggested that Council enter the Town Office through the Council Chambers and follow all guidelines set in place such as sanitize upon entering Council Chambers, sign in/sign out and take part in the temperature read and log their temperature on the sheets provided.

Visitors

- It is recommended that if possible, all meetings be scheduled ahead of time with the appropriate department, and if there are any known health issues, a video conference may be set up.
- Encourage scheduled appointments for all Town Hall business.
- It is recommended that all visitors ensure they are signed in and out by an employee at the front counter. Their name is to be recorded in a sign in book so they are counted should an evacuation occur.
- It is recommended that visitors be limited to Council Chambers and/or Board room and not individual offices.
- It is recommended that hand sanitizer and PPE (masks, gloves) be made available to visitors and employees who are with visitors.

Delivery and Service Personnel

- It is recommended that delivery persons do not enter past the front foyer.
- Encourage scheduled times/dates for delivery and use virtual signature or verbal acceptance when available.
- It is recommended that after packages are opened boxes/wrapping are disposed of properly, counters are wiped down and staff members perform thorough hand washing.
- It is recommended to advise Shred It, Staples and other service personnel that must enter the building of these protocols.

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FRONT COUNTER

Guidelines:

- A plexi-glass barrier has been installed at the front counter.
- Maximum foyer capacity should be limited to 3 people – 1 person at the counter and 2 in line. Additional members of the public should wait outside, either in line or in their vehicle, or call for an appointment.
- It is recommended to have markers on the foyer floor and outdoor sidewalks to encourage distancing of 6' (2 meters) between those in line.
- It is recommended that all pamphlets/flyers, books and shelving units be removed from public spaces.
- It is recommended a poster is created of each pamphlet/flyer with each assigned a number to identify when required from the public and encourage digital pamphlets and flyers. Staff could also digitize each flyer and make available online to avoid further contact.
- It is recommended to minimize or eliminate handling of cash.
- Encourage online payments, pre-pay or provide contactless payment options.
- It is recommended that a plastic sleeve be placed over the debit machine and is wiped down after each use.
- If handling cash/coins is required, it is recommended staff wear single use/disposable gloves for each transaction.
- Encourage members of the public to use their own pens or sanitize/dispose of used pens.
- It is recommended that the front counter be wiped down between each customer.
- It is recommended that front desk employees sanitize hands between each customer.
- It is recommended that employees that are covering the front desk sanitize the workstation, bring their own pen and wipe down keyboard and debit machine after their shift.
- It is recommended that the front counter be used as a reception for individuals needing access to the Board room or the use of Council Chambers where appropriate/necessary.
- It is recommended that the Food Bank box (if applicable) in the main entranceway be removed.
- It is recommended to have hours of business, new department guidelines and COVID-19 educational signage posted on the entrance door with additional signage posted in the foyer and at the front counter.

RELAUNCH PLAN – Town of Calmar

WORKSTATIONS / OFFICES

Guidelines:

- It is recommended that no staff share a workspace with another employee except for the arena staff (facility operator office). In this case, each employee must wipe down their workstation, computer, chair etc., before the start of their shift and at least twice daily while working. Emphasize cleaning of high touch points (e.g. keyboard, phone, desktop, door handles, light switches, staplers, etc.).
- It is recommended that ALL staff wipe down their workstations before the start of every workday and at least twice daily while working. Emphasize cleaning of high touch points (e.g. keyboard, phone, desktops, door handles, light switches, staplers, etc.).
- It is recommended every staff member has a bottle of hand sanitizer and or Lysol wipes at their workstation.
- It is recommended that no stationary items are shared; everyone needs to carry their own writing utensils.
- It is recommended there is no sharing of telephones, keyboards, desks, etc. If necessary, such as the facility operator office in the arena, a thorough wipe down after use is expected.
- It is recommended that workstations are kept tidy and items are put away before the end of the workday to allow cleaning staff the ability to do a thorough cleaning each day.

PRINTERS / ELECTRONICS

Guidelines:

- It is recommended that the equipment is wiped down after each use using the proper cleaning procedures provided.
- It is recommended a sanitizing station be placed next to the equipment (this should include hand sanitizer and sanitizing wipes).
- It is recommended that equipment is used by dedicated individuals only (e.g. the printer in the Town Administration Office would be used solely by staff in that building only).
- It is recommended to limit activity around equipment with encouragement of fewer trips to the machines.
- It is recommended to have educational signage posted at all printers.

