

**ALBERTA BEACH  
REGULAR COUNCIL MEETING  
BEING HELD IN THE ALBERTA BEACH COUNCIL CHAMBERS  
AND BEING HELD ELECTRONICALLY FOR THE PUBLIC VIA ZOOM MEETING  
MARCH 15, 2022 AT 7:00 P.M.**

**AGENDA - ADDITIONS**

1. CALL TO ORDER
2. AGENDA ADDITIONS
3. ADOPTION OF AGENDA
4. CONFIDENTIAL – CLOSED MEETING SESSION
5. ADOPTION OF PREVIOUS MINUTES
  - a. Regular Council Meeting of February 15, 2022
6. DELEGATIONS
7. PUBLIC HEARINGS
8. MUNICIPAL PLANNING COMMISSION
9. OLD BUSINESS & CAO REPORT ACTION LIST
10. FINANCIAL REPORTS
11. BYLAWS & POLICIES
  - a. Policy #G.3.6 Council Electronic Device Policy
12. COUNCIL, COMMITTEES & STAFF REPORTS
13. CORRESPONDENCE – INFORMATION ITEMS
  - a. Alberta Counsel – At a Glance Newsletter February 18, 2022
  - b. Alberta Counsel – At a Glance Newsletter February 25, 2022
  - c. Alberta Counsel – At a Glance Newsletter March 4, 2022
  - d. Alberta Counsel – The News February 23, 2022
  - e. Alberta Counsel – The News March 8, 2022
  - f. Alberta Health Services – AHS Together4Health Headlines February 14, 2022
  - g. Alberta Health Services – AHS Together4Health Headlines February 22, 2022
  - h. Alberta Health Services – AHS Together4Health Headlines February 28, 2022
  - i. Alberta Health Services – AHS Together4Health Headlines March 7, 2022
  - j. Alberta Invasive Species Council – AISC Survey
  - k. Alberta Municipal Affairs – Council Resignation & Mayor Appointment Congratulations
  - l. Alberta Municipal Affairs – 2022 Minister’s Awards for Municipal & Public Library Excellence
  - m. Alberta Municipal Affairs – 2022 Education Property Tax Requisition
  - n. Alberta Municipal Affairs – Budget 2022
  - o. Alberta Municipalities – The Weekly February 16, 2022
  - p. Alberta Municipalities – The Weekly February 24, 2022
  - q. Alberta Municipalities – The Weekly March 9, 2022
  - r. Alberta Municipalities – 2022 Provincial Budget Analysis
  - s. Communities ChooseWell – The ChooseLetter March 2022
  - t. Federation of Canadian Municipalities – FCM News February 14, 2022
  - u. Federation of Canadian Municipalities – FCM News March 7, 2022
  - v. Federation of Canadian Municipalities – FCM Annual Conference & Trade Show
  - w. Federation of Canadian Municipalities – FCM President’s Corner March 11, 2022
  - x. Government of Canada – Prime Minister’s Awards for Teaching Excellence
  - y. Lac Ste. Anne East End Bus – 2022 Notice of Annual Meeting
  - z. North Saskatchewan Watershed Alliance – February 2022 In Stream Newsletter
  - aa. Doyle & Company – Audit of the Financial Statements December 31, 2021
  - bb. Doyle & Company – Audit Terms of Engagement
  - cc. Doyle & Company – Auditor Independence Letter
14. CORRESPONDENCE – ACTION ITEMS
  - a. Alberta Beach Municipal Library – Story Walk
  - b. Parkland RCMP – Regimental Ball
  - c. RMA Insurance – Genesis Reciprocal Insurance Exchange AGM
15. NEW BUSINESS
16. QUESTION PERIOD
17. ADJOURNMENT

P. 2-7 added  
P.8-19 added  
P.20-21 added

P.22-23 added  
P.24-26 added

1

**DOYLE & COMPANY**  
CHARTERED PROFESSIONAL  
ACCOUNTANTS

Allan J. Grykuliak, CPA, CA\*  
Scott T. Mockford, CPA, CA\*  
Allen Lee, CPA, CMA\*  
Jason Bondarevich, CPA, CA\*  
\*Operates as a Professional Corporation

11210 – 107 Avenue N.W.  
Edmonton, Alberta T5H 0Y1  
Tel (780) 452-2300, Fax (780) 452-2335

March 14, 2022

**THE MAYOR AND COUNCIL**  
**ALBERTA BEACH**  
Box 278  
Alberta Beach, Alberta T0E 0A0

**Audit of the consolidated financial statements of Alberta Beach  
for the year ended December 31, 2021**

The purpose of this report is to communicate to the Mayor and Council certain aspects of the audit that we believe would be of interest to you. The Mayor and Council can play an important part in the audit planning process and we look forward to discussing our proposed plan with you to determine whether there are additional areas of concern to the Mayor and Council, which we should consider.

