22. The Municipality will maintain a publicly-available list of community amenity contributions agreed to for Zoning Bylaw amendment applications.

ITEMS THAT ARE NOT COMMUNITY AMENITY CONTRIBUTIONS

23. Items that would normally be required through the subdivision or development process are not community amenity contributions. While these items may benefit the community, they may be required regardless of whether the owner applies for a Zoning Bylaw amendment.

    a) 5% statutory parkland dedication
    b) Sidewalks (onsite, along highway frontage)
    c) Walkways (onsite, along highway frontage)
    d) Water, sewer, storm and road infrastructure required as per Bylaw 175
    e) Underground utilities
    f) Street trees
    g) Streetlights
    h) Landscaping
    i) Development Permit Guideline requirements
    j) Environmentally sensitive areas
    k) Lands subject to natural hazards (except wildfires) or that are other undevelopable
    l) Municipal fees
    m) Development Cost Charges
    n) Offsite improvements required for transportation safety
    o) Offsite infrastructure upgrades required to service a development

DEFINITIONS

Amenity Zoning means Zoning Bylaw provisions adopted under Section 482 of the *Local Government Act* in which an owner is entitled to a higher density subject to the provision of amenities.

Attainable Housing means housing that has a rent or sale price that constitutes no more than 30% of gross annual income.

Carriage House means a secondary dwelling unit located in a secondary building.

Community Amenity Contributions are amenity contributions agreed to by the owner and the Municipality as part of the Zoning Bylaw amendment process initiated by the owner, and are intended to benefit the social, cultural, environmental, recreational, governance and infrastructure needs of the community.

Covenant means a covenant under Section 219 of the *Land Title Act*.

Greenfield Development means subdivision or development of previously undeveloped areas that are not surrounded by predominantly developed areas, including farmland, forestry lands, rural recreation lands and rural lands generally.

Housing for People with Disabilities means housing that caters to the needs of people who require assistance due to a disability.

Infill Development means new construction or development within a predominantly developed area.

Natural Hazards means elements of the natural environment that have the potential to negatively impact a community.

Phased Development Agreement means a phased development agreement between the Municipality and an owner under Section 516 of the *Local Government Act*.

Primary Dwelling Unit means a dwelling unit in a house, townhouse, rowhouse, or apartment and excludes secondary suites and carriage houses.

Redevelopment means development of a previously developed site or replacement of existing buildings with new buildings.

Secondary Suite means a secondary dwelling unit located in a house.

Seniors Supportive Housing means housing that caters to the needs of seniors and includes assisted living and community care facilities licensed in accordance with the *Community Care and Assisted Living Act*.

FORM 1
Riparian Areas Protection Regulation - Qualified Environmental Professional - Assessment Report

Riparian Areas Protection Regulation: Assessment Report

Please refer to submission instructions and assessment report guidelines when completing this report.

					Date	March 10, 2024	
I. Primary QEP Information							
First Name	Steve			Middle Name			
Last Name	Toth						
Designation	R.P.Bio		Company	Toth and Associates Environmental Services			
Registration #	1788			Email	stoth@shaw.ca		
Address	6821 Harwood Drive						
City	Lantzville	Postal/Zip	V0R-2H0	Phone #	250-390-7602		
Prov/state	BC		Country	Canada			
II. Secondary QEP Information (use Form 2 for other QEPs)							
First Name			Middle Name				
Last Name							
Designation			Company				
Registration #				Email			
Address							
City		Postal/Zip		Phone #			
Prov/state			Country				
III. Developer Information							
First Name	Jeff			Middle Name			
Last Name	Windley						
Company	Windley Developments Ltd						
Phone #	250-758-3411			Email	jeff@windleycontracting.com		
Address	3711 Shenton Road						
City	Nanaimo	Postal/Zip	V9T 2H1				
Prov/state	BC	Country	Canada				
IV. Development Information							
Development Type	Subdivision: Two Lot Single Family Residential						
Area of Development (ha)	1.956		Riparian Length (m)	175			
Lot Area (ha)	1.956		Nature of Development	New			
Proposed Start Date	2024-05-01		Proposed End Date	2026-05-01			
V. Location of Proposed Development							
Street Address (or nearest town)	7052 Peterson Road						
Local Government	District of Lantzville			City	Lantzville		
Stream Name	Stewart Creek						
Legal Description (PID)	006-751-296			Region	Vancouver Island		
Stream/River Type	Wetland			DFO Area	South Coast		
Watershed Code	NA						
Latitude	49	15	05	Longitude	124	05	03

Completion of Database Information includes the Form 2 for the Additional QEPs, if needed. Insert that form immediately after this page.

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Section 1. Description of Fisheries Resources Values and a Description of the Development proposal

1.1 Introduction

Toth and Associates Environmental Services conducted a biological inventory of the 1.956 hectare property located at 7052 Peterson Road and the 0.425 hectare property located at 7356 Lynn Drive in Lantzville on February 21 and March 6, 2014. We also conducted a *Riparian Areas Regulation* (RAR) assessment of 7052 Peterson Road (the subject property) on April 21, 2017. It is our understanding that additional delineation of stream boundaries on the subject property was conducted by Brad Remillard, R.P.Bio in February 2020 and that those boundaries have been surveyed and plotted by Williamson & Associates Professional Surveyors.

The subject property is within the District of Lantzville's (DOL) Watercourse Protection and Village Form and Character Development Permit Areas (DPAs). Stewart Creek runs 175 m southwest to northeast in a wide, shallow, seasonal swampland through the subject property.

The proposed development includes rezoning and subdivision of the subject property into two lots, plus 0.476 ha of parkland dedication (Figure 1).

Existing development on the subject property includes an old abandoned house and yard located off of Mairi Road on proposed Lot 1, and an extensive area of fill on Lot 2 which based on air photo review was deposited in approximately 2001 prior to implementation of the RAR.

1.2 Stewart Creek

There is no information available for Stewart Creek within provincial databases (FIDQ, Habitat Wizard, EcoCat). The Sensitive Habitat Inventory & Mapping (SHIM) Atlas provides a partially mapped stream line and indicates fish presence on the watercourse extends to the outlet of the culvert under Lantzville Road. We have noted before in our other reports that while the DOL provides watercourse mapping on their on-line mapping system and OCP map schedules, they do not provide the names of the watercourses on these maps. The BC Groundwater Wells and Aquifers mapping indicates 3 surface water licenses at the mouth of the watercourse and indicates that the licenses are for "Stewart Creek". Therefore we have considered Stewart Creek to be the correct name for this watercourse, which we note has also been referred to as "Slogar Brook".

Our previous experience with this watercourse includes assessments conducted at the mouth of the stream on 7178 Sebastian Road, through 7345 Venture Road, 7115 Harper Road, the subject property and 7032 Leland Road (Figure 2). Those assessments revealed that the lower 100 m of Stewart Creek downstream of Sebastian Road is contained largely within a concrete raceway (Photographs 1 & 2) and that fish access to the mouth of the stream from the beach would be very difficult due to a build-up of gravel, driftwood and dense vegetation resulting in a short section of subterranean flows at the natural boundary (Photograph 3).

Probably the greatest impact to this drainage was noted during our assessments of the subject property, which revealed that a large proportion of the flows within Stewart Creek have been diverted via a ditch at the east side of the property to non-ALR farmlands on 7283 / 7303 Lantzville Road (Photographs 4 & 5). These diverted flows discharged to the ocean off the north end of Huddlestone Road via a corrugated steel half-pipe flume along the west side of the road (Photograph 6). We don't know whether this diversion

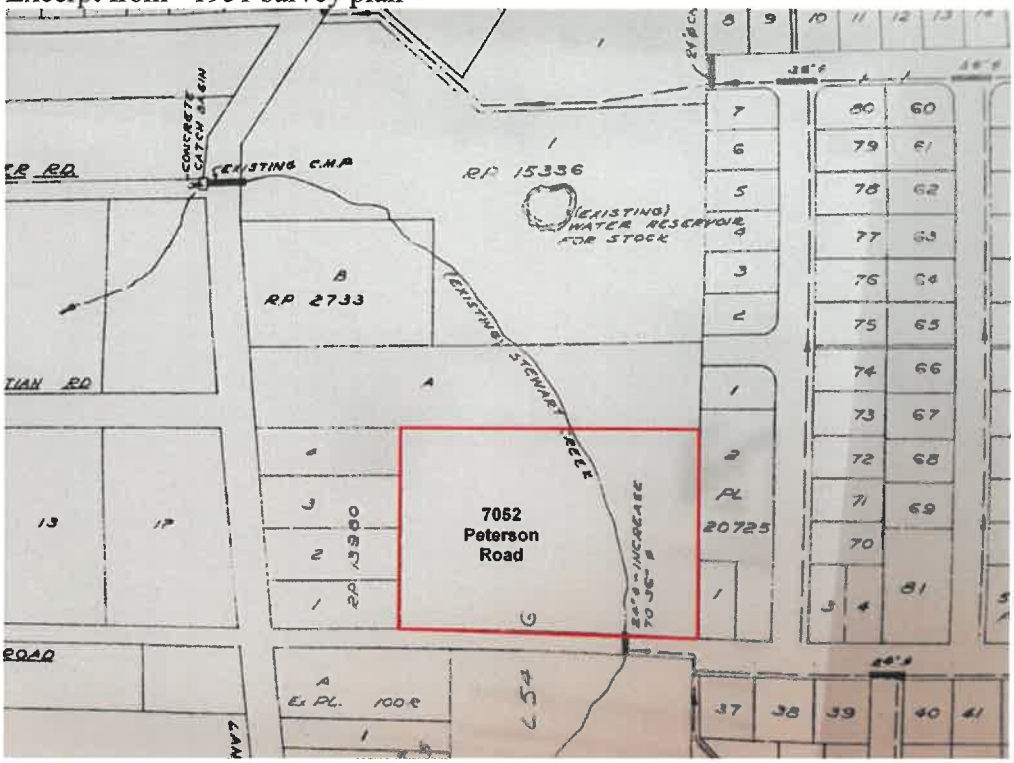
was authorized or not, but The BC Water Resources Atlas does not shown any water licenses in the area. It is our understanding that the DOL recently replaced the steel half-pipe flume with a $350,000 storm drain along Huddlestone Road.

If these diverted flows had been re-directed to the historical alignment of Stewart Creek it would have greatly increased the potential for Stewart Creek to support fish.

The stream line network as we know it is provided on Figure 2. Source water for the wetland on the subject property is provided by ditches on either side of Peterson Road, and from a ditch system west of Peterson Road extending to farmlands west of Leland Road.

A 1950's survey plan indicated the name of the watercourse as "Stewart Creek" and provided a watercourse alignment between Peterson Road and Lantzville Road. This alignment lies between the current alignment of the watercourse and the diversion channel. Indications of this former channel are still visible in the more recent air photo coverage. The survey plan (excerpt below) did not show a wetland on the subject property.

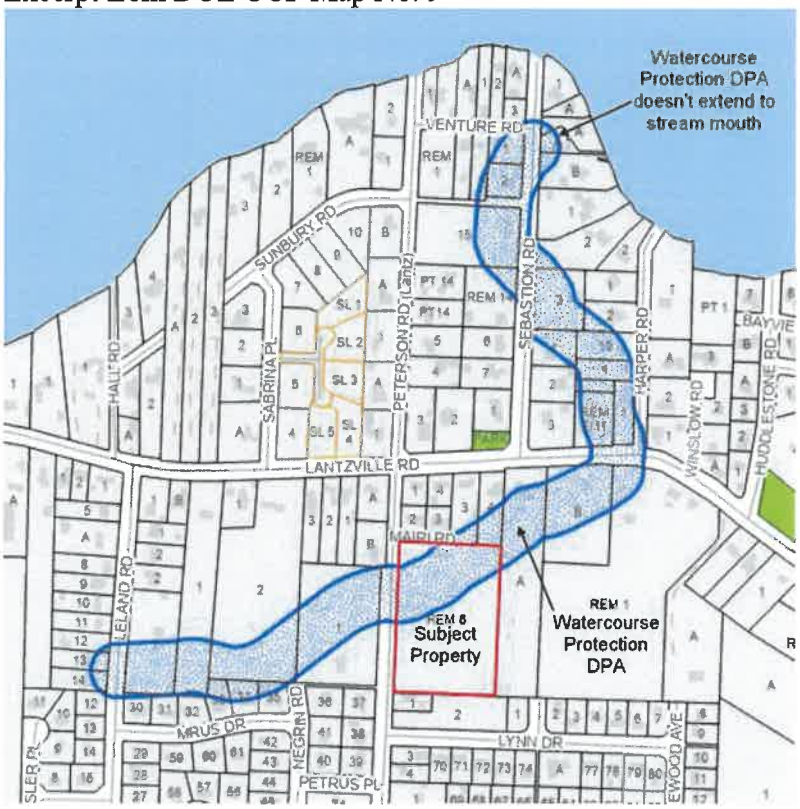
Excerpt from ~1951 survey plan



Up until recently, Stewart Creek was not mapped on any of the DOL's mapping and therefore was not designated as a Watercourse Protection (WP) DPA. Map No. 9 of the DOL's Official Community Plan (OCP Bylaw No. 150, 2019) currently shows a WP DPA associated with Stewart Creek (excerpt included below), but there is no stream line indicated, the WP DPA boundary appears to end upstream of the mouth of the stream and the diverted fork of the stream and the creek's headwater areas are not shown. This is also reflected on Map No. 2 (Environmentally Sensitive Areas) of the OCP. The upstream end of the WP DPA on Stewart Creek is 7032 Leland Road.

No fish have been observed during any of our assessments of Stewart Creek. However, anecdotal information including correspondence with Dave Clough, R.P.Bio (D.R. Clough Consulting), and the Nanoose Streamkeepers blog[1] (referred to as "Slogar Brook") suggests that historically the stream supported anadromous cutthroat trout and coho salmon, and a resident cutthroat population may have been present upstream of the Lantzville Road culvert.

Excerpt from DOL OCP Map No. 9



1.3 *Wetland on 7052 Peterson Road*

The flat, low-lying nature of the property and works conducted on adjacent properties that have directed drainage to, or impacted drainage from the subject property has likely contributed to the formation of a seasonally wetted shallow water red-osier dogwood / sedge swamp of up to 85 m wide at the east side of the property.

