



## AGENDA

**Regular Meeting of the Tahsis Village Council  
to be held on May 2, 2023 in the Council Chambers  
Municipal Hall, 977 South Maquinna Drive and by electronic means**

**Remote access:**           **To attend this meeting remotely via Microsoft Teams/ phone**  
**Join the Village of Tahsis Microsoft Teams Meeting**  
[Click here to join the meeting](#)  
**Or call in (audio only)**  
**Toronto, Canada**  
**+1 437-703-5480**  
**Phone Conference ID: 693 613 527#**

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**A. Call to Order**                   **Mayor Davis will call the meeting to order.**

**Land**                               **Mayor Davis will acknowledge and respect that we are meeting upon**  
**Acknowledgement**           **Mowachaht/Muchalaht territory.**

**B. Introduction of  
Late Items**

**C. Approval of the  
Agenda**

**D. Petitions and  
Delegations**                   None.

**E. Public Input # 1**

- F. Adoption of the  
Minutes**
- 1 Minutes of the Regular Council Meeting held on April 18, 2023.**
  - 2 Minutes of the Committee of the Whole Meeting held on April 24, 2023.**

<b>G. Rise and Report</b>	None.
<b>H. Business Arising</b>	None.
<b>J. Council Reports</b>	<ol style="list-style-type: none"> <li>1 Mayor Davis</li> <li>2 Councillor Joseph</li> <li>3 Councillor Fowler</li> <li>4 Councillor Northcott</li> <li>5 Councillor Elliott</li> </ol>
<b>K. Bylaws</b>	<ol style="list-style-type: none"> <li>1 2023-2027 Financial Plan Bylaw No. 656, 2023 Adoption</li> <li>2 2023 Tax Rate Bylaw No. 657, 2023 Adoption</li> </ol>
<b>L. Correspondence</b>	<ol style="list-style-type: none"> <li>1 BC Recreation and Parks Association Re: Designation of the month of June as Recreation and Parks Month - In support of PaRx- A Prescription for Nature.</li> <li>2 Email from Councillor Fowler Re: Salmon Enhancement Program (SEP) Community Workshop.</li> <li>3 April 25, 2023 email to Mayor and Council from Cathy Peters, BC anti human trafficking educator, speaker, advocate Re: An Anti-Human Trafficking Initiative" Be Amazing".</li> </ol>
<b>M. New Business</b>	<ol style="list-style-type: none"> <li>1 Director of Finance Re: Presentation the Draft 2022 Village of Tahsis Financial Statements and The Audit Findings Report for the year ending 2022.</li> </ol>
<b>N. Public Input #2</b>	
<b>O. Adjournment</b>	



## Minutes

<b><u>Meeting</u></b>	<b>Regular Council Meeting</b>
<b><u>Date</u></b>	<b>April 18, 2023</b>
<b><u>Time</u></b>	<b>7:00 PM</b>
<b><u>Place</u></b>	<b>Municipal Hall - Council Chambers and by electronic means</b>

<b><u>Present</u></b>	Mayor Martin Davis Councillor Meggan Joseph  Councillor Sarah Fowler  Councillor Cheryl Northcott Councillor Douglas Elliott	(by video- left 7:30 p.m.)
<b><u>Staff</u></b>	Mark Tatchell, Chief Administrative Officer Adia Mavrikos, CPA, CA, Director of Finance John Manson, P. Eng., Municipal Engineer Janet St-Denis, Corporate Services Manager Wanda Waksdale, Admin Assistant Amanda Knibbs, IT Coordinator	(by video) (by video) (by video) (by video) (by video) (by video)
<b><u>Public</u></b>	20 Members of the public.	(9 by video)

### **A. Call to Order**

Mayor Davis called the meeting to order at 7:00 p.m.

### **Land Acknowledgement**

Mayor Davis acknowledged and respected that Council is meeting upon Mowachaht/Muchalaht territory.

### **B. Introduction of Late Items**

Under Bylaws as "K2" Tax Rate Bylaw No. 657, 2023.

### **C. Approval of the Agenda**

**Northcott/Joseph: VOT 0170/2023**

**THAT** the Agenda for the April 18, 2023 Regular meeting of Council be adopted as amended.

**CARRIED**

### **D. Petitions and Delegations**

None.

### **E. Public Input # 1**

A member of the public commented on Mayor Davis' recent mail out.  
 A member of the public commented on the Village's legal expenses.  
 There was a question regarding the increase in general government budget for Council to which Mayor Davis responded in his Report to Council.

#### **F. Adoption of the Minutes**

##### **1 Minutes of the Regular Council Meeting held on April 4, 2023.**

A member of Council commented on the content of the public input section in the minutes.

**Northcott/Joseph: VOT 0171/2023**

**THAT** the Regular Council Meeting minutes of April 4, 2023 be adopted as presented

**CARRIED**

**1 "no vote"  
registered to  
Councillor Elliott**

##### **2 Minutes of the Committee of the Whole Meeting held on April 11, 2023.**

**Northcott/Joseph: VOT 0172/2023**

**THAT** the Committee of the Whole Meeting minutes of April 11, 2023 be adopted as presented.

**CARRIED**

#### **G. Rise and Report**

None.

#### **H. Business Arising**

None.

#### **J. Council Reports**

**Mayor Davis** - report not received by Council

**Councillor Joseph** - report not received by Council

**Councillor Fowler** -absent

**Councillor Northcott**- report not received by Council

**Councillor Elliott**- report not received by Council

#### **Public Exclusion**

**Northcott/Joseph: VOT 0173/2023**

**THAT** the meeting be closed to the public in accordance with section 90 (1) (a) of the Community Charter- personal information about an identifiable individual who holds or is being considered for a position as an officer, employee or agent of the municipality.

**CARRIED**

#### **Recess**

**Northcott/Joseph: VOT 0174/2023****THAT** the Regular Council Meeting recess to go into the Closed Meeting.**CARRIED****Reconvene****Northcott/Joseph: VOT 0175/2023****THAT** the Regular Council Meeting reconvene at 8:00 p.m.**CARRIED****Public Exclusion****Northcott/Joseph: VOT 0176/2023**

**THAT** this meeting is closed to the public in accordance with section 90 (1) (e) 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; 90 (1) (k) negotiations and related discussions respecting the proposed provision of a municipal service that are at their preliminary stages and that, in the view of the council, could reasonably be expected to harm the interests of the municipality if they were held in public; and 90 (2) (b) the consideration of information received and held in confidence relating to negotiations between the municipality and a provincial government or the federal government or both, or between a provincial government or the federal government or both and a third party.

**CARRIED****Recess****Northcott/Joseph: VOT 0177/2023****THAT** the Regular Council Meeting recess to go into the Closed Meeting.**CARRIED****Reconvene****Northcott/Joseph: VOT 0187/2023****THAT** the Regular Council Meeting reconvene at 9:25 p.m.**Councillor Reports****Northcott/Joseph: VOT 0188/2023****THAT** the Council Reports be received.**FAILED****Bylaws****1 2023-2027 Financial Plan Bylaw No.656, 2023****First, Second and Third Reading****Joseph/Northcott: VOT 0189/2023****THAT** the 2023-2027 Financial Plan Bylaw No. 656,2023 be received for consideration.**CARRIED****Joseph/Northcott: VOT 0190/2023****THAT** the 2023-2027 Financial Plan Bylaw No. 656,2023 receive a first reading this 18th Day of April, 2023.**CARRIED**

**1 "no vote"**  
**registered to**  
**Councillor Elliott**

**Joseph/Northcott: VOT 0191/2023**

**THAT** the 2023-2027 Financial Plan Bylaw No. 656,2023 receive a second reading this 18th day of April, 2023.

**CARRIED**  
1 "no vote"

**Joseph/Northcott: VOT 0192/2023**

**THAT** the 2023-2027 Financial Plan Bylaw No. 656,2023 receive a third reading this 18th day of April, 2023.

**CARRIED**  
1 "no vote"  
registered to  
Councillor Elliott

**2 Tax Rate Bylaw No.657, 2023**  
**First, Second and Third Reading**

**Northcott/Joseph: VOT 0193/2023**

**THAT** the Tax Rate Bylaw No.657, 2023 be received for consideration.

**CARRIED**

**Northcott/Joseph: VOT 0194/2023**

**THAT** the Tax Rate Bylaw No.657, 2023 receive a first reading this 18th Day of April, 2023.

**CARRIED**  
1 "no vote"  
registered to  
Councillor Elliott

**Northcott/Joseph: VOT 0195/2023**

**THAT** Tax Rate Bylaw No.657, 2023 receive a second reading this 18th day of April, 2023.

**CARRIED**  
1 "no vote"  
registered to  
Councillor Elliott

**Northcott/Joseph: VOT 0196/2023**

**THAT** the Tax Rate Bylaw No.657, 2023 receive a third reading this 18th day of April, 2023.

**CARRIED**  
1 "no vote"  
registered to  
Councillor Elliott

**L. Correspondence****1 Letter From Mervyn Brown RE: Village Bylaws****2 Letter From Shawna Gagne RE: First Nation's pole unveiling ceremony****3 Letter From Ubedam Theatre RE: Theatre Equipment****Joseph/Northcott: VOT 0197/2023**

**THAT** these correspondence items be received.

**CARRIED**

**Elliott/ VOT 0198/2023**

**THAT** all correspondence items be pulled for discussion.

**FAILED**

A discussion followed.

