

Resort Village of Island View

Regular Meeting of Council AGENDA

Regular Meeting – July 25, 2025 at 5:00 p.m.
Island View Office, Island View, Saskatchewan

As per Section 41 of Bylaw No 01-2020 of the Resort Village of Island View, A Bylaw to Establish Council Procedures, the order of the agenda shall normally be as follows:

- a) **CALL TO ORDER**
- b) **CONFLICT OF INTEREST**
- c) **MINUTES OF PREVIOUS MEETING/BUSINESS ARISING FROM MINUTES**
 - June 27, 2025 Regular Council Meeting Minutes
 - Lots for Sale: Audrey McKinnon (Realty Executive)
 - 2023 Auditor: Dudley & Company
- d) **FINANCIAL STATEMENTS/ACCOUNTS PAYABLE**
 - June 2025 Bank Reconciliation
 - July 2025 Accounts Payable
- e) **BYLAWS**
 - Tax Incentive & Penalties Bylaw 03/2025
 - Base Tax Bylaw 04/2025
 -
 - *Council Procedure Bylaw
 - *Code of Ethics Bylaw
 - *Building Bylaw
- f) **COMMITTEE REPORTS**
 - Acting Administrator:
 - o Role & Responsibility of a Council Member
 - Acting Mayor & Councillor(s):
 - Recreation Committee
- g) **CORRESPONDENCE**
- h) **NEW BUSINESS**
 - Notice of Non-Compliance: Canada Community Building Fund (Gas Tax)
 - o Infrastructure Investment Plan (IIP): submit by October 25, 2025
 - 2025 Tax Levy: August/September 2025
 - Abandonment of Poll: Mayor Elect, Doug Cramer
 - Notice of Poll: Councillor Candidates (Donald FC Copeland, Jean Fourie, Gary Wilker)
 - o By-Election: Advance Poll (July 26, 2025, 1 pm-4 pm)
 - o By-Election: Poll (August 2, 2025, 9 am-8 pm)
 - 2025 Budget
 - o 2026 Budget: Capital Projects
- i) **ANNOUNCEMENTS**
- j) **DELEGATIONS(S)**
- k) **CLOSED SESSION**
 - Human Resources
 - Legal
- l) **ADJOURNMENT**

Resort Village of Island View

Regular Meeting of Council MINUTES

Regular Meeting – July 25, 2025 at 5:00 p.m.
Island View Office, Island View, Saskatchewan

In Attendance:

Acting Mayor Jocelyn Paslawski
Councillor Calvin Becker
Councillor Shane Belter

Staff:

Acting Administrator Landon Chambers

As per Section 41 of Bylaw No 01-2020 of the Resort Village of Island View, A Bylaw to Establish Council Procedures, the order of the agenda shall normally be as follows:

a) CALL TO ORDER

Acting Mayor Paslawski called the meeting to order at 5:00 pm with a quorum being present.

b) CONFLICT OF INTEREST

c) MINUTES OF PREVIOUS MEETING/BUSINESS ARISING FROM MINUTES

- June 27, 2025 Regular Council Meeting Minutes

Resolution #93/2025

Belter: *THAT the Council of the Resort Village of Island View approve the June 27, 2025 Regular Council Meeting Minutes as presented.*

CARRIED

- Lots for Sale: Audrey McKinnon (Realty Executive)

- 2023 Auditor: Dudley & Company

d) FINANCIAL STATEMENTS/ACCOUNTS PAYABLE

- June 2025 Bank Reconciliation

Resolution #94/2025

Belter: *THAT the Council of the Resort Village of Island View approve the June 2025 Bank Reconciliation as presented.*

CARRIED

- July 2025 Accounts Payable

Resolution #95/2025

Becker: *THAT the Council of the Resort Village of Island View approve the July 2025 Accounts Payable as presented.*

CARRIED

e) BYLAWS

- Tax Incentive & Penalties Bylaw 03-2025

Resolution #96/2025

Belter: *THAT Tax Incentive & Penalties Bylaw 03/2025 be introduced and read for the first time by the Council of the Resort Village of Island View.*

CARRIED

Resolution #97/2025

Becker: *THAT Tax Incentive & Penalties Bylaw 03/2025 be read for the second time by the Council of the Resort Village of Island View.*

CARRIED

Resolution #98/2025

Paslawski: *THAT Tax Incentive & Penalties Bylaw 03/2025 be given three readings at this meeting.*

CARRIED UNANIMOUSLY


Initials

Resolution #99/2025

Becker: THAT Tax Incentive & Penalties Bylaw 03/2025 be read for the third time and adopted by the Council of the Resort Village of Island View.

CARRIED

Base Tax Bylaw 04/2025

Resolution #100/2025

Becker: THAT Base Tax Bylaw 04/2025 be introduced and read for the first time by the Council of the Resort Village of Island View.

CARRIED

Resolution #101/2025

Belter: THAT Base Tax Bylaw 04/2025 be read for the second time by the Council of the Resort Village of Island View.

CARRIED

Resolution #102/2025

Becker: THAT Base Tax Bylaw 04/2025 be given three readings at this meeting.

CARRIED UNANIMOUSLY

Resolution #103/2025

Belter: THAT Base Tax Bylaw 04/2025 be read for the third time and adopted by the Council of the Resort Village of Island View.

CARRIED

- *Council Procedure Bylaw
- *Code of Ethics Bylaw
- *Building Bylaw

f) COMMITTEE REPORTS

- Acting Administrator:
 - o Role & Responsibility of a Council Member
- Acting Mayor & Councillor(s):
 - Recreation Committee

g) CORRESPONDENCE

h) NEW BUSINESS

- Letter of Non-Compliance: Canada Community Building Fund (Gas Tax)
- 2025 Tax Levy: August/September 2025
- Abandonment of Poll: Mayor Elect, Doug Cramer
- Notice of Poll: Councillor
 - o By-Election: Advance Poll (July 26, 2025, 1 pm-4 pm)
 - o By-Election: Poll (August 2, 2025, 9 am-8 pm)
- 2025 Budget
 - o 2026 Budget: Capital Projects

Resolution #104/2025

Becker: THAT the Council of the Resort Village of Island View approves the 2025 Budget as with the following considerations:

Revenue: \$325,344

Expense: \$412,725

Capital Budget: \$63,000

Mill Rate: 2.52 Mills

Base Tax: \$635 per Property Class

CARRIED

i) ANNOUNCEMENTS

j) DELEGATIONS(S)


Initials

k) **CLOSED SESSION**

-Human Resources

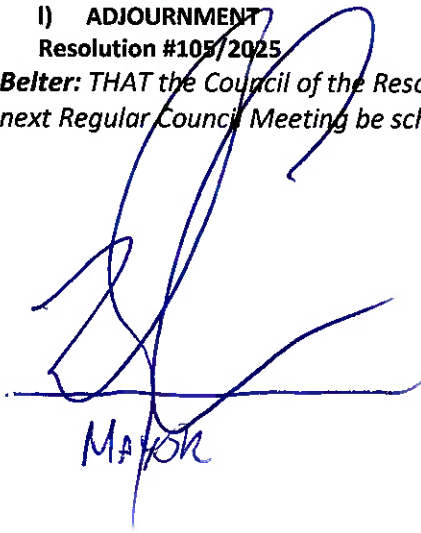
-Legal

l) **ADJOURNMENT**

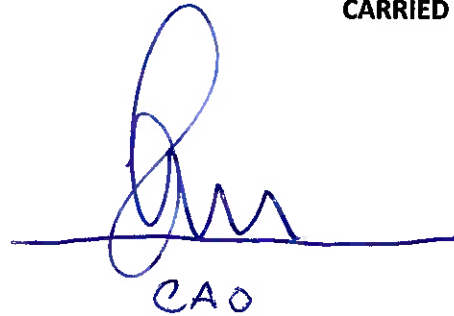
Resolution #105/2025

Belter: *THAT the Council of the Resort Village of Island View adjourn this meeting at 5:30 pm and the next Regular Council Meeting be scheduled for August 23, 2025 at 10:00am.*