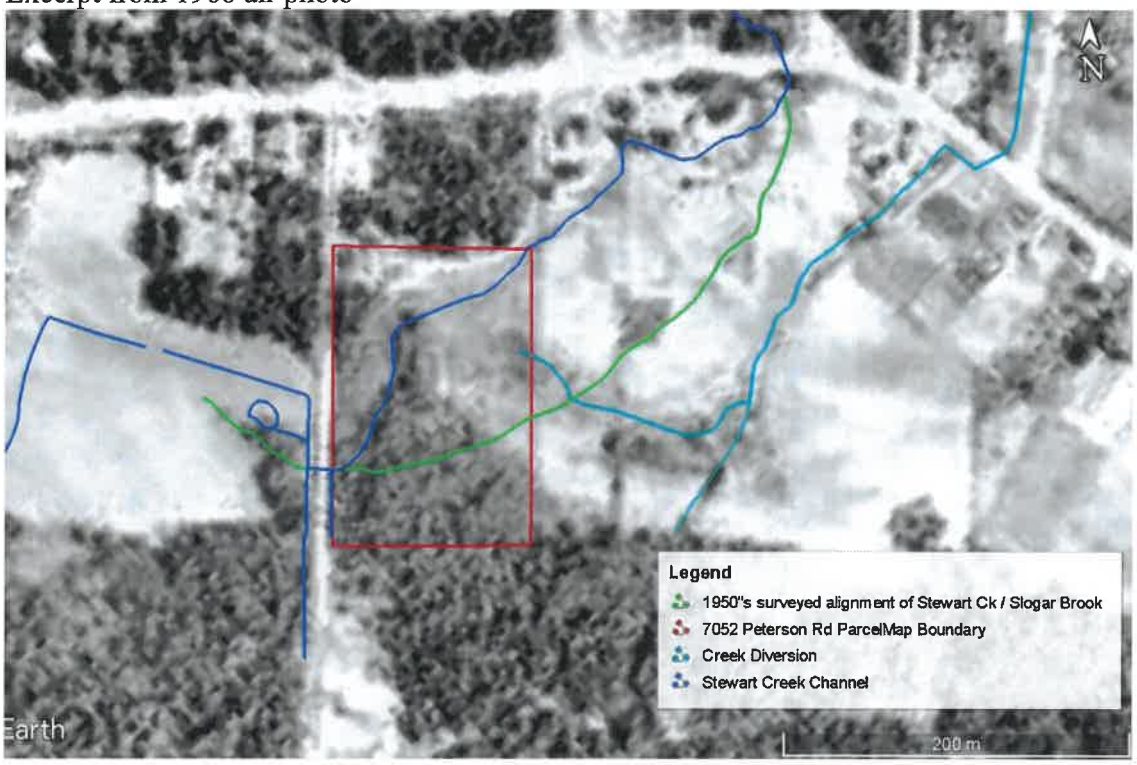
Based on air photo review, the stream diversion likely occurred prior to the first available air photo from 1968 (excerpt below), but in 1968 the eastern portion of the wetland appears to be farm pasture or scrubland. In 1968 the western portion of the wetland appears to be a shrub swampland.

By 1980 the farmed area in the eastern part of the property is no longer being farmed and by 1986 this area has been colonized by shrub / sapling vegetation. By 1992 the subject property is dominated by young red alder, although an apparent drainage path can be seen on the alignment of what is the currently flooded stream channel (excerpt below).

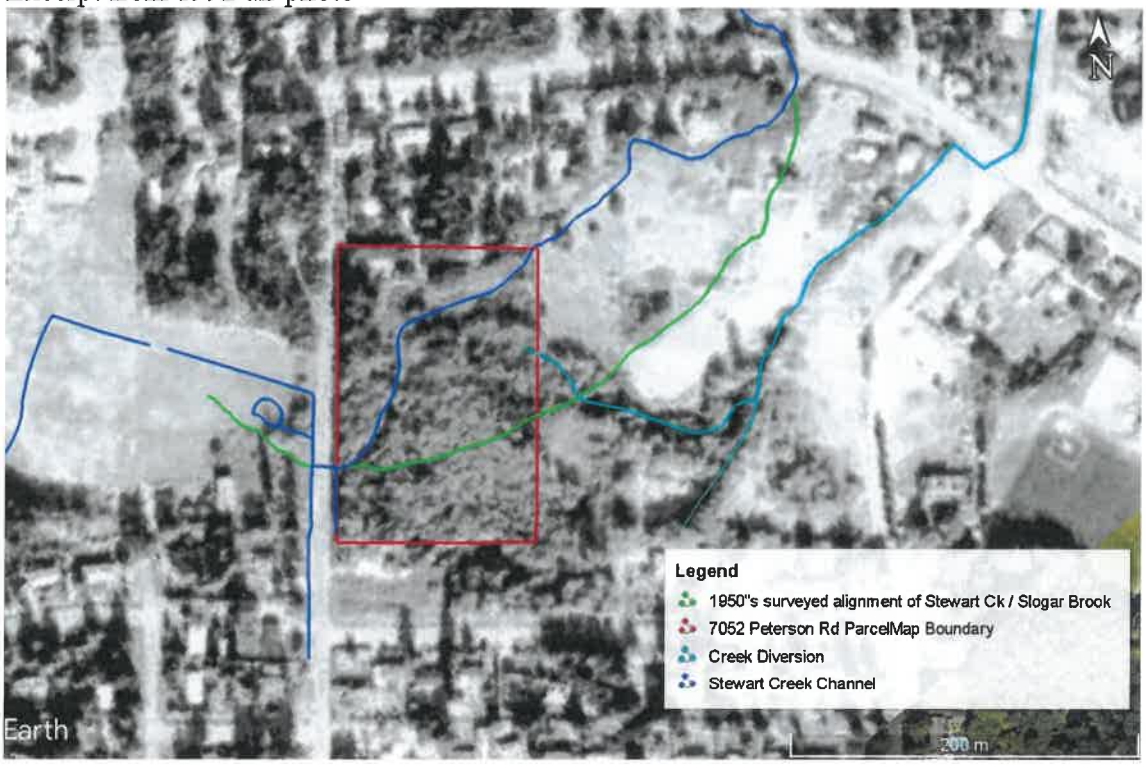
[1] http://nanoosestreamkeepers.blogspot.com/2014/

Colonization by beavers in approximately 2014 (Photographs 7+8) greatly increased the wetland area and resulted in the die-off of mature terrestrial forest (Photograph 9).

Excerpt from 1968 air photo



Excerpt from 1992 air photo



Surface water from the outlet of the western basin of the wetland at the beaver dam flows easterly through a wide, flat, red-osier dogwood, red alder and slough sedge swamp (Photograph 10). Remnants of a former channel / ditch are apparent along the north side of the swamp (Photograph 11).

Minnow traps set in the wetland in April 2017 captured only invasive American bullfrog tadpoles, rough-skinned newts and giant water beetles.

Stewart Creek downstream of the northeast corner of the subject property is contained within a shallow ditched channel (Photograph 12), with recent in-stream works noted in April 2017 (Photograph 13). The section of the creek located between Lantzville Road and the lower crossing on Sebastian Road is contained within a ravine in established residential yards and has undergone significant manipulation / alteration.

In our opinion this small watercourse still has some potential to support fish populations simply by altering the connection to the ocean at the mouth of the stream to provide improved fish access. However, the watercourse has been, and continues to be significantly altered and mistreated. There was an opportunity to rectify the situation by redirecting the diverted flows to the historic channel which would likely have provided enough stream flows for the watercourse to maintain an open channel at the ocean; however the recent placement of the diversion flows within a buried storm drain along Huddlestone Road have likely greatly reduced the potential for both the diversion channel and natural channel of this stream to sustain fish.

1.4 Soils

The BC Soils Information on IMAP BC indicates that the soils across the northern third of the property consist of 100% Cowichan soils. The Soils of Southeast Vancouver Island Duncan – Nanaimo Area[2] indicates that Cowichan soils occur below elevations of about 100 m. They occupy depressional to level areas in generally undulating marine sediments, and are usually associated with Fairbridge soils. Cowichan soils are poorly drained and have a perched water table within 1.5 m or less of the surface throughout most of the year. Cowichan soils contain excess moisture during the spring which causes planting delays, and winter ponding often kills or injures perennial crops as well. Both these limitations have historically restricted agricultural use to hay production or pasture.

The soils across the southern two-thirds of the property consist of Qualicum soils. Qualicum soils have very gravelly loamy sand textures with discontinuous weakly cemented horizons sometimes present at 60 - 100 cm depth. They are classified as Orthic Dystric Brunisols with minor inclusions of Orthic Humo-Ferric Podzols. Urban and related uses are recommended where care is taken to avoid contamination of the groundwater which could occur due to incomplete filtration of septic tank effluent by the coarse-textured soil and parent material.

As indicated previously, an extensive area of the south end of the property was filled in approximately 2001.

[2] J.R.Jungen, P.Ag., P.Sanborn, P.J.Christie, P.Ag. Surveys and Resource Mapping Branch, MOE Techncial Resport 15. June 1985.

Figure 1. Proposed Plan of Subdivision of 7052 Peterson Road, Lantzville

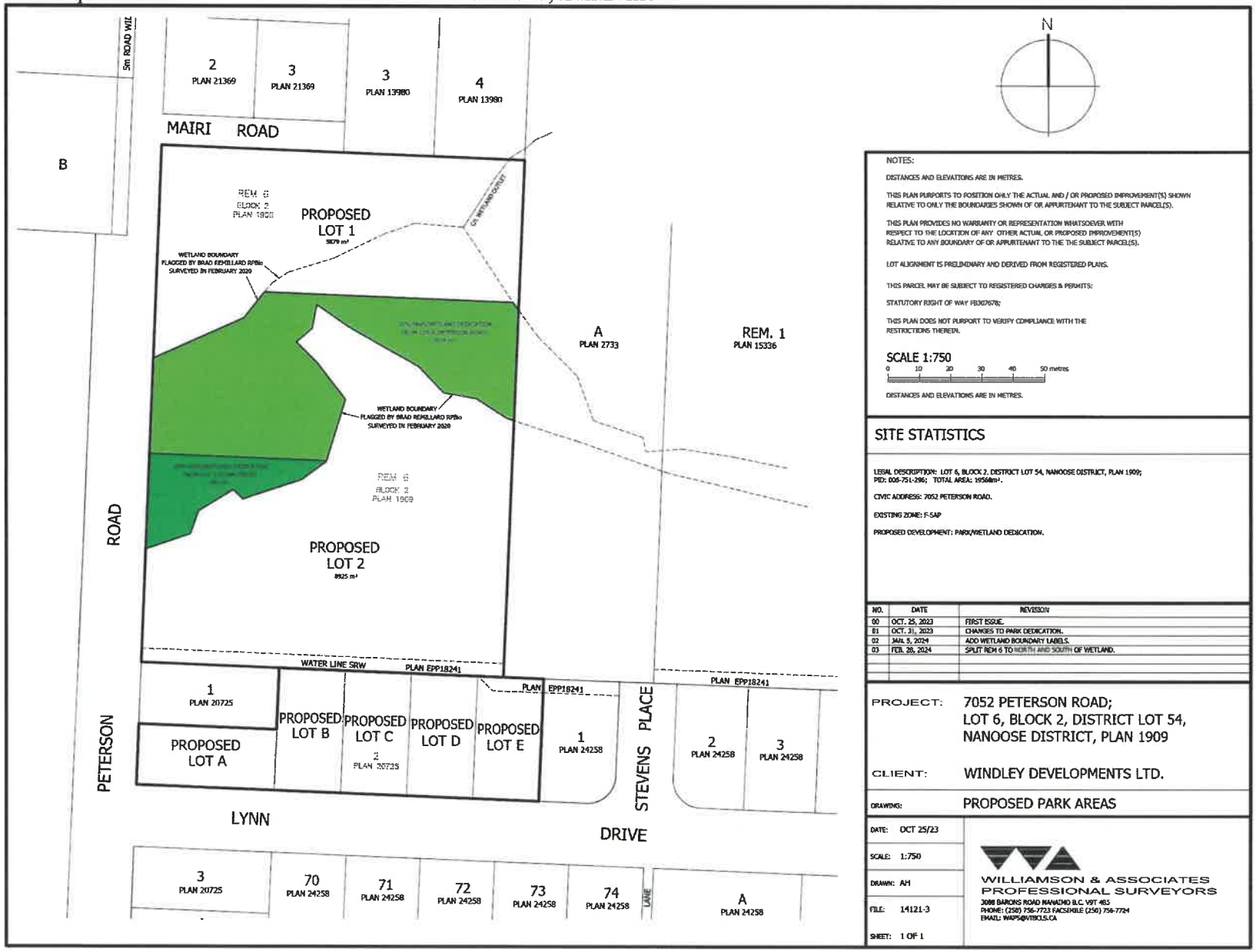
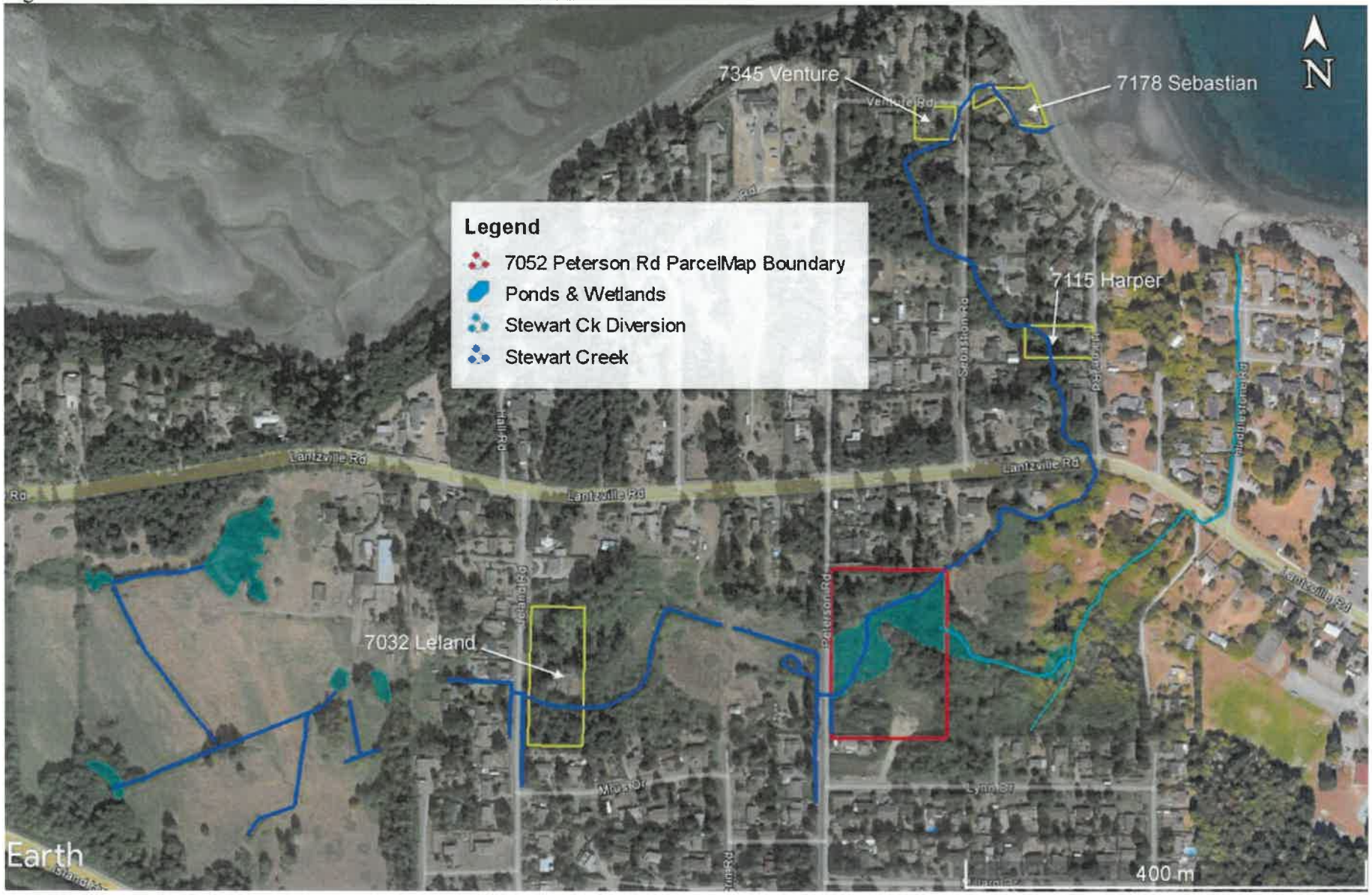