**Northcott/Joseph: VOT 0199/2023**

**THAT** correspondence items 2 & 3 be pulled for discussion.

**CARRIED****2 Letter From Shawna Gagne RE: First Nation's pole unveiling ceremony**

There was a discussion around the invitation to and promotion of this event.

**3 Letter From Ubedam Theatre RE: Theatre Equipment**

There was a discussion regarding how best utilize this gift of equipment from the Ubedam Theatre Group.

**Elliott/Joseph: VOT 0200/2023**

**THAT** this equipment be assigned to the Rec Centre where it will be available to the Community as a whole.

**CARRIED****M. New Business**

None.

**Public Input #2**

A member of the public spoke to a potential use for the gift of equipment from the Ubedam Theatre Group.

Congratulations was given to Mayor and Council for the successful firehall grant application.

There was a discussion around the eligible uses for the \$650k Growing Communities Grant.

A member of the public inquired about the mill rates and the tax implications for homeowners to which Council responded.

There was a question from a resident regarding the Canada Post's policy on access to mailboxes for fliers.

**Adjournment****Davis/Northcott: VOT 0201/2023**

**THAT** the meeting be adjourned at 10:04 p.m.

**CARRIED****Certified Correct this**

**the 2nd Day of May, 2023**

**Chief Administrative Officer**



## Minutes

Village of Tahsis

<b>Meeting</b>	<b>Committee of the Whole</b>
<b>Date</b>	<b>April 24, 2023</b>
<b>Time</b>	<b>1:00 p.m.</b>
<b>Place</b>	<b>Municipal Hall - Council Chambers and by electronic means</b>

<b>Present</b>	Mayor Martin Davis Councillor Sarah Fowler Councillor Cheryl Northcott	by video
<b>Absent</b>	Councillor Meggan Joseph Councillor Douglas Elliott	
<b>Staff</b>	Mark Tatchell, Chief Administrative Officer Janet StDenis, Corporate Services Manager	by video
<b>Guests</b>	David Leitch, CAO, Strathcona Regional District  Vivian Schau, Senior Manager, CSWM Sarah Willie, Manager of Solid Waste Planning and Policy Development, CSWM	
<b>Public</b>	None.	

### Call to Order

Mayor Davis called the meeting to order at 1:00 p.m.

### Land Acknowledgement

Mayor Davis acknowledged and respected that Council is meeting upon Mowachaht/ Muchalaht territory

### Introduction of Late Items

None

### Approval of the Agenda

**Fowler: COW 025/2023**

**THAT** the Agenda for the April 24, 2023 Committee of the Whole meeting be adopted as presented.

**CARRIED**



<p><b>H. Business Arising</b></p>	<p><b>1</b></p>	<p><b>Presentation by SRD Staff Re: Update on the Connected Coast Project</b></p> <p><b>Fowler: COW 026/2023</b>  <b>THAT</b> this presentation be received.</p> <p>David Leitch, CAO, Strathcona Regional District presented the background information along with the current status on the Connected Coast Project. This presentation included information on the joint venture partnership between CityWest and SRD, additional partners, funding, key accomplishments and a explanation of the fundamental differences between the back bone of the project and the last mile.</p> <p>The Connected Coast Project "Build Status" map was presented.  SRD Staff responded to questions from Council.</p>	<p><b>CARRIED</b></p>
<p><b>M. New Business</b></p>	<p><b>1</b></p>	<p><b>Presentation by Comox Strathcona Waste Management - Re: 2022 Solid Waste Management Plan and related topics.</b></p> <p><b>Fowler: COW 027/2023</b></p> <p>Sarah Willie, Mgr of Solid Waste Planning and Policy Development, CSWM presented the Solid Waste Management Plan Renewal process to the Village of Tahsis Council. Topics included; the scope of the plan, where CSWM is currently at in the 4 Step Planning Process, planning timelines, topics specific to Tahsis, a high level financial overview and the results from the 2022 Solid Waste Survey.</p> <p>CSWM Staff responded to questions from Council.</p>	<p><b>CARRIED</b></p>
<p><b>Adjournment</b></p>		<p><b>Fowler: COW 028/2023</b>  <b>THAT</b> the meeting adjourn at 3.06 p.m.</p> <p>Certified correct this  2nd day of May 2023</p>	<p><b>CARRIED</b></p>
		<hr/> <p><b>Corporate Officer</b></p>	

**BYLAW NO. 656, 2023**

## CORPORATE OFFICER

Village of Tahsis						
Bylaw No 656, 2023						
2023-2027 Financial Plan						
						SCHEDULE "A"
<b>Operational Revenues</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	
<b>Taxation</b>						
Property taxes	\$ 854,641	\$ 897,373	\$ 942,242	\$ 989,354	\$ 1,038,822	
Grants in lieu of taxes	80,000	84,000	88,200	92,610	97,241	
<b>Fees</b>						
User fees and charges	166,689	170,023	173,423	176,892	180,430	
Water	210,000	214,200	218,484	222,854	227,311	
Sewer	197,000	200,940	204,959	209,058	213,239	
Environmental health	163,250	166,515	169,845	173,242	176,707	
<b>Other sources</b>						
Grants/other governments	1,248,840	595,550	615,092	601,027	577,922	
Own Reserves	-	-	-	-	-	
Investment income	31,750	32,385	33,033	33,693	34,367	
	\$ 2,952,170	\$ 2,360,986	\$ 2,445,278	\$ 2,498,730	\$ 2,546,038	
<b>Operational Expenditures</b>						
General government	\$ 1,045,624	\$ 1,065,900	\$ 1,087,668	\$ 1,109,421	\$ 1,131,609	
Protective services	163,808	167,084	170,425	173,834	177,311	
Environmental health	115,764	118,079	120,440	122,849	125,306	
Public works services	313,834	320,110	326,513	333,043	339,704	
Recreation, cultural & dev. services	268,969	274,348	279,835	285,432	291,141	
Water services	168,739	172,113	175,556	179,067	182,648	
Sewer services	152,457	155,507	158,617	161,789	165,025	
Transfers to other funds	719,000	69,000	69,000	69,000	69,000	
Amortization of tangible capital assets	410,866	419,083	427,465	436,014	444,735	
	\$ 3,359,060	\$ 2,761,224	\$ 2,815,519	\$ 2,870,449	\$ 2,926,478	
<b>Net operating surplus / (deficit)</b>	<b>\$ (406,889)</b>	<b>\$ (400,238)</b>	<b>\$ (370,241)</b>	<b>\$ (371,719)</b>	<b>\$ (380,440)</b>	
<b>Adjust for Non-Cash Item</b>						
Amortization of tangible capital assets	410,866	419,083	427,465	436,014	444,735	
<b>Debt, Capital and Reserve/Surplus Transfers</b>						
Capital expenditures	\$ (1,912,876)	\$ (5,237,647)	\$ (6,653,063)	\$ (2,521,783)	\$ (234,295)	
Proceeds from debt	-	471,120	959,489	176,764	-	
Capital grants	1,770,376	3,375,682	5,384,850	2,225,725	150,000	
Reserves for Capital projects	142,500	1,372,000	251,500	55,000	20,000	
Net transfer from Reserves	(3,977)					
<b>Financial Plan Surplus / (Deficit)</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ (0)</b>	

**Village of Tahsis**  
**2023-2027 Financial Plan – Bylaw No. 656, 2023**  
**Financial Plan Statement**  
**Schedule “B”**

In accordance with Section 165 (3.1) of the *Community Charter*, the Village of Tahsis is required to include in its 5-year Financial Plan (2023-2027):

- A) The objectives and policies of the municipality for the 5-year planning period in relation to each of the funding sources and the proportion of total revenue from each funding source; and
- B) The distribution of property value taxes among the property classes that may be subject to taxes; and
- C) The Use of permissive tax exemptions.

**A. Proportion of Total Revenues by Source**

Objective

The Village will continue to review the proportion of revenue that is received from each source and seeks to balance the sources by seeking out new user fees, available grants and maximizing investment returns.

Policies

The Village continues to review user-fees and charges to ensure that they adequately reflect the full cost of recovery within each utility. Where possible, the Village endeavours to supplement revenues from user fees and charges, rather than taxation, to lessen the burden on a limited tax base. Additionally, alternate revenue sources are continually examined to reduce the reliance on property taxes as the major source of funding.

**Table 1: Funding Sources, 2023**

<u>Revenue Source</u>	<u>Value</u>	<u>% of Revenue</u>
Property Taxation	\$934,641	31.7%
User Fees & Charges	736,939	25.0%
Grants	1,248,840	42.3%
Investment Income	31,750	1.1%
Total	<u>\$2,952,170</u>	<u>100.0%</u>

## **B. Distribution of Property Taxes Across Property Classes**

### Objective

To ensure an equitable distribution of tax burden across all property classes.

### Policies

Over the term of the plan, municipal property taxes are distributed across six property tax classes as per Table 2 below. The Village regularly reviews the class distribution and makes adjustments when necessary, with the goal to attracting and sustaining economic development.

**Table 2: Distribution of Village of Tahsis Property Taxes, 2023**

Class 1 - Residential	59,331,200	92.4%
Class 2 - Utilities	920,400	1.4%
Class 5 - Light Industrial	545,500	0.8%
Class 6 - Business/Other	3,004,800	4.7%
Class 7 - Managed Forest Land	208,400	0.3%
Class 8 - Recreation/Non Profit	209,900	0.3%
Total	\$64,220,200	100.0%

## **C. Permissive Tax Exemptions**

### Objective

Council may utilize its authority under the *Community Charter* to provide permissive exemptions to property owners who contribute to the community's social and environmental well-being, for example, greenhouse gas reduction, affordable housing, and Village revitalization.

