



TOWN OF BANFF
GOVERNANCE AND FINANCE COMMITTEE
ORDER OF BUSINESS
Regular Meeting of the Governance and Finance Committee
Town of Banff Council Chamber and Zoom
Monday, 2023 January 23 at 9:00 a.m.

PLEASE NOTE:

The 2023 January 23 Regular Meeting of the Governance and Finance Committee will be conducted both in-person in the Council Chamber, located at Banff Town Hall, and virtually using Zoom. The meeting will be live streamed on the internet, and recorded, in accordance with Council Policy C8002-1, Video Recording and Live Streaming of Legislated Meetings. It will be made available on the Town of Banff website.

Members of the Public may either attend the meeting in-person or watch the live stream of this at www.banff.ca/live

MEMBERS OF THE PUBLIC MAY PARTICIPATE IN EITHER/ BOTH OF THE FOLLOWING MANNERS:

- Public wishing to make written submissions relating to **approved Agenda Items** may do so by emailing the Municipal Clerk at Municipal.Clerk@banff.ca **prior to 12:00 p.m. noon, Friday, 2023 January 20**. Submissions received will be included in the Agenda package publicly available through www.banff.ca/AgendaCenter.
- **Written Submissions may be submitted in person at the meeting and will be included in the publicly available Agenda package posted after the conclusion of the meeting. If presenting in-person, twelve (12) copies of a Written Submission are required.**
- Personal information provided in submissions is collected under the authority of Procedures Bylaw 44-8 and Section 33(c) of the *Freedom of Information and Protection of Privacy (FOIP) Act* of Alberta, for the purpose of receiving public participation in municipal decision-making. If you have questions regarding the collection and use of your personal information, please contact the FOIP Coordinator at 403-762-1209 or at Banff Town Hall, Box 1260, Banff, Alberta, T1L 1A1;

AND/ OR

- Members of the public may speak to an approved Agenda item at the meeting **in person at the Banff Town Hall, in the Council Chamber, or virtually using, Zoom.**
- **To mitigate against the possibility of the meeting location changing to electronic only, members of the public who are wishing to speak to approved Agenda Items** at the meeting during the 'Public Input' portion of the Agenda **are encouraged to pre-register by contacting the Municipal Clerk at Municipal.Clerk@banff.ca or 403-762-1209 prior to 12:00 p.m. noon on Friday, 2023 January 20 to receive a Zoom Link.**
- Members of the public who wish to personally attend the meeting are also encouraged to pre-register in accordance with the guidelines noted above. Those who do not pre-register will be provided an opportunity to speak to approved Agenda items once all registered speakers have completed their presentations.
- Verbal Presentations are limited to five minutes.

1.0 CALL TO ORDER

In the spirit of respect and reciprocity, we acknowledge that we live, work, and play on the traditional territories of the Blackfoot Confederacy, Stoney Nakoda First Nation, Tsuut'ina First Nation, Métis Nation of Alberta Region 3, and all indigenous people who make their homes in the Treaty 7 region of Southern Alberta. The Bow Valley has also long been important to the Ktunaxa and Secwépemc First Nations who traditionally occupied lands and used the watersheds along the eastern slopes of the Rocky Mountains.

Council is committed to improving the Town's understanding of these Nations' interests and we recognize the land as an act of reconciliation and gratitude to those whose territory we reside on.

2.0 CONFIRMATION OF AGENDA

2.1 Agenda for the 2023 January 23 Regular Meeting of the Governance and Finance Committee

Recommendation:

That the Agenda for the 2023 January 23 Regular Meeting of the Governance and Finance Committee be confirmed.

3.0 CONFIRMATION OF PREVIOUS GOVERNANCE AND FINANCE COMMITTEE MINUTES

3.1 Minutes of the 2023 January 09 Service Review Meeting of the Governance and Finance Committee

Recommendation:

That the Minutes of the 2023 January 09 Service Review Meeting of the Governance and Finance Committee be confirmed.