Figure 2. Overview of Stewart Creek Network and Diversion



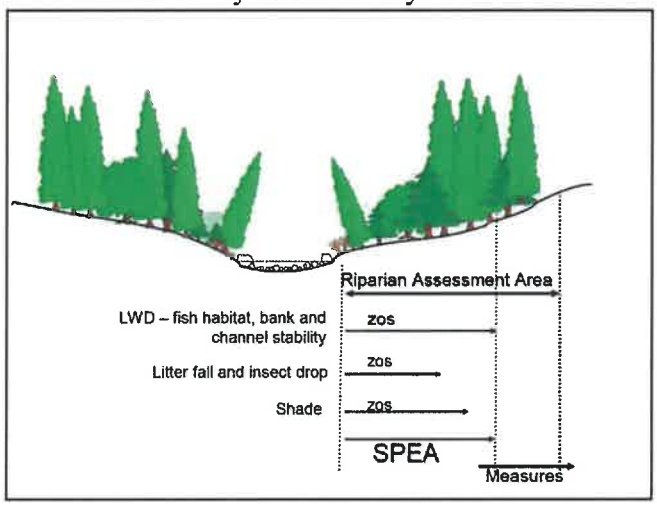
1.5 Watercourse Setbacks

Under the RAPR, the Detailed Assessment Methods rely upon determination of the "Zones of Sensitivity" by a Qualified Environmental Professional (QEP) for the features, functions and conditions that support fish life within the 30m Riparian Assessment Area. The SPEA width is then the largest "Zone of Sensitivity" (ZOS) resulting from the assessment as shown on the figure below. The five main features, functions and conditions that the assessment evaluates include:

1. Large Woody Debris (LWD) for fish habitat and the maintenance of channel morphology
2. Area for localized bank stability
3. Area for channel movement
4. Shade
5. Litter fall and insect drop

The QEP then provides "Measures" (Section 3.0 of this report) to protect the integrity of the SPEA setbacks. The resulting SPEA setbacks vary from a minimum of 2 m to a maximum of 30 m depending on watercourse type, average channel width, channel gradient and potential vegetation type.

Zones of Sensitivity and how they relate to SPEA setbacks



The wetland on Stewart Creek through the subject property would receive a **15.0** m SPEA setback, with an increased **15 – 30** m SPEA setback for the preservation of shade measured due south from the south wetland boundary. A short section of roadside ditch in the southwest corner of the property would receive a **2** m SPEA setback.

Section 2.11 of the DOL's Zoning Bylaw No. 180, 2020 indicates that "development must not occur within 15 m of a stream boundary or a distance determined by a Qualified Environmental Professional, whichever is greater, in accordance with the Riparian Area Protection Act and the Municipality's DPA requirements".

Section 2. Results of Detailed Riparian Assessment

Refer to Section 3 of Technical Manual

Date: March 8, 2024

Description of Water bodies involved (number, type)	Stewart Creek
Wetland	X
Number of reaches	1
Reach #	1

Site Potential Vegetation Type (SPVT)

	Yes	No	
SPVT Polygons		X	Tick yes only if multiple polygons, if No then fill in one set of SPVT data boxes

I, Steve Toth, hereby certify that:

a) I am a qualified environmental professional, as defined in the Riparian Areas Protection Regulation made under the *Riparian Areas Protection Act*;
b) I am qualified to carry out this part of the assessment of the development proposal made by the developer Windley Developments Ltd;
c) I have carried out an assessment of the development proposal and my assessment is set out in this Assessment Report; and
d) In carrying out my assessment of the development proposal, I have followed the technical manual to the Riparian Areas Protection Regulation.

Polygon No:	1	Method employed if other than TR

SPVT Type	LC	SH	TR
			X

Zone of Sensitivity (ZOS) and resultant SPEA

Segment No:	1	If two sides of a stream involved, each side is a separate segment. For all water bodies multiple segments occur where there are multiple SPVT polygons					
LWD, Bank and Channel Stability ZOS (m)	15.0						
Litter fall and insect drop ZOS (m)	15.0						
Shade ZOS (m) max	15 - 30	South bank	Yes	X	No		
Ditch	Justification description for classifying as a ditch (manmade, no significant headwaters or springs, seasonal flow)						
Ditch Fish Bearing	Yes		No		If non-fish bearing insert no fish bearing status report		
SPEA maximum	**30.0**	(For ditch use table3-7)					

Description of Water bodies involved (number, type): Stewart Creek

Ditch	X
Number of reaches	1
Reach #	1

Channel width and slope and Channel Type (use only if water body is a stream or a ditch, and only provide widths if a ditch)

	Channel Width(m)	Gradient (%)
starting point	1.0	2.5
upstream	1.0	
	1.0	
	1.0	
	1.0	
downstream	1.0	2.5
	1.0	
	1.0	
	1.0	
	1.0	2.5
	1.0	
Total: minus high /low	9.0	7.5
mean	1.0	2.5

	R/P	C/P	S/P
Channel Type	X		

I, Steve Toth (*name of qualified environmental professional*), hereby certify that:

a) I am a qualified environmental professional, as defined in the Riparian Areas Protection Regulation made under the *Riparian Areas Protection Act*;
b) I am qualified to carry out this part of the assessment of the development proposal made by the developer Windley Developments Ltd;
c) I have carried out an assessment of the development proposal and my assessment is set out in this Assessment Report; and
d) In carrying out my assessment of the development proposal, I have followed the technical manual to the Riparian Areas Protection Regulation.

Site Potential Vegetation Type (SPVT)

SPVT Polygons	Yes	No	Tick yes only if multiple polygons, if No then fill in one set of SPVT data boxes
		X	

I, Steve Toth, hereby certify that:

a) I am a qualified environmental professional, as defined in the Riparian Areas Protection Regulation made under the *Riparian Areas Protection Act*;
b) I am qualified to carry out this part of the assessment of the development proposal made by the developer Windley Developments Ltd;
c) I have carried out an assessment of the development proposal and my assessment is set out in this Assessment Report; and
d) In carrying out my assessment of the development proposal, I have followed the technical manual to the Riparian Areas Protection Regulation.

Polygon No: 1

SPVT Type	LC	SH	TR
			X

Method employed if other than TR

Zone of Sensitivity (ZOS) and resultant SPEA

Segment No:	1	If two sides of a stream involved, each side is a separate segment. For all water bodies multiple segments occur where there are multiple SPVT polygons						
LWD, Bank and Channel Stability ZOS (m)	2.0							
Litter fall and insect drop ZOS (m)	2.0							
Shade ZOS (m) max	NA	South bank	Yes		No	X		
Ditch	Justification description for classifying as a ditch (manmade, no significant headwaters or springs, seasonal flow)				Ditch is a man-made roadside ditch running approximately 40 m along the east side of Peterson Road			
Ditch Fish Bearing	Yes		No	X	If non-fish bearing insert no fish bearing status report	The upstream limit to fish distribution is reportedly the culvert outlet at Lantzville Road		
SPEA maximum	**2.0**	(For ditch use table3-7)						

Segment No:	2	If two sides of a stream involved, each side is a separate segment. For all water bodies multiple segments occur where there are multiple SPVT polygons						
LWD, Bank and Channel Stability ZOS (m)	2.0							
Litter fall and insect drop ZOS (m)	2.0							
Shade ZOS (m) max	NA	South bank	Yes		No	X		
SPEA maximum	**2.0**	(For ditch use table3-7)						

Comments

Figure 3. August 2016 air photo with SPEA setbacks

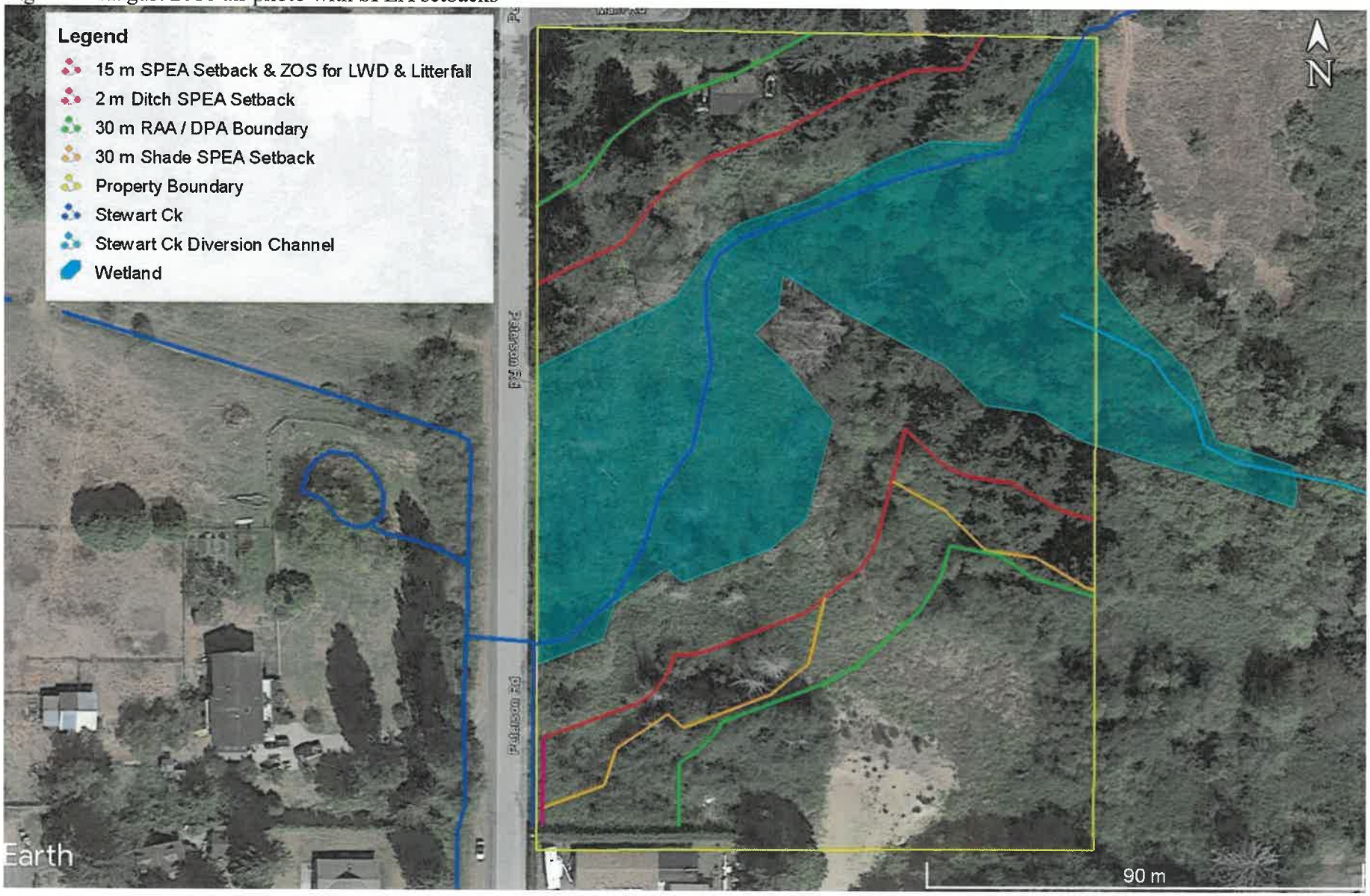
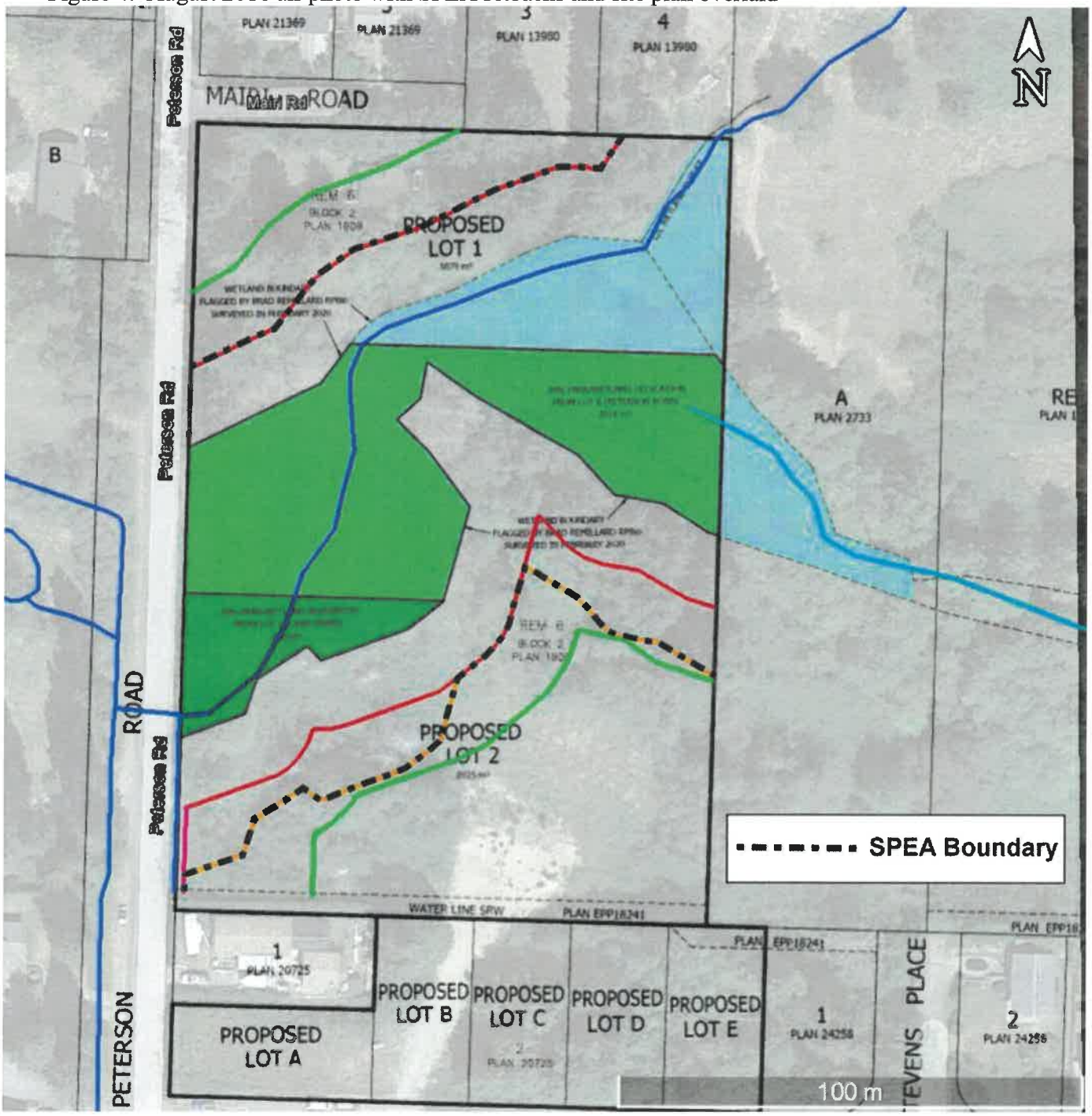


