



Sturgeon County
Meeting Agenda - Final
Committee of the Whole

9613-100 Street
Morinville, Alberta
T8R 1L9

Tuesday, June 13, 2017

2:00 PM

Council Chambers

A. CALL TO ORDER

B. APPOINTMENTS

B.1 2:00 p.m. - Rivière Qui Barre Drainage Improvement Options

Attachments:

[Briefing Note](#)

[Presentation](#)

Brian Hartman, Manager, Engineering Services

B.2 Audit Policy

Attachments:

[Briefing Note](#)

[Audit Policy](#)

[Summary of Fiscal Principles, Practices and Policies](#)

Ed Kaemingh, Manager, Financial Services

C. ADJOURNMENT



Sturgeon County

9613-100 Street
Morinville, Alberta
T8R 1L9

Legislation Text

File #: PRS-039-17, **Version:** 1

2:00 p.m. - Rivière Qui Barre Drainage Improvement Options

Briefing Note

Title	Rivière Qui Barre Drainage Improvement Options
Issue	A detailed analysis was undertaken by Administration to identify issues and possible solutions to the drainage network within the Hamlet of Rivière Qui Barre. Upon completion of this study, four options were identified for the hamlet.
Previous Council Direction	<p>December 13, 2016 – Motion 455/16: Council approved the 2017 Operating and Capital Budget as presented in the 2017 Budget Document.</p> <p>June 28, 2016 – Motion 239/16: Council approved the projects in Stage 4 - Construction above the red line for the 2017 construction season.</p>
Report	<p><u>Background Information</u> Please refer to attached presentation.</p> <p><u>External Communication</u> None.</p> <p><u>Relevant Policy/Legislation/Practices:</u> None.</p>
Implication	<p><u>Strategic Alignment:</u></p> <p>Strong Local Governance and Regional Leadership – Identifying a possible solution for the drainage issues in Rivière Qui Barre will support Sturgeon County's 4-Stage Capital Plan.</p> <p>Community Identity & Spirit – Implementing a solution for the drainage issues in Rivière Qui Barre will promote Sturgeon County with local residents due to the nature of the work associated with this project.</p> <p>Planned Growth – This project considers cumulative costs and long-term funding implications associated with the management of this infrastructure asset.</p>

Maintain and Enhance Strong Communities – Implementing a solution for the drainage issues in Rivière Qui Barre will demonstrate a commitment to the community that Sturgeon County is committed to maintaining and updating existing infrastructure.

Operational Excellence – Implementing a solution to the drainage issues in Rivière Qui Barre will reduce future maintenance costs and allow transportation resources to be re-allocated to other priority projects.

Organizational:

Sturgeon County Engineering Services has committed resources to deliver this project as part of the 4-Stage Capital Plan.

Financial:

Rivière Qui Barre Drainage Budget	
Item	Approved Budget
Construction	\$600,000
- Less Funds Committed to current drainage improvements	-\$125,000
Sub Total	\$475,000
Engineering & Other	\$-
Total	\$475,000



Rivière Qui Barre Drainage Options				
Item	Option 1	Option 2	Option 3	Option 4
Construction & Engineering	\$1,050,000 +land	\$1,130,000 +land	\$800,000 +land	\$10,000 - \$15,000 per year

Please note:

Choosing any of the above options will solve the infrastructure deficiencies but will not eliminate the drainage problems at the land owner level. Land owners will still need to have their lots properly graded for drainage water to flow to the ditches.

**Follow Up
Action**

1. Continue with detailed design on desired option.
2. Determine funding options for proposed option and bring forward as part of the 2018 Capital Plan.

Attachment(s)	1. Presentation
Report Reviewed by:	 Brian Hartman, Manager, Engineering Services  Stephane Labonne, A/County Commissioner – CAO

The background of the slide is a photograph of a rural landscape. In the foreground, there is a field of tall, green grass. A wire fence runs across the middle ground. Beyond the fence is a calm body of water, likely a pond or a small lake, which reflects the sky and the surrounding trees. The far side of the water is lined with a dense row of green trees. The sky is a vibrant blue, filled with large, white, fluffy clouds. In the top right corner, there is a blue hexagonal graphic containing the title text. In the bottom left, the date is displayed. In the bottom center, there is a red circular logo with a white grid pattern and the word 'OPUS' in red. In the bottom right, the Sturgeon County logo is visible, featuring a stylized white wave above the text 'Sturgeon County'.

