



Regular Council Agenda

Council Chamber, Leduc County Centre, Nisku, AB
Tuesday, January 26, 2021

1. **Order - 1:30 p.m.**
2. **Adoption of agenda**
3. **Adoption of previous minutes**
- January 12, 2021 regular council meeting √
4. **1:30 p.m. Public presentations**
 - a) Public
5. **1:30 p.m. Department reports / recommendations**
 - a) 1:30 p.m. Finance
 - i) Annual external audit letters and fraud response letter √ R. Klimosko & N. Wice
 - b) 1:40 p.m. County Manager's office
 - i) Bylaw - Regulate council meeting procedures & rescind Bylaw No. 11-15 √ J. Gavan
6. **Adjournment**



Regular Council Meeting Minutes

*Council Chamber, Leduc County Centre, Nisku, AB
Tuesday, January 12, 2021*

Order and roll call

The meeting was called to order at 1:30 p.m., Tuesday, January 12, 2021 by Mayor Tanni Doblanko as Chair and council members Kelly Vandenberghe, Kelly-Lynn Lewis, Larry Wanchuk, Glenn Belozar and Ray Scobie present. Council member Rick Smith participated in the meeting via teleconference.

Other attendees

- Duane Coleman, County Manager
- Rick Thomas, Deputy County Manager
- Renee Klimosko, General Manager - Financial and Corporate Services
- Grant Bain, Director - Planning and Development
- Joyce Gavan, Legislative Coordinator
- Natasha Wice, Director - Finance
- Keven Lefebvre, Fire Chief
- Ivana Irwin, Deputy Fire Chief/Emergency Management

Agenda adoption

01-21 Councillor Lewis -- that the agenda for the January 12, 2021 regular County council meeting be adopted as circulated.

Carried Unanimously

Previous Minutes - December 8, 2020 regular meeting

02-21 Councillor Wanchuk -- that the December 8, 2020 regular council meeting minutes, be adopted as circulated.

Carried Unanimously

Public presentation

There were no public presentations.

Tax & penalty write-off

Director of Finance Natasha Wice provided a recommendation to approve write-off's for tax account balances for the years 2016 - 2020.

Staff member Downey

Manager of Utilities Dean Downey entered the council chamber at 1:34 p.m.

03-21 Councillor Lewis -- that Leduc County council approves the write-off in the amount of \$313,099.31 dated December 31, 2020 for the following tax account balances for the years 2016 to 2020:

Roll No.	Tax Levy	Penalty	Total Balance	Description
8516051	\$131.85	\$7.91	\$139.76	2020 Tax Levy & Penalties (Orphan Well)
8615101	\$3,195.62	\$191.74	\$3,387.36	2020 Tax Levy & Penalties (Orphan Well)
8656002	\$89.91	\$5.39	\$95.30	2020 Tax Levy & Penalties (Orphan Well)
8656003	\$99.26	\$5.96	\$105.22	2020 Tax Levy & Penalties (Orphan Well)
8656004	\$88.70	\$5.32	\$94.02	2020 Tax Levy & Penalties (Orphan Well)
8656005	\$41.43	\$2.49	\$43.92	2020 Tax Levy & Penalties (Orphan Well)
8709001	\$190.68	\$11.44	\$202.12	2020 Tax Levy & Penalties (Orphan Well)
8758000	\$2,243.03	\$374.76	\$2,617.79	2019 & 2020 Tax Levy & Penalties (Orphan Well)
8763000	\$126.22	\$7.57	\$133.79	2020 Tax Levy & Penalties (Orphan Well)
8800300	\$1,123.34	\$265.99	\$1,389.33	2019 & 2020 Tax Levy & Penalties (Orphan Well)
8816100	\$4,051.12	\$1,063.33	\$5,114.45	2019 Tax Levy & 2019/2020 Penalties (Orphan Well)
8820200	\$50.15	\$3.01	\$53.16	2020 Tax Levy & Penalties (In receivership)
8880020	\$3,802.34	\$626.38	\$4,428.72	2019 & 2020 Tax Levy & Penalties (Orphan Well)
8881200	\$16,818.45	\$1,892.55	\$18,711.00	2019 Tax Levy & Penalties (Orphan Well)
8925000	\$77.34	\$4.64	\$81.98	2020 Tax Levy & Penalties (In receivership)
8717013	\$8,915.92	\$4,983.56	\$13,899.48	2016-2020 Tax Levy & Penalties (Uncollectable)
8717015	\$241.54	\$39.99	\$281.53	2019-2020 Tax Levy & Penalties (Uncollectable)
8948500	\$143,464.48	\$61,898.53	\$205,363.01	2016-2020 Tax Levy & Penalties (Uncollectable)
8717014	\$18,415.36	\$10,053.45	\$28,468.81	2016-2020 Tax Levy & Penalties (Uncollectable)
8717010	\$2,292.09	\$977.81	\$3,269.90	2016-2020 Tax Levy & Penalties (Uncollectable)
8717005	\$646.20	\$107.12	\$753.32	2019-2020 Tax Levy & Penalties (Uncollectable)

8710000	\$573.73	\$195.07	\$768.80	2018-2020 Tax Levy & Penalties (Uncollectable)
8919100	\$18,799.59	\$4,896.95	\$23,696.54	2018-2020 Tax Levy & Penalties (Uncollectable)
	\$225,478.35	\$87,620.96	\$313,099.31	

Carried Unanimously

Staff member Candie

Communications Coordinator Megan Candie entered the council chamber at 1:36 p.m.

Bylaw - Penalties on current and arrears of property taxes and rescind Bylaw No. 09-20

Director of Finance Natasha Wice provided a recommendation for adoption of a bylaw for penalties on current and arrears of property taxes and that Bylaw No. 09-20 be rescinded.

Bylaw No. 01-21 Penalties on current and arrears of property taxes and rescind Bylaw No. 09-20

04-21 Councillor Scobie -- that Bylaw No. 01-21 be given first reading to provide for penalties on current and arrears of property taxes and that Bylaw No. 09-20 be rescinded.

Carried Unanimously

05-21 Councillor Smith -- that Bylaw No. 01-21 be given second reading.

Carried Unanimously

06-21 Councillor Belozer -- that Bylaw No. 01-21 be given third reading with the unanimous consent of the council members present.

Carried Unanimously

07-21 Councillor Wanchuk -- that Bylaw No. 01-21 be given third reading.

Carried Unanimously

Staff member Wice

Staff member Wice exited the council chamber at 1:40 p.m.

Staff member Downey

Manager of Utilities Dean Downey entered the council chamber at 1:41 p.m.

Bylaw - Utilities fees & charges and rescind Bylaw No. 18-20

Manager of Utilities Dean Downey provided a recommendation for adoption of a bylaw for 2021 utility fees and charges and that Bylaw No. 18-20 be rescinded.