CLEANING ELECTRONIC EQUIPMENT GUIDELINES

- DO NOT use harsh or heavy-duty cleaners on electronic equipment as it may damage Town of Calmar electronics.
- Avoid excessive wiping and submerging item(s) in cleanser to avoid damage.
- Use only approved wipes for cleaning and disinfecting of equipment.
- Using a Lysol disinfectant wipe(s) or a wipe containing 70% alcohol, gently and carefully wipe the hard, nonporous surface of the item. If you have concerns about the cleaning product being used, please refer to the manufacturer's recommendations and warning label.

WJK

COVID-19 INFORMATION

RELAUNCH PLAN – Town of Calmar

- Do not use aerosol sprays, bleach or abrasive cleaners.
- Never spray cleaner directly onto an item.
- Avoid getting moisture into any openings.

COUNCIL CHAMBERS

Guidelines:

- Council chambers capacity should be limited to 14 people at a time, this includes Council and CAO during Council Meetings.
- It is recommended that after each meeting, all tables, chairs and high touch points (e.g. door handle, light switches) are wiped down.
- It is recommended that multiple sanitizing stations be located in the room.
- It is recommended to have educational signage posted in the chambers.
- It is recommended that all seating is spaced so that physical distancing requirements can be met.

SHARED KITCHEN IN TOWN OFFICE / PUBLIC WORKS

Guidelines:

- It is recommended that kitchen sinks be converted into a proper handwashing station with paper towel, soap dispenser and proper hand washing signage.
- It is recommended to remove all communal kitchenware (e.g. bowls, utensils, plates and cups) and cupboard be zip tied to restrict access.
- It is recommended for staff to bring individual dishes for use, and they should be taken home for cleaning the same day.
- High touch points such as the coffee machine, microwave, water cooler, fridge, sink, counters and containers should be wiped down after each use, and coffee pods be thrown out after use.
- It is recommended that the fridge is emptied and cleaned frequently, along with cleaning of the microwave, water cooler, coffee machines and counters.
- It is recommended that the fridge be stocked with single use condiments.
- It is recommended that personal condiments and containers are labeled with the individuals name and only be used by that person. Non-labeled items, not including single use, should be discarded at every cleaning.
- Town Administration office kitchen capacity should be limited to THREE (3) people at a time. When eating lunch in the Board room, limit of people should be FOUR (4) and the Public Works Shop kitchen limited to FOUR (4) people at one time, ENSURING PHYSICAL DISTANCING REQUIREMENTS ARE MET and loitering is discouraged at this time.
- It is recommended to remove the newspaper/magazine stand.
- It is recommended to have educational signage posted in all kitchens.

COVID-19 INFORMATION

RELAUNCH PLAN – Town of Calmar

WASHROOMS

Guidelines

- It is recommended that all public washrooms be closed until further notice. Cleaning and sanitizing guidelines require monitoring and frequent cleaning.
- It is recommended to have enhanced cleaning practices by the designated cleaning company in the staff washroom.
- It is recommended that touch points are wiped down after each use.
- It is recommended that all employees wash their hands following the 20 second practice.
- It is recommended to have educational signage posted in all washrooms.

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EMPLOYEE HAND WASHING



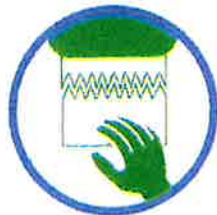
USE SOAP AND
RUNNING WATER



RUB YOUR HANDS &
ARMS VIGOROUSLY
FOR 20 SECONDS



WASH ALL SURFACES
INCLUDING: BACK OF HANDS, WRIST,
UNDER FINGERNAILS WITH A BRUSH,
RINSE YOUR HANDS WELL



DRY YOUR HANDS
WITH A PAPER TOWEL

AX SIGNS

WJZ *

CLEAN WORKSPACES TWICE DAILY



- DESKS
- PHONES
- ELECTRONICS (COMPUTERS, KEYBOARDS AND MICE)
- CHAIRS
- PENS AND OTHER STATIONARY

CLEAN SHARED SURFACES



AFTER EVERY USE

PLEASE PAY WITH DEBIT OR CREDIT

*****IF POSSIBLE*****

CONTACTLESS PAYMENT



Thank you for supporting
Us in our efforts to keep our
Patrons and staff healthy.

Town of Calmar Re-Launch Plan

Approved by Town of Calmar Council this 20th day of July, 2020.



Mayor Yachimetz



Acting Town Manager Storey, CLGM



POLICY

POLICY No. 2020-063
TITLE: Pandemic Policy
DEPARTMENT: Administration

APPROVAL DATE: March 16th, 2020
REVISION DATE: N/A
PAGE: 1 OF 2

MAYOR:

TOWN MANAGER:

Policy Statement:

The purpose of this policy is to protect Council, Staff and Volunteers and assist in managing the risks of a Pandemic outbreak.

