

# NOTICE TO

## CLOCA BOARD OF DIRECTORS

Please find enclosed the **agenda** and supporting documents for the **CLOCA Annual General Board of Directors Meeting** on **Tuesday, January 21, 2025, at 5:00 p.m.** This meeting will be a **Hybrid meeting**. Members can join either virtual through TEAMS or attend in-person at the Authority's Administrative Office - 100 Whiting Avenue, Oshawa

The list below outlines upcoming meetings and events for your information.

### UPCOMING MEETINGS & EVENTS

DATE	TIME	EVENT	LOCATION
Tuesday, January 21/25	5:00 p.m.	CLOCA Board of Directors AGM	Hybrid Meeting
Tuesday, January 21/25	Immediately following AGM	Central Lake Ontario Conservation Fund (CLOCF) Board Meeting	Hybrid Meeting
*Tuesday, February 11/25	5:00 p.m.	CLOCA Board of Directors Meeting	Hybrid Meeting
Friday, February 14/25	6:00 p.m. to 8:00 p.m.	Family Evening Snowshoe Hike	Russ Powell Nature Centre 7274 Holt Road, Enniskillen
Friday, February 14/25	8:30 p.m. to 10:30 p.m.	Couples Evening Snowshoe Hike	Russ Powell Nature Centre 7274 Holt Road, Enniskillen
Thursday, February 20/25	11:00 a.m. to 1:00 p.m.	Kawartha OMSPA Local First Tapping (Invite only)	Purple Woods Conservation Area 38 Coates Road East, Oshawa
March 7-9/25 March 12-16/25 March 22-23/25 March 29-30/25	9:30 a.m. to Noon or Noon to 2:30 p.m.	Annual Maple Syrup Festival Purchase tickets online: <a href="https://cloca.com/maple-syrup-festival">cloca.com/maple-syrup-festival</a>	Purple Woods Conservation Area 38 Coates Road East, Oshawa
Tuesday, March 18/25	5:00 p.m.	CLOCA Board of Directors Meeting	Hybrid Meeting
Friday, April 4/25	7:30 p.m. to 9:00 p.m.	Sugar Bush Lantern Hike	Purple Woods Conservation Area 38 Coates Road East, Oshawa
Saturday, April 12/25	TBD	CLOCA 50 <sup>th</sup> Maple Syrup Festival Event	Purple Woods Conservation Area 38 Coates Road East, Oshawa
Tuesday, April 15/25	5:00 p.m.	CLOCA Board of Directors Meeting	Hybrid Meeting
Saturday, May 10/25	1:00 p.m. to 3:00 p.m.	Mother's Day Wildflower Hike and Tea	Purple Woods Conservation Area 38 Coates Road East, Oshawa
*Tuesday, May 13/25	5:00 p.m.	CLOCA Board of Directors Meeting	Hybrid Meeting
Tuesday, June 17/25	5:00 p.m.	CLOCA Board of Directors Meeting	Hybrid Meeting
Friday, June 20/25	9:00 p.m. to 10:40 p.m.	Summer Solstice/Firefly Hike	Purple Woods Conservation Area 38 Coates Road East, Oshawa
Tuesday, July 15/25	5:00 p.m.	CLOCA Board of Directors Meeting	Hybrid Meeting
Tuesday, September 16/25	5:00 p.m.	CLOCA Board of Directors Meeting	Hybrid Meeting
Tuesday, October 21/25	5:00 p.m.	CLOCA Board of Directors Meeting	Hybrid Meeting
Tuesday, November 18/25	5:00 p.m.	CLOCA Board of Directors Meeting	Hybrid Meeting
Tuesday, December 16/25	5:00 p.m.	CLOCA Board of Directors Meeting	Hybrid Meeting

**\*Prior Tuesday meeting due to Monday being a statutory holiday**

### LATEST NEWS

Check Out our website! [www.cloca.com](https://www.cloca.com)  
Discover your local Conservation Area.

*“Healthy Watersheds for Today and Tomorrow”*

# CENTRAL LAKE ONTARIO CONSERVATION AUTHORITY

## A G E N D A

### ANNUAL AUTHORITY MEETING

Tuesday, January 21, 2025 - 5:00 P.M.

