



Minutes

Village of Tahsis

Meeting	Regular Council
Date	Tuesday May 17, 2016
Time	7:00 PM
Place	Municipal Hall - Council Chambers

Present Mayor Jude Schooner - Chair
Councillor Randy Taylor
Councillor Brenda Overton
Councillor Kathy Bellanger
Councillor Louis Van Solkema

Staff Mark Tatchell, Chief Administrative Officer
Amit Sharma, Deputy Chief Finance Officer
Gabe Gagnier, Director of Infrastructure and Operations
Janet St-Denis, Assistant Financial Officer

Public 9 Members of the public.

A. Call to Order

Mayor Schooner called the meeting to order at 7:08 p.m. and acknowledged and respected that we are upon Mowachaht/Muchalaht Traditional Territory.

B. Introduction of Late Items

Additional information with regards to Correspondence item L4 (Community Garden Stand).

C. Approval of the Agenda

Overton/Bellanger: VOT 171/2016

THAT the Agenda for the May 17, 2016 Regular Council meeting be adopted as amended to include the late item indicated above.

CARRIED

D. Petitions and Delegations

None.

E. Public Input # 1

A member of the public expressed concerns over water leakage in the Village's water system and that water meters would not provide the Village with information to fix the water leaks.

F. Adoption of the Minutes

Overton/ Bellanger: VOT 172/2016

THAT the Regular Council Meeting Minutes of May 3, 2016 be adopted as presented.

CARRIED

Overton/ Bellanger: VOT 173/2016

THAT the Special Council Meeting Minutes from May 5, 2016 be adopted as presented.

CARRIED

G. Rise and Report

CAO Report to Council Re: Synex Energy Resources Ltd. ("Synex")

Council Resolution VOT 112/2016

THAT Council does not file a notice of appeal to the Environmental Appeal Board regarding the decision to amend the Synex water licenses or granting of the license of occupation based on the legal advice received.

H. Business Arising

Councillor Van Solkema questioned whether Councillor Taylor could attend the FCM conference in Winnipeg this year if his travel plans allowed.

Staff was asked to provide the dates, agenda for the FCM, and late registration fee to Councillor Taylor.

I. Unfinished Business

None.

J. Council Reports

Mayor Schooner (written report)

Good evening,

The Strathcona Regional District (SRD) Board approved the 2015 Statement of Financial Information that demonstrates the fiscal health of the region as satisfactory. Future attention is needed to address an asset management plan and a policy surrounding strategic use of surpluses.

Board meetings continue to see work on ongoing issues in front of the directors and I will report on any new developments as they happen.

I attended the first Tahsis Days meeting. A Medieval theme was chosen by the group of organizers after reviewing the many suggestions provided by the community. I will be in charge of the parade and would like council members to be there for judging. Tahsis Days are the 15th, 16th, and 17th of July.

Mark and I had a meeting with Sergeant Chis McGee of the Nootka Sound Detachment. Quarterly policing reports for the latter part of 2015 and the beginning of 2016 will be included on our next agenda. I am happy to report that crime rates have been on a decrease.

Aside, I would like to congratulate the Ubedam Theater troop for their wonderful production of "Oz in a Clozet". It was a lovely evening filled with laughter and entertainment. Kudos to all involved. And to think that this idea gained speed after motivational speaker, Amber Zirnhelt's presentation to the community's desire for live theater productions was heard last November.

I would like to thank council for their input and direction regarding the Village's Asset Management Plan and special thanks to Lisa Kristiansen and Associates and staff for their work on prioritizing capital projects.

I wanted to end with a good news item. At the community meeting with Western Forest Products we spoke to commitments in the future from the company. On May 24th the demolition of the Wolverton building is scheduled to take place and will take approximately a week. The building, owned by WFP, is being demolished as it is no longer safe for occupation. Also clean-up efforts for the Cedar Mill site will be underway starting the week of May 30th. According to WFP personnel, "lease holders and any other people with materials on site are reminded to have any contents tidied up or removed prior to May 30th to help enable the clean-up process". I congratulate council for your persistent advocacy to have these projects undertaken and I commend Western Forest Products for working with council and the community to address these and other concerns within Tahsis.

Councillor Overton: (Verbal Report)

Councillor Overton provided an update on NSEDC. She said that due to the health issues of the NSEDC Acting President things are at a standstill at this time.

Councillor Van Solkema (Verbal report)

The next Nootka Sound Watershed Society meeting will be held in Tahsis on May 25th at the Seniors' Centre at 19:00. The public is invited.

Councillor Bellanger (written report)

Good Evening Mayor and Council.

I am sorry I was not here for the last Council Meeting. I had that vicious virus that was travelling around town and kind of feel out of the loop. I did read everything to get caught up and Councillor Van Solkema I wish that DFO would have been at the Harvest Allocation meeting. I am agreeing with people and a lot of people I know that do prawning are hopeful that the commercial prawners would shut down for it to replenish. Well all the good weather I see all the people out cutting grass and cleaning up things and I have seen many trips to the dump. With all the good weather that means backyard fire pits and camping season and I don't know if we have a fire ban in town. I don't know if there are signs up or if they are still written down. I do hope we have some signs up especially for the Leiner Campground and West Bay. And also to public works because the town is looking really great and a lot of community members now come up to me and say that the town is looking good. Maybe cause they see me he stakeholders involved to address their concerns. The item has been deferred until the next Board meeting.k you to Public Works.

Councillor Taylor

No report.

Overton/ Van Solkema: VOT 174/2016

THAT the Council reports be received.

CARRIED

K. Bylaws

L. Correspondence

- 1 Completion of 2015/16 Community to Community Forum (UBCM staff)**
- 2 Community Paramedicine Initiative (Island Health and BC Emergency Health Services)**
- 3 Integrity Commissioner Presentation (Powell River Regional District)**
- 4 Community Garden Stand (Brenda Lenahan)**
- 5 Captain Meares Elementary and Secondary School 2016 Commencement Ceremonies**

Overton/ Bellanger: VOT 175/2016

THAT correspondance items 4 & 5 be pulled for discussion.

CARRIED

4 Garden Stand (Brenda Lenahan)

There was a general discussion about the proposed garden stand including location and risks from animails and birds.

Taylor/ Overton: VOT 176/2016

THAT a summer trial of the garden stand at the "Hangar Building" be permitted subject to staff confirming that there are no legal impediments with the current lease agreements with tenants.

CARRIED

5 Captain Meares Elementary and Secondary School 2016 Commencement Ceremonies

The Captain Meares Elementary and Secondary School 2016 Commencement Ceremonies will be held on June 3, 2016. Mayor Schooner will be in attendance. Councillors and CAO Mark Tatchell have also been invited to attend.

Overton/ Van Solkema: VOT 177/2016

THAT items 1, 2, and 3 be received.

CARRIED

M. New Business

1 Village of Tahsis 2015 Annual Report & 2015 Audited Financial Statements

Overton/ Bellanger: VOT 178/2016

THAT the Village of Tahsis' 2015 Annual Report & 2015 Audited Financial Statements be received.

CARRIED

Overton/Taylor: VOT 179/2016

THAT the Village of Tahsis' 2015 Annual Report & 2015 Audited Financial Statements be adopted.

CARRIED

2 Tahsis Fish Processing Ltd sign application (Bylaw 550, s.2.3)

Taylor/ Bellanger: VOT 180/2016

THAT the sign application be received.

CARRIED

There was a discussion about the maintenance of signs on Village property.

Taylor/ Van Solkema: VOT 181/ 2016

THAT Bylaw No. 550, 2009 be amended to reflect a clause regarding maintenance of the structure.

CARRIED

Taylor/ Van Solkema: VOT 182/ 2016

THAT Tahsis Fish Processing Ltd. sign application be approved.

CARRIED

3 Write off of Interest on Delinquent Taxes (Report to Council)

Overton/ Taylor: VOT 183/2016

THAT this report be received.

CARRIED

Taylor/ Bellanger: VOT 184/2016

THAT Council authorize staff to prepare and send the documents to the Inspector of Municipalities requesting a write off of approximately \$500 of delinquent property taxes levied on a property that has not been subject to a property assessment since 2011.

CARRIED

N. Public Input #2

This was a brief discussion about the financial holdings of the Village.

Public Exclusion

Overton/ Taylor VOT 185/2016

THAT the meeting is closed to the public in accordance with section 90 (1)(k) of the Community Charter- negotiations and related discussions respecting the proposed provision of a municipal service that are at their preliminary stages and that, in the view of the Council, could reasonably be expected to harm the interests of the municipality if they were held public; and section 90 (1) (a) personal information about an identifiable individual who holds or is being considered for a position as an officer, employee or agent of the municipality or another position appointed by the municipality.

Recess

Overton/ Taylor: VOT 186/2016

THAT the regular Council recess to go into the in camera meeting. **CARRIED**

Reconvene

Overton/ Bellanger: VOT 194/2016

THAT the Regular Council Meeting reconvene at 8:39 p.m.

O. Adjournment

Overton/ Bellanger: VOT 195/2016

THAT the meeting be adjourned at 8:40 p.m. **CARRIED**

Certified Correct this
7th Day of June 2016



Chief Administrative Officer



F1

Minutes

Village of Tahsis

Meeting	Regular Council
Date	Tuesday May 3, 2016
Time	7:00 PM
Place	Municipal Hall - Council Chambers

Present Councillor Randy Taylor - Chair
Councillor Brenda Overton
Councillor Louis Van Solkema

Regrets Mayor Jude Schooner - Chair
Councillor Kathy Bellanger

Staff Mark Tatchell, Chief Administrative Officer
Gabe Gagnier, Director of Infrastructure and Operations
Janet St-Denis, Assistant Financial Officer

Public 6 Members of the public.

A. Call to Order

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

B. Introduction of Late Items

None.

C. Approval of the Agenda

Overton/Van Solkema: VOT 149/2016

THAT the Agenda for the May 3, 2016 Regular Council meeting be adopted as presented.

CARRIED

D. Petitions and Delegations

None.

E. Public Input # 1

Members of the public raised questions or commented regarding:

- The environmental assessment (“brownfield”) study and report on the former hemlock mill site
- Water meter rates
- Parking on Princess Victoria View

Staff provided responses and clarification regarding these issues.

F. Adoption of the Minutes

Overton/ Van Solkema: VOT 150/2016

THAT the Regular Council Meeting Minutes of April 19, 2016 be adopted as presented.

CARRIED

Overton/ Van Solkema: VOT 151/2016

THAT the Committee of the Whole Meeting Minutes from April 21, 2016 be adopted as presented.

CARRIED

G. Rise and Report

None.

H. Business Arising

None.

I. Unfinished Business

None.

J. Council Reports

Councillor Overton

No report.

Councillor Van Solkema (written report)

May 2, 2016. Council report by Louis Van Solkema.

Good evening Mayor and Council.

Since last Council meeting I attended an Area 25 Harvest Allocation Committee meeting on April 26th conducted by the Stock Assessment division of the Department of Fisheries and Oceans. There was a robust discussion regarding the prawn harvest and management introduced as a late item by the Sport Fish Advisory Board and backed up by First Nations representatives. The recommendation was to close commercial prawn harvesting until stocks prove viable. D.F.O. enforcement was not present as well as any representation from the commercial prawn harvesters so the hour and a half spent on the discussion did not bear any weight. First Nations presented their plans for harvesting their allocations including the mosquito fleet and gillnetting efforts within Nootka Sound. This may prove interesting in future boundary allocations for the areas commercial gillnet fleet. Some discussions about an ESSR (Excess salmon to spawning requirements) fishery was had. Could the Nootka Sound Watershed Society hire a vessel to do a test fishery once all other efforts are exhausted? Apparently this is a very complicated effort for D.F.O. to instigate.

Councillor Taylor

No report.

Overton/ Van Solkema: VOT 152/2016

THAT the Council reports be received.

CARRIED

K. Bylaws

1 Water Regulations and Rates Bylaw No. 581, 2016

Re: Adoption

Overton/ Van Solkema: VOT 153/2016

THAT Water Regulations and Rates Bylaw No. 581, 2016 be adopted.

CARRIED

2 Sewer Regulations and Rates Bylaw No. 582, 2016

Re: Adoption

Overton/ Van Solkema: VOT 154/2016

THAT Sewer Regulations and Rates Bylaw No. 582, 2016 be adopted.

CARRIED

3 2016-2020 Financial Plan Bylaw 583, 2016

Re: First, Second and Third Reading

There was a brief discussion regarding incorporating Lisa Kristiansen' asset management study into the financial plan.

Overton/ Van Solkema: VOT 155/2016

THAT 2016-2020 Financial Plan Bylaw 583, 2016 be now introduced and read a first time.

CARRIED

Overton/ Van Solkema: VOT 156/16

THAT 2016-2020 Financial Plan Bylaw 583, 2016 be given a second reading.

CARRIED

Overton/ Van Solkema: VOT 157/2016

THAT 2016-2020 Financial Plan Bylaw 583, 2016 be given a third reading.

CARRIED

4 Tax Rates Bylaw No. 584, 2016

Re: First, Second and Third Reading

Van Solkema/ Overton: VOT 158/2016

THAT Tax Rates Bylaw No. 584, 2016 be now introduced and read a first time.

CARRIED

Overton/ Van Solkema: VOT 159/2016

THAT Tax Rates Bylaw No. 584, 2016 be given a second reading.

CARRIED

Overton/ Van Solkema: VOT 160/2016

THAT Tax Rates Bylaw No. 584, 2016 be given a third reading.

CARRIED

L. Correspondence

- 1 **The Office of the Ombudsperson Re: Files Closed January 1, 2016 to March 31, 2016.**

Overton/ Van Solkema: VOT 161/2016

THAT this item be received.

CARRIED

M. New Business

- 1 **Island Coastal Economic Development Trust - Community Unity Trail Funding Application : CAO Report to Council**

There was a discussion on preparing a business case for the Community Unity Trail.

Van Solkema/ Overton: VOT 162/2016

THAT the funding application including a commitment of up to \$10,000 from the Village of Tahsis for the initial planning and business case development of the Community Unity Trail project be approved.

CARRIED

Staff were directed to approach the Village of Zeballos for an equal contribution.

- 2 **Temporary Parking Change on 900 Block of Princess Victoria View - CAO Report to Council and letter from Resident at 929 Princess Victoria View.**

Van Solkema/ Overton: VOT 163/2016

THAT be it resolved that parking be permitted for two days in the "No Parking" zone of the 900 Block of Princess Victoria View and that parking be permitted for the same period on the grass island in the same area. The residents of 929 Princess Victoria are to advise Public Works staff of the two day period as soon as those dates are confirmed.

CARRIED

- 3 **Ubedam Theatre - Grant in Aid Application**

Overton/ Van Solkema: VOT 164/2016

THAT the Grant in Aid Application be received.

CARRIED

Van Solkema/ Overton: VOT 165/2016

THAT the Grant in Aid Application be approved.