Figure 4. August 2016 air photo with SPEA setbacks and site plan overlaid



Section 3. Measures to Protect and Maintain the SPEA

1. Danger Trees	There were significant numbers of dead standing trees associated with flooding by beavers, however practically all of these dead trees are within the swampland boundaries. No danger trees were noted within the riparian assessment area during the field surveys.

I, Steve Toth, hereby certify that:

a) I am a qualified environmental professional, as defined in the Riparian Areas Protection Regulation made under the Riparian Areas Protection Act;

b) I am qualified to carry out this part of the assessment of the development proposal made by the developer Windley Developments Ltd;

c) I have carried out an assessment of the development proposal and my assessment is set out in this Assessment Report; and in carrying out

my assessment of the development proposal, I have followed the assessment methods set out in the Minister's technical manual to the Riparian Areas Protection Regulation.	
2. Windthrow	There was no windthrow noted within the riparian assessment area during the survey. There are dead trees within the swampland, however these trees were killed from flooding and are not attributable to a high windthrow potential on the property.
I, Steve Toth, hereby certify that: a) I am a qualified environmental professional, as defined in the Riparian Areas Protection Regulation made under the *Riparian Areas Protection Act*; b) I am qualified to carry out this part of the assessment of the development proposal made by the developer Windley Developments Ltd; c) I have carried out an assessment of the development proposal and my assessment is set out in this Assessment Report; and in carrying out my assessment of the development proposal, I have followed the assessment methods set out in the Minister's technical manual to the Riparian Areas Protection Regulation.	
3. Slope Stability	There are no steep slopes on the subject property.
I, Steve Toth, hereby certify that: a) I am a qualified environmental professional, as defined in the Riparian Areas Protection Regulation made under the *Riparian Areas Protection Act*; b) I am qualified to carry out this part of the assessment of the development proposal made by the developer Windley Developments Ltd; c) I have carried out an assessment of the development proposal and my assessment is set out in this Assessment Report; and in carrying out my assessment of the development proposal, I have followed the assessment methods set out in the Minister's technical manual to the Riparian Areas Protection Regulation.	
4. Protection of Trees	Pending future development plans. The current development proposal is for rezoning, followed by subdivision if the rezoning is successful.
I, Steve Toth, hereby certify that: a) I am a qualified environmental professional, as defined in the Riparian Areas Protection Regulation made under the *Riparian Areas Protection Act*; b) I am qualified to carry out this part of the assessment of the development proposal made by the developer Windley Developments Ltd; c) I have carried out an assessment of the development proposal and my assessment is set out in this Assessment Report; and in carrying out my assessment of the development proposal, I have followed the assessment methods set out in the Minister's technical manual to the Riparian Areas Protection Regulation.	
5. Encroachment	Pending future development plans.
I, Steve Toth, hereby certify that: a) I am a qualified environmental professional, as defined in the Riparian Areas Protection Regulation made under the *Riparian Areas Protection Act*; b) I am qualified to carry out this part of the assessment of the development proposal made by the developer Windley Developments Ltd; c) I have carried out an assessment of the development proposal and my assessment is set out in this Assessment Report; and in carrying out my assessment of the development proposal, I have followed the assessment methods set out in the Minister's technical manual to the Riparian Areas Protection Regulation.	
6. Sediment and Erosion Control	Pending future development plans.
I, Steve Toth, hereby certify that: a) I am a qualified environmental professional, as defined in the Riparian Areas Protection Regulation made under the *Riparian Areas Protection Act*; b) I am qualified to carry out this part of the assessment of the development proposal made by the developer Windley Developments Ltd; c) I have carried out an assessment of the development proposal and my assessment is set out in this Assessment Report; and in carrying out my assessment of the development proposal, I have followed the assessment methods set out in the Minister's technical manual to the Riparian Areas Protection Regulation.	
7. Stormwater Management	As the proposal is for two residential lots which will likely utilize traditional rock pits / infiltration chambers for the collection and dispersal of stormwater, a specific stormwater management plan should not be required. These features are not permitted within SPEA boundaries. The SPEA cannot be used for the treatment of stormwater.
I, Steve Toth, hereby certify that: a) I am a qualified environmental professional, as defined in the Riparian Areas Protection Regulation made under the *Riparian Areas Protection Act*; b) I am qualified to carry out this part of the assessment of the development proposal made by the developer Windley Developments Ltd; c) I have carried out an assessment of the development proposal and my assessment is set out in this Assessment Report; and in carrying out my assessment of the development proposal, I have followed the assessment methods set out in the Minister's technical manual to the Riparian Areas Protection Regulation.	
8. Floodplain Concerns (highly mobile channel)	The primary threat of flooding is likely related to beaver activity.
I, Steve Toth, hereby certify that: a) I am a qualified environmental professional, as defined in the Riparian Areas Protection Regulation made under the *Riparian Areas Protection Act*; b) I am qualified to carry out this part of the assessment of the development proposal made by the developer Windley Developments Ltd; c) I have carried out an assessment of the development proposal and my assessment is set out in this Assessment Report; and in carrying out my assessment of the development proposal, I have followed the assessment methods set out in the Minister's technical manual to the Riparian Areas Protection Regulation.	

Section 5. Environmental Monitoring

The RAPR does not require monitoring at subdivision stage.

Section 6. Photos



Photograph 1. May 29, 2015. View downstream on Stewart Creek within concrete channel through 7178 Sebastian Road.



Photograph 2. May 29, 2015. View downstream on Stewart Creek within concrete channel through 7178 Sebastian Road.



Photograph 3. March 6, 2014. View from beach to subterranean connection at the mouth of Stewart Creek.



Photograph 4. April 21, 2017. View downstream on diversion ditch on Stewart Creek at the east side of the subject property.



Photograph 5. April 21, 2017. View of dug-out pond on 7283 Lantzville Road.



Photograph 6. Google Earth Street View of half-pipe flume along the west side of Huddlestone Road.



Photograph 7. February 21, 2014. View of beaver dam on the subject property.



Photograph 8. April 21, 2017. View of extensive expansion of wetland boundaries and die-off of vegetation from beaver flooding.



Photograph 9. February 21, 2014. View of dead Douglas-fir from beaver flooding.



Photograph 10. February 21, 2014. View of red alder, red-osier dogwood / slough sedge shallow water swamp on the east side of the subject property.



Photograph 11. February 21, 2014. View downstream (northeast) on channel along the north side of the swamp.



Photograph 12. April 21, 2017. View downstream from the northeast corner of the subject property through 7335 Lantzville Rd.



Photograph 13. April 21, 2017. View downstream to recent channel modifications on 7317 Lantzville Rd.

Section 7. Professional Opinion

Qualified Environmental Professional opinion on the development proposal's riparian assessment.

Date March 10, 2024

1. I/We **Steve Toth**
(Please list name(s) of qualified environmental professional(s) and their professional designation that are involved in assessment.)
hereby certify that:
   a) I am/We are qualified environmental professional(s), as defined in the Riparian Areas Protection Regulation made under the *Riparian Areas Protection Act*;
   b) I am/We are qualified to carry out the assessment of the proposal made by the developer **Windley Developments Ltd**, which proposal is described in section 3 of this Assessment Report (the "development proposal"),
   c) I have/We have carried out an assessment of the development proposal and my/our assessment is set out in this Assessment Report; and
   d) In carrying out my/our assessment of the development proposal, I have/We have followed the specifications of the Riparian Areas Protection Regulation and assessment methodology set out in the minister's manual; AND

2. As qualified environmental professional(s), I/we hereby provide my/our professional opinion that:
   a) [N/A] the site of the proposed development is subject to undue hardship, (**if applicable, indicate N/A otherwise**) and
   b) [X] the proposed development will meet the **riparian protection standard** if the development proceeds as proposed in the report and complies with the measures, if any, recommended in the report.

[NOTE: "Qualified Environmental Professional" means an individual as described in section 21 of the Riparian Areas Protection Regulation.]

Appendix A: Riparian Assessment Assurance Statement – Qualified Environmental Professional

Note: This Statement is to be read and completed in conjunction with the *Professional Practice Guidelines – Legislated Riparian Assessments* and the Riparian Areas Regulation 2004 OIC 837 and is to be provided for *riparian assessments* (not landslides, floods or flood controls) for the purposes of the Riparian Areas Protection Regulation. Italicized words are defined in the guidelines.

To: The *Approving Authority*: District of Lantzville Jurisdiction: District of Lantzville Address: 7192 Lantzville Road, P.O.Box 100 Lantzville, BC V0R 2H0	Date: March 10, 2024

With reference to the Riparian Areas Protection Regulation Assessment for the subject property:

Legal description or PID: 006-751-296	Civic address: 7052 Peterson Road

The undersigned hereby gives assurance that he/she is a *Qualified Environmental Professional:*

Name of *Qualified Environmental Professional:* Steve Toth Professional designation: R.P.Bio	Professional association: College of Applied Biology of British Columbia Association of Professional Biology

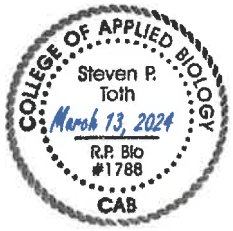
I have signed, sealed and dated, and thereby certified, the attached riparian assessment report on the property in accordance with the *Professional Practice Guidelines – Legislated Riparian Assessments* and with the *assessment methods.* That report must be read in conjunction with this statement. In preparing that report I have:

1. ☒ Collected and reviewed appropriate background information
2. ☒ Reviewed the *development proposal* on the property
3. ☒ Conducted field work on and, if required, beyond the property
4. ☒ Reported on the results of the field work on and, if required, beyond the property
5. ☒ Incorporated recommendations or assessment results from other *specialists*
6. ☒ Prescribed *measures* to protect and maintain the integrity of the streamside protection and enhancement area
7. ☒ Prescribed *measures* to avoid the occurrence of a *HADD**
8. ☒ Reported on the requirements for *field reviews* or *environmental monitoring* of the property during or following site works for the proposed *development* and recommended who should conduct those *field reviews* or *environmental monitoring*
9. ☒ Reviewed the *riparian assessment* report with the *client* and explained the content and the *measures* required to be implemented.

**HADD – harmful alteration, disruption or destruction of natural features, functions and conditions that support fish life processes*

Steve Toth, R.P.Bio.