Bylaw No. 02-21 Utility fees and charges, 2021 and rescind Bylaw No. 18-20

08-21 Councillor Vandenberghe -- that Bylaw No. 02-21 be given first reading to provide for 2021 utility fees and charges and that Bylaw No. 18-20 be rescinded.

Carried Unanimously

09-21 Councillor Smith -- that Bylaw No. 02-21 be given second reading.

Carried Unanimously

10-21 Councillor Lewis -- that Bylaw No. 02-21 be given third reading with the unanimous consent of the council members present.

Carried Unanimously

11-21 Mayor Doblanko -- that Bylaw No. 02-21 be given third reading.

Carried Unanimously

Staff member Downey

Staff member Downey exited the council chamber at 1:42 p.m.

Staff member Nelson

Director of Enforcement Services Clarence Nelson entered the council chamber at 1:43 p.m.

Bylaw - Municipal election nomination deposit and rescind Bylaw No. 1677-83

Legislative Coordinator Joyce Gavan provided a recommendation for adoption of a bylaw requiring a nomination deposit for Leduc County municipal election(s) and that Bylaw No. 1677-83 be rescinded.

Bylaw No. 03-21 Penalties on current and arrears of property taxes and rescind Bylaw No. 9-20

12-21 Councillor Wanchuk -- that Bylaw No. 03-21 be given first reading to provide for the method of a nomination deposit by a candidate for Leduc County municipal election(s) and that Bylaw No. 1677-83 be rescinded.

Carried Unanimously

13-21 Councillor Smith -- that Bylaw No. 03-21 be given second reading.

Carried Unanimously

14-21 Councillor Vandenberghe -- that Bylaw No. 03-21 be given third reading with the unanimous consent of the council members present.

Carried Unanimously

15-21 Councillor Lewis -- that Bylaw No. 03-21 be given third reading.

Carried Unanimously

Community Standards Bylaw - communications and public participation approach

Communications Coordinator Megan Candie provided a recommendation with a proposed approach to communications and public participation relating to proposed Community Standards Bylaw No. 16-20.

16-21 Councillor Smith -- that Leduc County council accepts the proposed approach to communications and public participation relating to proposed Community Standards Bylaw No. 16-20.

Carried

Pro: Councillors Smith, Lewis, Vandenberghe, Wanchuk and Belozer

Con: Mayor Doblanko and Councillor Scobie

Staff member Candie

Staff member Candie exited the council chamber at 2:00 p.m.

Leduc County Municipal Emergency Plan (MEP)

Deputy Fire Chief/Emergency Management Ivana Irwin provided a report on the current draft of the Leduc County Municipal Emergency Plan.

17-21 Councillor Vandenberghe -- that Leduc County council approves the current draft of the Leduc County Municipal Emergency Plan (MEP).

Carried Unanimously

Adjournment

18-21 Councillor Lewis -- that the regular County council meeting be adjourned.

Carried Unanimously

The regular County council meeting adjourned at 2:33 p.m.

Mayor

County Manager



Recommendation to Council

REPORT NAME

Annual external audit letters and fraud response letter

RECOMMENDATION

That Leduc County Council accept the audit engagement, planning and fraud response letters as information.

IMPLICATIONS

Reason: The keep council apprised of financial statement audit requirements

Authority (MGA section/bylaw/policy number): *Municipal Government Act, Section 602.36*

Amount of funding required: \$0

Funding source: Not applicable

BACKGROUND

At the beginning of each audit year the external auditors, Metrix Group LLP, provides us with the following:

- an audit engagement letter which outlines the terms of engagement with respect to the audit of the financial statements,
- an audit planning letter which outlines the objectives of the audits

A fraud response letter will be provided to the external auditors once the audit planning letter is reviewed by council. This letter advises the external auditors of any actual, suspected or alleged fraud that council is aware of.

ATTACHMENTS

- Audit engagement letter
- Audit planning letter
- Council fraud response letter

Submitted by: Natasha Wice, CPA, CGA; B.Mgt; Director of Finance

Reviewed by: Renee Klimosko, CPA, CGA; GM Financial and Corporate Services

Date: January 26, 2021

January 11, 2021

Leduc County
1101 - 5th Street
Nisku Alberta T9E 2X3

Attention: Tanni Doblanko, Mayor

Dear Madam:

Re: Engagement letter

Metrix Group LLP are pleased to serve as auditor's for Leduc County for the fiscal year ending December 31, 2020. The purpose of this letter is to outline the terms of our engagement to audit the financial statements of Leduc County which comprise the statement of financial position as at December 31, 2020, and the statements of operations and accumulated surplus, statement of change in net financial assets and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information. Curtis Friesen will be responsible for the services that Metrix Group LLP performs for Leduc County.

We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

Our Responsibilities

We will conduct our audit of Leduc County 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 as to 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. 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.

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

In making our risk assessments, we consider internal control relevant to the entity's preparation 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. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit.



Use and Distribution of Our Report

The examination of the financial statements and the issuance of our audit opinion are solely for the use of Leduc County and those to whom our report is specifically addressed by us. We make no representations of any kind to any third party in respect of these financial statements and we accept no responsibility for their use by any third party.

We ask that our name be used only with our consent and that any information to which we have attached a communication be issued with that communication, unless otherwise agreed to by us.

Reproduction of Auditor's Engagement Report

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

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

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

Preparation of Schedules

We understand that management will prepare certain schedules and will locate the various documents for our use throughout the audit.

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

Working Papers

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

File Inspections

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

Fees

Our fees for the audit of Leduc County and other services (per approved quote) will be \$31,000 plus GST. This fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered.

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

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

Use of Information

It is acknowledged that we will have access to all personal information in your custody that we require to complete our engagement. Our services are provided on the basis that:

- you represent to us that management has obtained any required consents for collection, use and disclosure to us of personal information required under applicable privacy legislation; and
- we will hold all personal information in compliance with our Privacy Statement.

Communications

In connection with this engagement, we may communicate with you or others via telephone, facsimile, post, courier and e-mail transmission. As all communications can be intercepted or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from: communications, including any consequential, incidental, direct or indirect; special damages, such as loss of revenues or anticipated profits; or disclosure or communication of confidential or proprietary information.

Confidentiality

We will maintain the strictest confidence with respect to any client's or former client's information. Accordingly, your confidential information will not, without your consent, be disclosed to any individuals in our Firm beyond those who are engaged on your services. This policy applies to anyone outside the Firm, except as required by law or under the profession's Rules of Professional Conduct.

