

Calgary Metropolitan Region Board
Governance Committee Meeting Agenda

April 8, 2021 – **9:00 AM**

Go-To Meeting

Meetings are recorded & live-streamed

The purpose of this meeting is to convene, discuss and make decisions regarding recommendations to be made to the Calgary Metropolitan Region Board.

- | | | |
|---|---------|-----------|
| 1. Call to Order & Opening Remarks | Clark | |
| 2. Adoption of Agenda
<i>For Decision: Motion to adopt and/or revise the Agenda</i> | All | |
| 3. Approval of Minutes (Attachment)
<i>For Decision: Motion that the Committee approve the Minutes of February 18, 2021 meeting</i> | All | 3 |
| 4. 2020 Draft Audited Financial Statements (Attachment)
<i>For Recommendation: Motion that the Committee recommend for approval to the Board the Audited Financial Statements</i> | Avail | 8 |
| 5. Appointment of Auditor (Attachment)
<i>For Discussion: Motion that the Committee discuss the appointment of an auditor</i> | Copping | 31 |
| 6. Draft Dispute Resolution and Appeal Bylaw (Attachment)
<i>For Recommendation: Motion that the Committee review and recommend approval to the Board the Dispute Resolution and Appeal Process Bylaw</i> | Copping | 32 |
| 7. Review Per Diem Policy (Attachment)
<i>For Discussion: Motion that the Committee discuss and review the Per Diem Policy</i> | Copping | 53 |
| 8. Meeting Protocols (Attachment)
<i>For Discussion: Motion that the Committee discuss Board and Committee meeting protocols</i> | Clark | 56 |
| 9. Board Chair Disclosure Update (Attachment)
<i>For Information: Motion that the Committee receive for information a letter from Chair Clark updating his concurrent roles per the Board Conflict of Interest Policy</i> | Clark | 57 |
| 10. Proposed Next Meeting: Thursday May 13, 2021 @ 9:00 AM | Clark | |

11. Adjournment

Governance Committee Members:

Mayor Peter Brown (Airdrie)	Cllr Jamie Kinghorn (High River)
Cllr George Chahal (Calgary)	Mayor Bill Robertson (Okotoks)
Reeve Dan Henn (Rocky View)	Reeve Amber Link (Wheatland)
Reeve Suzanne Oel (Foothills)	
Mayor Jeff Genung (Cochrane)	
Mayor Marshall Chalmers (Chestermere) Vice Chair	

Greg Clark, Committee Chair

Upcoming Meetings:

Land Use & Servicing Committee	April 15 – 1:00 PM	GoTo Meeting
Board Meeting	Friday April 23 9:00 AM	GoTo Meeting
	Friday May 6 9:00 AM	
	Friday May 14 9:00 AM	
	Friday May 21 9:00 AM	
	Friday May 28 9:00 AM	
Governance Committee	Thurs May 13 – 9:00 AM	GoTo Meeting
Advocacy Committee	TBD	GoTo Meeting

Minutes of the meeting of
the Governance Committee of the
Calgary Metropolitan Region Board held by
GoToMeeting on Thursday February 18, 2021

Delegates in Attendance

Mayor Peter Brown – City of Airdrie
Councillor George Chahal – City of Calgary
Mayor Marshall Chalmers – City of Chestermere
Mayor Jeff Genung – Town of Cochrane
Reeve Suzanne Oel – Foothills County
Mayor Bill Robertson – Town of Okotoks
Reeve Dan Henn – Rocky View County
Councillor Jamie Kinghorn – Town of High River
Reeve Amber Link – Wheatland County

CMRB Administration:

Chris Sheard, Chair
Greg Clark, Chair
Jordon Copping, Chief Officer
Shelley Armeneau, Office Manager

1. Call to Order

Called to order at 10:00 AM.

2. Adoption of Agenda

Moved by Mayor Brown, **Seconded by** Reeve Henn, accepted by Chair.

Motion: That the Committee approve the agenda of the meeting.

Motion carried unanimously.

3. Approval of Minutes

Moved by Reeve Link, **Seconded by** Mayor Chalmers, accepted by Chair.

Motion: That the Committee approve the Minutes of the December 17, 2020 meeting.

Motion carried unanimously.

4. Q4 Actuals

Jordon Copping reviewed the Q4 Actuals. Members asked questions about the possibility of amending the per diem policy now that meetings are being held virtually. CMRB Administration will prepare a brief and this item will come to the next Governance Committee meeting.

Jordon noted a suggestion relating to GICs to investigate “laddering” investments or looking into money market/treasury bill options for a better rate of interest.

Moved by Mayor Chalmers, **Seconded by** Mayor Brown, accepted by Chair.

Motion: That the Governance Committee add a discussion on the Per Diem Expense Policy to the next Governance Committee meeting.

Motion carried unanimously.

Moved by Mayor Chalmers, **Seconded by** Mayor Genung, accepted by Chair.

Motion: That the Committee receive and recommend for review by the Board the Q4 Actuals.

Motion carried unanimously.

5. Dispute Framework

Jordon Copping answered questions from the Committee. A suggestion was made that the existing Board and Land Use & Servicing Committee could serve as the dispute resolution committee, rather than creating a new committee. There was general consensus that the Board Administration should not have the authority to reject a Notice of Dispute which does not satisfy the mandatory requirements, as set out on page 10 of the agenda package. A request was made to clarify the wording on “What is the REF Appeal Process” relating to the complainant. Members discussed which decisions are subject to a dispute. Foothills County specifically requested that when this item goes to the Board, the brief prepared by Administration sets out their concerns about the composition of facilitated discussions around the creation of a new committee (dispute resolution committee) versus utilizing existing committees. It was noted that the Land and Property Rights Tribunal (proposed to replace the Municipal Government Board (MGB)) has not been set up yet, although the intention is for it to be convened in June 2021. Jordon noted a suggestion when bringing the conversation to the Board that he highlight how the MGB and challenges would work, and include hypothetical situations.

Moved by Mayor Genung, **Seconded by** Mayor Brown, accepted by Chair.

Motion: That the Governance Committee approve the Dispute Resolution Framework and Direct Administration to draft a Bylaw.

Motion carried.

6. REF Appeal Process

Jordon asked members for feedback specifically on the benefits of a written hearing and whether written evidence should be provided either by CMRB Administration on behalf of those making the challenge, or whether it should be the members themselves. Some members felt that while the cost would be greater to allow for oral hearings, determining a fair outcome would be more important. A suggestion was made to start with a written submission and then, according to a certain criteria, go to a further hearing for verbal submissions.

Members discussed the Terms of Reference for the proposed Dispute Resolution Committee and the following motion was made:

Motion Arising:

Moved by Reeve Henn, **Seconded by** Reeve Link, accepted by Chair.

Motion: That the Committee direct CMRB administration to reduce the Dispute Resolution Committee membership to include:

- One (1) representative from a City;
 - One (1) representative from a Town, and;
 - One (1) representative from a County,
- And three (3) alternates, as noted in the agenda package.

Motion carried unanimously.

Final comments were made on the REF appeal process and Non-REF reconsideration process. A member asked it be noted that item 4.1 Appeal to the Municipal Government Board is still being explored, including the question around process and committee. Jordon noted he would be having further discussions with Municipal Affairs and the Chair of the Municipal Government Board on process and will be drafting a bylaw that will either be more enabling or with two options.

Moved by Mayor Robertson, **Seconded by** Mayor Brown, accepted by Chair. A friendly amendment was made to include "as amended" to a) and b) which was accepted by the Mover.

Motion: That the Committee:

- a) Approve the REF Appeal Process, as amended, and direct Administration to draft a Bylaw and
- b) Approve the Non-REF Reconsideration Process, as amended, and direct Administration to draft a bylaw.

Motion carried unanimously.

7. Treaty 7 Lands Acknowledgement

Jordon provided a verbal update on this item. Administration is working to engage with indigenous neighbours on the appropriate wording. Wheatland requested that Siksika also be consulted and offered to connect Jordon to Chief Crowfoot. This item will come back to a future meeting.

Moved by Mayor Brown, **Seconded by** Councillor Kinghorn, accepted by Chair.

Motion: That the Committee accept for information an update on the Treaty 7 Land Acknowledgement.

Motion carried unanimously.

8. Chief Officer Performance Review

Chair Sheard addressed this item. The policy states the Chief Officer will prepare a statement on how he feels he has done relating to the objectives set for him. Next is a 360 consultation with staff, board members and the chair. Chair Sheard undertook to get the process going and his part of the contribution in hand before his term ends in February. The process will not be complete for approximately one month, so the conclusion will fall to Chair Clark. Members can expect to receive a request for input on 360 contributions on Jordon's performance evaluation in the coming days.

A member noted that Chair Clark should start the process for setting goals and strategic targets for 2021.

Moved by Mayor Brown, **Seconded by** Mayor Chalmers, accepted by Chair.

Motion: That the Committee discuss the Performance Evaluation Procedure for the Chief Officer in 2021.

Motion carried unanimously.

9. New Chair Disclosure of Concurrent Roles

Moved by Mayor Robertson, **Seconded by** Mayor Brown, accepted by Chair.

Motion: That the Committee receive for information a letter from Chair Clark disclosing concurrent roles per the Board Conflict of Interest Policy.

Motion carried unanimously.

10. Next Meeting: April 8, 2021.

11. Adjourned at 12:44 PM.

Members expressed their sincere thanks and appreciation for Chris Sheard's input, hard work and efforts as Chair of CMRB over the past 3 years.

CMRB Chair, Greg Clark

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Agenda Item	4
Submitted to	Governance Committee
Purpose	For Recommendation
Subject	2020 Draft Audited Financial Statements
Meeting Date	April 8, 2021
That the Governance Committee recommend for approval to the Board the Audited Financial Statements.	
Background <ul style="list-style-type: none"> Audited financial statements are required as part of the annual report which the CMRB is mandated to provide to the Minister of Municipal Affairs. 	
Attachments: 1. Avail Audit Letter 2. Draft Financial Statement for 2020 3. Post Audit Letter	

1. Introduction

Audited financial statements are required to be provided to the Minister of Municipal Affairs.

2. Recommendation

That the Governance Committee recommend for approval to the Board the Audited Financial Statements.

