



AGENDA

Agenda for the Regular Meeting of the Tahsis Village Council
to be held on January 16, 2018 in the Council Chambers
Municipal Hall, 977 South Maquinna Drive

- A. Call to Order** Mayor Schooner called the meeting to order at 7:00 p.m.
- Mayor Schooner would like to acknowledge and respect that we are upon Mowachaht/Muchalaht territory.
- B. Introduction of Late Items** Community Emergency Preparedness Fund grant application (Emergency Operations Centres and Training)
- C. Approval of the Agenda**
- D. Petitions and Delegations** Presentation by Scott Schooner Re: Community Paramedic Program Presentation
- E. Public Input # 1**
-
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- F. Adoption of the Minutes**
- 1 Minutes of the Regular Council meeting held on January 2, 2018.
 - 2 Minutes of the Committee of the Whole meeting held on January 8, 2018
- G. Rise and Report** None
- H. Business Arising** 1 The Nootka Sounder Re: 2018 Advertising

2 Canada Summer Jobs Re: 2018 Canada Summer Jobs Application/ Agreement

3 Chan Nowosad Boates Re: The Village of Tahsis Audit Planning Report

4 Island Health Concept Proposal Re: Campbell River Home for Children and Families

J. Council Reports

1. Mayor Schooner
2. Councillor Overton
3. Councillor VanSolkema
4. Councillor Bellanger
5. Councillor Taylor

K. Bylaws 1 None.

L. Correspondence 1 Margarita James, President of Land of Maquinna Cultural Society Yuquot Restoration Project Re: Support for the restoration of the church of Yuquot.

2 Penny Aujla, Events Coordinator, British Columbia/ Yukon Command The Royal Canadian Legion Re: Military Service Recognition Book.

M. New Business 1 None.

N. Public Input #2

Public Exclusion

Recess

Reconvene

Rise and Report None.

O. Adjournment

F1



Minutes

<u>Meeting</u>	Regular Council
<u>Date</u>	2-Jan-18
<u>Time</u>	7:00 PM
<u>Place</u>	Municipal Hall - Council Chambers

Present

Mayor Jude Schooner
 Councillor Brenda Overton
 Councillor Louis VanSolkema
 Councillor Kathy Bellanger
 Councillor Randy Taylor

Staff

Mark Tatchell, Chief Administrative Officer
 Janet St-Denis, Finance & Corporate Services Manager

Public

2 members of the public

A. Call to Order

Mayor Schooner called the meeting to order at 7:00 p.m. and acknowledged and respected that we are upon Mowachaht/ Muchalaht Territory.

B. Introduction of Late Items

Under Business Arising as H5 Flood Risk Assessment, Flood Mapping & Flood Mitigation Planning program- Approval and Terms & Conditions and under Correspondence as L11 a letter from Scott Fraser, Minister, Ministry of Indigenous Relations and Reconciliation.

C. Approval of the Agenda

Overton/ Taylor: VOT 001/2018

THAT the Agenda for the January 2, 2018 Regular Council meeting be adopted as amended to include the two late items.

CARRIED

D. Petitions and Delegations

None.

E. Public Input # 1

None.

F. Adoption of the Minutes

- 1 Committee of the Whole meeting held on December 5, 2017**

Overton/ Bellanger: VOT 002/2018

THAT the Committee of the Whole meeting minutes from December 5, 2017 be adopted as presented.

CARRIED

- 2 Minutes of the Regular Council meeting held on December 5th, 2017.**

Overton/ Bellanger: VOT 003/2018

THAT the Regular Council Meeting Minutes from December 5, 2017 be adopted presented.

CARRIED

- 3 Minutes of the Committee of the Whole meeting held on December 12, 2017**

Overton/ Bellanger: VOT 004/2018

THAT the Committee of the Whole meeting minutes from December 12, 2017 be adopted as presented.

CARRIED

G. Rise and Report

- 1 Village proceed to post internally and externally the Tahsis Volunteer Fire Chief position.**

- 2 Village support training for volunteer firefighters, specifically the Firefighter 1 & 2 training courses.**

H. Business Arising

- 1 Rural Dividend Grant Application Resolution:**

Overton/ Bellanger: VOT 005/2018

THAT the Village of Tahsis authorize the submission of an application to the BC Rural Dividend Program for the Community Unity Trail Phase 1 Construction and that Tahsis Council support this project through its duration.

CARRIED

2 Selection of Tahsis Representatives to the Community Unity Trail Non-Profit Society

Overton/ Bellanger: VOT 006/2018

THAT Councillor Randy Taylor be appointed as Tahsis' Representative to the Community Unity Trail Non-Profit Society.

CARRIED

Overton/ Taylor: VOT 007/2018

THAT Councillor Kathy Bellanger be appointed as Tahsis' Representative to the Community Unity Trail Non-Profit Society.

CARRIED

3 Report to Council Re: Request for Offers - Municipal Civil and Mechanical Services

Overton/ Bellanger: VOT 008/2018

THAT this report to Council be received.

CARRIED

Overton/ Taylor: VOT 009/2018

THAT option #1, receive the report and approve issuing Municipal Civil and Mechanical Services Agreements to Ridgeline Mechanical Ltd. and Stone Pacific Contracting Ltd. in that order of priority.

CARRIED

4 Amendment to Village Procurement Policy (Policy No. 2010)

Mark Tatchell spoke to the proposed amendment to this policy.

Overton/ Taylor: VOT 010/2018

THAT this amended procurement policy be received.

CARRIED

Bellanger/ Taylor: VOT 009/2018

THAT the amendments to the Village Procurement Policy (Policy No. 2010) be approved.

CARRIED

5 2017 Flood Risk Assessment, Flood Mapping & Flood Mitigation Planning Program- Approval Terms & Conditions

There was a brief discussion about the approved Flood Risk Assessment funding in the amount of \$126,500.

Overton/ Bellanger: VOT 011/2018

THAT this letter be received.

CARRIED

J. Council Reports

Overton/ Taylor: VOT 012/2018

THAT the Council reports be received.

CARRIED

Mayor Schooner: (written report)

Good evening,

It has been a quiet month so I do not have a lot to report on, but expect my fellow council members will easily fill in any gaps for me.

Most of council met with the Mowachaht Muchalaht Council of Chiefs on the 6th of Dec. We held conversations surrounding WFP harvesting plans and BC Hydro's consideration of awarding Synex their Electric Purchase Agreement. There is still strong support from the MMFN to protect the McKelvie Creek watershed and disallowing such activity on their territory. We also reviewed council's meeting openings where we acknowledge the Mowachaht Muchalaht "traditional territory" versus just using the term "territory" which has now been agreed upon. It was a wonderful meeting and we were happy to be introduced to Kevin Kowalchuk, the new CAO for the First Nation.

On the 7th I attended the Strathcona Regional District (SRD) board meeting where we took care of some year end housekeeping and reviewed upcoming amendments to the financial plan for the District.

I would like to take this opportunity and wish all of council, staff and the public a Happy New Year.

I would also like to commend the many individuals that volunteered their time to make the Holiday events such a success in our community, from the lighting of the Christmas tree, the visit from Santa on top of the fire truck, the events involving "The Bigs" and "The Smalls", the CMES concert and the Polar Bear swim – to mention a few.

It is times of the year like this that provides a true sense of community and again thank you to all involved.

A special thank you goes to the Councillors at this table and the Village's rather outstanding supportive staff for your work over last year. Let's continue the hard work and hope that 2018 continues to see the Village of Tahsis move forward successfully and sustainably.

You all have my gratitude.

Councillor Brenda Overton: (written report)

Good evening Council and Mayor,

Happy New Year! Before the holiday I was tasked by some of you to look into a donation from Nootka Sound Timber from last year. Since I attended the Christmas party this year it was announced that last years monies that I mentioned was given to Susan Felhouser to distribute to a Tahsis Charity. As it is the beginning of the year as soon as I get confirmation I will happily report which local charity.

Looking forward to the progress we will make this year
Councillor Brenda Overton

Councillor VanSolkema: .

No report.

Councillor Bellanger:

No report.

Councillor Taylor:

No report.

K. Bylaws

None.

L. Correspondence

- 1 Wendy Booth, UBCM President Re: Gas Tax Agreement Works Fund Payment**

- 2 Doug Donaldson, Minister, Ministry of Forests, Lands, Natural Resource Operations and Rural Development Re: Response to Judy Burgess' letter urging changes to BC's forest management plans in light of recent horrendous fires.
- 3 Ward Trotter, Executive Director, Natural Resources, Resource Stewardship Division Re: Response to Judy Burgess' letter of September 17, 2017 regarding the response to the fire emergency in British Columbia.
- 4 Mark and Betty Reischer, Anchor Guest House Re: Upcoming hearing regarding the regulation of short term rentals.
- 5 Sylvie Keen, Proprietor, Nootka Gold in Tahsis Re: Short Term Rental Accommodation.
- 6 Gordon O'Connell Re: Comments on document " Community Survey on Short-Term Rental Accommodation"
- 7 Collection of Sources Re: Damaging assault on nature though logging is doing to community watersheds on Vancouver Island.
- 8 Brenda Butterworth-Carr, Deputy Commissioner Commanding Officer, BC RCMP Re: September 27th meeting held at the 2017 Union of British Columbia Municipalities Convention in Vancouver.
- 9 Mayor Schooner - Letter to Kathy MacNeill, Interim President and CEO , VIHA Re: Tahsis Health Clinic - access to emergency health services.
- 10 Doug Findlater, Mayor District of West Kelowna Re: Cannabis Sales
- 11 Scott Fraser, Minister, Minister of Indigenous Relations & Reconciliations Re: Meeting at UBCM on September 26, 2017.

Overton/ Taylor: VOT 013/2018

THAT correspondence items 1, 2,4,5, 6, 7, 8, 9 & 11 be received and 3 and 10 will be pulled for discussion.

CARRIED

Discussion:

Mayor Schooner noted the comprehensive response from Minister Doug Donaldson & ministry staff. A brief discussion followed.

There was a discussion regarding cannabis sales with respect to Mayor Findlater's letter (correspondence item #10).

Taylor/Bellanger: VOT 014/2018

THAT Staff write a letter to the Minister of Public Safety and Solicitor General in support of lobbying the Province to agree to 50% of the provincial share of the cannabis tax sharing formula to be provided to local governments.

CARRIED

M. New Business

1 Report to Council - Preliminary review of Rec Centre usage post-bylaw adoption

Councillor Overton complimented the report and that she was happy to see the Rec Centre's attendance had increased. Councillor Overton also noted that the Director of Recreation would be issuing a fitness challenge to encourage more use of the Rec Centre.

Overton/ Bellanger: VOT 015/2018

THAT this report be received.

CARRIED

Public Input

None.

Rise and Report

None.

Adjournment

O. Overton/ Taylor: VOT 016/2018

THAT the Regular Council meeting adjourn at 7:39 p.m.

CARRIED

Certified Correct this
16th Day of January 2018

Chief Administrative Officer

F2



Minutes

Village of Tahsis

Meeting	Committee of the Whole
Date	Monday, January 8, 2018
Time	10:30 AM
Place	Municipal Hall - Council Chambers

Present

Mayor Jude Schooner
 Councillor Brenda Overton
 Councillor Kathy Bellanger
 Councillor Randy Taylor

Regrets

Councillor Louis Van Solkema

Staff

Mark Tatchell, Chief Administrative Officer

Public

1 member of the public

Guests

C/Supt Sean Sullivan, RCMP
 S/Sgt Andrew Isles, RCMP
 Sgt. Chris McGee, RCMP
 Cpl. Kim Rutherford, RCMP
 Cst. Adam Ruttan, RCMP

Call to Order

Mayor Schooner called the meeting to order at 7 p.m. and acknowledged and respected that we are upon Mowachaht/Muchalaht Territory.

Overton: COW 01/18

THAT the meeting be recessed until the RCMP members arrive

CARRIED

Overton: COW 02/18

THAT the meeting be reconvened

CARRIED

Introduction of Late Items

No late items

Approval of the Agenda

Taylor: COW 03/18

THAT the Agenda for the January 08, 2018 Committee of the Whole meeting be adopted as presented.

CARRIED

**Business
Arising**

1 Introduction of new RCMP members and Service Letter Agreement

Sgt. McGee updated council on the 2017 police statistics and reviewed the current service letter agreement between the Nootka Sound RCMP and the Village of Tahsis. Cpl Rutherford and Cst. Ruttan were formally introduced. Mayor Schooner encouraged the RCMP to undertake a community survey the results of which could be presented in a public community meeting in 2018. Council identified issues that could be included in a new service letter agreement including road safety, school programs, mental health issues (recognizing that mental health is a multi-agency responsibility), special events, bylaw enforcement as well as additional statistical reporting to include joint forces operations activity and reports to Crown counsel.

Sgt. McGee and C/Supt Sullivan spoke to RCMP priorities for the Nootka Sound detachment including improving the marine vessel and adding a public servant position to the detachment. Mayor Schooner thanked the RCMP for their support in advocating for improvements to the Head Bay Forest Service Road and for achieving their full strength of regular members.

Village staff will prepare a draft agreement and send to Sgt. McGee for review. Tentative completion date to meet deadline for Feb 6th regular council meeting.

Overton: COW 04/18

THAT the RCMP report and service level agreement be received.

