

AGENDA
REGULAR MEETING
WESTEND REGIONAL SEWAGE SERVICES COMMISSION
IN THE PROVINCE OF ALBERTA
The meeting will be held online
ON MONDAY, MARCH 23, 2026 AT 9:15 AM

[**TEAMS Meeting Link**](#)

The Town of Diamond Valley acknowledges and pays tribute to the traditional territories of the peoples of Treaty 7, which includes the Blackfoot Confederacy (comprised of the Siksika, the Piikani, and the Kainai First Nations), the Dene Tsuut'ina First Nation, and the Stoney Nakoda (including Chiniki, Bearspaw and Goodstoney First Nations) and the Metis Nation of Alberta.

- 1. CALL TO ORDER and PRESENTATIONS**
- 2. AGENDA - Addenda and Adoption**
 - 2.1** Adoption of the Agenda for the Regular Meeting of the Westend Regional Sewage Services Commission held on March 23, 2026
- 3. ADOPTION OF MEETING MINUTES**
 - 3.1** Minutes of the Regular Meeting of Westend Regional Sewage Services Commission held November 17, 2025.
- 4. DELEGATIONS**
 - 4.1** 2025 Audited Financial Statements
 - Representatives of Avail LLP presenting
 - *Draft audited financial statements will be presented in the online meeting, and are not attached to this Agenda Package.*
 - *The adopted statements will be available on the website after signing.*
- 5. ADMINISTRATIVE REPORTS**
 - 5.1** Secretary/Treasurer Report
 - Disestablishment Update *(details will be provided at the meeting)*
- 6. FINANCIAL REPORTING**



No items to discuss

7. CORRESPONDENCE

7.1 Avail LLP - 2025 Pre Audit Letter

8. NOTICES OF MOTION

None submitted

9. ROUND TABLE DISCUSSION

10. CLOSED MEETING

None scheduled

11. ADJOURNMENT

MINUTES
OF THE REGULAR MEETING OF THE
WESTEND REGIONAL SEWAGE SERVICES COMMISSION
IN THE PROVINCE OF ALBERTA,
HELD IN THE COUNCIL CHAMBERS
ON MONDAY, NOVEMBER 17, 2025 AT 10:00 AM

PRESENT Chair Cindy Holladay, Vice-Chair Ted Bain, Director Brendan Kelly
Treasurer Liza Zeer, Secretary Verna Staples

Diamond Valley Staff CAO Adam Davey

REGRETS None

CALL TO ORDER and PRESENTATIONS

As the Chair had not yet been appointed, Secretary Verna Staples called the meeting to Order at 10:02 am.

AGENDA - Addenda and Adoption

Adoption of the Agenda for the Regular Meeting of the Westend Regional Sewage Services Commission held on November 17, 2025

Moved by Director Ted Bain that the Commission adopt the Agenda for the Regular Meeting of the Westend Regional Sewage Services Commission, held on November 17, 2025, as presented.

**WRSSC Res.
2025-82**

MOTION CARRIED

ADOPTION OF MEETING MINUTES

Minutes of the Regular Meeting of Westend Regional Sewage Services Commission held September 18, 2025.

Moved by Director Cindy Holladay that the Minutes of the Regular Meeting of Westend Regional Sewage Services Commission, held September 18, 2025, be adopted as presented.

**WRSSC Res.
2025-83**

MOTION CARRIED

DELEGATIONS

None scheduled

ADMINISTRATIVE REPORTS

Disestablishment Update

Secretary Verna Staples provided an updated chart showing the status of Disestablishment tasks and procedures.