4.0 DELEGATIONS

None

5.0 PUBLIC INPUT ON APPROVED AGENDA ITEMS

5.1 Written Submissions

No Written Submissions have been received.

5.2 Verbal Submissions

No Pre-Registration Requests have been received.

6.0 UNFINISHED BUSINESS

No Unfinished Business.

7.0 ADMINISTRATIVE REPORTS

7.1 Briefing: Pre-Audit Planning

Attachment held confidential pursuant to Section 24 (Advice from officials) of the *Freedom of Information and Protection of Privacy Act*.

Administrative Recommendation:

That the Governance and Finance Committee direct that the Confidential Attachment, KPMG – Audit Planning Report, remain confidential pursuant to Section 24 (Advice from officials) of the *Freedom of Information and Protection of Privacy Act*.

8.0 NEW / URGENT BUSINESS

None

9.0 CONFIDENTIAL ITEMS

None

10.0 ADJOURNMENT



Service Review Meeting of the Governance and Finance Committee
2023 January 09

MINUTES OF THE GOVERNANCE AND FINANCE COMMITTEE MEETING
of the Town of Banff in the Province of Alberta
Regular Meeting of the Governance and Finance Committee
Monday, 2023 January 09, 9:00 a.m.

MEMBERS PRESENT

Corrie DiManno	Mayor
Grant Canning	Councillor and Deputy Mayor
Chip Olver	Councillor and Acting Mayor
Ted Christensen	Councillor
Hugh Pettigrew	Councillor
Kaylee Ram	Councillor

MEMBERS ABSENT

Barb Pelham	Councillor
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ADMINISTRATION PRESENT

Kelly Gibson	Town Manager	
Silvio Adamo	Director, Protective Services, and Fire Chief	
Jason Darrah	Director, Communications and Marketing	
Darren Enns	Director, Planning and Development	
Adrian Field	Director, Engineering	
Alison Gerrits	Director, Community Services	(Remote Participation)
Paul Godfrey	Director, Operations	
Chris Hughes	Director, Corporate Services	
Barbara King	Director, Human Resources	
Dorothee Esquerre	Finance Manager	
Stan Andronyk	Manager, Municipal Enforcement	
Lisa Lee	Executive Assistant	(Remote Participation)
Renée Lavergne	Information Governance Coordinator	(Remote Participation)
Kiersten McDonald	Legislative Advisor	

Minutes approved by: _____



Service Review Meeting of the Governance and Finance Committee
2023 January 09

1.0 CALL TO ORDER

Present In Chamber: (6): Mayor DiManno, Councillor Canning, Councillor Christensen, Councillor Olver, Councillor Pettigrew, and Councillor Ram

Absent (1): Councillor Pelham

Mayor DiManno called the 2023 January 09 Service Review Meeting of the Governance and Finance Committee to order at 9:01 a.m.

Councillor Olver provided a land acknowledgment at today's meeting.

2.0 APPROVAL OF AGENDA

2.1 Agenda for the 2023 January 09 Service Review Meeting of the Governance and Finance Committee

FIN23-01 **Moved by** Councillor Canning

That the Agenda for the 2023 January 09 Service Review Meeting of the Governance and Finance Committee be approved.

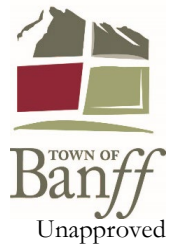
For: (6): Mayor DiManno, Councillor Canning, Councillor Christensen, Councillor Olver, Councillor Pettigrew, and Councillor Ram

MOTION CARRIED

2.2 Tentative Schedule of Events for the 2023 Service Review Meetings of the Governance and Finance Committee

Committee, by unanimous consent, received the Tentative Schedule of Events for the 2023 Service Review Meetings of the Governance and Finance Committee for the Corporate Record

Minutes approved by: _____



Service Review Meeting of the Governance and Finance Committee
2023 January 09

3.0 CONFIRMATION OF PREVIOUS GOVERNANCE AND FINANCE COMMITTEE MINUTES

3.1 Minutes of the 2022 December 19 Service Review Meeting of the Governance and Finance Committee

FIN23-2 **Moved by** Councillor Ram

That Minutes of the 2022 December 19 Service Review meeting of the Governance and Finance Committee be confirmed.