CARRIED



Mayor



CAO



Initials

Resort Village of Island View

List of Accounts for Approval as of July 25, 2025

DATE	ONLINE PAYMENTS	INVOICE NUMBER	VENDOR	REFERENCE	PAYMENT AMOUNT
01-Jul-25	PAD	Jul/25 AP-01	Global Merchant Fees	June 2025 Debit Machine Fees	25.53
05-Jul-25	E-Transfer	IV2025-07	Landon Chambers	CAO Contract - Week of July 5	1,000.00
12-Jul-25	E-Transfer	IV2025-07	Landon Chambers	CAO Contract - Week of July 12	1,000.00
15-Jul-25	PAD	Jul/25 AP-01	Kubota	July 2025 Tractor Lease Payment	751.64
15-Jul-25	PAD	2025/26-01608	Munisoft	Bank Reconciliation & Budget Extension	2,086.80
16-Jul-25	E-Transfer	Jul/25 AP-01	Glenn Wilson	Jun 16-July 15 Payroll & Expenses	2,723.25
16-Jul-25	E-Transfer	Jul/25 AP-01	Laura Wilson	Jun 16-July 15 Admin & Maint. Payroll	1,233.41
16-Jul-25	Online	Jul/25 AP-01	CRA	July 2025 Payroll Deductions	639.65
19-Jul-25	E-Transfer	IV2025-07	Landon Chambers	CAO Contract - Week of July 19	1,000.00
25-Jul-25	Online	Jul/25 AP-01	Bulyea Co-op	June 2025 Hardware & Supplies	835.46
25-Jul-25	Online	Jul/25 OFFICE	SaskPower	June 2025 Office Power	184.22
25-Jul-25	Online	Jul/25 PUMP	SaskPower	June 2025 Pump Power	174.10
25-Jul-25	Online	Jul/25 STREET	SaskPower	June 2025 Streetlight Power	636.96
25-Jul-25	Online	Jul/25 SHOP	SaskPower	June 2025 Shop Power	53.71
25-Jul-25	Online	Jul/25 SHOP/OFF	SaskEnergy	June 2025 Shop & Office Energy	100.98
25-Jul-25	Online	Jul/25 AP-01	SaskTel	August 2025 Office Phone	74.04
25-Jul-25	Online	147786	FlexNetworks	August 2025 Office Internet	99.90
25-Jul-25	E-Transfer	Jul/25 AP-02	Laura Wilson	Poll Clerk By-Election Pay	500.00
25-Jul-25	E-Transfer	960	Last Mountain Regional Landfill	May 2025 Loraas Disposal Fees	1,884.88
25-Jul-25	E-Transfer	966	Last Mountain Regional Landfill	June 2025 Loraas Disposal Fees	1,132.32
25-Jul-25	E-Transfer	374780	McKercher LLP	Fire Agreement Dispute Finalization	71.04
25-Jul-25	E-Transfer	44	Beachcomber Water	Office Water	80.00
25-Jul-25	E-Transfer	24-847	Last Mountain Times Ltd.	Notice of Poll Advertisement	215.71
25-Jul-25	E-Transfer	24-846	Last Mountain Times Ltd.	Notice of Abandonment of Poll Advertisement	112.84
26-Jul-25	E-Transfer	IV2025-07	Landon Chambers	CAO Contract - Week of July 26	1,000.00
31-Jul-25	PAD	2025/26-01857	Munisoft	July 2025 Municipal Software Lease	308.96

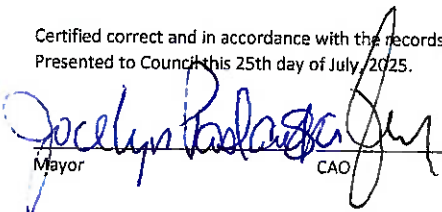
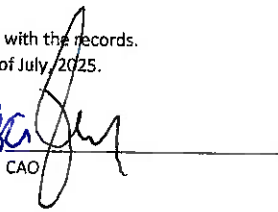
Total Online Payments 17,925.40

DATE	CHEQUE #	INVOICE NUMBER	VENDOR	REFERENCE	PAYMENT AMOUNT
July 25/25	199	Jul/25 AP-01	Chambers Municipal Consulting	RO & DRO By-Election Pay	2,500.00
July 25/25	200	2159	Prairie Energy Resources	Dust Control	14,763.00
July 25/25	201	IV2025-04	Chambers Municipal Consulting	June 22-July 20/25 Munisoft & Audit Project	7,100.00
July 25/25	202	6930	Parkland Regional Library	2025 Municipal Levy - 2nd Half	1,179.20

Total Cheque Payments 25,542.20

TOTAL PAYMENTS 43,467.60

Certified correct and in accordance with the records.
Presented to Council this 25th day of July, 2025.


 Mayor
 
 CAO

Resort Village of Island View
Affinity Credit Union 3003050, Period Ending 30/06/2025
RECONCILIATION REPORT
Reconciled on: 01/07/2025

Any changes made to transactions after this date aren't included in this report.

Summary	Amount CAD
Statement beginning balance.....	\$186,705.93
Cheques and payments cleared.....	-\$54,656.98
Deposits and other credits cleared.....	\$9,255.23
Statement ending balance.....	\$141,304.18
Uncleared transactions as of 30/06/2025.....	\$19,550.24
Register balance as of 30/06/2025.....	\$160,854.42

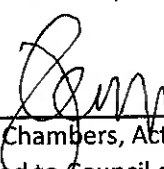
Details

Cheques and payments cleared (37)

Sum of Amount				
Date	Description	Source		Total
01-Jun-25	Jocelyn Paslawski	E-Transfer		-783.80
01-Jun-25	Tanya Doucette	E-Transfer		-669.00
02-Jun-25	CRA Source Deductions	Online		-2,394.37
02-Jun-25	Education Property Tax Arrears Payment	Online		-100.00
02-Jun-25	Global Merchant	PAD		-58.23
02-Jun-25	Munisoft	PAD		-308.96
02-Jun-25	Les Scherle	Cheque 185		-3,269.04
03-Jun-25	Regina Lock and Key	Cheque 184		-969.59
07-Jun-25	Shane Belter	E-Transfer		-917.50
07-Jun-25	Calvin Becker	E-Transfer		-817.60
07-Jun-25	Doug Cramer	E-Transfer		-150.00
07-Jun-25	Avenue Law	E-Transfer		-441.80
07-Jun-25	UMAAS	E-Transfer		-250.00
07-Jun-25	McKercher LLP	E-Transfer		-270.84
07-Jun-25	Landon Chambers (May Fees)	E-Transfer		-4,000.00
07-Jun-25	Landon Chambers (June 7)	E-Transfer		-1,000.00
10-Jun-25	Ron Braumberger	Cheque 187		-2,000.00
14-Jun-25	Landon Chambers (June 14)	E-Transfer		-1,000.00
15-Jun-25	Kubota	PAD		-751.64
16-Jun-25	SGL	Cheque 188		-3,333.75
17-Jun-25	CRA	Online		-438.17
18-Jun-25	Bazaar & Novelty	Cheque 189		-4,489.90
19-Jun-25	Glenn Wilson	Cheque 192		-2,286.63
19-Jun-25	Laura Wilson	Cheque 193		-928.57
21-Jun-25	Landon Chambers (June 21)	E-Transfer		-1,000.00
24-Jun-25	RM of McKillop	Cheque 186		-19,285.61
27-Jun-25	Bulyea Co-op	Online		-835.46
27-Jun-25	SaskPower	Online		-116.55