CARRIED

Overton: COW 05/18

THAT the meeting go into recess

CARRIED

Bellanger: COW 06/18

THAT the meeting be reconvened

CARRIED

2 Short Term Rental Accommodation - Report to Council

re: Short term rental accommodation research and community survey

Mayor Schooner made the following opening remarks:

- The issue of short term rental accommodation is not unique to Tahsis. Many local governments in British Columbia permit (or not), or are considering how to regulate, some form of short-term rental accommodation along with traditional Bed and Breakfasts, resorts, lodges, hostels, hotels and motels.
- Airbnb and similar services have shone a light on this issue, but the issue is broader than these accommodation “sharing” services.
- In some communities, short-term rentals where residents rent their entire property, a self-contained suite or a room to visitors are deemed by visitors and property owners to be a positive accommodation option.
- Some visitors see the short-term rental as the best option in terms of cost and time than other accommodation options.
- The so-called “sharing economy” aims to make lower cost options available to tourists who may also be seeking a different experience than a hotel or motel. An expanded supply of seasonal accommodation may meet a latent demand for tourist accommodation. As a result, the tourism market could potentially expand, thus supporting local businesses.
- In addition, local residents offering short term accommodation can earn additional income.
- The crux of the issue for Tahsis is that our Zoning Bylaw does not permit short-term rentals or guest houses in R-1, R-2 and RM-1 zones, although it does permit B&Bs. The bylaw permits motels and hotels in commercially zoned areas (C-1 and C-2).
- At the same time, short term rental accommodation is a reality in the community so Council needs to tackle this issue.
- In October, Council received a staff report which described how other local governments have addressed this issue and offered 4 options for Council’s consideration.
- As this issue and any policy change potentially affects all residents and property owners, Council directed staff to develop and issue a community survey. Over 400 surveys were mailed and handed out in November with a December 8 deadline.

• 60 complete surveys were returned, plus Council received several letters. In addition, members of Council heard directly from constituents.

• It was extremely important to seek public input as part of the broader consultation. Having heard from residents and received the survey questionnaires, Council can move ahead with the policy discussion. And while it is important to know how other communities have responded to this issue, Tahsis has some unique aspects which may mean that Council needs to find a “made in Tahsis” solution.

• Governments are often criticized for not consulting with the public and making decisions without asking constituents for their views. I am pleased that we have devoted the time and energy to ask people how they feel about this issue and how they think it should be addressed.

• Council still needs to make some difficult decisions but I believe we can move forward with the information we have in front of us now.

Taylor: COW 07/18

THAT Council consider at its February 6th regular meeting, an amendment to Zoning Bylaw No. 176, 1981 (as amended) to permit short term rental accommodation in R-1, R-2 and RM-1 zones

CARRIED

Taylor: COW 08/18

THAT Council consider at its February 6th regular meeting, amendments to the Water Regulations and Rates Bylaw No. 581 (as amended) and Sewer Regulation and Rates Bylaw. No 582 (as amended) to equalize the rates of short term rental accommodation providers, bed and breakfasts providers and home based businesses.

CARRIED

Public Exclusion

Overton: COW 09/18

THAT the meeting be closed to the public in accordance with section 90(1)(e) of the Community Charter - the acquisition, disposition or expropriation of land or improvements, if the council considers that disclosure could reasonably be expected to harm the interests of the municipality

CARRIED

Recess

Overton: COW 10/18

THAT the Regular Council meeting recess to go into the in camera meeting.

CARRIED

Reconvene

Overton: COW 15/18

THAT the Regular Council meeting reconvene at 1:35 pm.

CARRIED

Adjournment

Overton: COW 16/18

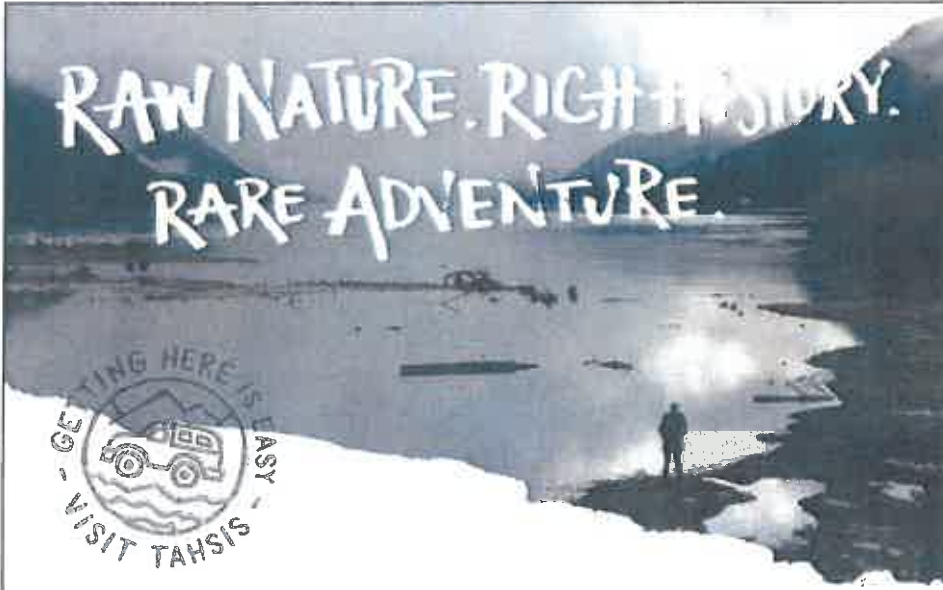
THAT the meeting adjourn at 1:40p.m.

CARRIED

Certified correct this
16th Day of January 2018

Corporate Officer

H1



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Advertiser: Village of Tahsis

Contact: Mark Tatchell

Tel: 250-934-6344

Email: mtatchell@villageoftahsis.com

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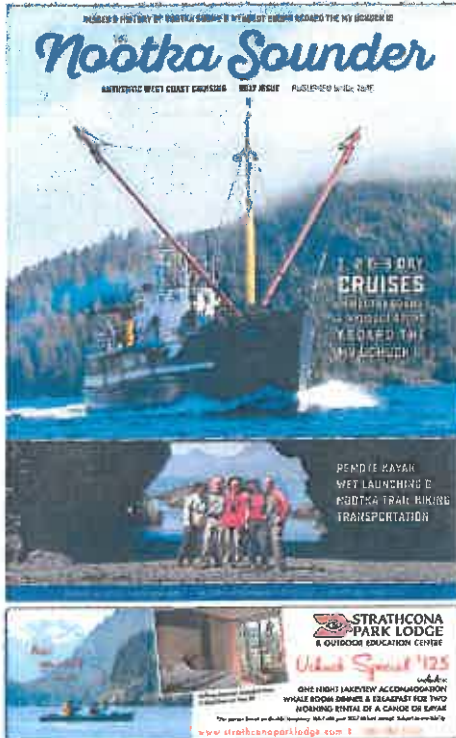
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Nootka Sounder

DISTRIBUTED MARCH 2018 - FEB 2019

2018 Rate Sheet

RATES & SPECIFICATIONS



Annual Circulation: 12,000 Beginning March, 2018

The "Nootka Sounder" can be read on-line year-round at www.getwest.ca/thenootkasounder

Circulation includes distribution on the M.V. Uchuck III (year-round) as well as high traffic locations throughout mid-Vancouver Island, including select InfoCentres, Comox and Campbell River Airports. This circulation is aimed at attracting more visitors to the Gold River area.

The Nootka Sounder is an informative newspaper about the M.V. Uchuck III and Nootka Sound, past and present. The Nootka Sounder is well read by the passengers aboard the M.V. Uchuck III. The Nootka Sounder includes the history of the region, its industries and its people and the communities throughout the area. Nootka Sound Service's M.V. Uchuck III operates scheduled tourist runs to historic Friendly Cove, Tahsis and locations throughout Nootka Sound, Esperanza Inlet and Kyuquot Sound.

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Deadline:
Feb. 9, 2018**

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1/3rd V (Vertical)	\$320.00
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Full Page	\$880.00
Back Page	\$1090.00
Double Page (Editorial)	\$1650.00
Cover Advertisement <i>One only</i>	\$440.00

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Advertising rates include a web link on the "Friends of the Uchuck" page on www.getwest.ca.

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	Width	Depth
1/12th Page	5"	2 1/4"
1/6th Page	5"	5"
1/3rd Page (horizontal)	10 1/4"	5"
1/3rd Page (vertical)	5"	10 1/4"
1/2 Page	10 1/4"	7 1/4"
Full Page	10 1/4"	15"
Back Page	10 1/4"	15"
Double Page (Editorial)	10 1/4"	15"

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Project Number

H2

2018 CANADA SUMMER JOBS APPLICATION / AGREEMENT

- You must carefully read the Applicant Guide and the attached Canada Summer Jobs Articles of Agreement as you will be required to attest that you have read and understood these documents by signing this form.
- All fields are mandatory and must be completed by the applicant.

PART A - EMPLOYER INFORMATION			
1. Canada Revenue Agency Business Number 108180365RP0002		2. Legal Name Corporation of the Village of Tahsis	
3. Operating (Common) Name (if different from legal name) Village of Tahsis			4. Telephone Number 250 934-6344
5. Employer Type			
Private Sector <input type="checkbox"/> Bank <input type="checkbox"/> Business, incorporated or unincorporated body <input type="checkbox"/> Indian Band corporation <input type="checkbox"/> Private Band Council <input type="checkbox"/> Private university or college		Not-For-Profit Sector <input type="checkbox"/> Indigenous not-for-profit organization <input type="checkbox"/> Association of workers or employers <input type="checkbox"/> Community, charitable or voluntary organization <input type="checkbox"/> National non-governmental organization <input type="checkbox"/> Not-for-profit Band Council <input type="checkbox"/> Provincial or territorial non-governmental organization <input type="checkbox"/> Sector council <input type="checkbox"/> Union	
		Public Sector <input checked="" type="checkbox"/> Municipal government or agency <input type="checkbox"/> Public health <input type="checkbox"/> Provincial government or agency <input type="checkbox"/> Public community college or vocational school <input type="checkbox"/> Public degree-granting college <input type="checkbox"/> Public degree-granting university <input type="checkbox"/> Territorial government	
6.a) Name of Employer Contact Person Mark Tatchell		6.b) Telephone Number of Employer Contact Person 250 934-6344	
7. Email Address of Employer Contact Person mtatchell@villageoftahsis.com		8. Preferred Language of Communication: Spoken: <input checked="" type="checkbox"/> English <input type="checkbox"/> French Written: <input checked="" type="checkbox"/> English <input type="checkbox"/> French	
9. Year the Organization was Established 1970	10. Organization's Mandate Local government policies, programs and services		
11. Number of Full-Time Employees Working in Canada 8	12. Mailing Address of Employer PO Box 219 Tahsis, BC		Postal Code V0P 1X0
13. Address of the Location of the Proposed Activities (if different from Box 12) 107 Rugged Mountain Road, Tahsis, BC			Postal Code V0P 1X0
If the proposed activities will take place in multiple locations, will they be held within the same constituency? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
If YES, provide all addresses.			
14. The activities of your organization focus on the provision of services in the community:			
<input type="checkbox"/> to persons with disabilities <input type="checkbox"/> to newcomers to Canada (including refugees) <input checked="" type="checkbox"/> to Indigenous peoples <input type="checkbox"/> to members of a visible minority <input type="checkbox"/> to persons who are homeless or street-involved <input checked="" type="checkbox"/> to other groups with social or employment barriers including literacy and numeracy <input checked="" type="checkbox"/> to children or youth		<input checked="" type="checkbox"/> to seniors <input type="checkbox"/> to the LGBTQ2 community <input checked="" type="checkbox"/> related to environmental protection <input checked="" type="checkbox"/> related to crime prevention <input checked="" type="checkbox"/> related to public health or safety <input checked="" type="checkbox"/> related to cultural development or historical preservation OR <input type="checkbox"/> not applicable	
15. Are the proposed activities directed at members of an Official Language Minority Community? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
16. Have you applied or will you apply for other sources of funding for the job requested? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <small>If YES, and if the Canada Summer Jobs contribution requested is in excess of \$100,000, you must abide by the terms stipulated in Sections 8.1 to 8.3 of the attached Canada Summer Jobs Articles of Agreement.</small>			
17. Does your organization owe any amount to the Government of Canada? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <small>If YES, complete the fields below for each amount owing:</small>			
Amount Owning (\$)	Nature of the Amount Owning (taxes, penalties, overpayments, etc.)	Department or Agency to Which Amount is Owed	18. Is a payment plan in place?
A.			<input type="checkbox"/> Yes <input type="checkbox"/> No
B.			<input type="checkbox"/> Yes <input type="checkbox"/> No
C.			<input type="checkbox"/> Yes <input type="checkbox"/> No
D.			<input type="checkbox"/> Yes <input type="checkbox"/> No

PART B - JOB DETAILS

Describe, in order of priority, the jobs requested.

19. JOB TITLE 1: Tourist Information Centre Representative

Hourly Wage Rate: 12.50

Tasks and Responsibilities

Daily operation of Tourist Information Centre; Event planning, including Canada Day and Tahsis Days celebrations; developing and delivering a social media marketing plan promoting local amenities and services; sharing and publicizing Tahsis and Nootka Sound history and culture, including the history and culture of the Mowachaht/Muchalaht First Nations, and natural environment; handling enquiries in person, mail, email and telephone; staying well informed on regional activities and events; assisting visitors with communication needs (Tahsis does not have cell service and has limited internet access); following municipal policies and procedures as well as complying with occupational health and safety standards as set by the municipality and Worksafe BC.