Toth and Associates Environmental Services



Appendix B: Qualified Environmental Professional (QEP) - Statement of Qualifications

Name of *primary QEP:*
Steve Toth
Professional designation:
R.P.Bio
Registration Number:
1788

Professional association:
College of Applied Biology of British Columbia
Association of Professional Biology

Training in Riparian Areas Regulation assessment methods	
Organization or agency delivering training:	Ministry of Environment
Name of trainer:	Margaret Henigman / Marlene Caskey, Peter Law
Date of training session:	March 2010
Certificate number:	NA
Organization or agency delivering training:	Ministry of Forests, Lands and Natural Resource Operations
Name of trainer:	Margaret Henigman / Marlene Caskey, Michele Jones
Date of training session:	February 2012
Certificate number:	NA
Organization or agency delivering training:	Ministry of Forests, Lands and Natural Resource Operations
Name of trainer:	Margaret Henigman, Andrew Appleton, Stacey Wilkerson
Date of training session:	November 2015
Certificate number:	NA
Organization or agency delivering training:	Ministry of Forests, Lands and Natural Resource Operations
Name of trainer:	Andrew Appleton
Date of training session:	October 2019
Certificate number:	NA

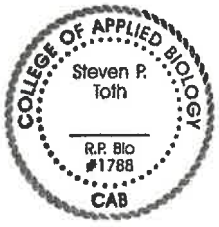
Other relevant education, training or experience:
Mr. Steven Toth, AScT, R.P.Bio is the owner and operator of Toth and Associates Environmental Services. Mr. Toth has 27 years of experience in the environmental consulting industry as a Registered Professional Biologist and Applied Science Technologist. Work experience consists of a diverse range of projects including environmental impact assessments, wildlife and ecological inventories, riparian area assessments, urban / sub-urban biophysical inventories, detailed fish habitat assessments, fisheries inventories, stream, lake and wetland classifications, fisheries research and population assessments, forestry audits, tree inventories, water quality and environmental monitoring. Project experience includes:

- ~250 provincial *Riparian Areas Protection Regulation* Assessments as primary QEP;
- ~350 biophysical inventories for various land development projects;
- ~20 Wildlife EIAs for run-of-river hydropower developments;
- >100 Raptor and heron nest tree assessments;
- 4 Watershed Restoration Program Overview and Level 1 Fish Habitat Assessments, along with numerous other fisheries related projects;
- >50 environmental and water quality monitoring projects;
- >40 Tree surveys for tree removal permit applications
- 5 large scale 1:20,000 Forest Renewal B.C. Fish and Fish Habitat Inventories; and,
- >180 lake surveys conducted according to RISC standards and DFO's juvenile sockeye assessment methodologies.

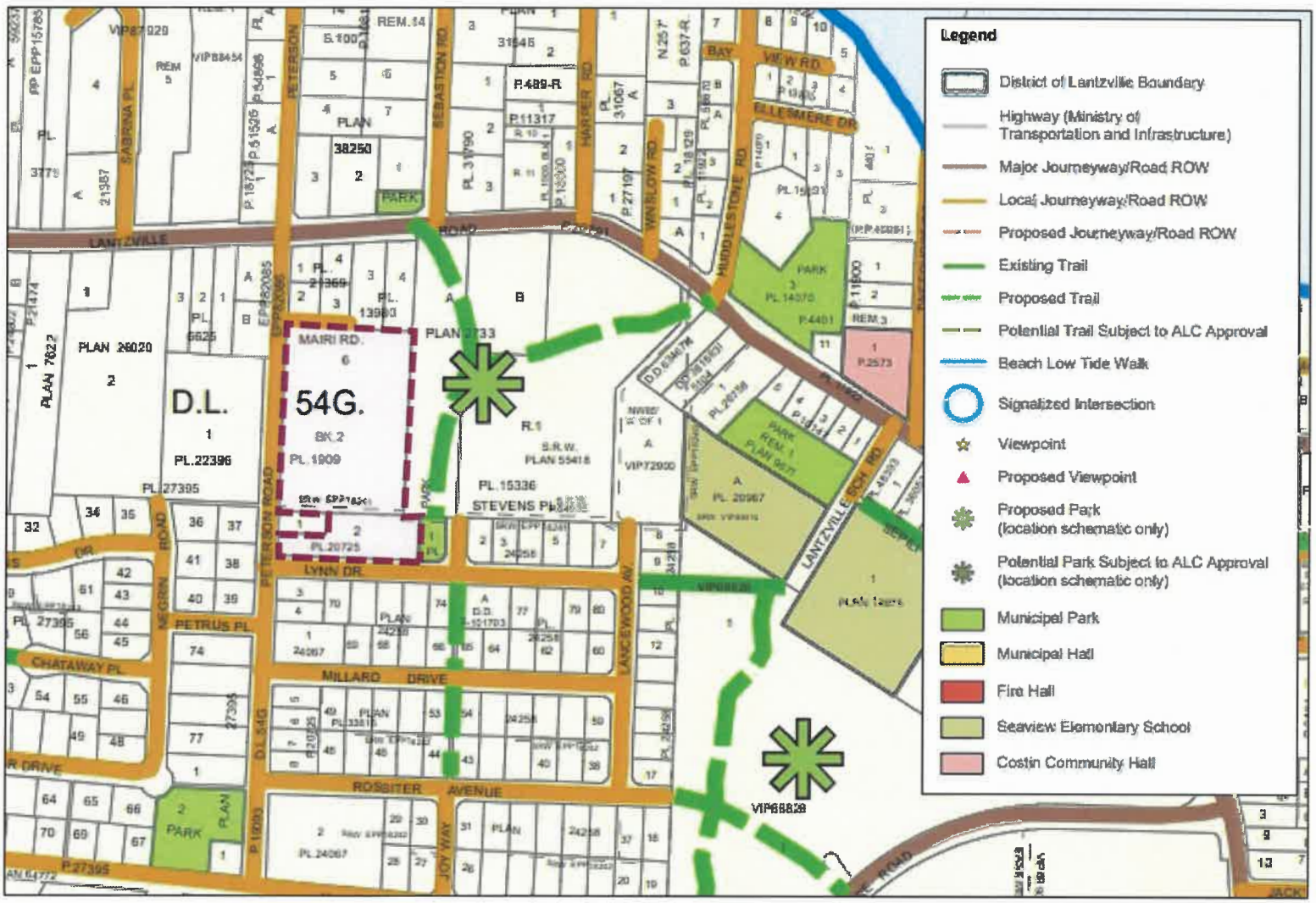
Steve Toth, R.P.Bio.



Toth and Associates Environmental Services



Reduced Copy of DISTRICT OF LANTZVILLE OFFICIAL COMMUNITY PLAN MAP NO.5: MUNICIPAL ROADS, TRAILS, AND FACILITIES



Subject Properties

Plaza Design: Input

From Legion members:

- red tulips and red poppies in planters, summer flowers
- anchor (a main feature that is visible to passing cars pedestrians and from inside the Legion. Positioned to keep the interior of the plaza open for resident use.)
- log sign
- garbage container
- no bike rack
- Christmas tree adjacent to plaza to be lit every Christmas

Note the seaside beach elements provide a Legion feel by reflecting the beaches of Normandy as well as the "seaside element" recommendations found in the OCP.

From residents:

- low expense
- low maintenance, drought resistant plantings, summer flowers
- planters with greenery including tulips
- upright logs tied together to be painted by Seaview School students as a way to involve Seaview School
- low barrier on north side of plaza to maintain a line of sight to the ocean, to traffic and pedestrians
- a restful ambiance
- river rock in planters
- garbage container

From the Official Community Plan (OCP):

- "seaside elements" - Local coastal materials to enhance connection between the village and the seashore. Included are logs, stones, and beach grass
- canoe (provides a connection to a future use in Pierce Woods Marine park for canoe and kayak lessons and student field trips for Seaview School
- carved wood for signs

Note: Already installed is a water fountain which has been very well received by residents and their dogs.

