

Village of Carmacks Council

Respectfully acknowledges that we are meeting on the traditional territory of the Little Salmon Carmacks First Nation.

Agenda 25-08

Regular Meeting of the Council of the Village of Carmacks, Yukon

To be held in the **Council Chambers** of the Carmacks Municipal Building at **7:00 PM** on **Tuesday, April 15th, 2025**

Zoom Information: Meeting ID: **881 8508 4340** Passcode: **643780**

Agenda

1. **Call to Order**
2. **Adoption of Agenda** *Motion to Approve.*
3. **Adoption of Minutes**
 - 3.1 Regular Meeting of April 1th, 2025, *Motion to Approve.*
 - 3.2 Special Meeting of April 8th, 2025, *Motion to Approve.*
4. **Delegation**
 - 4.1 RCMP
 - 4.2 Oath of Appointment- Bylaw Enforcement
5. **Correspondence**
 - 5.1 Letter from AYC President Hanchar
 - 5.2 Joint LSCFN/VOC letter to Minister of Health and Social Services and Minister of Community Services
6. **Reports**
 - 6.1 Council Activity Reports
 - 6.2 Mayor's Report
 - 6.3 CAO Report
 - 6.4 Association of Yukon Communities (AYC)
7. **Bylaws**
8. **New and Unfinished Business**
 - 8.1 2024 Audit Plan - Matrix Group
 - 8.2 Radar - 2 Types
9. **Question Period**
10. **In-Camera Session** *(Motion to go in and out of session with recorded times)*
11. **Adjournment**



MINUTES FROM THE REGULAR MEETING OF THE COUNCIL FOR THE VILLAGE OF CARMACKS ON APRIL 1st, 2025, IN THE MUNICIPAL COUNCIL CHAMBERS

PRESENT: Mayor: J. Lachance

Councillors: C. Bellmore, T. Wheeler, D. Hansen, D. Mitchell
Staff: CAO C. Pelletier, P. Singh

1. **CALL TO ORDER:** Mayor: J. Lachance called the meeting to order at 7:00 PM.
2. **AGENDA:** Council reviewed the agenda.

25-07-01 M/S Councillors D. Hansen / C. Bellmore motioned that the agenda be accepted as presented.

CARRIED

3. **MINUTES:**

3.1 From the regular council meeting on March 18th, 2025

25-07-02 M/S Councillors T. Wheeler / C. Bellmore motioned that the minutes be accepted as amended.

CARRIED

4. **DELEGATION**

No Delegation.

5. **CORRESPONDENCE**

5.1 Casino Open House

25-07-03 M/S Councillors C. Bellmore / D. Hansen motioned that correspondence is acknowledged by council and filed.

CARRIED

6. **REPORTS**

6.1 **Councillor Activity Reports**

Councillor D. Hansen

Councillor Hansen noted she had spoken with a few community members recently. She mentioned hearing concerns about missed public skating nights, though skating appears



to have resumed, and the ice is scheduled to be out by April 7, 2025. She also brought up comments regarding the lack of 24-hour access to the GYM room and acknowledged this should be directed to recreation staff for resolution. Councillor Hansen thanked those addressing the issue and continues to stay engaged with community feedback.

Councillor D. Mitchell had nothing to report.

Councillor Tara Wheeler had nothing to report.

Councillor C. Bellmore had nothing to report.

6.2 **Mayor J. Lachance** provided an update on recent activities:

Mayor Justin Lachance returned from vacation and thanked Council and staff for their support. He met with students and teachers from Upper Canada College, facilitating a community engagement session with Terry Hanlan focused on the history and life in Carmacks. The visit was well-received, with students expressing interest in returning. Mayor Lachance also attended a Joint Council Meeting with LSCFN to support intergovernmental collaboration. Since his return, he has stayed in close contact with CAO Chantal Pelletier for updates on the pool, spring operations, and other municipal matters.

6.3 **PWGM Report**

Public Works General Manager J. Wylimczyk provided the monthly report for March 2025, which was reviewed and accepted by Council with no concerns. CAO Chantal Pelletier noted that one item was not included in the report, as it occurred afterward—specifically, a frozen toilet pipe at the landfill. This issue has since been resolved; the pipe was steamed out, a new toilet has been installed, and arrangements have been made to have it pumped out in the spring.