Reason for Policy:

In the event that the World Health Organization (WHO) or Alberta Emergency Management Agency (AEMA) declares a pandemic, the relevant sections of this Policy shall override any other active policies.

The Town of Calmar is implementing a series of travel and illness protocols to be put in place to assist in managing risks. It is critical that key municipal services are protected and compliance with these protocols is required.

Protocols - Travel:

1. Council and volunteers for the Town of Calmar, traveling on an airplane inside of Canada or Internationally, shall not enter any public building and are asked to self-isolate for fourteen (14) days after returning. This policy also applies if immediate family of Council or volunteers travel under the same circumstances.
2. All work-related travel that would take an employee outside of the Province of Alberta or requires air travel inside of Alberta is currently prohibited until further notice. If you already have bookings from now until May 1, 2020, discuss with your Supervisor on how to re-book or recoup some of these costs.
3. Employees, traveling on an airplane inside of Canada or Internationally, shall not return to work and are asked to self-isolate for fourteen (14) days even if they are feeling well. Monitor for symptoms such as cough or fever. Contact your Supervisor to evaluate alternate working arrangements during the isolation period if you are feeling well.
4. Employees, traveling using other modes of transportation within Canada, shall monitor for symptoms such as cough or fever for fourteen (14) days. Contact your supervisor to evaluate alternate working arrangements if you have been in higher risk areas.
5. Employees planning personal travel in coming weeks shall carefully monitor the travel recommendations from the Public Health Agency of Canada and consider how the evolving situation may impact their travel plans. If you are traveling, please provide your Supervisor all your contact information in the event the situation evolves and we need to contact you before your return to work.

6. Employees, choosing to travel on an airplane inside Canada or Internationally, will not be permitted to return to work for a minimum of fourteen (14) days. You must contact your Supervisor prior to your return to work following illness or air travel inside or outside of Canada.

Protocols – Absenteeism Due to Self-Isolation and/or Illness:

1. If an employee is asked to self-isolate by the Town of Calmar or their health care provider:
 - The Town will work with the employee to explore alternate working arrangements. Please discuss with your Supervisor. This could include working from home or remotely or doing work that does not require contact with other people in the community or at work.
2. If an alternate working arrangement is not possible or you become sick:
 - All permanent employees with benefits can use paid sick time, vacation time or short-term disability in line with the Town's benefits coverage. For benefit plan members, quarantined with no symptoms, Manulife requires completed Plan Sponsor and Plan Member Statements. Manulife will waive the requirement for an Attending Physician Statement (APS). In place of the APS, the Plan Member must submit a completed Confirmation of Illness Form, which can be obtained from your Supervisor. This form was created specific to the Coronavirus (COVID-19). It replaces the APS for consideration of benefits to a maximum of fourteen (14) days.
For Plan Members, quarantined with a diagnosis of the virus or experiencing symptoms of the coronavirus, Manulife requires completed Plan Sponsor and Plan Member Statements. If the Plan Member's illness is severe or they are hospitalized, Manulife will require a completed APS as benefits may extend beyond fourteen (14) days.
All part-time or term employees, without benefits, will be provided up to 21 unpaid sick days without risk of losing their job.
If you have no sick leave, vacation time or benefits coverage, you may be eligible for Employment Insurance – sick leave benefits now available without the one (1) week waiting period. Contact your local Service Canada Office or visit www.servicecanada.gc.ca.

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Town of Calmar

Request for Discussion (RFD)

Meeting:	Committee of the Whole
Meeting Date:	February 14 th 2022
Originated By:	CSM Bryans
Title:	Policy 2020-079 MKA Covid 19 General Guidelines & Policy 2020-081 MKA Arena Staff Covid Relaunch Plan
Approved By:	Acting Chief Administrative Officer, Anderson
Agenda Item Number:	5 B

BACKGROUND/PROPOSAL:

In August 2020 Policies #2020-079 & #2020-081 were put in place to help the Town of Calmar create some policies and procedures for staff at the Mike Karbonik Arena to follow during the COVID 19 pandemic.

While the provincial and federal rules and restrictions have evolved the Town of Calmar’s have remained unchanged and could be deemed to be over precautionary based on the current state of the pandemic.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

Since these policies have been put in place almost eighteen months ago a lot has changed and many of the restrictions the Town of Calmar were trying to follow have since been removed or have been significantly minimized.

To keep the Town in line with current provincial and federal restrictions and to maintain the health, safety, and wellbeing of our residents it would be prudent to update our protocols.

COSTS/SOURCE OF FUNDING (if applicable)

n/a

RECOMMENDED ACTION:

That Council pass a motion to rescind both Policy #2020-079 MKA Covid 19 General Guidelines and Policy #2020-081 MKA Arena Staff Covid Relaunch Plan at the next regular meeting of council.