27-Jun-25	SaskPower	Online	-122.55
27-Jun-25	SaskPower	Online	-636.96
27-Jun-25	SaskPower	Online	-56.21
27-Jun-25	SaskEnergy	Online	-164.64
27-Jun-25	SaskTel Mobility	Online	-25.79
27-Jun-25	FlexNetworks	Online	-199.80
27-Jun-25	Munisoft	PAD	-308.96
27-Jun-25	SaskTel Mobility	Online	-25.06
27-Jun-25	Jocelyn Paslawski	Etransfer	-250.00

- **54,656.98**


 Landon Chambers, Acting Chief Administrative Officer
 Presented to Council on July 25, 2025

Uncleared Cheques/Transfers as of 30/06/2025

Date	PAYEE	CHEQUE NO./Online NO.	Amount (CAD)
27/Jun/25	Town of Strasbourg	Cheque 190	7,611.68
27/Jun/25	SUMAssure	Cheque 191	317.00
27/Jun/25	Minister of Finance	Cheque 194	30.00
27/Jun/25	ATS Traffic Ltd	Cheque 195	457.50
27/Jun/25	Chambers Municipal Consulting	Cheque 196	5,750.00
27/Jun/25	Dale Matties	Cheque 197	70.00
27/Jun/25	Victor's Dirt Works	Cheque 198	1,776.00
27/Jun/25	Last Mountain Regional Landfill	Etransfer	662.88
27/Jun/25	Last Mountain Times	Etransfer	161.63
27/Jun/25	RM of McKillop No 220	Etransfer	1,000.00
27/Jun/25	Landon Chambers (June 27)	Etransfer	1,000.00
27/Jun/25	McKercher LLP	Etransfer	639.36
27/Jun/25	SaskTel Mobility	Online	74.19
			19,550.24

Resort Village of Island View

BYLAW NO. 03/2025 TAX INCENTIVES AND PENALTIES

A BYLAW OF THE RESORT VILLAGE OF ISLAND VIEW, IN THE PROVINCE OF SASKATCHEWAN, TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES

The Council of the Resort Village of Island View in the Province of Saskatchewan, enacts as follows:



1. Due Date
Property and other taxes imposed by the Resort Village of Island View are deemed to be imposed on the first day of January in each year and shall be due on December 31st.
2. Penalty on Arrears of Taxes
 - a) Taxes which remain unpaid after the 31st day of December of the year in which they are levied shall be subject to a penalty.
 - b) The method of calculating the penalty shall be a simple rate of 10% per annum, added on January 1st applied to the total taxes that remain unpaid as at January 1 of the year in which the penalty is being applied.
 - c) The penalty charges are to be added to and shall form part of the tax roll.

DISCRETIONARY PROVISION

3. Incentive Program - Prompt Payment
 - a) Discounts shall be allowed from the time the notice of the levy is sent until October 31st, to encourage prompt payment only by E-Transfer, Cheque or Debit of:
 - i) the current year's taxes on property;
 - b) Payments of current taxes received:
 - i) from the time the notice of the levy is sent until the end of October shall be eligible for a discount of 5% of the amount paid if payment is made by E-Transfer, Cheque or Debit only.

DISCRETIONARY PROVISION

4. Incentive Program - Prepayments
 - a) From January 1 until October 31st discounts shall be allowed with respect to the prepayment of the current year's taxes on property if payment is made by E-Transfer, Cheque or Debit only;
 - b) The rate of discount relative to prepayment of taxes
 - i) Constant discount
 - (1) shall be 5% if payment is made by E-Transfer, Cheque or Debit only.
5. Education Property Taxes
Section 3 and 4 do not apply to property taxes levied on behalf of a school division.
6. Bylaw No. 03/2024, being a Bylaw to Establish Tax Incentives and Penalties is hereby repealed.
7. This Bylaw shall come into force July 26, 2025.


Mayor

Administrator

Certified to be a true copy of Bylaw No. 04/2025 adopted
by the Council of the Resort Village of Island View, on the
25 day of July, 2025

Resort Village of Island View

BYLAW NO. 04/2025 BASE TAX BYLAW


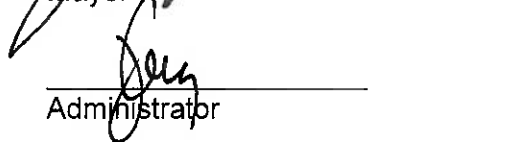
A BYLAW OF THE RESORT VILLAGE OF ISLAND VIEW, IN THE PROVINCE OF SASKATCHEWAN, TO ESTABLISH A BASE TAX

The Council of the Resort Village of Island View in the Province of Saskatchewan, enacts as follows:

1. Pursuant to Section 290 of *The Municipalities Act*, a uniform base amount of taxes is to be levied against all taxable properties as follows:

Property Class	Type of Property		
	Land	Improvements	Land & Improvements
Residential	\$635.00	\$635.00	\$635.00
Commercial	\$635.00	\$635.00	\$635.00

2. Bylaw No. 02/2024, being a Bylaw to Authorize a Base Tax is hereby repealed.
3. This Bylaw shall come into force July 26, 2025.


Mayor

Administrator

Certified to be a true copy of Bylaw No. 04/2025 adopted
by the Council of the Resort Village of Island View, on the
25 day of July, 2025

DUDLEY & COMPANY LLP

Chartered Professional Accountants

Regina, Saskatchewan
Suite 100-2255 13th Avenue
S4P 0V6

Phone: 306-757-5555
Fax: 306-525-3236

Carlyle, Saskatchewan
PO Box 970, 215 Main St
S0C 0R0

Phone: 306-453-5555
Fax: 306-453-0101

July 9, 2025

Resort Village of Island View
Comp 3 RR1
Bulyea SK S0G 0L0

Attention: Mr. Landon Chambers, Acting Chief Administrative Officer

Dear Landon:

Re: Engagement letter

The Objective and Scope of the Audit

You have requested that we audit the financial statements of Resort Village of Island View, which comprise the statement of financial position as at December 31, 2023 and the statements of operations, changes 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), as well as a summary (synopsis) of the above financial statements.

We are pleased to confirm our acceptance and our understanding of the nature, scope and terms of this audit engagement and all services related thereto, by means of this letter (the "Engagement").

The objectives of our audit 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 auditors' 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.

