



## AGENDA

**Regular Meeting of the Village of Tahsis Council  
to be held on February 3, 2026 at 7 p.m. 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 Acknowledgement**                    **Mayor Davis will acknowledge and respect that we are meeting upon Mowachaht/Muchalaht territory.**

**B. Introduction of Late Items**                    None.

**C. Approval of the Agenda**

**D. Petitions and Delegations**                    None.

**E. Public Input #1**

**F. Adoption of the Minutes**                    **1 January 20, 2026 Regular Council Meeting Minutes.**

**2 January 21, 2026 Committee of the Whole Meeting Minutes.**

**G. Rise and Report**

- H. Business Arising**
- 1 Reconsideration of Resolution VOT 055/2026 under s. 131 of the Community Charter**  
**Mayor Davis requests Council to reconsider this resolution. The reconsideration request is within 30 days, so Council must reconsider it as per s. 131 of the Community Charter.**

**Lenahan/Moore: VOT 0055/2026**

**THAT** the SCBL continue with an amended objective (to interact with Mayor and Council and to develop a dialogue to enable the delivery and future development of the Strategic Economic Development Plan) and the following amended scope:

- 1) Identify alternative funding opportunities and grants for business and tourism development.
- 2) Consider information, suggestions and recommendations for economic development and business growth working within the approved Strategic Economic Development Plan and Action plan.
- 3) Consult with the public as per the existing Economic Development Plan mandate

**and;**

**THAT** the meetings be held quarterly.

**CARRIED**

**2 Report to Council (verbal) Re: Update on the Community Boat Launch Project**

- J. Council Reports**
- 1 Mayor Davis**
  - 2 Councillor Fowler**
  - 3 Councillor Northcott**
  - 4 Councillor Lenahan**
  - 5 Councillor Moore**

- K. Bylaws**
- None.

- L. Correspondence**
- 1 January 21, 2026 email from Kevin Moore Re: Letter of thanks and acknowledgement to the Village of Tahsis Volunteer Fire Department.**
  - 2 January 6, 2026 letter from Kristin Clausen, Executive Director, Heritage BC to Mayor and Council Re: Heritage Week.**

3 January 28, 2026 email from Theresa Dennison, Executive Director, AVICC to elected officials Re: Invitation to attend a virtual education and discussion session entitled "Housing Corporations and Rural Solutions: Expanding Access to Affordable Housing".

**M. New Business**

**1 Report to Council Re: 2026 General Local Election - Mail in Ballots**

**2 Village of Tahsis Audit Planning Report for the year ended December 31, 2025.**

**3 Councillor Fowler's Notice of Motion Supporting the Elect Respect Campaign.**

**Background.**

This draft resolution came to my attention in December 2025, when I added my name. After making some minor edits that added some BC specific language my hope is to bring this resolution forward in the new year.

Take action by presenting this resolution to your local Council—it's time to drive change in our community.

**WHEREAS** democracy is healthy when everyone is able to participate fully and safely and contribute to the well-being of their community;

**AND WHEREAS** we are witnessing the dissolution of democratic discourse and respectful debate across all levels of government and in neighbouring jurisdictions;

**AND WHEREAS** municipally elected officials are dealing with increasingly hostile, unsafe work environments facing threats and harassment;

**AND WHEREAS** social media platforms have exacerbated disrespectful dialogue, negative commentary, and toxic engagement which disincentivizes individuals, especially women and candidates from diverse backgrounds from running for office;

**AND WHEREAS** better decisions are made when democracy is respectful and constructive and the voices of diverse genders, identities, ethnicities, races, sexual orientation, ages and abilities are heard and represented around municipal council tables;

**AND WHEREAS** the Association of Municipalities of Ontario's Healthy Democracy Project has identified concerning trends with fewer people voting in local elections and running for municipal office;

**AND WHEREAS** in 2024, female elected representatives from across Halton formed a group called H.E.R. (Halton Elected Representatives) which pledged to speak out against harassment and negativity in politics and call on elected officials to uphold the highest standards of conduct;

**AND WHEREAS** H.E.R. Halton has launched a campaign called Elect Respect to promote the importance of healthy democracy and safe, inclusive, respectful work environments for all elected officials that encourages individuals to participate in the political process;

**AND WHEREAS** on June 5, 2025, the Canadian Association of Feminist Parliamentarians launched a non-partisan “Parliamentary Civility Pledge” to encourage all parliamentarians to commit to end workplace harassment and increase civility on Parliament Hill, the BC Legislature and at our local council table;

**THEREFORE BE IT RESOLVED:**

**THAT** the Village of Tahsis Council supports the Elect Respect pledge and commits to:

Treat others with respect in all spaces—public, private, and online,

Reject and call out harassment, abuse, and personal attacks,

Focus debate on ideas and policies, not personal attacks,

Help build a supportive culture where people of all backgrounds feel safe to run for and hold office,

Call on relevant authorities to ensure the protection of elected officials who face abuse or threats, and

Model integrity and respect by holding one another to the highest standards of conduct and;

**BE IT FURTHER RESOLVED THAT** the Village of Tahsis Council call on elected officials and organizations and community members to support the Elect Respect campaign and sign the on-line pledge at [www.electrespect.ca](http://www.electrespect.ca) and;

**THAT** a copy of this resolution be sent to the Association of Vancouver Island Coastal Communities, Union of British Columbia Municipalities and Royal Canadian Mounted Police.

## **Public Input # 2**

### **Public Exclusion**

### **Recess**

### **Reconvene**

## **Rise and Report**

## **O. Adjournment**



Minutes

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<u>Meeting</u>	<b>Regular Council Meeting</b>
<u>Date</u>	<b>January 20, 2026</b>
<u>Time</u>	<b>7:00 PM</b>
<u>Place</u>	<b>Municipal Hall - Council Chambers and by electronic means</b>

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<u>Present</u>	Mayor Martin Davis Councillor Sarah Fowler Councillor Brenda Lenahan Councillor Ryan Moore Councillor Cheryl Northcott	<b>by video</b>
<u>Staff</u>	Mark Tatchell, Chief Administrative Officer Adia Mavrikos, CPA, CA, Director of Finance Kyle Wilkinson, Fire Chief Janet StDenis, Corporate Services Manager	<b>by video</b>
<u>Public</u>	17 members of the public.	<b>7 by video</b>

**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 Mowachah/ Muchalaht territory.

**B. Introduction of Late Items** M1 to follow the adoption of the minutes.

**C. Approval of the Agenda**

**Fowler/Moore: VOT 0047/2026**  
**THAT** the Agenda for the January 20,2026 Regular meeting of Council be adopted as amended.