POLICY

POLICY NO: 2020-079

APPROVAL DATE: August 17, 2020

TITLE: Mike Karbonik Arena Covid-19
General Guidelines

REVISION DATE:

DEPARTMENT:

PAGE: 1 of 3

Mayor *W. J. Grohmann*

Town Manager: *Danny Krawcheck, UGM*

Policy Statement:

The purpose of this policy is to ensure and maintain the health and safety of all Arena staff and patrons.

Reason for policy:

To express the Town's commitment to health and safety. This Policy commits the entire organization to maintain a safe environment for both staff and patrons.

Roles & Responsibilities:

1 – The wearing of protective facemasks is MANDATORY of staff and patrons whenever inside the facility. Anyone entering the facility must bring their own mask. These masks do not need to be N-95 minimum standard but should be at minimum 3-layer disposable. Alternatives such as carbon-filter masks are acceptable. Refusal to wear a mask in the facility will mean immediate removal from the facility.

2 – Upon entering the Mike Karbonik Arena, all guests are to complete the Covid Questionnaire.

3 – Upon completion of the Covid Questionnaire, all guests are to self-administer and record a body temperature check. Failure to do both will mean immediate removal from the facility.

4 – The use of (hand) sanitizer is highly recommended but not mandatory.

5 – Staff assigned to work in the facility will self-administer a temperature check at the start of each of their shifts. Additional temperature checks may be performed as desired.

6 – Only TWO (2) users MAXIMUM are allowed in either of the lobby bathrooms at any one time.

7 – Where there are three (3) or more urinals, every other urinal will be disabled to promote social distancing.

8 – The public fountain is not to be used for drinking from but water bottles may be refilled from the refilling station only.

9 – The showers in the dressing rooms will be disabled to encourage prompt departures and to minimize the amount of sanitation required.

10 – Traffic flow shall be ONE-WAY. Entrance to the facility will be through the Southeast entrance while exit will only be through the Southwest entrance by the dressing rooms.

11 – The bleachers and the lobby will be closed to spectator viewing until further notice.

REPORTING FOR DUTY

All staff when reporting for duty are responsible to:

1 – Sign in on the attendance login sheet,

2 – Administer and record a temperature check,

3 – If feeling unwell, report to your supervisor prior to coming to work or immediately if during work hours,

4 – Practice and maintain proper hand hygiene.

5 – It is recommended to keep a spare set of clothing with you, should your uniform become soiled with any dirt, liquids, bodily fluids, etc. while performing your duties.

TOOLS AND EQUIPMENT

All staff members before and after using a piece of equipment (cleaning or operating) wipe down any touch points, examples being:

- Broom/mop handles,
- Mop buckets,
- Dust pans,
- Hand tools,
- Grab points on equipment,
- Steering wheels,
- Door handles,
- Any other items that meet these criteria.

COMMON/SHARED EMPLOYEE SPACES

All arena staff are required to maintain clean and healthy shared spaces. These spaces are to be wiped down during (as used) and disinfected using the Clorox Total 360 machine or a wipe disinfectant at the end of each shift.

- Tool benches,
- Office furniture (chairs, desk, office door handles, etc.),

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- Staff washroom including toilet, sink, dispensers,
- Mechanical room high touch points,
- Office electronics (computer, keyboard, printer/fax, coffee pot, microwave and fridge),
- There is to be no communal use of coffee cups, plates, cutlery, etc., these items shall remain personal only and brought from home for the time being.

STAFF VEHICLES

Should the need for an arena staff member to use a Town owned vehicle they should, before and after, wipe down,

- Door handles,
- Steering wheel and shifter handle,
- Dashboard components (e.g. dash top, radio, grab handles).

Remember it is your responsibility, not only to yourself, but your coworkers, patrons and family members to abide by these guidelines to keep each other safe and healthy.

Employee Signature: _____ Date: _____

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POLICY

POLICY NO: 2020-081

APPROVAL DATE: August 11, 2020

TITLE: Mike Karbonik Arena Staff Covid-19
Relaunch Plan

REVISION DATE:

DEPARTMENT: Parks and Recreation

PAGE: 1 of 2

Mayor W. J. Schenck

Town Manager: Matthew Drauchuk, CLM

Policy Statement:

The purpose of this policy is to keep staff of the Mike Karbonik arena safe from viruses such as COVID-19.

Reason for policy:

To express the Town's commitment to health and safety. This Policy commits all Arena staff to maintain a safe environment.