CARRIED

N. Public Input #2

A member of the public expressed her support for a permanent solution to the parking situation in the townsite area of the Village.

A member of the Ubedam Theatre Group thanked Council for the use of the Recreation Centre to stage their play.

O. Adjournment

Overton/ Bellanger: VOT 166/2016

THAT the meeting be adjourned at 7:38 p.m.

CARRIED

Certified Correct this
17th Day of May 2016

Chief Administrative Officer



2

Minutes

Village of Tahsis

Meeting	Special Meeting
Date	Thursday May 5, 2016
Time	10:30 a.m.
Place	Municipal Hall - Council Chambers

Present Mayor Jude Schooner - Chair
Councillor Brenda Overton
Councillor Louis Van Solkema

Regrets Councillor Randy Taylor
Councillor Kathy Bellanger

Staff Mark Tatchell, Chief Administrative Officer
Janet St-Denis, Assistant Financial Officer

Public 0 members of the public.

Call to Order

Mayor Schooner called the meeting to order at 10:35 a.m. and acknowledged and respected that we are upon Mowachaht/Muchalaht Traditional Territory.

Introduction of Late Items

None.

Approval of the Agenda

Overton/Van Solkema: VOT 167/2016

THAT the Agenda for the May 5, 2016 Special Council meeting be adopted as presented.

CARRIED

Public Input

None.

New Business

1 2016-2020 Financial Plan Bylaw 583, 2016

Re: Adoption

Overton/Van Solkema: VOT 168/2016

THAT the 2016-2020 Financial Plan Bylaw No. 583, 2016 be reconsidered, finally passed and adopted.

CARRIED

2 Tax Rates Bylaw 584, 2016

Re: Adoption

Overton/Van Solkema: VOT 169/2016

THAT Tax Rates Bylaw No. 584, 2016 be reconsidered, finally passed and adopted.

CARRIED

O. Adjournment

Overton/ Van Solkema: VOT 170/2016

THAT the meeting be adjourned at 10:37 a.m.

CARRIED

Certified Correct this
17th Day of May 2016

Chief Administrative Officer

VILLAGE OF TAHSIS

Report to Council

To: Mayor and Council
From: Chief Administrative Officer
Date: March 10, 2016
Re: **Synex Energy Resources Ltd. ("Synex")**

PURPOSE OF REPORT:

To inform Council of recent provincial government decisions regarding Synex's proposal to build and operate a "run of the river" powerhouse on McKelvie Creek and possible re-zoning application from Synex.

OPTIONS / ALTERNATIVES

Receive the Report for information

BACKGROUND:

Synex has a provincially issued water licence for McKelvie Creek as well as a licence of occupation (land tenure). Synex seeks to construct a hydroelectric powerhouse to generate power which it plans to sell to BC Hydro. Since it was first proposed, this project has forced the Village and the Mowachaht Muchalaht First Nation ("MMFN") to respond to a number of fundamental land and water use issues not the least of which are industrial development in the McKelvie Creek watershed and appropriate consultation with the MMFN.

Synex's IPP project, as originally conceived, required the Village to re-zone Lot A, Plan 119798ET, DL 595, Nootka Land District PL 30676 to Industrial -1 in order for construct the powerhouse and the associated infrastructure (e.g., trailrace). The land use designation in the Village's OCP and zoning for Lot 3 also required amendments to meet Synex's original plan. Lot 3 is adjacent to Lot A.

In May 2014, Council voted to not amend the OCP or re-zone Lot A effectively ending the application by Synex to build its powerhouse and related infrastructure.

RECENT DEVELOPMENTS:

Water Licence

Synex applied to the Ministry of Forest, Lands and Natural Resource Operations ("MFLNRO") to amend its water licence by moving its powerhouse, trailrace and switchyard from private property within the Village boundary to Crown land. Last month, MFLNRO approved Synex's amended request to construct and operate the powerhouse within the licence of occupation boundary. MFLNRO also granted Synex until December 31, 2019 to complete construction.

Last week, MFLNRO issued two amendments to Synex's Conditional Water Licence. The amendments permit the diversion of McKelvie Creek and the construction of:

- an intake structure, weir, spillway and headpond;
- penstock;
- access road;
- powerhouse, trailrace and switchyard; and
- transmission line from the powerhouse to the existing BC Hydro grid

Under the amended licence Synex is also required to release an additional 0.05 cubic meters/second of flow to accommodate the pumping parameters of the Village water intake on McKelvie however the licence allows Synex to reduce this additional flow once the Village institutes the waterwell. Staff have written to MFLNRO advising that the Village is continuing to use the water intake system on McKelvie even after the Village well is commissioned.

Moreover, the amended licence does not authorize entry on privately owned land for the construction works or flooding and permission for installing works on lands or roadways which are under the jurisdiction of any government agency must be obtained from the agency concerned.

The Village has a right of appeal to the Environmental Appeal Board regarding the amended licence. An appeal must be filed within 30 days from the date we received the MFLNRO letters (by April 7th).

The MMFN have written to the Minister of Forest, Lands and Natural Resource Operations objecting to green lighting Synex's powerhouse development reminding the Minister of their Resolution that Synex is operating on their aboriginal title territory without consent and without reasonably accommodating their concerns. The MMFN state that Synex will be trespassing to access this site and the MMFN will, therefore, restrict Synex's access to MMFN reserve lands.

Re-zoning

In late January, Synex requested the Village Council conduct second and third readings of the Bylaw to re-zone Lot A (as noted above). The Village's lawyer advised that the Council had met its statutory obligation to "consider" Synex's re-zoning application and its application to have the OCP amended. Synex was advised accordingly and invited to submit a new re-zoning application.

Synex has indicated in a recent letter that it intends to prepare a new re-zoning application for the lot in question. Staff have contacted Synex in relation to this proposed re-zoning application.

POLICY/LEGISLATIVE REQUIREMENTS:

Bylaw 547 (Official Community Plan), Bylaw 176 (Consolidated)
Local Government Act
Land Act
Water Sustainability Act

FINANCIAL IMPLICATIONS:

Unknown at this time

RECOMMENDATION:

Receive the Report for Information

Respectfully submitted:

Mark Tatchell
Chief Administrative Officer

L1

RECEIVED
MAY 4 2016

COPY

UBCM



FIRST
NATIONS
SUMMIT

**Regional
Community to
Community Forum**

Administration provided
by UBCM and First
Nations Summit

Funding provided by the
Ministry of Community,
Sport & Cultural
Development

Please direct all
correspondence to:

Local Government
House
525 Government Street
Victoria, BC, V8V 0A8

E-mail: lgps@ubcm.ca
Phone: (250) 356-2947

April 28, 2016

Mayor Schooner and Council
Village of Tahsis
Box 219
Tahsis, BC, V0P 1X0

RE: Completion of 2015/16 (Fall) Community to Community Forum

Dear Mayor and Council,

Thank you for submitting the final report and financial summary for the Village of Tahsis' Community to Community Forum event held on March 17, 2016.

It is clear the event achieved the goals of the Regional Community to Community Forum Program and the objectives of the participants, including the Mowachaht/Muchalaht First Nation and Village of Gold River.

The final report notes a total eligible expenditure of \$1,322.60. Based on this, a cheque in the amount of \$661.30 will be issued shortly under separate cover. As no initial payment was made for this grant, this cheque represents final payment of the grant and is based on 50% of the eligible expenditures.

On behalf of the Union of BC Municipalities and the First Nations Summit, I would like to congratulate the Village of Tahsis on the success of your event and hope that you will consider applying under this program again in the future.

Sincerely,

Danyta Welch
Policy & Programs Officer

cc: *Janet St. Denis, Finance Assistant, Village of Tahsis*

L2



May 3, 2016

CLIFF: 1025037
File: 400-01

Mayor Judith Schooner and Council
Village of Tahsis

mayor@villageoftahsis.com

Dear Mayor Schooner and Council:

Health Minister Terry Lake has announced the 73 communities selected for the provincial rollout of British Columbia's Community Paramedicine Initiative. We are pleased to advise that Tahsis is among those selected.


Community paramedicine will provide British Columbians in rural and remote communities with better access to primary health care and a more stabilized paramedic presence for emergency response. BC Emergency Health Services has been working closely with the Ministry of Health, the regional Health Authorities, the Ambulance Paramedics of BC (Local 873), the First Nations Health Authority and others to implement this initiative, which is the first in Canada to be introduced as a province-wide program.


Positions will be posted in a series of cohorts across the Health Authorities, beginning in Northern Health. The selection, orientation and placement process is expected to take about four months for each cohort.

It is expected that community paramedics in Island Health will be hired, have completed the orientation program and be ready to begin providing services in patients' homes by April 2017. These patients will be referred by their family physician or other local health care provider.

Additional information is available by visiting bcehs.ca and clicking on Our Services/Programs & Services/Community Paramedicine. You may also contact us at CommunityParamedicine@bcehs.ca

Sincerely,


Linda M. Lupini
Executive Vice President
Provincial Health Services Authority
and BC Emergency Health Services


Catherine Mackay
Executive Vice-President & Chief Operating Officer
Integrated Health Services
Island Health

cc: Mark Tatchell, Chief Administrative Officer
Jodi Jensen, Chief Operating Officer, BCEHS
Nancy Kotani, Executive Director, Strategic Planning and Implementation, BCEHS
Dr. Jeff Beselt, Executive Medical Director, Integrated Health Services, Island Health
Toni O’Keeffe, Vice President and Chief Communications and Public Relations, Island Health
Derмот Kelly, Executive Director, Integrated Health Services, Island Health
Alison Mitchell, Director, Strathcona and Mount Waddington, Island Health
Dr. Prean Armogam, Medical Director, Strathcona and Mount Waddington, Island Health
Pauline Bernard, Project Director, Community Care Initiatives, Island Health
Dr. Shannon Waters, Medical Director, Campbell River, Comox, and Courtenay, Island Health
Rita Jervis, Project Director, Community Paramedicine Initiative, BCEHS
Rick Mowles, Area Director, Northern Region, BCEHS



POWELL RIVER REGIONAL DISTRICT

#202 - 4675 Marine Avenue, Powell River, BC V8A 2L2
Telephone: 604-485-2260 Fax: 604-485-2216
Email: administration@powellriverrd.bc.ca
Website: www.powellriverrd.bc.ca

L3

"Genetically Engineered Free Crop Area"

May 3, 2016

Her Worship Mayor Judith Schooner and Council
Village of Tahsis
Box 219
Tahsis, BC V0P 1X0

RE: INTEGRITY COMMISSIONER PRESENTATION

Dear Mayor Schooner:

The Powell River Regional District in partnership with the City of Powell River is pleased to host a presentation by Reece Harding, Barrister & Solicitor / Mediator, of the law firm Young Anderson. The topic for the presentation is the concept of an Integrity Commissioner for BC local government.

The net effect of our provincially legislated powers deprives councillors and directors from seeking sage advice on matters of conflict or pecuniary interests. An integrity commissioner could resolve that.

The number of unbecoming misconduct episodes reported in the media involving local government elected officials across Canada is also alarming. The size or location of the local government is irrelevant. There is no common denominator and the trend is non-discriminatory. Again, there is no effective mechanism currently within our powers to deal with these unfortunate incidents. An integrity commissioner would greatly assist in matters that arise and/or prevent them from happening.

We would be pleased to have you and your council attend this informative presentation on May 27, 2016 at 1:00 p.m.. Senior staff is most certainly welcome as well. The concept has been accepted in the east and is gaining popularity. Perhaps it is the next logical step in improving our own local government system. Please RSVP to Brenda Paquin by May 23, 2016.

Sincerely,

Patrick Brabazon, Chair

May 2, 2016

24

Dear Mayor Schooner and Council:

I am writing to you regarding an idea that is hatching that would be great to have your support behind as we think this would be a valuable addition to our community. Some of you may have seen variations of this concept in other communities, as it is quite a popular concept these days.

The idea is to have a community stand that would run like a self serve farmers' market. It would open up access to locally grown produce and foods processed in town. And would also give locals a venue for selling what they have grown or processed.

An example of this would be the "Sointula Community Garden Market Stand" which you can find on Facebook under the above name. You'll see that they stock items such as: baked goods, granola, jam, seedlings, plants thinned from peoples yards and gardens, potted plants, cut flowers and produce of all kinds (kale, chard, squash, herbs, garlic etc.)

I have volunteered to build the cabinet to house the items for sale. People who choose to sell here will pay a small fee which will be used for the cost of building supplies. We also have volunteers to act as treasurers and monitor the contents of the cabinet. All merchandise that is past the best date will be taken out. The cabinet will be kept closed to keep it from the birds and other animals.

We have reviewed the VIHA publication "Guidelines For Sale of Food at Temporary Food Markets" and plan to run the stand under a policy that only "Low Risk Foods" will be sold. If we are so lucky as to have any egg vendors then we will follow the appropriate guidelines for "Shell Eggs" also outlined in this document.

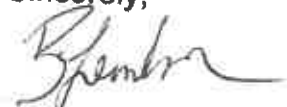
All that is needed now is a space to set the cabinet.

We would like a spot that has high traffic and is accessible to all.

This letter is to request permission to set the stand on the covered walkway between the Canada Post office and the Tahsis Marine Repair shop. It will be narrow enough that it would not impede the walkway.

We appreciate your consideration of this request and are hopeful that you will see the positive potential of this project. If you have any questions or concerns please feel free to call me to discuss them at 250 934 7755.

Sincerely,



Brenda Lenahan



BC Centre for Disease Control

An agency of the Provincial Health Services Authority

Environmental Health Services
655 12th Ave W
Vancouver, BC V5Z 4R4

www.bccdc.ca

Temporary Food Markets
**Guideline for the Sale of
Foods at Temporary
Food Markets**

Prepared by:

Food Protection, Environmental Health Services
BC Centre for Disease Control

In Collaboration with:

BC Ministry of Health and the Five Regional Health
Authorities: Vancouver Coastal, Fraser, Interior,
Northern and Vancouver Island

Revised: May 2015



**Provincial Health
Services Authority**
Province-wide solutions.



A research and teaching centre affiliated with UBC

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Introduction

This guideline provides recommendations for the preparation and display of food intended for sale at temporary food markets.

The following principles should be maintained at all times:

- Vendors of higher risk foods must contact their local Health Authority and submit an application before commencement of sales (see Appendix IV).
- Vendors of lower risk foods are not required to submit an application before commencement of sales. It is the vendor's and the market manager's responsibility to ensure that all lower risk foods meet the definition of a lower risk food.
- Public health is protected by ensuring that food prepared at home which is offered for sale at temporary food markets is limited to lower risk foods (see Appendix I for examples).
- The Health Authority has discretion to remove any food sold at a temporary food market considered to be a health hazard as defined in Section 1 of the *Public Health Act*, or is contaminated as per Section 3 of the *Food Safety Act*.
- Municipal zoning and business license issues are respected, and are an integral part of the approval process for temporary food markets.