6.4 **Bylaw Monthly Report**

Constable L. Ferraz submitted a summary of bylaw enforcement activities and occurrences for the month of March 2025, which was reviewed by the Council. Constable Liam Ferraz's report included the following highlights:

- **Animal Control:**
 - Three incidents of dogs at large, with locations noted
 - One complaint involving two dogs near the school
- **Traffic-Related Issues:**
 - Six traffic-related incidents were reported, including one involving a semi-truck and an empty tractor-trailer near the school during morning hours
- **Assistance Calls:**
 - Eight instances of support provided to the RCMP and other community members



Constable Ferraz emphasized his ongoing focus on community safety and responsiveness to calls. His upcoming goals include increased public engagement and visibility as a protective presence in the community.

Discussion – Authority and Swearing-In

A question was raised regarding Constable Ferraz’s ability to offer rides to individuals in need. CAO Chantal Pelletier clarified that as a Peace Officer under the Criminal Code of Canada, a bylaw officer can transport individuals when necessary for public safety—such as during extreme cold or in emergencies.

It was also noted that although Constable Ferraz is actively fulfilling duties, he has not yet been formally sworn in as a bylaw enforcement officer, and this is being addressed. His official swearing-in is scheduled to occur during the Regular Council Meeting on 15th April 2025.

6.5 Finance Report

Finance Officer A. Wylimczyk provided the Finance Report for March 2025. The report included the Income Statement and Payable Cheque Log, which were attached for Council’s review.

25-07-04 M/S Councillors C. Bellmore / D. Hansen acknowledges receipt of the Accounts Payable Report Cheques from 31200-31258 provided for informational purposes. CARRIED

6.6 Monthly Recreation Report

Recreation Director, C. Johnnie provided the monthly Recreation Department report for March 2025, which was reviewed by the Council.

6.7 CAO Report

CAO Chantal Pelletier provided the following updates:

Key Dates

- Arena shutdown is scheduled for April 7, 2025
- Special Council Meeting (third reading of budget items) will be held on April 8, 2025
- Next Regular Council Meeting is set for April 15, 2025

Council and Government Communications

- Awaiting response from the Premier’s office for a one-on-one meeting with Council
 - Will continue to follow up and coordinate



- Community Affairs confirmed that Sections 14 & 15 of the Recreation Act authorize municipalities to receive funds from the government and external sources. These typically come in the form of CMG.

Grader Station – “Village Hub” Update

- Low-risk permit has been approved and submitted to Yukon Government Land Development (Pat Ross) for title approval
- Once title is granted, the Village can proceed with housing or other development projects. No timeline provided yet for title transfer.

Recreation Centre Software

- The Rec Centre uses one comprehensive platform: Univerus Management Program, which includes booking functions
- Square is also used for payment processing and other than this two software, there is no other software used by recreation center.

Pool & Boiler Updates

- Pool rentals are progressing on schedule
- Boilers have been assessed but cannot be repaired until the pool is filled
- Meeting scheduled for Friday morning with Chris, Aaron, Adam, Jens, and Bill to evaluate pool status

Staffing for Pool

- Multiple qualified applications received for positions. One is from a local applicant; the rest are from Whitehorse.

Signage & Traffic

- Request submitted to rename Carmacks Bypass" to reduce confusion among tourists and non-mining residents. Community Affairs will assess feasibility.
- New speed limit signs have arrived and will be installed soon:
 - 25 km/h in school zones
 - 40 km/h in town limits
 - 10 km/h in parks and recreation areas
 - Public notices will accompany the rollout

Road Safety and Chains Concern

- Wash boarding reported on River Drive and Garvice, likely due to heavy equipment with chains
- Directed Bylaw Officer to:
 - Monitor Road activity
 - Educate operators on proper loading/unloading protocols
- Temporary signage posted; long-term plan includes updating traffic bylaw to include:
 - Chain use restrictions
 - Spring weight limits
- Council to consider a letter to Highways and Public Works to request a designated chain-up zone near Casino Bypass



Electronic Signage

- Concerns raised that current sign messages are too brief and hard to read due to quick rotation and excess information ▶ Suggested simplification and longer display times for clarity.