Supervision and Mentoring Plans

Students will be supervised by senior staff at the municipal office. Daily supervision will be conducted by a senior Village of Tahsis employee in person and by phone check-ins. Senior staff will emphasize and model friendly and professional greetings and interactions with visitors. By working closely with the students help them to ensure that the Tourist Information Centre projects a very positive image to all who attend the Centre for Information. The Tourist Information Centre (which also houses the museum) is often the first point of contact for visitors to our remote coastal community. It is anticipated that the students will gain work experience and at the same time learn leadership skills, communication, and customer service skills that will benefit them in their future job experiences. The students will be mentored so that they

Health and Safety Practices in the Workplace

Initial training session will be provided to students, outlining workplace safety policies and Worksafe BC regulations and procedures. The Village's safety officer will conduct an inspection and review with the students at the beginning of their employment and periodically through the summer. Students will be given training on equipment at the Tourism Information Centre.

Desired Level of Education of the Student: Secondary

OR

 Post-Secondary (community college, cegep, technical institute and university)Will this job be a career-related work experience? Yes No

Indicate one or more fields of academic studies and demonstrate how the field relates to the job.

Indicate if your intention is to hire a woman in a job in the fields of science, technology, engineering and mathematics (STEM) or Information and communications technology (ICT).

Will your organization make special efforts to hire a priority student? Yes No

If YES, indicate which priority group.

 Student with disabilities Indigenous student Student who is member of a visible minority Student who is a new immigrant/refugee

Indicate your recruitment plan to hire a priority student or if you have already identified a priority student.

Employment notice will be posted at the Mowachaht/Muchalaht First Nation administration building and on the MMFN Facebook page.

The tasks and responsibilities of this job support the provision of services in the community: to persons with disabilities to seniors to newcomers to Canada (including refugees) to the LGBTQ2 community to Indigenous peoples related to environmental protection to members of a visible minority related to crime prevention to persons who are homeless or street-involved related to public health or safety to other groups with social or employment barriers including literacy and numeracy related to cultural development or historical preservation to children or youthOR not applicableDoes this job support a local priority? Yes No

If YES, indicate which local priority

Cultural events - Tahsis Days and Canada Day celebrations

Communities with a population of fewer than 7,500 inhabitants - Tahsis population is 248 based on 2016 census

Projects that may connect rural and remote communities - the Tourist Information Centre connects Tahsis to visitors from across the world

In addition, the students will share information with visitors about neighboring remote communities - Zeballos, Esperanza and Nuchatlitz

Municipal governments - Village of Tahsis is a municipal government

Tourism - promotion of tourism in Tahsis and the Nootka Sound region

Initiatives related to the intertwining of the environment and the economy - the tourist sector is directly linked to promoting the region's

natural amenities - ocean, lakes and rivers, rainforest, mountains, wildlife

PART B - JOB DETAILS

Describe, in order of priority, the jobs requested.

20. JOB TITLE 2:

Hourly Wage Rate:

Tasks and Responsibilities

Supervision and Mentoring Plans

Health and Safety Practices in the Workplace

Desired Level of Education of the Student:

Secondary

OR

Post-Secondary (community college, cegep, technical institute and university)

Will this job be a career-related work experience? Yes No

Indicate one or more fields of academic studies and demonstrate how the field relates to the job.

Indicate if your intention is to hire a woman in a job in the fields of science, technology, engineering and mathematics (STEM) or information and communications technology (ICT).

Will your organization make special efforts to hire a priority student? Yes No

If YES, indicate which priority group.

Student with disabilities

Indigenous student

Student who is member of a visible minority

Student who is a new immigrant/refugee

Indicate your recruitment plan to hire a priority student or if you have already identified a priority student.

The tasks and responsibilities of this job support the provision of services in the community:

to persons with disabilities

to seniors

to newcomers to Canada (including refugees)

to the LGBTQ2 community

to Indigenous peoples

related to environmental protection

to members of a visible minority

related to crime prevention

to persons who are homeless or street-involved

related to public health or safety

to other groups with social or employment barriers including literacy and numeracy

related to cultural development or historical preservation

to children or youth

OR not applicable

Does this job support a local priority? Yes No

If YES, indicate which local priority

PART B - JOB DETAILS

Describe, in order of priority, the jobs requested.

21. JOB TITLE 3:

Hourly Wage Rate:

Tasks and Responsibilities

Supervision and Mentoring Plans

Health and Safety Practices in the Workplace

Desired Level of Education of the Student:

Secondary

OR

Post-Secondary (community college, cegep, technical institute and university)

Will this job be a career-related work experience? Yes No

Indicate one or more fields of academic studies and demonstrate how the field relates to the job.

Indicate if your intention is to hire a woman in a job in the fields of science, technology, engineering and mathematics (STEM) or information and communications technology (ICT).

Will your organization make special efforts to hire a priority student? Yes No

If YES, indicate which priority group.

Student with disabilities

Indigenous student

Student who is member of a visible minority

Student who is a new immigrant/refugee

Indicate your recruitment plan to hire a priority student or if you have already identified a priority student.

The tasks and responsibilities of this job support the provision of services in the community:

to persons with disabilities

to seniors

to newcomers to Canada (including refugees)

to the LGBTQ2 community

to Indigenous peoples

related to environmental protection

to members of a visible minority

related to crime prevention

to persons who are homeless or street-involved

related to public health or safety

to other groups with social or employment barriers including literacy and numeracy

related to cultural development or historical preservation

to children or youth

OR not applicable

Does this job support a local priority? Yes No

If YES, indicate which local priority

CALCULATION OF EMPLOYER'S TOTAL COST INCLUDING CONTRIBUTION REQUESTED

22. Job Title	(a) Number of Students Requested	(b) Anticipated Start Date (YYYY/MM/DD)	(c) Number of Weeks Requested	(d) Number of Hours per Week Requested	Wages		Not-for-profit employers only		(i) Total contribution requested from ESDC ((bxdxeg)+h)	(j) Total employer contribution (Wage and MERCs if applicable)
					(f) Hourly Wage to be Paid to the Student	(g) ESDC* Hourly Wage Requested from ESDC*	(h) MERCs** requested (if applicable) (\$)			
Tourist Information Centre Rep	2	2018/06/25	9	40	12.50	5.67	0	4082.4	4917.6	
TOTAL	2	N/A	N/A	N/A	N/A	N/A	0		4917.6	

*ESDC = Employment and Social Development Canada

**MERCs = Mandatory Employment Related Costs

If you are a not-for-profit employer, will you require an advance payment to pay the student should your application be approved? Yes No

Once completed and submitted, this Canada Summer Jobs application, if approved by Service Canada, will form the agreement between Canada and the organization. The organization will then be subject to the attached Canada Summer Jobs Articles of Agreement. The organization agrees under this agreement to provide the job at the hourly wage rate, for the number of hours per week and the number of weeks described in the Calculation of Approved Canada Summer Jobs Contribution Amount document.

Canada Summer Jobs provides wage subsidies to employers to create employment for secondary and post-secondary students. Again this year, Canada Summer Jobs welcomes applications from small businesses, not-for-profit employers, public sector and faith-based organizations that provide quality summer jobs for students.

Attestation

- I have read and understood the Canada Summer Jobs Articles of Agreement and referred to the Applicant Guide as needed;
- The job would not be created without the financial assistance provided under a potential contribution agreement;
- Both the job* and my organization's core mandate* respect individual human rights in Canada, including the values underlying the *Canadian Charter of Rights and Freedoms* as well as other rights. These include reproductive rights and the right to be free from discrimination on the basis of sex, religion, race, national or ethnic origin, colour, mental or physical disability or sexual orientation, or gender identity or expression;
- I have all the necessary authorities, permissions and approvals to submit this application on behalf of myself and the organization.

I attest

*Please refer to the Applicant Guide for further information regarding eligible activities and organization's mandate.

23. Name of the Organization's Representative (refer to Section 31 of the attached Canada Summer Jobs Articles of Agreement prior to signature)	26. Name of the Organization's Representative (where the organization requires two signatures to enter into a legally binding agreement)
Name (Print) Mark Tatchell	Name (Print) Jude Schooner
Signature	Signature
24. Position Title Chief Administrative Officer	27. Position Title Mayor
25. Date (YYYY/MM/DD) 2018/01/16	28. Date (YYYY/MM/DD) 2018/01/16

CANADA SUMMER JOBS

ARTICLES OF AGREEMENT

BETWEEN

HER MAJESTY THE QUEEN IN RIGHT OF CANADA, as represented by the Minister of Employment and Social Development (hereinafter referred to as "Canada")

AND

The Employer identified as the "Legal Name of Employer" on the attached document titled "Canada Summer Jobs - Application/Agreement" (hereinafter referred to as the "Employer")

Hereinafter collectively referred to as "the Parties"

WHEREAS Canada has established the Canada Summer Jobs, a component of the Youth Employment Strategy, under which financial assistance may be provided to Employers to encourage these Employers to hire students to help them in acquiring employment and/or career related skills;

WHEREAS the Employer proposes to hire participant(s) for the Job(s) listed in the "Canada Summer Jobs Application";

AND WHEREAS Canada has agreed to make a contribution towards the costs of the Job(s) under Canada Summer Jobs;

Now, therefore, Canada and the Employer agree as follows:

1.0 AGREEMENT

1.1 The following documents and any amendments relating thereto form the Agreement between Canada and the Employer:

- (a) the document hereto entitled "Canada Summer Jobs - Application/Agreement";
- (b) the document hereto entitled "Calculation of Approved Canada Summer Jobs Contribution Amount".

2.0 INTERPRETATION

2.1 In this Agreement,

"Funding Period" means the period during which the Job is taking place as indicated in the "Calculation of Approved Canada Summer Jobs Contribution Amount" document;

"Job" means a job referred to in the "Calculation of Approved Canada Summer Jobs Contribution Amount" document;

"Project" means the hiring and Job activities as described in the Application/Agreement;

"Mandatory Employment Related Costs" means payments that the Employer is required by law to make in respect of participants including, but not restricted to, those required for employment insurance, Quebec Parental Insurance Plan, Canada Pension Plan, Quebec Pension Plan, vacation pay, workers' compensation, health insurance in Quebec and Ontario (if applicable), Newfoundland and Labrador Health and Post-Secondary Education Tax in Newfoundland and Labrador, and the Manitoba Health and Education Levy in Manitoba;

"Overhead Costs" means such costs, other than wages and Mandatory Employment Related Costs, incurred by the Employer, which are in compliance with the conditions governing eligible costs set out in this Agreement;

"Participant" means an individual who is hired by the Employer for a Job during the period set out in the "Calculation of Approved Canada Summer Jobs Contribution Amount" document and who:

- (a) is between 15 and 30 years of age (inclusive) at the start of employment;
- (b) was registered as a full-time student during the preceding academic year;
- (c) intends to return to school on a full-time basis during the next academic year;
- (d) is a student in a secondary, post-secondary, CEGEP (Quebec only), vocational or technical program;
- (e) is a Canadian Citizen, permanent resident, or person on whom refugee protection has been conferred under the *Immigration and Refugee Protection Act*; and
- (f) is legally entitled to work according to the relevant provincial / territorial legislation and regulations.

*Foreign students are not eligible.

Words imparting the singular include the plural and vice versa.

3.0 EFFECTIVE DATE AND DURATION

3.1 This Agreement shall come into effect on the signature date specified in the document "Calculation of Approved Canada Summer Jobs Contribution Amount" and, subject to section 3.2, shall expire when Canada issues the final payment unless the Agreement is terminated on a prior date in accordance with the terms of this Agreement.

3.2 All obligations of the Employer shall expressly or by their nature survive termination or expiry of this Agreement and shall continue in full force subsequent to and notwithstanding such termination or expiry until and unless they are satisfied or by their nature expire.

4.0 CANADA'S CONTRIBUTION

4.1 Subject to the terms and conditions of this Agreement, Canada will make a contribution to the Employer towards the costs incurred by the Employer as a result of the provision of the Job(s) to the participant(s) of an amount not exceeding the amount indicated in the "Calculation of Approved Canada Summer Jobs Contribution Amount" document.

4.2 Costs are eligible costs only if they are, in the opinion of Canada, reasonable and directly related to the provisions of the Job(s). Only those costs incurred during the Funding Period are eligible costs. No costs incurred prior to or following the Funding Period are eligible costs.

4.3 When hiring a participant with a disability, the Employer agrees that Canada's contribution towards special equipment facilities and support necessary for the participation shall not exceed the actual costs.

4.4 The amount of Canada's contribution in respect of Mandatory Employment Related Costs incurred in respect of each participant shall not exceed the amount that would be payable if the participant's wages were paid at the provincial or territorial adult minimum wage rate.

4.5 In the event that the hourly wage rate paid by the Employer is less than the hourly wage rate shown in the Application/Agreement, Canada may, in its discretion, reduce the amount of its contribution in respect of those eligible costs.

5.0 APPROPRIATION

5.1 Any payment under this Agreement is subject to the appropriation of funds by Parliament for the Fiscal Year in which the payment is to be made.

6.0 TERMS OF PAYMENT

- 6.1 (1) Subject to paragraph (2), Canada's contribution shall be payable upon receipt and verification of a claim made by the Employer in a form prescribed by Canada, such claim to be submitted by the Employer within 30 days following the termination of the Job(s) covered by the Agreement.
- (2) Where the Employer is a not-for-profit employer, payment of Canada's contribution may be made as follows:
- Where the total value of the contribution is up to \$100,000*
- (a) an initial advance payment not exceeding 75% of the estimated total contribution payable under the Agreement; and
- (b) upon receipt and verification of a claim made in a form prescribed by Canada and submitted within 30 days from the termination of the Job(s) covered by the Agreement, the balance, if any, of the contribution owing to the Employer.
- Where the total value of the contribution is from \$100,001 up to \$500,000*
- (a) an initial advance payment not exceeding 50% of the estimated total contribution payable under the Agreement; and
- (b) upon receipt and verification of a claim made in a form prescribed by Canada and submitted within 30 days from the termination of the Job(s) covered by the Agreement, the balance, if any, of the contribution owing to the Employer.
- Where the total value of the contribution is more than \$500,000*
- (a) following receipt of a cash flow forecast, monthly advances covering the Employer's estimated monthly financial requirements payable under the Agreement; and
- (b) upon receipt and verification of a claim made in a form prescribed by Canada and submitted within 30 days from the termination of the Job(s) covered by the Agreement, the balance, if any, of the contribution owing to the Employer.