**HYBRID MEETING LOCATION:** VIRTUAL THROUGH TEAMS (ACCESS DETAILS TO BE PROVIDED)  
OR 100 WHITING AVENUE, OSHAWA, AUTHORITY'S ADMINISTRATIVE OFFICE, BOARDROOM

#### CIRCULATION LIST

**Authority** Elizabeth Roy, Chair  
**Members:** Bob Chapman, Vice Chair  
Marilyn Crawford  
Sami Elhajjeh  
Bruce Garrod  
Ron Hooper  
Rick Kerr  
Tito-Dante Marimpietri  
Ian McDougall  
Rhonda Mulcahy  
John Neal  
David Pickles  
Maleeha Shahid  
Corinna Traill  
Steve Yamada

**Authority** C. Darling, Chief Administrative Officer  
**Staff:** B. Boardman, Executive/Accounting Administrator  
R. Catulli, Director, Corporate Services  
J. Davidson, Director, Watershed Planning & Natural Heritage  
L. Hastings, Communications Specialist  
D. Hipple, Director, Engineering  
D. Hope, Director, Land Operations & Education  
C. Jones, Director, Planning & Regulation  
L. Vaja, Executive Assistant/Health & Safety Administrator/ Recording Secretary  
R. Wilmot, Information Management & Technology Manager

**Others:**

#### AGENDA ITEM:

#### SUPPORTING DOCUMENTS

#### 1. CHAIR'S WELCOME

We acknowledge that our watershed is located on the Lands of the Great Mississauga Nations who are signatories to the Williams Treaties. These communities include the Mississaugas of Scugog Island, First Nations of Alderville, Beausoleil, Curve Lake, Hiawatha, Chippewas of Georgina Island and Rama. We believe it is important that we learn, and work to reconcile the impact we, and those before us, have had on the original inhabitants. On behalf of CLOCA, we want to thank them for sharing this land and all its resources. At CLOCA, our goal is to respectfully share in the responsibility of the stewardship and protection of these ancestral lands and waters and continue towards truth and reconciliation as we move forward as friends and allies with all First Nations, Inuit, and Metis people.

#### 2. DECLARATIONS of interest by members on any matters herein contained.

#### 3. ADOPTION OF MINUTES of November 19, 2024 & November 25, 2024

pg. 1

#### 4. CHAIR'S REMARKS – E. Roy

#### 5. PRESENTATIONS – None

#### 6. ELECTION OF OFFICERS

At this point in the proceedings, the 2024 elected officers will vacate their positions, and the Chief Administrative Officer will officiate for the 2025 election of Chair.

**Resolution Required: THAT in the event of a vote by ballot, Jamie Davidson and Dan Hipple be designated as scrutineers; and further that all election ballots be destroyed.**

Cont'd

**Authority Chair**

(Three calls will be made for nominations. No seconder is required. Where more than one nominee stands for office, an election by secret ballot will be conducted.)

Nominations:

***Resolution Required: THAT nominations for the position of Authority Chair be closed.***

Election:

The newly elected Chair will assume the Chair to conduct the remainder of the meeting.

**Authority Vice-Chair**

(Three calls will be made for nominations. No seconder is required. Where more than one nominee stands for office, an election by secret ballot will be conducted.)

Nominations:

***Resolution Required: THAT nominations for the position of Authority Vice-Chair be closed.***

Election:

**7. SIGNING OFFICERS**

***Resolution Required: THAT the Signing Officers of the Authority be any two of the following: The Chair, Vice-Chair, Chief Administrative Officer/Secretary-Treasurer, and Director of Corporate Services.***

**8. SOLICITORS**

Central Lake Ontario Conservation Authority utilizes legal services from the following:

- Borden Ladner Gervais – property tax and related matters
- Boychyn & Boychyn – real estate and property transactions
- Fogler, Rubinoff – land-related matters – planning and regulation matters
- Gardiner, Roberts – land-related matters – planning and regulation matters
- Hicks, Morley – employment and labour-related matters
- Littler Canada – legal matters for personnel/human resources
- Regional Municipality of Durham Prosecution Service – regulation matters.