**CARRIED**

**D. Delegation** None.

**E. Public Input # 1** A member of the public thanked the Tahsis Volunteer Fire Department.

**F. Adoption of the Minutes**

**1 January 6, 2026 Standing Committee of the Business Liaison Minutes.**

**Fowler/Moore: VOT 0048/2026**

**THAT** the Standing Committee of Business Liaison Meeting minutes of January 6, 2026 be adopted as presented.

**CARRIED**

**2 January 6, 2026 Regular Council Meeting Minutes.**

**Fowler/Moore: VOT 0049/2026**

**THAT** the Regular Council Meeting minutes of January 6, 2026 be adopted as presented.

**CARRIED**

**3 January 7, 2026 Committee of the Whole Meeting Minutes.**

**Fowler/Moore: VOT 0050/2026**

**THAT** the Committee of the Whole Meeting minutes of January 7, 2026 be adopted as presented.

**CARRIED**

**G. Rise and Report**

None.

**M. New Business**

**1 Report to Council Re: Fire Incident Update.**

**Fowler/Moore: VOT 0051/2026**

**THAT** this Report to Council be received for information.

The Village of Tahsis Fire Chief presented fire incident statistics noting that since September 2023 there have been 12 structure fires reported to the Fire Commissioner's Office. The Fire Chief also referenced historical data, noting 39 structure fires in the community since 1998.

Concern was expressed over the lack of working smoke detectors in homes as only two of the recent structure fires involved homes with functioning fire detectors. The Fire Chief explained that previous campaigns involving the handing out of fire detectors had limited long-term impact due to detectors being removed by tenants or not installed. The need for direct installation by fire personnel was emphasized.

The Fire Chief clarified that by Council's decision in 2016, the department operates as an exterior-only fire fighting service, meaning firefighters do not enter burning buildings. This policy places the responsibility on residents to ensure early detections and self-evacuation, making working smoke detectors critical for safety.

Plans were announced for a community fire safety meeting on February 9th, 2026 at the Senior's Centre, aiming to address fire prevention and self-extraction strategies in the event of a fire.

**Moore/Fowler: VOT 0052/2026**

**THAT** the discussion be opened up to public input.

**CARRIED**

During public input, residents raised concerns about single egress in some houses, the need for self extraction tools, and the importance of calling the fire department promptly for chimney fires.

**H. Business Arising**

**1 Report to Council Re: Standing Committee of Business Liaison (SCBL) Annual Review of Objectives and Scope.**

**Moore/Fowler: VOT 0053/2026**

**THAT** this Report to Council be received.

The CAO presented an analysis of the committee's effectiveness, noting that its main achievement was facilitating community consultation for the Strategic Economic Development Plan. The review highlight that while the committee did not deliver on education or training opportunities, it contributed to policy recommendations and community engagement.

Council discussed the significant staff time required to support the committee and the additional burden posed by the upcoming General Local Election. Options considered included dissolving the committee, reducing the meeting frequency, or transitioning to an ad hoc meeting model.

Committee members and public participants expressed strong support for the committee's continuation, emphasizing its role in connecting residents to council. Suggestions included reducing meetings to quarterly and focusing on core objectives, while some expressed concern that fewer meetings might hinder progress.

**Moore/Fowler: VOT 0054/2026**

**THAT** option # 1 be approved (deem the receipt and consideration of this staff report as satisfying the annual review requirements of the SCBL's Terms of Reference).

**CARRIED**

**Lenahan/Moore: VOT 0055/2026**

**THAT** the SCBL continue with an amended objective (to interact with Mayor and Council and to develop a dialogue to enable the delivery and future development of the Strategic Economic Development Plan) and the following amended scope:

- 1) Identify alternative funding opportunities and grants for business and tourism development.
- 2) Consider information, suggestions and recommendations for economic development and business growth working within the approved Strategic Economic Development Plan and Action plan.
- 3) Consult with the public as per the existing Economic Development Plan mandate

**and;**  
**THAT** the meetings be held quarterly.

**CARRIED**

## **J. Council Reports**

### **Mayor Davis**

The pool has been closed for up to four months to deal with ventilation and other issues, which have been leading to growth of mold within the building. An extended closure is necessary to deal with these issues which can constitute a health hazard. A new pool cover will be installed which will also help reduce excessive humidity and condensation within the structure.

Just a little public service announcement: with the cold weather, the wolves are back in town. Please don't leave your pets out at night, including penned. The owner should be present when letting it out and it should ideally be on a leash. In the last few years, Village dogs have been attacked and on at least one occasion, killed. A bear was also killed within the Village.

I would like to extend our sympathies to Councillor Moore and his family regarding the fire at their home, resulting in extensive damage. I had asked for the fire chief to produce a broad report on the multiple structure fires that have occurred within the Village in the last two years or so. It is included in this agenda.

Yesterday I met with our MLA, Anna Kindy, to advocate for improvement to the Head Bay Forest Service Road, which she has agreed to do once we provide her with further information. My goal is to secure a meeting directly with the Minister of Transportation to make the case for paving the road and its positive implications for economic development of our community. I was also advocating for renewed funding for the Island Coastal Economic Trust and believe that the MLA is willing to advocate for this. The Village of Tahsis has received grants from ICET in the past.

### **Councillor Northcott**

No report.

### **Councillor Lenahan**

No report.

### **Councillor Moore (verbal report)**

My only report would be that I will once again thank our fire department and ambulance service and say that we have one of the most beautiful communities on the planet. I'm overwhelmed. Thank you.

### **Councillor Fowler**

My report this week includes a draft letter from correspondence regarding the Salmon Allocation Policy.

Additionally, I have a notice of motion (Re: Elect Respect) that I am bringing forward, which I learned about through my participation on the AVICC Executive board. As 2026 is a municipal election year my hope is to both attend emerging local issues that require federal advocacy in addition to encouraging civil civics this fall.

Attachment #1 Draft letter re: Salmon Allocation Policy & Notice of Motion - Re: "Elect Respect".

**Fowler/Moore: VOT 0056/2026**

**THAT** the Council Reports be received.

**CARRIED**

**K. Bylaws**

None.