FINANCIAL REPORTING

No items to discuss

NEW BUSINESS

Appointments

Moved by Director Ted Bain that the Commission appoint Director Cindy Holladay as Chair, effective November 17, 2025 for a period not to exceed November 30, 2026. **WRSSC Res. 2025-84**

MOTION CARRIED

Moved by Director Brendan Kelly that the Commission appoint Director Ted Bain as Vice-Chair, effective November 17, 2025 for a period not to exceed November 30, 2026. **WRSSC Res. 2025-85**

MOTION CARRIED

Moved by Vice-Chair Ted Bain that the Commission meet only as required to carry out the business of the Commission and to continue with the necessary procedures to Disestablish the Commission. **WRSSC Res. 2025-86**

MOTION CARRIED

Moved by Chair Cindy Holladay that the Commission authorize Bank Signing Authorities, being Chair Cindy Holladay, Vice-Chair Ted Bain and Treasurer Liza Zeer. Two (2) signatures shall be required, at least one signature must be that of a Director. **WRSSC Res. 2025-87**

MOTION CARRIED

CORRESPONDENCE

Transfer of Ownership - EPEA Approval 11656-02-02

Moved by Vice-Chair Ted Bain that the Commission accept the "Transfer of Ownership - EPEA Approval 11656-02-02" as presented. **WRSSC Res. 2025-88**

MOTION CARRIED

NOTICES OF MOTION

None submitted

ROUND TABLE DISCUSSION

No topics for discussion

CLOSED MEETING

None scheduled

ADJOURNMENT

The meeting was Adjourned at 10:10 am.

CHAIR, Cindy Holladay

Secretary, Verna Staples

Unadopted

WRSSC Disestablishment



ACTIVITY	PLAN START	PERCENT COMPLETE	2025												2026	Notes / Comments
			April	May	June	July	Aug	Sept	Oct	Nov	Dec					
• transfer Public Lands Disposition Approval to ToDV		MPE														MPE is researching if there are any requirements. Disposition registration for outfall is in the name of Westend, so that will need to be changed.
• Land Titles Transfer to Town		ADMIN														Confirming requirements and timeline to transfer lands to Town
Lagoon Upgrade - to substantial completion		95%														spring completion/warranty of last year's work underway. <ul style="list-style-type: none"> MPE- Project Update will be provided at the meeting We may need to get legal advice regarding transfer of contract to Town for project completion.
Transfer assets to Town - ownership of Lagoon/Lift Stn/facilities		30%														Jill/Liza compiling a list of assets for transfer, and determine the best way to transfer ownership to the Town.
Transfer insurance to Town for Lagoon/Lift Stn/facilities		20%														Assets listing/proof of Transfer is required to insure facilities on the Town's policies. Discussions with insurer are underway.
Grant Reporting	since inception															regular reporting requirements up to and including receipt of final payment - <i>Admin will confirm if the grant/reporting can be completed by the Town until project completed/funds expended.</i>
Notify Minister of Disestablishment																According to MGA s. 602.03(3) and 602.04 the Board must pass a motion authorizing a letter to the Minister of Municipal Affairs notifying of Disestablishment, requesting to be struck from the register -
Shut down WRSSC website																continuously update once the actual processes are underway, archive and shut down website, and purchase the domain for one final cycle for reputational purposes.
Acquisition of Debenture	Sept															THE Last thing to happen This will be one of the last "active" tasks. Confirm with Loan Authority that they will transfer the debenture after the Minister strikes the Commission from the "list". <i>The Treasurer is actively working to determine if the previously (and nearly paid out) debentures can be paid out prior to disestablishing, without significant penalties .</i>
2026 Audited Financials	2026-27															2026-27 2026 (partial year) audit will be required. Schedule to follow after Disestablish date is known.
Acceptance of Plan to Disestablish	March	100%														Update WRSSC Board and Council regularly. Both have now approved plan.
ToDV Borrowing Bylaw	April	100%														Council has adopted Bylaw 2025-113, the Borrowing Bylaw, to facilitate disestablishment of WRSSC. The bylaw was given third and final reading (no petitions) on May 7, 2025.
• transfer EPEA Approvals to ToDV		100%														Transfer approval received (Sept 15, 2025)
• Water Act Approvals - for construction only		100%														Project (construction) completed prior to Disestablishment - no transfer required
Department of Fisheries and Oceans permit		100%														Project (river construction) completed prior to Disestablishment - no transfer of permit required. - DFO work permit issued in June for August river/diffuser work - work now complete, reporting submitted.
Maintain Ops and Admin until transfer to Town is appropriate	2023	100%														All operations have been transferred to Aquaterra under supervision of the Town, Admin is no longer being charged to WRSSC, is part of Town duties. <i>Contracts no longer needed, request to waive termination notice.</i>
Transfer of requisition amounts to Civic Ops budgets for 2026		100%														All operations have been included in the 2026 Town budgets. <i>No capital was included in Town budget, the Project remains on WRSSC until grant is transitioned and the project contract is completed/transferred.</i>
Transfer invoices for regular or ongoing work to the Town		100%														
2025 Audited Financials	2026	100%														2026 Item - presenting to Board March 23.