***Resolution Required: THAT Borden Ladner Gervais, Toronto; Boychyn & Boychyn, Oshawa; Fogler Rubinoff, Toronto; Gardiner, Roberts, Toronto; Hicks Morley, Toronto; Littler Canada and Regional Municipality of Durham Prosecution Service be appointed Solicitors for the Authority, as required.***

**9. BORROWING BY-LAW**

***Resolution Required: THAT the Central Lake Ontario Conservation Authority's signing officers are hereby authorized on behalf of the Central Lake Ontario Conservation Authority to borrow from time to time, from the banking institution under agreement with the Central Lake Ontario Conservation Authority, up to \$1,000,000 to meet current expenditures until Provincial grants and/or Regional funding are received, with interest as may be determined by agreement between the bank and the Central Lake Ontario Conservation Authority.***

**10. CONSERVATION ONTARIO COUNCIL**

***Resolution Required: THAT the Chair be appointed as the Authority's representative on the Conservation Ontario Council. Alternative designates are the Vice-Chair and the Chief Administrative Officer.***

## 11. ENFORCEMENT OFFICERS

(i) Conservation Areas Regulation #101/90

***Resolution Required: THAT in accordance with Section 30.1 of the Conservation Authorities Act, the following staff be appointed as Enforcement Officers related to Development Activities, Watercourses and Wetlands and the Provincial Offences Act: L. Bulford, E. Cameron, D. Cheng, D. Hipple, C. Jones, M. Khan, S. Nejad and S. Sivarajah; and***

***THAT in accordance with Section 30.1 of the Conservation Authorities Act the following staff be appointed as Enforcement Officers under the Rules of Conduct in Conservation Areas O. Reg. 688/21 and the Provincial Offences Act T. Backus, A. Cooper, B. De Waal, D. Hope, J. Maas and M. Murphy***

## 12. CORRESPONDENCE

- (1) Letter from the Ministry of Natural Resources pg. 17  
Re: Extension of Minister' Direction for Conservation Authorities Regarding Fee Changes  
Associated with Planning, Development and Permitting Fees
- (2) Correspondence from Conservation Ontario pg. 26  
Re: Conservation Ontario Council Meeting Minutes – June 4, 2024

### **RECOMMENDATION:**

***THAT the above correspondence items be received for information.***

## 13. DIRECTOR, PLANNING & REGULATION

- (1) Staff Report #5913-25 pg. 32  
Re: Permits Issued for Development, Interference with Wetlands, and Alteration to  
Shorelines and Watercourses – November 1 to December 31, 2024
- (2) Staff Report #5915-25 pg. 34  
Re: Part VI Annual Report (Ontario Regulation 686/21)

## 14. DIRECTOR, WATERSHED PLANNING & NATURAL HERITAGE – None

## 15. DIRECTOR, ENGINEERING – None

## 16. DIRECTOR, LAND OPERATIONS & EDUCATION – None

## 17. DIRECTOR, CORPORATE SERVICES

- (1) Staff Report #5919-25 pg. 36  
Re: BDO Canada Audit of Financial Statements for the Year Ended December 31, 2024

## 18. CHIEF ADMINISTRATIVE OFFICER

- (1) Staff Report #5914-25 pg. 70  
Re: Common Memberships – Different Boards
- (2) Staff Report #5916-25 pg. 71  
Re: Ministers Direction Extending Fees Freeze for Regulation and Planning Services

**19. CONFIDENTIAL MATTERS**

(1) Staff Report #5917-25 pg. 72  
Re: Property Matter

(2) Staff Report #5918-25 pg. 76  
Re: Litigation

**20. NEW AND UNFINISHED BUSINESS – *None***

**21. ADJOURNMENT**

**A G E N D A**  
**SUPPORTING DOCUMENTS**

<b>MEETING OF:</b>	Authority – Annual
<b>DATE:</b>	Tuesday, January 21, 2025
<b>TIME:</b>	5:00 p.m.
<b>LOCATION:</b>	Hybrid – Virtual (TEAMS) or In-person - 100 Whiting Ave, Oshawa

# CENTRAL LAKE ONTARIO CONSERVATION AUTHORITY

## MINUTES NO. 7

### AUTHORITY MEETING

Tuesday, November 19, 2024 - 5:00 P.M.