March 19, 2021

Board of Directors
Calgary Metropolitan Region Board
602 - 11 Ave SW, Unit 305
Calgary, AB T2R 1J8

Ladies and Gentlemen:

We have completed our audit of the financial statements of the Calgary Metropolitan Region Board for the year ended December 31, 2020. Our audit included consideration of internal control relevant to the preparation of the financial statements to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, our review of any given control was limited and would not disclose all weaknesses in the system or all matters which an in-depth study might indicate. As you know, the maintenance of an adequate system of internal controls is the responsibility of the Board of Directors.

During the course of our audit for the year ended December 31, 2020, we identified no significant matters which may be of interest to the Board.

This communication is prepared solely for the information of the Board members and management of the Calgary Metropolitan Region Board and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

We would like to thank Jordon and Shelley for their assistance during our audit. Thank you for the continuing opportunity to be of service to your organization and we look forward to serving you in the future. If you have any questions or concerns regarding our audit or any other issues with which you may require our assistance, please do not hesitate to contact us.

Thank you.

Yours truly,

AVAIL LLP

Calvin Scott, CPA, CA

Agenda Item 4i

CALGARY METROPOLITAN REGION BOARD

FINANCIAL STATEMENTS

For the year ended December 31, 2020

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Agenda Item 4ii

CALGARY METROPOLITAN REGION BOARD

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For the year ended December 31, 2020

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INDEPENDENT AUDITOR'S REPORT



To: The Board of
Calgary Metropolitan Region Board

Opinion

We have audited the financial statements of the Calgary Metropolitan Region Board which comprise the statement of financial position as at December 31, 2020, and the statements of operations, change in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the board as at December 31, 2020, its results of operations, change in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the board in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation 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.

In preparing the financial statements, management is responsible for assessing the board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the board or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the board's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

INDEPENDENT AUDITOR'S REPORT, continued

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Lethbridge, Alberta

April 8, 2021



Chartered Professional Accountants

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MANAGEMENT REPORT

The financial statements are the responsibility of the management of the Calgary Metropolitan Region Board.

These financial statements have been prepared from information provided by management. Financial statements are not precise since they include certain amounts based on estimates and judgments. Management has determined such amounts on a reasonable basis in order to ensure that the financial statements are presented fairly, in all material respects.

The Board maintains systems of internal accounting and administrative controls that are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and that the Board's assets are properly accounted for and adequately safeguarded.

The elected Board of the Calgary Metropolitan Region Board is responsible for ensuring that management fulfils its responsibilities for financial statements. The Board carries out its responsibility principally through the Governance committee.

The Board meets annually with management and the external auditors to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, and to satisfy itself that each party is properly discharging its responsibilities. The Board also considers the engagement or re-appointment of the external auditors. The Board reviews the monthly financial reports.

The Board's financial statements have been audited by Avail LLP Chartered Professional Accountants, the external auditors, in accordance with Canadian generally accepted auditing standards on behalf of the Board. Avail LLP has full and free access to the Board members.

Chief Officer

CALGARY METROPOLITAN REGION BOARD
STATEMENT OF FINANCIAL POSITION
As at December 31, 2020

	2020	2019
Financial assets		
Cash and cash equivalents	\$ 944,921	\$ 394,301
Short term investments (note 3)	1,932,336	2,625,125
Accounts receivable	13,305	14,292
GST receivable	32,842	31,432
	2,923,404	3,065,150
Liabilities		
Accounts payable and accrued liabilities	253,111	130,926
Deferred revenue (note 4)	703,255	992,061
	956,366	1,122,987
Net financial assets	1,967,038	1,942,163
Non-financial assets		
Prepaid expenses	6,109	6,109
Tangible capital assets (schedule 1)	4,717	10,689
	10,826	16,798
Accumulated surplus (note 5, schedule 2)	\$ 1,977,864	\$ 1,958,961

Commitments (note 10)

Approved on behalf of the board:

Member _____

Member _____

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CALGARY METROPOLITAN REGION BOARD
STATEMENT OF OPERATIONS
For the year ended December 31, 2020

	Budget (unaudited)	2020	2019
Revenue			
Alberta Municipal Affairs	\$ 1,750,000	\$ 2,038,805	\$ 2,258,861
Interest	40,000	25,617	60,555
	<u>1,790,000</u>	<u>2,064,422</u>	<u>2,319,416</u>
Expenses			
Consulting fees	1,452,000	978,281	1,141,440
Wages and benefits	762,000	776,548	780,397
Board chair remuneration	140,000	87,199	104,878
Rent	80,000	78,861	70,928
Meeting costs	130,000	54,765	93,796
Professional fees	30,000	21,443	26,870
Dues and subscriptions	-	15,965	15,379
Office and administration	36,000	7,737	9,579
Professional development	-	6,278	3,538
Insurance	-	5,680	5,480
Travel and accommodation	45,000	4,010	20,242
Utilities	-	1,956	1,663
Interest and bank charges	-	790	810
Freight and delivery	-	34	429
Advertising and promotion	-	-	775
Amortization	5,972	5,972	5,972
	<u>2,680,972</u>	<u>2,045,519</u>	<u>2,282,176</u>
(Deficiency) excess of revenue over expenses	(890,972)	18,903	37,240
Accumulated surplus, beginning of year	1,958,961	1,958,961	1,921,721
Accumulated surplus, end of year	\$ 1,067,989	\$ 1,977,864	\$ 1,958,961

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CALGARY METROPOLITAN REGION BOARD
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
For the year ended December 31, 2020

	Budget (unaudited)	2020	2019
(Deficiency) excess of revenue over expenses	\$ (890,972)	\$ 18,903	\$ 37,240
Acquisition of tangible capital assets	15,000	-	-
Amortization of tangible capital assets	5,972	5,972	5,972
	20,972	5,972	5,972
Net change in prepaid expenses	-	-	5,934
Change in net financial assets	(870,000)	24,875	49,146
Net financial assets, beginning of year	1,942,163	1,942,163	1,893,017
Net financial assets, end of year	\$ 1,072,163	\$ 1,967,038	\$ 1,942,163

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CALGARY METROPOLITAN REGION BOARD**STATEMENT OF CASH FLOWS**

For the year ended December 31, 2020

	2020	2019
Operating transactions		
(Deficiency) excess of revenue over expenses	\$ 18,903	\$ 37,240
Adjustments for items which do not affect cash		
Amortization of tangible capital assets	5,972	5,972
	24,875	43,212
Net change in non-cash working capital items		
Accounts receivable	987	5,439
GST receivable	(1,410)	(21,354)
Prepaid expenses	-	5,934
Accounts payable and accrued liabilities	122,185	39,777
Deferred revenue	(288,806)	(258,860)
	(142,169)	(185,852)
Cash applied to operating transactions	(142,169)	(185,852)
Investing transactions		
Change in short-term investments	692,789	199,875
	550,620	14,023
Increase in cash and cash equivalents	550,620	14,023
Cash and cash equivalents, beginning of year	394,301	380,278
Cash and cash equivalents, end of year	\$ 944,921	\$ 394,301



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1. Nature of operations

Calgary Metropolitan Region Board is constituted under the Municipal Government Act and was approved by the Minister of Municipal Affairs on January 1, 2018 for the purpose of promoting long term sustainability, ensuring environmentally responsible land-use planning, growth management and efficient land use, developing policies regarding the coordination of regional infrastructure investment and service delivery, and promoting economic well-being and competitiveness of the region.

The members of the Board are as follows; City of Airdrie, City of Calgary, City of Chestermere, Town of Cochrane, Town of High River, Town of Okotoks, Town of Strathmore, Rocky View County, Municipal District of Foothills, and Wheatland County.

The Board is exempt from income taxation under Section 149 of the Canada Income Tax Act.

2. Significant accounting policies

The financial statements are prepared in accordance with Canadian public sector accounting standards and reflect the assets, liabilities, revenues and expenses, and change in the financial position of the Board. Significant aspects of the accounting policies adopted by the Board are as follows:

- (a) Cash and cash equivalents
Cash and cash equivalents consists of cash on deposit and are recorded at cost.
- (b) Short term investments
Short term investments consists of term deposits with original maturities of greater than one month at the date of acquisition and are recorded at cost.
- (c) Revenue recognition
Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Restricted investment income is recognized in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

Government transfers are recognized in the period when the related expenses are incurred, services performed, or the tangible capital assets acquired.

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2. Significant accounting policies, continued

(d) Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the consolidated Change in Net Financial Assets for the year.

(i) Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

	Years
Furniture and fixtures	10
Buildings	5
Computer equipment	3

The full amount of the annual amortization is charged in the year of acquisition and none in the year of disposal.

(ii) Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and also are recorded as revenue.

(iii) Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

(e) Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expense during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

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CALGARY METROPOLITAN REGION BOARD
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2020

3. Short term investments

Short term investments consists of Guaranteed Investment Certificates (GICs) that have effective interest rates of 0.20% to 1.95% and mature between March to August 2021.

4. Deferred revenue

	2019	Received	Recognized	2020
Alberta Municipal Affairs	992,061	1,750,000	2,038,806	703,255

Deferred revenue consists of the unspent portion of the Alberta Municipal Affairs conditional start-up and core operations grant.

5. Accumulated surplus

Accumulated surplus consists of internally restricted and unrestricted amounts and equity in tangible capital assets as follows:

	2020	2019
Unrestricted surplus	\$ 1,973,147	\$ 1,948,272
Equity in tangible capital assets (note 6)	4,717	10,689
	\$ 1,977,864	\$ 1,958,961

6. Equity in tangible capital assets

	2020	2019
Tangible capital assets (schedule 1)	\$ 22,633	\$ 22,633
Accumulated amortization (schedule 1)	(17,916)	(11,944)
	\$ 4,717	\$ 10,689

7. Financial instruments

The Board's financial instruments consist of cash and cash equivalents, short term investments, accounts receivables, and accounts payable and accrued liabilities. It is management's opinion that the Board is not exposed to significant interest or currency risks arising from these financial instruments.

The carrying value of these financial instruments approximates their fair value.



8. Economic dependence

The Board is economically dependent on Alberta Municipal Affairs, as Alberta Municipal Affairs provides the Board with a substantial portion of its revenues.