**L. Correspondence**

- 1 January 10, 2026 email from Erin Murphy, Moutcha Bay Resort Manager, Nootka Marine Adventures Re: Tahsis Feedback Salmon Allocation Policy Proposed Changes.**

**Fowler/Moore: VOT 0057/2026**

**THAT** this correspondence item be received.

**CARRIED**

**Fowler/Moore: VOT 0058/2026**

**THAT** correspondence item #1 be pulled for discussion.

**CARRIED**

- L1 January 10, 2026 email from Erin Murphy, Moutcha Bay Resort Manager, Nootka Marine Adventures Re: Tahsis Feedback Salmon Allocation Policy Proposed Changes.**

Council reviewed the correspondence regarding proposed changes to the Salmon Allocation Policy, which would shift priority from recreational to commercial fisheries after First Nations, potentially reducing local access to Coho and Chinook salmon and impacting the duration and the scope of recreational fishing.

**Fowler/Moore: VOT 0059/2026**

**THAT** Erin Murphy, Manager of Moutcha Bay Resort, be permitted to speak to her letter, correspondence item "L1".

**CARRIED**

The manager of Moutcha Bay Resort explained that the proposed changes would have significant ramifications for local businesses and the broader community, as many local business are tied to the recreational fishery.

**Fowler/Lenahan: VOT 0060/2026**

**THAT** Council submit a letter to the Department of Fisheries and Oceans advocating for continued prioritization of recreational fishing, incorporating local economic data and stakeholder input.

**CARRIED**

**M. New Business**

**2 Report to Council Re: Preliminary scope of repairs to the Tahsis Recreation Centre Swimming Pool Complex.**

**Fowler/Moore: VOT 0061/2026**

**THAT** this Report to Council be received for information.

**CARRIED**

The CAO outlined the key components of the repair work required to safely and legally reopen the Recreation Centre pool.

The pool is closed until at least April 30, 2026 to address water damage from the leaking HVAC equipment, structural deficiencies in the roof deck, extensive mold remediation and failures in the water air re-circulation and boiler systems.

**3 2026 AVICC (Association of Vancouver Island Coastal Communities) Convention and AGM - April 24-26, 2026.**

**Fowler/Moore: VOT 0062/2026**

**THAT** Council discuss the number of delegates to send to the 2026 AVICC Convention and AGM.

Attendance at the 2026 AVICC convention was discussed, with councillors considering the benefits of attendance and budget implications. All members of Council had the opportunity to express their interest in attending this convention.

**Fowler/Moore: VOT 0063/2026**

**THAT** Council send Mayor Martin Davis, Councillor Ryan Moore and Councillor Sarah Fowler to the 2026 AVICC Convention and AGM.

**CARRIED**

**1 registered  
"no vote"  
Councillor  
Lenahan**

**N. Public Input #2**

A member of the public expressed strong support for the continuation of the Standing Committee of Business Liaison and expressed concern that fewer meetings might hinder progress.

Several residents emphasized importance of the recreation centre for the community. One resident suggested expanding concession options and another inquired about the possibility of renting the kitchen space for commercial ventures. Council agreed to consider these suggestions and review related policies.

**O. Adjournment**

**Fowler/Moore: VOT 0064/23026**

**THAT** the meeting be adjourned at 9:00 p.m.

**CARRIED**

**Certified Correct this**

**3rd day of February, 2026.**

**Chief Administrative Officer**



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Re: Fowler report: Jan 20 2026 a)draft response to correspondence b)The Resolution —notice of motion/ ELECT RESPECT

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Fowler report: Jan 20 2026

My report this week includes a draft letter from correspondence regarding the Salmon Allocation program.

Additionally, I have a notice of motion (resolution forwarded below) that I am bringing forward, which I learned about through my participation on the AVICC Executive board. As 2026 is a municipal election year my hope is to both attend emerging local issues that require federal advocacy in addition to encourage civil civics this fall.

Pleased to share for information and consideration, in hopes of receiving endorsement from the entire village of Tahsis council.

1. draft response to correspondence
- b) Resolution —notice of motion/ ELECT RESPECT

[DFO.SAPReviewBC-PASRevueBC.MPO@dfo-mpo.gc.ca](mailto:DFO.SAPReviewBC-PASRevueBC.MPO@dfo-mpo.gc.ca)

January 5, 2026

Subject: DFO SAP Review “Consultation Process” Input  
Submitted on behalf of the Mayor and Council of the Village of Tahsis

Attention: DFO SAP Review Public Consultation Team

On behalf of the Village of Tahsis, I am writing to express our community’s perspective on the proposed changes to the Salmon Allocation Policy. Nestled on the rugged west coast of Vancouver Island, Tahsis is a unique rural coastal community renowned for its salmon fishing, seasonal tourism and pristine natural environment. Our village is defined by its strong connection to the land and waters, which shape both our local identity and our way of life.

Recreational salmon fishing is a cornerstone of our Tahsis economy and a critical economic driver for Nootka Sound. Local businesses, from guiding outfits and Lodges to accommodations, resorts, and restaurants, depend heavily on the influx of anglers drawn to our region’s Chinook and Coho salmon runs. The resulting employment opportunities and economic activity are vital

for the sustainability of our small community, providing livelihoods for residents and supporting local growth. Beyond economic benefits, recreational salmon fishing is deeply woven into the social and cultural fabric Tahsis. Generations have gathered on our rivers and inlets, forging bonds, passing down traditions and nurturing a sense of belonging. Recreational fishing contributes significantly to community well-being, offering a healthy outdoor activity that builds resilience, pride, and connection among residents and visitors alike.

The Village of Tahsis and community organizations are also committed to environmental stewardship. Local annual fishing derbies that raise funds for stewardship and collaborative habitat restoration projects exemplify the responsible management and conservation ethic that are central to our community values. These initiatives help ensure the long-term health of salmon populations and the ecosystems upon which they depend. Considering these important factors and the fact that our regional Nootka Sound Watershed Society is leading in riparian enhancement, we respectfully request that priority access for recreational fishers to Chinook and Coho salmon be maintained in the Salmon Allocation Policy. The economic, social, cultural, and environmental benefits of recreational fishing in Tahsis and the larger Nootka Sound region are substantial and warrant full consideration in the policy review process. We urge DFO policymakers to recognize the unique character and needs of rural coastal communities like ours as you deliberate on these important changes.

We appreciate the opportunity to contribute our perspective and look forward to a policy outcome that supports the continued well-being of Tahsis village in Nootka Sound, and similar communities across coastal BC.

Thank you for your attention to this matter and for your ongoing commitment to sustainable fisheries management.

