



REGIONAL DISTRICT OF CENTRAL OKANAGAN
REGULAR BOARD MEETING
AGENDA
8:30 am

Thursday, January 16, 2020
Woodhaven Board Room
1450 K.L.O. Road, Kelowna, BC

Pages

1. CALL TO ORDER

Chair acknowledges that the meeting is being held on the traditional territory of the syilx/Okanagan peoples.

2. ADDITION OF LATE ITEMS

3. ADOPTION OF THE AGENDA

(All Directors - Unweighted Corporate Vote - Simple Majority - LGA 208.1)

Recommended Motion:

THAT the agenda be adopted.

4. ADOPTION OF MINUTES

4.1 Regional Board meeting minutes of December 9, 2019

1 - 4

(All Directors - Unweighted Corporate Vote - Simple Majority - LGA 208.1)

Recommended Motion:

THAT the Regional Board meeting minutes of December 9, 2019 be adopted.

5. CORRESPONDENCE

5.1 Okanagan Basin Water Board Meeting Highlights - December 6, 2019

5

(All Directors - Unweighted Corporate Vote - Simple Majority - LGA 208.1)

Recommended Motion:

THAT the Okanagan Basin Water Board meeting highlights of December 6, 2019 be received for information.

- 5.2 Southern Interior Local Government Association (SILGA) - Call for Resolutions 6 - 9
2020 Convention/Call for Nominations for 2020

(All Directors - Unweighted Corporate Vote - Simple Majority - LGA 208.1)

Recommended Motion:

THAT the Southern Interior Local Government Association call for resolutions for the 2020 Convention and Call for Nominations for 2020 be received for information.

6. CORPORATE SERVICES

- 6.1 RDCO Emergency Preparedness Service Establishment Amendment Bylaw 10 - 19
No. 1443, 2019 - Adoption

(All Directors - Unweighted Corporate Vote - Simple Majority - LGA 208.1)

Recommended Motion:

THAT Regional District of Central Okanagan Emergency Preparedness Service Establishment Amendment Bylaw No. 1443, 2019 be adopted.

7. FINANCIAL SERVICES

- 7.1 BDO 2019 Audit Planning report 20 - 40

(All Directors - Unweighted Corporate Vote - Simple Majority - LGA 208.1)

Recommended Motion:

THAT the Board receives for information BDO's 2019 Planning Report dated December 13, 2019.

AND FURTHER THAT the Board does not have any further direction or questions for the auditors at this time.

- 7.2 Q1 2020 Project Spending Approval 41 - 44

(All Directors - Weighted Corporate Vote - Simple Majority - LGA 210.2)

Recommended Motion:

THAT the Regional Board approve the project listed in the January 8th Additional Items for Board Approval for 1Q 2020 Project Spending report under Category 2 for commitment/expenditure in 1Q 2020, ahead of the 2020 Financial Plan approval;

AND THAT the Regional Board receive for information an additional Category 1 project.

8. COMMUNITY SERVICES

- 8.1 UBCM - Community Emergency Preparedness Fund Grant Application 45 - 48

(All Directors - Unweighted Corporate Vote - Simple Majority - LGA 208.1)

Recommended Motion:

THAT the Regional Board approves submitting a grant application under the Union of BC Municipalities – Community Emergency Preparedness Fund to complete Phase 3 of the Regional Floodplain Management Plan.

8.2 Environmental Advisory Commission Appointments

49 - 51

(All Directors - Unweighted Corporate Vote - Simple Majority - LGA 208.1)

Recommended Motion:

THAT the Regional Board approve the appointment of Catherine Nesmith and Gisele Rehe as members of the Regional District Environmental Advisory Commission for three-year terms commencing January 2020.

Recommended Motion:

THAT the Regional Board approve the re-appointment of Tanis Gieselman and Rihanna Moghadas for a three-year term as a members of the Regional District Environmental Advisory Commission commencing March 2020.

9. NEW BUSINESS

9.1 Rise & Report from the Governance & Services Committee Meeting of January 16, 2020

9.2 Rise & Report on a Resolution From In Camera - December 9, 2019

9.2.1 Westside Regional Landfill Moratorium on Development

THAT the Regional Board approve placing a moratorium on commercial development applications for the Westside Regional Landfill site until the Westside Landfill Closure Plan is completed in approximately twenty-five (25) years.

10. DIRECTOR ITEMS

11. ADJOURN

Minutes of the *REGIONAL BOARD MEETING* of the Regional District of Central Okanagan held at the Regional District offices, 1450 KLO Road, Kelowna, B.C. on Monday, December 9, 2019

Directors: J. Baker (District of Lake Country)
M. Bartyik (Central Okanagan East Electoral Area)
C. Basran (City of Kelowna)
W. Carson (Central Okanagan West Electoral Area)
M. Singh, alternate for M. DeHart (City of Kelowna)
C. Fortin (District of Peachland)
G. Given (City of Kelowna)
C. Hodge (City of Kelowna)
S. Johnston (City of West Kelowna)
G. Milsom (City of West Kelowna)
B. Sieben (City of Kelowna)
L. Stack (City of Kelowna)
L. Wooldridge (City of Kelowna)
J. Coble (Westbank First Nation)

Staff: B. Reardon, Chief Administrative Officer
T. Cashin, Director of Community Services
J. Foster, Director of Communications
D. Komaike, Director of Engineering Services
M. Kopp, Director of Parks Services
M. Rilkoff, Director of Financial Services
M. Drouin, Manager-Corporate Services (recording secretary)

1. CALL TO ORDER

Chair Given called the meeting to order at 7:00 p.m.

The meeting is being held on the traditional territory of the syilx/Okanagan Peoples.

2. ADDITION OF LATE ITEMS

There were no late items for the agenda.

3. ADOPTION OF THE AGENDA

(All Directors - Unweighted Corporate Vote - Simple Majority - LGA 208.1)

#223/19 BAKER/WOOLDRIDGE

THAT the agenda be adopted.

CARRIED Unanimously

4. ADOPTION OF MINUTES

- 4.1 Regional Board Meeting Minutes - November 25, 2019 (*All Directors - Unweighted Corporate Vote - Simple Majority - LGA 208.1*)

#224/19 BAKER/WOOLDRIDGE

THAT the Regional Board meeting minutes of November 25, 2019 be adopted.

CARRIED Unanimously

5. CORPORATE SERVICES

- 5.1 Regional District of Central Okanagan Bylaw Notice Enforcement Amendment Bylaw No. 1446, ***1st, 2nd and 3rd reading and Adoption*** (*All Directors - Unweighted Corporate Vote - 2/3 Majority [LGA 214(b)]*)

Staff report dated December 4, 2019 outlined the bylaw amendment for the Bylaw Notice Enforcement Bylaw in regards to regional and community parks.

#225/19 STACK/MILSOM

THAT Regional District of Central Okanagan Bylaw Enforcement Amendment Bylaw No. 1446, 2019 be given first, second and third readings and adopted.

CARRIED Unanimously

6. FINANCIAL SERVICES

- 6.1 2020 Financial Plan - Q1 2020 Project Spending (*All Directors - Weighted Vote - Simple Majority - LGA 210.2*)

Staff report dated November 30, 2019 outlined the 2020 first quarter project spending, including carry over items from 2019.

#226/19 HODGE/BARTYIK

THAT the Regional Board approve the Projects listed in the November 30 the 1Q 2020 Project Spending report under Categories 2 and 4 for commitment/ expenditure in 1Q 2020, ahead of the 2020 Financial Plan approval;

AND THAT the Regional Board approve the Projects listed under Category 5 for commitment/expenditure, ahead of the 2020 Financial Plan approval in Q1 2020, subject to budget amendment approvals;

AND FURTHER THAT the Regional Board receives for information projects listed in Categories 1 and 3.

CARRIED Unanimously

7. NEW BUSINESS

- 7.1 Provincial/UBCM Community Evacuation Route Fund Grant (*All Directors - Unweighted Corporate Vote - Simple Majority - LGA 208.1*)

Staff report dated November 29, 2019 outlined the grant funding from UBCM to develop evacuation route plans for parts of the Central Okanagan that are challenged with higher threat levels.

#227/19 BAKER/CARSON

THAT the Regional Board supports submitting a grant application under the Union of BC Municipalities – Community Emergency Preparedness Fund for Evacuation Route Planning.

CARRIED Unanimously

- 7.2 2020 UBCM Electoral Directors' Forum & LGLA Leadership Forum (*All Directors - Unweighted Corporate Vote - Simple Majority - LGA 208.1*)

#228/19 SIEBEN/HODGE

THAT the Regional Board approves Director Bartyik and Director Carson's attendance at the 2020 UBCM Electoral Area Directors' Forum & LGLA Leadership Forum, including registration and travel expenses as per Board policy.

CARRIED Unanimously

- 7.3 2020 Board Committee Appointments (*All Directors - Unweighted Corporate Vote - Simple Majority - LGA 208.1*)

#229/19 BAKER/WOOLDRIDGE

THAT the Regional Board approves the 2020 appointments as recommended by Chair Given.

CARRIED Unanimously

8. DIRECTOR ITEMS

8.1 Policy Development on Fleet Electric/Hybrid Vehicle Purchase

#230/19 SIEBEN/WOOLDRIDGE

THAT staff be directed to draft a policy and covering report on the acquisition of electric and hybrid vehicles for the Regional District's vehicle fleet.