**HYBRID MEETING LOCATION:** VIRTUAL THROUGH TEAMS (ACCES DETAILS PROVIDED)  
OR 100 WHITING AVENUE, OSHAWA, AUTHORITY'S ADMINISTRATIVE OFFICE, BOARDROOM

**Authority Members:** Elizabeth Roy, Chair  
Bob Chapman, Vice Chair  
Marilyn Crawford  
Sami Elhajjeh  
Bruce Garrod  
Ron Hooper  
Rick Kerr  
Chris Leahy  
Tito-Dante Marimpietri  
Rhonda Mulcahy  
John Neal  
David Pickles  
Maleeha Shahid  
Corinna Traill

**Authority Staff:** C. Darling, Chief Administrative Officer  
B. Boardman, Executive/Accounting Administrator  
R. Catulli, Director, Corporate Services  
J. Davidson, Director, Watershed Planning & Natural Heritage  
C. Gregory, Coordinator, Conservation Education  
L. Hastings, Communications Specialist  
C. Jones, Director, Planning & Regulation  
P. Lowe, Coordinator, Sustainable Neighbourhood Action Program  
D. Moore, Senior Ecologist, Environmental Monitoring and Ecosystem Science  
P. Sisson, Director, Engineering, Field Operations & Education  
L. Vaja, Executive Assistant/Health & Safety Administrator//Recording Secretary  
R. Wilmot, Information Management & Technology Manager

**Absent:** Ian McDougall

**Others:**

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The Chair called the meeting to order at 5:00 p.m.

#### LAND ACKNOWLEDGEMENT STATEMENT

Chair Roy recited the Land Acknowledgement Statement.

**DECLARATIONS** of interest by members on any matters herein contained – *None*

#### ADOPTION OF MINUTES (Agenda pg. 1)

Res. #65 Moved by R. Hooper  
Seconded by R. Kerr

***THAT the Authority minutes of September 17, 2024, be adopted as circulated.***  
**CARRIED**

**CORRESPONDENCE** – *None*

#### DIRECTOR, PLANNING & REGULATION

(1) Staff Report #5901-24 (Agenda pg. 4)  
Re: Permits Issued under Part VI of the Conservation Authorities Act for development activities, interference with watercourses and wetlands – September 1 to October 31, 2024

Res. #66 Moved by M. Crawford  
Seconded by S. Elhajjeh  
***THAT Staff Report #5901-24 be received for information.***  
**CARRIED**

Cont'd

**DIRECTOR, WATERSHED PLANNING & NATURAL HERITAGE**

- (1) Staff Report #5904-24 (Agenda pg. 7)  
Re: Lynde Shores Conservation Area Restoration and Resilience Project – First Phase Wetland Interspersion Restoration Project
- Res. #67 Moved by B. Chapman  
Seconded by M. Shahid  
***THAT Redpath Dragline Services be approved as the sole source contractor (as recommended by Ducks Unlimited) to complete the Wetland Interspersion Restoration work at LSCA not exceeding \$300,000.***  
**CARRIED**
- (2) Staff Report #5905-24 (Agenda pg. 11)  
Re: Fish Barrier Removal at Cullen Central Park in the Lynde Creek Watershed
- Res. #68 Moved by R. Kerr  
Seconded by M. Shahid  
***THAT Staff Report #5905-24 be received for information.***  
**CARRIED**
- (3) Staff Report #5906-24 (Agenda pg. 15)  
Re: Final, Federal Recovery Strategy and Action Plan for the Redside Dace (*Clinostomus elongatus*) in Canada (2024)
- Res. #69 Moved by R. Kerr  
Seconded by E. Mulcahy  
***THAT Staff Report #5906-24 be received for information.***  
**CARRIED**
- (4) Staff Report #5907-24 (Agenda pg. 17)  
Re: Sustainable Neighbourhood Action Program, Town of Whitby Pilot Project: Neighbourhood Selection (staff presentation enclosed)
- Res. #70 Moved by M. Shahid  
Seconded by R. Kerr  
***THAT Staff Report #5907-24 be received for information.***  
**CARRIED**
- D. Pickles joined virtually at 5:12 p.m.
- (5) Staff Report #5908-24 (Agenda pg. 41)  
Re: Watershed-Based Resource Management Strategy
- Res. #71 Moved by B. Garrod  
Seconded by R. Hooper  
***THAT the Watershed-based Resource Management Strategy as presented in Attachment 1, be approved and posted on the CLOCA website.***  
**CARRIED**