7.0 REDUCTION OR TERMINATION OF FUNDING

- 7.1 Canada may, upon not less than fifteen (15) days' notice, reduce its funding under this Agreement or terminate the Agreement if:
- (a) The level of funding for the Program named in this Agreement for Fiscal Year in which payment is to be made under the Agreement is reduced as a result of a governmental or departmental spending decision, or
- (b) Parliament reduces the appropriation of funds for contributions under the Program named in this Agreement.
- 7.2 Where, Canada gives notice of its intention to reduce its funding pursuant to section 7.1, and the Employer is of the opinion that it will be unable to complete the Project in the manner desired by the Employer, the Employer may terminate the Agreement upon not less than fifteen (15) days written notice to Canada.

8.0 OTHER SOURCES OF FUNDING

Sections 8.2 and 8.3 only apply where the contribution is in excess of \$100,000.

[Option 1 - where the funding from Canada is the only source of financial assistance - Cross out if not applicable]

- 8.1. The Employer declares that the contribution provided under this Agreement is the only financial assistance for the Job(s) it has received or expects to receive from any level of government (federal, provincial, territorial or municipal) or from any other source.

[Option 2 - where there are other sources of financial assistance - Cross out if not applicable]

- 8.1 The Employer declares that it has received or is entitled to receive the following financial assistance for the Job(s) from other sources:
1. \$ _____ from _____
 2. \$ _____ from _____
 3. \$ _____ from _____
 4. \$ _____ from _____

- 8.2 The Employer will inform Canada promptly in writing of any additional financial assistance to be received for the Job(s) other than that referred to in section 8.1

- 8.3 Where the Employer receives any additional financial assistance for the Job(s) other than the financial assistance referred to in section 8.1, Canada may, in its discretion, reduce its contribution by such amount as it considers appropriate, up to the amount of the additional assistance received, or if Canada's contribution has already been paid, require repayment of such amount. Upon receipt of notice to repay under this section, the Employer agrees to repay the amount as a debt due to Canada.

9.0 MANAGEMENT OF PROJECT

- 9.1 The Employer shall:
- (a) provide the participant(s) with an adequate supervision, learning and work experience;
 - (b) ensure that the Job(s) are carried out in a safe environment;
 - (c) provide the participant(s) with all the information concerning health and safety standards and regulations regarding their work environment and, if necessary inform them about the safety equipment required to accomplish their tasks;
 - (d) remit Mandatory Employment Related Costs on behalf of the participant(s); and
 - (e) inform Canada promptly in writing forthwith of any injury suffered by the participant(s) while carrying out the Job(s).
- 9.2 The management, supervision and control of the Job(s) are the sole and absolute responsibility of the Employer.
- 9.3 The Employer shall not, without the prior written consent of Canada, alter the nature of the Job(s) that are described in the Application/Agreement.

10.0 COLLECTION AND PROTECTION OF PARTICIPANT INFORMATION

- 10.1 The Employer shall complete form EMP5397 for each participant and forward it to Canada within seven (7) days following each participant's first day of work.
- 10.2 Prior to collecting or compiling the information in form EMP5397, the Employer shall:
- (a) inform the Participant that funding for the Project is provided by Canada. Canada needs the information referred in the form EMP5397 to:
 - (i) validate the eligibility of each participant;
 - (ii) measure the results and assess the success of the Project;
 - (b) obtain the written consent of each Participant for the collection, uses and disclosure of the information in form EMP5397.
- 10.3 All Participant information referred to in section 10.1 collected or compiled by the Employer shall be treated as confidential and the Employer shall take all security measures reasonably necessary for the protection of any unauthorized release or disclosure, including those set out in any instructions issued by Canada.
- 10.4 During the course of this Agreement and for a period of six years thereafter, the Employer shall not release or disclose information referred to in section 10.1 about a Participant to any other person or body for any purpose unless the Participant consents to the release or disclosure or unless the person or body is authorized by law to require the Employer to provide information to the person or body.
- 10.5 Representatives of Canada shall be entitled to verify the Employer's premises at all reasonable times to ensure compliance with the information security requirements of section 10.3.
- 10.6 Upon expiry of a period of six years after the Project Period, the Employer shall destroy the information referred to in section 10.1 in accordance with instructions issued by Canada.

11.0 ACCESS TO INFORMATION AND PROACTIVE DISCLOSURE

- 11.1 The Employer acknowledges that Canada is subject to the *Access to Information Act* [R.S.C., 1985, c. A-1], and information obtained by Canada pertaining to this Agreement may be disclosed by Canada to the public upon request under the aforementioned act.
- 11.2 The Employer acknowledges that the name of the Employer, the amount of Canada's funding and the general nature of the project may be made publicly available by Canada in accordance with the Government of Canada's commitment to proactively disclose the awarding of grants and contributions.

12.0 EMPLOYER DECLARATIONS

- 12.1 The Employer declares, represents, attests and warrants that:
- (a) no participant will displace or replace existing employees or volunteers, employees that have been laid-off and are awaiting recall, employees absent due to an industrial dispute, employees on vacation, or employees on maternity or paternity leave;
 - (b) except where the participant is a person with disabilities or has legitimate barriers to availability, participant(s) will work a minimum of 30 hours per week for a period of six to sixteen weeks. The hours of work will not exceed 40 hours per week;
 - (c) no other contribution will be received or claimed for the same portion of a Job and for the same period unless such contribution is provided pursuant to an agreement between the Government of Canada and a Provincial/Territorial government, or with the approval of Canada;
 - (d) the Organization "Employer" and any person lobbying on its behalf is in compliance with the *Lobbying Act*, [R.S.C., 1985, c. 44 (4th Supp.)] and that no commissions or contingency fees have or will be paid directly or indirectly to any person for negotiating or securing this request for funding;
 - (e) that it has provided Canada with a true and accurate list of all amounts owing to the federal government which are past due and in default or arrears as of the time of the Employer's application for funding. The Employer recognizes that any such amounts owing to the federal government may be deducted from, or set-off against, amounts payable to it under this Agreement.
 - (f) the Job(s) will not provide personal services to Employer;
 - (g) the Job(s) would not be created without the financial assistance provided under this Agreement; and
 - (h) an employer/employee relationship will be established with the participants.
 - (i) both the job and the organization's core mandate respect individual human rights in Canada, including the values underlying the *Canadian Charter of Rights and Freedoms* as well as other rights. These include reproductive rights and the right to be free from discrimination on the basis of sex, religion, race, national or ethnic origin, colour, mental or physical disability or sexual orientation, or gender identity or expression.

13.0 RELATIONSHIP BETWEEN THE PARTIES AND NON-LIABILITY OF CANADA

- 13.1 The management and supervision of the Project are the sole and absolute responsibility of the Employer. The Employer is not in any way authorized to make a promise, agreement or contract on behalf of Canada. This Agreement is a funding agreement only, not a contract for services or a contract of service or employment. Canada's responsibility is limited to providing financial assistance to the Employer towards the Eligible Expenditures. The parties hereto declare that nothing in this Agreement shall be construed as creating a partnership, an employer-employee, or agency relationship between them. The Employer shall not represent itself as an agent, employee or partner of Canada.
- 13.2 Nothing in this Agreement creates any undertaking, commitment or obligation by Canada respecting additional or future funding of the Project beyond the Project Period, or that exceeds the maximum contribution specified the document "Calculation of Approved Canada Summer Jobs Contribution Amount". Canada shall not be liable for any loan, capital lease or other long-term obligation which the Employer may enter into in relation to carrying out its responsibilities under this Agreement or for any obligation incurred by the Employer toward another party in relation to the Project.

14.0 INDEMNIFICATION

- 14.1 The Employer shall, both during and following the funding Period, indemnify and save Canada harmless from and against all claims, losses, damages, costs, expenses and other actions made, sustained, brought, threatened to be brought or prosecuted, in any manner based upon, occasioned by or attributable to any injury or death of a person, or loss or damage to property caused or alleged to be caused by any willful or negligent act, omission or delay on the part of the Employer or its employees or agents in connection with anything purported to be or required to be provided by or done by the Employer pursuant to this Agreement or done otherwise in connection with the implementation of the Project. It is understood that Canada cannot claim compensation under this section in case of accident, loss or damage caused by him or his employees.

15.0 CONFLICT OF INTEREST

- 15.1 No current or former public servant or public office holder to whom the *Conflict of Interest Act* [S.C. 2006, c. 9, s. 2], the *Conflict of Interest and Post-Employment Code for Public Office Holders* or the *Values and Ethics Code for the Public Service* applies shall derive a direct benefit from the Agreement unless the provision or receipt of such benefit is in compliance with the said legislation or codes.
- 15.2 No member of the Senate or the House of Commons shall be admitted to any share or part of the Agreement or to any benefit arising from it that is not otherwise available to the general public.

16.0 NEPOTISM

- 16.1 No cost incurred by the Employer in relation to a participant who is a member of the Immediate Family of the Employer or, if the Employer, who is a member of the Immediate Family of an officer or a director of the Employer, is eligible for reimbursement under the Agreement unless Canada is satisfied, and agrees in writing before the commencement of the Job, that the hiring of the participant was not the result of favouritism by reason of membership in the immediate Family of the Employer, officer or director, as the case may be.
- 16.2 For purposes of section 16.1, "Immediate Family" means father, mother, step-father, step-mother, foster parent, brother, sister, spouse or common-law partner, child (including child of common-law partner), step-child, ward, father-in-law, mother-in-law, or any relative permanently residing with the Employer, officer or director, as the case may be.
- 16.3 For the purpose of section 16.2, "Common-law partner" means a person who is cohabiting with the Employer, officer or director, as the case may be, in a conjugal relationship, having so cohabited with the Employer, officer or director, for a period of at least one year.

17.0 FINANCIAL RECORDS AND AUDIT REQUIREMENTS

- 17.1 The Employer shall keep proper books of account and records, in accordance with generally accepted business and accounting practices, of the financial management of this Agreement. The books of account and records shall include all invoices, receipts and vouchers relating to the expenditures incurred and revenues made in relation to this Agreement, including funding for the Job(s) received from other sources.
- 17.2 During the course of this Agreement and for a period of six years thereafter, the Employer shall make the books of accounts and records available at all reasonable times for inspection and audit by representatives of Canada to ensure compliance with the terms and conditions of this Agreement and verify costs claimed by the Employer under this Agreement. The Employer shall permit representatives of Canada to take copies and extracts from such books and records and shall furnish them with such additional information as they may require with reference to them.

18.0 INQUIRY BY THE AUDITOR GENERAL OF CANADA

- 18.1 If, during the Funding Period or within a period of six years thereafter, the Auditor General of Canada, in relation to an inquiry conducted under subsection 7.1(1) of the *Auditor General Act* [R.S.C., 1985, c. A-17], requests that the Employer provide him or her with any records, documents or other information pertaining to the utilization of the funding provided under this Agreement, the Employer shall provide the records, documents or other information within such period of time as may be reasonably requested in writing by the Auditor General of Canada.

19.0 EVALUATION

- 19.1 The Employer agrees to cooperate with Canada in the conduct of any evaluation of the Project and/or the Program named in this Agreement that Canada may carry out during the Funding Period or within a period of three years thereafter. Without limiting the generality of the foregoing, if requested by Canada to do so for the purpose of conducting an evaluation, the Employer agrees to:
- (a) participate in any survey, interview, case study or other data collection exercise initiated by Canada; and
 - (b) subject to section 19.2 provide Canada with contact information of the Project partner organizations, if any, who participated in the Project, and of the members of the board of directors of the Employer.
- 19.2 The Employer shall provide Canada with the contact information of a person (name, address, phone number and e-mail address) referred to in section 19.1 only if the person has given their written consent to the release of the information to Canada. The Employer agrees to make all reasonable efforts to secure such consent during the Funding Period. When providing a person's contact information to Canada, the Employer shall provide Canada with an accompanying written statement certifying that the person has given their consent to the sharing of their contact information with Canada.

20.0 DISPOSITION OF ASSETS

- 20.1 The Employer shall preserve any assets acquired with the contribution and use them for the purposes of carrying out the Job(s) outlined in the Application/Agreement, unless Canada authorizes their disposition.
- 20.2 At the end of the Funding Period, or upon termination of this Agreement, if earlier, and if directed to do so by Canada, any assets referred to in section 20.1 costing \$1,000 (before taxes) or more that have been preserved by the Employer shall be:
- (a) sold at a fair market value and that the funds realized from such sale be applied to the eligible costs under this Agreement to offset Canada's contribution;
 - (b) turned over to another person or organization designated or approved by Canada; or
 - (c) disposed of in such other manner as may be determined by Canada.

21.0 TERMINATION OF AGREEMENT

Termination for Default

- 21.1 (1) The following constitute Events of Default:
- (a) the Employer becomes bankrupt, has a receiving order made against it, makes an assignment for the benefit of creditors, takes the benefit of a statute relating to bankrupt or insolvent debtors or an order is made or resolution passed for the winding up of the Employer;
 - (b) the Employer ceases to operate;
 - (c) the Employer is in breach of the performance of, or compliance with, any provision of this Agreement;
 - (d) the Employer, in support of its application for Canada's contribution or in connection with this Agreement, has made materially false or misleading representations, statements or declarations, or provided materially false or misleading information to Canada;
 - (e) the Employer has changed the tasks and responsibilities of the participant(s), as described on the Application/Agreement, without Canada's prior approval; or
 - (f) the Employer is in breach of the attestation.