For: (6): Mayor DiManno, Councillor Canning, Councillor Christensen, Councillor Olver, Councillor Pettigrew, and Councillor Ram

MOTION CARRIED

UNFINISHED BUSINESS

4.0 HUMAN RESOURCES DEPARTMENT

4.1 Public Input on Human Recourses Department

4.2.1 Written Submissions

No Written Submissions were received with respect to this Section.

4.2.2 Verbal Submissions

No Verbal Submissions were provided with respect to this Section.

4.2 Request for Direction: Service Level Review – Human Resources Department

4.2.1 Human Resources Department

Minutes approved by: _____



Service Review Meeting of the Governance and Finance Committee
2023 January 09

4.2.1.1 Service Area: Human Resources Administration

4.2.1.2 Service Area: Employee Housing

FIN23-3 **Moved by** Councillor Christensen

That with respect to Item 4.2.1.2 Service Area: Employee Housing:

That the 2023 Operating Budget and Service Review document for the Human Resources – Employee Housing service area be amended by adding a new 2023 priority as follows:

- Bring to Council a report to explore increasing the amount of employee housing

For: (6): Mayor DiManno, Councillor Canning, Councillor Christensen, Councillor Olver, Councillor Pettigrew, and Councillor Ram

MOTION CARRIED

FIN23-4 **Moved by** Councillor Olver

That with respect to Item 4.2.1.2, Service Area: Employee Housing the following be approved, **as amended**:

That the Governance and Finance Committee recommend that the proposed **amended** 2023 Operating Budget and Service Review document for the Employee Housing service area be forwarded to Council for final consideration.

For: (6): Mayor DiManno, Councillor Canning, Councillor Christensen, Councillor Olver, Councillor Pettigrew, and Councillor Ram

MOTION CARRIED

Minutes approved by: _____



Service Review Meeting of the Governance and Finance Committee
2023 January 09

4.2.2 Council Questions and Answers from Administration

FIN23-5 **Moved by** Mayor DiManno

That with respect to Item 4.0 Human Resources Department, the following be approved:

That the Governance and Finance Committee receive the Council Questions and Answers from Administration document, with respect to the Human Resources Department, for the Corporate Record.

For: (6): Mayor DiManno, Councillor Canning, Councillor Christensen, Councillor Olver, Councillor Pettigrew, and Councillor Ram

MOTION CARRIED

5.0 NEW BUSINESS

5.1 Reference Request for Decision: Visitor Pay Parking Rate and Scope Review

FIN23-6 **Moved by** Mayor DiManno

That with respect to Item 5.1, Reference Request for Decision: Visitor Pay Parking Rate and Scope Review, the following be approved:

That Governance and Finance Committee recommend to Council an increase to \$5 in peak season and \$4 in off-peak season, with revenue to go into the Visitor Pay Parking Reserve to be implemented in May 2023.

FIN23-7 **Moved by** Councillor Pettigrew

That motion FIN23-6 be amended by deleting the words “to \$5 in peak season and \$4 in off-peak season” and substituting with the words **“\$4 in 2023, and \$5 in 2024 and 2025 in peak season and \$3 in the off-peak season in 2023, and \$4 in 2024 and 2025”**

Minutes approved by: _____



Service Review Meeting of the Governance and Finance Committee
2023 January 09

FIN23-8 **Moved by** Councillor Canning

That motion FIN23-7 be amended by deleting the words “\$4 in 2023, and \$5 in 2024 and 2025 in peak season and \$3 in the off-peak season in 2023, and \$4 in 2024 and 2025” and replacing them with the words “**\$4 in 2023 in peak season and \$3 in the off-peak season in 2023**”.