CARRIED Unanimously

9. ADJOURN IN CAMERA

(All Directors - Unweighted Corporate Vote - Simple Majority - LGA 208.1)

#231/19 HODGE/MILSOM

THAT pursuant to Section 90 (k) of the Community Charter the Regional Board adjourn and convene to an 'In-Camera' session to discuss:

- negotiations and related discussion respecting the proposed provision of a service

CARRIED Unanimously

There being no further business the meeting was adjourned at 7:25 p.m.

CERTIFIED TO BE TRUE AND CORRECT

G. Given (Chair)

Brian Reardon (Chief Administrative Officer)



Photo courtesy RDCO



Okanagan Basin
WATER BOARD

BOARD REPORT: December 6, 2019

1450 KLO Road, Kelowna, BC V1W 3Z4

P 250.469.6271 F 250.762.7011

www.obwb.ca

Okanagan Basin Water Board Meeting Highlights

OBWB Directors

Sue McKortoff - Chair,
Regional District of Okanagan-
Similkameen

Cindy Fortin - Vice-Chair,
Regional District of Central
Okanagan

Victor Cumming, Regional
District of North Okanagan

Rick Fairbairn, Regional
District of North Okanagan

Bob Fleming, Regional District
of North Okanagan

James Baker, Regional
District of Central Okanagan

Colin Basran, Regional District
of Central Okanagan

Toni Boot, Regional District of
Okanagan-Similkameen

Rick Knodel, Regional District
of Okanagan-Similkameen

To be determined, Okanagan
Nation Alliance

Bob Hrasko, Water Supply
Association of B.C.

Denise Neilsen, Okanagan
Water Stewardship Council

The next regular meeting of the
OBWB will be 10 a.m. Tuesday,
Feb. 4, 2020 at the Regional
District of Central Okanagan in
Kelowna.

Updated Okanagan Sustainable Water Strategy received by board: Directors voted to receive the *Sustainable Water Strategy–Action Plan 2.0*. The original strategy, written in 2008, has guided OBWB's technical advisory body, the Okanagan Water Stewardship Council, to develop and act on solutions that help meet the growing need for a clean and sustainable water supply in the region. Ten years later, the updated plan responds to issues that have become more prominent since 2008, including ongoing climate change, population growth, reconciliation with Indigenous communities, the B.C. Water Sustainability Act adopted in 2016, and a new awareness regarding the risk of invasive mussels. The plan includes 50 action items. The strategy is in final production and will be posted to the OBWB website in the new year.

Flood planning for valley amped up: The board heard of several projects underway to address flooding concerns in the Okanagan, and extending earlier LiDAR work. The OBWB is assisting with floodplain mapping for the Okanagan River and mainstem (valley-bottom) lakes, looking at historic observations and what is expected with climate change. Staff will be conducting a gap analysis of flood policies in the valley. The OBWB has also been participating in the Sylix Okanagan Flood and Debris Flow Steering Committee. Activities compatible with OBWB efforts include understanding disaster risk and investing in and enhancing preparedness.

Water Conservation and Quality Improvement Grant intake opens: The OBWB is now accepting applications to its Water Conservation and Quality Improvement Grant program. The board increased the amount available to \$350,000. This is the first increase since the program began in 2006. Eligible applicants include local governments, First Nations, irrigation districts and non-profits. Successful applicants can receive between \$3,000 and \$30,000. This year's theme is collaboration, encouraging inter-regional projects. Learn more at www.OBWB.ca/wcqi.

Final numbers in on Don't Move A Mussel & Make Water Work: The board was presented final numbers on OBWB-Okanagan WaterWise's 'Don't Move A Mussel' (DMM) and 'Make Water Work' (MWW) water conservation campaign. Thanks to significant in-kind support from local media partners, the DMM campaign was able to leverage \$49,800 to deliver a campaign worth over \$74,000. Results include 5.5 million billboard impressions, over 2,500 face-to-face interactions, and 4,199 unique visitors to DontMoveAMussel.ca. Matching funds are provided to local government and utility partners for MWW. With a \$56,500 investment from OBWB and partners and in-kind support, this year's campaign was worth over \$80,000. Highlights include three new garden centre partners promoting the MWW Plant Collection, 5.7 million billboard and bus impressions, and 10,120 unique visits to www.MakeWaterWork.ca.

Interest and registration for B.C. AquaHacking Challenge 2020 builds: Some 45 participants have now registered for the B.C. AquaHacking Challenge 2020, the majority from the Central Okanagan, but also the Lower Mainland, Ontario and Quebec. To register and for more info., visit <https://aquahacking.com/en/bc-2020/>.

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For more information, please visit: www.OBWB.ca

SILGA Southern Interior Local Government Association

December 12, 2019

To: All SILGA Members

Call for Resolutions for 2020 Convention

The SILGA Annual General Meeting and Convention is scheduled to be held in Vernon from April 28th to May 1st, 2020. The SILGA Constitution requires that resolutions to be considered at the Annual Meeting are to be received by the Secretary-Treasurer no later than 60 days prior to this meeting. Friday, February 28th, 2020 will be the deadline for receipt of resolutions.

If your local government wishes to submit a resolution for consideration at the 2020 SILGA Convention, please forward by email your resolution to yoursilga@gmail.com. Any background information on the resolution would be helpful. Each resolution should be endorsed by the sponsoring Member's Municipal Council or Regional Board. The resolution should be relative to regional issues and should not pertain to a finite local interest.

If you do not receive a confirmation email regarding your resolution, please contact the SILGA office at 250 851 6653.

For information on how to properly write a resolution please refer to the UBCM website below.

<http://www.ubcm.ca/EN/main/resolutions/resolutions/resolutions-procedures.html>

or go to the resolutions page on the SILGA website at

<http://www.silga.ca/convention/resolutions/>

Resolutions not received by February 28th, 2020 will be considered late resolutions and must go through the following procedures to be considered at the AGM.

Late Resolutions

- (1) Resolutions submitted following the expiry of the regular deadline noted in section 10.4 shall be considered "Late Resolutions" and shall comply with all other submission requirements, except that a copy of the resolution shall be provided to SILGA by noon on the Friday preceding the date of the Annual General Meeting. The resolutions committee will meet on the Tuesday preceding the Annual General Meeting to provide recommendations as to whether the late resolution(s) should be brought to the Members for inclusion in the resolution debate. All late resolutions must be adopted by a Special

Resolution of the Member Representatives in attendance at the Annual General Meeting to be included in the discussion.

- (2) Late resolutions will be reviewed by the Resolutions Committee prior to the Meeting and only those of a subject matter which could not have been submitted by the normal deadline date outlined in section 10.4 will be considered.
- (3) Late Resolutions shall be available for discussion after resolutions printed in the resolutions book have been considered.
- (4) Late Resolutions admitted for plenary discussion shall be dealt with in the order presented in the Late Resolutions report.
- (5) In the event that a late resolution is recommended to be admitted for discussion, the sponsoring member of the late resolution shall produce sufficient copies for distribution to the Members at the Annual General Meeting.
- (6) The Late Resolution will, after reading, be properly before the meeting, and the regular procedures for handling resolutions will apply.

Alison Slater
SILGA

SILGA *Southern Interior Local Government Association*

December 12, 2019

To: All SILGA Members

Re: SILGA Convention – Call for Nominations 2020

As per the Constitution of the Southern Interior Local Government Association (amended 2017), the “Call for Nominations” is now going out to all member Mayors, Councillors, Regional Chairs and Directors who wish to seek a position on the SILGA Executive for the 2020/2021 term. Elections are to be held at the SILGA Convention in Vernon on April 30th, 2020.

Offices to be filled are President, 1st Vice President, 2nd Vice President and seven Directors. One member of the SILGA board must be an Electoral Area Director of a member Regional District. All positions are for one year. Those presently serving may run for another term if they so wish.

Excerpt from the SILGA constitution regarding new voting procedures:

7.10 The election of Officers to the Executive shall be held at the Annual General Meeting on a first ballot and that of the Directors at Large subsequently on a second ballot. Any candidate that is unsuccessful in obtaining an Officer position on the first ballot may become a candidate for a Director at Large position on the second ballot.

7.11 If, in the election of the Officers to the Executive on the first ballot, an Electoral Area Director of a regional district is elected, the Director at Large positions will then be filled by the candidates with the most votes.

7.12 If, in the election of the Officers to the Executive on the first ballot, an Electoral Area Director of a regional district is not elected, then in the election of the Directors at Large, the candidate - of those candidates that are Electoral Area Directors of a regional district - with the most votes will be elected as a Director at Large and the balance of the Director at Large positions will be filled by the remaining candidates with the most votes. If only one Electoral

Area Director of a regional district candidate runs for a Director at Large position, that candidate will be acclaimed.

Deadline for nominations is Friday, February 28, 2020. You will be asked to complete a biography and submit a photo for the printing of the official Nominating Committee Report to be contained in the Convention Package.

The SILGA nomination committee is chaired by Past President Shelley Sim, District of Clearwater.

All those interested in serving are asked to contact Councillor Sim by email at shelleysim@telus.net or the SILGA office at 250-851-6653. All information should be forwarded to both Councillor Sim and the SILGA office (yoursilga@gmail.com).