9. Local authorities pension plan

Employees of the Board participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Alberta Public Sector Pensions Plans Act. The plan serves about 274,000 people and 420 employers. The LAPP is financed by the employer and employee contributions and by investment earnings of the LAPP Fund.

Contributions for current service are recorded as expenditures in the year in which they become due.

The Board is required to make current service contributions to the LAPP of 9.39% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 13.84% on pensionable earnings above this amount. Employees of the Board are required to make current service contributions of 8.39% of pensionable salary up to the year's maximum pensionable salary and 12.84% on pensionable salary above this amount.

Total current service contributions by the Board to the LAPP in 2020 were \$71,901 (2019 - \$71,897). Total current service contributions by the employees of the Board to the LAPP in 2020 were \$65,783 (2019 - \$65,783).

At December 31, 2019, the LAPP disclosed an actuarial surplus of \$7.9 billion.

10. Commitments

The Board has entered into operating leases for a building and a digital printer. The Board's total obligation under these leases are \$83,807.

Payments over the next five years are as follows:

2021	\$	29,697
2022		33,132
2023		20,978
	\$	83,807

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CALGARY METROPOLITAN REGION BOARD
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2020

11. Approval of financial statements

These financial statements were approved by Board and Management.

12. Budget amounts

The 2020 budget was approved by the Board and has been reported in the financial statements for information purposes only. The budget amounts have not been audited, reviewed, or otherwise verified.

In addition, the approved budget did not contain an amount for amortization expense. In order to enhance comparability, the actual amortization expense has been included as a budget amount.

Budgeted deficit per financial statements	\$ (890,972)
Less: Capital expenditures	(15,000)
Add: Amortization	5,972
Transfers from reserves	900,000
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Equals: approved budgeted surplus	\$ -
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13. COVID-19

Events have occurred as a result of the COVID-19 (coronavirus) pandemic that have caused economic uncertainty. The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government responses, remain unclear at this time.

Some of the key impacts include, but are not limited to, interruptions of production and supply chains, unavailability of personnel, reductions in revenue, decline in value of financial investments, disruptions or stoppages in non-essential travel, and the closure of facilities and businesses.

The company has developed policies to ensure the safety of employees is maintained. Management is not aware of any material impairments that will impact the financial assets or liabilities of the company due to the pandemic.

The situation is continually changing and the future impact on the entity is not readily determinable at this time.

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CALGARY METROPOLITAN REGION BOARD
SCHEDULES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2020

Schedule of tangible capital assets	Schedule 1				
	Buildings	Furniture and fixtures	Computer equipment	2020	2019
Cost:					
Balance, beginning of year	\$ 5,285	\$ 3,719	\$ 13,629	\$ 22,633	\$ 22,633
Balance, end of year	5,285	3,719	13,629	22,633	22,633
Accumulated amortization:					
Balance, beginning of year	2,114	744	9,086	11,944	5,972
Annual amortization	1,057	372	4,543	5,972	5,972
Balance, end of year	3,171	1,116	13,629	17,916	11,944
Net book value	\$ 2,114	\$ 2,603	-	\$ 4,717	\$ 10,689
2019 net book value	\$ 3,171	\$ 2,975	\$ 4,543	\$ 10,689	

DRAFT

CALGARY METROPOLITAN REGION BOARD
SCHEDULES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2020

Schedule of changes in accumulated surplus

Schedule 2

	Unrestricted	Equity in tangible capital assets	2020	2019
Balance, beginning of year	\$ 1,948,272	\$ 10,689	\$ 1,958,961	\$ 1,921,721
excess of revenue over expenses	18,903	-	18,903	37,240
Annual amortization expense	5,972	(5,972)	-	-
Change in accumulated surplus	24,875	(5,972)	18,903	37,240
Balance, end of year	\$ 1,973,147	\$ 4,717	\$ 1,977,864	\$ 1,958,961

DRAFT

March 19, 2021

Board of Directors
Calgary Metropolitan Region Board
602 - 11 Ave SW, Unit 305
Calgary, AB T2R 1J8

Ladies and Gentlemen:

RE: 2020 ANNUAL AUDIT OF CALGARY METROPOLITAN REGION BOARD

We are pleased to provide the following report relating to our audit of the financial statements of Calgary Metropolitan Region Board for the year ending December 31, 2020.

During the course of our audit we identified matters which may be of interest to the Board. The objective of an audit is to obtain reasonable assurance whether the financial statements are free of material misstatement and it is not designed to identify matters that may be of interest to the Board in discharging its responsibilities. Accordingly an audit would not usually identify all such matters.

The matters identified are included in this report which has been prepared solely for the information of the Board and is not intended for any other purpose. As such, we accept no responsibility to a third party who uses this report. Should any member of the audit committee or equivalent wish to discuss or review any matter addressed in this letter or any other matters related to financial reporting, please do not hesitate to contact us at any time.

Our report is intended to assist the Board in fulfilling its obligation with respect to the 2020 financial statements. We have also attached a separate communication regarding the role of the Board and our recommendations for the Board of the Board.

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 to the Board.

Yours truly,

AVAIL LLP

Calvin Scott, CPA, CA
Enclosure

Agenda Item 4iii

I. Purpose and Scope of Examination

We refer you to our communication dated February 4, 2021, which outlines the purpose and scope of our examination.

II. Results of Examination

As a result of our examination, we report that, in our opinion, the financial statements as at December 31, 2020 present fairly, in all material respects, the financial position of the Board in accordance with Canadian public sector accounting standards.

Throughout the course of our examination, we received full co-operation from Board officials and employees. No restrictions were imposed on the method or extent of our examination. We were given access to all records, documents and other supporting data and were furnished all information and explanations we required. In addition, we had the opportunity to discuss accounting matters with Board officials.

III. Communication with Board

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 Board.

Matters to be Communicated	Reference/Comment
1. Significant Deficiencies in Internal Controls	During our audit, we did not encounter any significant deficiencies in internal controls.
2. Illegal Acts and Fraud	An audit conducted in accordance with generally accepted auditing standards does not provide assurance about an entity's compliance with the laws and regulations that may affect it. These standards include, however, a requirement that the nature, extent and timing of the auditors' procedures should be designed so that, in the auditors' professional judgment, the risk of not detecting a material misstatement in the financial statements is reduced to an appropriately low level. However, due to the nature of illegal acts, an auditor conducting an audit in accordance with generally accepted auditing standards may not detect an illegal act, or recognize an act as being illegal, even if the effect of its consequences on the financial statements is material. Based on the results of our testing, we did not identify any illegal, improper or questionable payments or acts nor any acts committed with the intent to deceive, involving either misappropriation of assets or misrepresentation of financial information.

3. Significant Accounting Principles and Policies	We refer you to note 2 to the financial statements for a summary of significant accounting policies adopted by the Board.
4. Management's Judgments and Accounting Estimates	<p>There were no disagreements between management and ourselves regarding management's judgments and accounting estimates.</p> <p>Going Concern Assumption - It is now a requirement that management make an assessment each year regarding the Board's ability to continue as a going concern. This assessment requires management to make certain judgments about the Board's ability to meet its obligations in the foreseeable future.</p> <p>Management has advised that they are aware of no events or conditions that cast doubt upon the Board's ability to continue as a going concern in the foreseeable future, and there is no intention to liquidate the Board's assets or otherwise cease operations.</p>
5. Written Representation from Management	As requested, management has provided us written representations 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.
6. Other Information in Documents Containing Audited Financial Statements	Should the Board issue any report during the year that includes the audited financial statements, we will be required to read the unaudited information in the report prior to its release to ensure consistency with the information presented in the financial statements.
7. Disagreements with Management	There were no disagreements between management and ourselves with respect to the Board's accounting policies or presentation and disclosure in the financial statements.
8. Difficulties Encountered in Performing the Audit	The full co-operation of management and other personnel was received during our examination.
9. Financial Statement Disclosure	There were no contentious financial statement disclosure issues.
10. Other Matters	No other matters were noted.
11. Emerging Issues	<p><u>FUTURE ACCOUNTING CHANGES</u></p> <p>The Public Sector Accounting Board has issued the following accounting standards:</p> <p><u>PS 1000 Financial Statement Concepts (effective fiscal years beginning April 1, 2022)</u></p> <p>This section has been amended to allow recognition of purchased intangibles as assets. This amendment is supported by new public sector guideline PSG-8 "Purchased Intangibles". Earlier adoption is permitted.</p>

	<p><u>PS 3450 Financial Instruments</u> <u>(effective fiscal years beginning April 1, 2022)</u> Adoption of this standard requires corresponding adoption of PS 2601 Foreign Currency Translation, PS 1201 Financial Statement Presentation, and PS 3401 Portfolio Investments in the same fiscal period. These standards provide guidance on: recognition, measurement and disclosure of financial instruments; standards on how to account for and report transactions that are denominated in a foreign currency; general reporting principles and standards for the disclosure of information in financial statements; and how to account for and report portfolio investments.</p> <p><u>PS 3280 Asset Retirement Obligations</u> <u>(effective fiscal years beginning April 1, 2022)</u> This standard provides guidance on how to account for and report a liability for retirement of tangible capital assets. Early adoption of this section may be mandated by the Government of Alberta, pending recommendations from the ARO working group.</p> <p><u>PS 3400 Revenue</u> <u>(effective fiscal years beginning April 1, 2022)</u> This standard provides guidance on how to account for and report on revenue, and specifically, it addresses revenue arising from exchange and non-exchange (unilateral) transactions.</p> <p><u>OTHER PROPOSED CHANGES</u> The Public Sector Accounting Board has issued an exposure draft that has not yet been finalized:</p> <p><u>PS 1202 – Financial Statement Presentation</u> <u>(proposed implementation date of April 1, 2024)</u> A new standard has been proposed to replace PS 1201 Financial Statement Presentation and is intended to provide an improved financial reporting framework.</p> <p>Some of the key proposed changes are:</p> <ul style="list-style-type: none"> • liabilities will be separated into two categories: financial and non-financial • the Statement of Financial Position will be restructured to present total assets followed by total liabilities to arrive at net assets • the net debt indicator will be removed from the Statement of Financial Position and will be shown on a separate statement “Statement of Net Financial Assets or Net Financial Liabilities” • the requirement to present a Statement of Changes in Net Financial Assets (Debt) will be removed • other minor changes are proposed to the Statement of Cash Flows and budgeted information
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Calgary Metropolitan Region Board
 Unadjusted Financial Statement Misstatements
 For the year ended December 31, 2020

Unadjusted Financial Statement Misstatements	Proposed Adjustments Dr (Cr)				
	Opening Equity	Income Statement	Balance Sheet		
			Assets	Liabilities	Closing Equity
Carryforwards					
City of Airdrie	\$ (17,937)	\$ 17,937	\$ -	\$ -	\$ -
Subtotal	(17,937)	17,937	-	-	-
Income taxes	-	-	-	-	-
Total	\$ (17,937)	\$ 17,937	\$ -	\$ -	\$ -

Agenda Item	5
Submitted to	Governance Committee
Purpose	For Discussion
Subject	Appointment of Auditor
Meeting Date	April 8, 2021
That the Committee discuss the appointment of auditor	
<p>Background</p> <ul style="list-style-type: none"> • Audited financial statements are required be provided to the Minister of Municipal Affairs. • In December 2018, CMRB entered into a contract with Avail LLP Chartered Professional Accountants for three years. • CMRB Administration has reached out to Avail for a quote to continue for the years 2021, 2022 and 2023. 	
<p>Attachments</p> <ul style="list-style-type: none"> • None 	

1. Recommendation

The Committee discuss the appointment of an auditor.