For: (3): Councillor Pettigrew, Councillor Ram, Councillor Canning

Against: (3): Mayor DiManno, Councillor Olver, Councillor Christensen

MOTION DEFEATED

FIN23-7 **Motion, unamended**

For: (3): Councillor Pettigrew, Councillor Ram, Councillor Canning

Against: (3): Mayor DiManno, Councillor Olver, Councillor Christensen

MOTION DEFEATED

FIN23-9 **Moved by** Councillor Christensen

That motion FIN23-6 be amended by deleting the words “to \$5 in peak season and \$4 in off-peak season” and replacing them with the words “**to \$7 in peak season and \$5 in off-peak season**”

For: (1): Councillor Christensen

Against: (5): Mayor DiManno, Councillor Ram, Councillor Olver, Councillor Canning, Councillor Pettigrew

MOTION DEFEATED

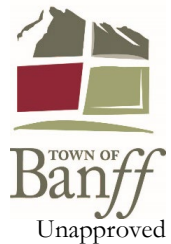
FIN23-6 **Motion, unamended**

For: (5): Mayor DiManno, Councillor Ram, Councillor Olver, Councillor Canning, Councillor Christensen

Against: (1): Councillor Pettigrew

MOTION CARRIED

Minutes approved by: _____



Service Review Meeting of the Governance and Finance Committee
2023 January 09

Committee recessed, by unanimous consent, at 11:23 a.m. to reconvene at 11:38 a.m.

Committee reconvened at 11:39 a.m. with Mayor DiManno in the Chair.

FIN23-10 **Moved by** Councillor Pettigrew

That with respect to Item 5.1, Reference Request for Decision: Visitor Pay Parking Rate and Scope Review, the following be approved:

That the Governance and Finance Committee recommend that Council direct Administration to apply a \$3 residential rate for pay parking during peak times and \$2 in off-peak season to those residents registered under the residential pass system.

For: (1): Councillor Pettigrew

Against: (5): Mayor DiManno, Councillor Ram, Councillor Olver, Councillor Canning, Councillor Christensen

MOTION DEFEATED

FIN23-11 **Moved by** Mayor DiManno

That with respect to Item 5.1, Reference Request for Decision: Visitor Pay Parking Rate and Scope Review, the following be approved:

That Governance and Finance Committee recommend to Council to direct Administration to explore strategies, including incentives and disincentives, for reducing the amount of single-occupied vehicles entering the Town of Banff for the purpose of commuting.

For: (6): Mayor DiManno, Councillor Ram, Councillor Olver, Councillor Canning, Councillor Christensen, Councillor Pettigrew

MOTION CARRIED

Minutes approved by: _____



Service Review Meeting of the Governance and Finance Committee
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FIN23-12 **Moved by** Councillor Canning

That with respect to Item 5.1, Reference Request for Decision: Visitor Pay Parking Rate and Scope Review, the following be approved:

That the Governance and Finance Committee recommend that Council direct Administration to explore a fee based monthly parking pass program for non-residents who work in the town of Banff as part of the report to explore strategies, including incentives and disincentives, for reducing the amount of single-occupied vehicles entering the Town of Banff for the purpose of commuting.

For: (6): Mayor DiManno, Councillor Ram, Councillor Olver, Councillor Canning, Councillor Christensen, Councillor Pettigrew

MOTION CARRIED

FIN23-13 **Moved by** Mayor DiManno

That with respect to Item 5.1, Reference Request for Decision: Visitor Pay Parking Rate and Scope Review, the following be approved:

That the Governance and Finance Committee recommend that Council direct Administration to fund 100% of the following project through visitor paid parking reserve:

-New electric bus purchase (\$1.5 million)

For: (6): Mayor DiManno, Councillor Ram, Councillor Olver, Councillor Canning, Councillor Christensen, Councillor Pettigrew