6.8 AYC Association of Yukon Communities (AYC)

Councillor D. Hansen provided update on upcoming AYC Events:

Reminder for Council of the upcoming AYC event: April 24–27, 2025

- ▶ April 24: Reception evening
- ▶ April 25–26: Administrative Forum sessions
- ▶ April 27: Business Meeting with 10 resolutions focused on public safety and financial matters

7. BYLAWS

7.1 306-24 VOC Animal Control Bylaw

25-07-05 M/S Councillors D. Hansen / C. Bellmore motioned to give third and final reading to 306-24 VOC Animal Control Bylaw . CARRIED

7.2 317-25 Bylaw to Repeal Old Bylaws

25-07-06 M/S Councillors T. Wheeler / D. Hansen motioned to give third and final reading to 317-25 Bylaw to Repeal Old Bylaws. CARRIED

7.3 318-25 Annual Operating Budget Bylaw 2025

25-07-07 M/S Councillors D. Hansen / C. Bellmore motioned to give second reading to 318-25 Annual Operating Budget Bylaw 2025. CARRIED

7.4 319-25 VOC Annual Capital Budget 2025

25-07-08 M/S Councillors D. Hansen / C. Bellmore motioned to give first reading to 319-25 VOC Annual Capital Budget 2025. CARRIED

25-07-09 M/S Councillors C. Bellmore / T. Wheeler motioned to give second reading to 319-25 VOC Annual Capital Budget 2025. CARRIED

8. NEW & UNFINISHED BUSINESS

8.1 CPI Wage Increase



25-07-10 M/S Councillors C. Bellmore / D. Hansen motioned to approve 2025 CPI Wage Increase by 2%. CARRIED

8.2 Asset Disposal List 2025

25-07-11 M/S Councillors T. Wheeler / D. Hansen motioned to approve Asset Disposal List 2025 and proceed with public bidding, giving first priority to Village of Carmacks taxpayers residents. Any remaining items may then be offered to the general public. CARRIED

8.3 Arena Heat recovery System

CAO Chantal Pelletier confirmed that the heat recovery system was included in both tenders for the arena and was not removed during construction. The system uses waste heat from the ice plant to warm the building, with boilers kicking in only when needed. However, it was not properly commissioned, which affected its performance.

Simco has recently recharged and pressurized the system and will reassess it during the April 7th shutdown. Yukon Government confirmed that occupancy-based controls were not set up, leading to 24/7 operation and higher costs. They also committed to covering costs for boiler fixes due to earlier oversights.

9. QUESTION PERIOD

No Question.

10. IN-CAMERA

Motion to move into Closed Meeting in accordance with the Yukon Municipal Act, Section 213 (3) (a) if in the case of a council, the council decides during the meeting to meet as a council committee to discuss a matter.

25-07-12 M/S Councillor C. Bellmore / T. Wheeler motioned to go in-camera at 07:46PM.

An in-camera discussion by Council regarding a labour and land matter.

25-07-13 M/S Councillor T. Wheeler / D. Hansen motioned to go out of in-camera at 8:15 PM.

11. ADJOURNMENT

25-07-14 M/S Councillor T. Wheeler motioned to adjourn the meeting at 8:16 PM.
Mayor J. Lachance adjourned the meeting at 8:16 PM.

Mayor J. Lachance

CAO Chantal Pelletier



Village of Carmacks
P.O. Box 113
Carmacks, YT Y0B 1C0

SPECIAL MEETING MINUTES 25-S03

MINUTES FROM THE SPECIAL MEETING OF THE COUNCIL FOR THE VILLAGE OF CARMACKS ON APRIL 8TH, 2025, IN THE MUNICIPAL COUNCIL CHAMBERS

PRESENT: Mayor: Justin Lachance

Councillors: D. Hansen, T. Wheeler, C. Bellmore
Staff: CAO C. Pelletier, P. Singh
Regrets: D. Mitchell

- 1. CALL TO ORDER:** Mayor J. Lachance called the meeting to order at 7:00 PM.
- 2. AGENDA:** Council reviewed the agenda.

25-S03-01 M/S Councillors D. Hansen / T. Wheeler motioned that the agenda be accepted as presented.

CARRIED

3. ACTION ITEMS

3.1 316-25 Rates of Taxation 2025

25-S03-02 M/S Councillors C. Bellmore / D. Hansen motioned to give third reading to 316-25 Rates of Taxation 2025 Bylaw.