Alison Slater
SILGA



RD07-28.18

December 16, 2019

Chief Administrative Officer
Regional District of Central Okanagan
1450 K.L.O. Road
Kelowna BC V1W 3Z4

**Re: "Regional District of Central Okanagan Emergency Preparedness Service
Establishment Amendment Bylaw No. 1443, 2019"**

Enclosed is one copy of the above bylaw approved under the provisions of section 349 of the *Local Government Act* (Act). The Regional District Board may now adopt the bylaw.

Once the bylaw has been adopted by the Board, please forward one certified copy of the bylaw to our office as required under section 349(7) of the Act.

Sincerely,

Cody Willett
Governance Analyst



Statutory Approval

Under the provisions of sections _____ **349**

of the _____ **Local Government Act**

I hereby approve Bylaw No. _____ **1443**

of the _____ **Regional District of Central Okanagan**

a copy of which is attached hereto.

Dated this **13** ***day***

of **December** ***, 2019***

Deputy Inspector of Municipalities

REGIONAL DISTRICT OF CENTRAL OKANAGAN

BYLAW NO. 1443

Being a bylaw to amend the Regional District of Central Okanagan Preparation for Emergencies Bylaw No. 489, 1991.

WHEREAS a regional district may, under section 332(1) [*General authority for services*] of the *Local Government Act* operate any service that the board considers necessary or desirable for all or part of the regional district subject to certain limitations and conditions;

AND WHEREAS under section 338(1) [*Establishing bylaws required for most services*] of the *Local Government Act*, in order to operate a service the board of a regional district must first adopt an establishing bylaw for the service;

AND WHEREAS the Regional District of Central Okanagan is a local authority under the *Emergency Program Act*;

AND WHEREAS the Regional Board has established a service for the preparation for emergencies, through the adoption of the Regional District of Central Okanagan Preparation for Emergencies Bylaw No. 489, 1991;

AND WHEREAS the Regional Board wishes to amend Bylaw No. 489, 1991, to modernize the description of the service, update the participating areas to reflect municipal incorporations and expressly refer to additional cost recovery methods under the *Local Government Act*;

AND WHEREAS consent from the participating Municipalities and Electoral Areas has been obtained pursuant to Sections 346 and 347, respectively, of the *Local Government Act*.

NOW THEREFORE the Regional Board of the Regional District of Central Okanagan in open meeting assembled enacts as follows:

1. That the Regional District of Central Okanagan Preparation for Emergencies Bylaw No. 489, 1991, as amended be further amended by deleting Sections 1, 2, 3, 4, and 5 in their entirety and replacing them with the following:

"Service Description

1. The service of regional emergency management, planning and coordination, including:
 - a. developing or assisting in the development of strategies, plans and programs for:
 - i. the prevention of,
 - ii. preparation for,
 - iii. response to, and
 - iv. recovery from

regional emergencies, which, for the purposes of this bylaw, means an emergency or disaster that affects or threatens more than one of

the participating areas or that activates the Regional Emergency Operations Centre by the Emergency Program Coordinator and/or the Emergency Operations Centre Director ;

- b. supporting and coordinating or assisting in supporting and coordinating:
 - i. the management and implementation of the plans, strategies and programs referred to in subsection 1(a) of this bylaw, and
 - ii. the preparation for, response to and recovery from regional emergencies;
- c. establishing, operating and maintaining or assisting in the establishment, operation and maintenance of regional emergency facilities; and
- d. preparing for, responding to and recovering from or assisting in the preparation for, response to and recovery from emergencies that affect or may affect the delivery of services provided by the participating areas;

is hereby established.

Participating Areas

- 2. The participating areas for the service consist of all of Central Okanagan East Electoral Area (electoral area "I"), Central Okanagan West Electoral Area (electoral area "J"), the District of Peachland, the City of Kelowna, the District of Lake Country and the City of West Kelowna.

Service Area

- 3. The service area for the service is all of the area within the boundaries of the participating areas.

Cost Recovery

- 4. The costs of the service shall be recovered by:
 - a. property value taxes imposed in accordance with *Part 11 – Regional Districts: Financial Management, Division 3 [Requisition and Tax Collection]* of the *Local Government Act*;
 - b. revenues raised by other means authorized under the *Local Government Act* or another Act; and
 - c. revenues received by way of agreement, enterprise, gift, grant or otherwise.

Cost Apportionment

5. The costs of the service, after deducting the revenues (if any) raised or received under subsections 4(b) and (c) above, shall be apportioned among the participating areas on the basis of converted value of land and improvements in those areas pursuant to Section 380(2) [*Apportionment of costs*] of the *Local Government Act*."
2. This bylaw may be cited for all purposes as the 'Regional District of Central Okanagan Emergency Preparedness Service Establishment Amendment Bylaw No. 1443, 2019'.


READ A FIRST TIME THIS	18 TH	DAY OF	JULY	, 2019
READ A SECOND TIME THIS	18 TH	DAY OF	JULY	, 2019
READ A THIRD TIME THIS	18 TH	DAY OF	JULY	, 2019
APPROVED BY INSPECTOR THIS		DAY OF		, 2019
ADOPTED THIS		DAY OF		, 2019

CHAIRPERSON

DIRECTOR OF CORPORATE SERVICES

I hereby certify the foregoing to be a true and correct copy of Bylaw No. 1443 cited as the "Regional District of Central Okanagan Emergency Preparedness Service Establishment Amendment Bylaw No. 1443, 2019" as read a third time by the Regional Board on the 18th day of July, 2019.

Dated at Kelowna, B.C. this
18th day of July, 2019



DIRECTOR OF CORPORATE SERVICES

I hereby certify the foregoing to be a true and correct copy of Bylaw No. 1443 cited as the "Regional District of Central Okanagan Emergency Preparedness Service Establishment Amendment Bylaw No. 1443, 2019" as adopted by the Regional Board on the ____ day of ____ 2019.

Dated at Kelowna, B.C. this
____ day of ____ 2019

DIRECTOR OF CORPORATE SERVICES

REGIONAL DISTRICT OF CENTRAL OKANAGAN

CONSENT

We, the undersigned Director of Central Okanagan West Electoral Area and Director of Central Okanagan East Electoral Area of the Regional District of Central Okanagan, hereby consent to the "Regional District of Central Okanagan Emergency Preparedness Service Establishment Amendment Bylaw No. 1443, 2019".



Wayne Carson
Central Okanagan West Electoral Area



Mark Bartyik
Central Okanagan East Electoral Area

Dated at Kelowna, B.C.
this 18th day of July, 2019.



Brian Reardon
Director of Corporate Services

Certified Resolution



Excerpt of Minutes of the Regular Meeting of Kelowna Municipal Council held on Monday, October 7, 2019:

THAT the City of Kelowna hereby consents to the Regional District adopting the Regional District of Central Okanagan Emergency Preparedness Service Establishment Amendment Bylaw No. 1443, 2019; and,

WHEREAS Council wishes to establish an emergency management organization, as required by the *Emergency Program Act* and to provide a framework for the municipality to develop its own operational emergency response protocols, Council hereby resolves that:

1. Pursuant to the *Emergency Program Act* (British Columbia), the emergency management organization established by under Regional District of Central Okanagan Emergency Management Program Bylaw No. 1444, 2019 is hereby established as the emergency management organization for the whole of the municipality; and,
2. All of Council's duties and powers under the *Emergency Program Act* (British Columbia) are hereby delegated to that emergency management organization, except for the power to make a declaration of a state of local emergency under that Act.

I hereby certify this to be a true copy of a Resolution passed by the Municipal Council of the City of Kelowna on the 7th day of October 2019.

A handwritten signature in black ink, appearing to read "H. H. H.", written over a horizontal line.

City Clerk of the Municipal Council of the City of Kelowna
Date: October 8, 2019

Office of the City Clerk
1435 Water Street
Kelowna, BC V1Y 1J4
TEL 250 469-8645
FAX 250 862-3315
kelowna.ca



Municipal Hall
Corporate Services Department
10150 Bottom Wood Lake Road
Lake Country, BC V4V 2M1
Tel: 250-766-6671
Fax: 250-766-2903
admin@lakecountry.bc.ca

CERTIFIED COUNCIL RESOLUTION

The following resolution was adopted by Council at its Regular Council Meeting held on September 17, 2019:

THAT the District of Lake Country hereby consents to the Regional District adopting the Regional District of Central Okanagan Emergency Preparedness Service Establishment Amendment Bylaw No. 1443, 2019; AND THAT whereas Council wishes to establish an emergency management organization, as required by the Emergency Program Act and to provide a framework for the municipality to develop its own operational emergency response protocols, Council hereby resolves that:

- 1. Pursuant to the Emergency Program Act (British Columbia), the emergency management organization established by under Regional District of Central Okanagan Emergency Management Program Bylaw No. 1444, 2019 is hereby established as the emergency management organization for the whole of the municipality and*
- 2. All of Council's duties and powers under the Emergency Program Act (British Columbia) are hereby delegated to that emergency management organization, except for the power to make a declaration of a state of local emergency under that Act.*

I hereby certify the above to be a true copy of the resolution adopted by Council of the District of Lake Country on the 17th day of September, 2019.

Dated at Lake Country, British Columbia, this 18th day of September, 2019.