Riviere Qui Barre Stormwater Management

June 13, 2017



• Presentation Outline

- Summary of Work
- Drainage Analysis of Riviere Qui Barre
- 2017 Planned work
- Option 1 – Upgrade Existing Pond
- Option 2 – Release to Existing Wetland
- Option 3 – New Stormwater Pond
- Option 4 – Status Quo – Monitor & Maintain
- Option Comparison
- Recommendation
- Questions

Summary of Work

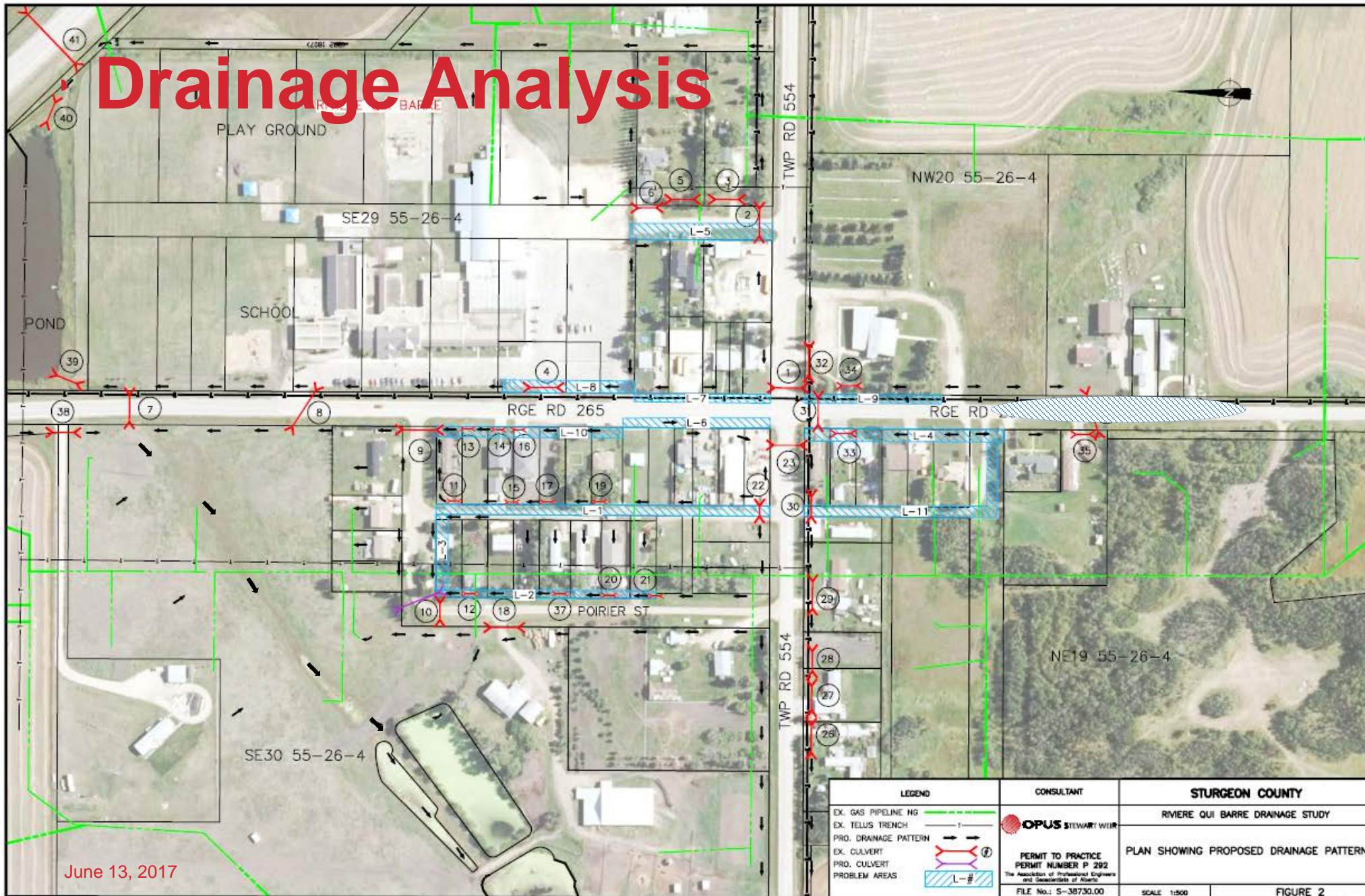
- Operations has completed ditching and culvert work in the Riviere Qui Barre hamlet over the last few years
- Yearly, during spring runoff, Operations invests heavily in resources, both equipment and human to help mitigate flooding
- Culvert steaming, replacement of culverts, and seasonal minor ditch improvements
- This work has been a localized solution to the immediate issue and not a solution to the larger drainage issues in the hamlet
- It has come to the point that localized solutions are not effectively dealing with the overall hamlet drainage
- A more comprehensive drainage assessment was undertaken to help determine possible solutions for the hamlet