Management's Responsibilities

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

- a) the preparation and fair presentation of the financial statements in accordance with the Canadian public sector accounting standards;
- b) 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; and
- c) providing us with:
 - i) unrestricted access to persons within the entity from whom we determine it is necessary to make inquiries;
 - ii) access to all information of which management is aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters; and
 - iii) additional information that we may request from management for the purpose of the audit.

As part of our audit process, we will request from management and, those charged with governance written confirmation concerning representations made to us in connection with the audit.

Not Liable For Any Failures or Delays Beyond Our Control

We will use all reasonable efforts to complete the engagement as described in this letter within the agreed-upon time frames. However, we shall not be liable for failures or delays in performance that arise from causes beyond our control, including the untimely performance by your County of its obligations.

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

This agreement shall be governed by the laws of the Province of *Alberta*

The above terms of engagement will be effective from year to year unless amended or terminated in writing.

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

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

Yours truly,

METRIX GROUP LLP

Chartered Professional Accountants

Acknowledged and agreed to on behalf of Leduc County by:

Tanni Doblanko, Mayor

Date signed

January 11, 2021

Leduc County
Suite 101, 1101 – 5th Street
Nisku, Alberta
T9E 2X3

Attention: Council Members

Dear Council Members:

Re: 2020 AUDIT PLANNING

A. INTRODUCTION

The objectives of this letter are as follows:

- a) To communicate clearly with Council our responsibilities in relation to the financial statement audit, and provide an overview of the planned scope and timing of the audit;
- b) To obtain from Council information relevant to the audit;
- c) To provide Council with timely observations arising from the audit that are significant and relevant to Council's responsibility to oversee the financial reporting process; and
- d) To promote effective two-way communication between the auditor and Council.

Clear two-way communication between the auditor and those charged with governance is an integral part of every audit. After reviewing this letter please advise us whether there are additional areas of concern to Council which we should consider.

This letter should not be distributed without the prior consent of Metrix Group LLP and we accept no responsibility to a third party who uses this communication.

B. SERVICES TO BE PROVIDED

As agreed to in our engagement letter we have been engaged by Leduc County (the "County") to perform the following services:

Audit services

- Audit of the County's financial statements
- Audit of the County's financial information return



C. AUDITOR INDEPENDENCE

At the core of the provision of external audit services is the concept of independence. We believe it is important to communicate to Council, at least annually, all relationships between our firm and the County that, in our professional judgment, may reasonably be thought to bear on our independence.

We are currently not aware of any relationships between the County and ourselves that, in our professional judgment, may reasonably be thought to bear on our independence. We will provide our annual letter confirming our independence up to the date of our report at the conclusion of the audit.

D. AUDITOR RESPONSIBILITIES

It is important for Council to understand the responsibilities that rest with the County and its management and those that belong to the auditor in relation to the financial statement audit.

Our audit of the County's financial statements will be performed in accordance with Canadian generally accepted auditing standards (CAS). These standards require that we plan and perform the audit to obtain reasonable assurance that the financial statements present fairly, in all material respects, the financial position, results of operations and cash flows of the County in accordance with Canadian public sector accounting standards. Accordingly, we will plan and perform our audit to provide reasonable, but not absolute, assurance of detecting fraud and errors that have a material effect on the financial statements taken as a whole, including illegal acts whose consequences have a material effect on the financial statements.

CAS does not require the auditor to design procedures for the purpose of identifying supplementary matters to communicate to Council.

E. MANAGEMENT RESPONSIBILITIES

Management is responsible for the preparation of the 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.

F. PLANNED SCOPE AND TIMING OF THE AUDIT

In gathering our audit evidence we will utilize an approach to the audit of the County that allows us to issue an audit opinion on the financial statements in the most cost-effective manner, while still obtaining the assurance necessary to support our audit opinion. In performing our audit, our work will be focused on, but not limited to, areas that we believe have a higher risk of being materially misstated.

To assess risk correctly, we will require a clear understanding of the County's operations and the environment it operates in. We will gain this understanding primarily through discussions with management and staff. We welcome any insights Council would like to provide to us on what you perceive to be risky.

Management Representations

Management's representations are integral to the audit evidence we will gather. Prior to the release of our report, we will require management's representations in writing to support the content of our report.

Audit Strategy

Based on our knowledge of the County, we anticipate utilizing a combination of tests of relevant internal controls and substantive procedures (analysis of data and obtaining direct evidence as to the validity of the items such as third party confirmation). This type of approach is more appropriate when an entity processes a high volume of transactions and has strong internal controls. By obtaining some of our assurance through tests of controls, we can reduce the substantive procedures that are required.

Significant Risks

Significant risks are identified and assessed risks of material misstatement that, in the auditors' judgment, require special audit consideration. We have identified the following significant risks.

Tax Receivables

The reduced price of oil has created financial difficulties for many oil companies in Alberta which has been further exacerbated by COVID-19. Due to this there is an increased risk of these types of receivables being impaired and / or uncollectible. Our audit work will include assessing the collectability of these amounts including examining subsequent payments where possible to determine / assess the adequacy of the allowance for doubtful accounts established by the County.

Management Override of Controls

Management override of controls is considered a significant risk in every financial statement audit. To reduce this risk to an acceptable level, our audit approach will include substantive procedures including testing of manual journal entries, reviews of irregular transactions, and assessing key estimates for potential bias.

Revenue Recognition

Revenue recognition is also presumed to be a significant risk in every financial statement audit. Our audit approach will include examining revenue recognition policies and reviewing grant agreements to ensure revenue is being recognized appropriately.

Materiality

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

We establish an overall materiality for the financial statements as a whole. The planned overall materiality is based on 2% of estimated operating revenues for the year ending December 31, 2020. We may update our materiality if actual amounts differ significantly from the estimates or circumstances suggest particular balances, results or disclosures may impact users' decisions.

A misstatement, or the aggregate of all misstatements in financial statements, is considered to be material if, in the light of surrounding circumstances, it is probable that the decision of a person who is relying on the financial statements, and who has a reasonable knowledge of business and economic activities (the user), would be changed or influenced by such misstatement or the aggregate of all misstatements. The materiality decision ultimately is based on the auditors' professional judgment.

Audit Team

Curtis Friesen, CPA, CA	Partner
Stephen Webber, CPA	Manager
Dayle Weslosky, CPA Student	Senior Accountant
Jordan Kwan, CPA Student	Staff Accountant

Timing of the Audit

Interim audit work was completed in December 2020.

The year-end audit fieldwork is scheduled to take place during the week of March 8, 2021.

We anticipate presenting the audited financial statements to Council on April 13, 2021.

G. NEW PUBLIC SECTOR ACCOUNTING BOARD STANDARDS

The following is a summary of recently issued *Public Sector Accounting Board* pronouncements. We encourage the County's accounting staff to review these to determine the potential impact to the County.