Agenda Item	6
Submitted to	Governance Committee
Purpose	For Recommendation
Subject	CMRB Draft Dispute Resolution and Appeal Bylaw
Meeting Date	April 8, 2021
That the Committee review and recommend approval to the Board the Dispute Resolution and Appeal Process Bylaw.	
<p>Summary</p> <ul style="list-style-type: none"> • The <i>Municipal Government Act</i> (MGA) requires the CMRB to approve an appeal mechanism or dispute resolution mechanism by bylaw for the purposes of resolving disputes arising from actions taken or decisions made by the growth management board. • In response to a request of all ten municipalities by the Chair, Rocky View County submitted a proposal detailing potential mechanisms to be explored by the CMRB. • At its May 2018 meeting, the Governance Committee provided the following direction to CMRB Administration, <i>“Convene a workshop of member CAOs, providing them with resources needed -including legal if necessary, in order to make a recommendation to the Board regarding a dispute resolution mechanism or appeal process that will satisfy the requirements of the legislation and provide a workable mechanism for the Board in the future.”</i> • CAO workshops were held on July 11, September 11, and December 5, 2018. These meetings were productive and led to a consensus position among the CAOs that there is need to develop a dispute resolution mechanism. This mechanism would be used to mediate disagreements between municipalities in the event a challenge is filed against a recommendation of approval of an IREF application by CMRB Administration. • At the September 2019 Board meeting, the Governance Committee recommended Proposed Option 2 of the CMRB Dispute Resolution Mechanism for approval by the Board. • At the October 2019 meeting of the Board, this issue was referred back to the Governance Committee for further discussion. • At the February 21, 2020 meeting of the Governance Committee the following direction was given to Administration: <ul style="list-style-type: none"> ○ Eliminate option “Appeal to the Minister of Municipal Affairs”. 	

- Administration to consult with Municipal Government Board to ask if they would consider creating a review track specific to CMRB.
- Consider discussion on IREF process and whether the Board should be removed from that decision.
- Bring back to Governance Committee meeting for additional vetting before going to the Board.
- At the July 2, 2020 meeting of the Committee a two track appeal mechanism was put forward by Administration, as well as the possibility of working with the Edmonton Metropolitan Region Board on a possible appeal mechanism.
 - The Committee was not ready to support recommending a two stream appeal mechanism to the Board at the time and the City of Calgary and Foothills County requested time to provide further input into the development of the mechanism.
 - CMRB Administration continued to work with the EMRB to explore areas of joint interest and possible cooperation.
- At the October 2020 meeting of the Committee, the Committee approved using a two track appeal mechanism. One track was for appeals pertaining only to REF decisions and the other track was for reconsideration pertaining to non-REF decisions. Administration was asked to explore the details of the REF decision appeals and also Non-REF decision reconsiderations to include the option for mediation.
- **REF Decisions:** At the December 2020 meeting, the majority of feedback indicated that utilizing a three step **REF Appeal** process was preferable and that the final step utilize a fully external panel to render a final decision. CMRB Administration received confirmation from the MGB that they could be utilized as the final step. Consequently, as the final step utilizes an existing body with its own set of bylaws and processes, there is no need for a CMRB Appeal Committee to administer the third step in the process. Consequently, the Appeal Committee will not be struck by the Board.
- **Non-REF Decisions:** At the December 2020 meeting, the majority of feedback indicated that utilizing a two step **Non-REF Decision Reconsideration** process was preferable (Option A). The steps are to include facilitated discussions and mediation. The outcome of the two steps include recommendations made to the Board on the Notice of Dispute.
- At the February 2021 meeting of the Governance Committee, the Committee approved the dispute resolution framework. The Committee also approved the REF Appeal Process, and the non-REF Reconsideration Process (both with amendments discussed in the meeting) and directed CMRB Administration to draft a Bylaw.

Attachments:

- Process Diagram: REF Decision Appeal Process
- Process Diagram: Non-REF Reconsideration Process
- Draft Dispute Resolution and Appeal Bylaw
- Draft TOR Dispute Resolution Committee

Introduction

The MGA requires the creation of an appeal or dispute resolution mechanism. There are several dispute mechanisms which could be considered by the Board including, but not limited to: mediation, arbitration, mediation-arbitration, referral to an adjudicative body or referral to the courts.

However, Section 13 of the CMRB Regulation states:

(4) Subject to an appeal or dispute resolution mechanism established under section 708.23(1) of the *Act* or as otherwise provided in the Framework, a participating municipality has no right to a hearing before the Board in respect of its approval or rejection of a statutory plan.

(5) Subject to section 708.23(1) of the *Act*, a decision of the Board under this section is final and not subject to appeal.

(6) This section applies only to statutory plans to be adopted by a participating municipality after the establishment of the Framework.

It is important to note that the Regulation recognizes the supremacy of the Board in approving statutory plans which are reviewed under the Interim Region Evaluation Framework (IREF).

Background

The full text of the pertinent section of the MGA and of the CMRB Regulation is as below.

Municipal Government Act

708.23(1) A growth management board must at its inception establish by bylaw an appeal mechanism or dispute resolution mechanism, or both, for the purposes of resolving disputes arising from actions taken or decisions made by the growth management board.

(2) Section 708.08(2) and (3) apply to a bylaw made under this section as if the bylaw were made under that section

CMRB Regulation

Approval of statutory plan

13(1) Statutory plans to be adopted by a participating municipality that meet the criteria set out in the Framework must be submitted to the Board for approval.

(2) In accordance with the Framework, the Board may approve or reject a statutory plan.

(3) A statutory plan referred to in subsection (1) has no effect unless it is approved by the Board under subsection (2).

(4) Subject to an appeal or dispute resolution mechanism established under section 708.23(1) of the *Act* or as otherwise provided in the Framework, a participating municipality has no right to a hearing before the Board in respect of its approval or rejection of a statutory plan.

(5) Subject to section 708.23(1) of the *Act*, a decision of the Board under this section is final and not subject to appeal.

(6) This section applies only to statutory plans to be adopted by a participating municipality after the establishment of the Framework.

Work to Date

At the request of the Governance Committee CMRB Administration convened three CAO workshops in an attempt to reach a consensus position on what type of appeal/dispute resolution mechanism would best suit the needs of the CMRB.

The three workshops were successful in framing the issue, exploring the need and applicability of such a mechanism, and determining in what circumstances an appeal mechanism would best serve the needs of the CMRB.

There was wide-ranging discussion at all three workshops, and consensus was reached that a mediation process should be implemented for IREF decisions where another municipality lodges a challenge against a recommendation of approval from the CMRB Administration (this will be discussed further below); however, there was no consensus reached on two critical issues:

1. Whether or not an appeal mechanism should remain internal to the Board or if there should be an external body to which a member can appeal.
 - There were three options discussed on this topic:
 - i. That an appeal should be made to an external body, such as the Municipal Governance Board.
 - ii. That an appeal should be made to the Minister of Municipal Affairs.
 - iii. That it should be a reconsideration process by the CMRB.
2. Whether the appeal mechanism should be available on decisions other than IREF decisions.
 - While much of the discussion on this topic focussed on appeals relating to a denied IREF application, there were municipal representatives who wanted to explore the possibility that the appeal mechanism could have broader applicability.

Considering the lack of consensus among the ten members, the Chief Officer of the CMRB put forward a two pronged methodology for consideration by the Committee.

3.1. Top Tier Decisions

By member suggestion, and agreed upon by the Governance Committee, it is recommended that the Board consider separating decisions into 'Top Tier' decisions and other decisions. Top Tier decisions would include decisions such as passing the Growth and Servicing Plans and would be passed only by consensus of the entire membership of the Board. Top Tier decisions would not be subject to an appeal process.

Other decisions, which would not require consensus, would fall into two categories. The two categories are either REF decisions, or non-REF decisions.

3.2. Applicability of the Appeal Mechanism to REF Decisions versus Non-REF Decisions

The CMRB has been enabled to provide a number of coordinating functions to member municipalities in the Region. The Regulation provides significant latitude in the range of endeavours the Board can direct Administration to undertake as long as those endeavours are focused on benefiting the members of the Region. One key role of the Region is to develop the Growth and Servicing Plans, the policies necessary to implement these plans, and the Regional Evaluation Framework necessary to ensure member municipalities are meeting the agreed upon commitments made in Growth and Servicing Plans.

The Board has the authority to determine which Board decisions will be subject to an appeal mechanism. At the October 2020 meeting of the Governance Committee, the committee agreed that the Appeal Mechanism be applicable only to REF decisions of the Board. A separate reconsideration mechanism is to be applicable to non-REF decisions, and is to be established through bylaws adopted by the Board.