Reyna Seabrook
Corporate Officer



The Corporation of the District of Peachland

5806 Beach Avenue
Peachland, BC
V0H 1X7

Phone: 250-767-2647
Fax: 250-767-3433
www.peachland.ca

August 27, 2019

Regional District of Central Okanagan
1450 KLO Road
Kelowna, BC V1W 3Z4

Attention: Mary Jane Drouin

Re: Bylaw No. 1443, 2019 and Bylaw No. 1444, 2019

The District of Peachland Council passed the following resolution at their August 13, 2019 Regular Council Meeting:

RC-13/08/19-005 THAT the District of Peachland hereby consents to the Regional District adopting the Regional District of Central Okanagan Emergency Preparedness Service Establishment Amendment Bylaw No. 1443, 2019, and further;

Whereas Council wishes to establish an emergency management organization as required by the Emergency Program Act and to provide a framework for the municipality to develop its own operational emergency response protocols, Council hereby resolves that:

1. Pursuant to the Emergency Program Act (British Columbia), the emergency management organization established under Regional District of Central Okanagan Emergency Management Program Bylaw No. 1444, 2019 is hereby established as the emergency management organization for the whole of the municipality and;
2. All of Council's duties and powers under the Emergency Program Act (British Columbia) are hereby delegated to that emergency management organization, except for the power to make a declaration of a state of local emergency under that Act.

Please contact me if you have any questions.

Yours truly,

Polly Palmer
Director of Corporate Services



Office of the Mayor

2760 Cameron Road, West Kelowna, British Columbia V1Z 2T6

Tel (778) 797.2210 Fax (778) 797.1001

mayorandcouncil@westkelownacity.ca

September 16, 2019

Mary Jane Drouin
Regional District of Central Okanagan
1450 KLO Road
Kelowna, BC V1W 3Z4

Dear Mary Jane,

At its August 27th meeting, Council passed the following motion.

THAT the City of West Kelowna hereby consents to the Regional District adopting the Regional District of Central Okanagan Emergency Preparedness Service Establishment Amendment Bylaw No. 1443, 2019; and,

WHEREAS Council wishes to establish an emergency management organization, as required by the *Emergency Program Act* and to provide a framework for the municipality to develop its own operational emergency response protocols, Council hereby resolves that:

1. Pursuant to the *Emergency Program Act* (British Columbia), the emergency management organization established by under Regional District of Central Okanagan Emergency Management Program Bylaw No. 1444, 2019 is hereby established as the emergency management organization for the whole of the municipality; and,
2. All of Council's duties and powers under the *Emergency Program Act* (British Columbia) are hereby delegated to that emergency management organization, except for the power to make a declaration of a state of local emergency under that Act.

Sincerely, on behalf of Council,

A handwritten signature in black ink, appearing to read "Gord Milsom".

Gord Milsom
Mayor

cc West Kelowna Council



Regional Board Report

TO: Regional Board

FROM: Marilyn Rilkoff
Director of Financial Services

DATE: December 19, 2019

SUBJECT: BDO 2019 Audit Planning Report for RDCO

Voting Entitlement: *All Directors - Unweighted Corporate Vote - Simple Majority - LGA 208.1*

Purpose: The RDCO's auditors, BDO Canada LLP, have provided the attached Planning Report to the Board for the 2019 Fiscal Year Audit. This is for information purposes and to ensure the Board is provided with an opportunity to provide further direction or address any questions they may have.

Executive Summary:

The audit process for the Regional District occurs annually, and BDO communicates their process with the Board and ensures they provide an opportunity for input or direction. BDO will not be making any presentation at this meeting; however, if the Board wishes to discuss any further direction or concerns, staff will arrange for the auditors to attend a future In Camera Board meeting to receive that confidential direction or review any concerns.

RECOMMENDATION:

THAT the Board receives for information BDO's 2019 Planning Report dated December 13, 2019.

AND FURTHER THAT the Board does not have any further direction or questions for the auditors at this time.

Respectfully Submitted:

A handwritten signature in black ink, appearing to read "M. Rilkoff".

Marilyn Rilkoff
Director of Financial Services

Approved for Board's Consideration

A handwritten signature in black ink, appearing to read "Brian Reardon".

Brian Reardon, CAO

Implications of Recommendation:

Financial:	It is a requirement to have audited Financial Statements. It is also an annual third party external review of financial and internal controls of the corporation.
Legal/Statutory Authority:	Audited Financial Statements are a legislated requirement under the Local Government Act. Under Section 814.1 a Board Meeting must be held by June 30 th to present the Audited Financial Statements and detailed Statements of Financial Information (SOFI). The Province of BC requires the audited Financial Statements to be adopted and submitted by May 15 th .

Background:

An annual external financial audit is done every year to meet legislative requirements.

BDO communicates their process with the Board and ensures they provide an opportunity for confidential input or direction. In the past, the report was more detailed and specific as to the methods BDO uses, and was presented In Camera due to proprietary information as to BDO's methods. The Board indicated that their preference would be to move this to a regular Board Meeting. The report has been made more general in nature. BDO will not be making any presentation at the meeting, however, if the Board wishes to discuss any further direction or concerns, staff will arrange for the auditors to attend a future In Camera Board Meeting to receive that direction or review any concerns.

Financial Considerations and External Implications:

Audited Financial Statements and the SOFI Reporting are required public reporting.

Alternative Recommendation:

THAT the Board receive for information BDO's 2019 Planning report dated December 13, 2019;

AND FURTHER THAT the Board requests that BDO attend a future In Camera meeting to discuss the audit details.

Considerations not applicable to this report:

- Strategic Plan
- General
- Organizational
- Policy
- Organizational Issues

Attachment(s):

- BDO's Planning Report to the Board of Directors dated December 13, 2019



REGIONAL DISTRICT OF THE CENTRAL OKANAGAN

AUDIT PLANNING REPORT TO THE BOARD OF DIRECTORS

December 13, 2019

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EXECUTIVE SUMMARY



Your BDO Audit Team

Markus Schrott, BBA, CPA, CA will be the lead on the engagement team, supported by experts as deemed necessary. Please refer to page 4 for contact information should you have any questions or concerns regarding the financial statement audit.



Timeline

See the [Audit Timeline](#) section of the report for the detailed milestones.



Significant Audit Risks

Our audit is focused on risks specific to your business and key accounts. Specifically, we have identified the following areas on which to focus:

- ▶ Management override of internal controls (mandatory audit consideration)

Engagement Objectives



Our overall responsibility is to form and express an opinion on the financial statements. The performance of this audit does not relieve management or those charged with governance of their responsibilities.

YOUR DEDICATED BDO AUDIT TEAM

In order to ensure effective communication between the Board of Directors and BDO Canada LLP, the contact details of the engagement team are outlined below. We attempt to provide continuity of service to our clients to the greatest extent possible in accordance with mandated partner rotation rules. When rotation is required for key members of the engagement team, we will discuss this matter with the Board of Directors and determine the appropriate new individual(s) to be assigned to the engagement based on particular experience, expertise and engagement needs.

NAME	ROLE	PHONE NUMBER	EMAIL
Markus Schrott, BBA, CPA, CA	Engagement Partner	250 545 2136 Ext 1882	MSchrott@bdo.ca
Brennen Giroux, CPA	Senior Manager	250 763 6700 Ext 8179	BGiroux@bdo.ca
Jessica Treat, BBA	Senior Staff Accountant	250 763 6700 Ext 8187	JTreat@bdo.ca
Sarah Clough, BBA	Intermediate Staff Accountant	250 763 6700 Ext 1878	SClough@bdo.ca

AUDIT TIMELINE

The following schedule outlines the anticipated timing of the audit of the financial statements of the Regional District.

As part of the year end Board of Directors meeting, we will provide the Board of Directors with a copy of our draft audit opinion, discuss our findings, including significant estimates utilized by management, accounting policies, financial statement disclosures, and significant transactions completed during the year. We will also report any significant internal control deficiencies identified during our audit and reconfirm our independence.



SIGNIFICANT AUDIT RISKS AND PLANNED RESPONSES

Based on our knowledge of the Regional District's business, our past experience, and knowledge gained from management and the Board of Directors, we have identified the following significant risks; those risks of material misstatement that, in our judgment, require special audit consideration.

Significant risks arise mainly because of the complexity of the accounting rules, the extent of estimation and judgment involved in the valuation of these financial statement areas, and the existence of new accounting pronouncements that affect them. We request your input on the following significant risks and whether there are any other areas of concern that the Board of Directors has identified.

AREAS OF FOCUS	RISKS NOTED	AUDIT APPROACH
Management Override of Internal Controls <i>(Mandatory audit consideration)</i>	Per CAS 240.32, irrespective of our assessment of the risk of management override of controls, audit procedures must be performed to address the risk.	Review of transactions recorded in various ledgers for unusual or non-recurring adjustments not addressed by other audit procedures.

MATERIALITY



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

Judgments about materiality are made in light of surrounding circumstances and include an assessment of both quantitative and qualitative factors and can be affected by the size or nature of a misstatement, or a combination of both.

Our materiality calculation is based on the Regional District's preliminary results. In the event that actual results vary significantly from those used to calculate preliminary materiality, we will communicate these changes to the Board of Directors as part of our year end communication.

We will communicate all corrected and uncorrected misstatements identified during our audit to the Board of Directors, other than those which we determine to be "clearly trivial". Misstatements are considered to be clearly trivial for purposes of the audit when they are inconsequential both individually and in aggregate.