· Effects of 2017 Spring Run Off





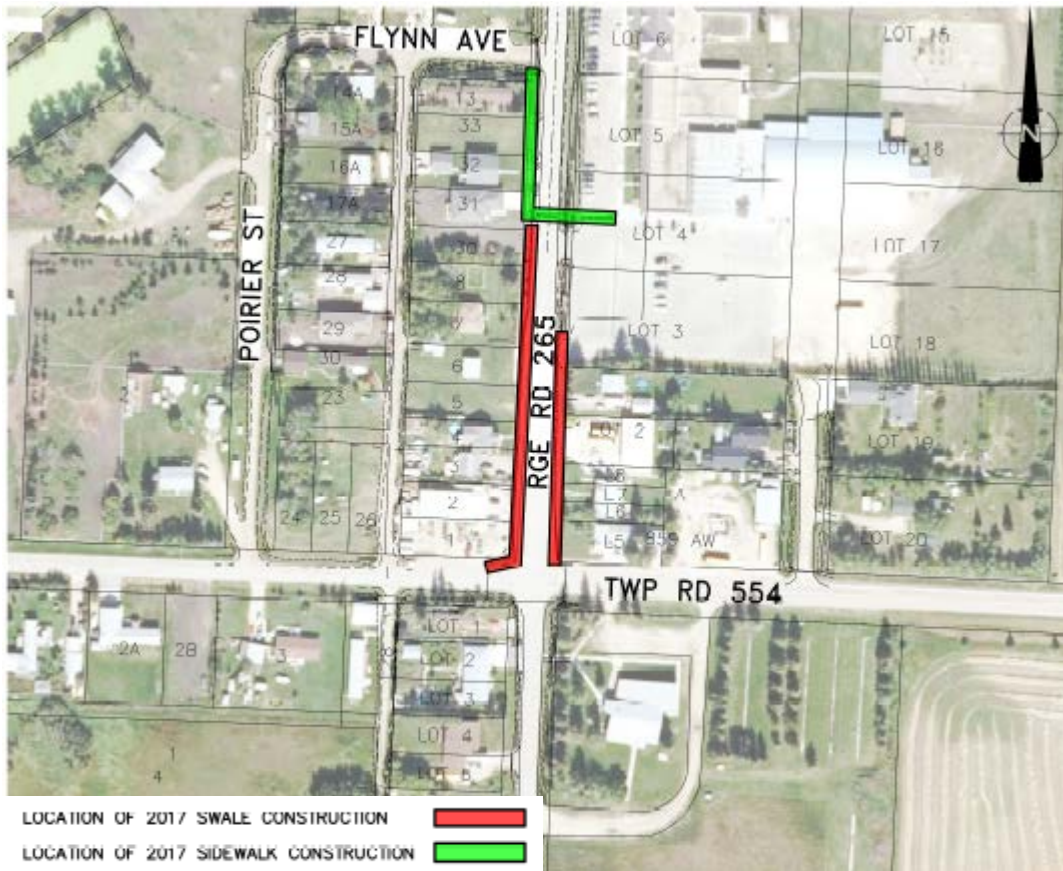
Drainage Analysis



June 13, 2017

ernational.com

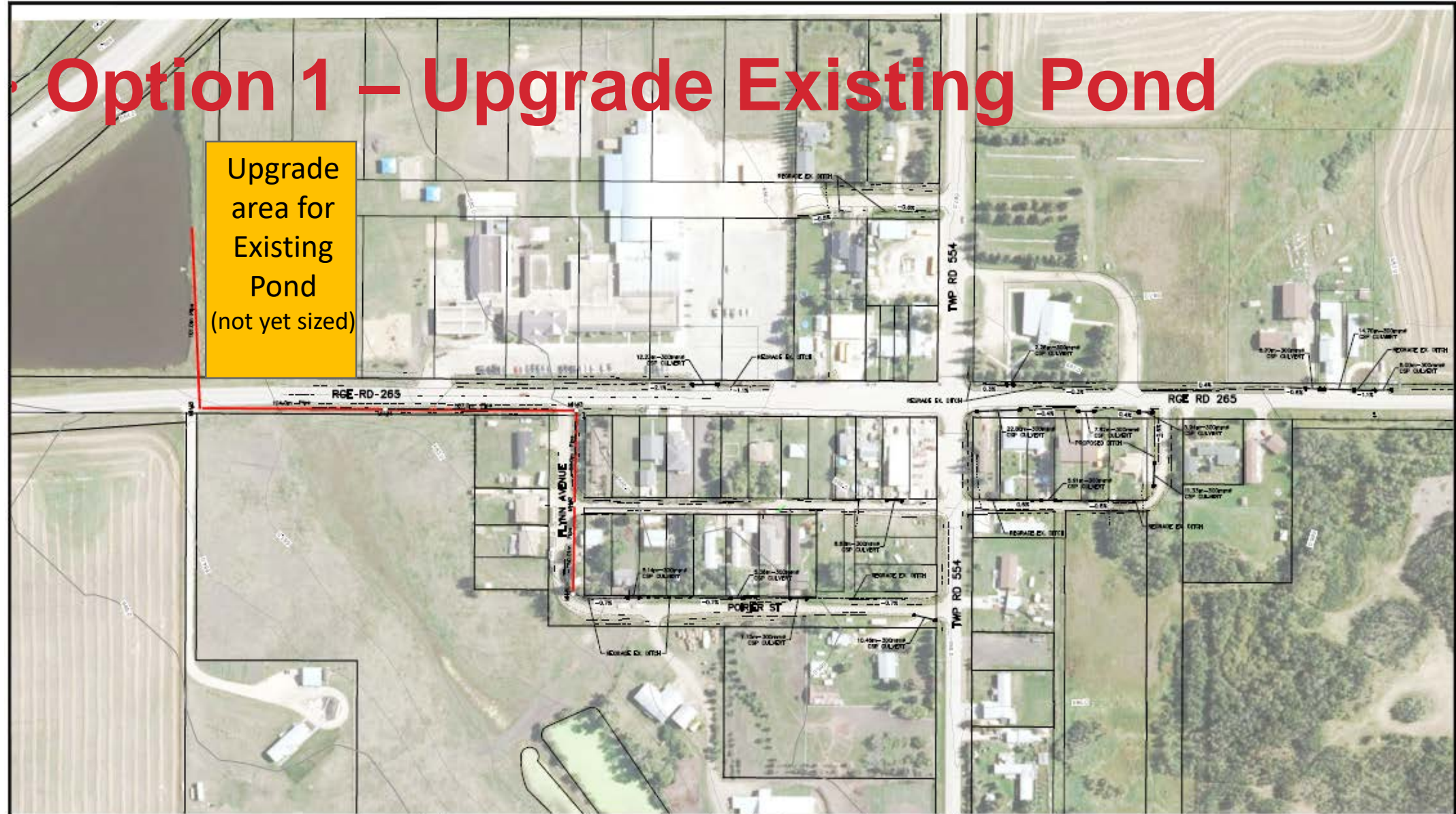
2017 Concrete Swale and Sidewalk Work



- Concrete swale – 230 m length
 - Sidewalk – 76 m length
 - Ditch regrade – 150 m
 - Culverts 40 m
 - Other items
 - About \$170,000 for 2017 work
-
- 2018 work includes more swale, ditch, and culvert work
 - Storage work also for 2018 (future)

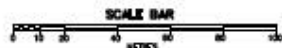
Option 1 – Upgrade Existing Pond

Upgrade
area for
Existing
Pond
(not yet sized)



NOTES		No.	REVISIONS	DATE	BY	CHK'D	APP'D	DESIGNER	CHECKER	ENGINEERING RECORD		CONSULTANT	STURGEON COUNTY	
1. NOTES TO DRAWING BY ARCHITECTURAL AND CIVIL ENGINEERS AND GENERAL NOTES WHICH FORM AN INTEGRAL PART OF EACH DRAWING WHEN THE SET OF DRAWINGS.										REVISION	INITIALS	DATE	RIMBRE QUI BARRE STORMWATER IMPROVEMENT GENERAL OVERALL PLAN OPTION #1 DWG. No.: SP 38730.60.A1 003 REV A	
										SURVEYED				
										DESIGNED				
										DRAWN	BY	2016-11-23		
										CHECKED				
<p>PERMIT TO PRACTICE PERMIT NUMBER P 282 The Association of Professional Engineers and Geoscientists of Alberta</p> <p>SCALE: 1:1000</p>													<p>DATE: MARCH 01, 2017</p>	