Roles & Responsibilities:

REPORTING FOR DUTY

All staff when reporting for duty are responsible to:

- Wear their provided masks prior to entering the facility and wear them for the duration of their shift.
- Sign in on the attendance login sheet,
- Administer and record a temperature check,
- If feeling unwell, report to your supervisor prior to coming to work or immediately if during work hours,
- Practice and maintain proper hand hygiene,
- It is recommended to keep a spare set of clothing with you, should your uniform become soiled with any dirt, liquids, bodily fluids, etc. while performing your duties.

TOOLS AND EQUIPMENT

All staff members before and after using a piece of equipment (cleaning or operating) wipe down any touch points, examples being:

- Broom/mop handles,
- Mop buckets,
- Dust pans,

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- Hand tools,
- Grab points on equipment,
- Steering wheels,
- Door handles,
- Any other items that meet these criteria.

COMMON/SHARED EMPLOYEE SPACES

All arena staff are required to maintain clean and healthy shared spaces. These spaces are to be wiped down during (as used) and disinfected using the Clorox Total 360 machine or a wipe disinfectant at the end of each shift.

- Tool benches,
- Office furniture (chairs, desk, office door handles, etc.),
- Staff washroom including toilet, sink, dispensers,
- Mechanical room high touch points,
- Office electronics (computer, keyboard, printer/fax, coffee pot, microwave and fridge),
- There is to be no communal use of coffee cups, plates, cutlery, etc., these items shall remain personal only and brought from home for the time being.

STAFF VEHICLES

Should the need for an arena staff member to use a Town owned vehicle they should, before and after, wipe down,

- Door handles,
- Steering wheel and shifter handle,
- Dashboard components (e.g. dash top, radio, grab handles).

Remember it is your responsibility, not only to yourself, but your coworkers, patrons and family members to abide by these guidelines to keep each other safe and healthy.

Employee Signature: _____ Date: _____

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Town of Calmar

Request for Discussion (RFD)

Meeting:	Committee of the Whole
Meeting Date:	February 14 th 2022
Originated By:	CSM Bryans
Title:	Bylaw #2020-19 Temporary Face Coverings
Approved By:	Acting Chief Administrative Officer, Anderson
Agenda Item Number:	5 C

BACKGROUND/PROPOSAL:

In December 2020 the Town of Calmar adopted Bylaw #2020-19, Temporary Face Coverings, to adhere to federal and provincial legislation regarding wearing masks in all indoor spaces. In July of 2021 Council passed a motion to suspend this bylaw.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

As this bylaw has been suspended and the Town is in the process of rescinding other policies and procedures surrounding Covid 19 protocols in order to follow federal and provincial guidelines it makes sense to keep with this procedure by rescinding this bylaw.

COSTS/SOURCE OF FUNDING (if applicable)

n/a

RECOMMENDED ACTION:

That Council pass a motion to rescind Bylaw #2020-19, Temporary Face Coverings, at the next regular meeting of council.

**TOWN OF CALMAR
BYLAW 2020-19**

A BYLAW OF THE TOWN OF CALMAR IN THE PROVINCE OF ALBERTA, TO ESTABLISH REQUIREMENTS TO WEAR TEMPORARY FACE COVERINGS WITHIN PUBLIC PREMISES AND PUBLIC VEHICLES.

WHEREAS, on or about March 11, 2020, the World Health Organization declared a global pandemic related to the spread of the COVID-19 virus and the COVID-19 pandemic remains a health risk;

AND WHEREAS, the World Health Organization, Chief Public Health Officer for Canada and the Chief Medical Officer of Health for Alberta have identified Face Coverings as a way to reduce the risk of spreading COVID-19 in circumstances where physical distancing may not be possible;

AND WHEREAS, physical distancing may not be possible in indoor Public Places and in Public Vehicles;

AND WHEREAS, pursuant to Section 7 of the *Municipal Government Act*, R.S.A. 2000, c. M-16 a Council of a Municipality may pass Bylaws respecting:

- (a) the safety, health and welfare of people and the protection of people and property,
- (b) people, activities and things in, on or near a public place or place that is open to the public; and
- (c) businesses, business activities and persons engaged in business;

AND WHEREAS, Council considers it expedient and desirable for the health, safety, and welfare of the inhabitants of the Town of Calmar to require the wearing of Face Coverings in indoor Public Places and in Public Vehicles;