### Policies

Permissive exemptions are granted to not-for-profit organizations that form a valuable part of and provide services to the community. In 2018 the Village, through Bylaw No. 609, granted a tax exemption, through to 2028, to the property located at 744 Nootka Road, the Bishop of Victoria, for 50% of the land value with estimated tax to be \$1,134 in 2022.



## **VILLAGE OF TAHSIS**

### **BYLAW NO. 657, 2023**

#### **A BYLAW FOR THE LEVYING OF RATES FOR GENERAL MUNICIPAL, REGIONAL LIBRARY, REGIONAL DISTRICT, WASTE MANAGEMENT, REGIONAL HOSPITAL DISTRICT PURPOSES FOR THE YEAR 2023.**

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WHEREAS pursuant to section 197 of the Community Charter, Council must, by bylaw, impose property value taxes for the year by establishing the tax rates for the municipal revenue proposed to be raised from property value taxes and the amounts to be collected by means of rates established by the Village's taxing obligations in relation to another local government or other public body;

NOW THEREFORE the Council of the Village of Tahsis in open meeting assembled enacts as follows:

#### **1. Definitions**

1.1. Collector means the municipal officer assigned responsibility as Collector of taxes for the municipality and includes all persons appointed or designated by the Collector to act on their behalf.

#### **2. Tax Rates for General Municipal Purposes**

The rates and taxes named under this Bylaw are hereby imposed, levied, raised and collected for the year 2023 for the purposes stated and shall be payable in Canadian funds to the Collector at the Village of Tahsis, BC.

2.1 For all lawful General Municipal purposes of the Village of Tahsis on the assessed value of land and improvements taxable for General purposes, rates appearing in column 'A' of Schedule "A" attached hereto and forming a part of this Bylaw;

2.2 For Regional Library purposes of the Village of Tahsis on the assessed value of land and improvements taxable for General purposes, rates appearing in column 'B' of Schedule "A" attached hereto and forming a part of this Bylaw.

2.3 For Strathcona Regional District purposes of the Village of Tahsis on the assessed value of land and improvements taxable for Hospital purposes, rates appearing in column 'C' of Schedule "A" attached hereto and forming a part of this Bylaw;

2.4 For Comox Valley Regional District Services: Solid Waste Management purposes of the Village of Tahsis on the assessed value of land and improvements taxable for Hospital purposes, rates appearing in column 'D' of Schedule "A" attached hereto and forming a part of this Bylaw;

2.5 For Comox-Strathcona Regional Hospital District purposes of the Village of Tahsis on the assessed value of land and improvements taxable for Hospital purposes, rates appearing in column 'E' of Schedule "A" attached hereto and forming a part of this Bylaw;

### 3. Penalties

3.1 The Collector of the Village of Tahsis shall add to the unpaid taxes of the current year, for each parcel of land and its improvements of the property tax roll, 10% of the amount of the current year taxes which remain unpaid after July 4, 2023 and the said unpaid taxes together with the amount added as aforesaid shall be taxes of the current year due on such land and its improvements.

3.2 Tax rates and percentage additions caused as a result of a supplementary roll prepared under the Assessment Act shall be executed in accordance with section 241 of the *Community Charter*.

3.3 The tax rates and taxes imposed under this Bylaw shall be payable at the offices of the said Collector at the Village of Tahsis Municipal Hall, 977 South Maquinna Drive, P.O. Box 219, Tahsis, BC, V0P 1X0, no later than 4:00 pm on July 4, 2023.

3.4 Any and all amounts payable under this Bylaw shall be payable at the offices of the said Collector at the Village of Tahsis Municipal Hall, 977 South Maquinna Drive, P.O. Box 219, Tahsis, BC, V0P 1X0.

### 4 Citation:

This Bylaw may be cited for all purposes as the "Tax Rates Bylaw No. 657, 2023".

READ a first time this	18th day of April, 2023
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READ a second time this	18th day of April, 2023
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READ a third time this	18 <sup>th</sup> day of April, 2023
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Adopted this	2nd day of May, 2023
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MAYOR

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CORPORATE OFFICER

I hereby certify that the foregoing is a true and correct copy of the original Bylaw No. 657, 2023 duly passed by the Council of the Village of Tahsis on this 2nd day of May, 2023.

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CORPORATE OFFICER



Property Class		A	B	C	D	E
		General Municipal	Regional Library	Strathcona Regional District	Comox Valley Regional District - Solid Waste Mgmt	Comox Strathcona Regional Hospital District
1	Residential	7.7099	0.1264	0.1627	0.1030	0.2607
2	Utilities	30.0686	0.4931	0.5696	0.3605	0.9123
3	Supportive Housing	7.7099	0.1264	0.1627	0.1030	0.2607
4	Major Industrial	26.2137	0.4299	0.5533	0.3502	0.8863
5	Light Industrial	316.1062	5.1843	0.5533	0.3502	0.8863
6	Business/Other	32.7671	0.5374	0.3987	0.2523	0.6386
7	Managed Forest Land	346.9458	5.6901	0.4882	0.3090	0.7820
8	Recreation/Non Profit	46.2594	0.7587	0.1627	0.1030	0.2607
9	Farm	7.7099	0.1264	0.1627	0.1030	0.2607

# PROCLAMATION

## *June 2023 is Recreation & Parks Month - In support of PaRx - A Prescription for Nature*

**Whereas**, in British Columbia we are fortunate to have a variety of recreation and parks systems providing countless recreational opportunities for residents and visitors from around the world; and

**Whereas**, recreation and access to parks and nature enhance quality of life, active living and lifelong learning, helps people live happier and longer, develops skills and positive self-image in children and youth, develops creativity and builds healthy bodies and positive lifestyles; and

**Whereas**, recreation participation builds family unity and social capital, strengthens volunteer and community development, enhances social interaction, creates community pride and vitality, and promotes sensitivity and understanding to cultural diversity; and

**Whereas**, recreation, therapeutic recreation and leisure education are essential to the rehabilitation of individuals who have become ill or disabled, or disadvantaged, or who have demonstrated antisocial behaviour; and

**Whereas**, the benefits provided by recreation and parks programs and services reduce healthcare and social service costs, boost the economy, provide economic renewal and sustainability, enhance property values, attract new businesses, increase tourism and curb employee absenteeism; and

**Whereas**, our parks, open space and trails ensure ecological sustainability, provide space to enjoy and connect with nature, help maintain clean air and water, preserve plant and animal wildlife, and inspire environmental stewardship; and,

**Whereas**, all levels of government, the voluntary sector and private enterprise throughout the Province participate in the planning, development and operation of recreation and parks programs, services and facilities.

**Whereas**, The Canadian Medical Association has enshrined nature prescriptions in its official policies and the BC Parks Foundation has developed a national Park Prescriptions program, PaRx, in recognition of the health benefits of time in parks and nature.

**Now, Therefore be it Resolved**, that the BC Recreation and Parks Association (BCRPA) does hereby proclaim that June, which witnesses the greening of British Columbia and serves as a significant gateway to family activities, has been designated as *June is Recreation & Parks Month – In support of PaRx – A Prescription for Nature*, which recognizes and celebrates the health benefits derived year round from quality public and private recreation and parks resources at the local, regional and provincial levels.

**Therefore**, The Village of Tahsis (name of municipality/ community/organization), in recognition of the benefits and values that recreation, parks and leisure services provide, does hereby designate the month of June as *June is Recreation & Parks Month – In support of PaRx - A Prescription for Nature*.

Signed this \_\_\_\_\_ day of \_\_\_\_\_ 2023 by:

\_\_\_\_\_ (print name and title)

\_\_\_\_\_ (signature)



**From:**  
**To:**  
**Subject:** :SEP Community Workshop 2023  
**Date:** April 19, 2023 10:23:38 AM

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## SEP Community Workshop 2023

Good morning

A quick reminder if you haven't already registered for SEP Community Workshop 2023 go to [SEPCommunityWorkshop.ca](https://SEPCommunityWorkshop.ca) to check out sessions / bus / field trips etc then log in to register for these.

For those of you who have registered there are updates. Go to your dashboard to sign up for field trips, bring a display or gadget / gizmo, NEW since the theme is Honouring Our Past .... Building Our Future we thought it might be fun if you brought along a photo to share of your first time out with SEP (or a early times) we will display these in the Civic Centre,

Take a moment to check out the entries on SEPFlix and send in your URL of videos you would like to see included here Reminder as well to send in a photo, organization and date of passing of any of your member who as yet are not included in the SEP Memorial Wall and video. (In honour of SEP Volunteers and Streamkeepers who have served their communities and are no longer with us.) Send these to [Pat@norlynn.ca](mailto:Pat@norlynn.ca) with SEPFlix OR Memorial wall in the subject line

Take care, the planning team



# SEP Community Workshop



There are only **7** seats left on the transport bus from Victoria to Port Hardy (with stops along Vancouver Island). It is filling fast. View the [pick up schedule here](#).

If you were registered for Workshop 2021, you can log in for Workshop 2023 above using the same email and password. If you don't remember your password, you can reset it using the "Lost or forgotten password" button.

If you are a first time attendee, you can sign up for a password using the "Sign up" button above. Please note, we can only accommodate one person per email address.