Effective Fiscal Years Beginning on or After April 1, 2022

PS 3280 – Asset Retirement Obligations

- Establishes standard that addresses the accounting and reporting of legal obligations associated with the retirement of tangible capital assets.
- Includes obligations associated with solid waste landfill sites covered under *PS 3270 – Solid Waste Landfill Closure & Post-Closure Liability*.
- Earlier adoption is permitted.

Effective Fiscal Years Beginning on or After April 1, 2023

PS 3400 – Revenue

- Establishes a standard that addresses the accounting and reporting of revenue not previously addressed in the CPA Canada Public Sector Accounting Handbook.
- Provides a framework for recognizing revenue by distinguishing between revenue that arises from transactions that include performance obligations from transactions that do not have performance obligations.
- Earlier adoption is permitted.

The most significant impact to the County will likely be with respect to asset retirement obligations.

H. COMMUNICATION OF THE RESULTS

At the completion of our audit, we will communicate to Council matters arising from the financial statement audit. Our communication will include the following:

- Matters required to be communicated to Council under CAS including possible fraudulent activities, possible illegal acts, significant weaknesses in internal control and certain related party transactions;
- Our views about significant qualitative aspects of the County's accounting practices, including accounting policies, accounting estimates, and financial statement disclosures;
- Other matters, if any, arising from the audit that, in our professional judgment, are significant to the oversight of the financial reporting process; and
- Any other matters previously agreed to with Council.

I. REQUESTS OF COUNCIL

During the course of your duties as Council, you may become aware of additional areas of concern from an audit perspective that you would like us to address. We welcome discussion on any areas of audit concern that you may have.

Additionally, we request that you inform us (prior to the commencement of our year-end work) whether Council has knowledge of any actual, suspected, or alleged fraud affecting the County.

We trust this communication will provide you with an update on the current developments within the accounting profession, as well as clarify our responsibility and audit approach.

Please do not hesitate to contact us about any of the above items or other matters of concern to the County.

Yours very truly,

METRIX GROUP LLP

A handwritten signature in black ink, appearing to read "Curtis Friesen". The signature is written in a cursive, flowing style.

Curtis Friesen, CPA, CA
Partner

cc: Duane Coleman, County Manager



101-1101 5 St., Nisku, AB T9E 2X3
phone: 780-955-3555 fax: 780-955-3444
leduc-county.com

January 26, 2021

Metrix Group LLP
12840 St. Albert Trail
Edmonton AB
T5L 4H6

Attention: Curtis Friesen

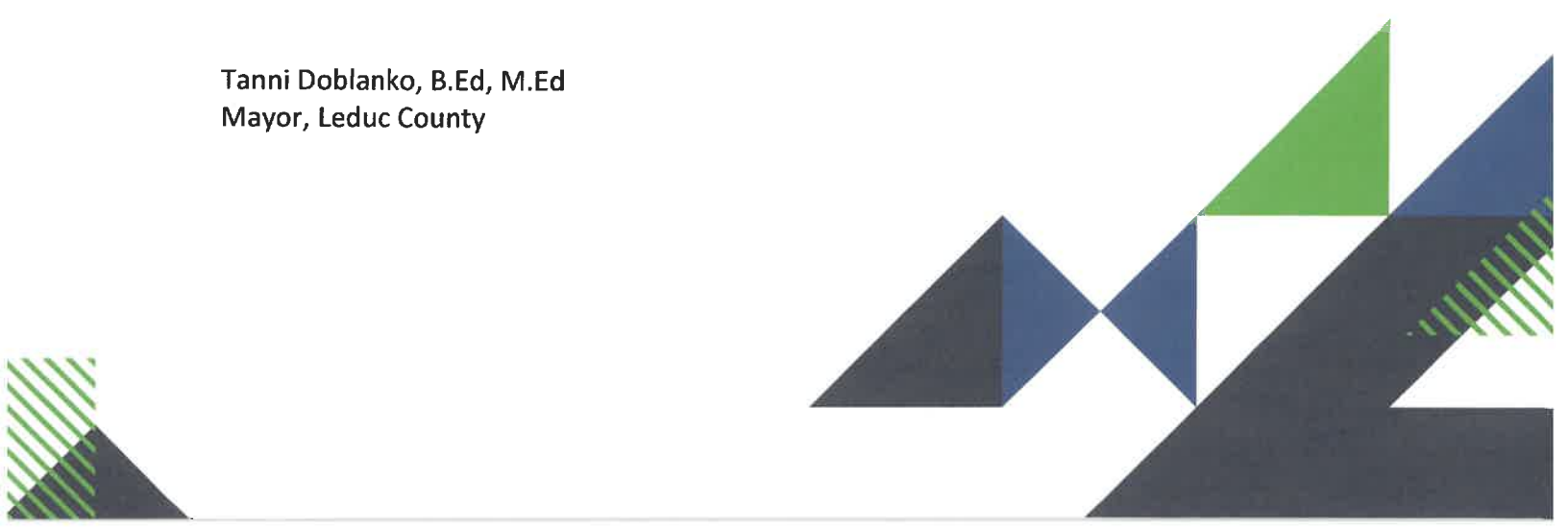
Dear Mr. Friesen,

On January 26, 2021, at Leduc County's council meeting, the 2020 audit planning letter from Metrix Group LLP, was presented.

In connection with your audit of the County's financial statements for the year ended December 31, 2020, we have reviewed the 2020 year-end audit planning letter and hereby confirm that we have no knowledge of any actual, suspected or alleged fraud affecting the County's 2020 financial statements.

Sincerely,

Tanni Doblanko, B.Ed, M.Ed
Mayor, Leduc County





Recommendation to Council

REPORT NAME

Bylaw - Regulate Council Meeting Procedures & Rescind Bylaw No. 11-15

RECOMMENDATION

That Leduc County council gives first, second and third readings to a bylaw to regulate council meeting procedures and that Bylaw No. 11-15 be rescinded.

IMPLICATIONS

Authority (*MGA section/bylaw/policy number*):

- Section 145, Municipal Government Act (MGA), RSA 2000, Chapter M-26, as amended from time to time.
- [Bylaw No. 21-18](#) Code of conduct for council members

Amount of funding required: n/a

BACKGROUND

This proposed bylaw has been reviewed since September 22, 2020 and most recently reviewed by council at their December 8, 2020 workshop, as a result of a legal review by Brownlee LLP. Council directed administration to bring back the proposed bylaw with incorporated changes for adoption to a future council meeting.