June 13, 2017



Option 2 - Release to Existing Wetland

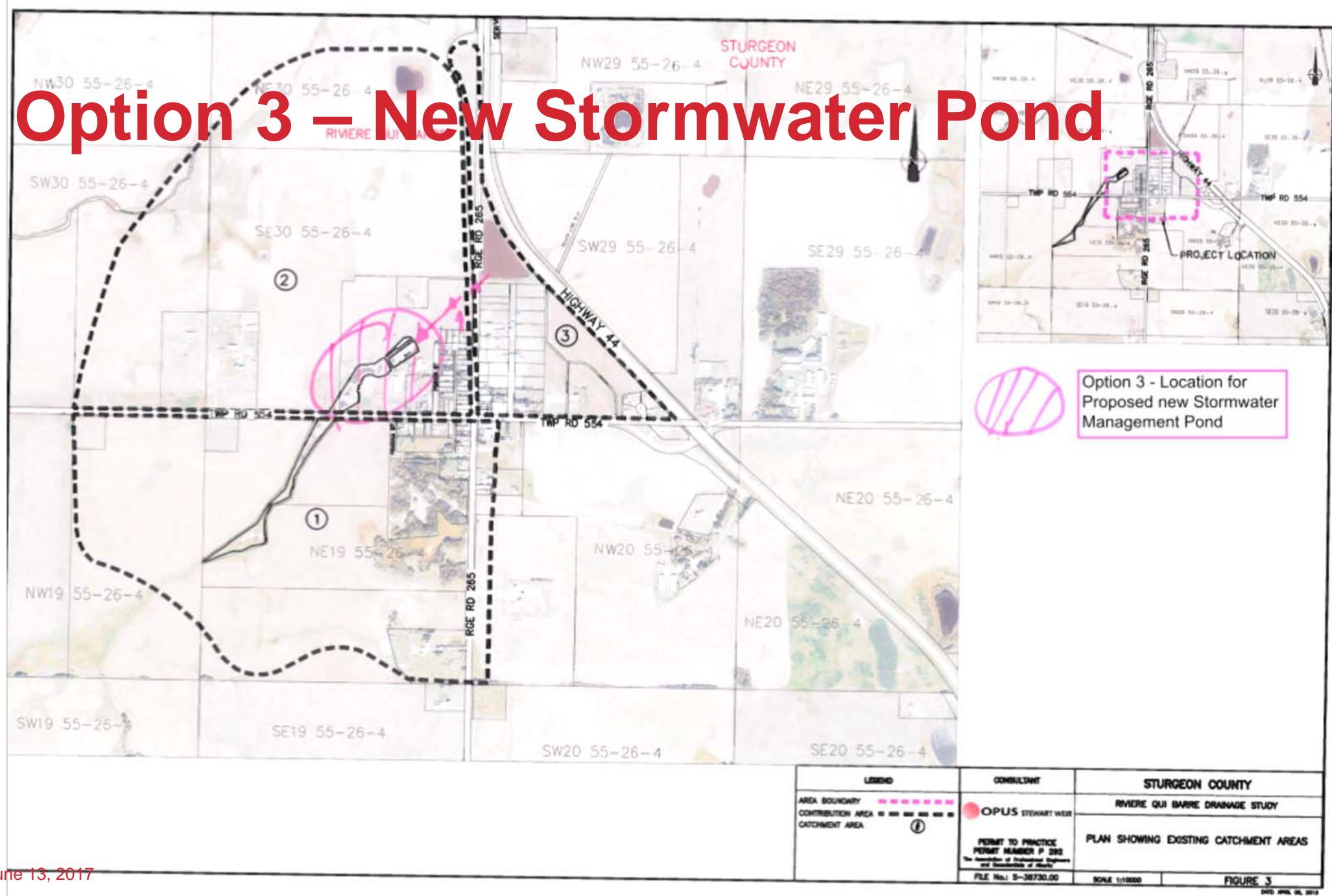


NOTES		No.	REVISIONS	DATE	BY	CHKD	APPD	DESIGNER	CHECKER	ENGINEERING RECORD		CONSULTANT	STURGEON COUNTY	
1. REFER TO DRAWING SP 38730.60.A1 003 REV. FOR THE LEGEND AND GENERAL NOTES WHICH FORM AN INTEGRAL PART OF EACH DRAWING WITHIN THE SET OF DRAWINGS.										DESCRIPTION	INITIALS	DATE	RIVER QUI BARRE STORMWATER IMPROVEMENT GENERAL OVERALL PLAN OPTION#2 PERMIT TO PRACTICE PERMIT NUMBER P 292 <small>The Association of Professional Engineers and Surveyors of Alberta</small> SCALE: 1:1000 DWG. No.: SP 38730.60.A1 003 REV A	
										SURVEYED				
										DESIGNED				
										DRAWN	MP	2018-11-23		
										CHECKED				
										PROJECT FOR				
										APPROVAL				
										ISSUED FOR				
										CONSTRUCTION				

June 13, 2017



Option 3 – New Stormwater Pond



June 13, 2017

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• Option 4 – Status Quo – Monitor & Maintain

- No Capital Improvements – no culvert upgrades possible without a new outfall pond
- Problem areas will remain
- Risk of worsening over time
- Other new areas may be flooded
- Estimated Cost: \$ 10k to 15k a year (maintenance costs only)
- Operations will support culvert steaming, flushing, and pumping (yearly)
- Operations unable to support extreme flooding events



Option Comparison

Criteria	Option 1 Existing Pond	Option 2 Existing Wetland	Option 3 New Storm Pond	Option 4 Monitor and Maintain
Cost (Construction + Engineering)	\$1,050,000 + land	\$1,130,000 + land	\$800,000 + land	\$10,000 – \$15,000 annual maintenance
Relative Level of Service	Good	Good	Good	Low
Risk/Feasibility	Risk of inability to deepen the existing pond and possible land acquisition	Risk of application rejection by AB Environment, no wetland capacity and possible land acquisition	Risk of land acquisition – land has assessed value of \$390,000, but market value may differ	Risk of continued problems and flooding new areas
Environmental	Existing Stormwater Pond – increased Degree of Difficulty	Existing Wetland Work – High Degree of Difficulty	Environmentally Beneficial – possible to include ‘constructed wetland’ elements	

• Recommendation

- Recommended Option is # 3 – New Stormwater Management Pond
- Lowest cost solution (depending on land acquisition costs)
- Fewer unknowns
- Provides an immediate solution while also providing drainage for future development in the Hamlet (short-term)
- Permanent Storm Water Management solution for the Hamlet (long-term)
- Alberta Environment is more likely to respond favourably to Option 3
- Good Level of Service for Residents

QUESTIONS and COMMENTS

THANK YOU!





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Legislation Text




File #: INF-111-17, **Version:** 1

Audit Policy

Briefing Note

Title	Audit Policy
Issue	Transparency and integrity of financial information are key outcomes of the annual audit process. Sturgeon County is bringing forward an Audit Policy that demonstrates commitment to those outcomes.
Previous Council Direction	<p>June 28, 2016 – Motion 245/16 That Council direct Administration to develop a policy for the review and engagement of external auditors for Sturgeon County.</p> <p>August 27, 2013 – Motion 360/13 That County Council approves the document titled “Summary of Fiscal Principles, Practices, and Policies” as the working document used to guide Administration in the planning and execution of County affairs.</p>
Report	<p><u>Background Information</u></p> <ul style="list-style-type: none">○ Overall, external audits safeguard the integrity of Financial Statements, thereby maintaining the public’s confidence.○ External Auditors play an important role in financial reporting, from ensuring Financial Statements meet the required regulatory and statutory standards, to checking the effectiveness of internal controls, and finally, to making recommendations on areas that need improvement.○ The Association of Chartered Professional Accountants (CPAs) establishes the standards and requirements that Auditors and Accountants must uphold to maintain their independence in any audit and assurance engagement.○ The policy proposes a four (4) year-term for External Auditors and will coincide with the timing of the general municipal election, allowing each Council to appoint the auditor the spring/summer following each election.○ The timing for selecting the Auditor allows a transition period for the incumbent, as well, pre-audit planning and preparation takes place in late summer and fall of each year, for both the audit firm and Sturgeon County.