If you need assistance, please email [workshop\\_admin@pskf.ca](mailto:workshop_admin@pskf.ca)

Save the Date! May 19 to May 22, 2023 in Port Hardy, BC

Civic Centre - 7450 Columbia St, Port Hardy BC

Celebrating the Salmonid Enhancement Program for 46 Years

**From:**  
**To:**  
**Subject:** FW: Cathy Peters update- Child Sex Trafficking in BC and How to Stop It  
**Date:** April 25, 2023 4:47:35 PM

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**From:** [ca.peters@telus.net](mailto:ca.peters@telus.net) <[cathy@telus.net](mailto:cathy@telus.net)>  
**Sent:** Tuesday, April 25, 2023 7:39 AM  
**To:** Reception Account <[Reception@villageoftahsis.com](mailto:Reception@villageoftahsis.com)>  
**Subject:** Cathy Peters update- Child Sex Trafficking in BC and How to Stop It

Dear Mayor Martin Davis, Tahsis Village Council and staff,

My name is Cathy Peters.

I have been raising awareness about Human Sex Trafficking, Sexual Exploitation and **Child Sex Trafficking and How to stop it**.

I have presented to BC politicians, police and the public for the past 10 years.

**BC has the most notorious cases in Canada:**

Amanda Todd (victim), Reza Moazami (sex trafficker) and Robert Pickton (sex buyer and serial killer).

British Columbia is a magnet for criminals, organized crime and International crime syndicates.

The current Federal Law, "**The Protection of Communities and Exploited Persons Act**" is not enforced in BC, so sex buyers and sex traffickers act with impunity.

BC urban centers have become sex tourism destinations.

Indigenous women and girls are first casualties.

Attached is my updated brochure and biography.

My website is upgraded. Please view.

[beamazingcampaign.org](http://beamazingcampaign.org)

The **Canadian Sexual Exploitation Summit** is May 3-5. It is virtual and free.

Global experts will be participating.

<https://sexualexploitationsummit.ca>

I will be presenting on "Child Sex Trafficking in Canada and How To Stop It".

Please attend.

I will be at **UBCM in September with a booth** for the "Be Amazing Campaign- To Stop Sexual Exploitation".

Please alert the Provincial Government, Premier, Attorney General and Solicitor General that this issue is a priority in British Columbia.

All emergency services staff need training in this area (police, fire, ambulance, etc).

A Provincial public awareness program is needed.

**ASK: Please share this information with your staff, stakeholders, law**

**enforcement, educators, health providers, emergency service and frontline service providers.**

**Please contact me for follow up information. Please confirm you have received this email.**

Sincerely, Cathy Peters

BC anti human trafficking educator, speaker, advocate

[beamazingcampaign.org](http://beamazingcampaign.org)

1101-2785 Library Lane, North Vancouver, BC V7J 0C3

cell: 604-828-2689

Queen's Platinum Jubilee Medal Recipient for my anti human trafficking advocacy work

Human sex trafficking and sexual exploitation for the purpose of prostitution is the fastest growing crime in the world. It is a lucrative crime targeting our youth, children, and the vulnerable.



You can help stop sexual exploitation starting in your community:

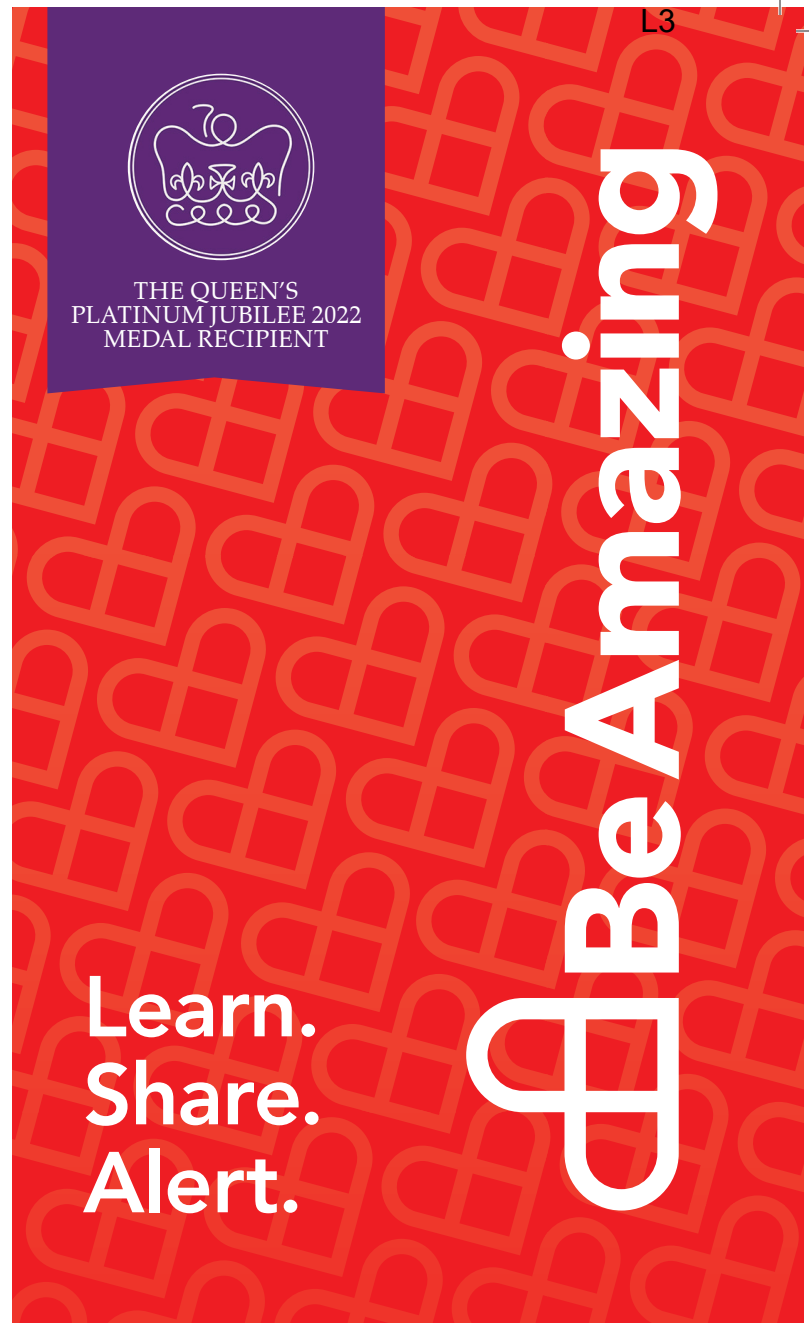
**Learn** about the issue.

**Share** it with others.

**Alert** your politicians that sexual exploitation must stop.

An Anti-Human Trafficking Initiative  
**BeAmazingCampaign.org**

.....  
Canadian National Human Trafficking Hotline  
**1-833-900-1010**



**Learn.  
Share.  
Alert.**



An Anti-Human  
Trafficking Initiative

PRESENTED BY

**Cathy Peters**

**BeAmazingCampaign.org**

# A modern equal society does not buy and sell women and children.

Cathy Peters raises awareness about the issue of human sex trafficking, sexual exploitation and child sexual trafficking which is for the purpose of prostitution. She speaks and presents to politicians, police and the public.

Today's slavery has low costs and huge profits; a trafficker can make hundreds of thousands of dollars *per victim* per year.

The average age of entry into prostitution is 12–14 years of age in Canada, although traffickers are targeting children as young as 8. There has been a dramatic increase in child exploitation along with the production and consumption of child pornography. Unregulated technology has increased the demand for commercially paid sex.

The biggest problem in Canada is that the public is unaware of the issue. Women, youth, children, the marginalized and vulnerable will become potential targets and victims unless we do something to stop it.

**Learn. Share. Alert.**  
[BeAmazingCampaign.org](https://BeAmazingCampaign.org)



Cathy Peters is a former inner city high school teacher and, since 2014, has made over 600 presentations to more than 20,000 people.

She has received 14 Challenge Coins from Victoria, Kitmat, North Vancouver, Coquitlam, Richmond, Surrey, and Chilliwack RCMP detachments, RCMP HQ Counter Exploitation Unit, New Westminster Police Department after presenting at the Justice Institute, Federal Corrections, Delta, Abbotsford, and the Vancouver Police Department.

Cathy's work was introduced in the BC Legislature and she was asked to three Federal Justice Committees on human trafficking. She has been a speaker to three MMIWG gatherings, numerous Indigenous groups, and had a booth at the July 2022 Assembly of First Nations Convention where she met hundreds of Indigenous leaders.

Cathy was nominated for an Order of BC Award and for the Carol Matusicky Distinguished Service to Families award. In 2022 she presented at the Global Summit *Connecting to Protect: Addressing the Harms of Porn on Youth from a Public Health Perspective* (University of Calgary) and presented at the first RCMP Human Trafficking webinar for law enforcement across Canada. Cathy received a Queen's Platinum Jubilee Medal for her anti-human trafficking advocacy work.