The Responsibilities of the Auditor

We will conduct our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements. 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:

- a. 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.
- b. 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

* **Richard M. LeGrand**
Managing Partner, CPA, CA

* **Darren G. Schaan**
Partner, CPA, CA

* **Christopher W. Pollon**
Partner, CPA, CA

* **Grant D. Wirth**
Partner, CPA, CA

* **Colin A. Wirth**
Partner, CPA, CA

* **Brent D. McLean**
Partner, CPA, CA

* Denotes Professional Corporation

- d. 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 entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 entity to cease to continue as a going concern.
- e. 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.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

Form and Content of Audit Opinion

Unless unanticipated difficulties are encountered, our report will be substantially in the following form:

To the council of Resort Village of Island View

Opinion

We have audited the financial statements of Resort Village of Island View (the Municipality), which comprise the statement of financial position as at December 31, 2023 and the statements of operations, changes 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 Municipality as at December 31, 2023 and the results of its operations and its cash flow 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 Municipality 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 those 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 Municipality's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Municipality or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Municipality'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 auditors' 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

- 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 Municipality'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 Municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Municipality 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.

If we conclude that a modification to our opinion on the financial statements is necessary, we will discuss the reasons with you in advance.

The Responsibilities of Management

Our audit will be conducted on the basis that management and, where appropriate, those charged with governance acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the financial statements in accordance with the Canadian Public Sector Accounting Standards;
- b. For the design and implementation of 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; and
- c. To provide us with timely:
 - i. Access to all the information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation and other matters;
 - ii. Information about all known or suspected fraud, any allegations of fraud or suspected fraud and any known or probable instances of non-compliance with legislative or regulatory requirements;
 - iii. Unrestricted access to persons within Resort Village of Island View from whom we determine it necessary to obtain audit evidence
 - iv. Additional information that we may request from management for the purpose of the audit, including but not limited to:
 - A. Copies of all minutes of meetings of council and committees;

- B. Information relating to any known or probable instances of non-compliance with legislative or regulatory requirements, including financial reporting requirements;
- C. Information relating to any illegal or possibly illegal acts, and all facts related thereto;
- D. A listing of all related parties and related-party transactions and information pertaining to the measurement and disclosure of transactions with those related parties;
- E. An assessment of the reasonableness of significant assumptions underlying fair value measurements and disclosures in the financial statements;
- F. Any plans or intentions that may affect the carrying value or classification of assets or liabilities;
- G. Information relating to claims and possible claims, whether or not they have been discussed with the municipal legal counsel;
- H. Information relating to other liabilities and contingent gains or losses, including those associated with guarantees, whether written or oral, under which the municipality is contingently liable;
- I. Information on whether the municipality has satisfactory title to assets, whether liens or encumbrances on assets exist, and whether assets are pledged as collateral;
- J. Information relating to compliance with aspects of contractual agreements that may affect the financial statements, and
- K. Information concerning subsequent events.

As part of the audit process,

- a. We will make inquiries of management about the representations contained in the financial statements. At the conclusion of the audit, we will request from management [and, where appropriate, those charged with governance] written confirmation concerning those representations. If such representations are not provided in writing, management acknowledges and understands that we would be required to disclaim an audit opinion.
- b. We will communicate any misstatements identified during the audit other than those that are clearly trivial. We request that management correct all the misstatements presented to you via our suggested journal entries.

Confidentiality

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Each practitioner must preserve the secrecy of all confidential information that becomes known during the practice of the profession. Accordingly, we will not provide any third party with confidential information concerning the affairs of Resort Village of Island View unless:

- a. We have been specifically authorized with prior consent;
- b. We have been ordered or expressly required by law or by the *Saskatchewan Code of Professional Conduct/Code of Ethics*; or
- c. The information requested is (or enters into) public domain.

Communications

In performing our services, we will send some messages and documents electronically. As such communications can be intercepted, misdirected, infected by a virus, or otherwise used or communicated by an unintended third party, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim, and you release us from any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this Engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from such communications, including any that are consequential, incidental, direct, indirect, punitive, exemplary or special damages (such as loss of data, revenues, or anticipated profits).

If you do not consent to our use of electronic communications, please notify us in writing.

Use of Information

It is acknowledged that we will have access to all information about identified individuals ("personal information") in your custody that we require to complete our Engagement. Our services are provided on the basis that

- a. You represent to us that management has obtained any required consents for our collection, use, disclosure, storage, transfer and process of personal information required under applicable privacy legislation and professional regulation; and
- b. We will hold all personal information in compliance with our Privacy Statement

Use and Distribution of Our Report

The examination of the financial statements and the issuance of our audit report are solely for the use of Resort Village of Island View and the applicable Ministry of the Province of Saskatchewan. We make no representations or warranties of any kind to any other third party in respect of these financial statements or our audit report, and we accept no responsibility for their use by any third party or any liability to anyone other than Resort Village of Island View.

You agree that our name may be used only with our prior written consent and that any information to which we have attached a communication be issued with that communication, unless otherwise agreed to by us in writing.

If you require our consent in this regard, management agrees to provide, on a timely basis, a draft of the other information for our review prior to the issuance of the audit report.

Reproduction of Auditor's Report

If reproduction or publication of our audit report (or reference to our report) is planned in an annual report or other document, including electronic filings or posting of the report on a website, a copy of the entire document should be submitted to us in sufficient time for our review and approval in writing before the publication or posting process begins.

Management is responsible for the accurate reproduction of the financial statements, the auditor's report and other related information contained in an annual report or other public document (electronic or paper-based). This includes any incorporation by reference to either full or summarized financial statements that we have audited.

We are not required to read the information contained in your website or to consider the consistency of other information on the electronic site with the original document.

Preparation of Schedules

We understand that you will prepare certain schedules and locate specified documents for our use before our Engagement is planned to commence.

This assistance will facilitate our work and help to minimize our costs. Conversely, failure to provide these working papers or documents on a timely basis may impede our services, causing timing delays and/or increased costs.

Ownership

The working papers, files, other materials, reports and work created, developed or performed by us during the course of the Engagement are the property of our firm, constitute our confidential information and will be retained by us in accordance with our firm's policies and procedures.

During the course of our work, we may provide, for your own use, certain software, spreadsheets and other intellectual property to assist with the provision of our services. Such software, spreadsheets and other intellectual property must not be copied, distributed or used for any other purpose. We also do not provide any warranties in relation to these items and will not be liable for any lost or corrupted data or other damage or loss suffered or incurred by you in connection with your use of them. We retain the copyright and all intellectual property rights in any original materials provided to you.

File Inspections

In accordance with professional regulations (and by our firm policy), our client files may be periodically reviewed by practice inspectors and by other engagement file reviewers to ensure that we are adhering to our professional and firm standards. File reviewers are required to maintain confidentiality of client information.

Accounting Advice

Except as outlined in this letter, this Engagement does not contemplate the provision of specific accounting advice or opinions or the issuance of a written report on the application of accounting standards to specific transactions and to the facts and circumstances of the entity. Such services, if requested, would be provided under a separate engagement.

Governing Legislation

This engagement letter is subject to and governed by the laws of the Province of Saskatchewan. The Province of Saskatchewan will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts to claim that the action has been brought in an inappropriate forum or to claim that those courts do not have jurisdiction.

Indemnity

Resort Village of Island View hereby agrees to indemnify defend (by counsel retained and instructed by us) and hold harmless our firm (and its partners, agents and employees) from and against any and all losses, costs (including solicitors' fees), damages, expenses, claims, demands and liabilities arising out of (or in consequence of):

- a. The breach by Resort Village of Island View, or its council, officers, agents or employees, of any of the covenants or obligations of Resort Village of Island View herein, including, without restricting the generality of the foregoing, the misuse of, or the unauthorized dissemination of, our engagement report or the financial statements in reference to which the engagement report is issued, or any other work product made available to you by our firm
- b. A misrepresentation by a member of your management or council

Time Frames

We will use all reasonable efforts to complete the Engagement as described in this letter within the Ministry-required time frames.