(2) If:

- (a) an Event of Default specified in paragraphs (1)(a), (b) or (f) occurs, or
- (b) an Event of Default specified in paragraph (1)(c), (d) or (e) occurs and has not been remedied within fifteen (15) days of receipt by the Employer of written notice of default or a plan satisfactory to Canada to remedy such Event of Default has not been put into place within such time period, Canada may, in addition to any remedies otherwise available, immediately terminate the Agreement by written notice. Upon providing such notice of termination, Canada shall have no obligation to make any further contribution to the Employer.
- (3) In the event Canada gives the Employer written notice of default pursuant to paragraph (2)(b), Canada may suspend any further payment under this Agreement until the end of the period given to the Employer to remedy the Event of Default.
- (4) The fact that Canada refrains from exercising a remedy it is entitled to exercise under this Agreement shall not be considered to be a waiver of such right and, furthermore, partial or limited exercise of a right conferred upon Canada shall not prevent Canada in any way from later exercising any other right or remedy under this Agreement or other applicable law.

Termination for Convenience

21.2 Canada may also terminate this Agreement at any time without cause upon not less than fifteen (15) days written notice of intention to terminate.

Obligations Relating to Termination and Minimizing Cancellation Costs

21.3 In the event of a termination notice being given by Canada

- (a) the Employer shall make no further commitments in relation to the Project and shall cancel or otherwise reduce, to the extent possible, the amount of any outstanding commitments in relation thereto; and
- (b) all eligible costs incurred by the Employer up to the date of termination will be paid by Canada, including the Employer's costs of, and incidental to, the cancellation of obligations incurred by it as a consequence of the termination of the Agreement; provided always that payment and reimbursement under this paragraph shall only be made to the extent that it is established to the satisfaction of Canada that the costs mentioned herein were actually incurred by the Employer and the same are reasonable and properly attributable to the termination of the Agreement.

21.4 The Employer shall negotiate all contracts related to the Project, including employment contracts with staff, on terms that will enable the Employer to cancel same upon conditions and terms that will minimize to the extent possible their cancellation costs in the event of a termination of this Agreement. The Employer shall cooperate with Canada and do everything reasonably within its power at all times to minimize and reduce the amount of Canada's obligations under section 21 in the event of a termination of this Agreement.

22.0 INTEREST EARNED ON ADVANCES OF THE CONTRIBUTION

22.1 Any interest earned on advances of Canada's contribution shall be accounted for by the Employer. Such interest shall be deemed to be part payment of the contribution and shall be used or applied to offset Canada's contribution in respect of the eligible costs under this Agreement.

23.0 REPAYMENTS REQUIREMENTS

23.1 Upon expiry or termination of this Agreement, if earlier, the Employer shall immediately repay to Canada any amount by which the contribution paid to the Employer, together with any interest earned thereon, exceeds the amount to which the Employer is entitled under the Agreement. Without limiting the generality of the foregoing, amounts to which the Employer is not entitled include

- (a) the amount of any unspent advance payments of the contribution in the hands of the Employer;
- (b) amounts paid in error or in excess of the amount of costs actually incurred; and
- (c) amounts paid in respect of costs which are determined by Canada to be ineligible.

Such amounts are debts due to Canada.

23.2 Interest shall be charged on overdue debts in accordance with the *Interest and Administrative Charges Regulations* made pursuant to Canada's *Financial Administration Act*.

24.0 REPORTS AND MONITORING OF PROJECT

24.1 The Employer shall provide Canada with such reports concerning the progress of the participants and particulars of the participants as may be requested by Canada. The progress reports shall be in such form and contain such information as may be specified by Canada.

24.2 The Employer shall, upon request, permit representatives of Canada to have access to the site or sites where the Job(s) are carried out to monitor such Job(s).

25.0 ACCESS TO INFORMATION

25.1 Subject to the *Access to Information Act* [R.S.C. 1985, c. A-1], all information pertaining to this Agreement is public information and may be disclosed to third parties upon request under the Act.

26.0 INSURANCE

26.1 The Employer shall ensure that it has Workers' Compensation coverage or similar insurance, in accordance with provincial/territorial regulations, in place for the participants for the duration of their Job(s) pursuant to this Agreement.

27.0 INFORMING CANADIANS OF THE GOVERNMENT OF CANADA'S FUNDING

27.1 The Recipient shall allow Canada sixty (60) days from the date of signature of the Agreement to announce the Project. The parties will collaborate for the first public announcement of the project, including all communication, event or ceremony used to promote the project. The time, place and agenda for such communication activities must be appropriate for Canada.

27.2 To enable Canada's participation in any subsequent communications activities about the project; the recipient will inform Canada no later than twenty (20) calendar days preceding such communication activities.

27.3 The Recipient shall ensure that in all communication activities, publications, advertising (including on social media or websites) include the recognition of Canada's - financial assistance to the project - in a form satisfactory to Canada.

28.0 COMPLIANCE WITH LAWS

28.1 The Employer shall carry out the Project in compliance with all applicable laws, by-laws and regulations, including labour regulations in the province or territory where the employment is located; any environmental legislation; and, any legislation regarding protection of information and privacy. The Employer shall obtain, prior to the commencement of the Project, all permits, licenses, consents and other authorizations that are necessary to the carrying out of the Project.

29.0 AMENDMENT

29.1 This Agreement may be amended by mutual consent of the parties. To be valid, any amendment to this Agreement shall be in writing and signed by both parties.

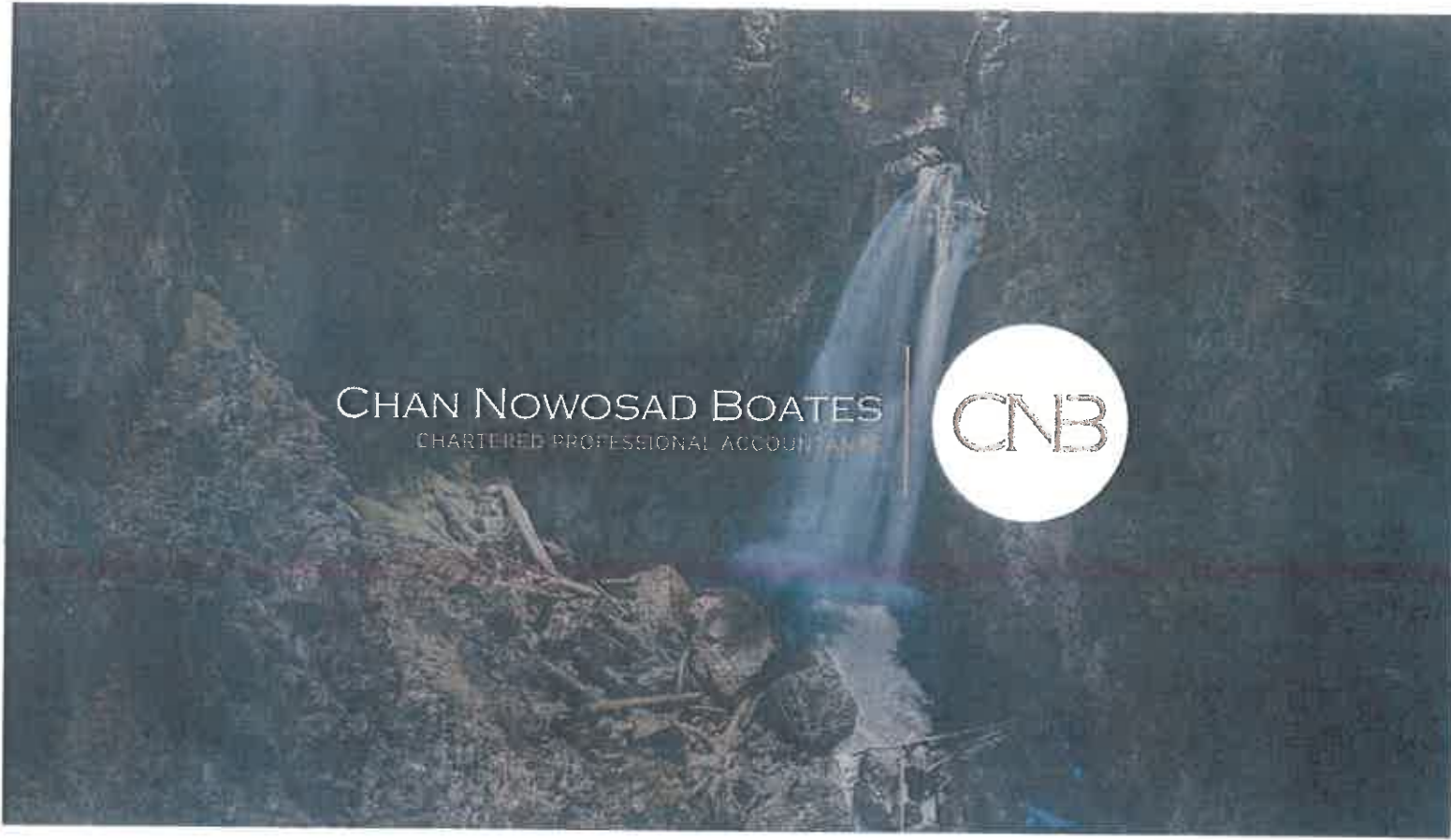
30.0 NON-ASSIGNMENT OF AGREEMENT

30.1 The Employer shall not assign this Agreement or any part thereof without the prior written consent of Canada.

31.0 WARRANTY OF AUTHORITY

31.1 The Employer warrants that its representative(s) identified in this Application/Agreement has (have) the authority to enter into an agreement on its behalf and agrees to provide Canada with such evidence of that authorization as Canada may reasonably require.

CHAN NOWOSAD BOATES
CHARTERED PROFESSIONAL ACCOUNTANTS





The Village of Tahsis

Audit Planning Report

For the year ending December 31, 2017

January 2018

Chan Nowosad Boates, Chartered Professional Accountants

Dear Mayor and Council Members,

In developing our audit plan, we have taken into consideration the issues and related financial reporting risks facing the Village of Tahsis (the "Village") and have designed our audit to focus on those areas of risk.

As members of Council, you have a significant role to play in the oversight of the Village as well as the audit and we welcome any and all observations you may have regarding the decisions reflected in this audit plan.

Issues to focus on during the current year

In addition to staying on top of Canadian Public Sector Accounting Standards (PSAS) and Canadian Audit Standards (CAS) to which we will refer throughout this report as the reporting framework, as well as the continuing operational and financial reporting requirements for the Village, we urge you to stay focused on what continues to be the top priority for those charged with oversight: financial reporting and internal control risk and assessment of risk.

Please consider whether the financial statements and disclosures are reflecting the results and operations for the year, and whether disclosures can be improved to better address resident expectations and use.



Audit Quality

Audit quality is receiving an increased level of scrutiny, not just here in British Columbia, but throughout Canada. More and more is expected of audits, with that pressure and responsibility being placed both on the Auditors and those charged with governance. We want to ensure you that audit quality is our primary concern and focus. Our audit staff assigned to the Village's audit is experienced in audits of organizations such as your own, as well as with PSAS, and they are focused on performing the audit to the highest level of quality.

Assisting Mayor and Council

We understand the responsibility that comes with acting in a position of oversight and governance for an entity that is so integrated with a small community such as the Village. That is why we think it is important to state that we are here to assist you throughout the year, not just during the audit. Should you have any questions or concerns, we welcome them and hope that you do not hesitate to contact us.

We sincerely hope this Audit Planning Report is of assistance to you, and we look forward to discussing it in detail and answering any questions you may have.

Yours very truly,

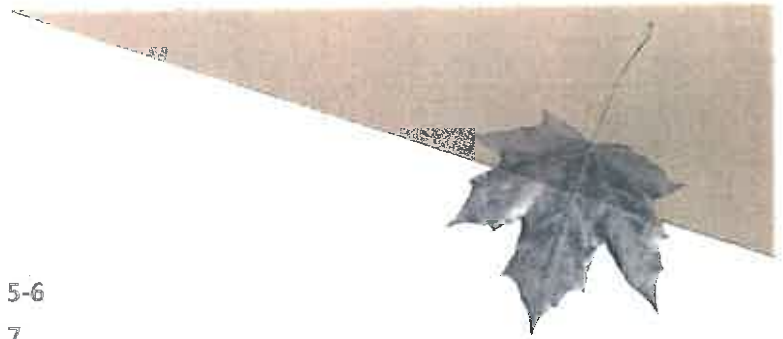


Derek Lamb, CPA, CA
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AUDIT PLAN

We have prepared this audit plan to inform you of the planned scope and timing of the audit for the purpose of carrying out and discharging your responsibilities and exercising oversight over our audit of the financial statements.

WHAT HAS CHANGED

We have set out below a summary of changes that have been taken into consideration in planning the audit for the current period:

The Village

- Deb Bodnar became Director of Finance during June 2017.
- A new Rec Centre director was hired during the year to replace the former director who retired.
- Grant funding was received during the year from the federal and provincial government to perform an assessment of the two sewage plants.
- Applications have been made to the federal and provincial governments to defer funding received for water metering and to use it for water mains.
- An engineering firm was engaged to provide an environmental assessment for the Community Unity Trail and design required bridges and culverts.
- Purchase of firetruck out of reserve funds.



AUDIT PLAN (CONTINUED):

WHAT HAS CHANGED (CONTINUED):

Accounting & Audit Standards:

- Please see the Appendices for the changes or upcoming changes and recent developments in Public Sector Accounting Standards as well as the forthcoming changes in Canadian Audit Standards (CAS) and the audit report of the Village.