The following link contains the report provided to the December 8, 2020 council workshop:

- <G:\Council\Council Workshop\2020 Council Workshop Package\December 8-2020 Workshop Agenda Pkg.pdf>

ATTACHMENT

- Proposed bylaw - regulate council meeting procedures & rescind Bylaw No. 11-15

Submitted by: Joyce Gavan, Legislative Coordinator
Reviewed by: Duane Coleman, County Manager
Date: January 15, 2021

REGULATE COUNCIL MEETING PROCEDURES

Bylaw No. x-21

Leduc County

A BYLAW TO REGULATE COUNCIL AND COUNCIL COMMITTEE MEETING PROCEDURES.

WHEREAS

Section 145 of the *Municipal Government Act* provides that a council may pass a bylaw to establish procedures to be followed by council, council committees and other bodies established by council; and the public is entitled to expect the highest standards of conduct from councillors and members of council committees.

NOW THEREFORE

be it resolved that the council of Leduc County, duly assembled, hereby enacts as follows:

1 Title

1.1 This bylaw may be referred to as the "Meeting Procedure Bylaw".

2 Definitions

2.1 The following words and phrases mean:

- (a) "Act" or "MGA" means the *Municipal Government Act*, RSA 2000, c M-26, as amended from time to time;
- (b) "Chair" means the individual who presides over a council meeting or a council committee meeting;
- (c) "Council Committee" means any committee, board, or other body established by council by bylaw under the Act;
- (d) "Councillor" means a councillor as defined in the Act;
- (e) "County Manager" means the person appointed as the chief administrative officer as defined in the Act or a person to whom the appointed chief administrative officer has delegated any chief administrative officer power, function or duty;
- (f) "Deputy Mayor" means the councillor appointed by council to perform all the duties of the mayor in the absence or incapacity of the mayor;
- (g) "Freedom of Information and Protection of Privacy Act" or "FOIP" means the Freedom of Information and Protection of Privacy Act, RSA 2000, c F-25 Revised Statutes of Alberta 2000 Chapter F-25, and all amendments thereto;
- (h) "Mayor" means the chief elected official as defined in the Act;
- (i) "Pecuniary Interest" means pecuniary interest as defined in the Act; and
- (j) "Public Hearing" means a meeting of council, or a dedicated portion of a meeting, for the purpose of complying with section 230 of the MGA.

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3 Application and Interpretation

- 3.1 This bylaw will govern all proceedings of council.
- 3.2 This bylaw shall govern all council committees subject to the following:
- (a) a reference in the bylaw to “councillor” is, in the context of council committee, deemed to include a member of the public appointed to the committee;
 - (b) a reference in the bylaw to “council”, shall be deemed to include council committees where appropriate;
 - (c) a rule or procedure established in this bylaw that is specifically stated to apply to a council committee shall prevail over a rule or procedure of general application; and
 - (d) a specific rule or procedure set out in a council committee’s governing bylaw shall, in the event of a conflict, prevail over a rule or procedure of general application in this bylaw.
- 3.3 Council and council committee meetings shall be governed by the following hierarchy:
- (a) the Act;
 - (b) other provincial legislation;
 - (c) this bylaw; and
 - (d) Robert’s Rules of Order.
- 3.4 In the event of conflict between the provisions of this bylaw and Robert’s Rules of Order, the provisions of this bylaw shall apply.
- 3.5 In the absence of any statutory obligation, any provision of this bylaw may be waived by resolution carried by a two-thirds vote in favour of dealing with the matter under consideration and such a waiver will only be effective for the meeting during which it is passed.

4 Council and council committee appointments

- 4.1 Mayor
- (a) Nominations for the position of mayor shall be considered at the organizational meeting and received by the county manager.
 - (b) Seconders to a nomination shall not be required.
 - (c) Nominations must be called for three times and nominations may be closed after the third call or by the passage of a motion that nominations cease.
 - (d) If only one nomination is received for any position, the county manager will declare the nominee elected by acclamation.
 - (e) If an election is required, the county manager shall conduct a vote by secret ballot.

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- (f) After the result is announced, all ballots shall be destroyed by the county manager.

4.2 Deputy Mayor

- (a) Exempting out the mayor, the deputy mayor position will be rotated between all councillors with each councillor appointed for eight months over a four-year period.
- (b) If a councillor wishes to decline serving as deputy mayor then councillors will determine whether there is an option to opt out.

4.3 Council committees, boards and commissions

- (a) Appointment of councillors and members of the public to council committees or other boards or commissions will be by resolution at the organizational meeting or, if necessary, at a council meeting.
- (b) Seconders to nominations are not required.
- (c) If an election is required for any position, the county manager shall conduct the election by secret ballot.
- (d) After the results are announced, all ballots shall be destroyed by the county manager.

5 Meetings

5.1 Regular meeting

- (a) Council shall decide at the organizational meeting the date, time and place of regular meetings of council.
- (b) If council changes the date, time or place of a regular meeting, the county manager must give at least 24 hours' notice of the change, in accordance with Section 193, MGA.

5.2 Special meeting

- (a) A special meeting of council may be called in accordance with Section 194, MGA.

5.3 Organizational meeting

- (a) An organizational meeting of council shall be held annually not later than two weeks after the third Monday in October, in accordance with Section 192(1), MGA.

5.4 Council committee meetings

- (a) Council committee meetings shall be held on at least 24 hours' notice in accordance with Section 195, MGA.
- (b) The date, time and place of council committee meetings whose membership includes all of council will be decided at the organizational meeting.

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5.5 In-camera sessions

- (a) All council meetings shall be open to the public in accordance with Section 198, MGA.
- (b) Council may, in accordance with Section 197, MGA, close all or part of the meetings to the public if a matter to be discussed is within one of the exceptions to disclosure set out in Division 2 of Part 1 of the *Freedom of Information and Protection of Privacy Act*.
- (c) No resolution or bylaw may be passed in-camera, except a resolution to revert to the meeting held in public.

5.6 Electronic participation

- (a) Councillors who are unable to attend meetings in person, under extenuating circumstances, may participate in a meeting through teleconference or electronic communication means that has been tested for reliability and can be muted to block background noise, provided that:
 - (i) the requirements of Section 199, MGA can be met; and
 - (ii) there is quorum physically present at the meeting to ensure the meeting can continue if the connection fails.
- (b) Councillors who intend to participate electronically must provide notice to the chair and the county manager prior to the start of the meeting.
- (c) If the chair determines the electronic communication is of poor quality, difficult to hear or disruptive, the chair, at the chair's discretion, may terminate the connection.
- (d) If a technical problem prevents or interrupts electronic participation, the minutes shall reflect the time the councillor ceased to participate in the meeting due to technical problems. If the technical problem can be resolved and the councillor can rejoin before a vote is taken, the minutes shall reflect the councillor rejoined the meeting.
- (e) If the electronic communication is interrupted and remains interrupted during a vote, the councillor is deemed to have left the meeting prior to the vote and shall not be permitted to rejoin the meeting.