This report should not be distributed without our prior consent. We accept no responsibility to a third party who uses this communication.

**Independence**

At the core of the provision of external audit services is the concept of independence. Canadian generally accepted auditing standards, require us to communicate to the Mayor and Council, at least annually, all relationships between our firm and the Alberta Beach that, in our professional judgement, may reasonably be thought to bear on our independence for the forthcoming audit of the Organization.

In determining which relationships to report, we have considered the applicable legislation and relevant rules of professional conduct and related interpretations prescribed by the appropriate provincial institute covering such matters as the following:

- Holding of a financial interest, either directly or indirectly in a client;
- Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- Economic dependence on a client; and
- Provision of services in addition to the external audit engagement.

## **ALBERTA BEACH**

March 14, 2022

Our annual letter confirming our independence up to the date of this letter is enclosed as Appendix A.

### **Responsibilities of the Auditor**

It is important for the Mayor and Council to understand the responsibilities that rest with the Organization and its management and those that belong to the auditor:

Management is responsible for the preparation of the consolidated financial statements, which includes responsibilities related to internal control, such as designing and maintaining accounting records, selecting and applying accounting policies, safeguarding assets and preventing and detecting error and fraud;

The auditor's responsibility is to express an opinion on the consolidated financial statements based on an audit thereof.

An audit is performed to obtain reasonable, but not absolute, assurance as to whether the consolidated financial statements are free of material misstatement and, owing to the inherent limitations of an audit, there is an unavoidable risk that some misstatements of the consolidated financial statements will not be detected (particularly intentional misstatements concealed through collusion), even though the audit is properly planned and performed;

- The audit includes:
  - (i) assessing the risk that the consolidated financial statements may contain misstatements that, individually or in the aggregate, are material to the consolidated financial statements taken as a whole;
  - (ii) examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements;
  - (iii) assessing the accounting principles used and their application; and
  - (iv) assessing the significant estimates made by management;
- A sufficient understanding of internal control will be obtained to plan the audit and, when control risk is assessed below maximum, sufficient appropriate audit evidence will be obtained through tests of controls to support the assessment, but the scope of the auditor's review of internal controls will be insufficient to express an opinion as to the effectiveness or efficiency of the organization's controls; and
- The auditor will express an opinion as to whether the consolidated financial statements present fairly in all material respects, in accordance with Canadian public sector accounting standards, the financial position, results of operations and cash flows of the organization.

## **ALBERTA BEACH**

March 14, 2022

### **Audit Approach**

We have been engaged to perform the audit of the consolidated financial statements of the Alberta Beach for the year ended December 31, 2021. We will adopt an audit approach that allows us to issue an audit opinion on the consolidated financial statements of the Organization in the most cost-effective manner, while still obtaining the assurance necessary to support our audit opinion.

Our firm follows a risk-based approach. This approach focuses on obtaining sufficient appropriate audit evidence to reduce the risk of material misstatement in the consolidated financial statements to an appropriately low level. This means that we focus our audit effort in areas that we believe have a higher risk of being materially misstated and do less audit work in areas that are only low risk.

To assess risk accurately, we need to have a clear understanding of the Organization's business and the environment it operates in. Much of our understanding is obtained through discussions with management and their staff. We would appreciate any insights that you could provide to us on what you perceive to be risky in your Organization, as that will make our audit more effective and efficient, which will benefit all concerned.

The following sections provide more detail on our audit approach for the Alberta Beach for the current year.

### **Audit Scope**

We anticipate the scope of our audit of the consolidated financial statements of the Alberta Beach for the year ended December 31, 2021 to include the following:

- an audit opinion on the consolidated financial statements
- an audit opinion on the municipal financial information return.