ANNUAL INQUIRIES TO THOSE CHARGED WITH GOVERNANCE

Professional standards require that we ask you the following questions:

- Are you aware of, or have you identified any instances of, actual, suspected, possible, or alleged fraud or non-compliance of laws and regulations, including misconduct or unethical behaviour related to financial reporting or misappropriation of assets?

If so, have the instances been appropriately addressed, and how have they been addressed?

- What are your views about fraud risks in the entity?
- How do you provide effective oversight of programs and controls to prevent, detect and deter fraud, including oversight of the internal controls management has established to mitigate fraud risks?

We ask that you consider the above inquiries and provide us your feedback by contacting us directly should you have any questions or concerns with respect to the above inquiries in advance of the performance of our audit work.



SCOPE OF THE AUDIT

The purpose of an audit is to enhance the degree of confidence of the users of the financial statements through the expression of an opinion on whether the financial statements fairly present, in all material respects, the financial position, financial performance, and cash flows of the Village in accordance with Canadian Public Sector Accounting Standards.

In planning our audit, we have considered the level of audit work required to support our opinion, including each of the following matters:

Objectives of the audit, our responsibilities, management's responsibilities

- The objectives of the audit, our responsibilities in carrying out our audit, as well as management's responsibilities, are set out in the engagement letter.



SCOPE OF THE AUDIT (CONTINUED)

Materiality

- We determine materiality in order to plan and perform the audit and to evaluate the effects of identified misstatements on the audit and the effects of any uncorrected misstatements on the financial statements
- For the current period financial statements, a preliminary materiality of \$31,000 has been determined. A reclassification threshold between Statement of Financial Position accounts or Statement of Operations Accounts has been determined to be \$62,000.
- We will reassess materiality at period-end to confirm whether it remains appropriate for evaluating the effects of uncorrected misstatements on the financial statements
- We will communicate uncorrected misstatements to you, other than those that are clearly trivial, being less than \$1,550

SIGNIFICANT FINANCIAL REPORTING MATTERS

As part of our audit planning, we identify significant financial reporting matters that, by their nature, require special audit consideration. By focusing on these risks, we are able to target our procedures and deliver a high quality audit that is both efficient and effective.

The significant financial reporting risk identified during our audit planning is listed below:

Journal Entry Testing

Risk of Management Override in Financial Reporting

Canadian Auditing Standards require an auditor to perform procedures to test the risk of management override in financial reporting and the risk of fraud associated with that override.

Summary of Planned Audit Approach

- Review, update, and test processes and controls around financial reporting and journal entries.
- Test a sample of journal entries from a population identified to have a higher risk of error or risk of management override.
- Use computer assisted audit techniques / programs to identify unusual journal entries or trends in journal entries.



SIGNIFICANT FINANCIAL REPORTING MATTERS

Liability for Contaminated Sites

Inherent Risk of Material Misstatement

Risk over the completeness, existence, accuracy, and valuation of potential liabilities associated with contaminated sites or Village owned property that requires other remediation costs.

Summary of Planned Audit Approach

- Obtain an understanding of the process around determining and assessing whether there is a liability and the process surrounding ongoing monitoring of Village owned properties.
- Review documentation previously prepared by the Village for their former auditor with respect to PS3260 Contaminated Sites.
- Hold discussions with Mayor and Council as well as management to discuss Village owned properties and potential exposure to the Village from ownership of those properties.



SIGNIFICANT AREAS OF THE AUDIT

The areas listed below do not necessarily represent a significant financial reporting risk; however, they are significant areas of the audit, requiring detailed audit procedures to be performed.

Control Environment

Summary of Planned Audit Approach

- During the audit, we will update our understanding of the controls and processes implemented and evaluate their design and implementation. While there was turnover in the Village staff during the year we understand that a control framework has been implemented by management.

SIGNIFICANT AREAS OF THE AUDIT

Revenue / Deferred Revenue

Summary of Planned Audit Approach

- We will review all significant funding contracts and verify that approval from the funder has been obtained if funds are deferred for subsequent fiscal periods or that the contract allows for the deferral.

Operating Expenses & Capital Additions

Summary of Planned Audit Approach

- Review and update processes and controls around the approval, input and payment of expenses and capital additions.
- Perform substantive testing over operating expenses reported for the fiscal year ending December 31, 2017 and major capital additions.

FEES AND ASSUMPTIONS

The proposed fiscal 2017 fee is \$19,000 as quoted in our audit proposal dated October 6, 2017. This fee is based on the assumptions described in the engagement letter. Other changes that occur within the Village from the date of this plan to our audit report dates have not been considered.

PERFORMANCE IMPROVEMENT OBSERVATIONS

During the course of our audit, we may become aware of opportunities for improvements in financial or operational processes or controls. We will discuss any such opportunities with management and provide our recommendations for performance improvement. We will also include a synopsis of these issues and our recommendations in our Audit Findings Report to be delivered to you at the completion of the audit.



AUDIT TIMING

We have discussed the key audit deliverables with management and the expected dates indicated below have been agreed upon:

Key deliverables and expected dates	
Deliverables	Expected dates
Conduct on-site year-end audit field work.	April 2 - 5, 2018
Provide draft financial statements and audit report to management for review	End of April 2018
Provide financial statements inclusive of audit report to Mayor and Council to review	No later than one week prior to May 15, 2018



ENGAGEMENT TEAM

We value our relationship with the Village. We have strived to provide continuity and quality within our core service team, reflecting our commitment to ensure that professionals with the right experience remain focused on your business.

Engagement Lead Partner	Derek Lamb, CPA, CA
Engagement Partner Quality Control Reviewer	Shelly Boates, CPA, CA
Audit Senior	Steve Majoros, CPA, CGA, CA

APPENDICES

- 1) DRAFT AUDITORS' REPORT
- 2) PSAS UPDATES & DEVELOPMENTS



DRAFT INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of the Village of Tahsis

We have audited the accompanying financial statements of the Village of Tahsis which comprise the statement of financial position as at December 31, 2017, and the statements of change in net financial assets, operations and accumulated surplus, expenditures and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. An audit also 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 financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Village of Tahsis as at December 31, 2017, and its financial performance and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants
Campbell River, BC

May XX, 2018



PS 2200 Related Party Disclosures

Effective Date: Accounting periods beginning on or after April 1, 2017

Definitions of a related party and a related party transaction are as follows:

Related party – A related party exists when one party has the ability to exercise control or shared control over the other. Two or more parties are related when they are subject to common control or shared control. Related parties also included key management personnel and close family members. (Note: disclosure of key management personnel compensation arrangements, expense allowances, and other similar payments routinely paid in exchange for services rendered *is not required*.)

Related party transaction - A transfer of economic resources or obligations between related parties, or the provision of services by one party to a related party. These transfers are related party transactions whether or not there is an exchange of consideration or transactions have been given accounting recognition. The parties to the transaction are related prior to the transaction. When the relationship arises as a result of the transaction, the transaction is not one between related parties.

Disclosure – Required when:

- A transaction occurs between related parties at a value different from that which would have been arrived at if the parties were unrelated; and
- Transactions and events between related parties have or could have material financial effect on the financial statements.

The disclosure will include:

- Information about the nature of the relationship with the related parties involved in the related party transactions;
- The types of related party transactions that have been recognized;
- The amounts of the transactions recognized classified by financial statement category;
- The basis of measurement used;
- The amount of outstanding balances and the terms and conditions attached to them;
- Contractual obligations with related parties, separate from other contractual obligations;
- Contingent liabilities involving related parties, separate from other contingent liabilities; and
- The types of related party transactions that have occurred for which no amount has been recognized.

Impact to the Village: None as the Village is currently accounting for related party transactions in accordance with PS 2200.

PS 3420 Inter-entity Transactions

Effective Date: Accounting periods beginning on or after April 1, 2017

Transactions are measured at the carrying amount by the recipient, other than being in the following situations:

Situation	Then measured at
Transactions are undertaken on similar terms and conditions to those adopted if the entities were dealing at arm's length	Exchange amount
Assets or liabilities are transferred for nominal or no consideration	Carrying amount or fair value
Transactions are allocated costs and recoveries	Exchange amount
Transactions are unallocated costs	The carrying amount, fair value or other amount dictated by policy

Disclosure – to be disclosed in accordance with requirements of Section PS 2200.

Impact to the Village: None as there are no inter-entity transactions for the Village.

PS 3210 Assets, PS 3320 Contingent Assets & PS 3380 Contractual Rights

Effective Date: Accounting periods beginning on or after April 1, 2017. It can be applied retroactively or prospectively.

These new sections include enhanced guidance on the definitions of assets and disclosure of assets to provide users with better information about the types of resources available to the public-sector entity.

Disclosure – Required to disclose in financial statements major categories of assets that are not recognized in their financial statements (i.e. intangibles, crown lands, heritage assets, etc.), when the occurrence of a confirming future event is likely, and to include a description about the nature, extent and timing of contractual rights. Since an entity may have many contractual rights, professional judgement will be required in determining what to disclose. Factors to consider include, but are not limited to:

- Contractual rights to revenue that is abnormal in relation to the financial position or usual business operations of the entity; and
- Contractual rights that will govern the level of a certain type of revenue for a considerable period in the future.

Impact to the Village: None expected for the current year

PS 3430 Restructuring Transactions

Effective Date: Accounting periods beginning on or after April 1, 2018

Definition – A transfer of an integrated set of assets and / or liabilities, together with related program or operating responsibilities without consideration based primarily on the fair value of the individual assets and liabilities transferred.

Restructuring transactions include, but are not limited to:

- Amalgamations of entities or operations within a government reporting entity;
- The amalgamation of local governments;
- Annexation or boundary alteration between neighbouring local governments;
- Transfer of operations or programs from one entity to another; and
- Share service arrangements entered into by local government in a region.

Key Characteristics

- Their non-purchase nature;
- Transfer of an integrated set of assets and/or liabilities that are not random or unrelated; and
- Transfers of program or operating responsibilities related to the asset and liabilities transferred.

The key distinction between a restricting transaction and an acquisition is that a restructuring transaction's non-purchase nature is reflected by the absence of consideration that is primarily based on the fair value of an individual's assets and liabilities transferred.

Recognition and Measurement – The net increase in net assets or net liabilities resulting from recognition and recognition of individual assets and liabilities received from all transferors, and transferred to all receipts in a restricting transaction would be recognized as revenue or as an expense. In addition:

- Any costs incurred related to the restructuring would be expensed when incurred;
- The accounting policies and circumstances of the recipient at the restricting date would determine the initial classification of the individual asset and liabilities received in the restriction transaction;
- The net effect of the restructuring transaction is presented as a separate revenue or expense item in the statement of revenue;
- Financial position and results of operations prior to the restructuring date would not be restated; and
- A transferor and a receipt need to disclose sufficient information to enable financial statement users to assess the nature and financial effects of a restructuring transaction on their financial position and operations. Disclosure of information about the transferred assets, liabilities and related operations prior to restructuring date is encouraged but not required.

Impact to the Village: None for the current year.

PS 3450 Financial Instruments

Effective Date: Accounting periods beginning on or after April 1, 2019

Recognition - Recognition occurs when a government becomes a party to a financial instrument or non-financial derivative contract. A government should recognize a financial asset or a financial liability on its statement of financial position when, and only when, a government becomes a party to the contractual provisions of the instrument.

Measurement – Financial instruments should be measured at fair value, or amortized cost. A government may designate a contract to be a financial instrument carried at fair value if it contains one or more embedded derivatives unless

- the embedded derivative(s) do not significantly modify the cash flows that otherwise would be required by the contract, or
- separation of the embedded derivative(s) is prohibited

Impact to the Village: None for the current year

PS 2601 Foreign Currency Translation

Effective Date: Accounting periods beginning on or after April 1, 2019

Definition - A foreign currency transaction is a transaction that is denominated in or requires settlement in a foreign currency, including transactions arising when a government either:

- borrows or lends funds when the amounts payable or receivable are denominated in a foreign currency; or
- becomes a party to a contract involving foreign currencies.

Disclosure - A government should disclose the exchange gains and losses recognized in the statement of operations and the statement of remeasurement gains and losses.

Impact to the Village: None for the current year

PS 3260 Liability for Contaminated Sites - Amendment

Effective Date: Accounting periods beginning on or after April 1, 2021, with early adoption permitted.

Amendment – To clarify what would fall within the scope of that standard vs. the scope of the proposed new asset retirement obligation standard. Under the new amendment, any expected recoveries associated with the asset retirement obligation would not be netted against the liability. Currently PS 3260 allows recoveries to be netted.

Impact to the Village: None for the current period.

Exposure Drafts

ASSET RETIREMENT OBLIGATIONS

Effective Date: Accounting periods beginning on or after April 1, 2021, with early adoption permitted.

Recognition and Measurement – An asset retirement obligation is a legal obligation associated with the retirement of a tangible capital asset controlled by public sector entity. Asset retirement obligations associated with tangible capital assets include post-retirement operation, maintenance and monitoring costs. A liability for an asset retirement obligation would be recognized when:

- There is a legal obligation to incur retirement costs in relation to the tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that the future economic benefits will be given up; and
- A reasonable estimate of this amount can be made.

There will be a separate proposal to include landfill related asset retirement obligations. Section PS 3270, Solid Waste Landfill Closure and Post-closure Liability would be withdrawn and would result with the asset retirement obligations associated with landfills being recognized earlier than they are under the current guidance.

Impact to the Village: None in the current year.

REVENUE

Effective Date: Accounting periods beginning on or after April 1, 2021, with early adoption permitted.