Background

Section 2 of the *Food Premises Regulation* (B.C. Reg. 210/99), pursuant to the *Public Health Act*, exempts premises in which certain types of food are sold. All other foods offered for sale should be prepared in premises which are constructed and operated in compliance with Section 6(1) of the regulations.

Definitions

Temporary Food Market Manager - means, for the purposes of this guideline, the person designated as being in charge of the overall market operation. Market managers are responsible for ensuring that food vendors of higher risk foods have obtained approval from the local Health Authority in addition to the other responsibilities as outlined in Section III of this guideline.

Temporary Food Markets - means for the purpose of this guideline, a food establishment operated in a fixed location on a temporary basis in connection with a charitable or public event, farmers market or other event of a like nature.

Higher Risk Food - means food in a form or state which is capable of supporting growth of disease causing microorganisms, or the production of toxins.

Vendors must not sell foods that are considered higher risk unless approved to do so by the local Health Authority.

Lower Risk Food - means food in a form or state that is not capable of supporting the growth of disease-causing organisms or the production of toxins. One or more of the following factors usually apply to these foods:

- ✓ Water activity (A_w) of 0.85 or less, or
- ✓ A pH (Hydrogen ion concentration) value of 4.6 or less.

There can be occasions that a food, even with a pH and/or an A_w as described above for lower risk foods, may still be considered a higher risk food due to the source of the food, how it is processed, and/or some other mitigating risk factors.

Vendors of home prepared foods at temporary food markets must only sell foods that are considered to be lower risk (see Appendix I for examples). Vendors are allowed to sell home-prepared lower risk foods at temporary food markets without contacting or receiving approval by the local Health Authority.

Sanitize - means to use heat or chemicals to reduce the micro-organisms on a surface by 99.99%.

Guideline

1. Preparation of Lower Risk Food in the Home

Where home preparation of lower risk food is proposed for sale at temporary food markets, it is recommended that vendors/food handlers ensure that

1. Food is in good condition and free from spoilage.
2. Tests are undertaken to verify that a food product is not higher risk. These tests should verify the food has:
 - ✓ a water activity (A_w) of 0.85 or less, or
 - ✓ a pH (Hydrogen ion concentration) value of 4.6 or less

A list of commercial food testing laboratories that may be capable of testing your food can be found in Appendix VII.

3. Food is protected from contamination. Pets should be excluded from kitchens during the time food is being prepared.
4. Food is prepared in well-equipped kitchens. Food contact surfaces, utensils and equipment are cleaned and sanitized prior to beginning food preparation and after each use.
5. Good personal hygiene is observed including:
 - a) washing hands frequently and thoroughly including before starting food preparation, after using the toilet and after handling raw food. Soap in a dispenser and paper towels should be used for hand washing and drying.
 - b) avoiding coughing and sneezing while handling food; when unavoidable cover your nose and mouth and wash hands thoroughly afterwards.
 - c) avoiding food preparation if you are ill or someone in the home is ill.
 - d) wearing clean clothing and an apron when preparing food.
6. Lower risk food is prepared separately from higher risk foods and other potential sources of contamination.
7. Food is wrapped or packaged to preclude contamination.
8. If foods are packed in jars:
 - a) only proper sealing jars (e.g. Mason-type) should be used,
 - b) jars may be refilled only if they are in good condition, cleaned and properly sanitized before reuse,
 - c) sealing rings and lids should not be reused; they should be replaced with new rings and lids with each refill, and
 - d) jams and jellies should be processed in boiling water. The seal should be airtight to prevent the entry of spoilage organisms.

NOTES – Lower Risk Foods:

1. *The sale of lower risk foods at temporary food markets does not automatically confer approval for sale at retail/commercial food stores. Applicants should discuss requirements for retail/commercial sale with their local Health Authority.*
2. *Regarding testing to verify that a food product is not higher risk:*
 - a. *When the Health Authority requires a food product to be tested, such testing should be conducted at a commercial food testing laboratory a list of which is found in Appendix VII.*
 - b. *Self testing can be conducted during recipe development and for monitoring quality control*
 - c. *When the recipe for a food product is changed, the food product should be re-tested to verify the product continues to be a lower risk food.*
 - d. *For vendors which produce a variety of similar products using a similar recipe but different ingredients (e.g. different jams made from different fruit), if testing is required, permission may be granted by the local Health Authority to only test the finished products which would be considered highest risk. In the example above, the jam made from the fruit with the highest pH would be considered the highest risk food product.*
 - e. *As part of an ongoing quality control program, vendors selling several products are encouraged to test a variety of different products annually.*
3. *While not mandatory, it is strongly recommended that vendors involved in home food preparation of lower risk food complete the MarketSafe food handlers' training program or other approved food safety training program such as FOODSAFE Level 1.*
4. *Vendors of lower risk foods are not required to contact their local Health Authority or submit an application before commencement of sales. However, it is the vendor's responsibility to ensure that all lower risk foods meet the definition of a lower risk food, namely:*
 - ✓ *a water activity (A_w) of 0.85 or less, or*
 - ✓ *a pH (Hydrogen ion concentration) value of 4.6 or less*

It is the vendor's responsibility to provide evidence that a food is a lower risk food if such evidence is requested by their Market Manager or their local Health Authority.

II. Conditions for Sale of Lower Risk Food at Temporary Food Markets

It is recommended that vendors of home prepared foods at temporary food markets ensure that, when selling lower risk food:

1. Food handlers observe good personal hygiene, including wearing clean attire and washing hands before handling food or after handling money. Wearing of disposable gloves when handling food or money is recommended, gloves should be changed between activities.
2. A sign is displayed that is clearly visible to the consumer at the point of sale stating that "THIS FOOD HAS BEEN PREPARED IN A KITCHEN THAT IS NOT INSPECTED BY A REGULATORY AUTHORITY." or equivalent wording.
3. Food products should be protected from sources of contamination at all times, including contact by pets, during storage and display at the market. Foods should not be stored in direct contact with the ground.
4. Display cases, counters, shelves, tables, and any other equipment used in connection with the sale of lower risk food should be made from easily cleanable material, maintained in good condition and, cleaned and sanitized as often as necessary.
5. A satisfactory means of cleaning hands and utensils (when used by a vendor), should be provided as per the following:
 - a) the use of hand wipes is satisfactory where only prepackaged food or whole fresh fruits and vegetables are sold
 - b) if samples/product tasting is undertaken then running water, soap in a dispenser and paper towels should be provided; a 22.7 liter (5 gal) plastic water jug with spigot is generally acceptable as the water source

Suggested alternative to satisfy hand washing may include:

Spigot, a hand dispenser, single use towels, a container which holds a minimum of 22.7 liters (5 gallons) of water, and a suitable waste holding receptacle.

6. In order to minimize direct food handling at the market, with the exception of fresh fruits and vegetables, food samples intended for tasting at the market should be portioned and packed at the home kitchen. At the market, food samples for tasting should be individually portioned (e.g. in paper cups, on toothpicks) and not offered as bulk items.

Home prepared/packaged food may be subject to Canadian Food Inspection Agency and Health Canada requirements for allergens, labeling, weights and measures. Vendors are advised to check with their local CFIA office to ensure their packages/labels comply with applicable federal requirements.

III. Market Managers of Temporary Food Markets

A market manager (or equivalent) should be designated as being in charge of the overall market operation. Market managers are responsible for ensuring that food vendors have obtained approval from the local Health Authority for the sale of higher risk foods, and not allow sales by vendors unless they have produced a Letter of Confirmation (see examples – Appendix V) or a copy of their Permit/Licence to operate.

Other responsibilities of market managers should include:

1. Obtaining approval from local/regional government to ensure compliance with local health, zoning, by-law and business license requirements.
2. Prior to the sale of foods identified in Appendix II and III, it is the responsibility of each vendor to contact the local Health Authority. This includes the submission of applications (see example - Appendix IV) within time deadlines established by the local Health Authority. Generally, applications should be submitted at least 30 days prior to commencement of the market/sales. The Health Authority where the facility is located and produces the food has jurisdiction and is responsible for issuing a letter of confirmation (see example - Appendix V) for all approved applications.

Letters of confirmation and copies of Permit/Licence to operate will be honored between Health Authorities and events. Vendor applications, once accepted, are not required to be resubmitted to a Health Authority for additional

Permit/Licence to operate and any product documentation during any sales event to verify that the products have been reviewed and accepted by the Health Authority with jurisdiction.

Letters of confirmation or copies of their Permit/Licence to operate do not have an expiry date. However, acceptance is conditional to no changes being made to the process or composition of the approved food(s). Applicants should re-apply to a Health Authority in the prescribed format if any changes are made to the process or composition of the food(s), or for any new foods proposed for sale.

Vendors who sell ONLY fresh whole fruits and vegetables or lower risk foods (Appendix I foods) are not required to submit an application, and do not require a letter of confirmation or a copy of their Permit/Licence to operate. Washing station(s) should, however, be supplied as per Section II.5 if samples are portioned/offered on site.

3. Being responsible for ensuring all vendors are aware of all relevant policies and guidelines.
4. Ensuring no home prepared, higher risk foods are sold or offered for sale.
5. Ensuring each vendor completes a list of foods to be sold.
6. Maintaining a written record of all vendors and foods sold, and have such records available for review by local Health Authority, upon request.
7. Being present and on-site at all times the market is in operation.

8. Ensuring each vendor provides an acceptable means of hand and utensil washing (see Section II.5).
9. Are recommended to have completed the FOODSAFE Level 1 Program or the MarketSafe program.

IV. Chef Demonstrations and Similar Events

Chef demonstrations, and similar events, are defined as events where ready-to-eat foods are prepared prior to or at the temporary food market. The food is then distributed to the public and intended for immediate consumption. Chef demonstrations, or other similar events, will only be considered if a *Temporary Food Permit* is obtained prior to the event from the local Health Authority where the event will be located.

Appendix I - Lower Risk Foods

The following list contains examples of **lower risk foods** that may be acceptable for home preparation and sale at a temporary food market. For additional information on the definition of Lower Risk Foods, see Page 2.



- ✓ apple sauce
- ✓ bread and buns (no dairy or cheese fillings)
- ✓ brownies
- ✓ butter tarts
- ✓ cakes (icing sugar only, no dairy or synthetic whipped cream)
- ✓ chocolate/carob or raw chocolate/carob (provided it is used for re-melted or re-molded products only and (1) not purchased from bulk bins; (2) sourced from a chocolate manufacturer that can provide a certificate of assurance that chocolate is free from *Salmonella*).
- ✓ cinnamon buns (sugar icing only)
- ✓ cookies
- ✓ dried fruits
- ✓ dry cereal products
- ✓ fresh fruits and vegetables
- ✓ fudge
- ✓ hard candy
- ✓ honey
- ✓ jam and jelly (pH 4.6 or less or aw of 0.85 or less)
- ✓ microgreens
- ✓ muffins (no dairy fillings)
- ✓ noodles (dry flour and water only, no egg based)
- ✓ pickled vegetables (vinegar base, pH 4.6 or less)
- ✓ pies (fruit filled only, no cream filled or cream based)
- ✓ popcorn
- ✓ relish (vinegar base, pH 4.6 or less)
- ✓ salsa (if pH and A_w within acceptable ranges and the food contains no animal protein. If whole or cut tomatoes are used as an ingredient, then the pH of the final product must be less than 4.2.)
- ✓ syrup
- ✓ toffee
- ✓ wine and herb vinegar

For products not listed above, please consult your local Health Authority.

Appendix II - Higher Risk Foods

The following list contains examples of **higher risk foods** that are **not acceptable** for home preparation and sale at a temporary food market.

- * antipasto
- * cabbage rolls
- * cakes/pastries with whipped cream, cheese or synthetic fillings
- * chop suey
- * creamed corn
- * dairy products (e.g. milk, cream, cheese, yogurt)
- * fish and shellfish
- * foods containing eggs as ingredients (e.g. custards, salads)
- * garlic spreads, pesto
- * guacamole
- * herb and flavored oils
- * humus
- * jam and jelly (pH 4.7 or more or A_w of 0.86 or more)
- * juice (fruit and vegetable)
- * perogies
- * pickled eggs
- * pickled vegetables (vinegar base, pH 4.7 or more)
- * pies (meat filled, pumpkin, sweet potato, custard [e.g., lemon meringue pie])
- * processed beans, including baked, refried, and bean salad
- * processed low acid vegetables (e.g. pH 4.6 or greater: beans, asparagus, beets, mushrooms, broccoli, peas)
- * processed meat, sausages
- * relish (vinegar base, pH 4.7 or more)
- * salsa containing animal protein
- * salsa containing no animal protein (if whole or cut tomatoes are used as an ingredient, and the pH of the final product is 4.2 or greater)
- * sprouted seeds (bean, alfalfa, mung, etc.)
- * tofu
- * whole or cut tomatoes used as ingredient (unless acidified such that the pH of the final food is below 4.2)

For products not listed above, please consult your local Health Authority.

NOTES – Higher Risk Foods:

1. Consideration for the sale of higher risk foods may be given by the local Health Authority provided the food is prepared in an approved, commercial food premises.
2. For higher risk foods intended to be packaged aseptically in an air excluded container (canned), in addition to being prepared in an approved, commercial food premises, the process must be reviewed and accepted by a qualified Processing Authority. See Appendix VII for a list of qualified Processing Authorities in British Columbia.
3. Temporary Food Market vendors who also own/operate the food premises where the higher risk food is being prepared should have a copy of their Permit or License to Operate with them. Vendors who are not the owner/operator of the food premises where the higher risk food is being prepared should obtain a letter of confirmation (See Appendix V for example) from the Health Authority where the facility is located. The letter of confirmation specifies that the higher risk foods listed can be sold at a temporary food market.
4. Vendors should always have a copy of the letter of confirmation or Permit/License to Operate during any sales event to verify that the products have been prepared in an approved, commercial food premises and that the products have been reviewed and accepted by a Health Authority.
5. All vendors involved in the preparation of higher risk foods in an approved, commercial food premises must successfully complete the FOODSAFE Level 1 program or equivalent.
6. All higher risk foods must be maintained at 4°C or colder from the point of packaging through to sale to the consumer. Meat, poultry and fish products must be kept frozen as outlined in Appendix III.

Appendix III - Sale of Shell Eggs and Raw Foods of Animal Origin at Temporary Food Markets

The sale of higher risk foods to the public requires that the premises in which the food is processed, packaged, and sold to the public comply with the *Food Premises Regulations*. Hence, home prepared higher risk foods are not permitted to be sold to the public at temporary food markets unless prepared and sold in facilities that have been approved and, in some cases, issued a permit pursuant to the *regulations*.

The above notwithstanding, the following criteria provide guidelines for the sale of shell eggs and other raw foods of animal origin at temporary food markets.