	<p><u>External Communication</u></p> <ul style="list-style-type: none"> ○ The policy will be available on the County's website once approved. <p><u>Relevant Policy/Legislation/Practices:</u></p> <ul style="list-style-type: none"> ○ Summary of Fiscal Principles, Practices and Policies ○ Section 280 of <i>Municipal Government Act</i>, RSA 2000, c. M-26, provides for Auditor's appointment by Council ○ Procurement Procedure
Implication	<p><u>Strategic Alignment:</u></p> <p>Strong Local Governance and Regional Leadership – This policy demonstrates Sturgeon County's commitment to transparency and accountability to residents.</p> <p>Operational Excellence – The policy will ensure the integrity of the External Auditor's engagement process and maintain residents' confidence in financial information provided by the County.</p> <p><u>Organizational:</u></p> <p>The policy will have a minimal impact on an annual basis. However, when a change of the County's External Auditor occurs, there will be considerable work load on the Administration during the year-end audit process, as there will be a steep learning curve for the new External Auditor.</p> <p>Conversely, the County could benefit from having a new External Auditor with a different perspective and focus.</p> <p><u>Financial:</u></p> <p>Having the same External Auditor for a significant length of time lessens transition time and costs on a yearly basis as the auditor will be familiar with Sturgeon County and its specifics needs. Future Audit costs are more likely to increase when a new auditor is appointed.</p>
Follow Up Action	<p>1. The Audit Policy will be brought to Council for approval at a subsequent meeting.</p>

Attachment (s)	1. Audit Policy 2. Summary of Fiscal Principles, Practices and Policies
Report Reviewed by:	<div data-bbox="532 359 896 443"></div> <div data-bbox="521 464 1042 499">Ed Kaemingh, Manager Financial Services</div> <div data-bbox="553 541 748 667"></div> <div data-bbox="521 678 1170 714">Rick Wojtkiw, General Manager, Corporate Support</div> <div data-bbox="532 758 813 873"></div> <div data-bbox="521 884 1154 919">Stephane Labonne, A/County Commissioner - CAO</div>

Council Policy

Policy Number: *PLY_FIN_Audit_Policy_2017*

Audit Policy

Date Approved by Council:

County Commissioner:

1. Purpose

This policy is intended to safeguard the integrity and reliability of financial statements provided by Sturgeon County.

2. Revision History

<i>Approval Date</i>	<i>Revision Number</i>	<i>Modification</i>
<i>TBD</i>	<i>1.0</i>	<i>New Document</i>

3. Persons/Areas Affected

Corporate Support
County Commissioner's Office
Integrated Growth
Municipal Services

4. Policy Statement

The County is committed to providing reliable, accurate and timely financial information in order to promote financial transparency and accountability to residents.

Sturgeon County recognizes that by working cooperatively with external auditors the County is not only adhering to statutory requirements, but it helps maintain residents' confidence in financial information provided by the County.

5. Definitions

External Auditor – means Auditor appointed by Council as required by the *Municipal Government Act*, RSA 2000, c.M-26.

Independence – means freedom from conditions or interests that threaten, or could reasonably be perceived to threaten the ability carry out audit responsibilities in an unbiased manner.

Audit Services – means services provided by the External Auditor in connection with the audit of the County's Financial Statements and its related statutory requirements.

Council Policy

Policy Number: *PLY_FIN_Audit_Policy_2017*

Non-Audit Services – means any work provided to the County by the External Auditor that do not fall within the scope of Audit Services.

6. Responsibilities

The responsibilities of Council include:

- Appointment and Removal (if required) of the External Auditor;
- Approval of annual audited Financial Statements; and
- Receiving and approving Auditor's annual report.

The responsibilities of Administration include:

- Providing Financial Statements and supporting documents/information to the External Auditor for external audit purposes;
- Making recommendation to Council on the appointment of the External Auditor and the fees for the audit service; and
- Approval of annual audit work plan as provided by the External Auditor.

The County Commissioner will be responsible for implementation and compliance of this policy.

7. Procedures

Sturgeon County will appoint the External Auditor for a four (4) year term by July 1st on the second year following each general election.

The County will follow the Procurement Directive when appointing the External Auditor for audit services.

When selecting the External Auditor, quality of the audit should not be impacted to obtain a short-term benefit of reduced audit costs.

The External Auditor must remain independent of Sturgeon County at all times and comply with applicable laws, rules and regulation in relation to auditor independence.

The External Auditor may not provide Non-Audit Services without the prior approval of Senior Leadership Team or Council, or that contravenes the standards of the Profession.

The External Auditor will provide a work plan to the Manager of Financial Services prior to the start of the external audit work.

Senior Leadership Team will evaluate the performance and independency of the External Auditor on an annual basis and report any exception to Council.