### **Requests by the Mayor and Council**

In the course of your duties as the Mayor and Council, you may be aware of additional areas of concern from an audit perspective that you would like us to address. We want you to know that we welcome discussion on any areas of audit concern that you may have.

### **Overall Audit Strategy**

The general audit strategies available to us are a "combined" audit approach or a "substantive" audit approach.

## **ALBERTA BEACH**

March 14, 2022

In a combined audit approach, we would obtain our assurance from a combination of tests of controls (compliance procedures) and substantive procedures (such as analysis of data and obtaining direct evidence as to the validity of the items). The combined strategy is more appropriate when there are a large number of transactions, and, when controls in the Alberta Beach are strong. By obtaining some of our assurance from the tests of controls, we can reduce the substantive procedures that need to be done. Under a substantive audit approach, all of our audit evidence is obtained through substantive procedures like analysis, confirmation, examination of documentary or electronic evidence, etc.

Based on our knowledge and experience with your Organization, we anticipate using mainly a substantive approach. Our preliminary knowledge of the Organization's internal control environment and procedures indicate that tests of controls should prove efficient for us to obtain a portion of our audit evidence, with the balance of the required assurance coming from reduced substantive procedures.

### **Higher Risk Financial Statement Areas**

Based on our knowledge of the Organization's business, our past experience, and knowledge gained from management and you, we have not identified any consolidated financial statements areas as having a potentially higher risk of material misstatement.

### **Materiality**

Materiality can be defined as follows:

*"A misstatement or, the aggregate of all misstatements in consolidated financial statements is considered to be material, if, in the light of surrounding circumstances, it is probable that the decision of a person who is relying on the consolidated financial statements, and who has a reasonable knowledge of business and economic activities (the user), would be changed or influenced by such misstatement or the aggregate of all misstatements. Ultimately, therefore, materiality decisions are based on professional judgement."*

Materiality in an audit is used as a guide for planning the nature and extent of audit procedures and for assessing the sufficiency of audit evidence gathered. It is also used in evaluating the misstatements found and determining the appropriate audit opinion to express.

Since the determination of materiality is a matter of professional judgement, it is primarily dependent on our evaluation of the relative importance of accuracy in the consolidated financial statements to the various users of those statements. We have identified government authorities, councilors, employees and the community at large as the most important users of the Organization's consolidated financial statements.

Canadian generally accepted auditing standards require the use of both quantitative and qualitative factors in determining materiality. For the audit of the Alberta Beach for the year ended December 31, 2021, we have concluded that a materiality level of \$60,000 is appropriate for the purposes of planning the audit.

## ALBERTA BEACH

March 14, 2022

### Audit Team

In order to ensure effective communication between the Mayor and Council and our firm, we briefly outline below the key members of our audit team.

Allen Lee  
Steven Kim

### Timing of the Audit

We anticipate the following schedule for the conduct of the audit:

• Interim audit fieldwork	• March 2022
• Year-end audit fieldwork	• April 2022
• Draft consolidated financial statements	• April 2022
• Finalization of consolidated financial statements	• April 2022
• Finalization of Financial Information Return	• April 2022

### Audit Fees

As part of our audit, we understand that you expect us to provide value and to share in your commitment to minimizing costs.

We anticipate that the fees for the audit of the consolidated financial statements of the Alberta Beach will be \$11,800 plus GST and any out-of-pocket expenditures.

The above fee estimate is based on the assumption that the Organization will provide all the necessary supporting working papers and full consolidated financial statements, that minimal adjusting journal entries will be required and that the nature of operations remains consistent with the information provided to us to date.

Should the completion of our engagement take less time than we have estimated, the savings will be passed on to the Organization. We will continue to work with the Alberta Beach to control costs.

6

**ALBERTA BEACH**

March 14, 2022

**Communication of Results**

At the completion of our audit, just prior to issuing our Auditors' Report, or earlier if considered necessary, we will communicate to you matters arising from the financial statement audit. Our communication will include the following:

- matters required to be communicated to the Mayor and Council under Canadian generally accepted auditing standards including possible fraudulent activities, possible illegal acts, significant weaknesses in internal control and certain related party transactions;
- matters that have a significant effect on the qualitative aspects of accounting principles used in the Organization of Alberta Beach's financial reporting;
- other matters arising from the audit that, in our professional judgement, are important and relevant to the Mayor and Council, and
- matters previously agreed with you to be communicated to the Mayor and Council.