MOTION CARRIED

FIN23-14 **Moved by** Mayor DiManno

That with respect to Item 5.1, Reference Request for Decision: Visitor Pay Parking Rate and Scope Review, the following be approved:

That the Governance and Finance Committee recommend that Council direct Administration to fund 100% of the following project through Visitor Pay Parking reserve:

Minutes approved by: _____



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-Mountain Avenue Transit Express Lane (\$185,000 in 2023 and \$930,000 in 2024)

For: (6): Mayor DiManno, Councillor Ram, Councillor Olver, Councillor Canning, Councillor Christensen, Councillor Pettigrew

MOTION CARRIED

FIN23-15 **Moved by** Mayor DiManno

That with respect to Item 5.1, Reference Request for Decision: Visitor Pay Parking Rate and Scope Review, the following be approved:

That the Governance and Finance Committee recommend that Council direct Administration to return with recommendations to split the Visitor Pay Parking reserve into a Capital Reserve and an Operating Reserve when the proposed budget comes to Council on January 18, 2023.

For: (6): Mayor DiManno, Councillor Ram, Councillor Olver, Councillor Canning, Councillor Christensen, Councillor Pettigrew

MOTION CARRIED

FIN23-16 **Moved by** Councillor Pettigrew

That with respect to Item 5.1, Reference Request for Decision: Visitor Pay Parking Rate and Scope Review, the following be approved:

That the Governance and Finance Committee recommend to Council that the 2023 Operating Budget be amended by applying an additional transfer of \$500,000, to be funded through VPP reserves, to public transit operations for a total of \$1,000,000.

FIN23-17 **Moved by** Councillor Pettigrew

That motion FIN23-16 be amended to include the words “, 2024, and 2025” following the words “Council that the 2023” and before the words “Operating Budget”

For: (2): Councillor Pettigrew, Councillor Christensen

Against: (4): Mayor DiManno, Councillor Ram, Councillor Olver, Councillor Canning

Minutes approved by: _____



Service Review Meeting of the Governance and Finance Committee
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MOTION DEFEATED

FIN23-16 **Motion, unamended**

For: (2): Councillor Pettigrew, Councillor Christensen
Against: (4): Mayor DiManno, Councillor Ram, Councillor Olver, Councillor Canning

MOTION DEFEATED

FIN23-18 **Moved by** Councillor Pettigrew

That with respect to Item 5.1, Reference Request for Decision: Visitor Pay Parking Rate and Scope Review, the following be approved:

That the Governance and Finance Committee recommend to Council that the 2023 Operating Budget be amended by applying an additional transfer of \$250,000, to be funded through the Visitor Pay Parking Reserves, to public transit operations for a total of \$750,000.

For: (3): Councillor Pettigrew, Councillor Christensen, Councillor Ram
Against: (3): Mayor DiManno, Councillor Olver, Councillor Canning

MOTION DEFEATED

Committee recessed, by unanimous consent, at 1:07 p.m. to reconvene at the call of the chair.

Committee reconvened at 3:26 p.m. with Mayor DiManno in the chair.

FIN23-19 **Moved by** Councillor Pettigrew

The with respect to item 4.1.1 Service Area: Human Resources Administration, that the following be approved:

That the Governance and Finance Committee Recommend that Council direct Administration to implement the proposed market wages/salaries adjustments, as per P. Walters Consulting Ltd.

Minutes approved by: _____



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recommendation report, over a period covering 2023, 2024, and 2025, with 1/3rd of the \$821,336.00 in wage adjustments to be applied equally in each of the years 2023, 2024, and 2025 budget.

For: (2): Councillor Pettigrew, Councillor Christensen

Against: (4): Mayor DiManno, Councillor Ram, Councillor Olver, Councillor Canning

MOTION DEFEATED

Councillor Ram declared a pecuniary conflict of interest with respect to FIN23-20, and abstained from the discussion and voting, as she owns a business located on Bear Street. Councillor Ram left the Council meeting at 4:04 p.m. and returned at 4:09 p.m. after the vote was declared.