**VILLAGE OF TAHSIS**  
**Financial Statements**  
**December 31, 2022**

DRAFT

# VILLAGE OF TAHSIS

## Index to the Financial Statements

December 31, 2022

<b>MANAGEMENT REPORT</b>	1
<b>INDEPENDENT AUDITORS' REPORT</b>	2-3
<b>FINANCIAL STATEMENTS</b>	
Statement of Financial Position	4
Statement of Operations	5
Statement of Change in Net Financial Assets	6
Statement of Cash Flows	7
<b>NOTES TO THE FINANCIAL STATEMENTS</b>	8-15
<b>SCHEDULES</b>	
Schedule 1 - Government Grants and Transfers to the Village and Ratepayers	16
Schedule 2 - Combined Statement of Operations by Segment (2022)	17
Schedule 3 - Combined Statement of Operations by Segment (2021)	18
Schedule 4 - Reserve Fund Transactions	19
Schedule 5 - COVID-19 Safe Restart Grant	20

## MANAGEMENT REPORT

**December 31, 2022**

The Mayor and Council of the Village of Tahsis has delegated the responsibility for the integrity and objectivity of the financial information contained in the financial statements to the management of the Village of Tahsis. The financial statements which, in part, are based on informed judgments and estimates, have been prepared by management in accordance with Canadian public sector accounting standards, which have been applied on a basis consistent with that of the preceding year.

To assist in carrying out their responsibility, management maintains an accounting system and internal controls to provide reasonable assurance that transactions are properly authorized and recorded in compliance with legislative and regulatory requirements and that financial records are reliable for preparation of the financial statements. These systems are monitored and evaluated by management.

Village of Tahsis's independent auditors, Chan Nowosad Boates Inc., Chartered Professional Accountants, are engaged to express an opinion as to whether these financial statements present fairly the Village of Tahsis's financial position and operating results in accordance with Canadian public sector accounting standards. Their opinion is based on procedures they consider sufficient to support such an opinion.

The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and in accordance with Canadian public sector accounting standards. These statements present, in all significant respects the financial position of the Village of Tahsis as at December 31, 2022.

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Mark Tatchell  
Chief Administrative Officer

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Adia Mavrikos, CPA, CA  
Director of Finance

May 2, 2023

## **INDEPENDENT AUDITOR'S REPORT**

To the Mayor and Council of the Village of Tahsis,

### **Opinion**

We have audited the financial statements of the Village of Tahsis (the "Village"), which comprise the statement of financial position as at December 31, 2022, and the statements of operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2022, and the results of its operations and cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards (PSAS).

### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 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 for our opinion.

### **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 statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing 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 users taken on the basis of these financial statements.

**Auditor's Responsibilities for the Audit of the Financial Statements (continued)**

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village'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.
- 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.

Chartered Professional Accountants  
Campbell River, BC

May 2, 2023

# VILLAGE OF TAHSIS

## Statement of Financial Position

December 31, 2022

2022

2021

### FINANCIAL ASSETS

Cash	\$ 375,528	\$ 713,894
Portfolio Investments (Note 2)	1,976,570	1,984,506
Accounts Receivable (Note 3)	409,882	73,791
Taxes and User Fees Receivable	131,054	143,874
	<u>2,893,034</u>	<u>2,916,065</u>

### LIABILITIES

Accounts Payable and Accrued Liabilities	185,782	344,538
Demand Loan (Note 4)	-	160,000
Deferred Grants and Unearned Revenue (Note 5)	790,269	686,634
Contaminated Site Remediation (Note 6)	56,700	56,700
	<u>1,032,751</u>	<u>1,247,872</u>

### NET FINANCIAL ASSETS

1,860,283      1,668,193

### NON-FINANCIAL ASSETS

Tangible Capital Assets (Note 7)	9,641,661	9,353,118
Prepaid Expenses	63,179	61,968
	<u>9,704,840</u>	<u>9,415,086</u>

### ACCUMULATED SURPLUS (Note 11)

\$ 11,565,123      \$ 11,083,279

Approved by:

\_\_\_\_\_  
Director of Finance

\_\_\_\_\_  
Mayor

# VILLAGE OF TAHSIS

## Statement of Operations

Year Ended December 31, 2022

	2022		
	Budget	Actual	2021
	(Note 13)		
Revenues (Schedules 2 and 3)			
Taxation	\$ 823,034	\$ 816,885	\$ 793,894
Utility Connection Fees and User Rates	390,500	411,529	377,203
Government Grants (Schedule 1)	654,460	1,318,024	1,003,951
Fee and Services Charges	281,030	182,042	168,953
Other Revenues	<u>37,500</u>	<u>111,328</u>	<u>137,191</u>
	<u>2,186,524</u>	<u>2,839,808</u>	<u>2,481,192</u>
Expenditures (Schedules 2 and 3)			
General Departmental Expenditures	2,243,611	2,011,762	1,989,872
Water System Operations	214,204	200,843	252,180
Sewer System Operations	<u>186,005</u>	<u>145,359</u>	<u>203,774</u>
	<u>2,643,820</u>	<u>2,357,964</u>	<u>2,445,826</u>
Annual Surplus (Deficit)	\$ <u>(457,296)</u>	481,844	35,366
Accumulated Surplus - Beginning of Year		<u>11,083,279</u>	<u>11,047,913</u>
Accumulated Surplus - End of Year		<u>\$11,565,123</u>	<u>\$11,083,279</u>

## VILLAGE OF TAHSIS

### Statement of Change in Net Financial Assets

Year Ended December 31, 2022

	<b>2022</b>		<b>2021</b>
	<b>Budget</b>	<b>Actual</b>	
	(Note 13)		
<b>Annual Surplus (Deficit)</b>	\$ (457,296)	\$ 481,844	\$ 35,366
Acquisition of Tangible Capital Assets	-	(699,409)	(999,509)
Amortization of Tangible Capital Assets	415,384	410,866	415,384
Use of Prepaid Expenses	-	(1,211)	1,440
Disposition or Impairment of Tangible Capital Assets	-	-	11,162
	\$ (41,912)	192,090	(536,157)
<b>Net Financial Assets - Beginning of Year</b>		<u>1,668,193</u>	<u>2,204,350</u>
<b>Net Financial Assets - End of Year</b>		<u>\$ 1,860,283</u>	<u>\$ 1,668,193</u>



# VILLAGE OF TAHSIS

## Statement of Cash Flows

Year Ended December 31, 2022

2022

2021

### Cash Flows From Operating Activities:

Annual Surplus	\$ 481,844	\$ 35,366
Non-Cash Transactions		
Gain on Disposal of Tangible Capital Assets	(7,551)	(2,588)
Amortization of Tangible Capital Assets	<u>410,866</u>	<u>415,384</u>
	885,159	448,162
Changes in Non-Cash Operating Balances		
Accounts and Taxes Receivable	(323,271)	163,047
Accounts Payable and Accrued Liabilities	(158,756)	76,179
Demand Loan	(160,000)	160,000
Deferred Grants and Unearned Revenue	103,635	135,695
Prepaid Expenses	<u>(1,211)</u>	<u>1,440</u>
	<u>345,556</u>	<u>984,523</u>

### Cash Flows From Capital Activities:

Proceeds on Disposal of Tangible Capital Assets	7,551	13,750
Purchase of Tangible Capital Assets	<u>(699,409)</u>	<u>(999,509)</u>
	<u>(691,858)</u>	<u>(985,759)</u>

### Cash Flows From Investing Activities:

Redemption of Portfolio Investments	<u>7,936</u>	<u>4,057</u>
-------------------------------------	--------------	--------------

### Increase (Decrease) in Cash and Cash Equivalents

(338,366) 2,821

### Cash and Cash Equivalents - Beginning of Year

713,894 711,073

### Cash and Cash Equivalents - End of Year

\$ 375,528 \$ 713,894

# VILLAGE OF TAHSIS

## Notes to the Financial Statements

December 31, 2022

The Village of Tahsis (the "Village") is a municipality in the province of British Columbia and operates under the provisions of the Community Charter. Its principal activities are the provision of local government services to the residents of the Village. These services include fire protection, public works, planning, parks and recreation, water distribution and sewer collection and other general government services.

### 1. Significant Accounting Policies:

#### a) Basis of Presentation

The Village prepares its financial statements in accordance with Canadian public sector accounting standards using guidelines developed by the Public Sector Accounting Board ("PSAB") for the Chartered Professional Accountants of Canada.

#### b) Portfolio Investments

Portfolio investments are comprised entirely of Municipal Finance Authority of British Columbia (the "MFA") pooled investments including money market, intermediate and short-term bond funds. Portfolio investments are recorded at fair value.

#### c) Tangible Capital Assets

Tangible capital assets are recorded at cost less accumulated amortization and are classified according to their functional use. Cost includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Amortization is recorded on a straight-line basis over the estimated useful life of the tangible capital asset commencing once the asset is in use. Donated tangible capital assets are recorded at fair value at the time of the donation.

Estimated useful lives of tangible capital assets are as follows:

Buildings	20 to 40 years
Machinery and Equipment	5 to 20 years
Roads and Bridges	30 to 50 years
Drainage	30 to 50 years
Water Infrastructure	30 to 50 years
Sewer Infrastructure	30 to 50 years

#### d) Collection of Taxes on Behalf of Other Taxation Authorities

The Village collects taxation on behalf of other entities. Such levies, other revenues, expenses, assets and liabilities with respect to the operations of these other entities are not reflected in these financial statements.

#### e) Revenue Recognition and Deferred Grants

Taxes are recorded at estimated amounts when they meet the addition of an asset, have been authorized and the taxable event occurs. Taxes receivable are recognized net of allowance for anticipated uncollectible amounts.

Through the British Columbia Assessment's appeal process, taxes may be adjusted by way of supplementary roll adjustments. The affects of these adjustments on taxes are recognized at the time they are awarded.