3.3. Work of the Edmonton Metropolitan Region Board

EMRB is currently working on creating an appeal mechanism or dispute resolution mechanism as directed in section 708.23 of the MGA. Similar to the work previously done in the CMRB, the EMRB has a CAO Working Group to develop this process. One potential solution which has been raised in the Edmonton Metropolitan Region is the creation of a roster of knowledgeable individuals who would be able to hear appeals from the EMRB.

In order to enact this idea, the Board would create a pool of individuals who are knowledgeable regarding the MGA, Statutory Plans who would serve on a roster to hear appeals of decisions made by the CMRB. The Governance Committee supported CMRB Administration exploring this option at the October 2020 meeting. This avenue offers a number of benefits for the CMRB:

- Requires no regulatory change
- Allows the CMRB to maintain control of the process
- Allows the CMRB to control timing and cost
- Is an outside body, which addresses concerns raised by some members

Borrowing elements of the work products developed by the EMRB, CMRB Administration propose the attached three (3) staged process to a REF Decision Appeal.

Proposed REF Appeal Process

This process has three stages of potential resolution, each with escalating level of effort and cost, encouraging the parties to come to agreement. Those stages are:

Stage 1: Facilitated discussion (Dispute Resolution Committee and facilitator)

Stage 2: Mediation (Dispute Resolution Committee and mediator)

Stage 3: Appeal (Municipal Government Board (MGB))

This proposed process involves creation of one committee. An internal Dispute Resolution Committee of the Board would be struck for the purposes of administering facilitated discussion and, failing that, mediations on behalf of the Board and making recommendations to the Board regarding Notices of Dispute. Draft Terms of Reference are attached.

At the December 2020 meeting of the Committee, the preference of the members was to utilize a fully external panel to render a final decision. Since that meeting, at the direction of the Governance Committee, CMRB Administration has been in discussions with the MGB. The MGB is able to act in this capacity for the CMRB. As the MGB is an existing entity with existing procedures, there is no need for a separate committee of the Board to administer the third stage of the process.

The MGB will adjudicate a hearing, failing the previous two steps of facilitated discussions and mediation, with respect to Notices of Dispute and render a binding decision.

The process is outlined in the REF Decision Appeal Process diagram attachment.

4.1 Appeal to the Municipal Government Board

The MGB is in the midst of undergoing a transformation to the Land and Property Rights Tribunal (LPRT). Alberta Government Bill 48 (2020) established the *New Land and Property Rights Tribunal Act* to legislatively combine 4 boards (Municipal Government Board, New Home Buyer Protection Board, Land Compensation Board, Surface Rights Board) into a single public agency. The LPRT is scheduled to come into existence on June 1, 2021.

Regulations for the new organization are currently being drafted and staff from Municipal Affairs have agreed to ensure that the LPRT will be granted the authority to hear appeals from Growth Management Boards (GMB), should a GMB choose to utilize these services.

As a larger organization, the LPRT will have greater capacity to hear appeals of REF decisions from the CMRB.

In discussion with the Chair of the MGB, who will become the Chair of the LPRT, the potential of using a written hearing, similar to a judicial reference, was raised as a beneficial process.

A written hearing asks parties for submissions, asking for each party to provide written reasons for its position in the matter at hand, including documentary evidence. This evidence is reviewed by a three member panel comprised of a lawyer, a planner and a generalist. The current timeline for delivering a decision for a written hearing is 120 days.

The discussion further explored benefits of a written hearing:

1. The REF process outlines clear requirements, which lends itself to a written review.
2. Lower cost to municipalities - similar to the current IREF the REF process will require any challenges to CMRB Administration to be done in writing. A written hearing would be an extension of the existing CMRB process
3. Clear timelines – the current target for decisions from written hearings is 120 days
4. Experience in managing written hearings – the LPRT has great experience in process management of these hearings.

4.2 Proposed Non-REF Reconsideration Process

For Board decisions that are not related to REF, the Committee wanted to establish a separate process for decisions lacking an established agreement to measure against (as is the case for REF decisions). This proposed process has two stages of potential resolution, each with escalating level of effort and cost, encouraging the parties to come to agreement. The stages are:

Stage 1: Facilitated discussion (Dispute Resolution Committee and facilitator)

Stage 2: Mediation (Dispute Resolution Committee and mediator)

At the December 2020 meeting of the Committee, the Committee was overall in favour of striking the Dispute Resolution Committee (DRC) to administer a portion of the proposed REF Appeal process. The proposed DRC, would then also administer the Non-REF Decision reconsideration process and make recommendations to the Board regarding Notices of Dispute in accordance with the Terms of Reference (draft attached).

The process is outlined in the attached process diagram, entitled Non-REF Decision Reconsideration Process.

5. Key Questions

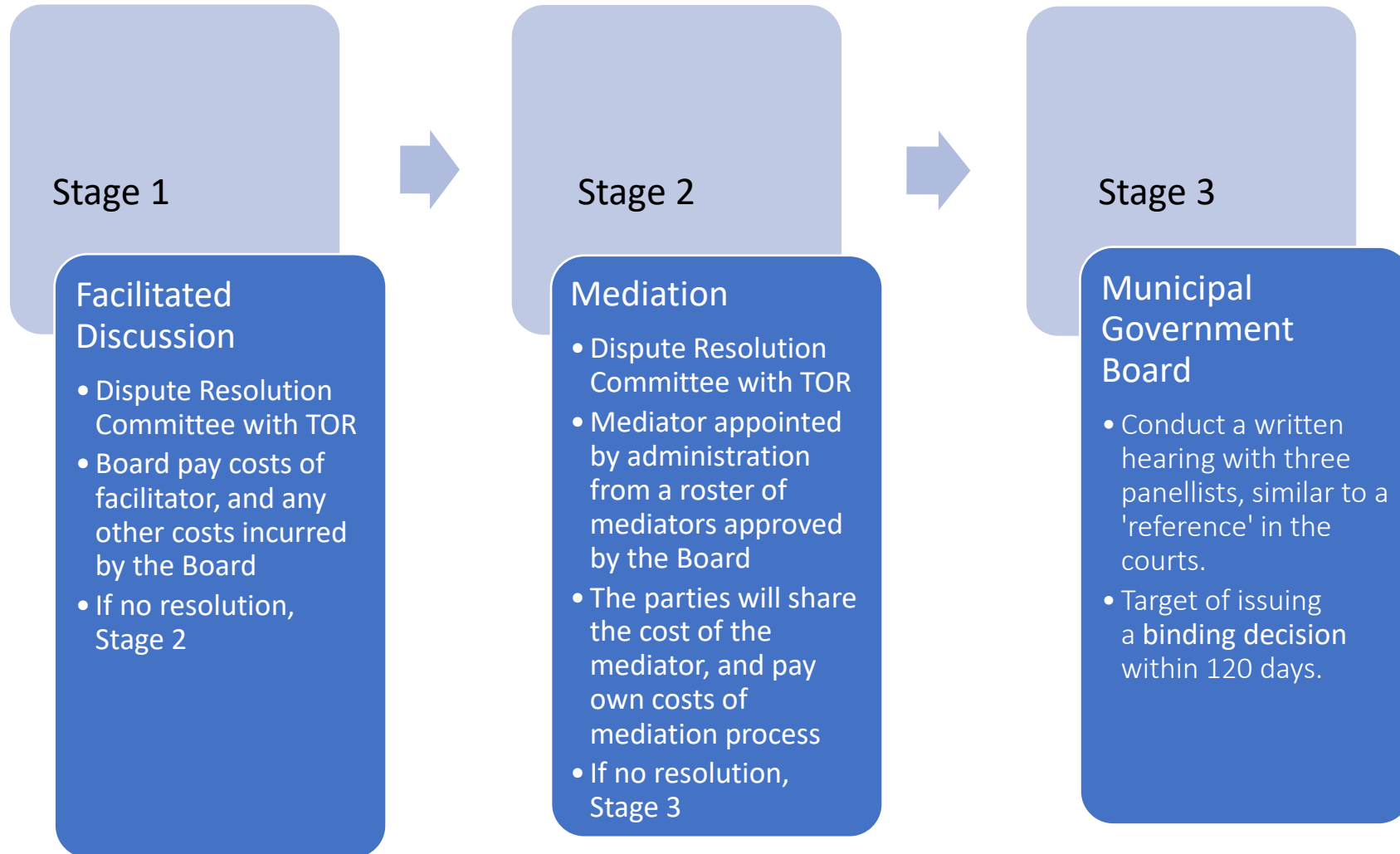
5.1 Does the Committee wish to exclude certain decisions from Dispute Resolution/ Appeal as outlined in section 3.2 of the Draft Bylaw?

5.2 Does the committee wish to allow Complainants the ability to proceed directly to Appeal as outlined in section 10.1 of the Draft Bylaw?