**Conclusion**

We look forward to discussing these issues with you. Please do not hesitate to contact us about any of the above items or other matters of concern to the Council.

Yours truly,

**DOYLE & COMPANY**



Allen Lee, CPA, CMA  
AL/br

7

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**DOYLE & COMPANY**  
CHARTERED PROFESSIONAL  
ACCOUNTANTS

Allan J. Grykuliak, CPA, CA\*  
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March 14, 2022

**ALBERTA BEACH**

Box 278  
Alberta Beach, Alberta T0E 0A0

**Attention: Kathy Skwarchuk, Chief Administration Officer**

Dear Ms. Skwarchuk:

**The Objective and Scope of the Audit**

You have requested that we audit the consolidated financial statements of Alberta Beach, which comprise the statement of financial position as at December 31, 2021, and the statement of operations, statement of changes in net assets and cash flow for the year then ended, and notes to the consolidated financial statements (including a summary of significant accounting policies).

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

The objectives of our audit are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement (whether due to fraud or error) and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but it 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 economic decisions of users taken on the basis of these consolidated financial statements.

**The Responsibilities of the Auditor**

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

6



**ALBERTA BEACH**

March 14, 2022

**The Responsibilities of the Auditor - continued**

We also:

- a. Identify and assess the risk of material misstatement of the consolidated financial statements (whether due to fraud or error), design and perform audit procedures responsive to those risks, and to obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting material misstatement resulting in fraud is higher than for one resulting in 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 Organization's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the consolidated financial statements that we have identified during the audit.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d. Conclude on the appropriateness of management's use of the going-concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization'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 consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- e. Evaluate the overall presentation, structure and content of the consolidated financial statements (including disclosures) and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

9

### **The Responsibility of Management**

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

- a. For the preparation and fair presentation of the consolidated financial statements in accordance with the 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 consolidated 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 consolidated 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 Alberta Beach from whom we determine necessary to obtain evidence.

As part of our audit process:

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

**ALBERTA BEACH**

March 14, 2022

### **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.

### ***“INDEPENDENT AUDITOR'S REPORT***

*To Mayor & Council of:  
Alberta Beach*

#### ***Opinion***

*We have audited the consolidated financial statements of Alberta Beach, which comprise the consolidated statement of financial position as at December 31, 2021, and the results of its operations, changes in its net financial assets and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.*

*In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of Alberta Beach as at December 31, 2021, the results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.*

#### ***Basis for Opinion***

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

*We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.*

#### ***Responsibilities of Management and Those Charged with Governance for the Consolidated financial statements***

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

11

## **ALBERTA BEACH**

March 14, 2022

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

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

### ***Auditor's Responsibility for the Audit of the Consolidated financial statements***

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

*As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional skepticism throughout the audit.*

*We also:*

- *Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than from one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.*
- *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 Organization's internal control.*
- *Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.*

12

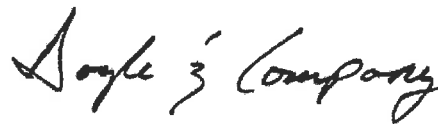
**ALBERTA BEACH**

March 14, 2022

- *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 Organization'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 consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.*
- *Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.*
- *Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.*

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

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



Chartered Professional Accountants"

XXXX, 2021

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

13

## **ALBERTA BEACH**

March 14, 2022

### **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 Alberta Beach 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 communication transmitted by us in connection with the performance of this Engagement. In 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, please notify us in writing.

### **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 and 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.

## **ALBERTA BEACH**

March 14, 2022

### **Use and Distribution of our Report**

The examination of the consolidated financial statements and the issuance of our audit report are solely for the use of Alberta Beach 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 consolidated 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 Alberta Beach.

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 Alberta Beach) or relied upon by any third party for any purpose, without 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.

### **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 postings 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 publication or posting process begins.

Should some of the information in the annual report not be available until after the date of the auditor's report, we will request that management provide 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 consolidated financial statements, the auditor's report and other related information contained in the annual report or other public document (electronic or paper based). This includes any incorporation by reference to either full or summarized consolidated financial statements that we have audited.