Council Policy

Policy Number: *PLY_FIN_Audit_Policy_2017*

8. Cross Reference
Summary of Fiscal Principles, Practices and Policies
Municipal Government Act, RSA 2000 c.M-26

DRAFT

STURGEON COUNTY

Summary of Fiscal Principles, Practices and Policies



Approved by Council Motion 360/13

August 27, 2013

Summary of Fiscal Principles, Practices and Policies

The County functions at its fiscal best when it operates within a framework of well-planned and implemented principles, practices and policies. Over the years the County has embraced fiscal principles and developed and implemented financial practices and policies. It has been until now that these vital building blocks to providing exceptional programs and services to our residents have been summarized in one place. This document is intended to be a collection of policies and practices already in place and policies or practices for Council's deliberation (underlined and in italics).

The document is organized into twelve categories: Operating Budget, Capital Budget, Taxation, Revenues, Expenditures, Utility Financial Policy, Long-Term Debt, Investments, Reserves, Accounting, Risk Management and Growth. Within these sections there are the keys to the prudent fiscal management that will enable the balancing of long-term fiscal responsibility with customer needs.

Operating Budget

- Budget Requirement
 - County Council must adopt an operating and capital budget for each calendar year. Administration prepares the County's initial budgets based on Council approved corporate business plans and priorities in a consistent and professional manner.
- Balanced Budget
 - The County's operating budget must have revenues equal or greater than expenditures.
- Multi-year Operating Budget
 - The County will prepare an annual operating budget with two year forecast budgets.
- Conservative Revenue Estimates
 - The County will estimate its annual revenues by an objective, analytical approach utilizing trend, judgemental and statistical analysis as appropriate.
- Maintenance High Priority
 - *Maintenance of current assets and infrastructure takes a higher priority than building new assets or infrastructure.*
 - *In addition, life cycle maintenance is considered when setting priorities. Annual operating budgets will provide for adequate maintenance and replacement of the County's capital.*

- Contingency Amount
 - The County's contingency reserve will be replenished on an annual basis through the budget process.
- Budget Amendments
 - All unbudgeted projects or projects with scope or funding changes must be brought to council for approval before any money is committed. (See Expenditures section)
- Public Participation
 - While preparing the annual budgets, public input is solicited and numerous opportunities are offered for presentations to Council during budget deliberations.
- Program Review
 - Managers will appear before Council to review established service-level standards and review department performance with respect to established outcome-based performance measures.
 - Each department is subject to a detailed external program review, including its operating budget and service level standards.

Capital Budget

- Ten Year Capital Budget
 - The County develops an annual ten-year plan for capital improvements to provide for adequate design prior to construction season.
 - The Capital Improvement Plan (CIP) includes design, development, implementation, operating, and maintenance costs as well as associated funding sources.
 - The County will develop a ten year plan for equipment and vehicle replacement.
 - The first year of the ten year plan is approved annually.
- Pay As You Go
 - Under the County's Pay As You Go plan, equipment, vehicles and capital projects that are recurring, are of relatively small scale, or are short lived will be tax, reserve or grant funded.
- Capital Grants
 - Allocation of capital grants to capital projects: roads, bridges, trails and economic development initiatives.

Taxation

- Tax Bylaw
 - The County must pass a property tax bylaw annually.
 - The operating and capital budgets must be adopted by County Council prior to passing the property tax bylaw and the bylaw will be prepared in accordance with the approved budget. It is at Council's discretion to adjust the bylaw.
- Tax Installment Prepayment Plan (TIPP)
 - The County will provide for ratepayers to pay annual taxes on a monthly basis based on the previous year's taxes and adjusted mid-year.
- Tax Arrears Payment Plan
 - The County may enter into an agreement for a maximum of three years for the payment of tax arrears as provided for in the Municipal Government Act.
- Tax Penalties
 - Current year taxes not paid by last business day of June will be subject to a 6% penalty July 1st.
 - Current year taxes still outstanding will be subject to another 6% penalty August 1st.
 - All arrears outstanding at March 1st will be subject to a 12% penalty.
 - Only County Council may waive a penalty unless a proven human or machine error is made by Sturgeon County staff. ADM TAX 2.
- Tax Recovery
 - The County will take the necessary action to recover property taxes that are in arrears, while ensuring that the tax recovery process being followed is fair and reasonable to both the property owner(s) and the County, and within the authority provided by the Municipal Government Act (MGA).
- Special Tax Bylaws
 - The County will consider implementation of a Special Tax Bylaw provided through the MGA to provide a service not normally provided throughout the County.
- Assessment Corrections
 - In accordance with the Municipal Government Act (Section 305), the County Assessor has the authority to correct an assessment and issue a credit to a tax account for the current year only. If a correction is approved, the taxation clerk will issue a revised assessment and taxation notice.

Revenue

- User Fees
 - The County charges user fees for services. User fees will be reviewed and adjusted annually to recover the full cost of services provided, except when County Council determines that a subsidy from general revenue is in the public interest.
 - User fees will be based on full cost recovery where it is applicable and cost effective to do so.
- One-time Revenues
 - Revenues that are not expected to be of an ongoing nature will not be used to fund ongoing expenditures. The County will avoid budgetary and accounting procedures, which will balance the current budget at the expense of future budgets.