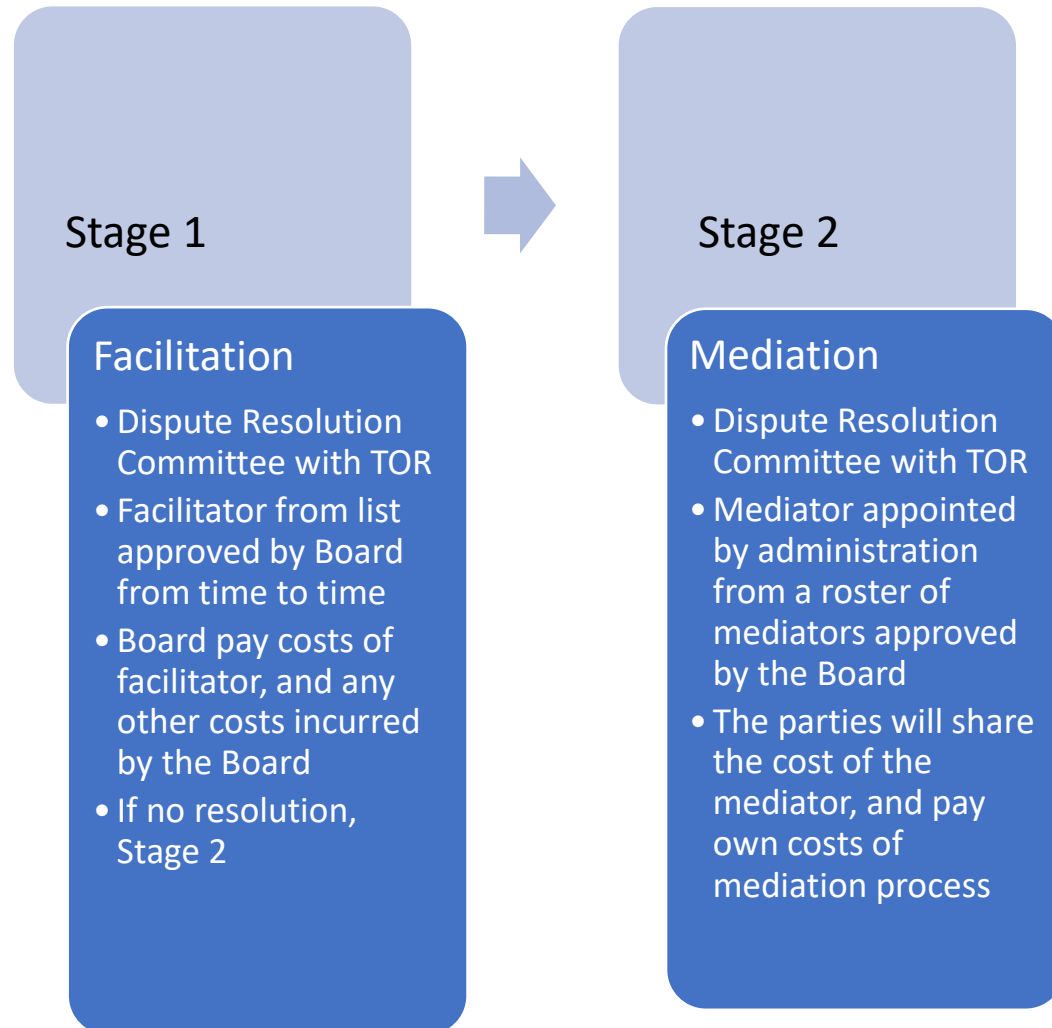
Recommendation

That the Committee review and recommend approval to the Board the Dispute Resolution and Appeal Process Bylaw.

REF Decision Appeal Process



Non-REF Decision Reconsideration Process



Agenda Item 6ii

CALGARY METROPOLITAN REGION BOARD DISPUTE RESOLUTION AND APPEAL BYLAW

WHEREAS the Calgary Metropolitan Region Board is a Growth Management Board established pursuant to Part 17.1 of the *Municipal Government Act*, RSA 2000, c. M-26 and the Calgary Metropolitan Region Board Regulation, AR 190/2017;

AND WHEREAS the Calgary Metropolitan Region Board is required, by s. 708.23(1) of the *Municipal Government Act*, to establish by bylaw an appeal and/or dispute resolution mechanism for the purpose of resolving disputes arising from actions taken or decisions made by the Board;

NOW THEREFORE the Calgary Metropolitan Region Board, duly assembled, hereby enacts as follows:

1. DEFINITIONS 1.1. This Bylaw may be referred to as the "Dispute Resolution and Appeal Bylaw".

1.2. In this Bylaw

- (a) "Administration" means the Administration of the Calgary Metropolitan Region Board
- (b) "Appeals Committee" means the Committee established by the Board pursuant to Part 5 of this Bylaw;
- (c) "Board" means the Calgary Metropolitan Region Board;
- (d) "Complainant" means a Participating Municipality that has submitted a Notice of Dispute in accordance with Part 4 of this Bylaw.
- (d) "Challenger" means a Participating Municipality which challenged CMRB Administration's recommendation of approval
- (f) "Dispute Resolution Committee" means the Committee established by the Board pursuant to Part 5 of this Bylaw for the purpose of participating in dispute resolution proceedings on behalf of the Board;
- (g) "Notice of Dispute" means a written notice of dispute filed with the Board in accordance with Part 4 of this Bylaw;
- (h) "Participating Municipality" has the meaning set out in the Calgary Metropolitan Region Board Regulation.
- (i) "Regional Evaluation Framework" means the Regional Evaluation Framework prepared by the Board and approved by the Minister pursuant to Section 12 of the Regulation.
- (j) "Regulation" means the Calgary Metropolitan Region Board Regulation, AR 189/2017, as amended from time to time.

1.3. For the purpose of this Bylaw a reference to a day shall be deemed to be a reference to a calendar day. If the time set out in this Bylaw for doing a thing expires or falls on a weekend or a holiday, as defined in the *Interpretation Act*, RSA 2000, c. I-8, the thing may be done on the day next following that is not a holiday.

1.4. For the purpose of this Bylaw a reference to the CO shall be deemed to be a reference to the CMRB's Chief Officer or their designate.

2. PURPOSE

2.1. The purpose of this Bylaw is to establish a dispute resolution and appeal process for resolving disputes arising from actions taken or decisions made by the Board, in accordance with the requirements of the *Municipal Government Act* and Regulation.

3. APPLICATION OF BYLAW

3.1. The grounds for submitting a decision of the Board to the dispute resolution and appeal process set out in this Bylaw are as follows:

- (a) Breach of process or procedural unfairness, which for the purposes of this Bylaw shall mean a breach of the requirements of procedural fairness or the Board's established procedures, or;
- (b) Discriminatory treatment, which for the purpose of this Bylaw shall mean a failure to treat Participating Municipalities equally where no reasonable distinction exists between the Participating Municipalities to justify the inconsistent treatment.

Decisions which do not satisfy one of more of the grounds set out in Section 3.1 herein are final, and are not subject to the dispute resolution and appeal process set out in the Bylaw.

3.2. The following decisions of the Board are not subject to the dispute resolution and appeal process set out in this Bylaw:

- (a) Decisions with respect to the preparation and submission of the Growth Plan, pursuant to s. 7(1) of the Regulation;
- (b) Decisions with respect to the preparation and submission of the Regional Evaluation Framework, pursuant to s. 12(1) of the Regulation, and;
- (c) Decisions with respect to the preparation and review of the Servicing Plan, pursuant to s. 14 of the Regulation

regardless of whether the grounds set out in Section 3.1 of this Bylaw are satisfied.

3.3. The following decisions of the Board are not subject to the appeal process set out Section 8 in this Bylaw:

- (a) Any decisions or action taken outside of applications submitted pursuant to the Regional Evaluation Framework

3.4. If a decision of or action taken by the Board does not satisfy the grounds set out in Section 3.1 of this Bylaw, or is a decision referred to in Section 3.2 herein, the decision or action is not subject to dispute resolution or appeal pursuant to this Bylaw.

3.5. Notwithstanding Section 3.2(b) and 3.3 of this Bylaw, decisions of the Board on applications submitted pursuant to the Regional Evaluation Framework are subject to the dispute resolution and appeal process set out in this Bylaw provided that one or more of the grounds set out in Section 3.1 of this Bylaw are satisfied.

3.6. Nothing in this Bylaw shall limit a Participating Municipality's ability to seek judicial review of Board decisions or actions that are not subject to dispute resolution or appeal pursuant to this Bylaw or decisions of the Appeal Committee pursuant to Part 5 of this Bylaw.

4. NOTICE OF DISPUTE

4.1. A Participating Municipality may dispute a decision of the Board, in accordance with the requirements of Part 3 of this Bylaw, by filing a written Notice of Dispute with the Board within twenty-eight (28) days of the date of the decision being disputed.

4.2. The CO may extend the period referred to in Section 4.1 herein by a maximum of fourteen (14) days if, in the opinion of the CO, there are special or extenuating circumstances which warrant an extension. A Complainant may request an extension of the period referred to in Section 4.1 herein by submitting a request in writing to the CO, which request may be made prior to or after the expiry of the period referred to Section 4.1 herein.

4.3. The decision of the CO on a request for an extension made pursuant to Section 4.2 shall be provided in writing to the Complainant within five (5) days of receipt of the request. If the CO refuses the request, the Complainant may seek a review of the CO's decision by the Board by submitting a written request for a review to the CO within ten (10) days of receipt of the written refusal.

4.4. A Notice of Dispute must include:

- (a) a description of the decision of the Board being disputed;
- (b) the grounds on which the decision is disputed;
- (c) reasons for the dispute, and;
- (d) a certified copy of a resolution of the Council of the Complainant authorizing the submission of the Notice of Dispute.

4.5. The CO of the Board, or their designate, must, within three (3) days of receipt of a Notice of Dispute, determine whether the Notice of Dispute complies with the requirements of Section 4.4 herein, and;

- (a) if the Notice of Dispute complies with the requirements of Section 4.4 herein, provide written acknowledgement of the complete Notice of Dispute to the Complainant, or;

(b) if the Notice of Dispute does not comply with the requirements of Section 4.4 herein, provide written notice to the Complainant that the Notice of Dispute is incomplete and requiring any outstanding documents and information to be submitted within five (5) days of the written notice provided however that in determining whether the Notice of Dispute complies with the requirements of Section 4.4 herein the CO of the Board, or their designate, shall not make a substantive determination as to whether the grounds set out in Section 3.1 of this Bylaw have been satisfied.

4.6. If the outstanding documents and information are provided within five (5) days of a written notice issued in accordance with Section 4.5(b) herein, the Chair and CO of the Board, or their designates, shall provide written acknowledgment of receipt of the complete Notice of Dispute to the Complainant.

4.7. The CO of the Board, or their designate, may reject a Notice of Dispute if the Complainant, after receiving written notice in accordance with Section 4.5(b) herein, fails to provide the outstanding documents and information within five (5) days of said written notice, and shall advise with the Complainant in writing of the rejection.

5. ESTABLISHMENT OF A DISPUTE RESOLUTION COMMITTEE

5.1. The Board hereby establishes a Dispute Resolution Committee for the purpose of:

- (a) participating in Facilitated Discussions and Mediations on behalf of the Board, and;
- (b) making recommendations to the Board regarding Notices of Dispute,

pursuant to this Bylaw and in accordance with the Terms of Reference adopted by the Board from time to time.

6. FACILITATED DISCUSSIONS

6.1. The CO shall appoint a facilitator from a list of individuals approved by the Board from time to time and schedule a Facilitated Discussion between the Complainant and the Dispute Resolution Committee to occur within thirty (30) days of written acknowledgement of a complete Notice of Dispute.