Design Elements from Residents, the Legion and the OCP













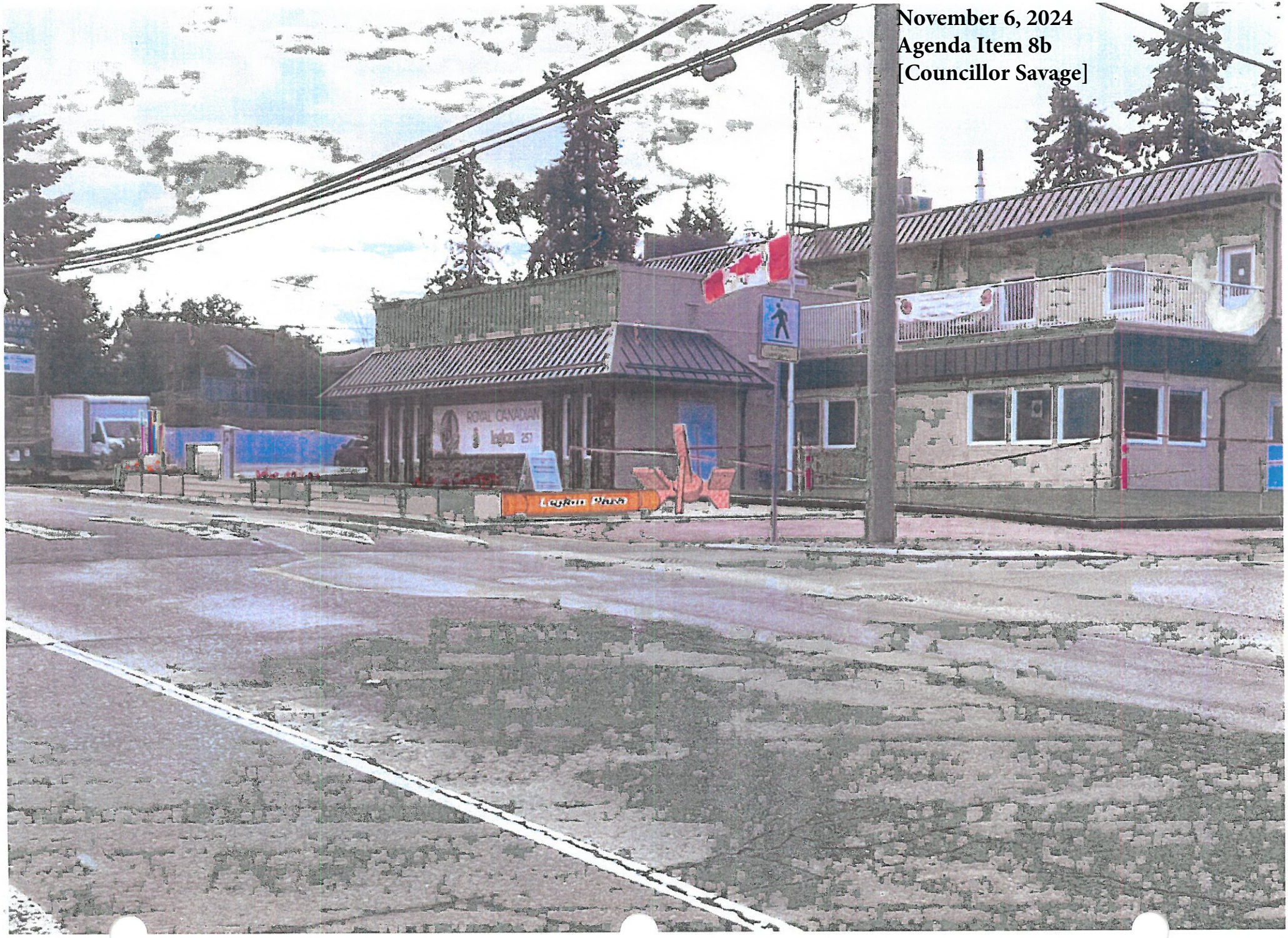


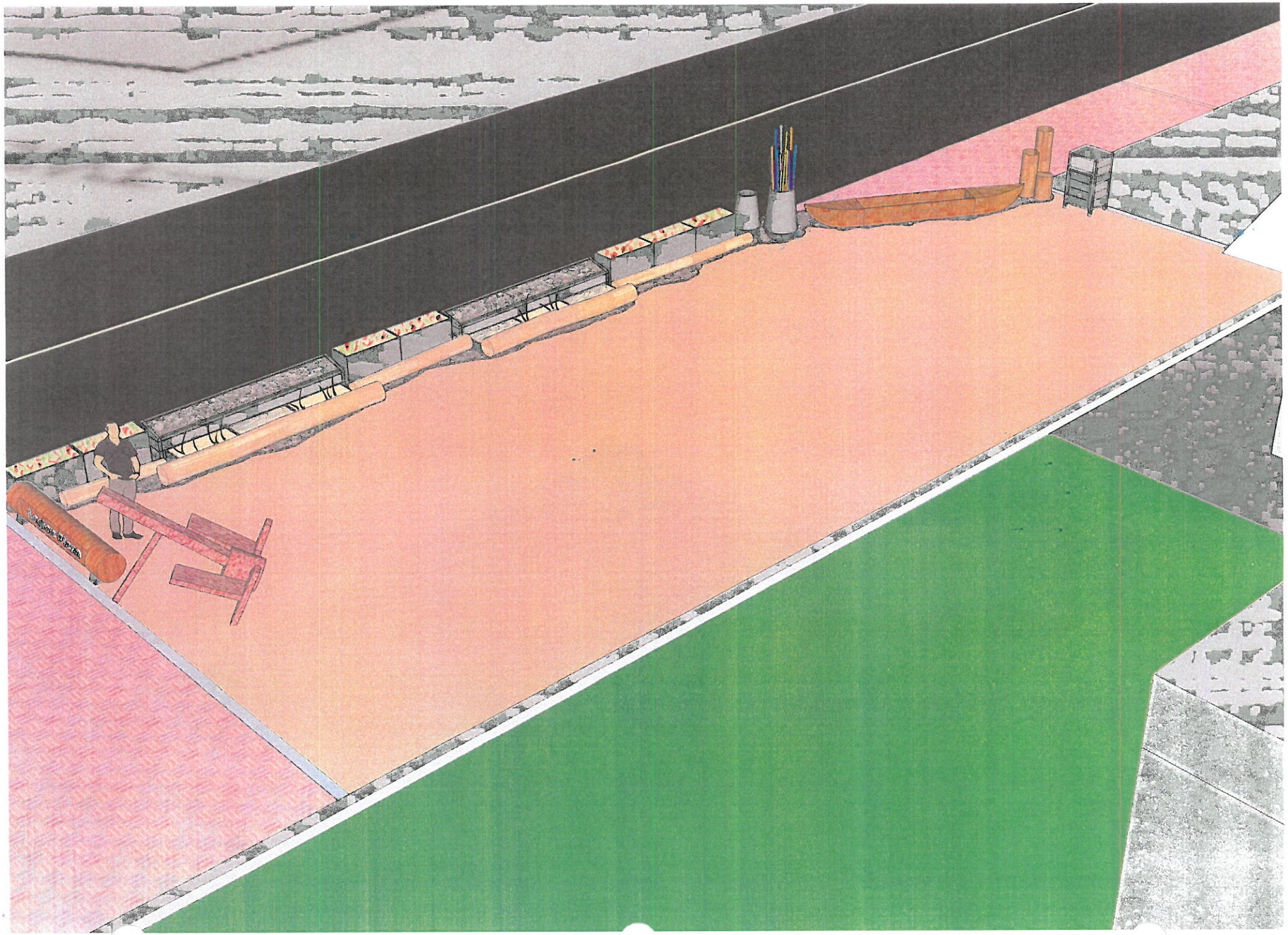


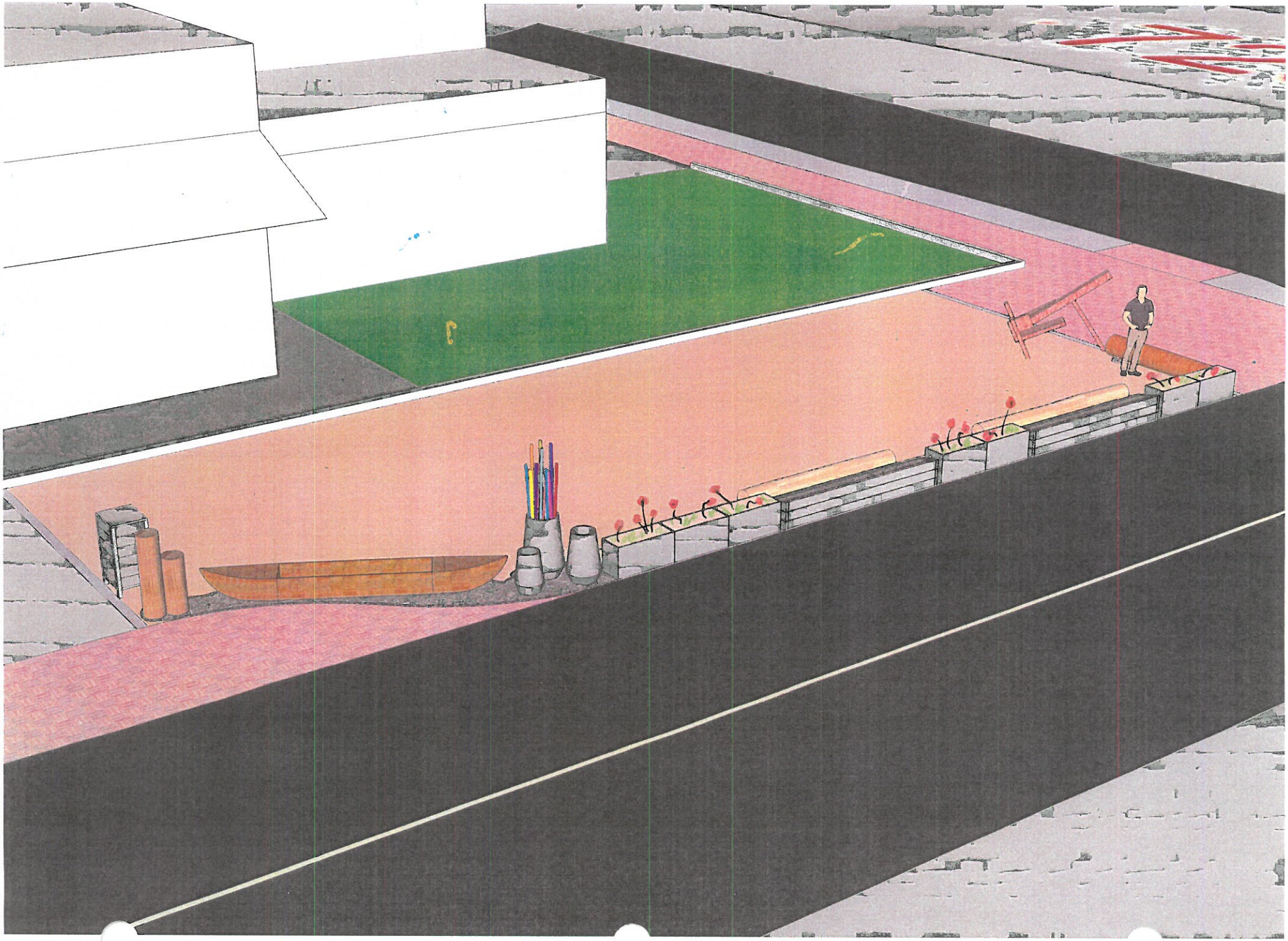


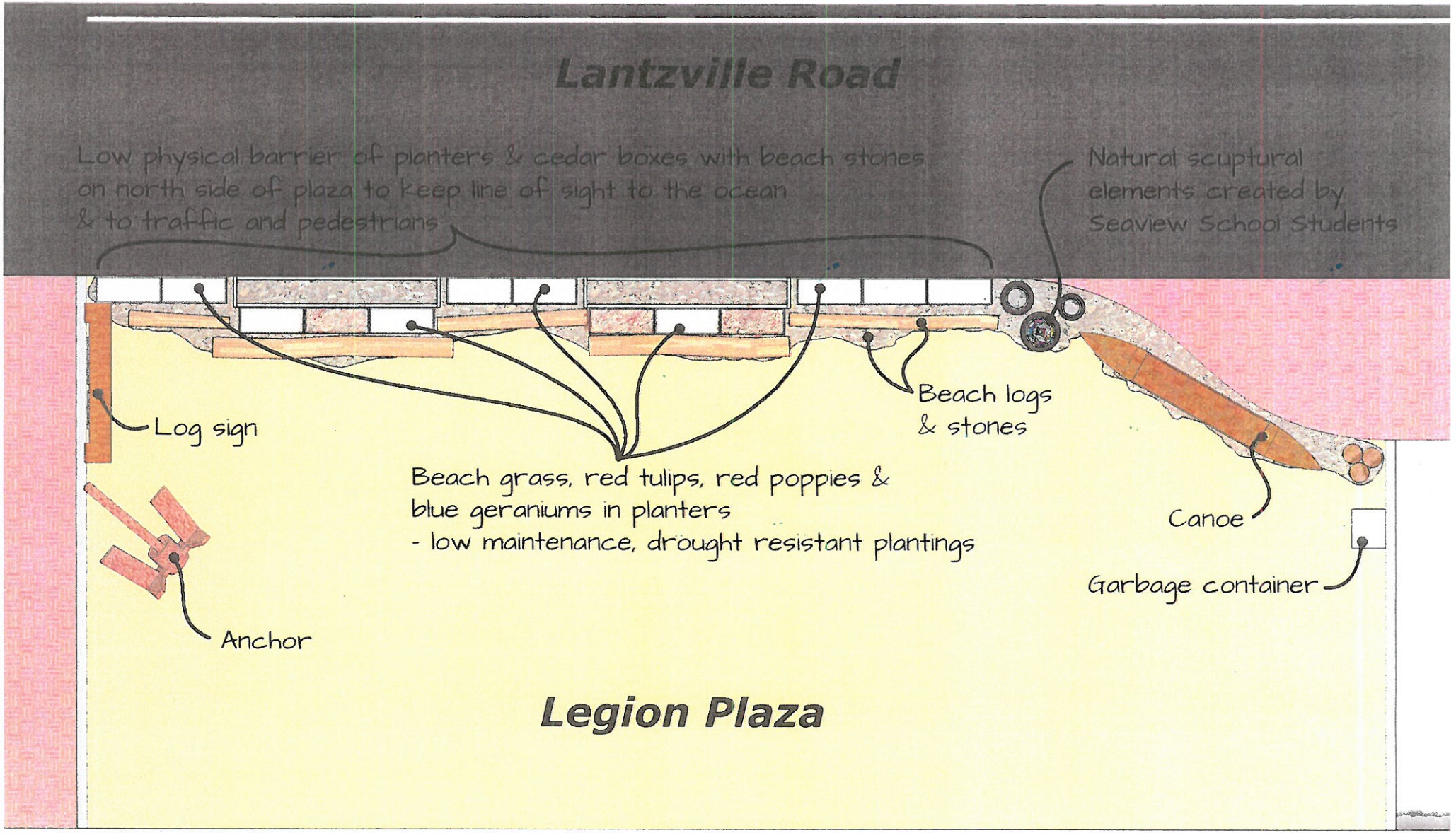


Additional Information
November 6, 2024
Agenda Item 8b
[Councillor Savage]

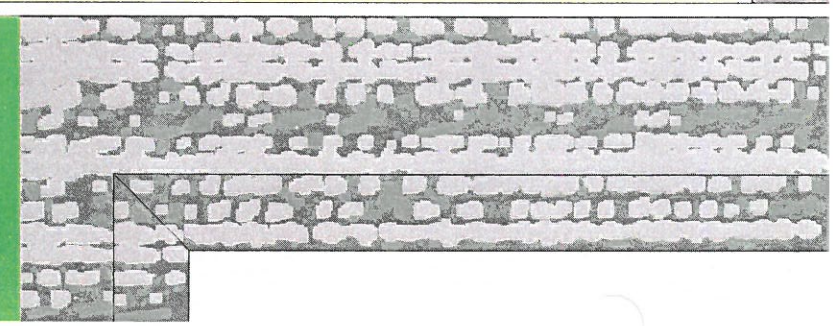








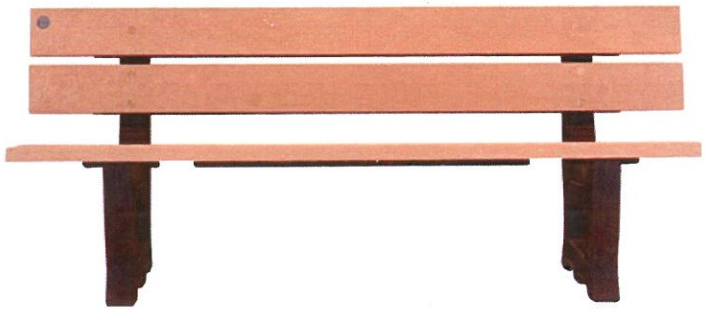
Note that the seaside beach elements are designed to both bring in OCP seaside elements and Legion feel reflecting the beaches of Normandy.













PIC•COLLAGE

Mayor Swain and District of Lantzville Councillors,

I would like to express my opinion on item 8 a and b on the agenda for the November 6 Meeting.

I am in favour of 8 a. As the area is being named Legion Plaza and it is directly in front of the Legion, I believe the Legion's opinion as to what is put there is of the upmost importance.

I am also in favour of 8 b ii regarding the moving, refurbishing, and installation of the anchor which the Legion has obtained.

However, I am not in favour of 8 b i for the following reasons.

The proposal looks like a barricade and seems messy. The Legion has spent over $100,000 painting the building, redoing the mansard roof, building a new fence, and new landscaping to improve the appearance of the property. This proposal does not add to that, but rather detracts.

The Legion has had rocks thrown through the windows twice in recent years resulting in damage to the ATM and stealing of liquor. Providing rocks and logs close by seems like an invitation for more robberies.

The Legion supports our Indigenous neighbours and in fact both the President and the Honorary president of the Legion are indigenous. However, a plaque honouring indigenous veterans seems more appropriate than a canoe.

The row of large planters seems more like a barricade than an invitation to congregate.

I realize that the plaza is public property, but it is directly in front of the Legion so I hope you will take the input of the Legion into consideration.

Treasurer of RC Legion Branch 257

From:
Sent: November 6, 2024 11:01 AM
To: District <district@lantzville.ca>
Subject: Item 8 on Nov 6th Council Agenda

I am writing in support of the Lantzville Legion's request that only bollards and chain around the perimeter of the existing brick plaza be implemented and none of the elements shown in another motion containing planters, "talking" sticks and canoes. Some history is appropriate to understand why the design suggested by the Legion Executive is the one to be implemented.

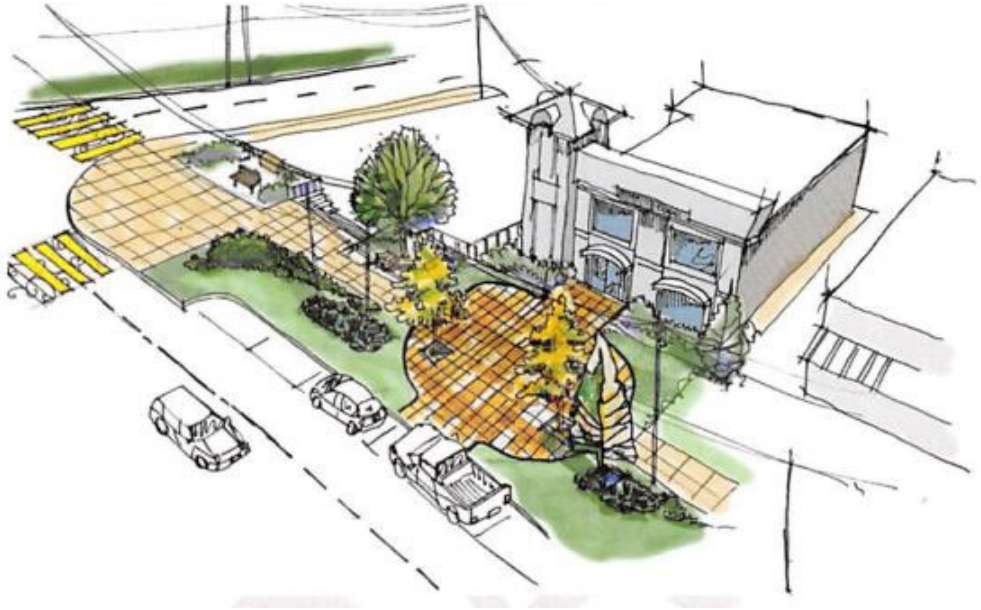
The brick plaza that now exists should have never been built in that location. A select advisory committee for the Village Commercial Core Improvement Plan(VCCIP) was formed and the volunteer residents on the committee donated hundreds of their hours to eventually generate a report for Council's use detailing design elements for the downtown core. The report was received by Council in November 2014 and was formally adopted by Council and incorporated into the new Official Community Plan (OCP) in January of 2019. Members of this VCCIP are upset that their hard work and commitment to the Lantzville was so easily ignored by the present Council.

This is from the OCP document:

6.1 | Objectives A Village Commercial Core Improvement Plan was created in 2014 and adopted in 2019. Recommendations from that Plan are incorporated into this OCP.

This Plaza was supposed to be constructed in front of City Hall and the adjacent Rotary Park. Design elements from the VCCIP and the OCP are shown below. This Council, when they redesigned Phase II of the VCCIP changed the location of the Plaza to the Legion and made this decision without consulting anyone. It is incredible that no one at the Legion Executive was consulted about constructing the Plaza in front of the building. A delegation to Council from the Legion made it abundently clear they do not want groups to assemble next to their building and that senior members are upset that have lost their parking in front of the Legion building.