Sincerely,  
Sarah Fowler

Deputy Mayor  
Village of Tahsis

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**From:** Sarah Fowler <[sarahfowlertahsis@gmail.com](mailto:sarahfowlertahsis@gmail.com)>

**Sent:** Monday, January 19, 2026 10:46:40 a.m.

**To:** Sarah Fowler <[SFowler@villageoftahsis.com](mailto:SFowler@villageoftahsis.com)>

**Subject:** The Resolution — ELECT RESPECT

<https://electrespect.ca/resolution>

Notice of draft motion

The Resolution

Take action by presenting this resolution to your local Council—it's time to drive change in our community.

WHEREAS democracy is healthy when everyone is able to participate fully and safely and contribute to the well-being of their community;

AND WHEREAS we are witnessing the dissolution of democratic discourse and respectful debate across all levels of government and in neighbouring jurisdictions;

AND WHEREAS municipally elected officials are dealing with increasingly hostile, unsafe work environments facing threats and harassment;

AND WHEREAS social media platforms have exacerbated disrespectful dialogue, negative commentary, and toxic engagement which disincentivizes individuals, especially women and candidates from diverse backgrounds from running for office;

AND WHEREAS better decisions are made when democracy is respectful and constructive and the voices of diverse genders, identities, ethnicities, races, sexual orientation, ages and abilities are heard and represented around municipal council tables;

AND WHEREAS the Association of Municipalities of Ontario's Healthy Democracy Project has identified concerning trends with fewer people voting in local elections and running for municipal office;

AND WHEREAS in 2024, female elected representatives from across Halton formed a group called H.E.R. (Halton Elected Representatives) which pledged to speak out against harassment and negativity in politics and call on elected officials to uphold the highest standards of conduct;

AND WHEREAS H.E.R. Halton has launched a campaign called Elect Respect to promote the importance of healthy democracy and safe, inclusive, respectful work environments for all elected officials that encourages individuals to participate in the political process;

AND WHEREAS on June 5, 2025, the Canadian Association of Feminist Parliamentarians launched a non-partisan "Parliamentary Civility Pledge" to encourage all parliamentarians to commit to end workplace harassment and increase civility on Parliament Hill, the BC Legislature and our local Council table.

NOW THEREFORE BE IT RESOLVED:

THAT \_\_

The Village of Tahsis

\_\_\_\_\_ Council supports the Elect Respect pledge and commits to:

Treat others with respect in all spaces—public, private, and online,

Reject and call out harassment, abuse, and personal attacks,

Focus debate on ideas and policies, not personal attacks,

Help build a supportive culture where people of all backgrounds feel safe to run for and hold office,

Call on relevant authorities to ensure the protection of elected officials who face abuse or threats, and

Model integrity and respect by holding one another to the highest standards of conduct.

AND THAT \_\_\_\_

\_\_\_ Council calls on elected officials, organizations and community members to support the Elect Respect campaign and sign the online pledge at [www.electrespect.ca](http://www.electrespect.ca).

AND THAT a copy of this resolution be sent to the Association of Vancouver Island Coastal Communities, Union of British Columbia Municipalities and Royal Canadian Mounted Police.

Background.

This draft resolution came to my attention in December 2025, when I added my name. After making some minor edits that added some BC specific language my hope is to bring this resolution forward in the new year.

Contact

[info@electrespect.ca](mailto:info@electrespect.ca)

© 2025

<https://calendly.com/sarahfowlertahsis>

appreciate your time & input

take it easy, smf



<b>Minutes</b>		<b>Village of Tahsis</b>
<b>Meeting</b>	<b>Committee of the Whole- Budget Meeting #4</b>	
<b>Date</b>	<b>January 21, 2026</b>	
<b>Time</b>	<b>1 p.m.</b>	
<b>Place</b>	<b>Municipal Hall - Council Chambers and by electronic means</b>	

**Present**

Mayor Martin Davis  
 Councillor Cheryl Northcott  
 Councillor Sarah Fowler  
 Councillor Brenda Lenahan  
 Councillor Ryan Moore

**Staff**

Mark Tatchell, Chief Administrative Officer  
 Adia Mavrikos, CPA, CA, Director of Finance  
 Janet StDenis, Corporate Services Manager

by video  
by video

**Public**

4 members of the public

1 by video

**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**  
**Northcott: COW 0013/2026**  
**THAT** the Agenda for the January 21, 2026 Committee of the Whole meeting be adopted as presented. **CARRIED**

**M. New Business**

**1 2026-2030 Financial Plan/ Budget Meeting #4**

**Northcott: COW 0014/2026**  
**THAT** this presentation be received. **CARRIED**

The Director of Finance outlined the schedule for the upcoming budget presentations including the key dates for adopting the Financial Plan and Tax Rate Bylaws. The next budget meeting is scheduled for February 18th at 7 p.m. to encourage greater resident participation.

The changes to the budget since the last meeting were reviewed. These changes included: an \$8000 reduction in pool operating costs (due to the 3 month pool closure); \$15,000 reduction in net transfers to the Capital Works Reserve (due to the decision to repair some dumpsters versus replacement) and \$10,000 was transferred from the operating budget to the reserves for the fire hall roof repair.

Council members debated some potential budget reduction options which included reducing staffing, decreasing Council travel and conference expenses, decreasing event funding and decreasing transfers to reserves, while considering the implications for service levels, strategic priorities and long-term financial stability. It was noted that the strategic priority, "Road Safety Program" which may require \$10,000 for engineering work has yet to be included in the budget, nor has the election costs related to mail-in ballots or the proposed road cold patching project.

There was a lengthy discussion regarding the need for a waterfront toilet facility. Staff was asked to relocate a porta potty to the waterfront when it became available.

The 2026 revenue projections were presented, including anticipated changes in grants, investment income and user fees (7% increase to water & 15% increase to sewer user fees).

The Director of Finance reviewed the draft capital plan and preliminary reserve balances, detailing planned capital projects, reserve contributions and withdrawals.

An update on the Wastewater Treatment Upgrade Project funding detailing total expenditures, funding sources and the extent of the cost over runs was provided.

An analysis of the completed BC Assessment Roll illustrated the shifts in property class values (increase in the Residential Property Class, smaller increases in the Utilities and Business Classes and a significant decrease in the Managed Forests Class), the resulting redistribution of municipal tax burden and the projected impact on the average tax payer at both 0% and a 10.25 % tax increases. At a 0% tax rate increase, the average single-family home owner would see a \$37 increase in taxes due to assessment class changes, while at a 10.25% increase (the increase currently required to balance the budget), the average single-family tax bill would rise by \$251, with combined utility user fees and tax rate increases totalling \$358.