6 Public Participation

6.1 Members of the public may make delegations or informal presentations to council or council committees as outlined below. The following applies to all delegations and informal presentations:

- (a) speakers must be respectful and maintain proper decorum;
- (b) speakers must provide their name and address for the record;

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- (c) submissions must be limited to matters properly within council's jurisdiction;
- (d) submissions must not be made about matters scheduled or to be scheduled before the development authority, the subdivision authority, the subdivision and development appeal board, the assessment review board, a statutory public hearing or the courts;
- (e) submissions must not be about matters that are confidential, the subject of ongoing negotiations, the subject of ongoing litigation or the subject of ongoing investigations of any kind;
- (f) councillors may ask the speaker or the county manager questions of clarification but debate is not allowed; and
- (g) council may, by resolution, direct the county manager to follow-up on a question or matter arising from a delegation or informal presentation.

6.2 Delegations

- (a) delegations may be allowed for the following purposes:
 - (i) to raise an issue or concern for council's attention; or
 - (ii) to give special recognition to a person, organization or event.
- (b) All requests for delegations must be directed to the county manager in writing and must identify the speaker or group and the purpose of the delegation.
- (c) The county manager, upon review of a delegation request may:
 - (i) approve the request and add it to the upcoming agenda;
 - (ii) approve the request but defer it to a subsequent agenda;
 - (iii) refer the matter to administration if it is operational in nature;
 - (iv) refuse the matter if it is outside the jurisdiction of council or otherwise inappropriate.
- (d) Any written submissions and visual aids to be used by the delegation must be provided to the county manager in advance and will form part of the agenda package. All written submissions and visual aids shall become the property of the County.
- (e) Delegations shall be limited to five minutes in length unless council, by resolution, extends the time.
- (f) Delegations shall only present on the subject matter for which the delegation was originally requested and approved.

6.3 Informal presentations

- (a) Informal presentations provide an opportunity for members of the public to make submissions regarding municipal issues and for council to hear such submissions.

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- (b) Informal presentations shall be scheduled for regular meetings at or about 1:35 pm and the time period of information presentations on the agenda shall be limited to 20 minutes in total, subject to a resolution of council to extend the time.
- (c) Individual informal presentations are limited to five minutes.
- (d) Any written materials, audio or visual aids used will be left with the recording secretary for the record.

6.4 Statutory public hearings

- (a) Public hearings shall be conducted in accordance with Section 230, MGA.
- (b) If a public hearing is held on a proposed bylaw or resolution, council must:
 - (i) give notice of the public hearing in accordance with Section 606 of the MGA, and
 - (ii) conduct the public hearing during a regular or special council meeting.
- (c) In the public hearing, council:
 - (i) must hear any person, group of persons, or person representing them, who claims to be affected by the subject matter of the public hearing and who has complied with the procedures outlined by council; and
 - (ii) may hear any person who wishes to make representations and whom the council agrees to hear.
- (d) After considering the representations made to it about a proposed bylaw or resolution at a public hearing and after considering any other matter it considers appropriate, the council may:
 - (i) pass the bylaw or resolution,
 - (ii) make any amendment to the bylaw or resolution it considers necessary and proceed to pass it without further advertisement or hearing; or
 - (iii) defeat the bylaw or resolution.
- (e) The minutes of the council meeting during which a public hearing is held must be recorded to the extent directed by council.
- (f) The proceedings of the public hearing will be as follows:
 - (i) Mayor opens the public hearing
 - (ii) Explain purpose of hearing and procedures to be follows.
 - (iii) Administration introduces the bylaw or resolution.
 - (iv) Presentations from:
 - applicant, if applicable;

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- registered speakers;
- supporters; and
- opponents.

(v) Questions by councillors of administration and of any speaker(s).

(vi) Final comments by applicant, if applicable.

(vii) Mayor closes the public hearing.

(viii) Council debate and decision by resolution.

6.5 Non-statutory public hearings

- (a) Council may hold non-statutory public hearings to solicit input from the public on issues for which a public hearing is not legislatively required.
- (b) Non-statutory public hearings shall be conducted in accordance with the County's public participation policy and the procedures for statutory hearings.

7 Quorum

7.1 Quorum is the majority of council.

7.2 Unless a quorum is present within 15 minutes after the time appointed for the meeting, the meeting may, at the discretion of the chair, stand adjourned until the next regular meeting date or until a special meeting is called to deal with the matters intended to be dealt with at the adjourned meeting. The county manager will record the names of the councillors present at the end of the 15-minute time limit and such record will be appended to the next agenda. The only action that can legally be taken in the absence of quorum is to fix the time to which to adjourn, recess or to take measures to obtain a quorum.

7.3 In the event that quorum is lost after the meeting is called to order, the meeting will be suspended until quorum is obtained. If quorum is not obtained within 15 minutes, the meeting will stand adjourned.

8 Agendas

8.1 Regular meetings

- (a) The agenda for each meeting shall be prepared by the county manager in consultation with the mayor.
- (b) Councillors may submit items for consideration on an agenda.
- (c) For all regular meetings the agenda package will be available electronically by 4:30 p.m., at least two business days prior to the meeting. Councillors are responsible to access the agenda package.
- (d) The order of business at a council meeting shall be the order of the items on the adopted agenda.

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8.2 Special meetings

- (a) The mayor may call a special meeting in accordance with Section 194, MGA.
- (b) No other matter than that stated in the notice calling the special meeting may be transacted at a special meeting unless the whole of council is present and council agrees to deal with another matter.

8.3 Council committees

- (a) The agenda for each council committee meeting shall be prepared by the chair or vice chair.
- (b) Where a council committee sets meetings for the year, the agenda package shall be electronically available at least two business days prior to the meeting.
- (c) Where a council committee gives 24 hours' notice of a meeting in accordance Section 195, MGA, the agenda package shall be electronically available as soon as possible before the meeting.

9 Minutes

9.1 Minutes must be prepared for all council and committee meetings and will include:

- (a) all decisions, without note or comment;
- (b) the names of the councillors present at the meeting;
- (c) the names of the councillors absent and the reason for the abstention;
- (d) the signatures of the chair and county manager.

9.2 The following times must be recorded in minutes:

- (a) commencement of meeting;
- (b) withdrawal and return of councillors including reason for arrival/departure from meeting and absences at time of vote on matter;
- (c) noon or other called recess;
- (d) reconvening after recess;
- (e) adjournment.

9.3 Votes shall be recorded as "carried", "carried unanimously" or "defeated".

9.4 Where a vote is not unanimous, the vote shall be recorded in the minutes to indicate the councillors who voted for and against the motion.