A. Shell Eggs

Shell eggs may be sold at temporary food markets subject to the following:

- ✓ Shells are sound and not cracked/leaking
- ✓ Shells are clean and free of any fecal material or feathers
- ✓ Eggs are maintained at an internal temperature of 4°C during transportation and storage/display at the market.
- ✓ Crates used to contain the eggs are clean and maintained in a sanitary manner.
- ✓ The minimum information on crates should indicate the name of farm/producer and the packaging or sale date.

B. Sale of Raw Meat, Poultry and Fish Products

1. The sale of whole, portioned or ground raw meat, poultry or fish products can be considered for sale at temporary food markets subject to the following:
 - ✓ All raw products should be frozen and kept frozen from the point of packaging through to sale to the consumer. All products not sold the day of the market should be kept frozen until return to the point of origin. Any products that have thawed should not be refrozen and sold at a future event.
 - ✓ All raw products should be processed and packaged at an approved food premises.
 - ✓ All raw products should be prepackaged – repackaging or reprocessing of any kind is not allowed at the temporary market site.
 - ✓ All raw products should be labeled to identify the processing plant (see Note 1 below), vendor contact information, product name, packaging date and notice to keep frozen
 - ✓ labels or signage should be provided which provides information on the safe handling/preparation procedures recommended for the product (e.g. cooking temperature for ground beef 71°C)
2. Vendors should submit an application to sell raw meat, poultry or fish products to the local Health Authority at least 30 days prior to the start of the market/sales.

As part of the application, vendors should submit a copy of the relevant licenses and a food safety plan for each of the raw products they wish to sell. The plan should include a list that describes the products. Generic terms such as beef, poultry should be avoided – describe the products more specifically such as roast, steaks, ground beef, hamburger, or chicken breasts.

The plan should also include information about processing and packaging procedures, transportation and selling provisions (**particularly the means of temperature control**), provisions for unsold products and storage outside of market location, and procedures for recall should a problem with the product arise.

NOTE 1: *All animals must be slaughtered and meat inspected at a plant licensed under either the federal or provincial Meat Inspection Regulations.*

NOTE 2: *Fish products sold anywhere in British Columbia must be processed and packaged in a fish processing plant licensed under the provincial Fish Inspection Regulation. Contact the BC Ministry of Agriculture, Commercial Fisheries Program for more information.*

NOTE 3: *Should a vendor wish to sell refrigerated (unfrozen) meat or fish products, then all requirements of the BC Food Premises Regulations must be met. Vendors considering this must first contact their local Environmental Health Officer for more information regarding the feasibility of this option.*

3. Meat from Class D Rural Slaughter Establishments

All sales of meat from Class D rural slaughter establishments are limited to within the regional district in which the meat was produced. Meat from Class D meat plants is **PROHIBITED** to be sold in areas outside of the regional district in which the meat was produced. In addition to the requirements outlined in these Guidelines, the sale of meat from Class D meat plants must meet all requirements of the *BC Meat Inspection Regulation*, including:

- a) Class D meat must be labeled:
 - i. Not Government Inspected. For sale and use only in the regional district of <insert the name of regional district in which the farm is located>.
- b) In addition, the following information must also be included on the label:
 - i. The slaughter establishment must be identified including the name and address of the farm or facility and the licence number issued to the farm or facility.
 - ii. If a cut and wrap operation is used to further process the meat, it must also be identified.
 - iii. A description of the contents, including the date that the product was packaged
 - iv. A net weight or volume.
- c) A copy of the Class D licence is posted or readily available to customers.

Records of all sales of Class D meat must be kept. These records are critical for demonstrating that licence conditions are being followed, and to ensure that clients can be easily contacted in the case of a product recall. Copies of all invoices should also be kept to verify information in the sales record. Critical information to record includes:

- ✓ Type of product
- ✓ Date of sale
- ✓ Quantity sold (by weight)

- ✓ Customer name and contact information
- ✓ Other records the Health Authority deem necessary for traceability

4. Meat from Class E Meat Plants

All sales of meat from Class E meat plants are limited to within the regional district in which the meat was produced. Meat from Class E meat plants is **PROHIBITED** to be sold in areas outside of the regional district in which the meat was produced. In addition, meat products from Class E meat plants may only be sold directly to consumers by the licence holder (or his or her immediate family). Retail sales of Class E meat products to secondary food establishments such as restaurants or retail stores are **PROHIBITED**. In addition to the requirements outlined in these Guidelines, the sale of meat from Class E meat plants must meet all requirements of the *BC Meat Inspection Regulations*, including:

- a) Class E meat must be labeled:
 - i. Not Government Inspected. Not for resale. For sale and use only in the regional district of *<insert the name of regional district in which your farm is located>*.
- b) In addition, the following information must also be included on the label:
 - i. The slaughter establishment must be identified including the name and address of the farm or facility and the licence number issued to the farm or facility.
 - ii. If a cut and wrap operation is used to further process the meat, it must also be identified.
 - iii. A description of the contents, including the date that the product was packaged
 - iv. A net weight or volume

Records of all sales of Class E meat must be kept. These records are critical for demonstrating that licence conditions are being followed, and to ensure that clients can be easily contacted in the case of a product recall. Copies of all invoices should also be kept to verify information in the sales record. Critical information to record includes:

- ✓ Type of product
- ✓ Date of sale
- ✓ Quantity sold (by weight)
- ✓ Customer name and contact information
- ✓ Other records the Health Authority deem necessary for traceability

All sales of meat or meat products originating from a Class E meat plant should be completed by the license holder or his or her immediate family. However, sales by other individuals on behalf of the E license holder are permitted provided the following requirements are met:

- ✓ The individual must be able to clearly demonstrate their relationship to the E establishment or licence holder (e.g. employee, family member, etc.).
- ✓ The individual must ensure that all required sales records are being kept, including documentation of accurate customer contact information for traceability purposes (**note: this is required for all E sales regardless of where they occur**).
- ✓ The individual must ensure that a copy of the E establishment's food safety plan and licence is readily available to customers at the Temporary Food Market.

Appendix IV - Application for Sale of Higher Risk Food at Temporary Food Markets

Application Date: _____	Applicant: _____
Mailing Address: _____	City/Postal Code _____
Phone (Day): _____	Phone (Cell): _____
Fax #: _____	E-mail: _____
Applicant's Signature: _____	

Name of Market / Event: _____ Date(s) of Event: _____
Location of Market / Event: _____ Business Hours: _____ to _____

NOTE: If selling at multiple markets - list all locations on separate page.

Market Manager: _____ Phone #: _____

Provide a complete list of your food products. List additional foods on separate page if more space needed

_____	_____	_____
_____	_____	_____
_____	_____	_____

Describe your packaging method by checking the applicable boxes as noted below.

Plastic Wrap Bottle Pouch Vacu-packed Other _____

Have you previously received a Letter of Acceptance or Confirmation for the foods intended to be sold:
 No Yes *If yes, please provide a copy of the letter(s) with your application.*

For **EACH** food product intended to be sold at the temporary market, please include the following documents with your application form:

- a list of ingredients
- a brief description of the preparation and preservation method
- a sample of your product label
- for each food item, indicate location of processing/packaging (e.g. commercial establishment **including address**)
- If you have done quality assurance testing of your products, please provide a copy of your most **recent** lab reports where applied:
 - Bacteriology or pH or A_w

To be completed by EHO	
Received by: _____	
Date: _____	
Objection: <input type="checkbox"/> Yes <input type="checkbox"/> No	
<i>If yes, attach reason(s).</i>	
Sign or mark with Health Authority stamp and return a copy of the reviewed application to the applicant.	

**APPLICATION FORM IS DUE AT LEAST 30 DAYS PRIOR TO THE EVENT
AND SENT TO YOUR LOCAL HEALTH AUTHORITY**

NOTE – Applicants should plan for a 14-day processing turnaround time.

Appendix V - Template for LETTER OF CONFIRMATION

Vendor

Address

Dear Vendor:

Re: **Sale of <Product> Prepared at an Approved, Commercial Food Premises for Sale at a Temporary Food Market**

We have reviewed the information you provided regarding your proposal to prepare (Name the Products) in (Name the approved, commercial food premises including address) and sell them at Temporary Food Markets. Based on the information provided, this letter confirms that your proposal has been reviewed as per *Temporary Food Market Guideline*. We have no objection to the production of this product for sale at Temporary Food Markets subject to the following conditions:

Appendix VI - List of Qualified Process Authorities (Thermal Processes)

DR. GARY SANDBERG

Program Head

Food Technology, BCIT

SW01 1235 - Burnaby Campus

3700 Willingdon Ave

Burnaby BC V5G 3H2

Phone: 604.432.8561 | Fax: 604.434.6986

Email: Gary_Sandberg@bcit.ca

Appendix VII - List of Commercial Food Testing Laboratories

MAXXAM ANALYTICS
4606 Canada Way
Burnaby BC V5G 1K5
Phone: 604.734.7276 | Fax: 604.731.2386
Toll: 800.665.8566
Website: www.maxxam.ca
Email: info@maxxam.ca

EXOVA CANADA INC.
104-19575 55A Ave
Surrey BC V3X 8P8
Phone: 604.514.3322 | Fax: 604.514.3323
Website: www.exova.ca

FOODASSURE LABORATORY LTD
1650 Pandora
Vancouver BC V5L 1L6
Phone: 604.251.9588 | Fax: 604.251.9588
Website: www.foodassure.com
Email: anna@foodassure.com
Contact: Anna Piesik

I G MICROMED ENVIRONMENTAL INC
190-12860 Clarke Pl
Richmond BC V6V 2H1
Phone: 604.279.0666 | Fax: 604.279.0663
Website: www.igmicromed.com
Email: info@igmicromed.com
Contact: Kelly Geere

CARO Analytical Services
102-3677 Highway 97N
Kelowna, BC V1X 5C3
Phone: 250-765-9646 | Fax: 250-765-3893
Website: www.caro.ca
Email: Kelowna@caro.ca
Contact: Sara Gulenchyn

MB LABORATORIES LTD
2062 Henry Ave
Sidney BC V8L 5Y1
Phone: 250.656.1334 | Fax: 250.656.0443
Website: www.mblabs.com
Email: mblabs@pacificcoast.net

S G S CANADA INC
50-655 West Kent Ave N
Vancouver BC V6P 6T7
Phone: 604.324.1166 | Fax: 604.324.1177
Website: www.sgs.com
Email: ron.kuriyedath@sgs.com
Contact: Ron Kuriyedath

SILLIKER J R LABORATORIES INC
12-3871 North Fraser Way
Burnaby BC V5J 5G6
Phone: 604.432.9311 | Fax: 604.432.7768
Website: www.jrlabs.ca
Email: info@jrlabs.ca
Contact: Cathy Shevchuk

NORTHERN LABS LIMITED
251 Kaien Road
Prince Rupert BC
Phone: 250.627.1906
Toll: 1.800.990.9522

Consult your local Health Authority for information on other commercial food laboratories that may be available in your community.



L5
CAPTAIN MEARES ELEMENTARY SECONDARY SCHOOL

299 ALPINE VIEW BOX 70 TAHSIS, BC V0P 1X0

TEL. 250.934.6305 www.cmess.sd84.bc.ca

May 9, 2016

Mayor Jude Schooner
Village of Tahsis
Box 219
Tahsis, B.C. V0P 1X0

Dear Mayor Schooner:

This letter is to cordially invite you to the Captain Meares Elementary Secondary School 2016 Commencement Ceremonies. During the ceremony, you will be asked to deliver a congratulatory comment on behalf of the Village of Tahsis, and also to present the Village of Tahsis Scholarship.

The ceremony will commence at **1:00 PM on Saturday, June 4, 2016** in the school gymnasium, with refreshments to follow. Please RSVP to the school by May 20th, 2016.

We look forward to your presence.

Sincerely,

Glyn Howell
Principal

Janet St. Denis

From: Harmony Nielsen <hnielsen@viw.sd84.bc.ca>
Sent: Wednesday, May 11, 2016 11:57 AM
To: Jude Schooner; Recept
Subject: Letter invitation to CMESS Grad 2016
Attachments: Invitation to Mayor Schooner CMESS Grad 2016.pdf

Hello Mayor Schooner

Attached to this email is a letter inviting you to CMESS Grad 2016. ☺ Hard copy will follow by mail. On behalf of the Grads, Could you please extend the invitation to any members of Council and Mark as well, if they wish to attend?

Thank you! See you there!

H



*Harmony Nielsen
Administrative Assistant
Captain Meares Elementary Secondary School
Tahsis, BC (250) 934-6305*

Village of Tahsis 2015 Annual Report

M



VILLAGE OF TAHSIS
ANNUAL REPORT
2015

Village of Tahsis 2015 Annual Report

The Annual Report is prepared by the Village of Tahsis as required by s. 98 of the *Community Charter*.

The Annual Report serves three purposes:

- To report on the Village's accomplishments over the past year, as well as issues and any trends that have been identified;
- To set out the priorities for the coming year; and
- To publish the Village's audited financial statements for the previous fiscal year.

Village of Tahsis 2015 Annual Report

Message from the Mayor

On behalf of Council, I am pleased to report on the Village's accomplishments and Council's priorities.

I want to begin by extending a warm Nootka Sound welcome to our new residents. I am delighted that you have chosen to make Tahsis your home. I am confident that the quality of our life here will surpass your expectations. The natural environment, the sense of community, the services and amenities, the outdoor recreation opportunities, the affordable cost of living and an extraordinarily safe municipality make Tahsis the perfect place to live, work and play. I hope you will immerse yourself in the community and help us to continue to nurture, promote and develop Tahsis.

This past year we saw several changes and improvements in Tahsis. I will not list them all but I want to highlight the most notable.

The November 2014 municipal election resulted in a Council with considerable experience and a high degree of dedication to move the Village ahead on a number of fronts. Your Village Council is responsible for maintaining, preserving and enhancing the social, environmental and economic vibrancy and viability of our community. And, as stewards of your tax dollars, we take seriously our responsibility to make wise investments in infrastructure development, maintenance and repair and the efficient and effective delivery of your municipal services and programs. Beyond Council, many residents of Tahsis contribute to public life and service through their involvement in a multitude of groups and organizations. Your hard work, energy and creativity make Tahsis such an awesome community.

Like many BC local governments, Tahsis has to comply with 2010 changes to provincially mandated drinking water standards. The Village retained an expert hydro-geologist who identified water well locations on Village lands as an alternative to treating our surface water from McKelvie Creek. In August 2015 we received Island Health permission to begin the construction of a water well system to serve as the Village's primary water source. The well project is estimated to cost about \$428,000 which is largely paid for from the Federal Gas Tax Fund. The cost of building a filtration system, as many communities have had to do, would have cost Tahsis between \$2 million to over \$4 million dollars. We are extremely fortunate to have an abundant source of pure water in the Tahsis River delta aquifer which will serve our community for decades to come. We are committed to sharing information about the well and the water quality testing with all Tahsis water users.