The intended outcome of this new handbook section is to provide guidance on:

- exchange transactions (where goods and services are provided as consideration)
- unilateral (non-exchange) transactions.

Impact to the Village: None in the current year.

CAS 701 – Key Audit Matters

Effective Date: Effective for periods ending on or after December 15, 2018. This will be effective for the Village in the next fiscal year.

Purpose – To expand communication by the auditor to the users of the audit report. This expanded communication will include but not be limited to key audit matters being communicated explicitly in the audit report. This could include but not be limited to significant estimates, control deficiencies or other matters that may have otherwise been communicated in the Audit Findings report.

Please note that the most substantial change is the introduction of Key Audit Matters (KAM's) directly into the audit report.

EXAMPLE TEMPLATE:

INDEPENDENT AUDITOR'S REPORT

To Mayor and Council of the Village of Tahsis

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Village of Tahsis, which comprise the statement of financial position as at December 31, 2018, and the statements of operations and accumulated surplus, expenditures, change in net financial assets and statement of 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 financial statements present fairly, in all material respects, (or give a true and fair view of) the financial position of the Village as at December 31, 2018, and of its financial performance and its cash flows for the year then ended in accordance with Public Sector Accounting Standards (PSAS).

Basis of 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 Financial Statements section of our report. We are independent of the Village 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 of our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statement of the current period. These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Please note that below would be a description of each key audit matter as required by CAS 701.....

Other Information

Please note that this section would describe both the auditor's and managements responsibilities if the audit report and audited financial statements were used within any other documents (annual report, etc....).

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

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

In preparing the financial statements, management is responsible for assessing the Entity'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 intends for the Village to cease operations as a municipal body, or has no realistic alternative but to do so.

Those charged with governance are responsible for over-seeing the Village's financial reporting process.

Auditor's Responsibilities for the Audit of the 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 the users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement 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 Entity'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 Village'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 Village 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 Village to express an opinion on the 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

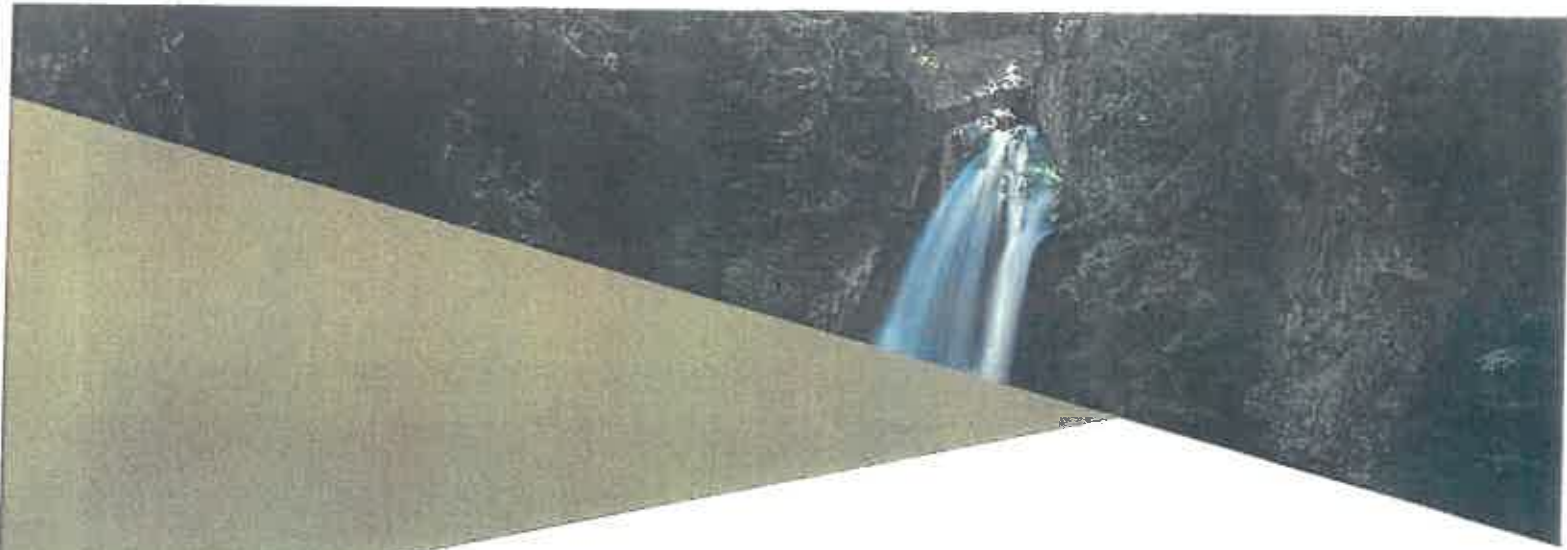
The form of this section of the auditor's report would vary depending on the nature of the auditor's other reporting responsibilities.

The engagement partner on the audit resulting in this independent auditor's report is *[name]*.

[Signature in the name of the audit firm, the personal name of the auditor, or both, as appropriate for the particular jurisdiction]

[Auditor Address]

[Date]



THANK YOU

Derek Lamb, CPA, CA

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Courtenay, BC
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CHAN NOWOSAD BOATES
CHARTERED PROFESSIONAL ACCOUNTANTS



H 4

Island Health Concept Proposal

Campbell River Home for Children and Families

Excellent health and care for everyone, everywhere, every time.

viha.ca



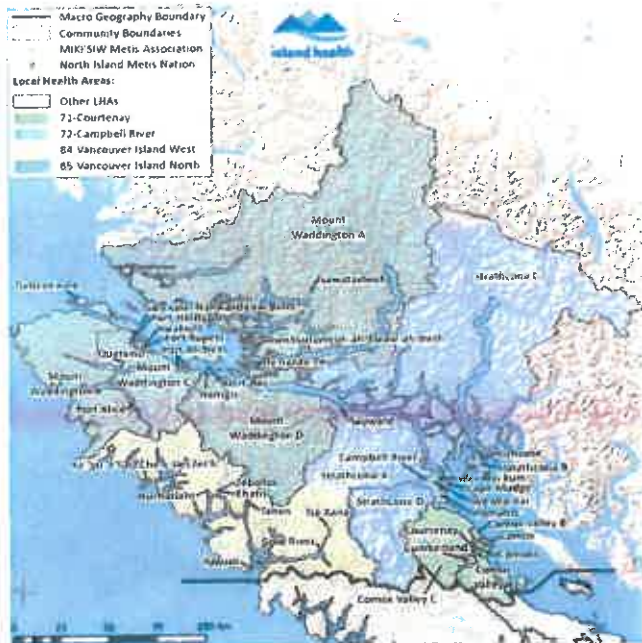
Background

- In the North Island, families are often faced with significant travel times to access hospital-based care
 - Travel time to Campbell River Hospital can be two hours or more

- Jeneece Place is a ten bedroom home at Victoria General Hospital providing home-like accommodation for out of town families

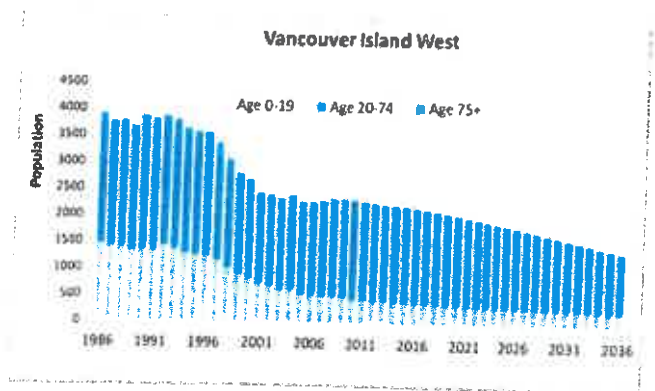
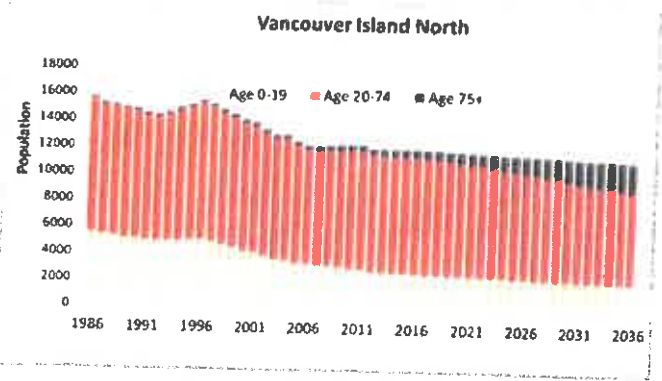
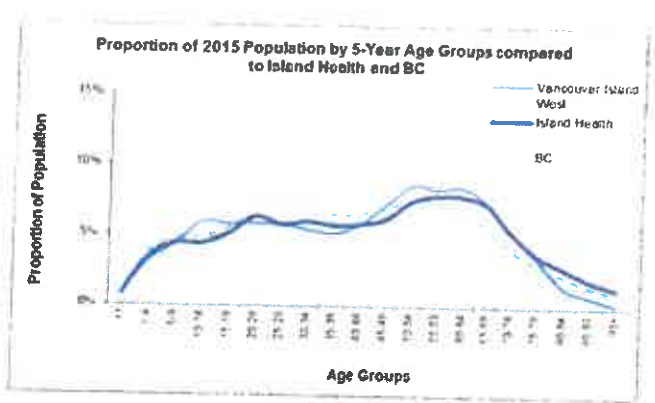
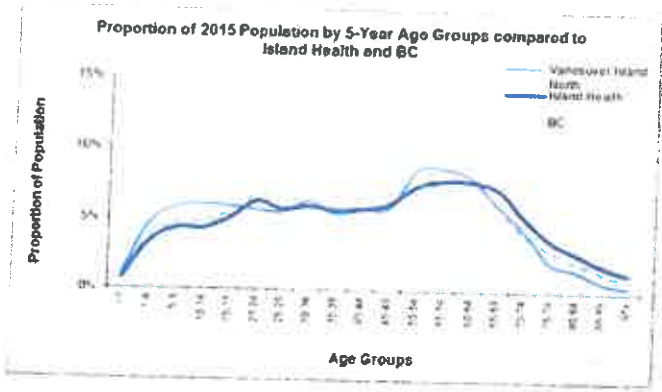
- Opportunity exists to create a similar home in Campbell River
 - Available land on the Campbell River Hospital site
 - Interest in concept from the Children’s Health Foundation of Vancouver Island
 - The creation of a Centre for Aboriginal Maternity at the new Campbell River Hospital

North Island Context



- Predominantly rural and remote communities
- Campbell River Home for Children and Families would primarily benefit families from:
 - Vancouver Island West (LHA 84)
 - Vancouver Island North (LHA 85)
 - Surrounding islands in Campbell River (LHA 72)

North Island Demographics



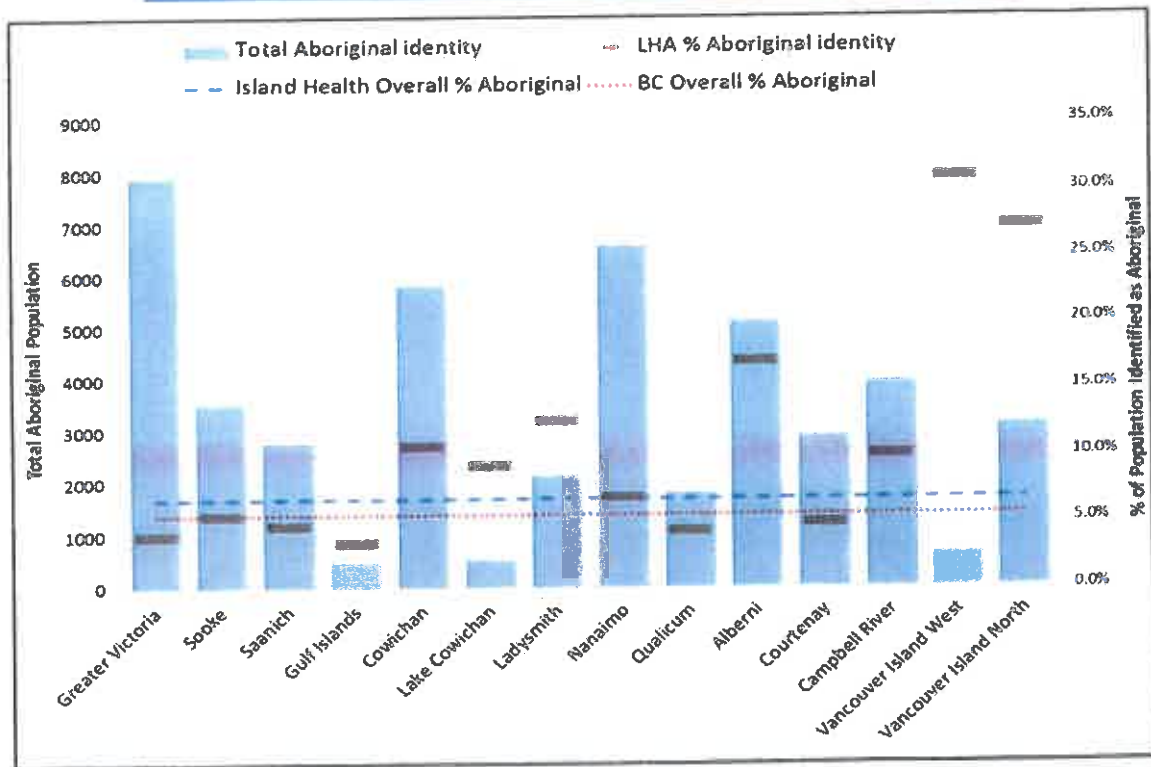
Economic Indicators

Indicator	Definition	VI West (LHA 84)	VI North (LHA 85)	BC	Island Health
Median Family Income ¹	Median family income from all sources in 2010	\$65,593	\$70,687	\$75,797	\$73,358
Low Income Persons ¹	Prevalence (%) of low income in 2010 based on after-tax low-income measure	25.1	15.2	16.4	15.2
Unemployment Rate ¹	Percent of population aged 25 and over that are unemployed	12.5	10.3	7.8	7.4
Children on Income Assistance ²	Percent of children less than 15 years of age receiving income assistance	--	6.1	3.1	3.8