6.2. The Complainant and the Dispute Resolution Committee shall participate in the Facilitated Discussion in good faith, with the objective of resolving the matters set out in the Notice of Dispute.

6.3. The CO may extend the period referred to in Section 6.1 herein by a maximum of fourteen (14) days if, in the opinion of the CO, there are special or extenuating circumstances which warrant an extension. A Complainant may request an extension of the period referred to in Section 6.1 herein by submitting a request in

writing to the CO, which request may be made prior to or after the expiry of the period referred to Section 6.1 herein.

6.4. The decision of the CO on a request for an extension made pursuant to Section 6.3 shall be provided in writing to the Complainant within five (5) days of receipt of the request. If the CO refuses the request, the Complainant may seek a review of the decision by the Board by submitting a written request for a review to the CO which request for review must be submitted within ten (10) days of receipt of the refusal.

6.5. A Facilitated Discussion may be continued beyond time periods referred to in Sections 6.1 and 6.3 herein with the agreement of the Complainant and the Dispute Resolution Committee.

6.6. The Facilitated Discussion shall be conducted in accordance with the Terms of Reference for the Dispute Resolution Committee adopted by the Board from time to time.

6.7. Following the conclusion of the Facilitated Discussion, the Dispute Resolution Committee shall make a recommendation to the Board in accordance with its Terms of Reference, which shall include an assessment of whether or not the grounds for submitting a Notice of Dispute set out in Section 3.1 of this Bylaw have been satisfied, unless the Notice of Dispute is withdrawn in accordance with Part 9 of this Bylaw. The Board may accept, reject or modify the Dispute Resolution Committee's recommendation.

6.8. If a Notice of Dispute is not resolved to the Complainant's satisfaction following the Board's decision on the Dispute Resolution Committee's recommendation, the Complainant may

(a) request that the Notice of Dispute be submitted to Mediation in accordance with Part 7 of this Bylaw, or;

(b) elect to proceed directly to an appeal hearing in accordance with Part 8 of this Bylaw.

The Complainant's request or election must be made in writing to the Board within five (5) Days of the Board's decision.

6.9. The Board shall pay the costs of the facilitator and any other external or third-party costs incurred by the Board with respect to the Facilitated Discussion. The Complainant shall be responsible for its own costs with respect to the Facilitated Discussion.

7. MEDIATION

7.1. The CO shall appoint a mediator from a list of individuals approved by the Board from time to time and schedule a Mediation between the Complainant and the Dispute Resolution Committee to occur within thirty (30) days of the Complainant's request in accordance with Section 6.8 herein.

7.2. The Complainant and the Dispute Resolution Committee shall participate in the Mediation in good faith, with the objective of resolving the matters set out in the Notice of Dispute.

7.3. The CO may extend the timeline referred to in Section 7.1 herein by a maximum of fourteen (14) days if, in the opinion of the CO, there are special or extenuating circumstances which warrant an extension. A Complainant may request an extension of the period referred to in Section 7.1 herein by submitting a request in writing to the CO, which request may be made prior to or after the expiry of the period referred to Section 7.1 herein.

7.4. The decision of the CO on a request for an extension made pursuant to Section 7.3 shall be provided in writing to the Complainant within five (5) days of receipt of the request. If the CO refuses the request, the Complainant may seek a review of the decision by the Board by submitting a written request for a review to the CO which request for review must be submitted within ten (10) days of receipt of the refusal.

7.5. Mediation may be continued beyond the time periods referred to in Sections 7.1 and 7.3 herein with the agreement of the Complainant and the Dispute Resolution Committee.

7.6. The Mediation shall be conducted in accordance with the Terms of Reference for the Dispute Resolution Committee adopted by the Board from time to time.

7.7. Following the conclusion of the Mediation the Dispute Resolution Committee shall make a recommendation to the Board in accordance with its Terms of Reference, unless the Notice of Dispute is withdrawn in accordance with Part 9 of this Bylaw. The Board may accept, reject or modify the Dispute Resolution Committee's recommendation.

7.8. If a Notice of Dispute is not resolved to the Complainant's satisfaction following the Board's decision on the Dispute Resolution Committee's recommendation, the Complainant may request that the Notice of Dispute be submitted to the Appeal Committee in accordance with Part 8 of this Bylaw. The Complainant's request must be made in writing to the Board within five (5) days of the Board's decision.

7.9. The Board shall pay the costs of the mediator and any other external or third-party costs with respect to the Mediation. The Board and the Complainant shall each be responsible for their own costs with respect to the Mediation.

8. APPEAL

8.1. Participating Municipalities disputing a decision of the Board on applications submitted pursuant to the Regional Evaluation Framework may appeal the decision to the Land and Property Rights Tribunal.

8.2. In the event that a Participating Municipality is appealing a decision of the Board where CMRB Administration recommended refusal of an application pursuant to the Regional Evaluation Framework, CMRB Administration will be the respondent in the appeal process.

8.3. In the event that a Participating Municipality is appealing a decision of the Board where CMRB Administration recommended approval of an application pursuant to the Regional Evaluation Framework, and one or more Participating Municipalities challenged Administration's recommendation, the Participating Municipality(ies) who filed the challenge will be the respondent(s) in the appeal process.

8.4. At the discretion of either the Appellant, or the Respondent(s) either a written or an oral hearing may be requested from the Land and Property Rights Tribunal.

8.5. The Appellant and the Respondent(s) shall be responsible for their own costs with respect to the appeal process.

8.6. Without limitation to Section 3.5 of this Bylaw, a decision by the Appeal Committee is final, and not subject to further dispute or appeal.

9. WITHDRAWAL OF NOTICE OF DISPUTE

9.1. A Complainant may withdraw its Notice of Dispute at any time throughout the dispute resolution and appeal process set out in this Bylaw.

10. MANDATORY PARTICIPATION

10.1. Participation in the dispute resolution and appeal procedures set out in this Bylaw is mandatory if a Participating Municipality wishes to dispute a decision of the Board. A Complainant must participate in each stage of the dispute resolution or appeal procedure before proceeding to the next stage, unless otherwise agreed upon by the Complainant and the Board. Nothing in the foregoing shall be interpreted to derogate from a Complainant's ability to elect to proceed directly to an appeal hearing pursuant to Section 6.8(b) of this Bylaw.

11. GENERAL

11.1. This Bylaw shall come into force upon approval of the Minister in accordance with s. 708.08(2) of the *Municipal Government Act*.

11.2. The Board shall review this Bylaw within two years of the Bylaw coming into force in accordance with Section 11.1 herein.

11.3. If any provision of this Bylaw is deemed invalid by legislation or a court of competent jurisdiction, all other provisions of this Bylaw shall remain valid and enforceable.

TERMS OF REFERENCE DISPUTE RESOLUTION COMMITTEE

The Dispute Resolution Committee plays a key role in the dispute resolution process.

1. PURPOSE 1.1 The purpose of the Committee is to:

- (a) Make a determination whether the Notice of Dispute complies with the requirements as set out in the DISPUTE RESOLUTION AND APPEAL BYLAW
- (b) Participate in facilitated discussions and mediations with the Complainants regarding Notices of Dispute on behalf of the CMRB; and
- (c) Make recommendations to the CMRB regarding Notices of Dispute, including with respect to the validity of the Notice of Dispute and procedural and substantive matters.

2. COMMITTEE AUTHORITY

2.1. The Committee is an advisory body to the CMRB. Recommendations by the Committee to the CMRB will require a motion of the Committee.

3. MEMBERSHIP OF COMMITTEE

3.1. The membership of the Committee shall consist of three (3) representatives of participating municipalities or their designated alternates, appointed by the CMRB as follows:

- One (1) representative from a City;
- One (1) representative from a Town, and;
- One (1) representative from a County,

3.2. In addition to the above, the CMRB shall appoint three (3) alternate members, consisting of:

- (a) one (1) alternate representative from a City;
- (b) one (1) alternate representative from a Town, and;
- (c) one (1) alternate representative from a County,

that are not otherwise represented on the Committee.

3.3. An alternate shall participate as a member of the Committee only when a Committee member is the Complainant or when otherwise required to maintain the composition of the Committee set out in these Terms of Reference.

4. TERM

4.1. The CMRB will appoint Committee members for a term of two (2) years. The MRB may, but is not required to, appoint members for varying or staggered terms. Committee members shall be prepared to serve for a minimum term of two (2) years.

4.2. The CMRB will appoint new Committee members as required, including following municipal elections. The CMRB may remove a previously appointed Committee member if, in the opinion of the CMRB, it is appropriate to do so.

5. COMPOSITION OF COMMITTEE

5.1. The participating members of the Committee may be varied from time to time depending on the nature of a Notice of Dispute.

5.2. In the event that a member of the Committee represents the Complainant, the member shall not participate in any meetings regarding the Notice of Dispute and the alternate member shall participate as a member of the Committee for all purposes related to the Notice of Dispute. For further clarity, the alternate member shall represent the same type of municipality (i.e., City, Town or County) as the Complainant.

5.4. In the event that a Notice of Dispute is filed by Complainants who collectively constitute all of the Counties, Towns or Cities that are participating municipalities of the Board, the Committee shall be comprised of three (3) members appointed by the Board, in consultation with the Complainant(s), for the limited purpose of the Notice of Dispute in question, which may include individuals that are not regular members of the Committee or alternates.

6. FACILITATOR/MEDIATOR RESPONSIBILITIES

6.1. The appointed facilitator or mediator shall be responsible to:

- (a) open and adjourn facilitated discussion or mediation proceedings;
- (b) chair and otherwise conduct facilitated discussion or mediation proceedings, and;
- (c) preserve order and decorum in facilitated discussion or mediation proceedings.

7. COMMITTEE DUTIES AND RESPONSIBILITIES

7.1. The Committee shall meet and participate in facilitated discussions and mediations with the Complainant regarding the Notice of Dispute in accordance with the timelines established by the Bylaw.

7.2. The Committee may, with the agreement of the Complainant, hold one or more additional meetings for the purpose of continuing facilitated discussions or mediations with the Complainant.