FIN23-20 **Moved by** Councillor Christensen

That with respect to the budget tracker document for the 2023 Service Review:

That the Governance and Finance Committee recommend that Council direct Administration to remove funding and to return to the status quo for the Bear Street enhanced snow removal for 2023.

For: (2): Councillor Pettigrew, Councillor Christensen

Against: (3): Mayor DiManno, Councillor Olver, Councillor Canning

MOTION DEFEATED

FIN23-21 **Moved by** Councillor Christensen

That with respect to the budget tracker document for the 2023 Service Review:

That the Governance and Finance Committee recommend that Council direct Administration to postpone until 2024 the previously approved \$25,000 budget for Council to visit comparable tourism-based communities.

For: (2): Councillor Pettigrew, Councillor Christensen

Against: (4): Mayor DiManno, Councillor Olver, Councillor Canning, Councillor Ram

MOTION DEFEATED

Minutes approved by: _____



Service Review Meeting of the Governance and Finance Committee
2023 January 09

FIN23-22 **Moved by** Councillor Christensen

That with respect to the budget tracker document for the 2023 Service Review:

That the Governance and Finance Committee recommend that Council direct Administration to remove the e-bike program from budget in 2023.

For: (2): Councillor Pettigrew, Councillor Christensen

Against: (4): Mayor DiManno, Councillor Olver, Councillor Canning, Councillor Ram

MOTION DEFEATED

FIN23-23 **Moved by** Councillor Christensen

That with respect to the budget tracker document for the 2023 Service Review:

That the Governance and Finance Committee recommend that Council direct Administration to remove the following 4 new positions from the 2023 year and postpone until 2024.

- Finance Position
- Cemetery Coordinator
- Communications Position
- IT Position

For: (2): Councillor Pettigrew, Councillor Christensen

Against: (4): Mayor DiManno, Councillor Olver, Councillor Canning, Councillor Ram

MOTION DEFEATED

FIN23-24 **Moved by** Councillor Christensen

That with respect to the budget tracker document for the 2023 Service Review:

That the Governance and Finance Committee recommend that Council direct Administration to remove the \$50,000 in the 2023 budget dedicated to Biosphere.

For: (1): Councillor Christensen

Minutes approved by: _____



Service Review Meeting of the Governance and Finance Committee
2023 January 09

Against: (5): Mayor DiManno, Councillor Olver, Councillor Canning, Councillor Ram, Councillor Pettigrew

MOTION DEFEATED

FIN23-25 **Moved by** Mayor DiManno

That with respect to the Municipal Enforcement service area: Visitor Pay Parking/ Resident Parking Permits, the following be approved:

That the Governance and Finance Committee recommend a new 2023 priority in Municipal Enforcement to bring back a report in Q1 to revise the parking fines in paid parking lots to reflect the new Visitor Pay Parking rates.

For: (6): Mayor DiManno, Councillor Ram, Councillor Olver, Councillor Canning, Councillor Christensen, Councillor Pettigrew

MOTION CARRIED

FIN23-26 **Moved by** Mayor DiManno

That with respect to the budget tracker document for the 2023 Service Review:

That the Governance and Finance Committee recommend that Council direct Administration to change the funding source for the Comparable Tourism Based Communities visit from Budget Stabilization to Economic Recovery Reserve.

For: (6): Mayor DiManno, Councillor Ram, Councillor Olver, Councillor Canning, Councillor Christensen, Councillor Pettigrew

MOTION CARRIED

FIN23-27 **Moved by** Councillor Pettigrew

That with respect to the previously approved e-bike rebate program, that the following be approved:

That the Governance and Finance Committee recommend that Council direct Administration to limit the e-bike rebate program to a maximum of three per household.