However, we shall not be liable for failures or delays in performance that arise from causes beyond our reasonable control, including any delays in the performance by Resort Village of Island View of its obligations.

Concerns

If at any time you would like to discuss our services or make a complaint, please contact your engagement partner or *[insert name of managing or other appropriate partner and phone number]*. We will listen to your concerns and investigate any complaint on a timely basis.

Fees at Regular Billing Rate

Our professional fees will be based on our regular billing rates, plus direct out-of-pocket expenses and applicable GST and PST, and are due when rendered. Fees for any additional services will be established separately.

Billing

Our fees and costs will be billed monthly and are payable upon receipt. Invoices unpaid 30 days past the billing date may be deemed delinquent and are subject to an interest charge of 2.00% per month or 26.82% (APR) per annum. We reserve the right to suspend our services or to withdraw from this Engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due to us, you agree to reimburse us for our costs of collection, including lawyers' fees.

Termination

Management acknowledges and understands that failure to fulfill its obligations as set out in this engagement letter will result, upon written notice, in the termination of the Engagement.

Either party may terminate this agreement for any reason upon providing written notice to the other party *[not less than 30 calendar days before the effective date of termination]*. If early termination takes place, Resort Village of Island View shall be responsible for all time and expenses incurred up to the termination date.

Survival of Terms

This engagement letter will continue in force for subsequent audits unless terminated by either party by written notice prior to the commencement of the subsequent audit.

Conclusion

This engagement letter includes the relevant terms that will govern the Engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

If you have any questions about the contents of this letter, please raise them with us. If the services outlined are in accordance with your requirements, and if the above terms are acceptable to you, please sign the attached copy of this letter in the space provided and return it to us.

We appreciate the opportunity of continuing to be of service to your municipality.

Yours truly,



Dudley & Company LLP

Chartered Professional Accountants

Acknowledged and agreed to on behalf of Resort Village of Island View by

Date signed

PRIVACY NOTICE TO CLIENTS

Dudley & Company LLP recognizes that the privacy of your personal information is important. This privacy notice is designed to explain to you what personal information the firm collects about you, and the use that information is put to. The notice will also explain how your personal information is kept and is made secure from inappropriate disclosure or use.

COLLECTION AND USE OF PERSONAL INFORMATION

Dudley & Company LLP only uses your personal information to prepare the tax filings or financial information you have requested in the engagement letter you signed, unless you direct us to release your personal information for other purposes.

DISCLOSURE OF PERSONAL INFORMATION

Dudley & Company LLP does not supply any of your personal information to other companies for any purpose without your consent, unless required to do so by law.

We share your personal information internally with those partners and staff of the firm who need it to complete your work. As well, provincial practice inspectors who must periodically review our client files in accordance with professional regulations will also have access to your information. They are required to maintain confidentiality of all client information.

RETENTION OF PERSONAL INFORMATION

In most cases, we are required by law to keep your personal information for a specified period of time. For example, where information is collected for tax purposes we are required to retain this information for six years for audit purposes. We will also normally retain information that may be required to document historical background for transactions that may occur in the future.

ACCURACY OF PERSONAL INFORMATION

We rely on you to notify us of any changes in personal information that we are required to report.

PROTECTION OF PERSONAL INFORMATION

Partners and employees are provided with training and information regarding the proper handling of personal information. All information stored in our computer system is protected from access by unauthorized users. Information that is stored in document form will be securely stored to prevent access by unauthorized persons.

ACCESS TO PERSONAL INFORMATION

Generally, Dudley & Company LLP will provide you with the personal information we have about you on your request.

In some cases, Dudley & Company LLP may not be able to provide you with all the information we have about you. This would occur if provision of the information could lead to disclosure of another individual's personal information, where laws or regulations prevent disclosure, or where it would simply be too costly to provide the information. If we decide not to disclose some or all of your personal information to you, we will advise you of the reason.

In order to ensure compliance, Dudley & Company LLP has appointed a Privacy Officer to oversee all aspects of its privacy policies and practices. If you wish to know what information Dudley & Company LLP currently has about you, you should send a written request to:

Darren Rumpel, Privacy Officer

100 - 2255 13th Avenue

Regina, Saskatchewan, S4P 0V6

E-mail: darren.rumpel@dudleyllp.ca

Our Privacy Officer will respond to your request within 30 days. If you become aware that the information we have about you is incorrect, you should notify the Privacy Officer, who will ensure the information is updated.

FILING A COMPLAINT

If you are dissatisfied with Dudley & Company's privacy policies or practices, you should make a written complaint to our Privacy Officer, Darren Rumpel. The Privacy Officer will investigate the matter and take corrective action where necessary. The Privacy Officer will then report back to you and advise you of any steps taken to correct the problem. If you are still unsatisfied with the response, you may be entitled to make a written complaint to the Federal or Provincial Privacy Commissioner (where applicable).

Dudley & Company LLP, Chartered Professional Accountants
2255 13th Avenue, Regina, Saskatchewan

July 9, 2025

Resort Village of Island View
Comp 3 RR1
Bulyea, SK
S0G 0L0

To the Council

We have been engaged to audit the financial statements of Resort Village of Island View for the year ending December 31, 2023. Canadian auditing standards require that we communicate the following information with you in relation to your audit.

Management is responsible for establishing and maintaining an adequate internal control structure and procedures for financial reporting. This includes the design and maintenance of accounting records, recording transactions, selecting and applying accounting policies, safeguarding of assets and preventing and detecting fraud and error.

Our Responsibility as Auditors

As stated in the engagement letter signed by the administrator, our responsibility as auditors of your resort village is to express an opinion on whether the financial statements present fairly, in all material respects, the financial position, results of operations and cash flows of the resort village in accordance with Canadian public sector accounting standards.

An audit is performed to obtain reasonable but not absolute assurance as to whether the financial statements are free of material misstatement. Due to the inherent limitations of an audit, there is an unavoidable risk that some misstatements of the financial statements will not be detected (particularly intentional misstatements concealed through collusion), even though the audit is properly planned and performed.

Our audit includes:

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

As part of our audit, we will obtain a sufficient understanding of the operations and the internal control structure of the Resort Village of Island View to plan the audit. This will include management's assessment of:

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

Council Members' Responsibilities

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

The Council's responsibilities include:

- Being available to assist and provide direction in the audit planning process when and where appropriate;
- If deemed necessary, meeting or otherwise discussing with the auditors and prior to release and approval of financial statements to review audit, disclosure and compliance issues:

- Where necessary, reviewing matters raised by the auditors with appropriate levels of management, and reporting back to the auditors their findings;
- Making known to the auditors any issues of disclosure, corporate governance, fraud or illegal acts, non-compliance with laws or regulatory requirements that are known to them, where such matters may impact the financial statements or auditor's report;
- Providing guidance and direction to the auditors on any additional work they feel should be undertaken in response to issues raised or concerns expressed;
- Making such enquiries as appropriate into the findings of the auditors with respect to corporate governance, management conduct, cooperation, information flow and systems of internal controls;
- Reviewing the draft financial statements, including the presentation, disclosures and supporting notes and schedules, for accuracy, completeness and appropriateness;

Audit Approach

Outlined below are certain aspects of our audit approach which are intended to help you in discharging your oversight responsibilities. Our general approach to the audit of Resort Village of Island View is to assess the risks of material misstatement in the financial statements and then respond by designing audit procedures.