My recommendation is to install the bollards in a manner where they can be easily removed in the future. I believe in two years time, the Legion Plaza will revert back to the parking area that Legion members wished it had remained. It should be noted that Phase II of the VCCIP is now more that $500,000 over budget. I think it's time for Council to stop trying to hang more Christmas ornaments and shiny objects on this project and call it a day.




#1 LANDSCAPE AREA
#2 LANDSCAPE AREA
DICKINSON ROAD
7192
7190
7188
EXISTING PLANTING
PROPERTY LINE
LANTZVILLE

District of Lantzville

REPORT TO CHIEF ADMINISTRATIVE OFFICER

Meeting Date: November 29, 2023

SUBJECT: **Legion Plaza Concepts**

PURPOSE

To follow up from Council's motion passed on November 15, 2023, to postpone the Legion Plaza concepts to the November 29, 2023 Council meeting, to provide information and obtain public input on the Legion Plaza Concepts including signage, picnic table, garbage receptacle, and a decision on planter box and/or a bollard design concepts.

RECOMMENDATION

THAT Council approves Legion Plaza Concept 2 (LED Bollard) design with a budget of $31,000, with funding from Community Works Fund (Gas Tax); AND FURTHER THAT Council directs staff to implement in the first 4 months (spring) of 2024 the design as presented in the November 29, 2023 report.

COMMITTEE/COMMISSION RECOMMENDATION - N/A

ALTERNATIVES AND IMPLICATIONS

1. THAT Council approves Legion Plaza Concept 1 (Planter Box) design with an upset limit of $12,000.00 to be implemented, in the first 4 months (spring) of 2024.
   Implication: Implementing Concept 1 will place service level strains on staff and increased maintenance from year to year.

BACKGROUND/RELEVANT HISTORY

November 15, 2023, Council motion:

> THAT the Legion Plaza Concepts be postponed to the November 29, 2023, Council meeting.

Prior to the meeting, staff are to provide a revised concept including a bollard design concept with preliminary cost estimates for the November 22, 2023, Council meeting.

ATTACHMENT(S)

1. Option 1 – Planter box concept
2. Typical exposed planter box
3. Option 2 – Bollard concept
4. Sample of a potential bollard
5. Specifications for a LED Cast Aluminum Bollard

ANALYSIS/RATIONALE

Option 1 estimate of $12,000.00 for budget purposes. (See attachments 1 and 2)

Impacts: The planter box concept will have long term impacts on Public Works due to maintenance challenges (i.e., watering of plants, weeding, and installing plants from year to year) and limited snow storage.

Option 2 (Typical or LED Bollard) estimate of $31,000.00 for budget purposes. (See attachments 3, 4 and 5)

Impacts: The bollard concepts will have minimal impacts on maintenance (short and long term) and snow storage. The low-level LED illuminated bollard could provide enhanced safety and aesthetics.

Both options include a carved log sign shown on each concept which is to read, "Legion Plaza" with "In honour of the Legion's long-term service to the community" in a smaller font below and with a poppy. The Legion has provided an approval letter in support. As passed by council motion on June 7, 2023.

Staff met and presented concepts to the Legion at which time they presented a few concerns surrounding a desire for no picnic table, bike rack and garbage receptacle, citing congregation of unwanted person(s) of longer duration. Plus, messaged how they (Legion) appreciated being consulted and like to add their preferred concept to be Option 2 (LED Bollard).

Given the above and attached concepts, staff recommend Option 2 (LED Bollard) as it presents a level of safety to pedestrians and vehicles by delineating the bollards especially at night; reduces maintenance costs and less impacts on staff to ensure existing service levels are maintained; and is aesthetically pleasing.

1. **Strategic Plan Objectives** N/A

2. **Policy (Existing/Relevance/None)**
   None

3. **Resources**
   Manufacturer, Contractor(s), Staff

4. **Financial/Budget Implications**
   Potential impacts/modifications to the 2023 budget.

5. **Sustainability Implications** N/A

Prepared by: Approved for submission to Council:

Glenn Morphy, Director of Public Works — Trudy Coates, Acting CAO
Director of Corporate Administration

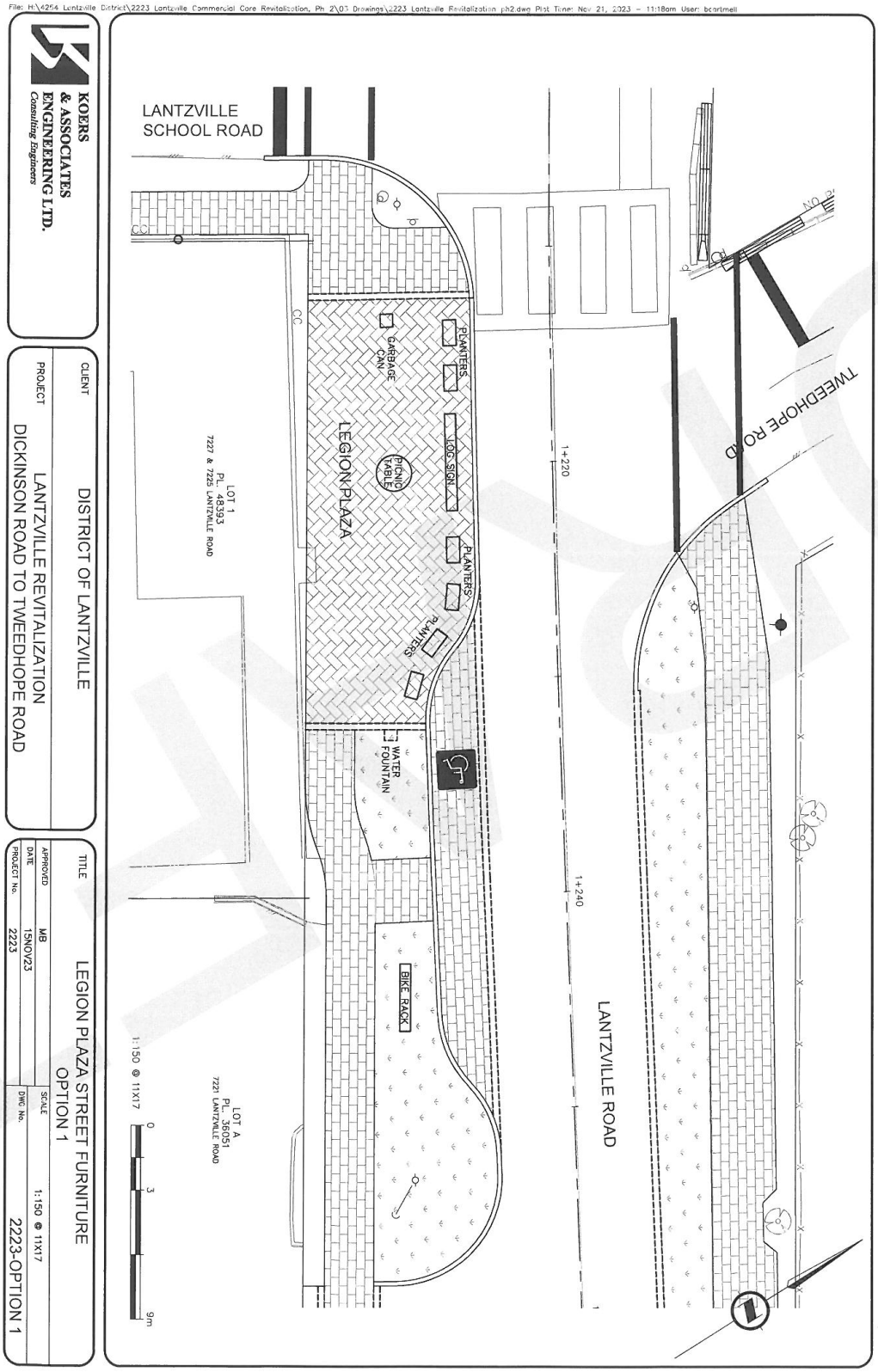
Date: November 21, 2023 — November 21, 2023

REVIEWED WITH:			
☑ Corporate Administration	☐ Fire Rescue	☐ Public Works/Engineering	☐ RCMP
☑ Financial Services	☐ Planning	☐ Solicitor	☐ Committee:
☐ Other:			

COUNCIL AGENDA INFORMATION:		
Meeting Type	**Date**	**Agenda Item #**
Regular		
Special	November 29, 2023	6.d) iv.
Closed (In-Camera)		

File Number: 1220-20-LRREV
Location: T:\DISTRICT OF LANTZVILLE\Reports to Council\2023\2023 11 29 Legion Plaza Concepts

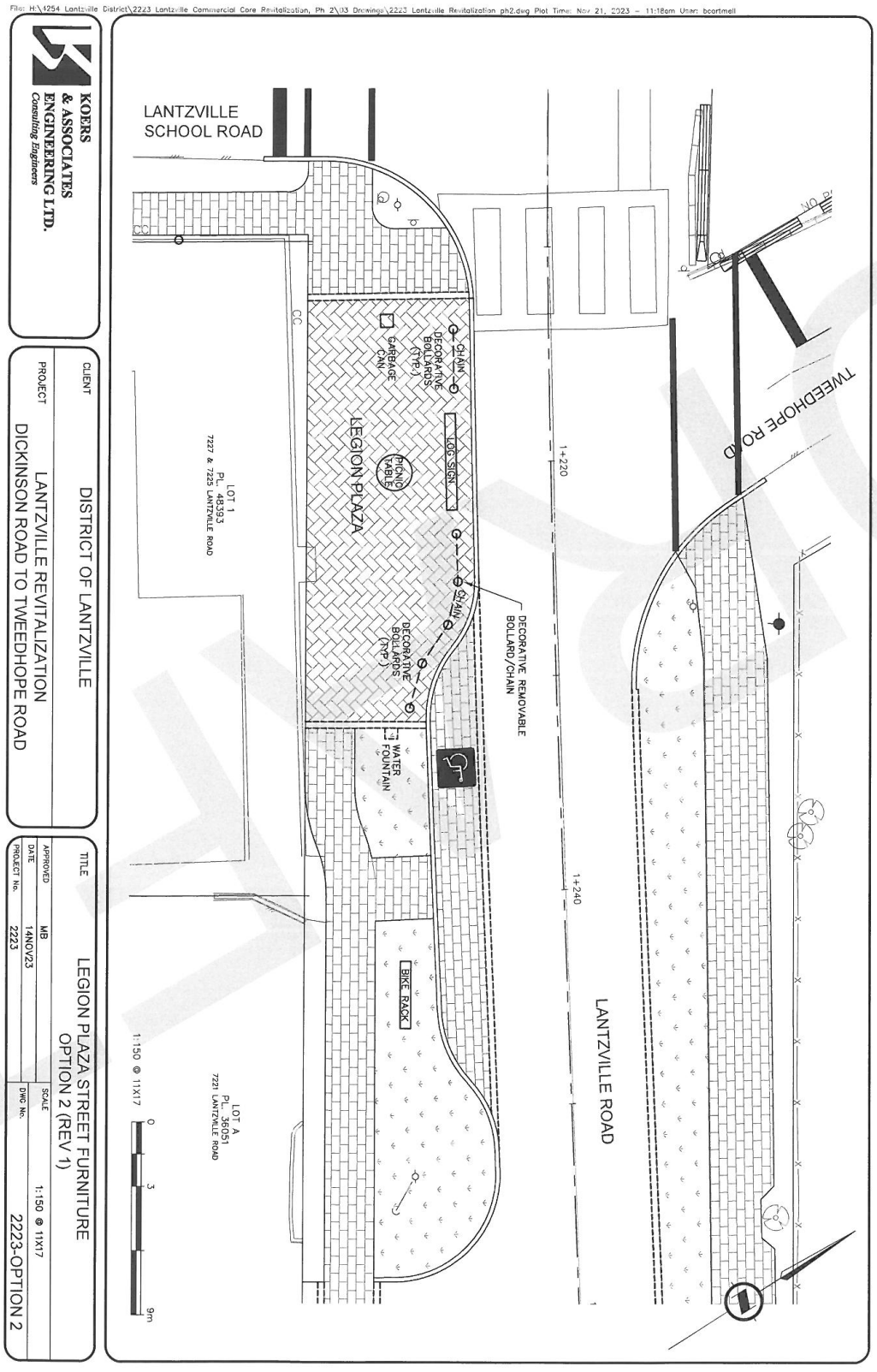
Attachment 1



Attachment 2

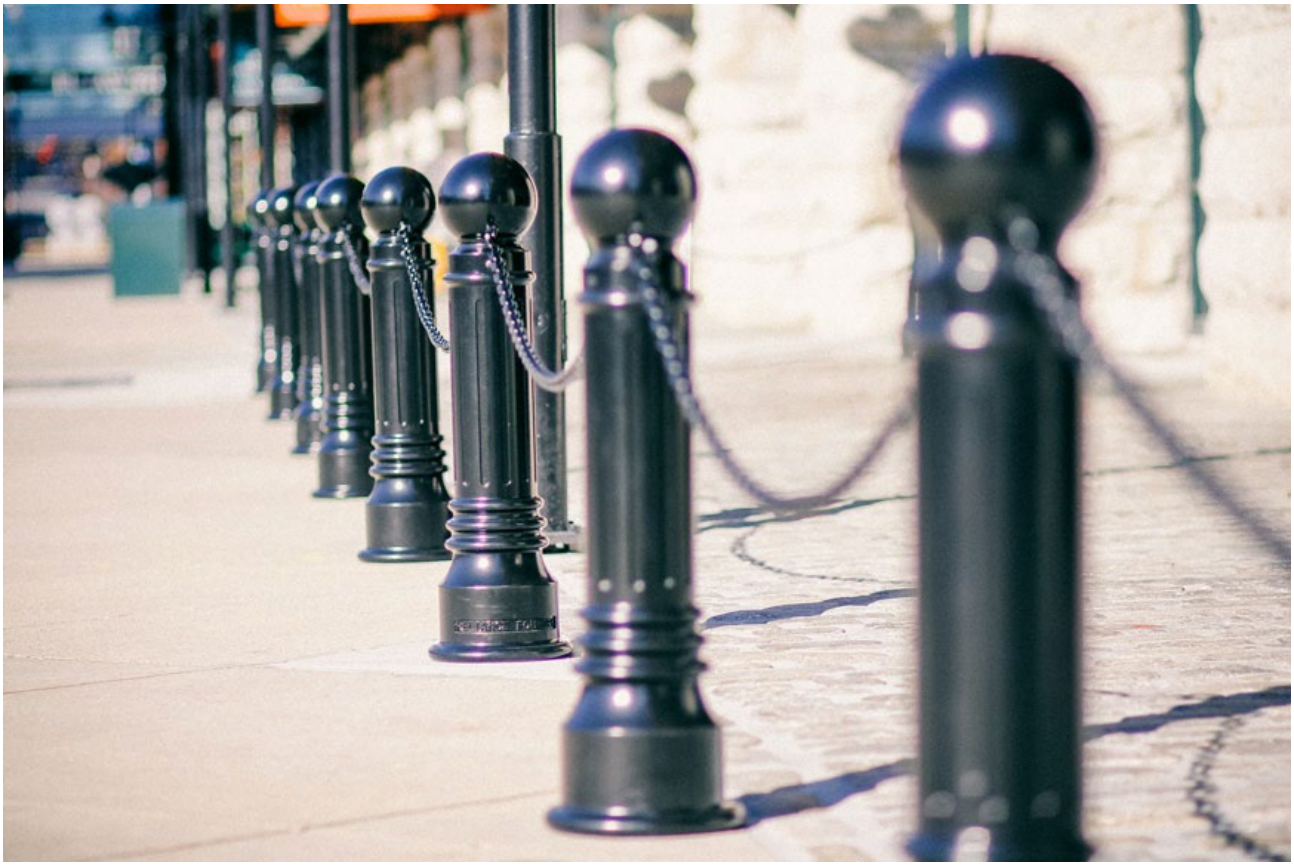


Attachment 3



Attachment 4

New York: Decorative bollards and modernist racks



Traditional architecture is enhanced by black decorative bollards.