Living in earthquake, tsunami and wildfire zones makes emergency preparedness an absolute necessity. In 2015 we established and convened a meeting of our emergency preparedness committee comprised of representatives of the RCMP, BC Ambulance Services, Strathcona Regional District, Island Health, Tahsis Volunteer Fire Department, Captain Meares Elementary and Secondary School and the Village's Emergency Preparedness Coordinator, Graham Bosecker and Emergency Social Services Director, Chuck St. Denis. With support from SRD, we have new emergency satellite phones and technical assistance in

Village of Tahsis 2015 Annual Report

developing our Emergency Operations Centre activation plan. Emergency Preparedness will continue to be a priority in 2016.

For many years, Tahsis and Zeballos have sought to build a connecting trail or road to link our communities by land. In 2015, this vision took a major step forward with the first meeting of the working group focused on developing what we are calling the "Community Unity Trail". This would be a community based shared use trail system lead by Tahsis, Zeballos and the Mowachaht/Muchalaht First Nation. With start up support from the Ministry of Jobs, Tourism and Skills Development and Island Coastal Economic Trust, momentum has built up among trail user groups, like ATV clubs, as well as key stakeholders like Western Forest Products and BC Hydro. You can expect to hear more about the "CUT" in 2016.

Finally, 2015 saw staff changes at the Village office. While we are always sad to lose long serving and valued members of our staff, we have been very fortunate to attract well qualified new employees into key positions.

In closing, I am grateful to our professional and dedicated staff and my fellow Council Members. We are fortunate to live in a community of active citizen engagement. Cynicism and disenfranchisement are the greatest risks to our democratic system. Our local government is and will continue to be a model of democracy in action by being responsive to and reflective of the community. I encourage all to take an active role in our community and let us know what is on your mind. We are your government.

Mayor Jude Schooner

Village of Tahsis 2015 Annual Report

Council Strategic Priorities

In 2015, Council established the following Strategic Priorities to guide our direction over the next few years.

Economic Development

- Refresh and upgrade the website (as per the 2015 Economic Development Strategy report) to re-brand the Village and design with users (e.g., potential businesses)in mind

Emergency Preparedness

- Prepare a comprehensive Emergency Preparedness Plan that incorporates stakeholders, establishes an incident command centre in the office, delivers training and ultimately puts the Village on a stronger emergency preparedness footing

Asset Management

- Focus on the assets at greatest risk of failure and public safety issues, proceed with planned capital projects (water well, library and fire truck subject to cost estimates), and begin to establish a funding strategy to ensure the long term sustainability of the Village's assets based on consultant's report

Village Liveability, Appeal and Environmental Sustainability

- Re-dedicate public works to plan and deliver projects and services that enhance the aesthetic appeal of the Village and environmental sustainability with greater emphasis on horticulture and environmentally sound practices including recycling and landfill diversion as well as enhancing street appeal, public spaces and trails, and public amenities.

Accountability and Transparency

- Through a re-designed website provide more channels for interaction with the public and for Council to share information with taxpayers.
- Staff to provide more meaningful reports to Council including quarterly financial reports

Village of Tahsis 2015 Annual Report

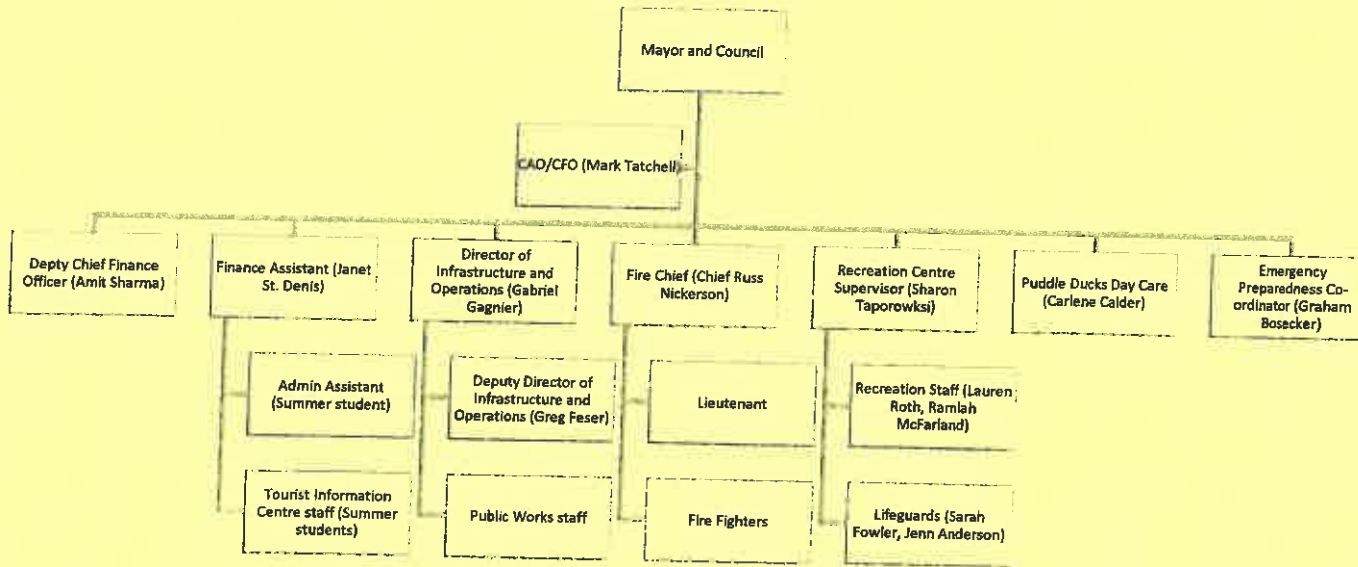
Village of Tahsis Council



From left to right: Councillor Louis Van Solkema, Councillor Brenda Overton, Mayor Jude Schooner, Councillor Kathy Bellanger and Councillor Randy Taylor

Village of Tahsis 2015 Annual Report

Village Staff



Village of Tahsis 2015 Annual Report

(Audited financial statements to be inserted here).

Village of Tahsis
Financial Statements
For the year ended December 31, 2015

Village of Tahsis
Financial Statements
For the year ended December 31, 2015

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Village of Tahsis
Management's Responsibility for Financial Reporting
2015 Financial Statements

May 17, 2016

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

To assist in carrying out their responsibility, management maintains an accounting system and internal controls to provide reasonable assurance that transactions are executed and recorded in accordance with authorization, and that financial records are reliable for preparation of financial statements.

The Mayor and Council oversee management's responsibilities for the financial reporting and internal control systems. Mayor and Council review internal financial statements on a quarterly basis, and meet periodically with management to satisfy themselves that management's responsibilities are properly discharged. Council annually reviews and approves the financial statements.

The Village of Tahsis' independent auditors, BDO Canada LLP, are engaged to express an opinion as to whether these financial statements present fairly the financial position, financial activities and cash flows in accordance with Canadian public sector accounting standards. Their opinion is based on procedures they consider sufficient to support such an opinion in accordance with Canadian generally accepted auditing standards.

The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and in accordance with Canadian public sector accounting standards.

Mark Tatchell
Chief Administrative Officer

Independent Auditor's Report

To the Mayor and Council of the Village of Tahsis

We have audited the accompanying financial statements of the Village of Tahsis, which comprise the Statement of Financial Position as at December 31, 2015, and the Statements of Operations, Changes in Net Financial Assets and Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Village of Tahsis as at December 31, 2015 and the results of its operations and its cash flows for the year ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants

Vancouver, British Columbia

May 17, 2016

**Village of Tahsis
Statement of Financial Position**

December 31	2015	2014
Financial Assets		
Cash	\$ 446,086	\$ 406,830
Portfolio investments (Note 1)	3,045,258	3,008,287
Accounts receivable (Note 2)	50,770	43,723
Taxes and rates receivable	275,181	265,911
Investment in Nootka Sound Economic Development Corporation (Note 3)	79,374	85,401
	3,896,669	3,810,152
Liabilities		
Accounts payable and accrued liabilities	274,718	173,939
Deferred revenue (Note 4)	23,624	12,008
	298,342	185,947
Net Financial Assets	3,598,327	3,624,205
Non-financial Assets		
Tangible capital assets (Note 5)	4,950,338	4,972,368
Prepaid expenses	42,792	2,500
	4,993,130	4,974,868
Accumulated Surplus (Note 9)	\$ 8,591,457	\$ 8,599,073

Contingencies (Note 7)

Treasurer

Mayor

**Village of Tahsis
Statement of Operations**

For the year ended December 31	Budget 2015 (Note 10)	2015	2014
Revenue (Schedule 2 and 3)			
Taxation, net (Note 6)	\$ 603,000	\$ 622,744	\$ 599,469
Utility connection fees and user fees	196,600	194,325	189,346
Government grants (Schedule 1)	303,260	426,366	567,822
Fees and service charges	91,530	80,630	85,587
Other revenues	108,810	125,981	91,617
	<u>1,303,200</u>	<u>1,450,046</u>	<u>1,533,841</u>
Expenses (Schedule 2 and 3)			
General departmental expenses	1,411,590	1,263,891	1,263,978
Water system operations	97,280	94,106	88,924
Sewer system operations	99,530	99,665	80,130
	<u>1,608,400</u>	<u>1,457,662</u>	<u>1,433,032</u>
Annual Surplus (deficit)	<u>(305,200)</u>	<u>(7,616)</u>	<u>100,809</u>
Accumulated Surplus, beginning of year	<u>8,599,073</u>	<u>8,599,073</u>	<u>8,498,264</u>
Accumulated Surplus, end of year	<u>\$ 8,293,873</u>	<u>\$ 8,591,457</u>	<u>\$ 8,599,073</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements

Village of Tahsis
Statement of Changes in Net Financial Assets

For the year ended December 31	Budget 2015	2015	2014
Annual Surplus (deficit)	\$ (305,200)	\$ (7,616)	\$ 100,809
Acquisition of tangible capital assets	-	(174,003)	(304,311)
Amortization of tangible capital assets	-	196,034	223,301
Use (acquisition) of prepaid expenses	-	(40,293)	5,000
Change in net financial assets for the year	(305,200)	(25,878)	24,799
Net financial assets, beginning of year	3,624,205	3,624,205	3,599,406
Net financial assets, end of year	\$ 3,319,005	\$ 3,598,327	\$ 3,624,205

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements

**Village of Tahsis
Statement of Cash Flows**

For the year ended December 31

2015

2014

Cash provided by (used in)

Operating transactions

Annual surplus (deficit)	\$ (7,616)	\$ 100,809
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Items not involving cash

Equity loss from Nootka Sound Economic Development Corporation	6,027	9,587
--	-------	-------

Amortization of tangible capital assets	196,034	223,301
---	---------	---------

	194,445	333,697
--	---------	---------

Changes in non-cash operating balances

Accounts, taxes and rates receivable	(16,317)	(45,691)
--------------------------------------	----------	----------

Accounts payable and accrued liabilities	100,779	13,532
--	---------	--------

Deferred revenue	11,616	(276,260)
------------------	--------	-----------

Prepaid expenses	(40,293)	5,000
------------------	----------	-------

	250,230	30,278
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Capital transaction

Acquisition of tangible capital assets	(174,003)	(304,311)
--	-----------	-----------

Investing transactions

Acquisition of portfolio investments	(36,971)	(43,384)
--------------------------------------	----------	----------

Increase (decrease) in cash during year	39,256	(317,417)
--	---------------	------------------

Cash, beginning of year	406,830	724,247
-------------------------	---------	---------

Cash, end of year	\$ 446,086	\$ 406,830
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Village of Tahsis
Summary of Significant Accounting Policies

December 31, 2015

The Village of Tahsis (the "Village") is a municipality in the province of British Columbia and operates under the provisions of the Community Charter. The Village provides municipal services such as fire, public works, planning, parks, recreation and other general government services. The Village prepares its financial statements in accordance with Canadian public sector accounting standards for local government using guidelines developed by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants Canada.

Investments Portfolio investments are comprised entirely of Municipal Finance Authority (MFA) pooled investments including money market, intermediate and short term bond funds. The investments are carried at market value which approximates cost.

The investment in Nootka Sound Development Corporation is considered a government business partnership and is recorded using the modified equity method.

Tangible Capital Assets

Tangible capital assets are recorded at cost less accumulated amortization and are classified according to their functional use. Cost includes all costs directly attributable to acquisition or construction of the tangible capital assets including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is put into use. Contributed tangible capital assets are recorded at fair value at the time of the contribution.

Estimate useful lives of tangible capital assets are as follows:

Roads and bridges	30 to 50 years
Buildings	20 to 40 years
Machinery and equipment	5 to 20 years
Water infrastructure	30 to 50 years
Sewer infrastructure	30 to 50 years
Drainage	30 to 50 years

Collection of Taxes on Behalf of Other Taxation Authorities

The Village collects taxation revenue on behalf of other entities. Such levies, other revenues, expenses, assets and liabilities with respect to the operations of entities are not reflected in these financial statements. Levies imposed by other taxing authorities are not included as taxes for municipal purposes.

Unearned Revenue

Revenues from the sale of business licenses and rental revenues pertaining to the subsequent year have been deferred. These amounts will be recognized as revenue in the next fiscal year.

Village of Tahsis
Summary of Significant Accounting Policies

December 31, 2015

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

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

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

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

Sales of service and other revenue is recognized on an accrual basis as earned.

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

Use of Estimates The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future. Areas requiring the greatest degree of estimation include useful lives of tangible capital assets, collection of receivables, and contingencies.

**Village of Tahsis
Notes to Financial Statements**

December 31, 2015

**Liability for
Contaminated Sites**

Effective January 1, 2015, the Village adopted the new Public Sector Accounting Standard PS3260, Liability for Contaminated Sites. The new standard can be applied retroactively or prospectively and the Village has elected to apply it prospectively.

Under PS3260, governments are required to accrue a liability for the costs to remediate a contaminated site. Liabilities are recognized when an environmental standard exists, contamination exceeds the standard, the government has a responsibility for remediation, future economic benefits will be given up and a reasonable estimate can be made.

Management has assessed its potential liabilities under the new standard, including sites that are no longer in productive use and sites for which the Village accepts responsibility. There were no such sites that had contamination in excess of an environmental standard requiring remediation at this time, therefore no liability was recognized on the transition as at January 1, 2015 or at December 31, 2015.

**Village of Tahsis
Notes to Financial Statements**

December 31, 2015

1. Portfolio Investments

	2015	2014
Short-term Bond Funds	\$ 533,549	\$ 520,690
Intermediate	487,940	480,969
Money Market Funds - Municipal Finance Authority	2,023,769	2,006,628
	\$ 3,045,258	\$ 3,008,287

The current yield of the short term bond fund is 3.15% (2014 - 3.15%) with maturities that range between May 2014 to December 2027. Money market funds bear interest at 0.85% (2014 - 1.09%) and Intermediate funds have a yield of 1.28% (2014 - 1.28%). All portfolio investments are effectively redeemable on demand.