**DIRECTOR, WATERSHED PLANNING & NATURAL HERITAGE – Continued**

- (6) Staff Report #5909-24 (Agenda pg. 68)  
Re: Conservation Area Strategy and Land Inventory

Res. #72 Moved by D. Pickles  
Seconded by M. Shahid  
***THAT the Conservation Area Strategy be approved and posted on the Central Lake Ontario Conservation Authority website; and***  
***THAT the Land Inventory be approved and posted on the Central Lake Ontario Conservation Authority website.***  
**CARRIED**

**DIRECTOR, ENGINEERING, FIELD OPERATIONS & EDUCATION**

- (1) Staff Report #5902-24 (Agenda pg. 128)  
Re: Summer/Fall 2024 - Conservation Areas Update

Res. #73 Moved by M. Shahid  
Seconded by R. Kerr  
***THAT Staff Report #5902-24 be received for information.***  
**CARRIED**

- (2) Staff Report #5903-24 (Agenda pg. 132)  
Re: Conservation Education Update – July 2024 to November 2024

Res. #74 Moved by J. Neal  
Seconded by R. Hooper  
***THAT Staff Report #5903-24 be received for information.***  
**CARRIED**

**DIRECTOR, CORPORATE SERVICES**

- (1) Staff Report #5899-24 (Agenda pg. 140)  
Re: 2025 Proposed Fees for Services & Programs, Regulation Services, Planning Services, and Stewardship & Restoration Services

Res. #75 Moved by M. Crawford  
Seconded by R. Mulcahy  
***THAT the Proposed Fees for Services & Programs, as outlined in Attachments 1 and 3 be adopted, effective January 1, 2025; and***  
***THAT the Regulation & Planning Fees, as outlined in Attachment 2 be adopted, effective January 1, 2025, subject to the Province not issuing a fees freeze directive.***  
**CARRIED**

**CHIEF ADMINISTRATIVE OFFICER**

- (1) Staff Report #5900-24 (Agenda pg. 147)  
Re: 2025 Meeting Schedule - Board of Directors

Res. #76 Moved by R. Kerr  
Seconded by B. Garrod  
***THAT the 2025 Meeting Schedule for Board of Directors be adopted.***

**CHIEF ADMINISTRATIVE OFFICER – Continued**

- B. Garrod inquired about a possible change with the start time of the board meetings from 5 p.m. to earlier within the day.  
S. Elhajjeh commented that he is not available earlier during the day, but would welcome an earlier time to 4 p.m. or 4:30 p.m.  
B. Chapman advised that earlier times may conflict with Municipal Committee Meetings.  
D. Pickles advised that earlier times may conflict with the Regional Committee Meetings.  
C. Traill opposed the possible change, due to work commitments and that members of the public may not be able to participate.

AMENDMENT Moved by B. Garrod  
Seconded by T.D Marimpietri

***THAT the 2025 Meeting Schedule for Board of Directors be referred to the November 25, 2024 Special Meeting providing enough time for a date/time change poll to be completed by all Board members.***  
**Res. #76 CARRIED**

**CONFIDENTIAL MATTERS – None**

**NEW AND UNFINISHED BUSINESS**

C. Darling announced that Perry Sisson will be retiring at the end of the year and highlighted some of his accomplishments during his 27 years at CLOCA. The Chair extended well wishes for his retirement and,

R. Hooper thanked Mr. Sisson for all his work and years of service with CLOCA and extended well wishes for his retirement.