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

Bylaw Title

1.1 This Bylaw may be referred to as the "Temporary Face Coverings Bylaw".

Definitions

2.1 In this Bylaw, unless the context otherwise requires:

- (a) "Director of Emergency Management" means the person appointed to the position of Director of Emergency Management, or their Deputy, pursuant to the Town of Calmar bylaw 2020-12.
- (b) "Face Covering" means a mask or other face covering that covers the mouth, nose and chin ensuring a barrier that limits the transmission of infections respiratory droplets.
- (c) "Peace Officer" means a member of the Royal Canadian Mounted Police or a Peace Officer appointed under the *Peace Officer Act*, SA 2006 cP-3.5, as amended.
- (d) "Public Place" means any property, whether publicly or privately owned, to which member of the public have access as of right or by express or implied invitation, whether on payment of any fee or not.
- (e) "Public Vehicle" means a bus, taxi or other vehicle that is used to transport members of the public for a fee.
- (f) "Violation Ticket" means a ticket issued pursuant to Part II or Part III of the *Provincial Offences Procedure Act*, RSA 2000, cP-34, as amended.
- (g) "Watch" means the designation of a region by the Government of Alberta as defined in the Relaunch Status Protocols.

Face Coverings

3.1 A person must wear a Face Covering at all times while in an indoor, enclosed, or substantially enclosed Public Place or in Public Vehicle.

Exceptions

4.1 Section 3 does not apply to the following persons:

- (a) persons under 10 years of age;
- (b) persons unable to wear a Face Covering due to a mental or physical concern or limitation, or protected ground under the *Alberta Human Rights Act* RSA 2000 cA-25.5;
- (c) persons unable to place, use or remove a Face Covering safely without assistance;
- (d) persons consuming food or drink in designated seating areas or as part of a religious or spiritual ceremony;
- (e) persons engaged in water activities or physical exercise;
- (f) persons providing care or assistance to a person with a disability where a Face Covering would hinder that caregiving or assistance; and
- (g) persons engaging in services that require the temporary removal of a Face Covering.

4.2 Section 3.1 does not apply to the following places:

- (a) schools and other educational facilities;
- (b) healthcare facilities;
- (c) childcare facilities; and
- (d) areas exclusively accessed or used by the Public Place's employees or a Public Vehicle operator, provided that physical barriers or physical distancing practices are implemented between any person not required to wear a Face Covering by operation of this exception and any other person.

Enactment

5.1 The provisions of this bylaw may only be enacted by the Director of Emergency Management and/or Deputy Director of Emergency Management if the Government of Alberta places the Town of Calmar under a Watch as per their existing COVID-19 case thresholds.

5.2 Council may by resolution, implement the provisions of this bylaw at any time.

Reversion

6.1 If the provisions of this bylaw have been enacted in accordance with Section 5.1 they may only be reverted if the Government of Alberta rescinds the Watch designation on the Town of Calmar and it remains free of such for a period of 30 (thirty) consecutive days.

6.2 Council may by resolution, revert the enactment of this bylaw at any time.

Offence and Penalties

7.1 A person who contravenes this bylaw is guilty of an offence.

7.2 A person found guilty of an offence under this bylaw is liable to a fine in an amount not less than \$100.

Enforcement

8.1 Where a Peace Officer believes that a person has contravened any provisions of this bylaw, the Peace Officer may issue a Violation Ticket in accordance with the *Provincial Offences Procedure Act*, RSA 2000 cP-34.

8.2 If a Violation Ticket is issued for an offence under this bylaw, the Violation Ticket may:

- (a) specify the fine amount established by this bylaw for the offence; or
- (b) require a person to appear in court without the alternative of making a voluntary payment.

8.3 A person who commits an offence may, if a Violation Ticket is issued specifying the fine amount established by this bylaw for the offence, make a voluntary payment equal to the specified fine amount.

Severability

9.1 Every provisions of this bylaw is independent of all other provisions and if any provision is declared invalid by a court, then the invalid provisions shall be severed and the remainder provisions shall remain valid and enforceable.


Effective Date

10.1 This bylaw shall come into force and effect when it receives third reading and is duly signed.

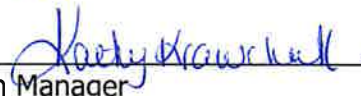
READ A FIRST TIME THIS 7th DAY OF DECEMBER, 2020.

READ A SECOND TIME THIS 7th DAY OF DECEMBER, 2020.

READ A THIRD TIME, BY UNANIMOUS CONSENT, AND FINALLY PASSED THIS 7th DAY OF DECEMBER, 2020.



Mayor



Town Manager

This Bylaw signed this 7th day of December, 2020.



Town of Calmar

Request for Discussion (RFD)

Meeting:	Committee of the Whole
Meeting Date:	February 14 th 2022
Originated By:	Acting CAO Anderson
Title:	Policy #2021-088 Bad Debts Policy Revision
Approved By:	Acting Chief Administrative Officer, Anderson
Agenda Item Number:	5 D

BACKGROUND/PROPOSAL:

The previous Bad Debts policy made no provision for the handling of writing off of uncollectable debts, it is important that they Town has a formal policy in place to handle this procedure.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

Policy #2021-088 has been amended to include the provision of writing off uncollectable debts. There will be two different procedures depending on whether or not the amount is over or under \$1000.00.