February 19, 2026

To the Trustees
Westend Regional Sewage Services Commission
PO Box 10c/o Town of Black Diamond
Black Diamond, AB T0L 0H0

Ladies and Gentlemen:

RE: 2025 ANNUAL AUDIT OF WESTEND REGIONAL SEWAGE SERVICES COMMISSION

We have been engaged to provide the following services for Westend Regional Sewage Services Commission for the year ending December 31, 2025:

- Audit the statement of financial position and the related statements of operations, changes in net assets and cash flows.
- Audit of the Financial Information Return
- Preparation of the corporate income tax return and associated schedules

We are pleased to provide the following report relating to our audit of the financial statements for Westend Regional Sewage Services Commission. The matters identified are included in this report which has been prepared solely for the information of the and is not intended for any other purpose. As such we accept no responsibility to a third party who uses this report. Our report is intended to assist the in fulfilling its obligation with respect to the 2025 financial statements. We would be pleased to further discuss any of the issues addressed in the report or any other issue which may be of interest or concern.

Yours truly,

AVAIL LLP



Darren Adamson, CPA, CA

Enclosure

I. Purpose and Scope of Examination

Management, with the oversight of those charged with governance, is responsible for the preparation of the financial statements and accompanying notes. Avail LLP will advise management about appropriate accounting principles and their application and assist in the preparation of the financial statements, but the responsibility for the financial statements remains with management. This includes responsibilities related to internal control, such as designing and maintaining accounting records, selecting and applying accounting policies, safeguarding assets and preventing and detecting fraud and error.

Our responsibility as auditors is to report to the whether these financial statements present fairly, in all material respects, the financial position and results of operations and cash flows in accordance with Canadian public sector accounting standards. This audit is performed to obtain reasonable but not absolute assurance as to whether the financial statements are free of material misstatements. Due to the inherent limitations of an audit, there is an unavoidable risk that some misstatements of the financial statements will not be detected (particularly intentional misstatements concealed through collusion), even though the audit is properly planned and performed.

Our audit includes:

- Assessing the risk that the financial statements may contain misstatements that, individually or in the aggregate, are material to the financial statements taken as a whole; and
- Examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements.

As part of our audit, we will obtain a sufficient understanding of the business and the internal control structure of Westend Regional Sewage Services Commission to plan the audit. This will include management's assessment of:

- The risk that the financial statements may be materially misstated as a result of fraud and error; and,
- The internal controls put in place by management to address such risks.

Since our audit does not involve a detailed examination of all transactions, it could not necessarily be expected to detect all misstatements, particularly intentional misstatements concealed through collusion. The discovery of such irregularities may, of course, result from our examination and, if so, we will report on any such significant matters to you.

Audit Committee (or Equivalent) Members' Responsibilities

The audit committee's (or equivalent) role is to act in an objective, independent capacity as a liaison between the auditors, management and the Trustees, to ensure the auditors have a facility to consider and discuss governance and audit issues with parties not directly responsible for operations.