CARRIED

3.2 318-25 Annual Operating Budget Bylaw 2025

25-S03-03 M/S Councillors D. Hansen / T. Wheeler motioned to give third reading to 318-25 Annual Operating Budget Bylaw 2025 for Village of Carmacks.

CARRIED



Village of Carmacks
P.O. Box 113
Carmacks, YT Y0B 1C0

3.2 319-25 VOC Annual Capital Budget 2025

25-S03-04 M/S Councillors T. Wheeler / D. Hansen motioned to give third reading to 319-25 VOC Annual Capital Budget 2025 Bylaw.

CARRIED

QUESTION PERIOD

No questions from the public.

ADJOURNMENT

25-S03-05 M/S Councillor T. Wheeler motioned to adjourn the at 7:05 PM.

Mayor Justin Lachance adjourned the meeting at 7:05 PM.

Mayor Justin Lachance

CAO Chantal Pelletier

**MONTHLY
MAYOR’S / CHIEF’S
POLICING REPORT
March 2025**

**Carmacks Detachment
“M” Division Yukon**



Royal Canadian Mounted Police Gendarmerie royale du Canada

Canada 

OCCURRENCES	<u>March2025</u>	Year to Date 2025	<u>March 2024</u>	Year to Date 2024
Assaults (All Categories)	0	3	1	9
Assistance/Suspicious Occurrence	10	17	4	6
Break and Enters	0	0	0	1
Cause Disturbance / Mischief/Breach of Peace	2	12	8	17
Drugs (all categories)	0	4	0	2
Fail to comply with conditions	0	3	1	1
False Alarms	0	2	1	7
Impaired Driving	2	4	1	7
Liquor Act	0	0	0	0
Mental Health Act	3	5	1	2
Missing Persons/Requests to Locate	0	1	0	1
Sexual Assault	1	3	1	2
Thefts (all categories)	0	3	3	7
Traffic (Speeding/Prohibited driver/etc.)	5	10	14	17
Uttering Threats	0	2	0	4
Vehicle Collisions	1	7	2	7
Wellbeing check	3	7	2	6
Other	3	12	5	15
Total Calls for Service	30	95	44	111

Service Calls Involving Alcohol	10	37	16	43
Prisoners held locally	0	1	1	5

PLEASE NOTE: The statistic numbers in the report may change monthly as file scoring is added, deleted or changed. This occurs as investigations develops resulting in additional charges or proving an incident to be unfounded.

April 2, 2025

Lauren Hanchar
President
Association of Yukon Communities
#140-2237 2nd Avenue
Whitehorse, YT Y1A 0K7
ayced@ayc-yukon.ca

VIA EMAIL

Re: Amendments to the Comprehensive Municipal Grant

Dear President Hanchar,

Thank you for your letter dated February 25 regarding the recent changes to the Comprehensive Municipal Grant (CMG). Your feedback is invaluable, and we sincerely appreciate the AYC's dedication to enhancing the CMG for the benefit of Yukoners and Yukon communities.

I was pleased to attend the AYC Board meeting on March 8. It was a pleasure to connect with community leaders and receive positive feedback on the recent changes to the CMG. On behalf of the Department, I would like to express sincere appreciation to the Association of Yukon Communities and its task force members, who dedicated their time and effort to provide thoughtful recommendations for improving the CMG. The Government of Yukon was pleased to implement several significant updates to the formula.

The decision to increase the asset maintenance factor reflects the need to maintain aging infrastructure across the territory and address the impacts of a changing climate on service delivery. Since the asset maintenance factor is not indexed to the Consumer Price Index (CPI), it does not increase over time like other components of the grant formula. Recognizing this, an increase in the asset maintenance factor was necessary.

In contrast, the population and dwelling factors are currently multiplied by the CPI and have been increasing over time in alignment with inflation.

Additionally, two other recommendations from the task force were implemented:

Establishing a permanent funding floor equal to the 2024 grant amount.

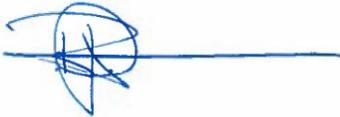
Allowing supplementary grants to be outlined in schedules rather than regulations.

The funding floor ensures that municipalities receive stable and predictable funding, while the change to supplementary grants provides greater flexibility to address future funding priorities.