Illegal Acts, Fraud, Intentional Misstatements and Errors

Our auditing procedures, including tests of your accounting records, are limited to those considered necessary in the circumstances and would not necessarily disclose all illegal acts, fraud, intentional misstatements or errors should any exist. We will conduct the audit under Canadian auditing standards (CAS), which include procedures to consider (based on the control environment, governance structure and circumstances encountered during the audit), the potential likelihood of fraud and illegal acts occurring.

These procedures are not designed to test for fraudulent or illegal acts, nor would they necessarily detect such acts or recognize them as such, even if the effect of their consequences on the financial statements is material. However, should we become aware that an illegal or possible illegal act or an act of fraud may have occurred, other than one considered clearly inconsequential, we will communicate this information directly to the Council.

It is management's responsibility to detect and prevent illegal actions. If such acts are discovered or Council members become aware of circumstances under which the resort village may have been involved in fraudulent, illegal or regulatory non-compliance situations, such circumstances must be disclosed to us. Management, including Council, should assess the risk of fraud and complete the brief fraud risk questionnaire attached as an appendix to this letter.

Related Party Transactions

During our audit, we conduct various tests and procedures to identify transactions considered to involve related parties. Related parties exist when one party has the ability to exercise, directly or indirectly, control, joint control or significant influence over the other. Two or more parties are related when they are subject to common control, joint control or common significant influence. Related parties also include management, council members and their immediate family members and companies with which these individuals have an economic interest.

We will ensure that all related party transactions that were identified during the audit have been represented by management to have been disclosed in the notes to financial statements, in accordance with Canadian Public Sector Accounting Standards section PS 2200, and have been reviewed with you. Management is to advise whether any other related party transactions have occurred that have not been disclosed to us. The Council is also required to advise us if they are aware of or suspect any other related party transactions which have occurred at values different from that which would be arrived at if the parties were unrelated and which have not been disclosed in the financial statements.

Risk-based

Our risk-based approach focuses on obtaining sufficient appropriate audit evidence to reduce the risk of material misstatement in the financial statements to an appropriately low level. This means that we focus our audit work on higher risk areas that have a higher risk of being materially misstated.

Audit Procedures

In responding to our risk assessment, we will use a combination of tests of controls, tests of details and substantive analytical procedures. The objective of the tests of controls is to evaluate whether certain controls operated effectively. The objective of the tests of details is to detect material misstatements in the account balances and transaction streams. Substantive analytical procedures are used to identify differences between recorded amounts and predictable expectations in larger volumes of transactions over time.

Independence

Firm policies on independence require that we communicate with you regarding all relationships between the resort village and our firm that, in our professional judgement, may reasonably be thought to bear on our independence in the context of the Rules of Professional Conduct of the Institute of Chartered Professional Accountants of Saskatchewan. Making journal entries required to prepare the financial statements and the preparation of the financial statements are the only relationships that in our professional judgement may be thought to bear on our independence. The journal entries were based on information provided by the administrator, or were based on independent third party information, and the entries were approved by the administrator prior to entry into the accounting system by the administrator. The financial statements were reviewed and approved by the administrator and council prior to finalization and release. This eliminates any management decision-making involved in our services and limits any impact on our independence. Accordingly, we hereby confirm that we are independent with respect to the resort village within the meaning of the Rules of Professional Conduct of the Institute of Chartered Professional Accountants of Saskatchewan for the period ending July 9, 2025.

This communication is prepared solely for the information of the Council and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

Yours truly,


Dudley & Company LLP
Chartered Professional Accountants

ACKNOWLEDGED BY COUNCIL:

Signed: _____ Date: _____

Signed: _____ Signed: _____

Signed: _____ Signed: _____

Signed: _____ Signed: _____

Appendix - Risk of Fraud:

1. Is management, including Council, aware of any instances of:

- Fraud perpetrated against the resort village by any of its employees?

YES NO

- Fraud perpetrated by the resort village?

YES NO

2. Are there subsidiary locations, business segments, types of transactions, accounts balances, or financial statement categories where fraud risk exists or may be more likely to exist? If yes, provide details.

YES NO

3. Does Council believe there is a high level of risk of fraud being perpetrated against or by the resort village? If yes, provide details.

YES NO

4. How is resort village addressing the risk of fraud?

REVIEWED AND COMPLETED BY COUNCIL:

Signed: _____

Date: _____

Signed: _____

Signed: _____

Signed: _____

Signed: _____

Signed: _____

Signed: _____

Resort Village of Island View

From: Quinn Seidler <quinn.seidler@dudleyllp.ca>
Sent: July 9, 2025 1:22 PM
To: islandview@sasktel.net
Subject: Documents Requested

Hi Landon,

As discussed, I think it works best as a box job for the audit. So if you could box up the following and get it to our office that'd be great!

1. Munisoft Data Export files
2. Bank Statements and Bank Reconciliations (from January 2023 to December 2023)
 - a. For all accounts
3. January 2024 Bank Rec and Statement
4. 2023 Receipts
5. Unpaid Tax Listing at December 31, 2023
6. 2024 Receipts
 - a. I need to check for people that have paid after year end and I'll need them for 2024 anyways. So if you could include whatever you have to date that'd be great
7. 2023 Expense Invoices
8. Payroll Records and Timesheets
9. Minutes
10. Budget
11. SAMA Certificate
12. SAMA Annual Return
13. Provincial Grant Confirmation
14. Capital Asset Listing
 - a. I've also requested this from the previous auditor
15. TTP Listing
 - a. Looks like there were additions to it in 2022
16. 2023 Annual School Statement
17. Unpaid Utility Listing at December 31, 2023
18. 2023 Tax Roll Ledger
19. 2023 Utility Roll Ledger
20. Tax Levy Calculation
21. Listings for 2022 balances
 - a. December 31, 2022 Bank Rec
 - b. Unpaid Tax Listing at December 31, 2022
 - c. Unpaid Utility Listing at December 31, 2022
 - d. AR listing

- e. AP listing
- f. TTP Listing

I know that's a lot, but for first year I also need to prove that the opening numbers from 2022 are reliable. If you have any questions please let me know. The letters are just with the partner right now, I'll send them as soon as they're ready.

Thanks,

Quinn Seidler, CPA

Dudley & Company LLP
Chartered Professional Accountants
#100-2255 13th Avenue
Regina Saskatchewan
S4P 0V6
Phone 306-757-5555



OFFICE OF THE
CHIEF ADMINISTRATIVE
OFFICER
LONDON CHAMBERS

Purpose

This report is intended to provide Council with a clear and shared understanding of the legislated and practical roles and responsibilities of Council Members serving in a Resort Village in Saskatchewan. This clarity supports good governance, ethical leadership, and effective municipal decision-making.

Legislative Framework

Council members are governed by **The Municipalities Act** (Saskatchewan), which outlines their duties, ethical responsibilities, and collective authority. Sections 92 to 112 of the Act are particularly important in outlining roles, conduct, and powers.

Role of a Council Member

Definition:

A Council Member is an elected official who represents the residents of the Resort Village and is responsible for making decisions on municipal services, bylaws, budgets, policies, and community priorities.