**Moore: COW 0015/2026**

**THAT** the meeting be opened up to public input.

**CARRIED**

During the public input session, residents raised questions about the cumulative tax increase, the cost and impact of mail-in ballots, usage of firehall reserves and the important of fire department funding to which the Director of Finance provided detailed responses.

**Adjournment**

**Fowler: COW 0016/2026**

**THAT** the meeting adjourn at 3:15 p.m.

**CARRIED**

Certified correct this  
3rd day of February, 2026

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**Corporate Officer**

Kevin Moore

Village of Tahsis Municipal Office  
977 South Maquinna Dr. P.O. Box 219  
Tahsis, BC V0P 1X0

Village Council

As you already know, on January 15, 2026 my son Ryan and his family experienced something most of us never have had to face.

While Ryan and most of his family were in Campbell River, Ryan received a call telling him his home was on fire. The information was nerve shattering and very stressful. My granddaughter was in the house at the time and thankfully was able to escape through a window and also save the family dogs.

It is at time like this we need to stop and consider what went well and what did not, and I must tell you that the one thing that stood out in my mind was the speed and determination of the Tahsis Volunteer Fire Department.

The Fire Chief brought his team of volunteers to the site in less time than you would imagine, and I say that with over 20 years of experience as a Volunteer Fire Fighter in several locations in Alberta. Their rapid professional and accurate attack on the fire reduced the overall damage and eliminated the possible spread to other homes in the immediate area.

As the elected representatives of the Village, I would like to say that in my opinion, your Fire Department is a Crown Jewel. Also the help Ryan has received from so many of the residents after the fire is heart warming. Your Village is truly a prize on this island.

Thank You

*Kevin Moore*

Kevin Moore CD (LtN)(Retired)

c.c. Tahsis Volunteer Fire Department



January 6, 2026

Dear Mayor and Council,

We're pleased to share this poster in celebration of BC Heritage Week, taking place February 16–22, 2026. This year's theme, *Stir the Pot*, celebrates food as heritage and how it brings together culture, memory, family, and community. Food traditions become a starting point for conversations about contemporary issues like food security, cultural recognition, and the value of tradition.

Heritage Week is a province-wide celebration that invites communities across British Columbia to recognize and celebrate local history, culture, and heritage.

We respectfully invite your municipality to proclaim February 16–22, 2026 as Heritage Week in your community. A municipal proclamation is a meaningful way to acknowledge the importance of local heritage and the individuals and organizations who steward it.

You can learn more about Heritage Week, access a proclamation template and download digital posters at [heritageweek.ca](https://heritageweek.ca). We also encourage you to display the enclosed poster in municipal buildings and community spaces to help spread the word locally.

Please share these posters and information about BC Heritage Week with staff responsible for heritage sites, cultural programs, and community services to help engage your residents.

Thank you for your leadership and for supporting the celebration of heritage in communities across British Columbia.

Warm regards,

A handwritten signature in black ink that reads "Kirstin Clausen".

Kirstin Clausen  
Executive Director, Heritage BC  
604 417 7243 | [kclausen@heritagebc.ca](mailto:kclausen@heritagebc.ca)



Heritage Week is a province-wide celebration that invites communities across British Columbia to recognize and celebrate local history, culture, and heritage. Heritage BC, a non-profit organization, coordinates Heritage Week each year through public outreach, community events, and municipal proclamations. **Learn more at [heritageweek.ca](https://heritageweek.ca).**

Heritage BC



L2

45  
YEARS



# Stir the Pot

FEB 16 - 22, 2026



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**REGISTER NOW: AVICC Virtual Session: "Housing Corporations and Rural Solutions"**

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From Theresa Dennison <tdennison@avicc.ca>

Date Wed 1/28/2026 10:13 AM

To AVICC Info <info@avicc.ca>

## ***Please forward to elected officials, the CAO and Corporate Officer:***

Hello AVICC Members,

On behalf of the AVICC Executive, we are pleased to invite AVICC member elected officials and senior staff to attend a virtual education and discussion session taking place on **February 27, 2026 from 11:30am – 1:30 pm**. The session is entitled “**Housing Corporations and Rural Solutions: Expanding Access to Affordable Housing**” and will feature presentations by Senior Staff from the Capital Region Housing Corporation, the CRD's Rural Housing Pilot Program, and the Comox Valley Housing Authority with an opportunity to participate in Q & A throughout the session using the [Slido](#) app.

There are limited spaces available and registration is required at the following link:

**[REGISTER NOW.](#)**

**AVICC member elected officials and Senior Staff are invited to attend. Please email [info@avicc.ca](mailto:info@avicc.ca) if you would like to request that an invitation be forwarded to potential additional attendees who are not AVICC members.**

Join us to explore innovative approaches to expanding access to affordable housing across British Columbia. Hear from the Capital Region Housing Corporation (CRHC) with an overview of one of the province's largest non-profit housing providers and the challenges faced in delivering housing. Discover the CRD's Rural Housing Program, a three-year pilot led which offers tailored, community-based solutions for rural areas such as the Southern Gulf Islands and Salt Spring Island. Learn how this initiative tackles barriers related to scale and growth, with the potential to be expanded to other regions. Additionally, the Comox Valley Regional District will share strategies behind the launch of the Comox Valley Housing Authority, set to drive non-market rental housing development from 2026 onward.

Register now to gain valuable insights and contribute to the conversation on advancing affordable housing in both urban and rural communities. A recording will be available after the session for AVICC members to access for a limited time. If you have any questions, please do not hesitate to reach out.

Thank you,

Theresa Dennison

Executive Director | Association of Vancouver Island and Coastal Communities

236.237.1202

[tdennison@avicc.ca](mailto:tdennison@avicc.ca)

[www.avicc.ca](http://www.avicc.ca)



*The AVICC acknowledges that we are grateful to live, work, and play on the traditional territories of the Coast Salish, Nuu-Chah-Nulth and Kwak-Waka'wakw Peoples*

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# VILLAGE OF TAHSIS

## Report to Council

**To:** Mayor and Council  
**From:** Amanda Knibbs, Chief Election Officer  
**Date:** 21 January 2026  
**Re:** 2026 General Local Election

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### **PURPOSE OF REPORT:**

This report is intended to inform Council on the available options for the conduct of the 2026 General Local Election, specifically with respect to whether mail-in ballots should be offered as part of the voting process.