Finally, I want to highlight that the \$88,000 in annual funding previously allocated to the Community Training Trust Fund is now administered through the Community Affairs branch. This shift enhances training and capacity-building opportunities for municipalities can continue to be delivered through the AYC. Our Community Affairs branch will be in contact to develop a payment agreement for these funds. Thank you for your continued advocacy in emphasizing the importance of this funding to communities.

We look forward to ongoing dialogue and collaboration with the AYC and its members as we work together to support healthy, resilient, and sustainable communities.

Sincerely,



Richard Mostyn

Minister of Community Services

- c. Mayor Bowers
- Mayor Cameron
- Mayor Curran
- Mayor Ellis
- Mayor Johnson
- Mayor Lachance
- Mayor Strand



Little Salmon

Together today for our children tomorrow.

Carmacks

First Nation

Post Office Box 135, Carmacks, YK, Y0B 1C0
Phone (867)863-5576 Fax (867)863-5710



Village of Carmacks

P.O.Box 113
Carmacks, Yukon, Canada
Y0B 1C0
Telephone: (867) 863-6271

April 1, 2025

Honorable Tracy- Ann McPhee
Minister of Health and Social Services
Government of Yukon

Via email: tracy.mcphee@yukon.ca

Honorable Richard Mostyn
Minister of Community Services
Government of Yukon

Via email: richard.mostyn@yukon.ca

On behalf of Little Salmon Carmacks First Nation and the Village of Carmacks we write to you as a Joint Council regarding a major concern the community has identified.

We are concerned with the aging health infrastructure in our community. The Carmacks Health Center as you know has outlived its useful life for the community. The aged infrastructure and outdated equipment need to be addressed along with the capacity of its surrounding area including parking.

This information has been communicated several times to the Yukon Government but we continue to see it not being addressed through the Capital planning process. LSCFN first communicated with YG property management that the lease agreement in our Health and Wellness building was ending for YG Social Services almost 2 years ago. However, we do not see anything in the capital plan to address infrastructure for these critical health services. We have now heard that the hub services may be pulled from the community. In our opinion this is not an option. There has been a substantial amount of work from both MWSU and LSCFN's Health and Wellness departments to get this service up and running after several years of LSCFN having to front the cost for counselling services because the HUB was not working properly in the community.

We are very concerned as there is limited space available in the community and these are critical services for Carmacks. At last year's capital planning meetings with LSCFN information was shared by the LSCFN team to YG on how these issues could best be

addressed for the community. Our concern is that this information is not being taken seriously and we continue to see projects for the community that do not address our concerns.

With the pressure from Casino Mine being put on our community almost daily we are concerned that our community is not being supported in ensuring that the social impacts, that will no doubt accompany this project, are being taken seriously and we are not being set up to hopefully allow the community to mitigate the impacts.

We are concerned that continuing to find alternative space instead of putting the necessary resources into our community's health infrastructure will cause further concerns and issues for our community regarding health and social impacts including lack of staff in our Health Center, lack of necessary counselling services, and reduced quality of care for our community members.

We look forward to your response and welcome an opportunity to meet jointly on this matter.



Russell Blackjack- Chief LSCFN



Justin Lachance- Mayor VOC

Cc: Honorable Sandy Silver
Minister of Finance
Government of Yukon

Via email: sandy.silver@yukon.ca

March 28, 2025

Village of Carmacks
P.O. Box 113
Carmacks, YT Y0B 1C0

via e-mail: finance@carmacks.ca

Attention: Village Council Members

Dear: Council Members:

Re: 2024 AUDIT PLAN

A. INTRODUCTION

The objectives of this audit plan are as follows:

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

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

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

B. SERVICES TO BE PROVIDED

We have been engaged to perform the following services:

a) Audit services

- Audit of the Village of Carmacks financial statements.

b) Non-audit services

- We have not been engaged to provide any non-audit services.

C. AUDITOR INDEPENDENCE

At the core of the provision of external audit services is the concept of independence. Canadian Auditing Standards recommends that we communicate to Council, at least annually, all relationships between our firm and the Village that, in our professional judgment, may reasonably be thought to bear on our independence.

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

D. AUDITOR RESPONSIBILITIES

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

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

Canadian Auditing Standards do not require the auditor to design procedures for the purpose of identifying supplementary matters to communicate to Council.