Amounts under \$1000 can be written off on the direction of the CAO, amounts over \$1000 will be referred to council for a decision and instruction.

COSTS/SOURCE OF FUNDING (if applicable)

n/a

RECOMMENDED ACTION:

That Council pass a motion to adopt the revised version of Policy #2021-088, Bad Debts, at the next regular meeting of council.



POLICY

POLICY NO: 2021-088
TITLE: Bad Debts Policy

APPROVAL DATE: May 3, 2021
REVISION DATE: Feb 10, 2022

DEPARTMENT: Administration

Page 1 of 2

Mayor: _____

C. A. O.: _____

Policy Statement:

The Town of Calmar is committed to having a clear, fair and equitable practice when it comes to the administration of bad debts.

Reason for Policy:

The Town of Calmar, in an effort to streamline the administration behind the collection of bad debts, is implementing the following procedures which will make the collection and/or writing off bad debts a standardized procedure.

Policy:

- Wherever possible under the MGA (Section 553(1), amounts owing to the Town will be transferred to the corresponding tax roll account, which then become treated in the same manner as tax arrears,
- When the debt cannot be transferred to a tax roll account, every effort will be made to collect the overdue amount
- When the amount owing to the Town is considered uncollectible by the CAO, the following guidelines will apply:
 - a. Amounts less than \$1000.00 which have been outstanding for a period of more than 12 months shall be written off to the bad debts expense account.
 - b. Amounts greater than \$1000.00 which have been outstanding for a period of more than 12 months will be submitted to Council for authorization to write off.

- Bulk Water Accounts will be suspended after a period of over 90 days in arrears.
- Facility/ice rental privileges will be revoked for non-payment.
- Outstanding utilities will be transferred to the corresponding tax roll account as per Waterworks, Wastewater and Plumbing Bylaw, Section VII (5)
- Handling and collection of outstanding property taxes are governed through Division 8 & 8.1 of the MGA

ADDITIONAL INFORMATION:

- This process should be completed before December 31, annually.

Town of Calmar

Request for Discussion (RFD)

Meeting:	Committee of the Whole
Meeting Date:	February 14 th 2022
Originated By:	Acting CAO Anderson
Title:	Proposed Policy - Asset Disposal
Approved By:	Acting Chief Administrative Officer, Anderson
Agenda Item Number:	5 E

BACKGROUND/PROPOSAL:

The Town purchases items for use in the delivery of service to it’s ratepayers on an ongoing basis. From time to time, it is necessary to dispose of items that are no longer required for use by the Town. These items include anything from office chairs to electronic equipment to heavy equipment or vehicles. Currently, there is no consistent method to dispose of surplus assets that are no longer required for use.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

It is important, for transparency and consistency, to have a policy in place as to how assets are disposed of.

Council should be aware of the difference between assets and fixed assets as described in the policy.

Assets are items where the purchase price is typically under \$5000. These items are not tracked individually.

Fixed assets are tangible capital assets where the purchase price typically exceeds \$5000. and which are individually tracked by the finance department. (A copy of the tangible capital assets policy is attached for information.)

Option 1 – Review the proposed policy and discuss any changes required. Administration will revise as directed and bring to a subsequent council meeting for approval.

Option 2 – Approve the proposed policy as presented and bring the policy to the next regular meeting of Council for adoption.

Option 3 – Maintain current practices.



COSTS/SOURCE OF FUNDING (if applicable)

None.

RECOMMENDED ACTION:

That Council review the proposed policy and direct administration to make any required changes.



POLICY

POLICY NO: 2022-095 **APPROVAL DATE:** February 22, 2022
TITLE: Asset Disposal Policy

DEPARTMENT: Finance **REVISION DATE:**
Mayor: _____ **C. A. O.:** _____

Policy Statement:

The Town of Calmar is committed to ensuring a consistent and transparent procedure for the disposal of assets and fixed assets when they are no longer required to be used by the town.

Reason for Policy:

This policy provides for the disposal of surplus or obsolete assets and fixed assets.

Definitions:

Fixed Assets are assets that meet the threshold of a Tangible Capital Asset.

Assets are items that do not meet the thresholds established to be considered a Tangible Capital Asset.

Policy:

Responsibilities:

Annually, as determined by the Chief Administrative Officer (CAO), Directors will prepare a list of assets and fixed assets that are eligible for disposal and submit the list to the CAO.