Council Members do not manage day-to-day operations—that is the responsibility of the administration, led by the Chief Administrative Officer (CAO). Instead, Council provides **strategic direction and oversight**.

Key Responsibilities and Examples

1. Representation

- **Definition:** Council members represent the interests and perspectives of their constituents while balancing the needs of the entire community.
- **Example:** Listening to feedback from residents about seasonal waste collection and raising the issue for discussion at a Council meeting.

2. Policy Making

- **Definition:** Council sets municipal policy and strategic priorities through bylaws, resolutions, and strategic plans.

- **Example:** Participating in the development of a bylaw regulating short-term rentals in the Resort Village.

3. Budget and Financial Oversight

- **Definition:** Council approves the annual budget and monitors financial performance to ensure responsible stewardship of municipal funds.
- **Example:** Reviewing the proposed capital budget to determine funding allocations for road maintenance or dock infrastructure.

4. Community Visioning

- **Definition:** Council provides long-term visioning and goal-setting for the growth, sustainability, and development of the Resort Village.
- **Example:** Engaging in a strategic planning session to define goals for environmental sustainability and tourism management.

5. Accountability and Transparency

- **Definition:** Council is accountable to the public and must ensure municipal operations are conducted fairly and equitably.
- **Example:** Disclosing a conflict of interest and abstaining from voting on a matter where personal gain could be perceived.

6. Governance and Oversight

- **Definition:** Council ensures effective governance by adopting policies and monitoring the performance of the CAO.
- **Example:** Conducting an annual performance review of the CAO and reviewing administrative reports.

7. Decision-Making as a Collective

- **Definition:** Individual members do not have authority outside of duly convened meetings; decisions are made by majority vote.
- **Example:** A council member cannot direct staff independently but can bring forward a motion for Council consideration at a meeting.

Effective Decision-Making:

Clear understanding of your legislative role helps ensure decisions are made based on policy, not personal interest, and in the best interest of the municipality as a whole.

Separation of Governance and Administration:

Council is responsible for setting policy and strategic direction. The administration, led by the CAO, is responsible for implementing those policies. Understanding this distinction prevents micromanagement and fosters a professional, respectful working relationship.

Legal and Ethical Obligations:

As a council member, you are subject to provincial legislation such as *The Municipalities Act* and *Conflict of Interest* regulations. Awareness and compliance with these laws protect the integrity of council and build public trust.

Public Accountability:

Citizens expect transparency, fairness, and ethical behavior from their elected officials. Understanding your role ensures consistency in communication, conduct, and community engagement.

Team Cohesion and Productivity:

Respecting the defined roles of fellow council members, administration, and advisory committees builds an effective and united leadership team.

**Provincial Government-Sponsored Training****1. Conflict of Interest Online Modules**

Offered by the Saskatchewan Ministry of Government Relations, this essential training covers the definition of conflicts, identifying and declaring one, and available supporting documentation—all vital for ethical governance.

2. 10-Minute Trainers

A set of bite-sized, discussion-based video modules ideal for internal council training. Topics include Council Procedures and Roles & Responsibilities. Ideal for team-based learning and is available at no cost [Government of Saskatchewan](#).

**Municipal Associations' Training****3. SEEDS for Elected Officials (SARM)**

A self-paced online series offering quick, practical modules tailored for rural municipal council members—covering topics like bylaws and municipal finance. Accessed via SARM's Learning Hub

4. Municipal Leadership Development Program (MLDP)

A signature program with six one-day modules delivered each fall and winter, jointly hosted by SARM, SUMA, the Ministry, and partner associations. It focuses on leadership, governance, and municipal management skills

5. SUMA Resources for Newly Elected

Comprehensive onboarding materials including:

- *Elected Officials Handbook* (roles, ethics, media relations)
- Free webinars (e.g., "Council Table 101")
- *MuniCast* podcast

- Virtual Summit, Regional Roadshows, Summer School, and Peer Network support

6. Bylaw Sask “bt Training System®”

Modularized online training led by experienced bylaw staff. Designed for new elected officials to grasp bylaw creation, enforcement, and relevant regulations in Saskatchewan [Bylaw Sask](#).

Academic & Specialized Programs

7. GEMS – Governance Essentials for Municipal Sector

Offered by the University of Saskatchewan’s School of Public Policy: a 10-module, fully online executive program covering council roles, financial oversight, planning, risk, and ethics

8. MS.Gov – Municipal Sector Governance Program

A blended workshop approach (pre-work plus live webinars), culminating in a designation. Covers legal frameworks, fiduciary responsibilities and decision-making. Tuition is about \$1,800 [schoolpublicpolicy](#).

Supplementary Training

9. Ombudsman’s “Fundamentals of Fairness”

A free two-day workshop teaching fair-decision frameworks, ethical communication, and conflict resolution—available to municipal council members [sarm.ca+11Ombudsman+11Government of Saskatchewan+11](#).

Other Relevant Resources

- A wide range of UMAAS presentations and tools (e.g., conflict guides, FOIP workshops, asset management) useful for council/staff development [umaas.ca](#).
- SUMA and SARM-hosted recorded webinars covering topics like Municipal Leaders’ Roles & Responsibilities, transparency, procurement, and Municipalities Act interpretations

Quick Comparison Overview

Program/Resource	Format	Cost	Key Focus
Conflict of Interest Modules	Online self-study	Free	Ethics and conflict disclosure
10-Minute Trainers	Short videos & group study	Free	Council procedures & teamwork
SEEDS (SARM)	Online modules	Free/Membership	Rural-specific governance topics
MLDP	In-person workshops	Member/Fees	Broad municipal leadership & governance

Program/Resource	Format	Cost	Key Focus
SUMA Resources & Webinars	Handbooks, webinars	Included with membership	Roles, ethics, media, networking
Bylaw Saskatchewan System	Online modules	Fee-based	Bylaw enforcement & drafting
GEMS	Online e-learning	Fee-based	Municipal governance frameworks
MS.Gov	Online & live webinar	\$1,800	Executive governance skills + certification
Ombudsman Fairness Workshop	In-person/workshop	Free	Fair-decision & public ethics

✓ Recommended Next Steps

1. **Start immediately** with the Ministry's Conflict of Interest modules and 10-Minute Trainers.
2. **Engage** with SEEDS or SUMA modules.
3. **Register** for MLDP workshops and webinars (watch SUMA and SARM for upcoming schedules).
4. **Explore** deeper learning with GEMS or the MS.Gov program if pursuing long-term municipal leadership.
5. **Add** optional but valuable sessions such as bylaw training and ombudsman's workshops as needed.

8. Recommendation

THAT the Resort Village of Island View Council approves and files the report as presented.



DATE: July 17th, 2025



Notice of Abandonment of Poll

Whereas a poll is not required pursuant to The *Local Government Election Act, 2015* for the office(s) of:

Mayor: Resort Village of Island View

I hereby give public notice that no voting for the said office(s) will take place and that the following person(s) are elected by acclamation:

Doug Cramer

Dated at Island View, this 1st day of July, 2025.