E. MANAGEMENT RESPONSIBILITIES

Management is responsible for the preparation of the financial statements in accordance with **Canadian public sector accounting standards** and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

F. PLANNED SCOPE AND TIMING OF THE AUDIT

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

To assess risk correctly, we will require a clear understanding of the Village's business and the environment it operates in. We will gain this understanding primarily through discussions with management and staff.

Audit Strategy

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

Significant Risks

Solid Waste Closure & Post-Closure Liability

The Village's liabilities include an estimate for the future closure and post-closure costs of the landfill. The risk of material misstatement is higher in this area due to the complexity of, and judgment involved in, these calculations. However, the risk is mitigated due to the fact that the Village uses a report prepared by a consultant to assist with and provide various information to support these calculations.

Management Override of Controls

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

Materiality

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

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

Canadian Auditing Standards require the use of both quantitative and qualitative factors in determining materiality. In planning our audit, we have concluded that a materiality level of the lower of 2% of operating revenue is appropriate. However, we anticipate that management will record any adjustments that we propose that are of a non-trivial nature.

We may update our materiality if actual amounts differ significantly from the estimates or circumstances suggest particular balances, results or disclosures may impact users' decisions.

Audit Team

Our team includes skilled professionals who have experience working on local government audits. We will provide the following team:

Engagement Partner	Philip Dirks, CPA, CA
Manager	Stephen Webber, CPA
Junior	Alina De Cremer, CPA student
Concurring Partner	Curtis Friesen, CPA, CA

Timing of the Audit

We completed audit planning and interim work in January 2025.

The year-end audit work is scheduled to take place during the week of April 7, 2025.

We anticipate presenting the audited financial statements to Village Council at the June 2025 Council meeting.

Management Representations

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

G. NEW PUBLIC SECTOR ACCOUNTING BOARD STANDARDS

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

Effective Fiscal Years Beginning on or After April 1, 2023 (earlier adoption permitted)

PS 3400 – Revenue

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

H. REQUESTS OF COUNCIL

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

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

I. AUDIT FEES

We understand that the Village demands value and we strive to provide the highest quality services while working with the Village to control costs.

We previously (proposal dated August 13, 2021) provided the Village with an estimate of our audit fees for the 2024 fiscal year in the amount of \$20,000. This estimate, which does not include GST, is based on the assumption that our responsibilities will be limited to the expression of an opinion on the Village's financial statements. We will not be required to perform accounting work, prepare working papers, or provide any other non-audit responsibilities.

J. COMMUNICATION OF THE RESULTS

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

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

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

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

Yours truly,

METRIX GROUP LLP



Philip J. Dirks, CPA, CA
Partner

Specifications

- IACP (NHTSA) Conforming Product List
- Frame: Rugged ABS Polycarbonate Blend
- Operating Temperatures: -22°F to +140°F (-30°C to +60°C)
- Maximum Humidity: 90% relative humidity (non-condensing) at 98.6°F (37°C)
- USB Power Requirements: +4.5 V to +5.5 V
- Battery Life: 500+ charge cycles
- Battery Charge: Full charge within 3 hours and 15 minutes
- IP Rating: compatible IP64 -Water splashing shall have no harmful effect
- Size: (H) 8.25" x (W) 3 1/2" x (L) 4"
- Weight: 1.1 Lbs with battery
- Speed Range: 12 MPH - 210 MPH / 20KPH - 337KPH
- Beam width: 12° H 24° V
- Frequency: K-Band 24.150 GHz nominal
- Accuracy: Stationary 1mph (1km/h)
- Nominal Range: 3,500 ft
- Acquisition Time: A millisecond (0.001)
- Battery Capacity: 2600mAh battery
- Audio: Eight (8) Levels

Optional accessories

- USB wall charger (AC to USB charger)
- USB car charger adapter
- Hard carry case
- Soft carry case



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P 800.331.5315 sales@davtech.ca
www.davtech.ca

High performance stationary K-Directional RADAR

- 1) Canadian
- 2) legal if calibration
- 3) Tuning for KS ←



SCOUT 2



- Direction-sensing stationary K-band handheld radar
- Directional target acquisition (towards/away & both – direction sensing)
- Intuitive “over & under” speed display - Fast/Strong displayed simultaneously
- Large 2.8” white on black LCD display with auto-dimmable capabilities
- 7 days of usage in between charges - estimated for regular law enforcement usage
- Charge indicator - low battery alert to ensure your radar is always operational
- Display compatible with Polarized sunglasses
- Lock target speed for easier traffic violation handling
- Customizable automatic power off - increase your battery life!
- USB charging port - operational while plugged-in
- Faster target or Strongest signal mode
- Skid resistant enclosure



What is included with my SCOUT-2 radar?