The CAO will ensure assets are disposed of in accordance with this policy.

The CAO will provide a listing of the fixed assets to be disposed of to Council for approval.

Council will approve the listing of fixed assets to be disposed of.

Disposal Process:

Assets to be disposed of will be listed for sale on the town's web site and the highest bid received by the expiration date of the sale will be accepted, subject to any reserve bids.

Any unsold assets with a value exceeding \$500.00 shall be placed for sale at a public auction.

Any unsold assets with a value less than \$500.00 shall be donated to a local not for profit organization or disposed of in a waste disposal system or recycling system as determined by the CAO.

Assets that can be donated shall be listed on the Town's website and local not for profit organizations must advise the town of their interest in an item prior to the date set by the CAO.

Fixed assets will be placed for sale at auction. Council may establish a reserve bid if appropriate.

Preferential Bidding:

Any member of Council or Calmar staff may bid on an item being disposed of but shall not receive any preferential treatment in the bidding process.



POLICY

POLICY NO: 2008-24
TITLE: Tangible Capital Assets Policy
DEPARTMENT: Finance
Mayor: _____

APPROVAL DATE: October 06, 2008
REVISION DATE:
PAGE: 1 of 2
Town Manager: _____

Reason for Policy:

The purpose of the policy is to provide direction for recognizing and recording Tangible Capital Assets (TCA) on a consistent basis and in accordance with Public Sector Accounting Board (PSAB) 3150.

A number of recommendations for TCA have been established by Alberta Municipal Affairs & Housing (AMAH). These recommendations will be adopted by the Town of Calmar.

Policy:

Tangible Capital Asset:

Tangible Capital Assets are non-financial assets having physical substance that:

- are used on a continuous basis by the Town of Calmar
- have useful economic lives extending beyond one year
- are not for resale in the ordinary course of operations

Subsequent expenditures on a recorded TCA that:

- increase output or service capacity
- increase the service life
- lower associated operating costs
- improve the quality of the output

should be classified as betterments and capitalized accordingly. Any other expenditure should be considered a repair or maintenance and should be expensed in the period.

Amortization:

This policy addresses the following:

- Asset classifications (major & minor)
- Capitalization threshold for each asset classification
- Amortization method to be used
- Review Schedule

The following table* shows the classes, capitalization thresholds and amortization method to be used:

Major Asset Class	Minor Asset Class	Capitalization Threshold	Amortization Method	Review Schedule
Land		All land will be recorded	N/A	N/A
Land Improvements		\$10,000	Straight Line	Every 3 years
Buildings		\$10,000	Straight Line	Every 5 years
Engineered Structures	Roadway System	\$10,000	Straight Line	Every 5 years
	Water System	\$10,000	Straight Line	Every 5 years
	Wastewater System	\$10,000	Straight Line	Every 5 years
	Storm System	\$10, 000	Straight Line	Every 5 years
Machinery & Equipment		\$5,000	As per management discretion	Every 3 years
Vehicles		\$5,000	As per management discretion	Every 3 years
Cultural & Historical		N/A	N/A	N/A

**Where the above table cannot be used, the auditor for the Town will be consulted to assist in establishing the correct accounting procedures for a TCA.*



Town of Calmar

Request for Discussion (RFD)

Meeting:	Committee of the Whole
Meeting Date:	February 14 th 2022
Originated By:	DPW Melesko
Title:	Communal Gardens
Approved By:	Acting Chief Administrative Officer, Anderson
Agenda Item Number:	6 C

BACKGROUND/PROPOSAL:

As some of you may remember a community garden plot was discussed last year. We looked at locations, raised beds, ground level beds, etc. At the time this would have been a Town driven initiative. A survey was completed and due to the lack of interest, and lack of a location the idea was scrapped, with the recommendation that The Town would look at the idea again should there be interest from a residential committee.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

There has been some interest again this year being spurred on by a couple residents, as well as the secondary school, Rural Mental Health Project, Taylor Thomas, etc. There are some grants available towards this type of endeavor; however, the scope has changed from “Community” to “Communal” Gardens. The Communal Garden would consist of fruit trees, rhubarb, etc.

I was invited to attend a meeting with the group to discuss locations, water accessibility etc. My suggestion to the group was the pocket park within Evergreen Crescent, home of the famous Imperial Oil Well. There is approximately .5 acre there which is vacant parkland with some shrubs and perennial flowers which were planted by Imperial Oil back in the day. This location is centrally located, has access to water and has a 4ft perimeter fence currently.

COSTS/SOURCE OF FUNDING (if applicable)

n/a currently

RECOMMENDED ACTION:

Council support the Evergreen Pocket Park as the location for the Communal Park