Expenditures

- Approved Expenditure
 - Expenditures may only be made if they are included in the operating or capital budgets or otherwise authorized by County Council; for an emergency; or legally required to pay.
- Cheques Greater than \$150,000
 - Cheques \$150,000 and over will be hand signed by the Mayor or Deputy Mayor and Commissioner or General Manager, Corporate Services.
- Capital Projects
 - No capital project overruns are to be incurred until Council is informed and additional funding is allocated to the project.
- Funding to Charitable/Not for Profit Organizations Policy
 - The County shall not make any charitable donations directly to the residents of the County or other charitable/not for profit organizations except for: grants provided under Grant Policies or grants provided through the annual budgeting process.
- Purchasing Process
 - Development of the procurement policy will be completed once procurement cards are implemented at the County.

Utility Financial Policy

- Utilities Self Balancing
 - The County sets fees and user charges for each utility fund at a level that fully supports the total direct and indirect cost of the utility.
- Water and Wastewater Funds
 - Any annual surpluses from the County's utility operations will be transferred to their respective utility reserves at year-end as part of the County's effort to establish funding for the ongoing replacement and addition of utility infrastructure.
 - If a utility function experiences a deficit, it will be funded by a transfer from a utility reserve.

Long-Term Debt

- Borrowing Bylaw
 - A bylaw must be authorized by County Council prior to any external borrowing. A borrowing bylaw must be approved prior to commencing construction or acquisition.
 - Proceeds from long term debt will not be used in support of ongoing operations.
 - Any borrowing shall not exceed the legislated debt limit for the County as set out in Section 252 of the Municipal Government Act.
- Borrowing Terms
 - The length of debt will not exceed the useful life of the underlying asset.
 - *Borrowing terms on taxation supported debentures are to be limited to 5 years maximum for equipment; 10 years maximum on roads and 15 years maximum on bridges and utilities.*
- Internal Borrowing
 - The County may utilize internal loans rather than external borrowing to meet its capital funding requirements. Internal loans will be permitted only if an analysis of the affected fund indicates excess funds are available and the use of these funds will not impact the funds intended use. The prevailing interest rate in effect from the Alberta Capital Finance Authority will be paid on these loans.

- Early Repayment of Debt
 - The County takes advantage of opportunities to retire outstanding debt early where financial analysis suggest cost savings, and where funds are available to accommodate early retirement.
- Local Improvement
 - Where applicable, the County will use a local improvement levy to fund payments on long-term debt incurred to finance local improvements.
- Other Borrowings
 - Where County Council authorizes a borrowing bylaw on behalf of others, a ¼% administrative charge may be added to the then prevailing Alberta Capital Finance Authority rate.

Investments

- Investment Policy
 - The County will invest public funds in accordance with the County Council approved investment policy. The policy is designed to invest public funds in a manner which will maintain the safety of investment principal, meet daily cash flow requirements, and provide competitive investment returns. The County investment policy & practices conform to all Provincial Statutes and Regulations governing the investment of public funds.

Reserves

- Reserve Policy
 - The County has established specific reserves to provide for emergent financial needs, to stabilize tax rates, to set aside funds for the replacement of existing equipment, facilities and future projects.
 - The County recognizes that the ongoing commitment of funds to specific reserves provides for property tax stabilization, contingency funding and reduces the need for debt financing.
 - County Council will approve the establishment and purpose of reserves, the closure of reserves that are no longer required and the transfer of funds to and from reserves through the annual budget process or by Council resolution.

- Reserves will be reviewed on an annual basis to determine their adequacy and a report will be prepared to Council highlighting the target balances compared to existing balances.
- County Council will authorize the allocation of operating surpluses to reserves in a manner consistent with achieving the Strategic Plan direction and objectives.

Accounting, Auditing & Financial Reporting

- Annual Financial Statements
 - The County must prepare annual financial statements by May 1st for the immediately preceding year in accordance with the generally accepted accounting principles for municipal governments recommended from time to time by the Canadian Institute of Chartered Accountants.
 - The annual financial statements shall include a Financial Statement Discussion and Analysis section to clearly explain and highlight information underlying the fiscal plan. The information is intended to enhance the users' understanding of the County's financial operations – allowing them to make more informed decisions and judgements, and enabling the County to demonstrate its accountability for the resources entrusted to it.
- Auditors Report
 - The County's auditor must report to County Council on the Annual Financial Statements and the Financial Information Return each year.

Risk Management

- Risk Management Policy
 - The County will work towards the active control and reduction of insurance and other risk-related costs.
 - The County will provide the reasonable assurance of uninterrupted municipal operations and delivery of services to community stakeholders.
 - The County will develop procedures to ensure the prevention of losses arising from damage to community assets and liability claims.

Growth and Development

- Growth Policy
 - Off-site levies will be used to recover the costs of growth to minimize the financial burden of the growth on existing ratepayers.
 - Certain projects can proceed in the advance of collection of off-site levies subject to the availability funds/financing. The County has limited resources and cannot meet all offsite infrastructure front-end needs. The County will need to prioritize residential or non-residential areas for front ending.
 - The operating costs associated with new growth will be identified in the operating budget and compared to new assessment generated by growth with impacts to existing ratepayers quantified where possible.