1. 3' USB-C charging cable
2. Tuning forks

Display & Menu

The SCOUT 2 offers the largest LCD white on black display.

“Over & under” speed display will simultaneously show Fast and Strong speed targets



User-friendly MENU to customize your radar's settings.

Direction, range, display brightness and auto shut-down are all customizable as per the user



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Your Choice of Two Full-Function Remote Controls

The Stalker 2X uses automation to reduce officer distraction caused by remote control use. Set-and-Forget Operation: Just select the two Target Zones you want to monitor and put the remote down. You simultaneously monitor four targets (strongest and faster in each zone) without touching the remote.

Strong target locking and Faster target locking in all Target Zones is standard with the Fast-Lock Remote, while Strong target locking is standard with the Instant-On Remote.

Other remote control features include tactile feedback keys, an ergonomically contoured body, amber backlit keys for night use, and omni-directional infrared operation that eliminates the need to point the remote.

STALKER 2X

Optional Waterproof Motorcycle Components

The Stalker's 2X waterproof components are durable, accurate products for continuous duty in the worst conditions. A full selection of brackets, mounts and cables are available.

Contact us for a Stalker Motorcycle Components brochure or go to StalkerRadar.com for more information.



MOV/STA Toggles between moving and stationary modes.

START/STOP In Stopwatch mode, starts and stops the interval timer.

OPP (Front & Rear) Turns on the front or rear transmitter (if in hold) and directly selects an Opposite Direction Target Zone.

HOLD Press for 1/2 second to place the associated antenna into hold (standby) mode.

Strg Lk/Rel or **LK/REL** Locks strong targets and releases a locked strong target.

Fast Lk/Rel Locks faster targets and releases a locked faster target.

VOLUME Used with the **↑** and **↓** keys to adjust the Doppler volume, the Beep volume, and the Voice lock volume.

LIGHT A single press activates the remote control backlight for six (6) seconds and each additional press toggles the display intensity through six levels of brightness and auto.



Fast-Lock Remote
This remote is designed for departments that require Fast Lock operation and normally operate in constant transmit mode.



Instant-On Remote
This remote is designed for departments that do not require Fast Lock operation but routinely use the "Instant-on" feature. A dedicated XMIT/HOLD key provides instant transmitter ON/OFF operation.

XMIT Turns the associated antenna on and selects the previous Target Zone.

HOLD Instantly places the associated antenna into hold (standby) mode.

SAME (Front & Rear) Turns on the front or rear transmitter (if in hold) and directly selects a Same Direction Target Zone.

MENU Press and release the Menu key to enter the Operator Menu system allowing the **↑** and **↓** keys to change the operator settings.

Press and hold the Menu key turns on the Dual Zone mode.

PS BLANK An incorrect patrol speed can be blanked and reacquiesced or, after a target lock, the patrol speed can be blanked and restored.

TEST Initiates a diagnostic check on the display unit, counting unit, and both antennas.



Stalker 2X | Dual Zone Direction-Sensing Radar

STALKER 2X

The industry-leading Stalker 2X is unequalled in technology, performance, and safety. The Stalker 2X is actually two, full functioning direction-sensing radars in one compact unit which can simultaneously monitor front same and front opposite or rear opposite and rear same target zones from a single antenna. And, features a patented Rear Traffic Alert to warn the officer of a rapidly overtaking same-direction traffic in situations when the vehicle is most vulnerable.

Featuring:

You asked for it: the 2X now shows up to 4 front (or rear) targets in 4 windows.



- New Dual Zone Mode
- Direction-Sensing Technology
- Rear Traffic Alert Feature for Officer Safety
- 2 Ergonomic Backlit IR Remote Controls
- Automatic Same-Direction Tracking
- Plug-n-Play Vehicle Speed Sensing
- Voice Verification of Antenna, Mode, and Direction
- Stalker - Used by more State Agencies than all other radar brands combined



STALKER

Power to Enforce.

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