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

15

## **ALBERTA BEACH**

March 14, 2022

### **Preparation of Schedules**

We understand that your employees will prepare the following schedules and will locate the following documents for our use at the dates specified:

- a. Prepare various schedules and analyses before our engagement is planned to commence December 31, 2021; and
- b. Make various invoices and other documents available to our staff.

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

### **Ownership**

The working papers, files, other materials, reports and work created, developed or preformed 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.



## **ALBERTA BEACH**

March 14, 2022

### **Other Services**

In addition to the audit services referred to above, we will, as allowed by the provincial [*Code of Professional Conduct/Code of Ethics*], prepare your federal and provincial income tax returns as agreed upon. Unless expressly agreed in a separate engagement letter, we will have no involvement with or responsibility for the preparation or filing of GST/HST/PST returns or any other (including foreign) tax returns, source deductions, information returns, slips, elections, designations, certificates or reports. Management will, on a timely basis, 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 Alberta. The Province of Alberta 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.

### **Indemnity**

Alberta Beach 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 Alberta Beach, or its directors, officers, agents, or employees, of any of the covenants or obligations of Alberta Beach herein, including, without restricting the generality of the foregoing, the misuse of, or the unauthorized dissemination of, our engagement report or the consolidated financial statements\* in reference to which the engagement report is issued, or any other work product made available to you by our firm.
- b. A misrepresentation by a member of your management or board of directors.

### **Time Frames**

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

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

## **ALBERTA BEACH**

March 14, 2022

### **Fees at Regular Billing Rates**

Our professional fees will be based on our regular billing rates plus direct out-of-pocket expenses and applicable GST and are due when rendered. Fees for any additional services will be established separately.

### **Billing**

Our fees and costs will be billed monthly and are payable upon receipt. Invoices unpaid 30 days past the billing date may be deemed delinquent and are subject to an interest charge of 2% per month. 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) incurred.

### **Termination**

Management 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 [*not less than 30 calendar days before the effective date of termination*]. If early termination takes place, Alberta Beach shall be responsible for all time and expenses incurred up to the termination date [*and 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 consolidated financial statements, we may withdraw from the audit before issuing an auditor's report, or we may disclaim an opinion on the consolidated financial statements. If this occurs, we will communicate the reasons and provide details.

18

**ALBERTA BEACH**  
March 14, 2022

**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 of the parties.

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 of continuing to be of service to Alberta Beach.

Yours truly,

**DOYLE & COMPANY**



Allen Lee, CPA, CMA  
AL/br

\*\*\*\*\*

Acknowledged and agreed on behalf of Alberta Beach:

Signed: \_\_\_\_\_  
Kathy Skwarchuk,  
Chief Administration Officer

Date \_\_\_\_\_

19

**DOYLE & COMPANY**  
CHARTERED PROFESSIONAL  
ACCOUNTANTS

Allan J. Grykuliak, CPA, CA\*  
Scott T. Mockford, CPA, CA\*  
Allen Lee, CPA, CMA\*  
Jason Bondarevich, CPA, CA\*  
\*Operates as a Professional Corporation

11210 – 107 Avenue N.W.  
Edmonton, Alberta T5H 0Y1  
Tel (780) 452-2300, Fax (780) 452-2335

March 14, 2022

**APPENDIX "A"**

**THE MAYOR AND COUNCIL**  
**ALBERTA BEACH**  
Box 278  
Alberta Beach, Alberta T0E 0A0

**Re: Auditor Independence with Respect to Alberta Beach.**

We have been engaged to audit the financial statements of the Alberta Beach for the year ended December 31, 2021.

Canadian generally accepted auditing standards, require that we communicate at least annually with you regarding all relationships between the Alberta Beach and our firm that, in our professional judgement, may reasonably be thought to bear on our independence. In determining which relationships to report, these standards require us to consider relevant rules and related interpretations prescribed by the appropriate provincial institute and applicable legislation, covering such matters as:

- holding a financial interest, either directly or indirectly, in a client;
- holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- economic dependence on a client; and
- provision of services in addition to the audit engagement.

**ALBERTA BEACH**

March 14, 2022

We have prepared the following comments to facilitate our discussion with you regarding independence matters arising since January 1, 2021.