We encourage management to correct any misstatements identified throughout the audit process.

APPENDICES

Appendix A: BDO audit strategy

Appendix B: Communication requirements

Appendix C: Independence letter

Appendix D: Responsibilities

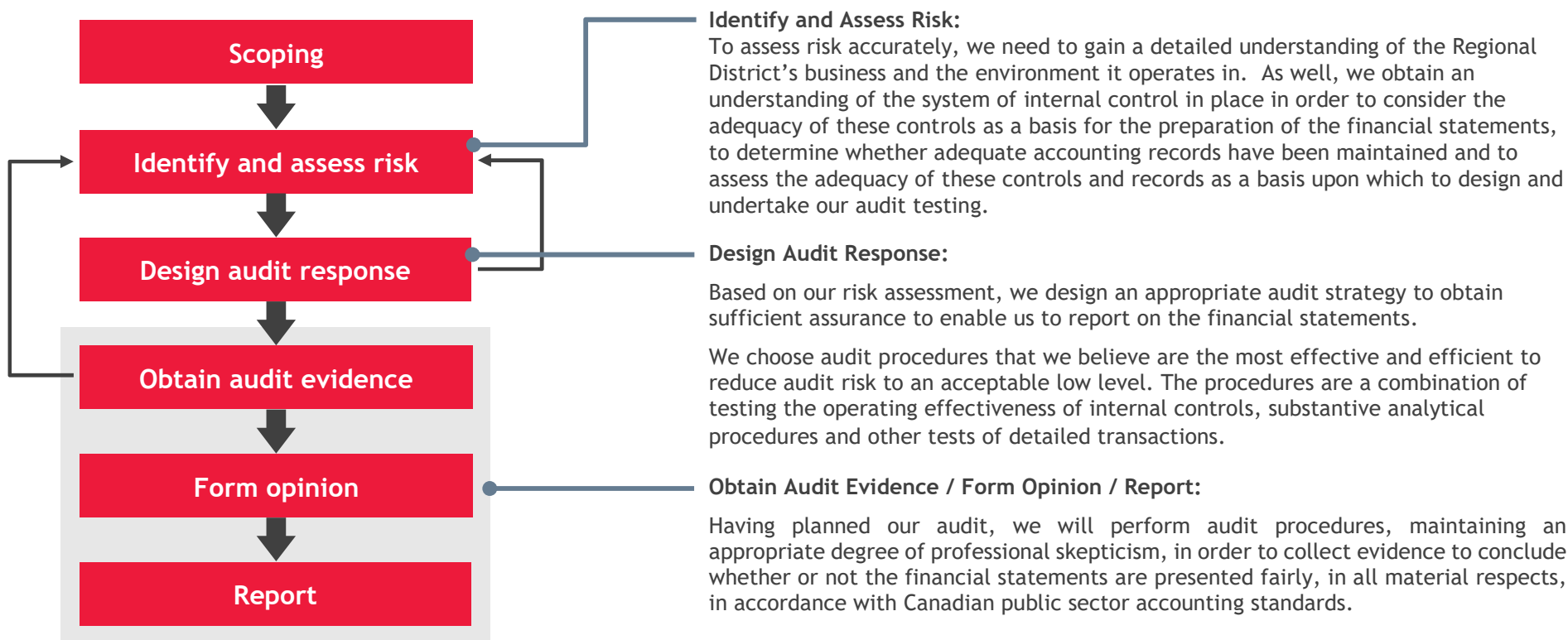
Appendix E: BDO resources

Appendix F: Changes in Accounting Standards with Potential to Affect the Regional District of the Central Okanagan

APPENDIX A: BDO AUDIT STRATEGY

Our overall audit strategy involves extensive partner and manager involvement in all aspects of the planning and execution of the audit and is based on our overall understanding of the Regional District.

We will perform a risk-based audit which allows us to focus our audit effort on higher risk areas and other areas of concern for management and the Board of Directors.



APPENDIX B: COMMUNICATION REQUIREMENTS

Required Communication	Audit Planning Presentation	Audit Results Presentation	Communication Completed
1. Our responsibilities under Canadian GAAS	✓		Y
2. Our audit strategy and audit scope	✓		Y
3. Fraud risk factors	✓		Y
4. Going concern matters		✓	N
5. Significant estimates or judgments		✓	N
6. Audit adjustments		✓	N
7. Unadjusted misstatements		✓	N
8. Omitted disclosures		✓	N
9. Disagreements with Management		✓	N
10. Consultations with other accountants or experts		✓	N
11. Major issues discussed with management in regards to auditor retention		✓	N
12. Significant difficulties encountered during the audit		✓	N
13. Significant deficiencies in internal control		✓	N
14. Material written communication between BDO and Management		✓	N
15. Any relationships which may affect our independence	✓		Y
16. Any illegal acts identified during the audit		✓	N
17. Any fraud or possible fraudulent acts identified during the audit		✓	N
18. Significant transactions with related parties not consistent with ordinary business		✓	N
19. Non-compliance with laws or regulations identified during the audit		✓	N
20. Limitations of scope over our audit, if any		✓	N
21. Written representations made by Management		✓	N
22. Any modifications to our opinion, if required		✓	N

APPENDIX C: INDEPENDENCE LETTER

December 13, 2019

Members of the Board of Directors
Regional District of the Central Okanagan

Dear Board of Directors Members:

We have been engaged to audit the financial statements of Regional District of the Central Okanagan (the "Regional District") for the year ended December 31, 2019.

Canadian generally accepted auditing standards (GAAS) require that we communicate at least annually with you regarding all relationships between the Regional District and our Firm that, in our professional judgment, may reasonably be thought to bear on our independence.

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

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

We have prepared the following comments to facilitate our discussion with you regarding independence matters arising since May 9, 2019, the date of our last letter.

We are not aware of any relationships between the Regional District and our Firm that, in our professional judgment, may reasonably be thought to bear on independence that have occurred from May 9, 2019 to December 13, 2019.

We hereby confirm that we are independent with respect to the Regional District within the meaning of the Code of Professional Conduct of the Chartered Professional Accountants of Ontario as of December 13, 2019.

This letter is intended solely for the use of the Board of Directors, management and others within the Regional District and should not be used for any other purposes.

Yours truly,

BDO Canada LLP

Chartered Professional Accountants

APPENDIX D: RESPONSIBILITIES

It is important for the Board of Directors to understand the responsibilities that rest with the Regional District and its management, those that rest with the external auditor, and the responsibilities of those charged with governance. BDO’s responsibilities are outlined below and within the annual engagement letter attached as Appendix B to this letter. The oversight and financial reporting responsibilities of management are also summarized below.

AUDITOR’S ENGAGEMENT OBJECTIVES

Our overall objective is to express an opinion as to whether the financial statements present fairly, in all material respects, the financial position, financial performance and cash flows of the Regional District in accordance with Canadian public sector accounting standards.

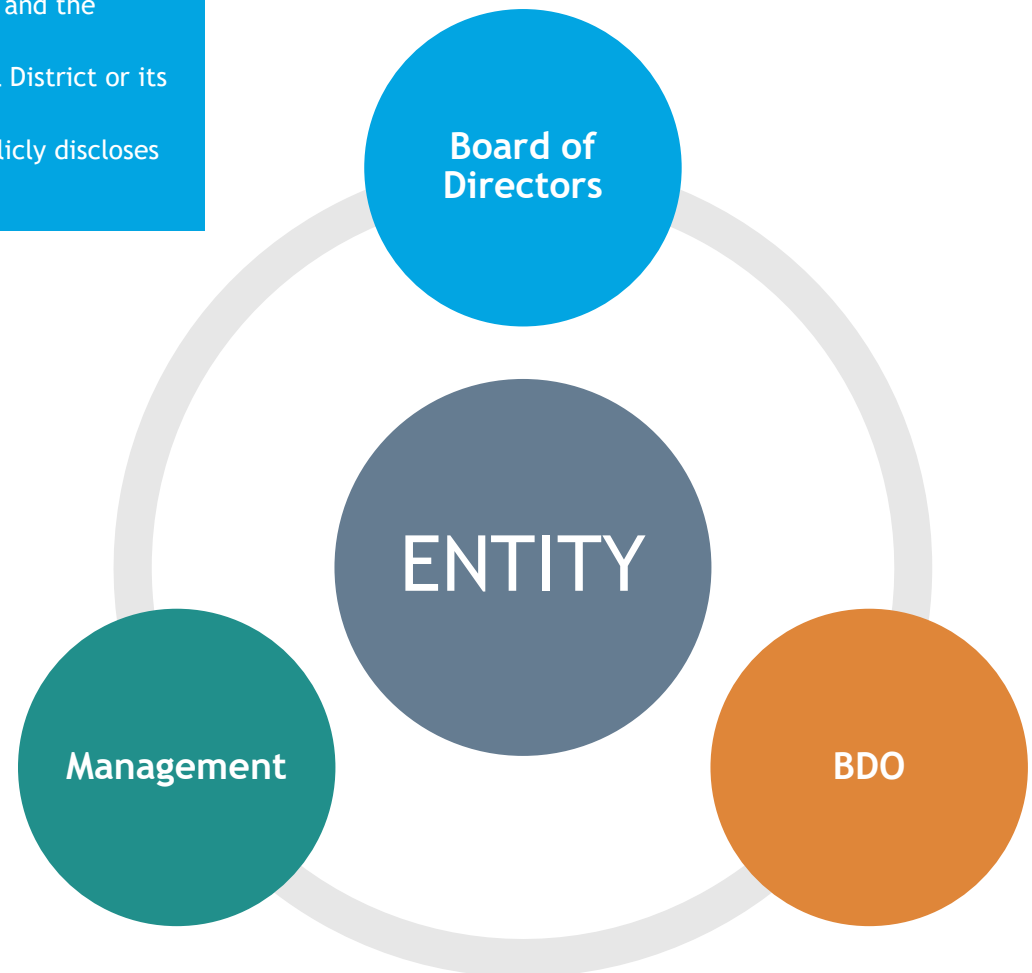
Year-End Audit Work	Other Information
<ul style="list-style-type: none">▶ Work with management towards the timely issuance of financial statements.▶ Provide timely and constructive management letters. This will include deficiencies in internal control identified during our audit.▶ Present significant findings to the Board of Directors including key audit and accounting issues, any significant deficiencies in internal control and any other significant matters arising from our work.	<ul style="list-style-type: none">▶ Read the other information included in the Regional District’s Annual Report to identify material inconsistencies, if any, with the audited financial statements.
	Year-Round Work
	<ul style="list-style-type: none">▶ Consult regarding accounting, income tax and reporting matters as requested throughout the year.