The audit committee's (or equivalent) responsibilities include:

- Being available to assist and provide direction in the audit planning process when and where appropriate;
- Meeting with the auditors as necessary and prior to release and approval of financial statements to review audit, disclosure and compliance issues;
- Where necessary, reviewing matters raised by the auditors with appropriate levels of management, and reporting back to the auditors their findings;
- Making known to the auditors any issues of disclosure, corporate governance, fraud or illegal acts, non-compliance with laws or regulatory requirements that are known to them, where such matters may impact the financial statements or auditor's report;

- Providing guidance and direction to the auditors on any additional work they feel should be undertaken in response to issues raised or concerns expressed;
- Making such enquiries as appropriate into the findings of the auditors with respect to corporate governance, management conduct, cooperation, information flow and systems of internal controls; and
- Reviewing the draft financial statements prepared by management, including the presentation, disclosures and supporting notes and schedules, for accuracy, completeness and appropriateness, and approve same to be passed to the Trustees for approval.

II. Communication with the Trustees

In accordance with the auditing standard "communications with those having oversight responsibility for the financial reporting process", the following matters are recommended to be communicated to the prior to the completion of the audit.

Matters to be Communicated	Reference/Comment
1. Management and the Auditors' Responsibility Under Generally Accepted Auditing Standards	Discussed under the heading "Purpose and scope of examination."
2. Planning	<p>Our risk-based approach focuses on obtaining sufficient appropriate audit evidence to reduce the risk of material misstatement in the financial statements to an appropriately low level. This means that we focus our audit work on higher risk areas that have a higher risk of being materially misstated.</p> <p>Materiality in an audit is used to:</p> <ul style="list-style-type: none"> • Guide planning decisions on the nature and extent of our audit procedures; • Assess the sufficiency of the audit evidence gathered; and • Evaluate any misstatements found during our audit. <p>Materiality is defined as: Materiality is the term used to described the significance of financial statement information to decision makers. An item of information, or an aggregate of items, is material if it is probable that its omission or misstatement would influence or change a decision. Materiality is a matter of professional judgment in the particular circumstances.</p> <p>We plan to use a materiality of \$150,000. The materiality for last year's audit was \$100,000.</p>
3. Timing of the Audit Engagements	<ul style="list-style-type: none"> • March 17, 2026 - Draft financial statements to be provided to management and the Board • March 23, 2026 - Board meeting to approve financial statements • May 1, 2026 - Deadline for submission to Municipal Affairs

<p>4. Illegal Acts, Intentional Misstatements, Fraud and Errors</p>	<p>Our auditing procedures, including tests of your accounting records, are limited to those considered necessary in the circumstances and would not necessarily disclose all illegal acts, fraud, intentional misstatements or errors should any exist. We will conduct the audit under Canadian generally accepted auditing standards (GAAS), which include procedures to consider (based on the control environment, governance structure and circumstances encountered during the audit), the potential likelihood of fraud and illegal acts occurring.</p> <p>These procedures are not designed to test for fraudulent or illegal acts, nor would they necessarily detect such acts or recognize them as such, even if the effect of their consequences on the financial statements is material. However, should we become aware that an illegal or possible illegal act or an act of fraud may have occurred, other than one considered clearly inconsequential, we will communicate this information directly to the audit committee (or equivalent).</p> <p>It is management's responsibility to detect and prevent illegal actions. If such acts are discovered or audit committee members become aware of circumstances under which the Commission may have been involved in fraudulent, illegal or regulatory non-compliance situations, such circumstances must be disclosed to us.</p>
<p>5. Major Issues Discussed with Management that Influence Audit Appointment</p>	<p>No major issues were discussed with management prior to our appointment as auditors.</p>
<p>6. Written Representations from Management</p>	<p>At the conclusion of the audit, prior to the release of our auditors' report, we will request that management provide us with written representation that it has fulfilled its responsibility for the preparation of the financial statements and that it has provided us with the required information for us to complete our audit. We will not be able to provide an audit opinion if management does not provide this written representation.</p>
<p>7. Auditors' Independence</p>	<p>We provide you with the following to assist in your assessment of our independence:</p> <ul style="list-style-type: none"> • All partners and senior staff have confirmed that they do not hold any investment in Westend Regional Sewage Services Commission. • Financial statements issued by Avail LLP are subject to a partner review process. This process requires that a partner review items significant to the audit such as planning, materiality, application of GAAP and financial statement items and disclosure. • We are aware of no relationship between the Commission and Avail LLP that, in our professional judgment, may reasonably be thought to bear on our independence.