We are not aware of any relationships between the Alberta Beach and us that, in our professional judgement, may reasonably be thought to bear on our independence to date.

Canadian generally accepted auditing standards, require that we confirm our independence to the Mayor & Council. However, since the Rules of Professional Conduct of the Chartered Professionals Accountants of Alberta deal with the concept of independence in terms of objectivity, our confirmation is to be made in that context. Accordingly, we hereby confirm that we are objective with respect to the Alberta Beach within the meaning of the Rules of Professional Conduct of the Chartered Professionals Accountants of Alberta.

This report is intended solely for the use of the Mayor & Council and management within the Alberta Beach and should not be used for any other purpose.

Yours truly,

**DOYLE & COMPANY**



Allen Lee, CPA, CMA  
AL/br

21

14.6



Royal Canadian Gendarmerie royale  
Mounted Police du Canada

Security Classification/Designation

Insp. Mike Lokken  
Parkland RCMP  
91 Campsite Road  
Spruce Grove, AB  
T7X 3Z1

Your File

Mayor Angela Duncan  
Village of Alberta Beach  
4935 - 50 Avenue  
P.O. Box 278  
Alberta Beach, AB T0E 0A0

Our File

2022-03-11

Mayor Duncan,

**RE: Parkland RCMP Regimental Ball**

Parkland RCMP is hosting a Regimental Ball on May 7, 2022. All proceeds from this event are going to the Victim Services Society of Stony Plain, Spruce Grove and District. I believe this initiative will go a long way in maintaining a strong working relationship with the communities that we serve.

If members of council or your employees would like to attend the Parkland RCMP Regimental Ball on May 7 at the Heritage Pavilion in Stony Plain, tickets are \$75 and may be purchased by e-transfer to [victim.services1@gmail.com](mailto:victim.services1@gmail.com). Once complete, email [Jenelle.Jean@rcmp-grc.gc.ca](mailto:Jenelle.Jean@rcmp-grc.gc.ca) with the following information:

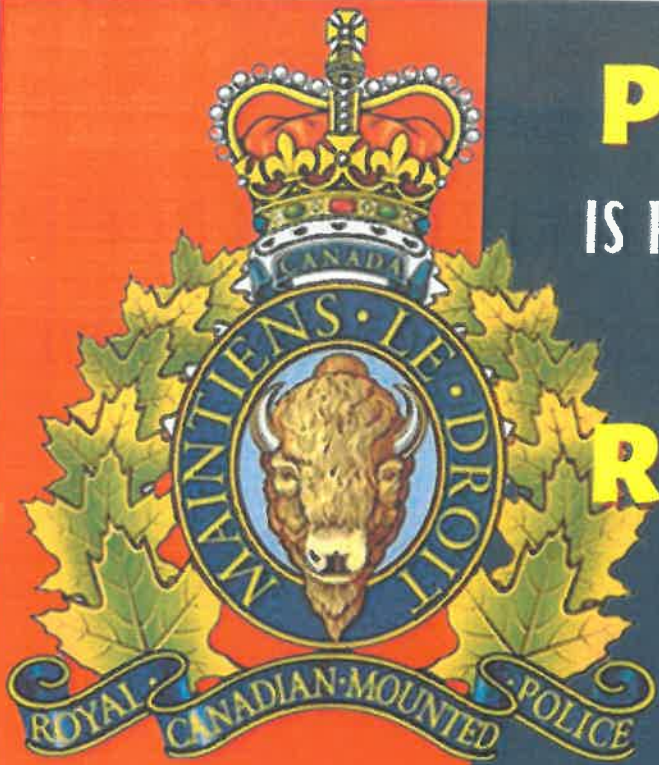
- email address used for e-transfer
- names of those attending in the group
- agency/organization they are representing (or indicate member of the public)
- how you would like to receive the tickets (pick up at Parkland Detachment, mailed, or delivery available by Victim Services Volunteer within Stony Plain and Spruce Grove)

Dinner is prime rib catered by Elizabethan Caterers. Entertainment is comedian Tim Nutt.

I look forward to seeing you there.