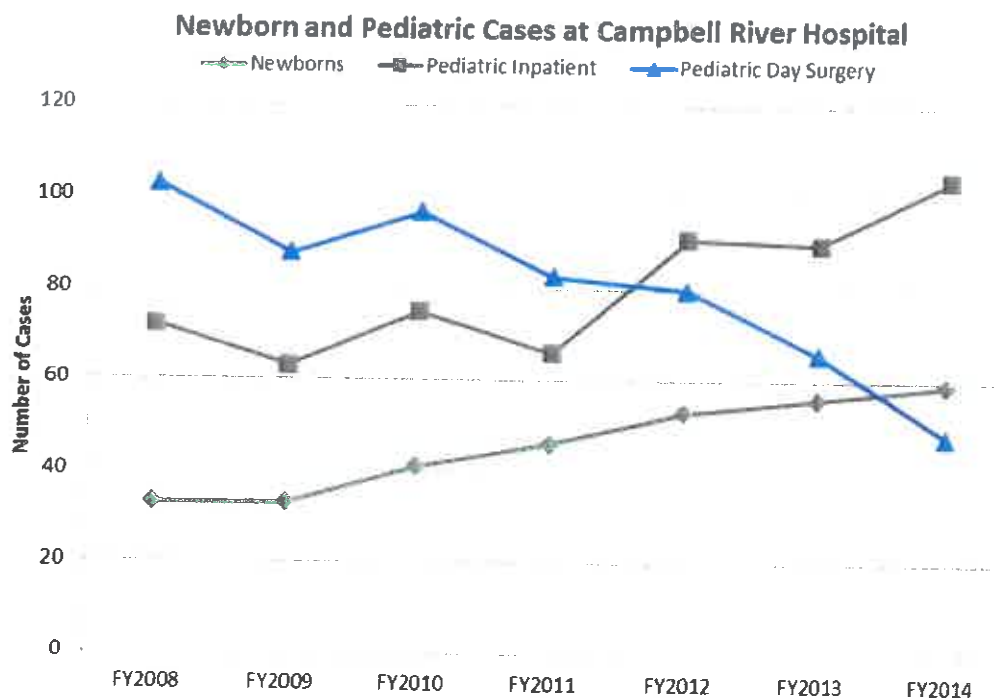
Perinatal Indicators

Indicator	Definition	VI West (LHA 84)	VI North (LHA 85)	BC	Island Health
Preterm Births ¹	Newborns with a gestational age <37 weeks per 1,000 live births	116.5	83.7	74.9	75.4
Live Birth ¹	Number of live births per 1,000 total births of the population	9.2	11.5	9.7	8.5
Teen Mothers ¹	Live births to mothers under 20 years of age per 1,000 live births	145.6	102.5	27.1	39.0

Aboriginal Population



Estimated Demand for a Campbell River Home for Children and Families



Estimated Demand: Maternity & Pediatric Care

Maternity Care

	Volume	Days	Beds
All Births at CRH in 2014/15	363	7644	20.9
Births at CRH in 2014/215: Patients who live 2+ hours away	59	1239	3.4

Pediatric Care

	Average Number of Cases per Year	Days	Beds
Pediatric Inpatient Care: Patients who live 2+ hours away	80	167	0.5
Pediatric Day Surgery: Patients who live 1+ hour away	80	80	0.2

Total Estimated Demand for a Campbell River Home for Children and Families

Potential Population Needing a Home for Children and Families	Estimated Number of Bed Rooms Required
Visiting Pregnant Women asked to stay in Campbell River for up to 21 days before due date	3.4 bed rooms
Families Staying with Children in Hospital	0.5 bed rooms
Families with Children Receiving Day Procedures, needing a place to stay overnight in Campbell River	0.2 bed rooms
Total	4.1 bed rooms (5 total bed rooms built)

Potential Demand for All Visiting Patients

Population	Case Type	Volume (per year)	Days (per year)	Beds
Adult	Inpatient	~408	2,702	7.4
	Outpatient	~900	900	2.5
	Total	1308	3602	9.9
Maternity	Visiting pregnant women asked to stay in Campbell River for up to 21 days before due date	59	1239	3.4
	Total	59	1239	3.4
Pediatrics ≤ 19 years of age	Inpatient	~80	167	0.5
	Outpatient	~80	80	0.2
	Total	160	247	0.7
GRAND TOTAL (Home for Children and families Co-Located with Medical Hostel)				14.0

Proposed Model: Home for Children and Families with Co-Located Medical Hostel

Home for Children and Families

- Five large family rooms with full bathrooms
- One kitchen
- Common areas
- Cultural spaces
- Day-use showers, computers and phones
- An outdoor patio and area
- Parking stalls and room for recreational vehicles or campers

Medical Hostel Service

- Five double bed rooms
- A shared lobby area
- Day-use facilities
- Storage and administration areas

Potential Capital and Operating Costs

	Costs Inflated to 2016			Costs Inflated to 2018		
	Expenditure	Gifts in Kind	Total Cost	Expenditure	Gifts in Kind	Total Cost
Building - Soft Costs	317,064	249,808	566,872	339,782	267,707	607,489
Building -- Hard Costs	2,362,500	536,980	2,899,481	2,531,777	575,456	3,107,233
Equipment / Furniture	181,626	112,875	294,502	186,542	115,930	302,473
Total	\$ 2,861,191	\$ 899,664	\$ 3,760,855	\$ 3,058,101	\$ 959,093	\$ 4,017,194

Conclusions and Next Steps

Potential demand for Campbell River Home for Children and Family co-located with medical hostel service

Next Steps

- Children's Health Foundation and other key stakeholders
- Detailed engagement plan
- Further research into proposed model
- High-level design of facility



OFFICE: LAND OF MAQUINNA CULTURAL SOCIETY
100 Ouwatin Road, Tsaxana, British Columbia
MAILING: PO BOX 638, Gold River, British Columbia V0P 1G0

L1

December 21, 2017

Mayor Jude Schooner
Village of Tahsis
977 South Maquinna Drive,
Tahsis BC V0P 1X0

Dear Mayor Schooner,

I am writing to ask for the support of the Village of Tahsis - based on its many, many years of close association with the Mowachaht/Muchalaht First Nation - for the restoration of the church at Yuquot.

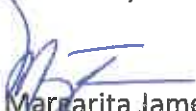
As you will see from the enclosed information sheet, the Land of Maquinna Cultural Society and the Mowachaht/Muchalaht First Nation have begun a program of work that, over the next few years, aims to upgrade and protect the heritage features of this very important building. The church is central to the future of Yuquot as the spiritual home of the Mowachaht/Muchalaht people and as one of British Columbia most important historic sites.

We have been working closely with heritage consultants Gord Macdonald and Ben Gourlay of Heritageworks in Victoria in developing plans to return the building to its original configuration, and have been most fortunate to secure the services of Kinsol Timber Framing Systems of Cobble Hill in undertaking the work. Both companies are not only based on Vancouver Island but are vastly experienced in the field of heritage conservation.

Funding from the province's BC/Canada150 Fund and Parks Canada's National Cost-Sharing Program for Heritage Places require matching funds, which to date have been provided by the MMFN - especially - and the society from its own limited resources. We are therefore seeking donations to maximize the available grants.

The LOMCS is a registered charity with the Canada Revenue Agency. All contributions to the 'Yuquot Church Restoration Project', therefore, will receive a formal receipt. I hope, therefore, that you and your Council can assist us with this important and worthwhile initiative.

Yours very sincerely


Margarita James
President

Mowachaht-Muchalaht First Nation and Land of Maquinna Cultural Society
RESTORATION OF THE HISTORIC CHURCH AT YUQUOT, 2018-2019

The ancient village of Yuquot is located at the southern edge of Nootka Island off the west coast of Vancouver Island. In recognition of this being a place of first contact between the indigenous peoples of the coast of British Columbia and the wider Euro-American world in the 1770s, “Nootka Sound” was designated in 1923 as one of Canada’s first National Historic Sites. The next year, a plaque was installed on a cairn near the village, overlooking the ocean.

Some eighty years later, however, in response to a position paper and request put forward by the Mowachaht-Muchalaht First Nation, the National Historic Sites and Monuments Board of Canada changed the designation to recognize “Yuquot”. A new plaque was created to recognize the village as, first and foremost, the centre of the social, political and economic world of the Mowachaht-Muchalaht people over thousands of years; and only secondarily as a key site of native first contact with visitors from beyond the Northwest Coast of America.

In the 1950s, a new Catholic church was built to serve the village, replacing a smaller, long-standing one lost in a fire. In a neo-Gothic style with arched windows along the length of the structure, buttresses and a bell tower capped off with a spire, it sits impressively on high ground between Friendly Cove and the open sea. Today, with the villagers having long-since moved, first to Ahaminaquus and then to Tsaxana on the mainland, this former church has been transformed into a cultural and interpretive centre for the members of the Band and for the numerous visitors to Yuquot every summer. It is a vital community and public space.

The wet and wild weather experienced at Yuquot has, over the years, presented a challenge to the Mowachaht-Muchalaht First Nation with respect to the church’s annual maintenance. In recent years, a new roof has helped to avert the worst ravages of water penetration – a significant issue with any wooden building exposed on the west coast of Canada. In 2016 funding from the MMFN and Parks Canada’s National Cost-Sharing Program for Heritage Places allowed the Land of Maquinna Cultural Society to undertake a Condition Assessment Report; it found that while the structure was basically sound there were a number of priority items that needed swift attention. Further federal and provincial funding for 2017-2018 has allowed the LOMCS and the MMFN to address some of these issues related to the steeple roof and flashing, gutters and window replacement and repair. By the end of March 2018, it is expected that new flooring required throughout the entire main floor, and interior walls and a new outside door required for the old Priest’s Quarters, used by site staff in the summer, will be installed.

The funding from Parks Canada this federal fiscal year requires matching funds and, so as to maximize the grant, donations are required; to date 83% of the available funding has been matched. The LOMCS, therefore, has launched a campaign to raise the necessary funds to put the project ‘over the top.’ Every dollar donated is worth \$2.00 towards the church’s restoration.

November, 2017.



Yuquot and Friendly Cove, Summer 2016 (Photo: Macdonald & Lawrence)



**Yuquot Church, Summer 2016
(Photo: Macdonald & Lawrence)**



Chief Maquinna House Posts & Sculptures
(Photo: Michael McGee, 2013)



Steeple Work, Fall 2017
(Photo: Robin Inglis)



Priest's Quarters: Gutters, reconfiguration of a door to a window (left) + new door facing front of the church (Photo: Robin Inglis, Fall, 2017)

**LAND OF MAQUINNA CULTURAL SOCIETY
YUQUOT CHURCH RESTORATION PROJECT**

Please accept this donation of \$ _____ in support of the Yuquot Church Restoration Project.

A cheque made out to the 'Land of Maquinna Cultural Society' is enclosed.

Name and Address to appear on the receipt for Income Tax purposes:

Full Legal Name _____

Address _____

Contact Name (if different from above) _____

Contact Telephone Number _____ e-mail _____

PLEASE RETURN TO:

Land of Maquinna Cultural Society, PO Box 638, Gold River, BC V0P 1G0

THANK YOU !!



Legion 

www.legionbcyukon.ca

**British Columbia / Yukon Command
The Royal Canadian Legion**

L2

“Military Service Recognition Book”

Dear Sir/Madam:

Thank you for your interest in the **BC/Yukon Command / The Royal Canadian Legion**, representing **British Columbia** and the **Yukon’s Veterans**. Please accept this written request for your support, as per our recent telephone conversation.

Our **BC/Yukon Command Legion** is very proud to be printing another **9,000 copies** of our Annual **“Military Service Recognition Book”**, scheduled for release by Remembrance Day 2018, to help identify and recognize many of the brave **Veterans** of British Columbia and the Yukon who served our Country so well during times of great conflict. This annual publication goes a long way to help the Legion in our job as the **“Keepers of Remembrance”**, so that none of us forget the selfless contributions made by our **Veterans**.

We would like to have your organization’s support for this Remembrance project by sponsoring an advertisement space in our **“Military Service Recognition Book.”** Proceeds raised from this important project will allow us to fund the printing of this unique publication and will also help our Command to improve our services to **Veterans** and the more than 150 communities that we serve throughout British Columbia and the Yukon. The Legion is recognized as one of Canada’s largest **“Community Service”** organizations, and we are an integral part of the communities we serve. This project ensures the Legion’s continued success in providing these very worthwhile services.

Please find enclosed a rate sheet for your review, along with a detailed list of some of the many community activities in our **149 Branches and 80 Ladies Auxiliaries** in the **BC/Yukon Command**. Whatever you are able to contribute to this worthwhile endeavor would be greatly appreciated. For further information please contact **BC/Yukon Command Office** toll free at **1-866-354-6277**.

Thank you for your consideration and/or support.

Sincerely,



**Penny Aujla
Events and Marketing Coordinator**



Legion

www.legionbcyukon.ca

British Columbia / Yukon Command The Royal Canadian Legion

“Military Service Recognition Book”

Advertising Prices

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1/10 Page (Business Card) 3.375" X 1.735"	\$261.90	+ \$13.10	= \$275.00

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