### **OPTIONS/ALTERNATIVES**

Council may consider the following options:

1. **Do not offer mail-in ballots** for the 2026 General Local Election and continue with in-person voting only.
2. **Offer mail-in ballots** in addition to in-person voting for the 2026 General Local Election.
3. **Any other option Council deems appropriate**, including limited or pilot use of mail-in ballots (e.g., restricted to certain voter groups).

### **BACKGROUND:**

In 2022, many municipalities in British Columbia reviewed and updated their election bylaws, including decisions related to the use of mail-in ballots. The following municipalities, some of which are similar in size and geographic area, have taken differing approaches:

### **Municipalities Not Offering Mail-In Ballots:**

- Duncan
- Gold River
- Ucluelet
- Osoyoos
- Granisle
- Port Alice
- New Denver

**Municipalities Offering Mail-In Ballots:**

- Ladysmith
- Port Alberni
- Cumberland
- Tofino
- Zeballos
- Lake Cowichan
- Lions Bay
- 100 Mile House
- Ashcroft
- Alert Bay
- Burns Lake
- Sayward
- Lytton
- Port Clements

The variety of approaches across the province demonstrates that there is no uniform standard, and local governments have made decisions based on local capacity, community needs, and Council and Board priorities

**POLICY/LEGISLATIVE REQUIREMENTS:**

Under provincial legislation, municipalities may offer mail-in ballots if authorized through an election bylaw. Should Council choose to implement mail-in voting for the 2026 General Local Election, a new Election Bylaw would need to be drafted by staff and approved by Council in advance of the election period. The bylaw would need to clearly define eligibility, application procedures, ballot issuance, return deadlines, security measures, and counting processes to ensure legislative compliance and election integrity.

**FINANCIAL IMPLICATIONS:**

The introduction of mail-in ballots would result in additional costs related to materials, postage, staffing, and secure handling. Based on current estimates, the anticipated costs are outlined below:

<b>Item</b>	<b>Rate</b>	<b>hours/qty</b>	<b>occurrences/year</b>	<b>Total</b>
secrecy sleeve	\$1.00	100	1	\$100.00
#9 envelopes (1000 peel and stick)	\$655.00	1	1	\$655.00
#10 envelopes (1000 peel and stick)	\$309.00	1	1	\$309.00
9x12 envelopes (1000 peel and stick)	\$799.00	1	1	\$799.00
registered postage	\$15.78	100	1	\$1,578.00
return postage	\$2.61	100	1	\$261.00

CEO	\$63.78/hr.	50	1	\$3,189.00
DCEO	\$39.5/hr1	10	1	\$395.10
election staff	\$33.45	2	2	\$133.80
supplies	\$300.00	1	1	\$300.00
Printing mail ballot specific forms	\$0.06	100	5	\$30.00
Printing mail ballot notices pages	\$0.06	550	2	\$66.00
extra ballot costs	\$100.00	1	1	\$100.00
secure storage container	\$200.00	1	1	\$200.00
Contingency (e.g., legal)	\$2,000			\$2,000
			sub total	\$10,115.90

It should be noted that envelope orders require a minimum quantity of 1,000 units, regardless of the actual number of mail-in ballots requested. Additional costs may be incurred depending on voter uptake and staffing requirements.

#### **OTHER CONSIDERATIONS**

In addition to cost and legislative requirements, Council may wish to consider the following factors when evaluating mail-in ballots:

- **Election Integrity and Security:** Procedures for voter identification, ballot secrecy, chain of custody, and secure storage would need to be clearly defined and resourced.
- **Administrative Capacity:** Mail-in voting increases workload before and after election day, including application processing, ballot tracking, and verification.
- **Accessibility and Inclusion:** Mail-in ballots can improve access for voters with mobility challenges, health concerns, caregiving responsibilities, or remote residences.
- **Postal Reliability:** Delivery timelines, particularly for rural or remote voters, may impact ballot return rates and require contingency options. Ballots not received by the end of the general voting day cannot be counted.

- **Public Trust and Transparency:** Clear communication and voter education would be essential to maintain confidence in the election process. Additional training for staff would be required to handle these proceedings.
- **Emergency Preparedness:** Mail-in ballots may provide additional resilience in the event of severe weather or other emergencies affecting in-person voting.

**STRATEGIC PRIORITY:**

N/A

Respectfully submitted:



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Amanda Knibbs

AUDIT PLANNING REPORT

# Village of Tahsis

For the year ending December 31, 2025

January 20, 2026

Web [cnbcpa.ca](http://cnbcpa.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:

### Your Organization

- 3<sup>rd</sup> phase on the Flood Protection Project, which was funded partially by the Federal Infrastructure program, has started with some design work completed during the year.
- The firehall relocation and museum upgrades were completed during the year.
- The Community Pier project started in prior year has been rescoped and renamed to Boat Launch. The contract for the project has been awarded, however construction didn't start until 2026.

### Accounting Standards

- Please see the Appendices for the changes or upcoming changes and recent developments in Canadian Public Sector Accounting Standards (PSAS).

# 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?

- Are you aware of any significant fraud risks within the organization?
- Is there 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?
- Are you aware of the organization entering into any significant unusual transactions?

We ask that you consider the above inquiries and provide us your feedback. Should you have any questions or concerns about the above inquiries, please do not hesitate to contact us directly to discuss them in further detail. If no responses is provided, we will assume there are no concerns with respect to the above.

A photograph of a lush green forest with many ferns and tall trees, partially obscured by a white diagonal shape that separates it from the main text area.

# 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, statement of operations, change in net financial assets and cash flows of the Village in accordance with PSAS.

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, AND MANAGEMENT'S RESPONSIBILITIES**

- The objectives of the audit, our responsibilities in carrying out our audit, and 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 will be determined based on 3% of preliminary gross revenues for 2025 (2024 - \$156,000).
- We will reassess materiality at year-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 5% of preliminary materiality (2024 - \$7,800).

# Significant Audit Matters

As part of our audit planning, we identify significant audit 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.

## 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 Audit Matters (Continued)

<b>Control Environment</b>
<b>Control Risk of Material Misstatement</b>
Risk over controls failing to detect fraud and error, resulting in material misstatement of the financial statements.
<b>Summary of Planned Audit Approach</b>
<ul style="list-style-type: none"><li>• Update our understanding of the controls and processes implemented and evaluate their design and implementation of all identified controls.</li></ul>

# Significant Audit Matters (Continued)

## Revenue Recognition

### Risk of Material Misstatement

Presumed risk of fraud surrounding overstatement of revenue is rebutted due to the nature of revenue in that it is easily verifiable through confirmation of third-party support and is not based on management's estimates.