Insp. Mike Lokken  
OIC RCMP Parkland

22



# PARKLAND RCMP

IS PLEASED TO ANNOUNCE THAT WE

WILL BE HOSTING A

## REGIMENTAL BALL

ON MAY 7, 2022

AT THE HERITAGE PAVILION

IN STONY PLAIN

*Please join us for a formal evening  
in support of the Victim Services Society  
of Stony Plain, Spruce Grove, and District*

**TICKETS:**

**\$75.00**

- PRIME RIB DINNER
- MUSIC AND DANCING
- COMEDIC ENTERTAINMENT PROVIDED BY

**TIM NUTT**

**CONTACT VICTIM SERVICES TO PURCHASE YOUR TICKETS!**

**JENELLE.JEAN@RCMP-GRC.GC.CA**

23

14.c

**Alberta Beach Village Office**

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**From:** Amy Bates <amy@rmainsurance.com>  
**Sent:** March 14, 2022 9:29 AM  
**Cc:** Duane Gladden; Craig Pettigrew; Miranda Andersen  
**Subject:** Notice of Genesis 2022 AGM  
**Attachments:** GRIE AGM Official Meeting Notice Letter 2022.pdf; Genesis Reciprocal Insurance Exchange AGM Proxy 2022.pdf



**ATTN: Genesis Subscriber**

Please note that this is the official notice of the AGM for Genesis Reciprocal Insurance Exchange. The meeting will take place on **April 14, 2022, from 9:00 a.m. – 11:00 a.m. virtually**. It will be administered by Zoom, further details to follow.

Please find the proxy document attached. The proxy allows for a member to choose an individual other than an elected or administrative official to vote on their behalf. An option exists to defer the proxy vote to Genesis' Principal Attorney. The Agenda, 2021 Audited Financials and 2021 Actuarial Report will be sent out 7 days prior to the AGM.

For any questions regarding this meeting please contact Miranda Andersen at [miranda@rmaalberta.com](mailto:miranda@rmaalberta.com) or at 780-955-4093 or Amy Bates at [amy@rmainsurance.com](mailto:amy@rmainsurance.com) or at 780-955-8409

Sincerely,

For Duane Gladden  
Genesis Principal Attorney

**Amy Bates, BComm**  
*Administrative Coordinator*



Office: 780.955.8409  
Mobile: 780.720-5730  
[RMAAlberta.com](http://RMAAlberta.com)

2510 Sparrow Drive, Nisku, Alberta T9E 8N5 780.955.3639



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24





March 14, 2022

**RE: Genesis Annual General Meeting**

**ATTN: Genesis Subscriber**

Please note that this is the official notice of the AGM for Genesis Reciprocal Insurance Exchange. The meeting will take place on **April 14, 2022, from 9:00 a.m. – 11:00 a.m. virtually**. It will be administered by Zoom, further details to follow.

Please find the proxy document attached. The proxy allows for a member to choose an individual other than an elected or administrative official to vote on their behalf. An option exists to defer the proxy vote to Genesis' Principal Attorney. The Agenda, 2021 Audited Financials and 2021 Actuarial Report will be sent out 7 days prior to the AGM.

For any questions regarding this meeting please contact Miranda Andersen at [miranda@malberta.com](mailto:miranda@malberta.com) or at 780-955-4093 or Amy Bates at [amy@rmainurance.com](mailto:amy@rmainurance.com) or at 780-955-8409

Sincerely,

A handwritten signature in cursive script, appearing to read "Duane Gladden".

Duane Gladden  
Genesis Principal Attorney

25



**ANNUAL GENERAL MEETING OF  
THE GENESIS RECIPROCAL INSURANCE EXCHANGE  
PROXY**

**The Undersigned Subscriber to the Genesis Reciprocal Insurance Exchange ("Genesis") hereby appoints: (choose one)**

\_\_\_\_\_

**OR**

**Duane Gladden, Director of Business Services of the RMA and Genesis Principal Attorney**

to act as proxy at the Annual General Meeting of Genesis to be held on Thursday April 14, 2022.

My proxy shall have full authority to vote on behalf of the Undersigned.

Dated \_\_\_\_\_, 2022.

\_\_\_\_\_  
Subscribing Member

\_\_\_\_\_  
Signing Officer

**\*Note that no proxy is required if a member is represented at the meeting by its most senior elected or most senior administrative personnel.**

(26)