2. Accounts Receivable

	2015	2014
Accounts Receivable	\$ 59,340	\$ 52,343
Allowance for doubtful accounts	(8,570)	(8,620)
	\$ 50,770	\$ 43,723

3. Investment in Nootka Sound Economic Development Corporation

	2015	2014
Cost of investment	\$ 42,090	\$ 42,090
Accumulated net equity income, beginning of year	43,311	52,898
Share of decrease in shareholders' equity during the year	(6,027)	(9,587)
Accumulated net equity income, end of year	37,284	43,311
	\$ 79,374	\$ 85,401

Village of Tahsis
Notes to Financial Statements

December 31, 2015

3. Investment in Nootka Sound Economic Development Corporation (Continued)

Condensed supplementary financial statement information of Nootka Sound Economic Development Corporation:

	2015	2014
Statement of Financial Position		
Total Assets	\$ 251,454	\$ 269,795
Total Liabilities	419	679
Total Equity	251,035	269,116
	\$ 251,454	\$ 269,795
Statement of Comprehensive Income		
Revenues	\$ 2,159	\$ 2,828
Expenditures	(20,240)	(31,591)
Net earnings (loss)	\$ (18,081)	\$ (28,763)
Statement of Changes in Equity		
Retained Earnings - beginning of year	\$ 128,813	157,576
Net earnings (loss)	(18,081)	(28,763)
Retained Earnings - end of year	110,732	128,813
Share Capital	140,303	140,303
Total Equity	\$ 251,035	\$ 269,116

On February 21, 1996, the Village received approval of the Inspector of Municipalities to acquire shares in the Nootka Sound Economic Development Corporation ("NSEDC"). This corporation was formed by the Villages of Tahsis, Gold River, and Zeballos for the purpose of acquiring and managing a community-based forest licence. NSEDC has been granted a forest license that represents non-replaceable quota of 35,766 cubic metres per year.

The Village holds one of three common shares of NSEDC and 42,090 of 140,300 preferred shares. Each shareholder has the right to elect an equal number of directors to the board of NSEDC. The Village's investment in NSEDC is recorded on a modified equity basis.

As of December 31, 2013, the logging volume was fulfilled. The Corporation is exploring other licence opportunities.

During 2015, the Village received \$nil (2014 - \$nil) in dividends from NSEDC as a result of owning the aforementioned preferred shares and common shares.

Village of Tahsis
Notes to Financial Statements

December 31, 2015

4. Deferred revenue

	<u>2015</u>	<u>2014</u>
Other grants	\$ 8,337	\$ 8,338
Prepaid property taxes	15,287	3,670
	<u>\$ 23,624</u>	<u>\$ 12,008</u>

**Village of Tahsis
Notes to Financial Statements**

December 31, 2015

5. Tangible Capital Assets

	Land	Buildings	Machinery and Equipment	Roads and Bridges	Drainage	Other	Water Infrastructure	Sewer Infrastructure	2015 Total	2014 Total
Cost, beginning of year	\$ 1,128,861	\$ 4,483,649	\$ 1,777,742	\$ 5,098,508	\$ 259,990	\$ 179,659	\$ 1,489,241	\$ 2,704,959	\$ 17,122,609	\$ 16,818,298
Additions	-	-	3,850	-	-	-	170,153	-	174,003	304,311
Cost, end of year	1,128,861	4,483,649	1,781,592	5,098,508	259,990	179,659	1,659,394	2,704,959	17,296,612	17,122,609
Accumulated amortization, beginning of year	-	2,796,435	1,494,306	3,675,734	259,990	143,398	1,092,868	2,687,510	12,150,241	11,926,940
Amortization	-	112,707	26,925	56,599	-	2,158	3,779	(6,134)	196,034	223,301
Accumulated amortization, end of year	-	2,909,142	1,521,231	3,732,333	259,990	145,556	1,096,647	2,681,376	12,346,275	12,150,241
Net carrying amount, end of year	\$ 1,128,861	\$ 1,574,507	\$ 260,361	\$ 1,366,175	\$ -	\$ 34,103	\$ 562,747	\$ 23,583	\$ 4,950,337	\$ 4,972,368

Village of Tahsis
Notes to Financial Statements

December 31, 2015

6. Taxation - Net

	Budget 2015	Actual 2015	Actual 2014
Taxation			
General municipal purposes	\$ 603,000	\$ 622,676	\$ 602,201
Collection for other governments			
Strathcona Regional District	-	6,662	7,357
Province of British Columbia - school tax	-	203,657	212,167
Comox Strathcona Regional Hospital Districts	-	33,544	35,335
Municipal Finance Authority	-	8	8
British Columbia Assessment Authority	-	2,768	2,983
Vancouver Island Regional Library	-	12,380	13,544
Province of BC - police tax	-	14,221	14,994
	603,000	895,916	888,589
Transfer to other governments			
Strathcona Regional District	-	6,662	7,357
Province of British Columbia - school tax	-	203,589	213,626
Comox Strathcona Regional Hospital Districts	-	33,544	35,335
Municipal Finance Authority	-	8	9
British Columbia Assessment Authority	-	2,768	2,983
Vancouver Island Regional Library	-	12,380	13,544
Province of BC - police tax	-	14,221	16,266
	-	273,172	289,120
Available for general municipal purposes	\$ 603,000	\$ 622,744	\$ 599,469

7. Contingencies

- (a) The Village is responsible as a member of the Strathcona Regional District and a member of the Comox Strathcona Waste Management Function for its share of any operating deficits or long-term debt related to functions in which it participates. Management has assessed the risks as unlikely at this time therefore no provision has been recorded in the financial statements.
- (b) The Village is partially self-insured through the Municipal Insurance Association of British Columbia. Should the Association pay out claims in excess of premiums received, it is possible that the Village along with the other participants, would be required to contribute towards the deficit.

**Village of Tahsis
Notes to Financial Statements**

December 31, 2015

8. Pension Plan

The employer and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trustee pension plan. The Plan's Board of Trustees, representing Plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of the benefits. The pension plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The plan has about 182,000 active members and approximately 75,000 retired members. Active members include approximately 36,000 contributors from local government.

The most recent actuarial valuation as at December 31, 2012, indicates a liability of \$1,370 million for basic pension benefits. The next valuation will be as at December 31, 2015 with results available in later 2016.

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

The Village of Tahsis paid \$41,755 (2014 - \$36,069) for employer contributions to the plan in fiscal 2015 . While employees contributed \$30,250 (2014 - 26,813) to the plan in fiscal 2015.

9. Accumulated Surplus

The Village segregates its accumulated surplus in the following categories:

	2015	2014
Internally restricted funds for future expenditures	\$ 747,791	\$ 718,753
Unrestricted Funds	1,389,290	1,418,848
Reserve Funds (a)	1,421,587	1,340,861
Investment in non-financial assets (b)	4,993,129	4,974,868
Internally restricted for Gas Tax Agreement - Community Works (c)	39,660	145,743
	\$ 8,591,457	\$ 8,599,073

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

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

(c)The gas tax agreement funds consists of the remaining at December 31, 2015. The unspent amounts will remain in the internally restricted fund until spent on eligible projects.

**Village of Tahsis
Notes to Financial Statements**

December 31, 2015

9. Accumulated Surplus (Continued)

Details of reserve funds are shown below:

	2015	2014
Capital Works, Machinery and Equipment Reserve	\$ 539,437	\$ 516,742
Fire Hall Reserve	586,508	564,536
Recreation Centre Capital Works, Machinery and Equipment Reserve	272,442	259,583
Economic Development	23,200	-
	\$ 1,421,587	\$ 1,340,861

(a) Capital Works, Machinery and Equipment Reserve

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

(b) Fire Hall Reserve

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

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

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

Village of Tahsis
Notes to Financial Statements

December 31, 2015

10. Fiscal Plan

The fiscal plan represents the Financial Plan Bylaw adopted by Council on May 12, 2015 in conjunction with the adoption of the Annual Taxation Bylaw.

The budget anticipated the use of surpluses accumulated in previous years to balance against current year expenditures in excess of current year revenues.

In addition, the budget anticipated capital expenditures rather than amortization expense.

	<u>2015</u>
Financial plan (budget) bylaw surplus for the year	\$ -
Less:	
Budgeted transfers from accumulated surplus	(81,760)
Amortization	<u>(223,440)</u>
Annual deficit presented in the financial statements	<u>\$ (305,200)</u>

11. Segmented Information

The Village is a diversified municipal government institution that provides a wide range of services to its citizens such as general government, protective services, and transportation services. Distinguishable functional segments have been separately disclosed in Schedule 2 and 3. The nature of the segments and the activities they encompass are as follows:

General Government

This item related to the revenues and expenses that relate to the operations of the Village itself and cannot be directly attributed to a specific segment.

Protective Services

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

Transportation Services

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

December 31, 2015

11. Segmented Information (Continued)

Environmental Treatment Services

Environmental services consists of providing waste disposal to citizens.

Economic Development Services

This department develops outside awareness of the economic area.

Recreation and Cultural Services

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

Water Utility

This service provides distribution of water to residents.

Sewer Utility

Provision of sanitary sewer collection by providing and maintaining pipes, manholes, culverts and sewage treatment.

Village of Tahsis

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

For the year ended December 31	Fiscal Plan 2015	2015	2014
Federal Government			
Grants in lieu of taxes	\$ 29,000	\$ 11,193	\$ 17,438
Province of BC and Federal/Provincial Programs			
General Fund			
Small Communities Protection	201,240	323,835	199,987
Infrastructure and other	73,020	90,838	349,897
	<u>274,260</u>	<u>414,673</u>	<u>549,884</u>
General Capital			
Infrastructure (Provincial)	-	500	500
	<u>303,260</u>	<u>426,366</u>	<u>567,822</u>
	<u>\$ 303,260</u>	<u>\$ 426,366</u>	<u>\$ 567,822</u>

Village of Tahsis
Schedule 2 - Combined Statement of Operations by Segment

For the year ended December 31, 2015

	General Government	Protective Services	Transportation Services	Environmental Treatment Services	Economic Development Services	Recreation and Cultural Services	Water Utility	Sewer Utility	2015 Actual	Total 2015 Budget
Revenues										(Note 10)
Taxation	\$ 622,744	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 622,744	\$ 603,000
Utility connection fees and user rates	-	-	-	-	-	-	93,441	100,884	194,325	196,600
Government grants and transfers	403,158	-	-	-	23,208	-	-	-	426,366	303,260
Fees and service charges	-	-	-	54,970	-	25,660	-	-	80,630	91,530
Other revenues	104,336	130	-	-	21,513	-	-	-	125,981	108,810
Total revenue	1,130,238	130	-	54,970	44,721	25,660	93,441	100,884	1,450,046	1,303,200
Expenses										
Operating										
Goods and services	193,678	44,872	97,952	1,434	24,640	98,605	30,872	92,413	584,466	706,220
Labour	276,695	23,805	108,268	13,972	-	181,581	59,455	13,387	677,162	678,740
Amortization	198,389	-	-	-	-	-	3,779	(6,134)	196,034	223,440
Total expenses	668,762	68,677	206,220	15,406	24,640	280,186	94,106	99,666	1,457,662	1,608,400
Excess (deficiency) of revenues over expenses	\$ 461,476	\$ (68,547)	\$ (206,220)	\$ 39,564	\$ 20,081	\$ (254,526)	\$ (665)	\$ 1,218	\$ (7,616)	\$ (305,200)

Village of Tahsis
Schedule 3 - Combined Statement of Operations by Segment

For the year ended December 31, 2014

	General Government	Protective Services	Transportation Services	Environmental Treatment Services	Economic Development Services	Recreation and Cultural Services	Water Utility	Sewer Utility	Total 2014 Actual	2014 Budget
Taxation	\$ 599,469	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 599,469	\$ 583,060
Utility connection fees and user rates	-	-	-	-	-	-	92,396	96,950	189,346	198,870
Government grants and transfers	567,822	-	-	-	-	-	-	-	567,822	280,440
Fees and service charges	-	-	-	52,068	-	33,519	-	-	85,587	59,870
Other revenues	91,490	127	-	-	-	-	-	-	91,617	170,010
Total revenue	1,258,781	127	-	52,068	-	33,519	92,396	96,950	1,533,841	1,292,250
Expenses										
Operating										
Goods and services	161,691	40,234	104,119	4,619	30,868	103,139	24,954	62,613	532,237	605,845
Labour	283,642	18,442	91,079	12,742	-	205,642	49,893	16,053	677,493	751,245
Amortization	207,760	-	-	-	-	-	14,077	1,465	223,302	232,500
Total expenses	653,093	58,676	195,198	17,361	30,868	308,781	88,924	80,131	1,433,032	1,589,590
Excess (deficiency) of revenues over expenses	\$ 605,688	\$ (58,549)	\$ (195,198)	\$ 34,707	\$ (30,868)	\$ (275,262)	\$ 3,472	\$ 16,819	\$ 100,809	\$ (297,340)

Village of Tahsis
Schedule 4 - Reserve Fund Transactions

For the year ended December 31, 2015

	Capital Works Machinery and Equipment	Fire Hall	Rec Centre	Economic Development	Total 2015	Total 2014
Balance, beginning of year	\$ 516,742	\$ 564,536	\$ 259,583	\$ -	\$ 1,340,861	\$ 1,370,571
Interest earned	2,365	6,972	12,859		22,196	15,590
Transfer from other funds	20,330	15,000	-	23,200	58,530	41,600
Used for Capital Expenditures	-	-	-	-	-	(86,900)
Balance, end of year	\$ 539,437	\$ 586,508	\$ 272,442	\$ 23,200	\$ 1,421,587	\$ 1,340,861



Village of Tahsis Audit Results and Communications

Report to the Mayor and Council

For the fiscal year ended December 31, 2015





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May 13, 2016

Mayor and Council
Village of Tahsis
977 South Macquinna Drive
Tahsis, BC V0P 1X0

Dear Mayor and Council Members:

We are pleased to present the results of our audit of the financial statements of the Village of Tahsis (the "Village") for the year ended December 31, 2015. The purpose of our report is to summarize certain aspects of the audit that we believe to be of interest to the Mayor and Council should be read in conjunction with the draft financial statements.

Our audit and therefore this report will not necessarily identify all matters that may be of interest to the Mayor and Council in fulfilling its responsibilities.

This report has been prepared solely for the use of the Mayor and Council and should not be distributed without our prior consent. Consequently, we accept no responsibility to a third party that uses this communication.

We wish to express our appreciation for the co-operation we received during the audit from the Village's management and staff that assisted us in carrying out our work. We look forward to discussing the contents of this report and any other matters that you consider appropriate.