9.5 Where there are an equal number of votes for and against a matter, the matter shall be defeated and recorded as "defeated".

9.6 The unofficial minutes of each meeting must be circulated prior to the meeting at which they are to be adopted.

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- 9.7 Upon a councillor's notification to the chair or the county manager of the councillor's absence from a meeting prior to the end of the meeting, the reason for the absence shall be recorded in the minutes.
- 9.8 The county manager may make changes to the minutes to correct errors in grammar, spelling, and punctuation, or to correct the omission or addition of a word necessary to the meaning or continuity of a sentence but no changes may be made which would alter the actual decision made by council.

10 Motions

- 10.1 A motion does not require a seconder.
- 10.2 Motions require a simple majority of votes cast to be carried except where a two-thirds vote is specifically required in this bylaw.
- 10.3 After a motion has been made, the motion may not be withdrawn, modified or substituted without consent of the majority.
- 10.4 Council may give permission by majority vote to withdraw, modify or substitute any motion at the request of the mover before the motion has been voted on.
- 10.5 A motion that is withdrawn has the same effect as if it had never been made. After the motion is withdrawn, a councillor may introduce a new motion for consideration.
- 10.6 When a motion is on the floor for debate, the only motions that may be made are the following:
- (a) postpone indefinitely;
 - (b) amend;
 - (c) refer;
 - (d) postpone to a specific time;
 - (e) call the question (that the vote must now be taken);
 - (f) table;
 - (g) recess;
 - (h) adjourn.
- 10.7 All motions should be clear and concise and generally request that a person or body take a certain action.
- 10.8 If a motion is contrary to this bylaw, the chair may refuse to accept it and must cite the applicable section of this bylaw.
- 10.9 Motion to postpone indefinitely and motion to postpone to a specific time
- (a) Motions to postpone are debatable.
 - (b) If a motion to postpone indefinitely or to a certain time is carried, no further motions on the same subject may be tabled until the original motion is addressed.
- 10.10 Splitting a motion
- (a) A councillor may request that a motion be divided if it contains parts that stand as complete propositions.

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- (b) If a motion is split, each part must be voted on separately.

10.11 Motion to amend

- (a) A motion to amend the main motion on the floor is debatable.
- (b) A motion to amend must be relevant to the main motion and may not substantially alter the main motion.
- (c) Only one amendment to the main motion may be presented at a time, but a motion to amend the proposed amendments may be made.
- (d) The chair shall rule on disputes arising from a motion to amend.
- (e) The motion to amend shall be voted upon and, if carried, the main motion, as amended, shall be put to the vote, unless further amendment is proposed.

10.12 Motion to call the question

- (a) Any councillor may make a motion to call the question.
- (b) A motion to call the question is not debatable and requires a two-thirds vote to carry.
- (c) A motion to call the question ends debate and requires a vote on the main motion on the floor. If there is an amending motion on the floor, the amending motion is called and then the main motion without debate.

10.13 Tabling motions

- (a) A motion to table is debatable.
- (b) A motion to table takes precedence over all other motions connected with the motion being tabled.
- (c) Any councillor may move to lift a motion from the table, provided no other motion is on the floor.
- (d) A tabled motion is brought back with all of the motions connected with it, exactly as it was when laid on the table.
- (e) The motion to lift from the table is not debatable or amendable.
- (f) If a motion is not lifted from the table within one year after the date that it was tabled, the motion is considered withdrawn and is null and void. Motions relating to bylaw readings are not subject to this section and the provisions of the Act prevail.

10.14 Motion to recess

- (a) A motion to recess is a short intermission in the meeting but does not close the meeting.
- (b) Any councillor may make a motion to recess for a specific period.
- (c) A motion to recess is amendable only as to the length of the recess.

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(d) If a motion is on the floor, a motion to recess is not debatable and the recess begins upon the motion being carried.

(e) If there is no motion on the floor, a motion to recess is debatable.

10.15 Motion to adjourn

(a) A motion to adjourn closes a meeting but shall not be used to interrupt a speaker.

(b) A motion to adjourn is not debatable.

10.16 Motion to reconsider

(a) A motion to reconsider may not be applied to:

(i) any vote which has caused an irrevocable action; or

(ii) a motion to reconsider.

(b) After a motion has been voted upon, and before moving to the next item on the agenda or at any time before the chair declares the meeting adjourned, any member who voted with the prevailing side may make a motion to reconsider and shall state the reason for making the motion to reconsider.

(c) A motion to reconsider is only debatable when the motion proposed to be reconsidered was debated.

(d) Debate on a motion for reconsideration must be confined to reasons for or against reconsideration.

(e) Reconsideration may then be debated (if debatable) and voted upon.

(f) If a motion to reconsider is approved, reconsideration is the next order of business. Debate on the matter resumes as though it had not previously been voted upon.

(g) A motion that has been approved for reconsideration and passes automatically suspends the original motion.

10.17 Motion to rescind

(a) A councillor may make a motion to rescind a previous motion which will make the previous motion null and void if carried by a two-thirds vote.

(b) If a motion to rescind relates to an action taken at a previous meeting, and the matter does not appear on the agenda, a notice of motion shall precede the motion to rescind.

(c) A motion to rescind will not undo actions which have already been taken as a result of the motion previously passed.

10.18 Notice of motion

(a) A notice of motion must be used by a councillor to introduce a matter which does not appear on the agenda.

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- (b) A notice of motion may be received by the county manager prior to the closing of the meeting. In this event, the councillor shall read the notice of motion which shall be recorded in the minutes and shall form part of the agenda for the next meeting or other meeting date as specified by the member.
- (c) A councillor may present and describe a notice of motion for consideration at the next meeting or other meeting date as specified by the mover.
- (d) A councillor who hands a written notice of motion to the county manager, to be read at a meeting, need not be present during the reading of the notice.
- (e) If a motion is not made at the meeting indicated in the notice, it will appear on the agenda for and may be made at any of the next two regular meetings. After the third regular meeting it will be removed from the agenda and may only be made by a new notice of motion.
- (f) A notice of motion must give sufficient detail so that the subject of the motion and any proposed action can be determined, and it must state the date of the meeting at which the motion will be made. A notice must be given without discussion of the matter, but any written copies distributed may include explanatory paragraphs.

11 Bylaws

11.1 Presentation process

- (a) A bylaw to be considered by council for enactment must be included on the prepared agenda.
- (b) A bylaw introduced at a council meeting must:
 - (i) be provided in the agenda package in accordance with Section 187(2), *MGA*;
 - (ii) have a distinguishing name;
 - (iii) have a distinguishing number;
 - (iv) contain an introductory statement of purpose; and
 - (v) be divided into sections.