**ADJOURNMENT**

Res. #77 Moved by R. Kerr  
Seconded by B. Chapman

***THAT the meeting adjourns.***  
**CARRIED**

The meeting adjourned at 5:39 p.m.

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ELIZABETH ROY, CHAIR

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CHRIS DARLING, CHIEF ADMINISTRATIVE OFFICER



# SNAP Whitby

A Snap Chit Chat  
Thursday October 17<sup>th</sup> NECC Meeting





# SNAP Whitby

## Framework



## SNAP Whitby Snapshot

Partnerships and committees

Priority neighbourhoods

Screening process

Methodology and scoring

Final neighbourhood selection

Council endorsement

Community consultation

Vision, goals and action plan

Measuring success





## Three Neighbourhoods

Fallingbrook

Meadowcrest

West Lynde





## Priority Neighbourhood Statistics

187 Hectares

Population 7,182

Median Income \$ 54,130.00

Residents Rental 48.8%

Percentage Seniors 18.8%

Visible Minorities 27.3%





# Priority Neighbourhood Challenges



Urban Forest Canopy

Stormwater Management & Flood Risk

Aging Infrastructure

Community Health

Resident Vulnerability

Urban Heat Island



# Priority Neighbourhood Assets

Lynde Creek & PSW

Active Transit

Schools, Parks & Open space

Proximity to City Centre

Lot Level Improvements

Home Retrofits

Urban Agriculture



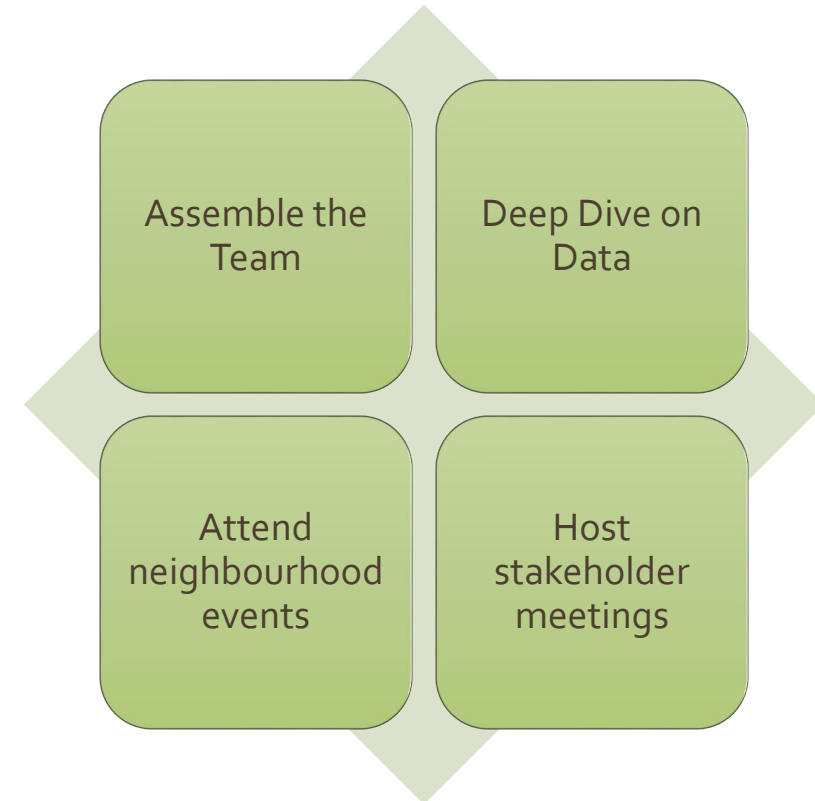


# SNAP Whitby

## Framework



## Phase I (First Steps)



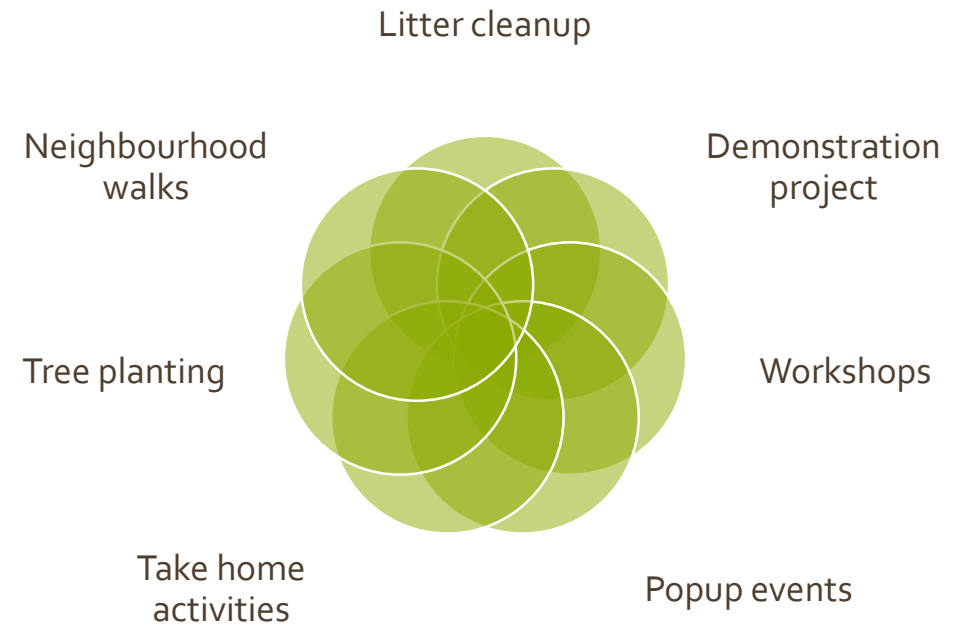


# SNAP Whitby

## Framework



## SNAP Quick Starts (Year 2 - 2025)





# SNAP Whitby

## SNAP Step-up



## Next Steps

- Chat up SNAP and the West Lynde Neighbourhood
- Identify key stakeholders
- Participate in quick start projects
- Invite us to present SNAP to municipal staff