Yours truly,

Kristine Simpson, CPA, CA
Partner
BDO Canada LLP
Chartered Professional Accountants

KLS/lcz



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EXECUTIVE SUMMARY

Audit Results	<p>Our audit of the financial statements was designed to obtain reasonable, rather than absolute, assurance as to whether the financial statements are free of material misstatement.</p> <p>A detailed description of our audit results has been included on page 7.</p>
Status of Audit	<p>As of the date of this final report, we have substantially completed our audit of the December 31, 2015 financial statements pending the completion of the items highlighted below. These items will need to be completed prior to issuance of our audit report on the financial statements:</p> <ul style="list-style-type: none">• Receipt of the signed management representation letter• Subsequent events review through to financial statement approval date• Approval of financial statements by Council
Audit Risks	<p>In accordance with our audit plan, our procedures focused on the following areas that we identified as containing risks of material misstatements:</p> <ul style="list-style-type: none">• Management Override of Internal Control• Cash and Investments• Staff Salaries• Investment in Nootka Sound Economic Development Corporation• Contaminated Sites <p>We have summarized the results of our audit procedures for each of these risk areas, beginning on page 7 of this report.</p>
Internal Control Over Financial Reporting	<p>We did not identify any significant deficiencies in internal controls over financial reporting during the year ended December 31, 2014 that we considered to be material weaknesses.</p>
Fraud and Illegal Activities	<p>We developed procedures within our audit plan as recommended by CAS 240 - The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements. Based on these procedures, we have not encountered any illegal activities or fraudulent events with respect to the Village.</p>
Significant Events	<p>As of the date of this letter, we have not identified any significant events which we believe should be brought to your attention.</p>
Significant Accounting Policies	<p>The Village's significant accounting policies are listed in the financial statements. We believe management's selection of accounting policies is appropriate under Canadian public sector accounting standards.</p> <p>The Village was required to implement the new Public Sector Accounting Standard Contaminated Sites. The policy was adopted and did not have any impact on the financial statements. The appropriate disclosures were included in the financial statements.</p>



Estimates	<p>Accounting estimates are an integral part of the financial statements and are based on management's current judgments. These judgments are based on knowledge and experience about past and current events, assumptions about future events and interpretations of the financial reporting standards.</p> <p>Our comments on the significant estimates included in the financial statements are included on page 8 of this report.</p>
Materiality, Audit Adjustments and Unadjusted Differences	<p>Our materiality level of \$30,000 is unchanged from our materiality presented in our audit planning letter to the Mayor and Council on January 6, 2016.</p> <p>The unadjusted misstatements for the year ended December 31, 2015 are included in Appendix C.</p> <p>A summary of the year end audit adjustments approved by management, including the impact on the annual surplus of the Village, are included in Appendix D.</p>
Disclosures	<p>There are no material omissions with respect to the disclosures in the financial statements for the year ended December 31, 2015 that we have noted.</p>
Independence	<p>We confirm our independence to the Mayor and Council for the year ended December 31, 2015 as of the date of this letter.</p>
Representation Letter	<p>A draft version of the representation letter to be signed by management is included in Appendix E.</p>
Conclusion	<p>We intend to issue an unmodified audit report on the financial statements for the year ended December 31, 2015 once the outstanding items referred to above are satisfactorily resolved and the financial statements are approved by the Council.</p>



INDEPENDENCE

At the core of the provision of external audit services is the concept of independence. Canadian generally accepted auditing standards (GAAS) no longer require that we communicate formally to you in regard to independence matters, however, we consider it to be a good practice. As such, we would report to you regarding all relationships between the Village and our firm that, in our professional judgment, may reasonably be thought to bear on our independence. We have confirmed our independence to the Mayor and Council for the year ended December 31, 2015 in our Planning Report dated January 6, 2016. We confirm that we are still independent as of the date of this letter.

MATERIALITY

Misstatements, including omitted financial statement disclosures, are considered to be material if they, individually or in aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

We communicated to you our planning materiality levels in our Planning Report to the Mayor and Council. Our materiality levels are unchanged from our audit planning letter presented to the Mayor and Council on January 6, 2016. Materiality was \$30,000 based on 2% of normalized expenses.

In Appendix C, we have communicated all corrected and uncorrected misstatements identified during our audit to the Mayor and Council, other than those which we determine to be “clearly trivial”. Misstatements are considered to be clearly trivial for purposes of the audit when they are inconsequential both individually and in aggregate.

AUDIT FINDINGS

Based on our knowledge of the Village’s operations, our past experience in this area, and knowledge gained from management and the Council, we have identified the following significant risks; those risks of material misstatement that, in our judgment, require special audit consideration.

Significant risks arise mainly because of the complexity of the accounting rules, the extent of estimation and judgment involved in the valuation of these financial statement areas, and the existence of new accounting pronouncements that affect them.

As part of our ongoing communications with you, we are required to have a discussion on our views about significant qualitative aspects of the Village’s accounting practices, including accounting policies, accounting estimates and financial statement disclosures.



ACCOUNTING AND AUDIT MATTERS

Management Override of Controls

Risk	Approach	Results
<p>Management is in a unique position to perpetrate fraud because of management's ability to directly or indirectly manipulate accounting records, and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.</p> <p>This risk is required to be addressed for all audits pursuant to Canadian audit standards.</p>	<p>We tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements.</p>	<p>All audit testing in this area was executed as planned and no errors were noted.</p>

Cash and Investments

Risk	Approach	Results
<p>Due to its nature, cash and investments are almost always considered to be a risk area in any audit.</p>	<p>We reviewed the year end reconciliations and obtained third party confirmations.</p>	<p>All audit testing in this area was executed as planned and no errors were noted.</p>

Staff Salaries

Risk	Approach	Results
<p>A significant single type of expenditure that cover many employees and departments. As a municipality, this figure is often of particular interest to financial statement users (taxpayers).</p>	<p>We applied computer audit testing to analyze all payroll transactions in the year.</p> <p>We performed system testing, tests of controls and analytical review of staff salaries.</p>	<p>All audit testing in this area was executed as planned and no errors were noted.</p>



Investment in Nootka Sound Economic Development Corporation (NSEDC)

Risk	Approach	Results
There is some uncertainty in regard to prior dividend payments from NSEDC to the Village which could result in potential adjustment on the investment balance.	We discussed with management and communicate with the lawyer on the likelihood of the claim. We reviewed the associated financial statements disclosure to ensure they are appropriate.	All audit testing in this area was executed as planned and no contingent gain has been recorded as the claim is still ongoing and the outcome is undeterminable. There were no significant changes to the disclosures as there have not been any substantive changes to the facts at this time.

Contaminated Sites

Risk	Approach	Results
The Village is required to adopt the new standard PS 3260 - Liability for Contaminated Sites. There is a risk that the liability may not be properly accounted for or recorded.	We reviewed management's process on identifying the potential contaminated sites, and management's assessment on whether a liability exists.	All audit testing in this area was executed as planned. Management did not identify any sites that met the definition of a contaminated site under PS 3260 and therefore no liabilities were recorded.

SIGNIFICANT ACCOUNTING ESTIMATES

Management is responsible for determining the Village's significant accounting policies. The choice between accounting policy alternatives can have a significant effect on the financial position and results of the organization. The application of those policies often involves significant estimates and judgments by management.

Based on the audit work that we have performed, it is our opinion that the estimates in the financial statements are reasonable and the disclosures relating to accounting estimates are in accordance with Canadian public sector accounting standards.

UNADJUSTED DIFFERENCES

For purposes of our discussion, a summary of unadjusted differences has been presented in Appendix C.

AUDIT ADJUSTMENTS

Year end audit adjustments were discussed with management and approved before the release of the draft financial statements. A summary of these adjustments is included in Appendix D.



MANAGEMENT REPRESENTATIONS

During the course of our audit, management made certain representations to us. These representations were verbal or written and therefore explicit, or they were implied through the financial statements. Management provided representations in response to specific queries from us, as well as unsolicited representations. Such representations were part of the evidence gathered by us to be able to draw reasonable conclusions on which to base our audit opinion. These representations were documented in our audit working papers through memoranda of discussions with management, as well as by written representations received from management. A copy of the representation letter we have requested from management is included in Appendix E of this report.

FRAUD DISCUSSION

Canadian auditing standards require us to discuss fraud risk with the Mayor and Council on an annual basis. We discussed it in our Planning Report dated January 6, 2016. Currently, we are not aware of any actual, suspected or alleged fraud. If you are aware of any instances of actual, suspected or alleged fraud affecting the Village since the date of our previous discussion, please advise us at ksimpson@bdo.ca.

AUDITOR'S RESPONSIBILITIES FOR DETECTING FRAUD

We are responsible for planning and performing the audit to obtain reasonable assurance that the financial statements are free of material misstatements, whether caused by error or fraud.

The likelihood of not detecting a material misstatement resulting from fraud is higher than the likelihood of not detecting a material misstatement resulting from error, because fraud may involve collusion as well as sophisticated and carefully organized schemes designed to conceal it.

During our audit, we performed the following procedures in order to fulfill our responsibilities:

- Inquire of management, Council, and others related to any knowledge of fraud, suspected fraud or alleged fraud;
- Perform disaggregated analytical procedures and consider unusual or unexpected relationships identified in the planning of our audit;
- Incorporate an element of unpredictability in the selection of the nature, timing and extent of our audit procedures; and
- Perform additional required procedures to address the risk of management's override of controls including;
 - Test internal controls designed to prevent and detect fraud;
 - Examine a sample of journal entries and other adjustments for evidence of the possibility of material misstatement due to fraud;
 - Review accounting estimates for biases that could result in material misstatements due to fraud, including a retrospective review of significant prior years' estimates; and
 - Evaluate the Village's rationale for significant unusual transactions.



INTERNAL CONTROL MATTERS

During the course of our audit, we performed the following procedures with respect to the Village's internal control environment:

- Documented operating systems to assess the design and implementation of control activities that were relevant to the audit.
- Discussed and considered potential audit risks.

The results of these procedures were considered in determining the extent and nature of substantive audit testing required.

We are required to report to you in writing, significant deficiencies in internal control that we have identified during the audit. A significant deficiency is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.

As the purpose of the audit is for us to express an opinion on the Village's financial statements, our audit cannot be expected to disclose all matters that may be of interest to you and, as a result, the matters reported may not be exhaustive. As part of our work, we considered internal control relevant to the preparation of the financial statements such that we were able to design appropriate audit procedures. This work was not for the purpose of expressing an opinion on the effectiveness of internal control.

DEFICIENCIES IN INTERNAL CONTROL

Deficiency	Issue and Impact
None noted.	None noted.

While there are no significant deficiencies in internal controls noted, we do take the opportunity to comment on non-critical matters in our management letter that is included in Appendix F.



APPENDIX A - Other Required Communications

Required Communication	Audit Planning Presentation	Audit Results Presentation	Auditor Comments
1. Our responsibilities under Canadian Auditing Standards (CAS)	✓		Included in our engagement letter dated May 9, 2014.
2. Our audit strategy and audit scope	✓		Included in our Planning Report which was presented to the Mayor and Council on January 6, 2016.
3. Fraud risk factors	✓		Included in our Planning Report which was presented to the Mayor and Council January 6, 2016.
4. Going concern matters		✓	None.
5. Significant estimates or judgments		✓	See page 8.
6. Audit adjustments		✓	See Appendix D.
7. Unadjusted differences		✓	See Appendix C
8. Omitted disclosures		✓	None noted.
9. Disagreements with management		✓	There were no disagreements with management.
10. Consultations with other accountants or experts		✓	No external experts were consulted during this engagement.
11. Major issues discussed with management in regards to retention		✓	None.
12. Significant difficulties encountered during the audit		✓	No significant difficulties were encountered during our audit.
13. Significant deficiencies in internal control		✓	No significant deficiencies were noted.
14. Material written communication between BDO and management		✓	No material written communications were noted.
15. Any relationships which may affect our independence	✓	✓	No independence issues noted.



16. Any illegal acts identified during the audit		✓	No illegal activities identified through the audit process.
17. Any fraud or possible fraudulent acts identified during the audit	✓	✓	No fraud identified through the audit process.
18. Significant transactions with related parties not consistent with ordinary business operations		✓	None noted.
19. Non-compliance with laws or regulations identified during the audit		✓	No legal or regulatory non-compliance matters were noted as part of our audit.
20. Limitations of scope over our audit, if any		✓	None.
21. Written representations made by management		✓	See Appendix E.
22. Any modifications to our opinion, if required		✓	Please see our draft independent auditor's report included in Appendix B.



APPENDIX B - Draft Independent Auditor's Report

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council of the Village of Tahsis

We have audited the accompanying financial statements of Village of Tahsis, which comprise the Statement of Financial Position as at December 31, 2015, the Statement of Operations, Statement of Changes in Net Financial Assets and Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Village of Tahsis as at December 31, 2015 and its operations and cash flows for the year ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants

Vancouver, British Columbia
AUDIT REPORT DATE



APPENDIX C - Unadjusted Differences

SUMMARY OF UNADJUSTED DIFFERENCES

The following is a summary of uncorrected misstatements noted during the course of our audit engagement:

	Increase (Decrease)			
	Assets	Liabilities	Accumulated Surplus	Annual Surplus
Understatement on 2015 insurance expense	\$ 25,000	\$ -	\$ 43,000	\$ (18,000)
Prior year over amortization taken on the Water Well and Sewer Infrastructures	-	-	12,371	(12,371)
Pool cover expense which should be capitalized	3,760	-	-	3,760
Total Unadjusted Differences	\$ 28,760	\$ -	\$ 55,371	\$ (26,611)



APPENDIX D - Audit Adjustments

SUMMARY OF AUDIT ADJUSTMENTS

The following is a summary of year end audit adjustments made during the course of our audit engagement. All adjustments were approved by management before the issuance of our draft independent auditor's report.

	Increase (Decrease)			
	Assets	Liabilities	Accumulated Surplus	Annual Surplus
To record an additional invoice related to Water Infrastructure	\$ 18,002	\$ 18,002	\$ -	\$ -
To reclass the interest revenue recorded in the reserve account to income	-	-	(23,435)	23,435
To adjust the amortization for the year	23,826			23,826
To adjust the prepaid expense	(25,000)			(25,000)
Total Adjusted Differences	\$ 16,828	\$ 18,002	\$ (23,435)	\$ 22,261

*Reclassifying entries for financial statement presentation purposes have been excluded from the Appendix D.



APPENDIX E - Representation Letter

AUDIT REPORT DATE

BDO Canada LLP
Chartered Professional Accountants
600 Cathedral Place
925 West Georgia Street
Vancouver, BC V6C 3L2

Dear Sirs/Mesdames:

This representation letter is provided in connection with your audit of financial statements of the Village of Tahsis (the "Village") for the year ended December 31, 2015, for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position as at December 31, 2015, and the results of operations and cash flows for the year ended December 31, 2015 of the Village of Tahsis in accordance with Canadian public sector accounting standards.