RESPONSIBILITIES OF THOSE CHARGED WITH GOVERNANCE

- ▶ Oversee the work of the external auditor engaged for the purpose of issuing an independent auditor's report.
- ▶ Facilitate the resolution of disagreements between management and the external auditor regarding financial reporting matters.
- ▶ Pre-approve all non-audit services to be provided to the Regional District or its subsidiaries by the external auditor.
- ▶ Review the financial statements before the Regional District publicly discloses this information.

MANAGEMENT RESPONSIBILITIES

- ▶ Maintain adequate accounting records and maintain an appropriate system of internal control for the Regional District.
- ▶ Select and consistently apply appropriate accounting policies.
- ▶ Prepare the annual financial statements in accordance with Canadian public sector accounting standards.
- ▶ Safeguard the Regional District's assets and take reasonable steps for the prevention and detection of fraud and other irregularities.
- ▶ Make available to us, as and when required, all of the Regional District's accounting records and related financial information.



APPENDIX E: BDO RESOURCES

BDO is a leading provider of professional services to clients of all sizes in virtually all business sectors. Our team delivers a comprehensive range of assurance, accounting, tax, and advisory services, complemented by a deep industry knowledge gained from nearly 100 years of working within local communities. As part of the global BDO network, we are able to provide seamless and consistent cross-border services to clients with global needs. Commitment to knowledge and best practice sharing ensures that expertise is easily shared across our global network and common methodologies and information technology ensures efficient and effective service delivery to our clients.

Outlined below is a summary of certain BDO resources which may be of interest to the Board of Directors.

TAX BULLETINS, ALERTS AND NEWSLETTERS

BDO Canada's national tax department issues a number of bulletins, alerts and newsletters relating to corporate federal, personal, commodity, transfer pricing and international tax matters.

For additional information on tax matters and links to archived tax publications, please refer to the following link: [Tax Library | BDO Canada](#)

Government Entities operating in Canada are impacted by commodity taxes in some way or another. These include GST/HST, QST, PST, various employer taxes, and unless managed properly, can have a significant impact on your organization's bottom line. The rules for Government Entities can be especially confusing, and as a result many organizations end up paying more for indirect tax than they need to.

Government Entities must keep on top of changes to ensure they are taking advantage of the maximum refund opportunities. At BDO, we have helped a number of organizations of all sizes with refund opportunities, which can reduce costs for the organization and improve overall financial health.

For more information, please visit the following link: <https://www.bdo.ca/en-ca/services/tax/commodity-tax-services/overview/>

SMART CITY ARCHITECTURE: A BLUEPRINT FOR BUILDING URBAN INFRASTRUCTURE

Transforming a city into a smart city can bring long-term benefits and opportunities for sustainability and innovation for both citizens and businesses. However when undertaking an integration initiative of this magnitude many issues can surface. A well-established plan coupled with active stakeholder engagement can clear the path to realizing this new urban infrastructure vision.

For more information, please visit the following link: <https://www.bdo.ca/en-ca/insights/industries/public-sector/smart-cities-blueprint-urban-infrastructure/>

APPENDIX F: CHANGES IN ACCOUNTING STANDARDS WITH POTENTIAL TO AFFECT THE REGIONAL DISTRICT OF THE CENTRAL OKANAGAN

The following summarizes the status of new standards and the changes to existing standards as of the fall of 2019. The Appendix also reviews Exposure Drafts, Statements of Principles, Projects and Post Implementation Reviews that provide information on the future direction of CPA Public Sector Accounting Handbook.

NEW STANDARDS - PSAS

Section PS 3430, Restructuring Transactions

This Section addresses a problem area for public sector accounting. In the past there was no Canadian standard that addressed acquisition of services and service areas, therefore, accountants looked to the US and international standards for guidance.

This new Section defines a restructuring transaction and establishes standards for recognizing and measuring assets and liabilities transferred in a restructuring transaction. A restructuring transaction is defined as a transfer of an integrated set of assets and/or liabilities, together with related program or operating responsibilities, that does not involve an exchange of consideration based primarily on the fair value of the individual assets and liabilities transferred.

- The net effect of the restructuring transaction should be recognized as a revenue or expense by the entities involved.
- A recipient should recognize individual assets and liabilities received in a restructuring transaction at their carrying amount with applicable adjustments at the restructuring date.
- The financial position and results of operations prior to the restructuring date are not restated.
- A transferor and a recipient should disclose sufficient information to enable users to assess the nature and financial effects of a restructuring transaction on their financial position and operations.

This Section applies to restructuring transactions occurring in fiscal years beginning on or after April 1, 2018. For entities with a December year, end this means that 2019 is the first year that the standard must be followed.

NEW STANDARDS - PSAS (NOT YET EFFECTIVE)

Section PS 2601, Foreign Currency Translation

This Section revises and replaces *PS 2600, Foreign Currency Translation*. The following changes have been made to the Section:

- The definition of currency risk is amended to conform to the definition in *PS 3450, Financial Instruments*;

- The exception to the measurement of items on initial recognition that applies when synthetic instrument accounting is used is removed;
- At each financial statement date subsequent to initial recognition, non-monetary items denominated in a foreign currency that are included in the fair value category in accordance with Section PS 3450 are adjusted to reflect the exchange rate at that date;
- The deferral and amortization of foreign exchange gains and losses relating to long-term foreign currency denominated monetary items is discontinued;
- Until the period of settlement, exchange gains and losses are recognized in the statement of re-measurement gains and losses rather than the statement of operations; and
- Hedge accounting and the presentation of items as synthetic instruments are removed.

The new requirements are to be applied at the same time as *PS 3450, Financial Instruments*, and are effective for fiscal years beginning on or after April 1, 2021. For entities with a December year end this means 2022 is the first year that the standard must be followed. Earlier adoption is permitted.

Section PS 3041, Portfolio Investments

This Section revises and replaces Section *PS 3040, Portfolio Investments*. The following changes have been made:

- The scope is expanded to include interests in pooled investment funds;
- Definitions are conformed to those in *PS 3450, Financial Instruments*;
- The requirement to apply the cost method is removed, as the recognition and measurement requirements within Section PS 3450 apply, other than to the initial recognition of an investment with significant concessionary terms; and
- Other terms and requirements are conformed to Section PS 3450, including use of the effective interest method.

The new requirements are effective for fiscal years beginning on or after April 1, 2021. For the Regional District, this means that the year ending December 31, 2022 is the first year that the standard must be followed. Earlier adoption is permitted.

Section PS 3280, Asset Retirement Obligations

This new Section establishes standards on how to account for and report a liability for asset retirement obligations. The main features of the new Section are:

- An asset retirement obligation is a legal obligation associated with the retirement of a tangible capital asset.
- Asset retirement costs associated with a tangible capital asset controlled by the entity increase the carrying amount of the related tangible capital asset (or a component thereof) and are expensed in a rational and systematic manner.

- Asset retirement costs associated with an asset no longer in productive use are expensed.
- Measurement of a liability for an asset retirement obligation should result in the best estimate of the amount required to retire a tangible capital asset (or a component thereof) at the financial statement date.
- Subsequent measurement of the liability can result in either a change in the carrying amount of the related tangible capital asset (or a component thereof), or an expense, depending on the nature of the re-measurement and whether the asset remains in productive use.
- A present value technique is often the best method with which to estimate the liability.
- As a consequence of the issuance of Section PS 3280:
 - editorial changes have been made to other standards; and
 - SOLID WASTE LANDFILL CLOSURE AND POST-CLOSURE LIABILITY, Section PS 3270, has been withdrawn.

This Section applies to fiscal years beginning on or after April 1, 2021 (2022 fiscal year for organizations with December year ends). Earlier adoption is permitted.

Section PS 3270 will remain in effect until the adoption of Section PS 3280 for fiscal periods beginning on or after April 1, 2021, unless a public sector entity elects earlier adoption.

Section PS 3400 Revenue

This section is related to revenue recognition principles that apply to revenues of governments and government organizations other than government transfers and tax revenue.