Minutes approved by: _____



Service Review Meeting of the Governance and Finance Committee
2023 January 09

For: (2): Councillor Pettigrew, Councillor Christensen
Against: (4): Mayor DiManno, Councillor Olver, Councillor Canning, Councillor Ram

MOTION DEFEATED

FIN23-28 **Moved By** Mayor DiManno

That with respect to the budget tracker document for the 2023 Service Review:

That the Governance and Finance Committee recommend that the budget tracker, **as amended**, be forward to Council at the 2023 January 18 Meeting of Council for budget approval

For: (6): Mayor DiManno, Councillor Ram, Councillor Olver, Councillor Canning, Councillor Christensen, Councillor Pettigrew

MOTION CARRIED

FIN23-29 **Moved by** Mayor DiManno

That the January 11, 2023, meeting of the Governance and Finance Committee be cancelled.

For: (6): Mayor DiManno, Councillor Ram, Councillor Olver, Councillor Canning, Councillor Christensen, Councillor Pettigrew

MOTION CARRIED

6.0 **ADJOURNMENT**

FIN23-30 **Moved by** Councillor Ram

That this meeting adjourn at 5:08 p.m.

For: (6): Mayor DiManno, Councillor Canning, Councillor Christensen, Councillor Olver, Councillor Pettigrew, and Councillor Ram

MOTION CARRIED

Minutes approved by: _____



Service Review Meeting of the Governance and Finance Committee
2023 January 09

Corrie DiManno
Mayor

Kiersten McDonald
Legislative Advisor

UNAPPROVED

Minutes approved by: _____

BRIEFING**Subject: Pre-Audit Planning**

Presented to: Governance and Finance
Committee

Date: 2023 January 23

Submitted by: Dorothee Esquerre,
Manager, Finance

Item #: 7.1

**ADMINISTRATIVE RECOMMENDATION:**

That the Governance and Finance Committee direct that the Confidential Attachment, KPMG – Audit Planning Report, remain confidential pursuant to Section 24 (Advice from officials) of the *Freedom of Information and Protection of Privacy Act*.

RECOMMENDATION

That the Governance and Finance Committee direct that the Confidential Attachment, KPMG – Audit Planning Report, remain confidential pursuant to Section 24 (Advice from officials) of the *Freedom of Information and Protection of Privacy Act*.

BACKGROUND**Reason for Report**

The terms of reference for the Governance and Finance Committee establishes that a function of the committee is to review matters related to audit. KPMG is the appointed auditor for the year ending December 31, 2022. Representatives from KPMG will be attending the January 23rd, 2023, Governance and Finance Committee meeting to review their audit process, present their audit plan and respond to any questions or concerns that Committee may have with respect to our audit. There will also be an opportunity for the Committee to meet with the auditors in an in-camera session; administration would not be present for that part of the meeting.

OTHER INFORMATION**Budget**

The audit fee estimate for the Town of Banff and subsidiaries is estimated to be \$75,700 (vs \$73,500 for the 2021 audit) which includes \$54,000 for the Town of Banff audit, \$15,500 for the Banff Housing Corporation audit and \$6,200 for the review of the Banff Public Library statements.

Internal Resources

The audit plan is heavily dependent of staff resources from the Finance Department for financial statement preparation.

Legislation/Policy

Section 276(1) of the *Municipal Government Act* (MGA) states that each municipality must prepare annual financial statements of the municipality for the immediately preceding year. Section 277(1) of the MGA states that each municipality must prepare a financial information return respecting the financial affairs of the municipality for the immediately preceding calendar year. Section 281(1) of the MGA states that the auditor for the municipality must report to council on the annual financial statements and financial information return of the municipality.

Section 281(3) of the MGA states that the auditor must separately report to council any improper or unauthorized transactions or non-compliance with the MGA or another enactment or bylaw that is noted during the course of an audit. Section 281(4) of the MGA states that council or the Minister may require any further examination and report from the auditor.

ATTACHMENTS

Confidential Attachment: KPMG – Audit Planning Report

Circulation date: 2023 January 16th, 2023

Submitted By: On Original
Dorothee Esquerre, Manager, Finance

Reviewed By: On Original
Kelly Gibson, Town Manager