# VILLAGE OF TAHSIS

## Notes to the Financial Statements

December 31, 2022

### 1. Significant Accounting Policies (continued):

#### e) Revenue Recognition and Deferred Grants (continued)

Charges for sewer and water usage are recorded as user fees. Connection fee revenues are recognized when the connection has been established.

Government transfers, which include legislative grants, are recognized in the financial statements when received if the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Sale of services and other revenue is recognized on an accrual basis as earned.

#### f) Financial Instruments

Financial instruments consist of cash and portfolio investments, accounts receivable, taxes and user fees receivable, accounts payable and accrued liabilities. Unless otherwise noted, it is management's opinion that the Village is not exposed to significant interest rate, currency or credit risk arising from these financial instruments.

#### g) Use of Estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenue and expenses during the reporting period.

Significant areas requiring the use of management estimates include the collectability of accounts receivable, valuation of investments, estimates of contingent liabilities, the provision for amortization and the estimation of potential environmental liabilities. Actual results could differ from management's best estimates as additional information becomes available in the future.

#### h) Contaminated Sites

Governments are required to accrue a liability for the costs to remediate a contaminated site. Liabilities are recognized when an environmental standard exists, contamination exceeds the standards, the government has responsibility for the remediation, future economic benefits will be given up and a reasonable estimate can be made.

Management has assessed its potential liabilities for contaminated sites including sites that are no longer in productive use and sites for which the Village accepts responsibility. At this point in time the Village has identified one contaminated site that is described further in Note 6.

### 2. Portfolio Investments:

	<u>2022</u>	<u>2021</u>
Short-Term Bond Funds	\$ 597,210	\$ 617,891
Intermediate Bond Funds	646,984	648,129
Money Market Funds	<u>732,376</u>	<u>718,486</u>
	<u>\$ 1,976,570</u>	<u>\$ 1,984,506</u>

## VILLAGE OF TAHSIS

### Notes to the Financial Statements

December 31, 2022

#### 3. Accounts Receivable:

	<u>2022</u>	<u>2021</u>
GST Receivable	\$ 19,471	\$ 26,766
Accounts Receivable	398,473	55,087
Allowance for Doubtful Accounts	<u>(8,062)</u>	<u>(8,062)</u>
	<u>\$ 409,882</u>	<u>\$ 73,791</u>

#### 4. Demand Loan:

The demand loan was a non-revolving loan held with the MFA and bore interest at an annual variable rate equal to 0.97% at December 31, 2021. The demand loan was repaid in full on February 25, 2022 and at December 31, 2022 there are no active loan bylaws registered with MFA.

#### 5. Deferred Grants and Unearned Revenue:

	<u>2022</u>	<u>2021</u>
Deferred Rental Revenue	\$ 3,192	\$ 3,906
Other Grants	<u>787,077</u>	<u>682,728</u>
	<u>\$ 790,269</u>	<u>\$ 686,634</u>

#### 6. Contaminated Site Remediation:

A parcel of land that was previously used as a seaplane base has been under the ownership of the Village since 2009. In 1995, it was noted there were contaminate concentrations in the soil at the sea plane base and the site was registered as a contaminated site. An environmental assessment carried out by the Federal Government in November 2018 on an adjacent property determined that there were still minimal levels of petroleum hydrocarbons and polychromatic hydrocarbons, but they were at such a level that the site would no longer be considered to be contaminated. The site, however, remains on the registered contaminated site listing.

To remove the site from the registered contaminated site listing to allow for building on the property or alternatively the future sale of the property, it is estimated by management that the total cost to obtain the report that would allow for deregistration as a contaminated site is \$56,700. The Village has recognized the liability for this amount which was recorded as an expenditure during the year ended December 31, 2017.

# VILLAGE OF TAHSIS

## Notes to the Financial Statements

December 31, 2022

### 7. Tangible Capital Assets:

	Cost				Accumulated Amortization				Net Book Value	
	Opening	Additions	Disposals	Closing	Opening	Amort	Disposals	Closing	2022	2021
Land	\$ 1,216,122	\$ 105,000	\$ -	\$ 1,321,122	\$ -	\$ -	\$ -	\$ -	\$ 1,321,122	\$ 1,216,122
Buildings	4,084,660	-	11,123	4,073,537	3,320,137	110,450	11,123	3,419,464	654,073	764,523
Machinery and Equipment	2,285,035	-	-	2,285,035	1,741,507	80,032	-	1,821,539	463,496	543,528
Roads and Bridges	7,335,997	-	-	7,335,997	4,189,906	105,014	-	4,294,920	3,041,077	3,146,091
Drainage	1,074,991	-	-	1,074,991	268,126	16,273	-	284,399	790,592	806,865
Other	251,810	39,476	-	291,286	184,945	3,932	-	188,877	102,409	66,865
Water Infrastructure	3,223,000	-	-	3,223,000	1,313,603	53,961	-	1,367,564	1,855,436	1,909,397
Sewer Infrastructure	3,698,444	-	-	3,698,444	2,798,717	41,204	-	2,839,921	858,523	899,727
Work in Progress	-	554,933	-	554,933	-	-	-	-	554,933	-
	<u>\$ 23,170,059</u>	<u>\$ 699,409</u>	<u>\$ 11,123</u>	<u>\$ 23,858,345</u>	<u>\$ 13,816,941</u>	<u>\$ 410,866</u>	<u>\$ 11,123</u>	<u>\$ 14,216,684</u>	<u>\$ 9,641,661</u>	<u>\$ 9,353,118</u>

### 8. Collections for Other Governments:

The Village is required to collect taxes on behalf of citizens and transfer these amounts to the governments and/or its agencies noted below. These sums are not included in the schedules to these financial statements or in the reported revenues and expenses of the Village.

	Actual 2022	Actual 2021
General Municipal Purposes	\$ 816,485	\$ 793,730
Collections for Other Governments		
Strathcona Regional District	12,700	13,561
Province of British Columbia - School Tax	231,704	223,735
Comox Strathcona Regional Hospital District	21,829	22,604
Municipal Finance Authority	15	12
British Columbia Assessment Authority	3,459	2,819
Vancouver Island Regional Library	14,602	12,917
Province of BC - Police Tax	20,140	15,768
Comox Valley Regional District		
Waste Management	8,619	8,914
	<u>\$ 1,129,553</u>	<u>\$ 1,094,060</u>

## VILLAGE OF TAHSIS

### Notes to the Financial Statements

December 31, 2022

#### 8. Collections for Other Governments (continued):

	Actual <u>2022</u>	Actual <u>2021</u>
Sub-total from Previous Page	\$ 1,129,553	\$ 1,094,060
Transfers		
Strathcona Regional District	12,702	13,995
Province of British Columbia - School Tax	231,704	223,735
Comox Strathcona Regional Hospital Districts	21,830	22,603
Municipal Finance Authority	-	-
British Columbia Assessment Authority	3,073	2,860
Vancouver Island Regional Library	14,600	12,497
Province of BC - Police Tax	20,140	15,768
Comox Valley Regional District		
Waste Management	8,619	8,708
	<u>312,668</u>	<u>300,166</u>
Available for General Municipal Purposes	\$ 816,885	\$ 793,894

#### 9. Contingent Liabilities:

- (a) The Village is responsible as a member of the Strathcona Regional District and a member of the Comox Strathcona Waste Management Function for its share of any operating deficits or long-term debt related to functions in which it participates. Management of the Village has assessed the risks of any contingent liabilities as unlikely at this time therefore no provision has been recorded in the financial statements.
- (b) The Village is partially self-insured through the Municipal Insurance Association of British Columbia. Should the Association pay out claims in excess of premiums received, it is possible that the Village along with the other participants, would be required to contribute towards the deficit.
- (c) The Village is involved in ongoing legal proceedings related to a claim made against it for damages related to a sewer blockage. The total amount that is sought in the claim is \$35,156. No amounts have been accrued in the financial statements for this potential future liability as at December 31, 2022 it is not determinable if any amount will be found to be owing a result of the claim.

#### 10. Pension Plan:

The Village and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly-trusted pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the Plan, including investment of the assets and administration of the benefits.

The Plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2022, the Plan had about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from local government.

## VILLAGE OF TAHSIS

### Notes to the Financial Statements

December 31, 2022

#### 10. Pension Plan (continued):

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the Plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the Plan. This rate is then adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The Village paid \$49,198 (2021 - \$52,754) for employer contributions while employees contributed \$45,499 (2021 - \$46,225) to the Plan in fiscal 2022.

The next valuation will be as at December 31, 2024, with results available later in 2025.

Employers participating in the Plan record their pension expense as the amount of the employer contributions made during the fiscal year (defined contributions pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the Plan.

#### 11. Accumulated Surplus:

The Village segregates its accumulated surplus in the following categories:

	<u>2022</u>	<u>2021</u>
Unrestricted Funds	\$ 983,819	\$ 846,465
Reserve Funds (a)	876,464	821,728
Investment in Non-Financial Assets (b)	<u>9,704,840</u>	<u>9,415,086</u>
	<u>\$ 11,565,123</u>	<u>\$ 11,083,279</u>

(a) Reserve funds represent funds set aside by bylaw or council resolution for specific purposes.

(b) The investment in non-financial assets represents amounts already spent and invested in infrastructure and other non-financial assets.