The Public Sector Accounting Handbook has two Sections that address two major sources of government revenues, government transfers and tax revenue. Revenues are defined in Section PS 1000, Financial Statement Concepts. Recognition and disclosure of revenues are described in general terms in Section PS 1201, Financial Statement Presentation.

This section addresses recognition, measurement and presentation of revenues that are common in the public sector. It is less complex than the comparable new IFRS standard, although generally consistent in philosophy.

This new Section will be effective for fiscal years beginning on or after April 1, 2022. Earlier adoption is permitted.

Section PS 3450, Financial Instruments

This new Section establishes standards for recognizing and measuring financial assets, financial liabilities and non-financial derivatives.

The main features of the new Section are:

- Items within the scope of the Section are assigned to one of two measurement categories: fair value, or cost or amortized cost.

- Almost all derivatives, including embedded derivatives that are not closely related to the host contract, are measured at fair value.
- Fair value measurement also applies to portfolio investments in equity instruments that are quoted in an active market.
- Other financial assets and financial liabilities are generally measured at cost or amortized cost.
- Until an item is derecognized, gains and losses arising due to fair value re-measurement are reported in the statement of re-measurement gains and losses.
- Budget-to-actual comparisons are not required within the statement of re-measurement gains and losses.
- When the reporting entity defines and implements a risk management or investment strategy to manage and evaluate the performance of a group of financial assets, financial liabilities or both on a fair value basis, the entity may elect to include these items in the fair value category.
- New requirements clarify when financial liabilities are derecognized.
- The offsetting of a financial liability and a financial asset is prohibited in absence of a legally enforceable right to set off the recognized amounts and an intention to settle on a net basis, or to realize the asset and settle the liability simultaneously.
- New disclosure requirements of items reported on and the nature and extent of risks arising from financial instruments.

The new requirements are to be applied at the same time as *PS 2601, Foreign Currency Translation* and are effective for fiscal years beginning on or after April 1, 2021. For entities with a December year end this means 2022 is the first year that the standard must be followed. Earlier adoption is permitted. This Standard should be adopted with prospective application except for an accounting policy related to embedded derivatives within contracts, which can be applied retroactively or prospectively.



Regional Board Report

TO: Regional Board

FROM: Marilyn Rilkoff
Director of Financial Services

DATE: January 8, 2020

SUBJECT: Additional Items for Board Approval for 1Q 2020 Project Spending

Voting Entitlement: *All Directors – Weighted Corporate Vote – Simple Majority – LGA 210.2*

Purpose: To seek Board approval to issue RFPs/Tenders and make Expenditure commitments in 1Q 2020 ahead of the 2020 budget approval process, and also to provide information on project budget carryovers from 2019.

Executive Summary:

In January 2014, the Board directed the following via Board Resolution #19/14:

“THAT staff be directed to review further the draft Q1 purchasing commitments and expenditure policy to include consideration by the Board in the last quarter of the year, for the projects identified for early expenditure during the first quarter of the following year.”

In accordance with this resolution, staff brought forward a report on December 9, 2019. Two additional items are presented in this report.

RECOMMENDATION:

THAT the Regional Board approve the project listed in the January 8th Additional Items for Board Approval for 1Q 2020 Project Spending report under Category 2 for commitment/expenditure in 1Q 2020, ahead of the 2020 Financial Plan approval;

AND THAT the Regional Board receive for information an additional Category 1 project.

Respectfully Submitted:

A handwritten signature in black ink, appearing to read "M. Rilkoff".

Marilyn Rilkoff
Director of Finance

Approved for Board's Consideration

A handwritten signature in black ink, appearing to read "Brian Reardon".

Brian Reardon, CAO

Implications of Recommendation:

Strategic Plan: Supports Sustainability and Growth Management

Policy: Board Resolution #19/14

Legal/Statutory Authority: Regional District of Central Okanagan 2019 – 2023 Financial Plan Bylaw 1432 and Amendments

Background:

In January 2014, staff requested the Board approve some expenditures on projects to occur in the first quarter of 2014 (before 2014 budget approval in late March). These projects were already in the 5-year Financial Plan approved by the Board. In providing that approval, it was agreed by the Board, that this request would be made each year in the fall, for expenditure in 1Q of the following year, via Board Resolution #19/14:

“THAT staff be directed to review further the draft Q1 purchasing commitments and expenditure policy to include consideration by the Board in the last quarter of the year, for the projects identified for early expenditure during the first quarter of the following year.”

In accordance with this direction staff has categorized carryover projects into 5 categories outlined in the table below:

Category	Year Project Was Budgeted	Project Status:	Approval Sought from the Board:
1	2019	Purchase already committed in 2019. Goods and services to be received, and payment made, in 2020.	None – for information only – 2019 commitment must be carried forward and re-budgeted for 2020. Appendix A.
2	2019	Purchase not yet committed. Seeking carryover of budget to 2020 with commitment in 1Q.	Approval to carry over budget and make purchase commitments in 1Q 2020. Projects listed below.
3	2019	Purchase not yet committed. Will seek carry over and re-approval of budget in 2020 with commitment in 2Q-4Q.	None -- for information only. Will be reviewed via 2020 budget process along with any new priorities. Appendix B.
4	2020 (in 5 Year Budget Plan)	Not started. Benefit in commencing in 1Q (before 2020 budget approval)	Approval to make these purchase commitments in 1Q 2020. Projects listed below.
5	Not budgeted in 5 Year Plan (unforeseen circumstance)	Not started. Benefit in commencing in 1Q (before 2020 budget approval)	If the Board agrees, a budget amendment will be made. Subject to approval of the bylaw amendment, purchase commitments could then be made in 1Q 2020, or as noted.

On December 9th, the report for Board Approval for 1Q 2020 Project Spending was presented and approved. Additional items are being presented for two categories in this report.

Expenditures / Commitments for Board Approval:

In accordance with the categories above, the following detail on projects under each category is provided for the Board's review and approval (where requested):

Category 1

Year Budget Approved For:	2019
Status:	Purchase already committed in 2019, but goods and services to be received, and payment made, in 2020.
Approval Sought:	None - for information only -- 2019 commitment must be carried forward and re-budgeted for 2020.

* Budget carried into 2020 will not exceed the approved 2019 budget amount. Figure shown is the remaining budget amount as at December 31, 2019.

Project Name:	Cost Centre:	2019 Budget	Budget Carried into 2020:	Reason for Continuation into 2020:
Corporate Services:				
KLO Building Flooring	002	\$57,835	\$24,710	Backordered materials delivered in 2020 to complete project.

CATEGORY 1: Additional CARRYOVER	\$24,710
---	-----------------

Category 2

Year Budget Approved For:	2019
Status:	Purchase not yet committed. Seeking carryover of budget to 2020 with commitment in 1Q.
Approval Sought:	Approval to carryover budget and make purchase commitments in 1Q 2020.

** Budget to be used in 1Q 2020 will not exceed the approved 2019 budget amount. Figure shown is the remaining budget amount as at December 31, 2019.

Project Name:	Cost Centre:	2019 Budget	Budget to carryover to 1Q 2020**	Reason for Carryover to 1Q 2020:
Fire Services:				
North Westside Fire Rescue Equipment – High Flow Quicke Fan	023	\$10,500	\$10,500	Timing issue with ordering. Equipment is required.
CATEGORY 2: TOTAL OF 18 CARRYOVERS			\$10,500	

Alternative Recommendation:

All projects listed under Categories 2, 4, and 5 above could be delayed to be re-approved as part of the 2020 Budget Process, as no purchase commitment has been made.



Regional Board Report

TO: Regional Board

FROM: Todd Cashin
Director of Community Services

DATE: January 16, 2020

SUBJECT: UBCM – Community Emergency Preparedness Fund (1855-20 & 6430-18)

Voting Entitlement: All Directors – Unweighted Corporate Vote – Simple Majority- LGA 208.1

Purpose: To request Board support for a UBCM – Community Emergency Preparedness Fund Application.

Executive Summary:

The Province of British Columbia has made funding available through the Union of BC Municipalities (UBCM) intended to enhance the resiliency of local governments. Staff is currently preparing an application to request funding to complete Phase 3 of the Regional Floodplain Management Plan.

A Board resolution supporting RDCO's grant application for the flood risk assessment, flood mapping and flood mitigation planning funding is required as part of the application package. Accordingly, this matter is now before the Board for its consideration and approval.

RECOMMENDATION:

THAT the Regional Board approves submitting a grant application under the Union of BC Municipalities – Community Emergency Preparedness Fund to complete Phase 3 of the Regional Floodplain Management Plan.

Respectfully Submitted:

A handwritten signature in black ink, appearing to read "Todd Cashin".

Todd Cashin
Director of Community Services

Approved for Board's Consideration

A handwritten signature in black ink, appearing to read "Brian Reardon".

Brian Reardon, CAO

Prepared by: Janelle Taylor, Planner

Implications of Recommendation:

Strategic Plan:	Supporting the grant application achieves the Regional Board Strategic Priorities 2019-2022 as follows: Values: Collaboration, Regional Perspective, Resiliency, Good Governance Strategic Priorities: Sustainable Communities, Environment
Policy:	Supporting the grant application complies with the Regional Growth Strategy: Our Water Resources, Our Health, Our Climate.