11.2 Reading and adopting bylaws

- (a) A bylaw will be introduced for first reading by a motion that is read a first time specifying the number of the bylaw.
- (b) After a motion of first reading of the bylaw has been presented, councillors may debate the substance of the bylaw and propose and consider amendments to the bylaw.
- (c) Any proposed amendments must be put to a vote, and if carried, are considered as having been incorporated into the bylaw at time of reading.

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- (d) After first reading has been passed, any councillor may move the bylaw, referenced by the proposed bylaw number, be read a second time, subject to any statutory public hearing requirement.
- (e) Each councillor present at the meeting at which first and second reading is to take place must be given or have had the opportunity to review the full text of the proposed bylaw prior to the vote of the readings in accordance with Section 187, MGA.
- (f) When a bylaw requires the approval of an outside authority, the county manager, must be submitted to the approving authority in accordance with the applicable legislation.
- (g) A proposed bylaw may be debated and amended at any time during the first three readings.
- (h) Third reading:
 - (i) After second reading has been passed, any councillor may move the bylaw, referenced by the proposed bylaw number, be read a third time.
 - (ii) Each councillor present at the meeting at which third reading is to take place must, before the proposed bylaw receives third reading, be given or have had the opportunity to review the full text of the proposed bylaw and any amendments that were passed after third reading, in accordance with Section 187(3) of the MGA.
 - (iii) A bylaw shall not be given more than two readings at one meeting unless the councillors present at the meeting unanimously agree that the bylaw may be presented for third reading at the same meeting at which it received two readings.
 - (iv) A bylaw shall be passed when third reading is carried and duly signed.
- (i) A bylaw shall be signed by the mayor and by the county manager and shall be impressed with the corporate seal of the County. The bylaw is then considered an enactment of the County and is effective immediately, unless the bylaw or an applicable provincial statute provides otherwise.

11.3 Amending or repealing bylaws

- (a) The amending or repealing of a bylaw must be made in the same way as the original bylaw and is subject to the same consents, conditions, or advertising requirements that apply to the passing of the original bylaw.

11.4 Amending schedules to bylaws

- (a) Unless otherwise specified in the bylaw, a schedule to a bylaw is part of the bylaw and must only be amended or repealed in the same manner as the bylaw.

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11.5 Revising bylaws may:

- (a) omit and provide for the repeal of a bylaw or a provision of a bylaw that is inoperative, obsolete, expired, spent or otherwise ineffective;
- (b) omit, without providing for its repeal, a bylaw or a provision of a bylaw that is of a transitional nature or that refers only to a particular place, person or thing or that has no general application throughout the county;
- (c) combine 2 or more bylaws into one bylaw, divide a bylaw into 2 or more bylaws, move provisions from one bylaw to another and create a bylaw from provisions of one or more other bylaws;
- (d) alter the citation and title of a bylaw and the numbering and arrangement of its provisions, and add, change or omit a note, heading, title, marginal note, diagram or example to a bylaw;
- (e) omit the preamble and long title of a bylaw;
- (f) omit forms or other material contained in a bylaw that can more conveniently be contained in a resolution, and add authority for the forms or other material to be prescribed by resolution;
- (g) make changes, without materially affecting the bylaw in principle or substance:
 - (i) to correct clerical, technical, grammatical or typographical errors;
 - (ii) to bring out more clearly what is considered to be the meaning of a bylaw; or
 - (iii) to improve the expression of the law;
- (h) the title of a revised bylaw must include the words "revised bylaw".

12 Voting

12.1 Requirement to vote

- (a) Councillors shall vote on every matter at a meeting unless:
 - (i) the member is required to abstain from voting under this or any other bylaw or enactment; or
 - (ii) the member is permitted to abstain from voting under this or any other bylaw or enactment.
- (b) A councillor present at the meeting shall make a request for a recess if for any reason they may be away from council chamber during a time when a vote on a matter is imminent, unless that councillor is excused from voting pursuant to this section.
- (c) Votes shall be made by a show of hands.

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13 Rules governing debate

13.1 Order of speakers

- (a) Councillors wishing to speak on a matter at the meeting should indicate their intention by raising their hand and being recognized by the chair.
- (b) All councillors must be provided an opportunity to speak on a matter before any councillor is allowed to speak to the matter a subsequent time, with the exception, at the discretion of the chair, to clarify a misunderstanding.
- (c) Supplementary questions or a series of questions relating to the matter before the meeting may be raised by a councillor, but each such question requires the consent of the chair.
- (d) Through the chair, a councillor may ask:
 - (i) questions of another councillor or of the county manager on a point of information relevant to the business at hand; and
 - (ii) questions to obtain information relating to the minutes presented to the meeting, or to any clause contained therein, at the commencement of the debate on the minutes or clause.
- (e) All questions and debate will be directed through the chair.
- (f) The chair may, as appropriate, direct questions from council to the county manager.

14 Duties of the chair

14.1 The chair will preside over the conduct of the meeting, including the preservation of good order and decorum, ruling on points of order, replying to points of procedures and deciding all questions relating to the orderly procedure of the meeting, subject to an appeal by any councillor from any ruling of the chair.

14.2 The chair will make reasonable efforts, including the calling of a recess, to ensure all councillors in attendance at the meeting are present while a vote is being taken, unless a councillor is excused from voting in accordance with Act and this bylaw.

15 Conduct at meetings

15.1 Councillors shall not:

- (a) use profane, vulgar or offensive language in a meeting;
- (b) disobey the rules of the meeting or decision of the chair or of councillors on questions of order or practice, or upon interpretation of the rules of the meeting;
or
- (c) leave their seat or make any noise or disturbances while a vote is being taken and the result is declared.

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15.2 Members of public and the media attending a meeting shall:

- (a) maintain decorum and respect; and
- (b) remove headwear, unless worn for an ethnic, religious or medical reason.

16 Challenge

16.1 All decisions of the chair will be final, subject to an immediate challenge by a councillor at the meeting.

16.2 If a decision is challenged, the chair will give reasons for the ruling and the councillors, without debate, will decide the question that will be final and binding on the meeting.

17 Bylaw precedence

17.1 This bylaw supersedes and takes precedence over all previously passed bylaws that refer to meeting procedures, as well as any previously passed resolutions that may be in conflict with this bylaw.

18 Rescind Bylaw No. 11-15

18.1 Bylaw No. 11-15 is hereby repealed.

This bylaw will come into force and effect on the final day of passing and signature thereof.

DONE AND PASSED in open council assembled at Nisku, in the Province of Alberta, this 26th day of January, A.D. 2021.

Read a first time this 26th day of January, 2020.

Read a second time this 26th day of January, A.D. 2020.

Read a third time and passed this 26th day of January, 2020.

MAYOR

COUNTY MANAGER