Details of reserve funds are shown below:

	<u>2022</u>	<u>2021</u>
Capital Works, Machinery and Equipment Reserve (c)	\$ 393,568	\$ 326,713
Fire Hall Reserve (d)	280,331	301,012
Recreation Centre Capital Works, Machinery and Equipment Reserve (e)	168,597	162,993
Economic Development Reserve (f)	<u>33,968</u>	<u>31,010</u>
	<u>\$ 876,464</u>	<u>\$ 821,728</u>

## VILLAGE OF TAHSIS

### Notes to the Financial Statements

December 31, 2022

#### 11. Accumulated Surplus (continued):

(c) Capital Works, Machinery and Equipment Reserve

The Capital Works, Machinery and Equipment Reserve was established by Bylaw 364 to provide for new capital works, extensions or renewals of existing works and to provide for machinery and equipment necessary for capital projects for the maintenance of municipal property or for the protection of persons and property. Money from the sale of land, current revenue or General Operating Fund surpluses may be transferred into the Reserve Fund.

(d) Fire Hall Reserve

The Hall Reserve fund was established by Bylaw 400 to provide for the cost of a new fire hall including land, buildings, machinery and equipment. Money from current revenue, General Operating Fund surpluses or as otherwise provided in the Local Government Act may be transferred into the Reserve Fund.

(e) Recreation Centre Capital Works, Machinery and Equipment Reserve

The Recreation Centre Capital Works, Machinery and Equipment Reserve Fund was established by Bylaw 418 to provide for the cost of the recreation centre. Money from current revenue, General Operating fund surpluses, or as otherwise provided in the Local Government Act may be transferred into the Reserve Fund.

(f) Economic Development Reserve

The Economic Development Fund was not established through bylaw. The Community Charter stipulates that reserve funds may be established for certain types of activities, which is how this fund was established. Money from current revenue, General Operating fund surpluses, or as otherwise provided in the Local Government Act may be transferred into the Reserve Fund.

#### 12. Fiscal Plan:

The Fiscal Plan amounts represent the Financial Plan Bylaw No. 649 adopted by Council on May 3, 2022.

The budget anticipated use of surpluses accumulated in previous years to balance against current expenditures in excess of current year revenues. In addition, the budget anticipated capital expenditures rather than amortization expense. The following schedule reconciles the approved bylaw to the amounts presented in the financial statements.

	<u>2022</u>
Financial Plan (Budget) Bylaw Surplus Approved for the Year	\$ -
Less:	
Budgeted Transfers to Offset Amortization	(415,384)
Budgeted Transfers from Accumulated Surplus	(41,912)
Annual Deficit Presented in Financial Statements	<u>\$ (457,296)</u>



# VILLAGE OF TAHSIS

## Notes to the Financial Statements

December 31, 2022

### 13. Segmented Information:

The Village is a diversified municipal government institution that provides a wide range of services to its citizens such as recreation, fire, sewer, water, and solid waste. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and activities they encompass are noted below and detailed further in Schedules 2 and 3 of these financial statements.

#### **General Government**

This segment relates to the revenues and expenses of the operations of the Village itself that cannot otherwise be directly attributed to a specific segment.

#### **Protective Services**

This segment is comprised of fire protection services. The fire department is responsible to provide fire suppression service, fire prevention programs, training and education. The members of the fire department consist of volunteers.

#### **Transportation Services**

Public works and transportation services is responsible for the maintenance of roads and outdoor lighting.

#### **Environmental Treatment Services**

Environmental Treatment Services consists of providing waste disposal to citizens.

#### **Economic Development Services**

This segment develops outside awareness of the economic area.

#### **Recreation and Cultural Services**

This segment provides services meant to improve health and development of the Village's citizens. Recreational programs and cultural programs are provided at the aquatic centre and community centre.

#### **Water Utility**

This segment provides distribution of water to citizens.

#### **Sewer Utility**

This segment provides sanitary sewer collection by providing and maintaining pipes, manholes, and culverts and sewer treatment.

# VILLAGE OF TAHSIS

## Schedule 1 - Government Grants and Transfers to the Village and Ratepayers

Year Ended December 31, 2022

	2022		2021
	Budget	Actual	
<b>Federal Government</b>			
Grants in Lieu of Taxes	\$ 47,100	\$ 82,086	\$ 52,865
Other	58,000	5,725	40,000
	<u>105,100</u>	<u>87,811</u>	<u>92,865</u>
<b>Province of BC and Federal/Provincial Programs</b>			
General Fund			
Small Communities Protection	351,692	451,000	359,000
Planning	53,500	23,858	13,620
Other	75,080	56,140	38,516
	<u>480,272</u>	<u>530,998</u>	<u>411,136</u>
General Capital			
Infrastructure	69,088	699,215	499,950
	<u>549,360</u>	<u>1,230,213</u>	<u>911,086</u>
	<u>\$ 654,460</u>	<u>\$ 1,318,024</u>	<u>\$ 1,003,951</u>

# VILLAGE OF TAHSIS

## Schedule 2 - Combined Statement of Operations by Segment

Year Ended December 31, 2022

	General Government	Protective Services	Transportation Services	Environmental Treatment Services	Economic Development Services	Recreation and Cultural Services	Water Utility	Sewer Utility	2022 Actual	2022 Budget (Note 13)
<b>Revenues</b>										
Taxation	\$ 816,885	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 816,885	\$ 823,034
Utility Connection Fees and User Rates	-	-	-	-	-	-	213,981	197,548	411,529	390,500
Government Grants and Transfers	1,264,419	-	-	-	53,605	-	-	-	1,318,024	654,460
Fees and Service Charges	-	-	3,799	157,562	-	20,681	-	-	182,042	281,030
Other Revenues	<u>110,518</u>	<u>810</u>	<u>-</u>	<u>157,562</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>111,328</u>	<u>37,500</u>
	<u>2,191,822</u>	<u>810</u>	<u>3,799</u>	<u>157,562</u>	<u>53,605</u>	<u>20,681</u>	<u>213,981</u>	<u>197,548</u>	<u>2,839,808</u>	<u>2,186,524</u>
<b>Expenses</b>										
Operating										
Goods and Services	381,558	84,351	136,316	843	57,966	120,803	92,013	85,504	959,354	1,225,640
Labour	452,794	57,939	158,867	33,184	-	211,440	54,869	18,651	987,744	1,002,796
Amortization	<u>57,098</u>	<u>47,740</u>	<u>120,434</u>	<u>2,395</u>	<u>88,034</u>	<u>-</u>	<u>53,961</u>	<u>41,204</u>	<u>410,866</u>	<u>415,384</u>
	<u>891,450</u>	<u>190,030</u>	<u>415,617</u>	<u>36,422</u>	<u>146,000</u>	<u>332,243</u>	<u>200,843</u>	<u>145,359</u>	<u>2,357,964</u>	<u>2,643,820</u>
Excess (Deficiency) of Revenues over Expenses	\$ <u>1,300,372</u>	\$ <u>(189,220)</u>	\$ <u>(411,818)</u>	\$ <u>121,140</u>	\$ <u>(92,395)</u>	\$ <u>(311,562)</u>	\$ <u>13,138</u>	\$ <u>52,189</u>	\$ <u>481,844</u>	\$ <u>(457,296)</u>

# VILLAGE OF TAHSIS

## Schedule 3 - Combined Statement of Operations by Segment

Year Ended December 31, 2021

	General Government	Protective Services	Transportation Services	Environmental Treatment Services	Economic Development Services	Recreation and Cultural Services	Water Utility	Sewer Utility	2021 Actual	2021 Budget
<b>Revenues</b>										
Taxation	\$ 793,894	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 793,894	\$ 792,815
Utility Connection Fees and User Rates	-	-	-	-	-	-	180,725	196,478	377,203	355,350
Government Grants and Transfers	967,935	-	-	-	36,016	-	-	-	1,003,951	689,653
Fees and Service Charges	-	-	4,504	150,780	-	13,669	-	-	168,953	284,940
Other Revenues	135,471	1,720	-	-	-	-	-	-	137,191	73,500
	<u>1,897,300</u>	<u>1,720</u>	<u>4,504</u>	<u>150,780</u>	<u>36,016</u>	<u>13,669</u>	<u>180,725</u>	<u>196,478</u>	<u>2,481,192</u>	<u>2,196,258</u>
<b>Expenses</b>										
Operating										
Goods and Services	337,698	91,229	138,900	1,046	36,164	102,091	128,537	146,625	982,290	1,234,150
Labour	514,653	66,214	133,423	24,092	-	224,143	69,682	15,945	1,048,152	1,009,759
Amortization	55,037	49,899	123,785	2,395	-	89,105	53,961	41,204	415,384	409,566
	<u>907,388</u>	<u>207,342</u>	<u>396,106</u>	<u>27,533</u>	<u>36,164</u>	<u>415,339</u>	<u>252,180</u>	<u>203,774</u>	<u>2,445,826</u>	<u>2,653,475</u>
Excess (Deficiency) of Revenues over Expenses from Operations	<u>\$ 989,912</u>	<u>\$ (205,622)</u>	<u>\$ (391,602)</u>	<u>\$ 123,247</u>	<u>\$ (148)</u>	<u>\$ (401,670)</u>	<u>\$ (71,455)</u>	<u>\$ (7,296)</u>	<u>\$ 35,366</u>	<u>\$ (457,217)</u>

## VILLAGE OF TAHSIS

### Schedule 4 - Reserve Fund Transactions

Year Ended December 31, 2022

	Capital Works Machinery and Equipment	Fire Hall	Rec Centre	Economic Development	Total 2022	Total 2021
<b>Balance, Beginning of Year</b>	\$ 326,713	\$ 301,012	\$ 162,993	\$ 31,010	\$ 821,728	\$ 803,065
<b>Investment Income (Loss) Earned</b>	(1,145)	(20,681)	5,604	2,958	(13,264)	(4,478)
<b>Transfer From Other Funds</b>	68,000	-	-	-	68,000	68,000
<b>Used for Capital Expenditures</b>	-	-	-	-	-	(44,859)
<b>Balance, End of Year</b>	<u>\$ 393,568</u>	<u>\$ 280,331</u>	<u>\$ 168,597</u>	<u>\$ 33,968</u>	<u>\$ 876,464</u>	<u>\$ 821,728</u>

## VILLAGE OF TAHSIS

### Schedule 5 - COVID-19 Safe Restart Grant

Year Ended December 31, 2022

In November 2020, the Village was the recipient of a \$249,000 grant under the COVID-19 Safe Restart Grant for Local Governments. This grant funding was provided to support local governments with increased operating costs and lower revenue due to the COVID-19 pandemic and ensure local governments can continue to deliver the services people depend on in the community.