Background:

Community Emergency Preparedness Fund

The Community Emergency Preparedness Fund (CEPF) is a suite of funding programs intended to enhance the resiliency of local governments, First Nations and communities in responding to emergencies. Funding is provided by the Province of BC and is administered by the Union of BC Municipalities (UBCM).

There are seven different funding streams available:

- Indigenous cultural safety and cultural humility training;
- Emergency operations centres and training;
- Emergency support services;
- Evacuation route planning;
- Flood risk assessment, flood mapping and flood mitigation planning;
- Structural flood mitigation; and
- Volunteer and composite fire departments equipment and training.

The Regional District has been fortunate to receive CEPF grants in the past for EOC Upgrades, ESS Equipment, and Floodplain Mapping. The Regional Board recently passed a resolution supporting a RDCO application for UBCM's evacuation route planning funding stream.

This application is focused on flood risk assessment, flood mapping and flood mitigation planning. The intent of this funding stream is to ensure accurate knowledge of flood hazards and to develop effective strategies to mitigate and prepare for flood hazard risks. The maximum grant available is \$150,000.00. The deadline for the submission of the grant application is January 24, 2020. Applicants will be advised of the status of their application within 90 days of the application deadline. The grant funding would allow the completion of Phase 3 of the Regional Floodplain Management Plan.

Regional Floodplain Management Plan

Phase 1 of the Regional Floodplain Management Plan was completed in 2016 to better understand the flood risk within the Regional District of Central Okanagan. As demonstrated by the following five-year action plan summary and timeline, Phases 2 and 3 were listed as Project No. 1 of the Regional Growth Strategy Priority Projects Plan:

#	Project	2017	2018	2019	2020	2021
1	Regional Flood Management Plan: Phases 2 and 3					
2	Regional Planning Lab					
3	Regional Housing Needs Assessment					
4	Regional Growth Strategy Monitoring Program					
5	Regional Citizen Survey					
6	Regional Housing Strategy					
7	Regional Growth Strategy Five-year Review					
8	Regional Agricultural Strategy					
9	Regional Employment Lands Inventory					

Phase 2 is ongoing and focused on delineation and confirmation of the flood-prone streams and floodplains identified in Phase 1. Through funding from RDCO, OBWB, UBCM and NDMP, plus partnerships with local government agencies, the following projects have been completed or are underway:

- Mission Creek floodplain mapping update;
- Mission Creek dike breach analysis;
- Okanagan Lake flood level mapping;
- Wood and Kalamalka Lakes flood level mapping;
- Trepanier and Bellevue Creek dike maintenance assessments;
- Dam failure inundation mapping; and
- Major floodplains, alluvial fans and flood-prone sections of watercourses.
 - Including Peachland and Trepanier Creeks floodplain and alluvial fan confirmation within urban areas.

Phase 3 seeks to use the information collected through Phases 1 and 2 to create mitigation strategies. Mitigation strategies may include 1) avoidance and non-structural mitigation through development of stream-specific bylaws, watershed-specific development permit areas, policies for allowing exceptions to flood bylaws or Development Permit Areas, and rezoning; and 2) warning systems, education and public awareness. The project will include an extensive outreach component to gain input from member local governments, Syilx communities in the region, stakeholders and the public to ensure that the proposed mitigation options are acceptable and supported.

Overall, the desired outcomes of the Regional Floodplain Management Plan are to reduce flood risk, improve emergency response, and increase resiliency to climate change.

Financial Considerations:

In accordance with the proposed 2020 budget, grant funding is required to accomplish Phase 3 of the Regional Floodplain Management Plan.

Organizational Issues:

Should the funding request be approved, RDCO will be responsible for completion of the project as approved and for meeting reporting requirements.

Alternative Recommendation:

THAT the Regional Board accepts the report regarding the UBCM – Community Emergency Preparedness Fund for information.

Considerations not applicable to this report:

- *Legal/Statutory Authority*
- *External Implications*

Attachment(s):

n/a



Regional Board Report

TO: Regional Board

FROM: Todd Cashin
Director of Community Services

DATE: January 16, 2020

SUBJECT: Environmental Advisory Commission Appointments (File: 0540-20)

Voting Entitlement: *All Directors – Unweighted Corporate Vote – Simple Majority – LGA 208.1*

Purpose: To consider the appointment of members to the Environmental Advisory Commission as well as the re-appointment of two existing members.

Executive Summary:

The Environmental Advisory Commission (EAC) functions as an Advisory Planning Commission to the Regional Board. All members are volunteers and appointed by the Regional Board.

In accord with the EAC Terms of Reference, membership shall consist of eight to thirteen voting members. The EAC would benefit from additional members, reflecting a diverse background of academic and technical expertise. Further, the re-appointment of existing EAC members would allow for continuity throughout the membership with the overlap of various terms.

RECOMMENDATION #1:

THAT the Regional Board approve the appointment of Catherine Nesmith and Gisele Rehe as members of the Regional District Environmental Advisory Commission for three-year terms commencing January 2020.

RECOMMENDATION #2:

THAT the Regional Board approve the re-appointment of Tanis Gieselman and Rihanna Moghadas for a three-year term as members of the Regional District Environmental Advisory Commission commencing March 2020.

Respectfully Submitted:

A handwritten signature in black ink, appearing to read "Todd Cashin".

Todd Cashin
Director of Community Services

Approved for Board's Consideration

A handwritten signature in black ink, appearing to read "Brian Reardon".

Brian Reardon, CAO

Prepared by: Danika Dudzik, Planner

Implications of Recommendation:

Strategic Plan:	Appointing new members to the EAC and the re-appointment of two Commission members supports the 2019-2022 Strategic Priorities Plan with respect to Sustainable Communities and Environment.
Policy:	Appointing new members to the EAC and the re-appointment of existing members complies with policies and objectives of: <ul style="list-style-type: none"> • RDCO Official Community Plans and Joe Rich Rural Land Use Bylaw, and • Environmental Advisory Commission Terms of Reference
Legal/Statutory Authority:	Authority to appoint new members to the EAC and re-appoint members is subject to the provisions found in Section 461 of the <i>Local Government Act</i> .

Environmental Advisory Commission Background:

History:

The EAC is an Advisory Commission of the Regional Board. The Commission provides advice to the Board, other Commissions, and staff regarding environmental matters including the protection, enhancement, restoration, management and appreciation of our common natural heritage. Further, the Commission supports and promotes Regional District environmental initiatives.

The Terms of Reference outlines that membership of the EAC shall be comprised of not less than eight or more than thirteen volunteer individuals who reside within the Regional District of Central Okanagan. Furthermore, the membership will reflect a diversity of environmental professions and professionals, with academic or technical qualifications or demonstrated interest and participation in environmental and community matters. Appointments are for a three-year term; a member may be re-appointed to serve a maximum of two consecutive three year terms.

Current:

There are currently ten volunteer members on the EAC, two of these members have terms expiring March 2020. To ensure the Commission remains in compliance with the membership criteria identified in the Terms of Reference, Planning staff is recommending that two of these members be re-appointed and two people be appointed as new Commission members. These appointments will ensure that there is overlap of new and experienced members.

The following proposed appointments will bring expertise and knowledge that will be of great value to the EAC:

- Tanis Gieselman, of Kelowna, is a skilled plant ecologist with experience in academia and field work, specializing in habitat fragmentation in the Okanagan region. Tanis has a long-standing interest in landscape design and reclamation. As a long-time resident of the Okanagan, she has been involved with various organizations such as Central Okanagan Land Trust and Okanagan Collaborative Conservation Program. Tanis has been a valuable asset to the EAC over the last few years and has expressed a desire to remain on the EAC for an additional three-year term.

- Rihanna Moghadas graduated from UBC Okanagan with a Master of Applied Science degree in Civil Engineering. She is a qualified Civil Engineer with extensive knowledge on hydraulics and structural engineering. She has experience in: water distribution networks for urban and agricultural areas; hydrologic modeling of run off processes; and review of construction plans to comply with regulations and building code specifications. Rihanna has been a valuable asset to the EAC over the last few years and has expressed a desire to remain on the EAC for an additional three-year term.
- Catherine Nesmith, of Kelowna, has a PhD in geography with years of academic experience teaching and contributing to leading-edge research. Over her career, she has worked in diverse sectors and is an experienced facilitator. With extensive volunteer experience in local government on various committees in the lower mainland she has knowledge of meeting producers and operations. Catherine would like to contribute to decision making in the region that will promote the effective management of the environment.
- Gisele Rehe, of Kelowna, has a multi-disciplinary background working in local government and the private sector. She has previously been employed in various roles with the Regional District of Central Okanagan and is currently employed as an Environmental Scientist for Associated Environmental. Gisele is a professional agrologist and actively involved in the BC Institute of Agrologists. With past volunteer experience for the Oceola Fish & Game Club and UBC WISE (Women in Science & Engineering), knowledge of RDCO regulations and policies, as well as environmental management, Gisele would like to contribute to a balanced approach between development and the environment.

Alternative Recommendation #1:

THAT the Regional Board not appoint new Regional District Environmental Advisory Commission members at this time.

Alternative Recommendation #2:

THAT the Regional Board not re-appoint Regional District Environmental Advisory Commission members at this time.

Considerations not applicable to this report:

- *General*
- *Organizational Issues*
- *Financial Considerations*
- *External Implications*

Attachment(s):

- N/A