Attachment 5

HOLOPHANE®
LEADER IN LIGHTING SOLUTIONS

Catalog Number	
Notes	Type

CHBOLED

Charleston LED Series:
Cast Aluminum Bollard



General Description
The Charleston is a decorative bollard which provides a fully integrated LED solution to complement the full line of decorative posts by transitioning flawlessly from the street to pedestrian walkway.

While maintaining the period style, the electronics are engineered to provide energy-efficient lighting and minimize maintenance components. Our bollards offer superior finish through the application of a polyester powder coat finish.

Intended use: Bollard for city streetscapes, public areas and parks, higher education campuses, paths and walkways.

Mechanical Specifications
The luminaire housing shall:
- Be heavy grade A356.1 cast aluminum (aluminum with <1% copper)
- Wet locations listed
- One-piece casting with a removable top
- Optical assembly is secured inside the shaft
- All welding shall be per ANSI/AWS D1.2-90
- All welders shall be certified per Section 5 of ANSI/AWS D1.2-90
- (4) ¾" diameter by 18" long, hot dip galvanized L-type anchors bolts are provided and are to be installed on a 10.5" bolt circle
- Access door opening for anchor bolts and wiring access is 3" x 5" x 4.5"
- Optional Field or Factory installed hot-dip galvanized direct burial base for mounting without a concrete footing

The finish shall:
- Utilize a polyester powder coat paint to ensure maximum durability.
- Rigorous multi-stage pre-treating and painting process yields a finish that achieves a scribe creepage rating of 8 (per ASTM D1654) after over 5000 hours exposure to salt fog chamber (operated per ASTM B117) on standard and RAL finish options.
- RAL (RALxxxxSDCR) paint colors are Super Durable Corrosion Resistant, 80% gloss.

Electrical Specifications
The driver shall meet the following requirements:
- Certified by UL or CSA for wet locations
- A factory programmable electronic driver with 0-10V dimming
- LEDs shall have a minimum of 70 CRI and available in 2700K, 3000K and 4000K CCT
- The electrical system shall be designed to meet ANSI/IEEE C62.41.2 and shall offer a 10kV/5kA surge protection, fail off, as standard with an optional 20kV/10kA surge protection, fail off with indicator light, option
- Optional GFI receptacle with wet-location cover, not CSA listed

Optical Specificationss
- IP65 light engine
- Type 5 distribution with a translucent smooth white acrylic outer lens

Control Options
The control options shall include, but not limited to, the following:
- Field adjustable output to adjust output to luminaire - A0
- Button style photocontrol

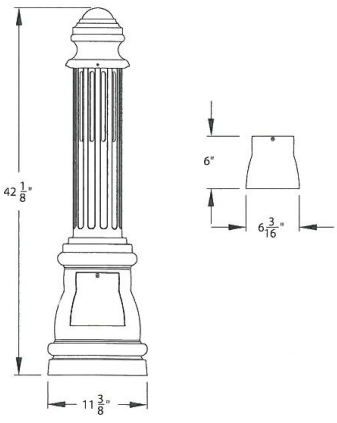
Certification and Standards
- UL 1598 - Wet Locations Safety Listing
- Suitable for ambient temperatures -40°C to 40°C

Warranty
5-year limited warranty. Complete warranty terms located at: www.acuitybrands.com/support/warranty/terms-and-conditions

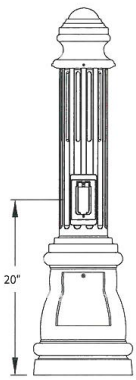
Note: Actual performance may differ as a result of end-user environment and application. All values are design or typical values, measured under laboratory conditions at 25 °C. Specifications subject to change without notice.

Important Installation Notes:
- Factory-supplied templates must be used when setting anchor bolts. Acuity Brands Lighting will not accept claim for incorrect anchorage placement due to failure to use factory template.
- Acuity Brands Lighting is not responsible for the foundation design.

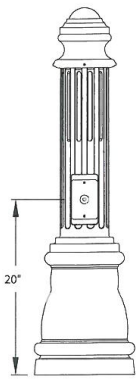
DIMENSIONAL DATA



Maximum standard weight - 44 lbs.
Maximum weight with Direct Burial Base Option - 74 lbs.



Receptacle Option



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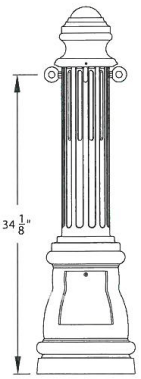

Eyebolt Option
(more than 1 can be specified)

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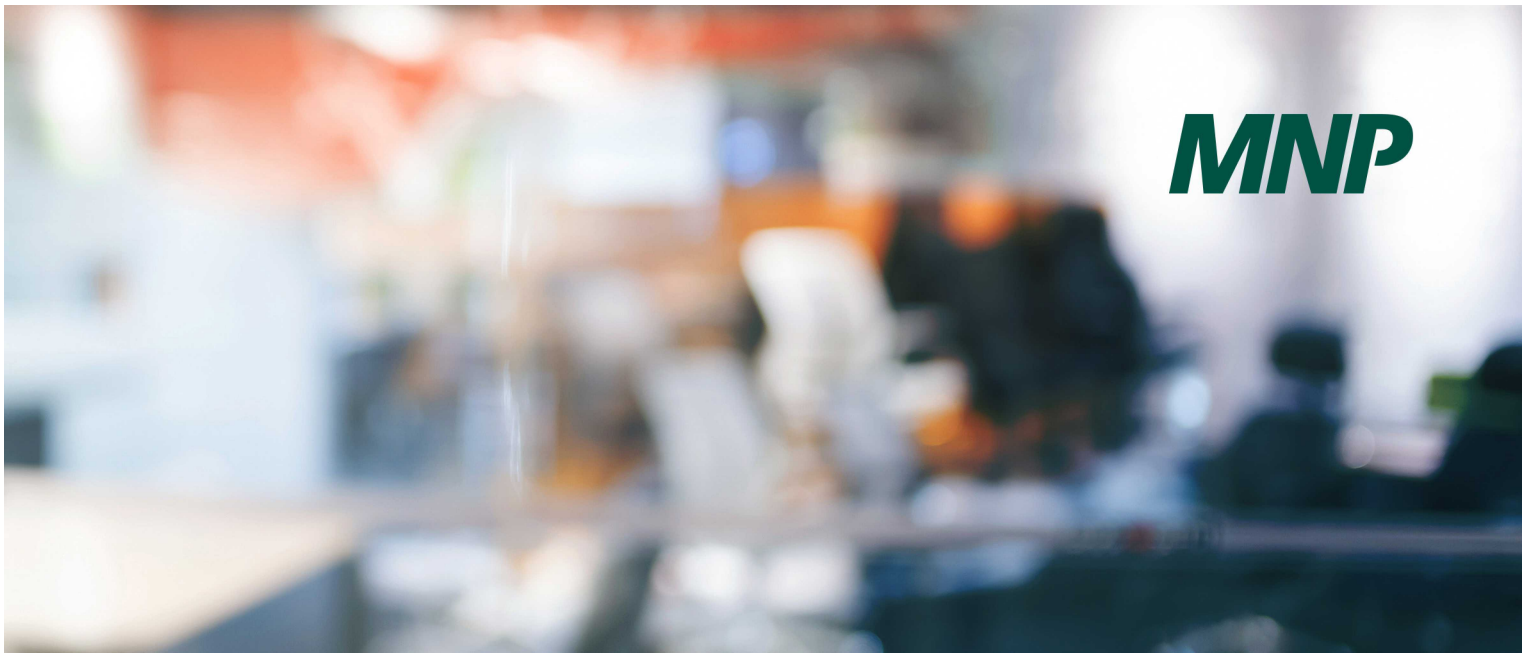

District of Lantzville

2024 Audit Service Plan

Report to Mayor and Council

December 31, 2024

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October 28, 2024

Mayor and Council of the District of Lantzville

Dear Mayor and Council:

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

Our audit will include an audit of the District's financial statements for the year ended December 31, 2024, prepared in accordance with Canadian public sector accounting standards. Our audit will be conducted in accordance with Canadian generally accepted auditing standards.

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

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

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

Sincerely,

MNP LLP

MNP LLP
Chartered Professional Accountants

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MNP's Client Service Commitment

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

Our Audit Service Plan outlines the strategy we will follow to provide the District's Mayor and Council with our Independent Auditor's Report on the December 31, 2024 financial statements.

Topics for Discussion

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

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

Key Changes and Developments

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

Key Issues and Developments		Summary
	**New Reporting Developments**	• PS 3400 Revenue (New)

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

Risk Assessment

Risk Assessment

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

Significant Risk Area	Proposed Audit Response
Management override of internal controls	To respond to the overall risk of material misstatement due to fraud regarding management's override of controls, we perform the following procedures: 1. Test the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements 2. Review accounting estimates for biases and evaluate whether the circumstances producing the bias, if any, represent a risk of material misstatement due to fraud, if applicable 3. Evaluate the rationale behind significant transactions that are not in the normal course of business and whether they have been entered into to engage in fraudulent financial reporting or to conceal misappropriation of assets

Key Milestones

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

Key Deliverable	Expected Date
Delivery of December 31, 2024 Audit Service Plan to Mayor and Council	October 2024
Interim procedures	November 28, 2024 to November 29, 2024
Year-end fieldwork procedures	April 7, 2025 to April 11, 2025
Draft year-end financial statements to be discussed with management	April 2025
Presentation of December 31, 2024 Audit Findings Report to Mayor and Council	May 2025
Presentation of Management Letter to Mayor and Council	May 2025
Issuance of Independent Auditor's Report	May 2025

Audit Materiality

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

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

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

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

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

We propose to use $420,000 as overall materiality for audit planning purposes.

Audit Team

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

Team Members	Contact Information
Cory Vanderhorst, CPA, CA, Engagement Partner	E: Cory .Vanderhorst@mnp.ca
Graham Roberts, CPA, CA, Engagement Manager	E: Graham.Roberts@mnp.ca

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



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

Fees and Assumptions

DESCRIPTION	2024 ESTIMATE	2023 ACTUAL
Base audit fee	$ 30,000	$ 22,800
Audit of Asset Retirement Obligations (ARO)	$ -	$ 2,000
Total	**$ 30,000**	**$ 24,800**

Per our letter of August 19, 2024, if the hours to complete the audit are less than 200, the base audit fee will be reduced accordingly (at a rate of $150/hour).

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

DESCRIPTION	AMOUNT
On completion of interim visit, 50% of estimated audit fee	$ 15,000
At the start of year-end field work, 25% of estimated fee	$ 7,500
Final billing - Upon delivery of the final financial statements and independent auditor's report	$ 7,500
Total	**$ 30,000**

Appendix A – Key Changes and Developments

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

Issues and Developments Summary

New Reporting Developments

PS 3400 Revenue (New)

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

- Performance obligations are enforceable promises to provide specific goods or services to a specific payor.
- Performance obligations can be satisfied at a point in time or over a period of time.
- The new standard outlines five indicators to determine if the revenue would be recognized over a period of time.
- Revenue from a transaction with a performance obligation(s) is recognized when, or as, the entity has satisfied the performance obligation(s).
- Revenue from transactions with no performance obligation is recognized when a public sector entity has the authority to claim or retain an inflow of economic resources and a past event that gives rise to a claim of economic resources has occurred.

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

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

Based on a preliminary analysis of the District's revenue streams, we anticipate minor effects from adoption of this new Standard. The main area to consider will be development revenues, including permits and other fees charged, where there is an inspection process attached. For these revenues, fees may be received from the developer up front, however revenue would not be recognized until the associated inspections have occurred. We will work with District staff to analyze the development fees and determine which types may be affected by this change.

Appendix B – The Audit Process

Our Plan

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

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

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

Key responsibilities of MNP and management are outlined in the Engagement Letter (see attached).

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

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

Audit Procedures

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

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

Appendix B – The Audit Process

(continued from previous page)

- Assessing the entity's use of the going concern basis of accounting in the preparation of the financial statements.

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

Overall Reliance

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

Appendix B – The Audit Process

(continued from previous page)

For the December 31, 2024 audit, we are planning to place low reliance on the District's controls. This level of reliance is consistent with the prior year, and will involve mainly substantive tests of details.

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



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

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

Inherent Limitations in the Auditing Process

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

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

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

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

- Misstatements resulting from errors, other than clearly trivial misstatements;

Appendix B – The Audit Process

(continued from previous page)

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

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

Appendix C – Auditor Independence

Auditor Independence

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

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

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

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And proud of it!

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

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

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

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

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

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