	<u>2022</u>
Balance, Beginning of Year	\$ 249,000
Funds Spent During the Year	<u>          </u>
Balance, End of Year	<u>\$ 249,000</u>



CHAN NOWOSAD BOATES  
CHARTERED PROFESSIONAL ACCOUNTANTS







# The Village of Tahsis

## Audit Findings Report

For the year ending December 31, 2022

May 2, 2023

Chan Nowosad Boates Inc., Chartered Professional Accountants



# CONTENTS

Audit Status	3
Significant audit matters	4
Significant qualitative aspects of accounting practices	5
Misstatements	6
Control Deficiencies	7
Appendices Index	8

## STATUS

As of the date of this report, we have completed the audit of the financial statements, with the exception of certain remaining procedures, which include:

- Obtaining evidence of the Council's approval of the financial statements;
- Obtaining a signed management representation letter, dated the date of the Council's approval of the financial statements.

Please refer to the copies provided of our draft audit report and financial statements. We will update you on any significant matters arising from the completion of the audit, including completion of the above procedures.

Our audit report will be dated upon completion of any remaining procedures.



## SIGNIFICANT AUDIT MATTERS

### TANGIBLE CAPITAL ASSETS

- During the year ended December 31, 2022, the Village acquired tangible capital assets of \$699,409 (2021 - \$999,509).
- Of that amount, there was a total of \$554,933 in Capital Projects started during the year that continued past the fiscal year end. These assets are recorded as Assets under Construction and no amortization is taken on such assets until they are put in use.
- The Capital Projects included:
  - Construction of the Community Pier and Dock for \$219,897
  - Drainage Project Phase 2 for \$151,319
  - Firehall Relocation plans for \$103,111
  - South Treatment Plant Upgrades for \$52,966
  - Rec Centre Improvement for \$27,640

### CNB COMMENTS

- We selected a sample of capital additions to vouch to the underlying invoice, receipt or agreement to verify the amount and classification as a capital asset.
- We reviewed PSAS 3150 to assess if the items capitalized met the definition of a tangible capital asset.
- We reviewed certain expense accounts to ensure all capital assets were identified and capitalized appropriately.
- We recalculated amortization for all assets for the year.
- We discussed the Assets in Construction with management to gain an understanding of the plans and status of the projects.

### MISSTATEMENTS AND SIGNIFICANT CONTROL DEFICIENCIES

- No significant control deficiencies or adjustments were identified as a result of the above.

## SIGNIFICANT QUALITATIVE ASPECTS OF ACCOUNTING PRACTICES

The following are the significant qualitative aspects of the accounting practices of the Village that we plan to discuss with you:

- We believe that the Village's significant accounting policies are appropriate given its nature and its operations.
- The Village has not changed any of its significant accounting policies during the period to which the presented financial statements relate.
- The Village has disclosed its significant estimates in Note 1g.
- We found no basis on which to disagree with management's estimates.
- With respect to significant disclosures, we have no significant matters to communicate in this area.

# MISSTATEMENTS

## OTHER SIGNIFICANT MATTERS

Misstatements identified during the audit have been categorized as follows:

- Uncorrected misstatements, including disclosures
- Corrected misstatements, including disclosures

Note that for audit purposes, we did not report or investigate further any misstatements identified that were under \$3,700.

Further, note that all uncorrected misstatements are individually or in aggregate by financial statement line item, less than our audit materiality of \$74,000.

We have not identified any uncorrected misstatements.



# CONTROL DEFICIENCIES

## BACKGROUND AND PROFESSIONAL STANDARDS

As your auditors, we are required to obtain an understanding of internal control over financial reporting (ICFR) relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on internal control. Accordingly, we do not express an opinion on the effectiveness of internal controls.

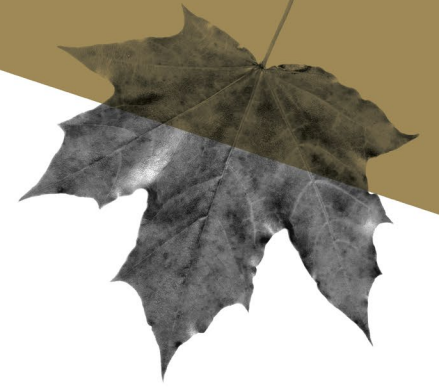
Our understanding of ICFR was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies and therefore, there can be no assurance that all significant deficiencies have been identified.

Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors.

## IDENTIFICATION

We did not identify any significant internal control deficiencies or minor internal control deficiencies.





## APPENDICES

- 1) Draft Independent Auditor's Report
- 2) Management Representation Letter

## **INDEPENDENT AUDITOR'S REPORT**

To the Mayor and Council of the Village of Tahsis,

### **Opinion**

We have audited the financial statements of the Village of Tahsis (the "Village"), which comprise the statement of financial position as at December 31, 2022, and the statements of operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2022, and the results of its operations and cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards (PSAS).

### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 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 for our opinion.

### **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 statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing 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 users taken on the basis of these financial statements.



**Auditor's Responsibilities for the Audit of the Financial Statements (continued)**

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village'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.
- 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.

Chartered Professional Accountants  
Campbell River, BC

May 2, 2023

**Village of Tahsis**  
**977 South Maquinna Dr.**  
**Tahsis, BC**  
**V0P 1X0**

May 2, 2023

Chan Nowosad Boates Inc.  
980 Alder Street  
Campbell River, B.C.  
V9W 2P9

To whom it concerns,

This representation letter is provided in connection with your audit of the financial statements of the Village of Tahsis for the year ended December 31, 2022, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian Public Sector Accounting Standards (PSAS).

In making the representations outlined below, we took the time necessary to appropriately inform ourselves on the subject matter through inquiries of entity personnel with relevant knowledge and experience, and, where appropriate, by inspecting supporting documentation.

We confirm that (to the best of our knowledge and belief):

**1. Financial Statements**

We have fulfilled our responsibilities as set out in the terms of the audit engagement dated November 14, 2022 for:

- a. Preparing and fairly presenting the financial statements in accordance with Canadian Public Sector Accounting Standards;
- b. Providing you with:
  - i. Access to all information of which we are aware that is relevant to the preparation of the financial statements, such as:
    - A. Accounting records, supporting data and other relevant documentation,
    - B. Minutes of meetings or summaries of actions taken for which minutes have not yet been prepared, and
    - C. Information on any other matters, of which we are aware, that is relevant to the preparation of the financial statements;
  - ii. Additional information that you have requested from us for the purpose of the audit; and
  - iii. Unrestricted access to persons within the entity from whom you determine it necessary to obtain audit evidence.
- c. Ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements; and

- d. Designing and implementing such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We have also communicated to you any deficiencies in the design and implementation or the maintenance of internal control over financial reporting of which management is aware.

## **2. Fraud and Non-Compliance**

We have disclosed to you:

- a. All of our knowledge in relation to actual, alleged or suspected fraud affecting the entity's financial statements involving:
  - i. Management;
  - ii Employees who have significant roles in internal control; or
  - iii. Others where the fraud could have a material effect on the financial statements;
- b. All of our knowledge in relation to allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators or others;
- c. All known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements that should be considered when preparing the financial statements;
- d. All known, actual, or possible litigation and claims that should be considered when preparing the financial statements; and
- e. The results of our risk assessments regarding possible fraud or error in the financial statements.

## **3. Related Parties**

We confirm that there were no related-party relationships or transactions that occurred during the period.

## **4. Estimates**

We acknowledge our responsibility for determining the accounting estimates required for the preparation of the financial statements in accordance with Canadian Public Sector Accounting Standards. Those estimates reflect our judgment based on our knowledge and experience of past and current events, and on our assumptions about conditions we expect to exist and courses of action we expect to take. We confirm that the significant assumptions and measurement methods used by us in making accounting estimates, including those measured at fair value, are reasonable.

## **5. Commitments and Contingencies**

There are no commitments, contingent liabilities/assets or guarantees (written or oral) that should be disclosed in the financial statements. This includes liabilities arising from contract terms, illegal acts or possible illegal acts, and environmental matters that would have an impact on the financial statements.

## **6. Other Representations**

### **Accounting Policies**

All significant accounting policies are disclosed in the financial statements and are consistent with those used in the previous period.

**Future Plans**

We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.

Yours truly,

---

Mr. Mark Tatchell  
Chief Administrative Officer



# THANK YOU

Derek Lamb, CPA, CA

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CHAN NOWOSAD BOATES  
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