### Summary of Planned Audit Approach

- Review and update processes and controls around the approval, input, and collection of revenues.
- We will obtain and review signed contracts for all significant revenue streams, including new funding arrangements to verify the appropriate recognition of or deferral of revenue.
- We will perform substantive analytical procedures over significant revenues reported for the fiscal year ending December 31, 2025 to determine the reasonability of the revenues.

# Significant Audit Matters (Continued)

## Operating Expenses and Capital Additions

### Risk of Material Misstatement

Risk of overstatement of capital assets and understatement of operating expenses.

### Summary of Planned Audit Approach

- Review and update processes and controls around the approval, input and payment of operating expenses.
- Perform substantive testing over operating expenses reported for the fiscal year ending December 31, 2025 and major capital additions.

# Significant Audit Matters (Continued)

## Asset Retirement Obligations

### Risk of Material Misstatement

PSAS 3280 – Asset Retirement Obligations goes into effect for accounting periods beginning on or after April 1, 2022.

An asset retirement obligation is a legal obligation associated with the retirement of a tangible capital asset, which can include post-retirement operations, maintenance and monitoring costs. This obligation or liability will be recorded when there is an obligation, future economic benefits will be given up and a reasonable estimate of the cost can be made.

### Summary of Planned Audit Approach

- During the year ended December 31, 2023 the Village adopted the standard, identifying four buildings to be included in the adoption
- We will assess the carrying value as at December 31, 2025, to determine if there is any updated applicable information to adjust the estimated liability recorded

A photograph of a lush green forest with many ferns and tall trees, partially obscured by a white diagonal shape that covers the top-left portion of the page.

# Fees, Assumptions, and Observations

## FEES AND ASSUMPTIONS

The fiscal 2025 audit fee will be \$20,765 as per our engagement letter dated January 20, 2026. 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 & Expected Dates

Deliverables	Expected Dates
Conduct year-end audit work	April 6 – April 10, 2026
Provide draft financial statements to management	April 28, 2026
Submission of draft financial statements to Mayor and Council	May 5, 2026
Financial statements to be approved by Mayor and Council	TBD

# 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.

Title	Name
Engagement Lead Partner	Derek Lamb, CPA, CA
Engagement Partner, File Review	Gaby Martin, CPA
Senior Audit Manager, File Review	Pieter de la Rey, CPA
Audit Manager	Alysha Haas, CPA

# Appendices

1. Engagement Letter
2. Draft Independent Auditors' Report
3. PSAS Updates and Developments



# Thank You!

Derek Lamb, CPA, CA

980 Alder Street  
Campbell River, BC  
V9W 2P9

Web [cnbcpa.ca](http://cnbcpa.ca)

201-1532 Cliffe Avenue  
Courtenay, BC  
V9N 2K4





**Campbell River:** 980 Alder Street  
Campbell River, BC, V9W 2P9  
**Tel** 250.286.0744 **Fax** 250.286.1067

**Comox Valley:** 201 – 1532 Cliffe Ave  
Courtenay, BC, V9N 2K4  
**Tel** 778.225.1010 **Fax** 778.225.1011

January 20, 2026

Mark Thatchell  
Village of Tahsis  
977 South Maquinna Drive  
P.O Box 219  
Tahsis BC V0P 1X0  
via email: [mtatchell@villageoftahsis.com](mailto:mtatchell@villageoftahsis.com)

Dear Mark:

You have requested that we audit the financial statements of Village of Tahsis (the “Village”), which comprise the statement of financial position as at December 31, 2025, and the statements of operations, net financial assets and cash flows for the year then ended, and notes to the financial statements including a summary of significant accounting policies (herein referred to as the “financial statements”).

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

The terms of the engagement will continue forward into future periods unless amended in writing by either party.

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

### **The Responsibilities of the Auditor**

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

- a. Identify and assess the risks of material misstatement of the financial statements (whether due to fraud or error), design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

- b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d. Conclude on the appropriateness of management's use of the going-concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, We are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- e. Evaluate the overall presentation, structure and content of the financial statements (including the disclosures) and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

### **The Responsibilities of Management**

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

- a. For the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards ("PSAS").
- b. For the design and implementation of 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.
- c. To provide us with timely:
  - i. Access to all information of which management is aware that is relevant to the preparation of the financial statements (such as records, documentation and other matters);
  - ii. Information about all known or suspected fraud, any allegations of fraud or suspected fraud and any known or probable instances of non-compliance with legislative or regulatory requirements;
  - iii. Additional information that we may request from management for the purpose of the audit; and
  - iv. Unrestricted access to persons within the Village from whom we determine it necessary to obtain audit evidence.

As part of our audit process:

- a. We will make inquiries of management about the representations contained in the financial statements. At the conclusion of the audit, we will request from management written confirmation concerning those representations. If such representations are not provided in writing, management acknowledges and understands that we would be required to disclaim an audit opinion.

- b. We will communicate any misstatements identified during the audit other than those that are clearly trivial. We request that management correct all the misstatements communicated.

### **Form and Content of Audit Opinion**

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

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

### **Confidentiality**

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

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

### **Communications**

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

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

### **Timely Performance**

We will use all reasonable efforts to complete the engagement within the agreed-upon time frame. However, our firm shall not be liable for failures or delays in performance that arise from causes that are beyond our control, including the untimely performances by the Village of its obligations as set out in the engagement letter.

### **Use of Information**

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

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

## **Use and Distribution of Our Report**

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

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

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

## **Electronic Communications**

Our firm will use whatever form of communication we deem most efficient in the circumstances. In most instances, this will involve the use of e-mail communication. With respect to email, the firm and the Village both acknowledge that neither party has control over the performance, reliability, availability, or security of e-mail. Additionally, firm staff may be required or requested to work from your offices during which visits access to and use of and reliance upon your electronic environment is necessitated. The Village accepts that the firm shall not be liable for any loss, damage, expense, harm or inconvenience resulting from any loss, delay, interception, corruption, security breach, delivery failure, incompatibility, incompleteness or alteration of any document or transmission arising from the use of e-mail or the transmission of any document from outside of the firm's electronic environment.

## **Reproduction of Auditors' Report**

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

Should some of the information in the annual report not be available until after the date of the auditors' report, we will request that management provide a written representation that the final version of the document(s) will be provided to us when available (and prior to its issuance) so we can complete our required procedures.