7.3. The Committee shall provide a recommendation to the CMRB regarding a Notice of Dispute at the CMRB Meeting following the conclusion of the CMRB's facilitated discussion or mediation with the Committee. The Committee's recommendation shall be presented by the Committee to the Board, and shall include:

- (a) The Committee's assessment of whether or not the grounds for submitting a decision of the Board to the dispute resolution and appeal mechanism process (as set out in the Bylaw as amended from time to time) are satisfied;
- (b) The Committee's recommendation regarding any actions to be taken or decisions made by the CMRB in response to the Notice of Dispute, and;
- (c) Reasons for the Committee's assessment and recommendation.

8. QUORUM

8.1. Quorum is defined as a simple majority (50% plus one) of the participating members of the Committee.

9. DECISION MAKING

9.1. Members of the Committee and shall have one (1) vote each. A simple majority (50% plus one) of members in attendance is required to pass a motion.

9.2. In making its decisions, the Committee must consider the *Municipal Government Act*, Regulation, Bylaw, these Terms of Reference, and the best interests of the Calgary Metropolitan Region.

10. MEETING PROCEDURES

10.1. The Committee shall meet as necessary to fulfill its duties and responsibilities and otherwise as directed by the CMRB.

10.2. A Complainant is required to submit any materials its wishes to rely upon or refer to during a facilitated discussion or mediation a minimum of fourteen (14) business days prior to the commencement of a facilitated discussion or

mediation. The Complainant shall clearly identify, at the time of submission, any material that the Complainant believes should be exempt from disclosure pursuant to Division 2 of Part 1 of the *Freedom of Information and Protection of Privacy Act* ("FOIP").

10.3. Administration will endeavor to provide meeting agendas, reports, and supporting materials, and materials submitted by a Complainant (an "Agenda Package") to the facilitator or mediator, Committee members and Complainant in electronic format seven (7) days prior to scheduled facilitated discussions or mediations.

10.4. All information contained in an Agenda Package will be publicly available and is subject to disclosure, unless it contains material that cannot or should not be disclosed due to the application of FOIP. The determination of whether or not material is exempt from disclosure shall be made by Administration.

10.5. The Committee shall represent the Board during facilitated discussions and mediations. The Complainant shall be represented by its appointed representative, alternative, and CAO or designate. Additional persons may be present with the agreement of the parties. The parties are entitled to have legal counsel present during facilitation discussions and mediation.

10.6. The Committee is required to conduct its meetings in public unless a matter to be discussed is within one of the exceptions to disclosure in Division 2 of Part 1 of FOIP, pursuant to s. 708.04 of the *Municipal Government Act*. Meetings at which the Committee participates in facilitated discussions or mediation with a Complainant shall be closed to the public on the basis of legal (without prejudice) privilege in accordance with s. 27(1)(a) of FOIP, provided however that any opening statement or submissions made by the Complainant or on behalf of the Committee shall occur in the public portion of the meeting.

11. SUPPORT AND RESOURCES

11.1. The Committee shall be supported by the Chief Officer, and CMRB Administration and outside consultants and professionals as determined to be necessary and directed by the Chief Officer.

11.2. The Chief Officer shall engage the services of facilitators and mediators as required and in accordance with the Bylaw and these Terms of Reference. Facilitators and mediators shall be selected from a list of qualified individuals approved by the Board from time to time.

12. AMENDMENTS TO THE TERMS OF REFERENCE

12.1. The CMRB may, from time to time, consider changes to the Terms of Reference.

Agenda Item	7
Submitted to	Governance Committee
Purpose	For Discussion
Subject	Review Per Diem Policy
Meeting Date	April 8, 2021
That the Committee discuss and review the Per Diem Policy	
<p>Background</p> <ul style="list-style-type: none"> • The current per diem policy was approved by the Board at the October 26, 2018 meeting. • At the February 18, 2021 Governance Committee meeting a member requested that the per diem policy be reviewed, in light of the current circumstances related to COVID-19. • CMRB meetings have been held virtually since March of 2020. No in-person meetings have been held, however per diems for attending meetings virtually have continued to be claimed. Members have not been permitted to claim for mileage since March of 2020. 	
<p>Attachments</p> <ul style="list-style-type: none"> • Member Per Diem Expense Policy G-06 	

Recommendation

That the Committee discuss and review the Per Diem Policy.

Governance Policy G-06 Member Per Diem Expense Policy

Policy Brief and Purpose

Recognizing that the elected officials of each member municipality have differing compensation structures, and that some elected officials may experience financial penalties due to taking time off from work to participate in CMRB meetings, this policy creates the opportunity for a member of the Board or of a Committee of the Board to receive a per diem for attending Board or Committee meetings. All members are responsible for ensuring they are eligible to receive a per diem or claim travel costs.

Per Diem

Board, Committee, and Task Force members or their Alternates may receive a per diem of \$200.00 per day for all formally scheduled Board, Committee, and Task Force meetings. A maximum of \$200.00 may be claimed on any day.

- a. Board, Committee, and Task Force members or their Alternates may receive a per diem only while acting in the capacity of a voting member at the Board, Committee, or Task Force meetings.
- b. Members or alternate members of ad hoc Board Committees are not eligible to receive per diems, unless otherwise agreed to by the CEO.

Travel Costs

Board, Committee, and Task Force members or their Alternates may submit claims for expenses incurred to travel to and attend scheduled Board, Committee and Task Force meetings.

- a. Members may claim \$0.505 per kilometre travelled if using a private vehicle
- b. Members may claim parking expenses incurred to attend the meeting and must submit a receipt for the expense.

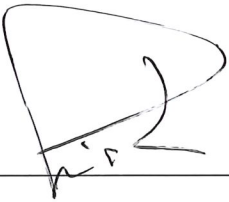
Optional participation

The policy gives members three options from which to choose regarding use of this policy.

1. The member does not choose to receive per diems
2. The member chooses to have per diems paid by the Board to the member's municipality.
3. The member chooses to personally collect per diems paid by the Board.

If a member chooses to personally collect per diems, or have the per diems paid to their municipality, the member will be responsible for submitting a signed expense form to CMRB Administration on a quarterly basis.

If a member chooses to personally collect per diems paid by the Board the Board will issue a T4 to the member.



Christopher Sheard
Chair

Oct 26. 2018

Date

Agenda Item	8
Submitted to	Governance Committee
Purpose	For Discussion
Subject	Meeting Protocols
Meeting Date	April 8, 2021

That the Committee discuss Board and Committee meeting protocols.

Background

- As we move into the decision-making phase of the development of the Growth and Servicing Plans it will become increasingly important to ensure meetings are run efficiently, consistently and equitably. All Board and Committee members have very busy schedules, which makes it all the more important that we also keep to time for Board and Committee meetings.
- The voting process imposed by the Regulation is also a consideration, as absent members are deemed to vote in the affirmative. Should one or more members leave a meeting that is running long this may have unintended consequences.
- The Chair is asking members of the Governance Committee to consider whether a formal policy is required that speaks to starting and in particular ending meetings on time, and if so, whether any incomplete agenda items are carried over to the next meeting or if the meeting is adjourned and continued at a later date. The Committee may also wish to consider including a provision that the meeting may carry on past the end time by either majority, 2/3 majority or unanimous agreement of the Board or Committee.
- The other alternative is to leave this up to the discretion of the Chair. That is a valid option and worked well in the Land Use and Servicing Committee meeting on April 1, 2021, but may create challenges should members differ on whether a meeting should end at its designated time or carry on to complete some or all of the agenda.

1. Recommendation

The Committee discuss Board and Committee meeting protocols.

Agenda Item	9
Submitted to	Governance Committee
Purpose	For Information
Subject	Board Chair Disclosure Update
Meeting Date	April 8, 2021
That the Committee receive for information a letter from Chair Clark updating his concurrent roles per the Board Conflict of Interest Policy.	
<p>Background</p> <ul style="list-style-type: none"> • Chair Clark’s contract began on January 4, 2021 • Chair Clark submitted a letter to the Governance Committee in accordance with the Conflict of Interest Policy disclosing concurrent roles on February 8, 2021. • An additional letter is being brought forward to update Chair Clark’s disclosure of concurrent roles dated March 31, 2021. 	
<p>Attachments</p> <ul style="list-style-type: none"> • Letter from Chair Clark - March 31, 2021 	

Recommendation

That the Committee receive for information a letter from Chair Clark updating his concurrent roles per the Board Conflict of Interest Policy.

March 31, 2021

Mayor Marshall Chalmers
Vice-Chair, Governance Committee
Calgary Metropolitan Region Board
105 Marina Rd
Chestermere, AB T1X 1V7

Via Email

Dear Mayor Chalmers,

In accordance with the CMRB Conflicts of Interest Policy I write to share an update with you and the Governance Committee to my concurrent roles. I have recently joined the Alberta Association of Former MLAs as a Director at Large. I affirm that this role does not create a conflict of interest or a conflict of commitment in my capacity as Chair of the Calgary Metropolitan Region Board.

Attached please find an updated disclosure list.

I would be happy to meet with the Committee or any individual Committee member at any time should you have questions.

Sincerely,



Greg Clark
Chair, CMRB

cc. CMRB Governance Committee:

Mayor Peter Brown
Councillor George Chahal
Mayor Jeff Genung
Reeve Suzanne Oel
Councillor Jaime Kinghorn
Mayor Bill Robertson
Reeve Daniel Henn
Reeve Amber Link

Greg Clark Concurrent Roles

1. **Board Chair**, Balancing Pool. The Balancing Pool manages certain assets, revenues and expenses arising from the transition to competition in Alberta's electricity industry.
2. **President**, IKM Solutions Inc. IKM Solutions is my personal holding company through which I undertake occasional management consulting contracts.
3. **Board Member**, cSPACE Projects. cSPACE is a not-for-profit arts incubator based in Calgary, AB.
4. **Minority Shareholder**, RA2 Inc. RA2 is a marketing, research and communications firm based in Calgary, AB.
5. **Minority Shareholder**, Collabware Inc. Collabware is a software developer focused on records management software based in Vancouver, BC.
6. **Director at Large**, Alberta Association of Former MLAs. The AAFMLA is a voluntary group of former members of Alberta's Legislative Assembly.