Landon Chambers
Returning Officer



Notice of Poll & Advance Poll

PUBLIC NOTICE is hereby given that:

- 1 A poll has been granted for the election:

Councillor: Resort Village of Island View

Number to be Elected: 1

Donald F C Copeland

Jean Fourie

Gary Wilker

- 2 **ADVANCE VOTING** will take place on **Saturday**, the **26th** day of **July**, **2025**, from **1:00 p.m.** to **4:00 p.m.** at the following polling place:

POLLING PLACE

Resort Village Office

ADDRESS

102 Marine Drive

- 3 **REGULAR VOTING** will take place on **Saturday**, the **2nd** day of **August**, **2025**, from **9:00 a.m.** to **8:00 p.m.** at the following polling place:

POLLING PLACE

Resort Village Office

ADDRESS

102 Marine Drive

- 4 I will declare the result of the election at the Resort Village Office – 102 Marine Drive on the **3rd** day of **August**, **2025**, at the hour of **10:00 a.m.**

Dated at Island View, this 1st day of July, 2025.

Landon Chambers
Returning Officer

VALID PHOTO IDENTIFICATION WILL BE REQUIRED TO VOTE

Resort Village of Island View

Revenues	2025 Budget	2024 Budget	Variance
TAXES			
Municipal Taxes	280,882	259,752.00	21,130
Trailer Fees	19,000	19,000.00	0
Compound Fees	8,200	8,800.00	-600
Grants-in-Lieu-Federal & CCBF & SK Lotteries	2,612	3,070.00	-458
Grant SGI Traffic	0	11,801.00	-11,801
Revenue Sharing	0	39,106.00	-39,106
Tax Certificate Fees	850	500.00	350
General Office Service	0	200.00	-200
Sale of Supplies	0	0.00	0
Sale of Equipment	0	0.00	0
Permits	1,000	1,000.00	0
Custom Work-Snow Removal/Grass Cutting	800	800.00	0
Interest	2,500	2,500.00	0
Misc. Land Sale	0	0.00	0
GST Rebate	4,000	4,000.00	0
Sask Energy Rebate	3,200	0.00	3,200
Garbage/ Landfill/Keys	200	200.00	0
UOM - Tree Planting Financial Support	0	0.00	0
Appeal fee	600	0.00	600
Other/Kitchen Rental/Recycle Sales/Donations	1,500	1,500.00	0
Transfer from Reserves	0	0.00	0
TOTAL	325,344	352,348	-27,004
Expenses	2025 Budget	2024 Budget	Variance
Admin Salary (CAO/Assistant)	60,000	54,000.00	6,000
Professional Services (Munisoft/Audit)	30,000	0.00	30,000
Source Deductions	10,500	22,000.00	-11,500
WCB Premiums	2,500	1,200.00	1,300
MEPP Contributions	900	1,500.00	-600
UMASS Admin Annual Fee Certification	250	250.00	0
Bylaw Officer Fees	1,500	500.00	1,000
Council Renumeration	14,000	14,000.00	0
Council Travel - Hotel SUMA S'Toon	3,000	3,000.00	0
Council Mileage	3,000	3,000.00	0
Admin/Maint. Travel	4,000	5,000.00	-1,000
Convention/Workshop(MLDP, SUMA, UMAAS)	4,000	2,000.00	2,000
Ministry of Corrections - RCMP	8,000	8,000.00	0
Sask Public Safety - Fire Dispatch Fee	290	290.00	0
Web Page	220	220.00	0
Legal Fees/Appeals/Mediation	2,500	1,500.00	1,000
Financial Audit	10,000	4,700.00	5,300
Advertising -LMT-Legion Ad-Police Ad	700	700.00	0
Rental - Loraas Spring/Fall 30Yard bin	2,500	2,500.00	0
Parkland Reg Library	2,097	2,097.00	0
Telephone	900	900.00	0
Cell Phone	350	350.00	0
Election - August 2025	3,500	1,500.00	2,000
Office -Consumables- Paper, Toner, etc.	1,500	1,500.00	0
Office Supplies - Software-MuniSoft/Office 365	3,500	3,500.00	0
Office Hardware - Wifi Extender/Cameras/CLR Printer	3,000	2,300.00	700
Zoom Subscription	400	66.00	334
Computer Nightly Backup Offsite	733	733.00	0
Postage	2,000	400.00	1,600
PARCS Memebership Fee	100	100.00	0
SPRA Membership Fee	50	50.00	0
WUQWTR Memebership	100	100.00	0

Expenses	2025 Budget	2024 Budget	Variance
LSREMO Annual Membership	50	50.00	0
SUMA Membership Fee	735	735.00	0
Bank Charges-Debit machine GLB fee	1,500	1,500.00	0
Maintenance Truck Allow	3,000	3,000.00	0
Maintenance Salary	17,000	17,000.00	0
Casual Labour	3,000	700.00	2,300
Traffic Signs/Trailer Speed Sign/ SGISK Grant	0	0.00	0
I.V. Insurance	10,710	10,710.00	0
Snow Removal	1,000	1,000.00	0
Street Maintenance	600	600.00	0
Equipment Repair	7,000	7,000.00	0
Tractor Purchase- Kubota	5,563	5,563.00	0
Equipment Purchase - Blade, etc.	5,000	5,000.00	0
Fuel - Tractors	1,500	1,500.00	0
Equipment Storage - SeaCan	6,000	6,000.00	0
Shop Maintenance	250	250.00	0
Shop Tools & Supplies	2,500	2,500.00	0
Road Resurfacing-Dust control	48,000	42,460.00	5,540
Marine Drive Upgrade	15,000	2,500.00	12,500
Tree Removal/Additon MR	0	1,000.00	-1,000
Fire Levy	15,000	7,750.00	7,250
Floating 6" Water Pump	2,250	2,250.00	0
Lake Water Pump	5,000	5,000.00	0
Landfill Levy	9,687	9,687.00	0
Waste Removal - Loraas Bin Tipping	13,000	13,000.00	0
Library Levy	1,849	1,849.00	0
SAMA Levy	8,300	8,300.00	0
Septic Pump Out	220	220.00	0
Recreation Board (fireworks, Court Fence, Kitch	5,000	3,000.00	2,000
Street Lights	7,800	7,800.00	0
Well & Pump Power	900	900.00	0
Shop Power	680	680.00	0
Internet	1,300	1,300.00	0
Office Water	500	500.00	0
Office Power	1,300	1,300.00	0
Office upgrades	300	300.00	0
Land titles- ISC	500	25.00	475
Board of Revisions	500	263.00	237
Lagoon - RM KcKillop	17,036	17,036.00	0
RM McKillop- road maintenance	2,000	2,000.00	0
Sask Finance-Gazette - Assessment Roll	30	30.00	0
Sask Energy	2,000	2,000.00	0
Capital Works Office Reno	0	0.00	0
Kitchen Maintenance	0	200.00	-200
Compost Maintenance-Turning/Branch removal	1,000	1,000.00	0
Beach Stairs	0	3,000.00	-3,000
Beach Repair-Boat Launch/Swim Platform	0	1,000.00	-1,000
Multi-Court	0	0.00	0
Uhl's Bay Pump	75	75.00	0
Pest Control	2,000	1,500.00	500
Doubtful Accounts	500	500.00	0
Compound Expansion-Caragana	0	0.00	0
5% savings- early payment	9,500	9,500.00	0
CEBA Payment			0
Transfer to GIC Investment (reserves)			0
Total	412,725	348,988	63,737

Expenses	2025 Budget	2024 Budget	Variance
Surplus/Deficit	\$ (87,381.05)	\$ 3,359.73	\$ (90,741.05)

Approved by Council of the Resort Village of Island View
this 23rd day of August 2025.

Doug Cramer, Mayor

Landon Chambers, Acting Chief Administrative Officer