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

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

## **Ownership**

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

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

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

### **File Inspections**

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

### **Accounting Advice**

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

### **Other Services**

Unless expressly agreed in a separate engagement letter, we will have no involvement with or responsibility for the preparation or filing any other (including foreign) tax returns, source deductions, information returns, slips, elections, designations, certificates or reports than those described under the fee paragraph that details what our fee encompass. Management will, on a timely bases, provide the information necessary to complete these federal and provincial income tax returns and will review and file them with the appropriate authorities on a timely basis.

### **Governing Legislation**

This engagement letter is subject to, and governed by, the laws of the Province of British Columbia. The Province of British Columbia will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts, to claim that the action has been brought in an inappropriate forum or to claim that those courts do not have jurisdiction.

### **Dispute Resolution**

You agree that any dispute that may arise regarding the meaning, performance or enforcement of this Engagement will, prior to resorting to litigation, be submitted to mediation.

### **Indemnity**

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

- a. The breach by the Village, or its Mayor and Council, employees, contractors, or agents, of any of the covenants or obligations of the Village herein, including, without restricting the generality of the foregoing, the misuse of, or the unauthorized dissemination of, our engagement report or the financial statements in reference to which the engagement report is issued, or any other work product made available to you by our firm.

b. A misrepresentation by a member of your management or Mayor and Council.

### **Fees**

Our fixed fees to complete the audit are noted below. We have provided a five year fixed fee quote to provide cost certainty to the Village as per our audit proposal dated December 3, 2025.

December 31, 2025:	\$20,765
December 31, 2026:	\$21,780
December 31, 2027:	\$22,860
December 31, 2028:	\$24,030
December 31, 2029:	\$25,200

The audit fee includes all meetings throughout the year with management or Mayor and Council with respect to the audit.

Should we be asked to complete the audit onsite or visit the Village, the costs for travel, accommodation and meals will be billed back at a direct recovery of the costs incurred by our firm, with supporting receipts and invoices. There will be no markup on these costs or administrative fees.

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

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

### **Billing**

Our fees and costs will be billed monthly and are payable upon receipt. If our invoice is paid within 15 days of receipt, by electronic fund transfer or cheque, we will provide a 3% discount on the above quoted fees.

Invoices unpaid 30 days past the billing date may be deemed delinquent and are subject to an interest charge of 2.0% per month or what amounts to 24% per annum. We reserve the right to suspend our services or to withdraw from this Engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due to us, you agree to reimburse us for our costs of collection, including lawyers' fees. Costs of Responding to Government or Legal Processes

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

### **Termination**

The Village acknowledges and understands that failure to fulfill its obligations as set out in this engagement letter will result, upon written notice, in the termination of the Engagement.

Either party may terminate this agreement for any reason upon providing written notice to the other party. If early termination takes place, the Village shall be responsible for all time and expenses incurred up to the termination date. This includes all costs in terminating any agreement with any specialist or other third party retained by us in connection with this Engagement.

If we are unable to complete the audit or are unable to form, or have not formed, an opinion on the financial statements, we may withdraw from the audit before issuing an auditor's report, or we may disclaim an opinion on the financial statements. If this occurs, we will communicate the reasons and provide details.

**Conclusion**

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

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

We appreciate the opportunity to be of service to the Village.

Yours truly,

CNB



Derek M. Lamb, CPA, CA  
Partner

Acknowledged and agreed on behalf of Village of Tahsis by:

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Mark Tatchell, CAO

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Date

# APPENDIX A

## INDEPENDENT AUDITORS' 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, 2025, and the statements of operations, net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2025, 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 Auditors' 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.

### Auditors' 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 auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**Auditors' 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 auditors' 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 auditors' 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.

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.

Chartered Professional Accountants  
Campbell River, BC

DATE

## **INDEPENDENT AUDITORS' 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, 2025, and the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (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, 2025, 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 Auditors' 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.

### **Auditors' 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 auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**Auditors' 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 auditors' 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 auditors' 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.
- 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.

Chan Nowosad Boates Inc.  
Campbell River, BC

May XX, 2026



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Campbell River, BC, V9W 2P9  
**Tel** 250.286.0744 **Fax** 250.286.1067

**Comox Valley:** 201 – 1532 Cliffe Ave  
Courtenay, BC, V9N 2K4  
**Tel** 778.225.1010 **Fax** 778.225.1011

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## Canadian Public Sector Accounting Standards 2026 Update

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There are changes impacting Canadian Public Sector Accounting Standards (PSAS) that we would like to bring to your attention.

Should you have any questions about the items noted below or wish to discuss anything in further detail please do not hesitate to contact our Assurance Partner, Derek Lamb, CPA, CA at [derek@cncbcpa.ca](mailto:derek@cncbcpa.ca) or 250-286-0744.

### Conceptual Framework for Financial Reporting in the Public Sector

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#### **Effective Date:**

Effective for fiscal years beginning on or after April 1, 2026, with earlier adoption permitted.

#### **Application:**

Prospective.

#### **Overview:**

This new Conceptual Framework applies to all public sector entities and replaces the conceptual aspects of Section PS 1000, Financial Statement Concepts, and Section PS 1100, Financial Statement Objectives.

The Conceptual Framework is foundational for the Canadian public sector in that it promotes consistency in understanding and interpreting public sector accounting standards – helping users evaluate proposed standards, apply, and interpret a standard when professional judgment is required.

It is meant to be used as guidance for developing accounting policies when no public sector accounting standard applies to a particular transaction or other event.

#### **Impact on your Organization:**

When developing or revising entity-specific accounting policies, entities should ensure alignment with the revised conceptual framework and establish a plan to update existing entity specific policies for consistency.

## **Financial Statement Presentation, Section PS 1202**

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### **Effective Date:**

Effective for fiscal periods beginning on or after April 1, 2026, with early application permitted only if the Conceptual Framework is adopted at the same time.

### **Application:**

Prospective.

### **Overview:**

In connection with the issuance of the revised Conceptual Framework, the PSAB has also released Section PS 1202, *Financial Statement Presentation* - a new reporting model which builds on existing Section PS 1201 of the same name to better support the preparation of understandable financial statements.

The new standard and related consequential amendments are effective for fiscal years beginning on or after April 1, 2026. Early adoption is permitted if the entity adopts the revised Conceptual Framework at the same time.

### **Impact on your Organization:**

The new model presented in PS 1202 represents a significant change in how financial statements are presented to users.