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

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated May 9, 2014, for the preparation of the financial statements in accordance with Canadian public sector accounting standards, in particular the financial statements are fairly presented in accordance therewith.
2. Significant assumptions used by us in making accounting estimates, including those measured at fair value are reasonable.
3. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Public sector accounting standards.
4. All events subsequent to the date of the financial statements and for which Public sector accounting standards require adjustment or disclosure have been adjusted or disclosed.
5. The financial statements of the Village use appropriate accounting policies that have been properly disclosed and consistently applied.

Information Provided

6. We have provided you with:
 - access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
 - additional information that you have requested from us for the purpose of the audit; and
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
7. We are responsible for the design, implementation and maintenance of internal controls to prevent, detect and correct fraud and error, and have communicated to you all deficiencies in internal control of which we are aware.



8. The minute books of the Council are a complete record of all meetings and resolutions of the Council throughout the year and to the present date.
9. We have disclosed to you all significant matters contained in the minutes of all meetings and resolutions of Council throughout the year and to the present date.
10. All transactions have been recorded in the accounting records and are reflected in the financial statements.
11. We have disclosed to you all known instances of non-compliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
12. We have identified to you:
 - guarantees;
 - indemnifications against damages, liabilities, costs, charges or expenses suffered or incurred by officers or directors as a result of their service, and/or by any subsidiaries; and
 - non-monetary transactions and transactions for no consideration.
13. We have disclosed to you the identity of the entity's related parties and the related party relationships and transactions of which we are aware.
14. We are aware of the environmental laws and regulations that impact the Village and we are in compliance. There are no known environmental liabilities or contingencies that have not been accrued for or disclosed in the financial statements.

Fraud and Error

15. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud, and have determined such risk to be low.
16. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements.
17. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others.
18. We have reviewed and approved all journal entries recommended by the auditors during the audit.
19. The effects of unadjusted misstatements are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Existence, Completeness and Valuation of Specific Financial Statement Balances

20. All assets, wherever located, to which the Village had satisfactory title at the year end, have been fairly stated and recorded in the financial statements. There are no liens or encumbrances on the organization's assets.



21. All financial instruments have been appropriately recognized and measured in accordance with Public sector accounting standards. Significant assumptions used in arriving at fair value of financial instruments are reasonable and appropriate in the circumstances.
22. Where the value of any asset has been impaired, an appropriate provision has been made in the financial statements or has otherwise been disclosed to you.
23. The inventories as set out in the financial statements represent all of the inventories to which the organization held title as at the balance sheet date. Inventories do not include any goods consigned to the Village, merchandise billed to customers or any items for which the liability has not been provided in the books. Appropriate provisions have been made for obsolete, slow-moving and defective inventories.

General Representations

24. The nature of all material uncertainties have been appropriately measured and disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.
25. There were no direct contingencies or provisions (including those associated with guarantees or indemnification provisions), unusual contractual obligations nor any substantial commitments, whether oral or written, other than in the ordinary course of business, which would materially affect the financial statements or financial position of the Village, except as disclosed in the financial statements.
26. We have informed you of all outstanding and possible claims, whether or not they have been discussed with legal counsel. Since there are no outstanding or possible claims, no disclosure is required in the financial statements.
27. We confirm that there are no derivatives or off-balance sheet financial instruments held at year end that have not been properly recorded or disclosed in the financial statements.
28. We have disclosed to you all significant customers and/or suppliers of the organization who individually represent a significant volume of business with the organization. We are of the opinion that the volume of business (sales, services, purchases, borrowing and lending) done by the Village with any one party is not of sufficient magnitude that discontinuance would have a material negative effect on the ongoing operations of the organization.
29. There have been no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
30. We confirm that operating segments are appropriately identified and disclosed in accordance with Canadian public sector accounting standards.
31. No significant matters, other than those disclosed in the financial statements, have arisen that would require a restatement of the comparative financial statements.
32. PS 3260 - Liability for Contaminated Sites came into effect for the December 31, 2015 year end. The Village reviewed its inventory of sites and has made an assessment about any potential remediation liabilities. The Village has determined that no such liability exists.



Yours truly,

Signature

Position

Signature

Position



APPENDIX F - Management Letter

Direct Line: 604-443-4735
E-mail: ksimpson@bdo.ca

May 13, 2016

Mr. Mark Tatchell
Village of Tahsis
977 South Macquinna Drive
Tahsis, BC V0P 1X0

Dear Mr. Tatchell:

As your external auditors, we are engaged to provide an audit opinion on your year end financial statements. An external audit requires testing of transactions and balances and review of those internal control systems upon which we may place reliance. A positive opinion on the financial statements does not necessarily mean that your internal control systems are all operating effectively. This is because we review only those internal control systems where we feel that failure in those systems could result in a material error on the financial statements. With those systems that we do review, our focus is on the assertions necessary to meet our financial statement audit objectives.

Our review of systems, transactions and balances as well as discussions with staff at various levels gives us a unique insight into your operations. While conducting this work we make note of items that come to our attention where we feel that improvement could be made or alternatives could be considered. We are fortunate in that we work with a great number of clients and observe a wide variety of processes. We see firsthand any procedures that are emerging as best practices.

As matters come to our attention, we make note of these for subsequent follow-up. For minor matters we discuss directly with the staff involved. More important matters are brought forward in this letter (known as a management letter).

It is worth noting that we have management letter comments for virtually all audits of all clients. The existence of points does not mean that there are significant problems with your systems or staff. They are just recommendations to make good systems better.



Status of Prior Year Recommendations

1. Opening Balances

We observed that the opening trial balance did not agree to prior year ending trial balance. This complicated the process to balance the surplus or deficit among multiple funds in the financial statements.

Recommendation

We recommend that management post all final audit adjustments in the summer of 2015 and ensure the final amounts agree to the final audited balances to ensure amounts are properly classified and minimize potential for future errors.

2015 Update:

We are happy to note that all 2014 audit adjustments were properly posted and the 2015 opening trial balance agreed to the prior year ending trial balance.

2. Vacation Liability

During the audit, we noted that the Village has a policy of paying out any unused vacation in the following fiscal year. There is currently no limit on the amount of vacation that can be carried forward and paid out.

Recommendation

We recommend that the Village review this practice to determine whether it is best practice. It is generally accepted that staff should be encouraged to utilize their vacation time. As well, such breaks are an opportunity to ensure that cross-training of staff is in place to backfill resources. Finally, requiring staff to utilize vacation is a method to mitigate against undetected frauds. We recommend that the Village consider limiting the amount of vacation eligible for carryover and payout as a method to encourage use during the fiscal year.

2015 Update:

We noted that the Village has communicated to its staff that any unused vacation that was earned as of December 31, 2014 will be paid out in 2017. Management emphasized that any unused vacation days may not be carried forward to future years without approval of an employee's supervisor.

3. Capital Assets No Longer in Use

During the audit, we noted that there is an inventory of equipment and vehicles that are fully amortized. As they were purchased a long time ago, they may no longer be on hand and in use by the Village.

Recommendation

We recommend that the Village to review its capital asset listing and write off equipment or vehicles that are no longer in use.

2015 Update:

We are pleased to note that our prior year recommendation was implemented and the inventory of assets was reviewed.



Current Year Observations

4. Potential Investment of Cash

During the audit, we noted that the Village has accumulated a significant cash balance in the regular business bank account. We recommend that the Village consider investing excess cash in term deposit or GIC to improve the return on its cash holdings.

Management comment

The balance in the Village's operating account grew significantly around the property tax deadline in early July. Some of that tax revenue would have been paid out to other government agencies e.g., the provincial government, for other tax requisitions. Moreover, even if very short term MFA investment instruments were available it is not certain that those instruments would have paid more than our bank rate deposit interest of Prime -2.25%. Going forward, we will seek to maximize returns on any short term surpluses through appropriate MFA investments.

5. Corporate Credit Card

During the audit, we noted that staff were using their personal credit card to pay for the Village's expenses and subsequently reimbursed by the Village. We recommend that the Village considers obtaining and using its own credit card for the purchase of goods.

Management comment

Staff with purchasing authority have been issued purchasing (credit) cards. A draft procurement policy has been prepared and distributed to staff for comment. The draft policy prohibits staff from using their personal credit cards. This policy will be brought before Council next month for consideration and approval by resolution.

6. Capitalization Policy

During the audit, we noted that some expenditures, such as the pool cover, were expensed even though they were capitalized in nature. We recommend that the Village considers developing a capitalization policy. A capitalization policy will guide management on which purchases are to be recorded as capital items. The capitalization policy should address matters such as expected useful life of the asset, nature of the expense (i.e. repair or betterment) and a threshold for recording an item as capital.

Management comment

The Village prepared a tangible capital asset policy in 2015. The policy has not been considered or approved by Council resolution. This draft policy will be brought before Council within the next few months for consideration.



This communication is prepared solely for the information of management and those charged with governance and is not intended for any other purposes. We accept no responsibility to a third party who uses this communication.

We would like to express our appreciation for the co-operation and assistance which we received from you and all of the staff during the course of the audit.

We shall be pleased to discuss with you further any matters mentioned in this letter at your convenience.

Yours truly,

A handwritten signature in black ink that reads 'Kristine Simpson'.

Kristine Simpson, CPA, CA
Partner
BDO Canada LLP
Chartered Professional Accountants

KLS/lcz

cc: Members of Council

m2



VILLAGE OF TAH SIS

SIGN PERMIT APPLICATION

(Schedule "A" to Bylaw No.550, 2009)

I hereby apply for a permit to place a sign on property owned by the Village of Tahsis, located at:

Street Address: 167 Head Bay Rd.

Business Owner & Mailing Address

Business Name: Tahsis Fish Processing Ltd.

Owner (s) Name: KATHY MATTICE

Mailing Address: Box 24, Tahsis, BC V0P1X0

Home Phone / Work Phone: 250-934-5522 // 250-934-5511

Email Address: kmattice@hotmail.com

Nature of Signage

Type of Sign (Eg. Wall mounted, free standing, canopy, etc.): Free standing

Dimensions of Sign: 4x8 -

Description of Proposal: (If space inadequate, please attach additional pages)

free standing sign outside the Business

"TAHSIS FISH PROCESSING"

larger version of what is on the building

I/We hereby declare that the information contained herein is, to the best of my/our knowledge, factual and correct.

Signature(s) of Owner and Applicant/Agent

Date

Owner(s)

May 2, 2016

Applicant/Agent

Where a sign permit is required to be issued under Bylaw No. 550, 2009, a \$25.00 non-refundable application fee is payable at time of application.

Office Use Only

Application Received (Date & Staff Initial): _____

In accordance with this application and Bylaw No.550, 2009, this sign is approved for installation.

Approved By _____

Date _____



Village of Tahsis

P.O. Box 219 977 South Main Street
Tahsis, B.C. V0P 1X0 (250) 934-6344

CASH RECEIPT

Tahsis Fish Processing Ltd
Receipt #: 01-5826 02/05/16 10:07:11

14 Miscellaneous \$25.00
00 10-1-050-1321

Amount Paid by Cash: \$25.00

GST #:

AMOUNT TENDERED \$25.00
CHANGE DUE \$0.00

Thank you for your Payment

VILLAGE OF TAHSIS

Bylaw No. 550, 2009

A Bylaw to Regulate the Placing of Signs on Property Owned by the Village of Tahsis

WHEREAS Sections 8(4) and 65 of the Community Charter provides that Council authority may be exercised in relation to the erection, placing, alteration, maintenance, demolition and removal of *signs*, sign boards, advertisements, advertising devices and structures;

Now therefore, the Council of the Village of Tahsis, in open meeting assembled, enacts as follows:

1. Title

This Bylaw may be known and cited for all purposes as "**Village of Tahsis Property Signage Bylaw No. 550, 2009**".

2. Signs

- 2.1 Any business or individual wishing to place a sign on property owned by the Village of Tahsis must apply for a "Village of Tahsis Sign Permit", (Schedule "A" to this bylaw), on an annual basis, and must not erect such sign until all necessary approvals have been obtained.
- 2.2 Where a "Village of Tahsis Sign Permit" is required to be issued under Bylaw 550, 2009, a \$25.00 non-refundable application fee is payable at the time of the application.

- 2.3 Sign Permit application approvals may or may not be granted by the Council of the Village of Tahsis on a case by case basis, after consideration at a regular council or committee of the whole meeting.
- 2.4 This bylaw only regulates the placing of signs on property owned by the Village of Tahsis. Signs placed on property not owned by the Village of Tahsis are subject to regulations as currently set out in Village of Tahsis Zoning Bylaw No. 176, 1981.

READ for the first time this 7th day of April, 2009

READ for the second time this 7th day of April, 2009

READ for the third time this 7th day of April, 2009

RECONSIDERED, FINALLY PASSED AND ADOPTED THIS 21 day of April , 2009.


MAYOR


CORPORATE OFFICER

I hereby certify that the foregoing is a true and correct copy of the original Bylaw No. 550 2009 duly passed by the Council of the Village of Tahsis on this 21st day of April, 2009


Corporate Officer



M3

VILLAGE OF TAHSIS

Report to Council

To: Mayor and Council
From: Deputy Chief Finance Officer
Date: April 29, 2016
Re: Write-off of Interest on Delinquent Taxes

Purpose of Report:

To seek Council approval for a resolution directing staff to write to the Minister of Community, Sport, and Cultural Development to write off approximately \$500.00 of delinquent property taxes levied on a property that has not been subject to a property assessment since 2011.

Options/Alternatives

1. Council authorize staff to prepare and send the documents to the Inspector of Municipalities requesting a write off of approximately \$500.00 in delinquent taxes outstanding for roll #80100050 (5-A Rugged Mountain Road).
2. Council does not authorize staff to seek provincial government approval of the write off of delinquent taxes.

Background:

In April 2016 staff discovered that the subject property was still on the Village of Tahsis' Master Roll List. According to BC Assessment, the building in question, a mobile home, has not been assessed since 2011. As a result, interest on delinquent taxes that should have been written off in 2011 has continued to accrue. The \$500.00 represents staff's best estimate of the interest on delinquent municipal taxes as well as for other organizations (e.g., Regional District, Hospital). Interest continues to accumulate so a precise estimate is not possible.

Policy/Legislative Requirements:

Under section 781 of the Local Government Act, Council may request from the Minister authority to reduce taxation from a property after the tax has been levied. Staff have confirmed the process and authority with Ministry staff.

Financial Implications:

A write-off of approximately \$500 of delinquent taxes.

Recommendation:

That Council pass a resolution authorizing staff to prepare the required documents be sent to the Minister of Community, Sport, and Cultural Development requesting a write off approximately \$500.00 of taxes outstanding for roll #80100050 (5-A Rugged Mountain Road), Tahsis, BC.

Respectfully submitted,

29-Apr-16

X 

Amit Sharma
Deputy CFO
Signed by: shaami