- Look at your neighbourhoods with a SNAP lens for 3 priorities in your community





# QUESTIONS or WISDOM

A Snap Chit Chat  
Thursday October 17<sup>th</sup>, 2024 NECC Meeting



# CENTRAL LAKE ONTARIO CONSERVATION AUTHORITY

## MINUTES NO. 8

### AUTHORITY SPECIAL MEETING

Tuesday, November 25, 2024 - 5:00 P.M.

**VIRTUAL MEETING LOCATION:** VIRTUAL THROUGH TEAMS (ACCESS DETAILS PROVIDED)

**Authority Members:** Elizabeth Roy, Chair  
Bob Chapman, Vice Chair  
Marilyn Crawford  
Sami Elhajjeh  
Bruce Garrod  
Ron Hooper  
Chris Leahy  
Tito-Dante Marimpietri  
Rhonda Mulcahy  
David Pickles  
Maleeha Shahid  
Corinna Trill

**Authority Staff:** C. Darling, Chief Administrative Officer  
B. Boardman, Executive/Accounting Administrator/ Recording Secretary  
R. Catulli, Director, Corporate Services  
J. Davidson, Director, Watershed Planning & Natural Heritage  
L. Hastings, Communications Specialist  
P. Sisson, Director, Engineering, Field Operations & Education  
L.Vaja, Executive Assistant/Health & Safety Administrator

**Absent:** Rick Kerr  
Ian McDougall  
John Neal

**Others:**

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The Chair called the meeting to order at 5:00 p.m.

#### LAND ACKNOWLEDGEMENT STATEMENT

Chair Roy recited the Land Acknowledgement Statement.

D. Pickles joined virtually at 5:01 p.m.

**DECLARATIONS** of interest by members on any matters herein contained – *None*

**ADOPTION OF MINUTES** – *None*

**CORRESPONDENCE** – *None*

#### DIRECTOR, PLANNING & REGULATION

(1) Staff Report #5910-24 (Agenda pg. 1)  
Re: Proposed Prosecution Services Agreement with the Region of Durham

Res. #78 Moved by B. Chapman  
Seconded by S. Elhajjeh

***THAT the Chief Administrative Officer and Director of Corporate Services be authorized to execute a finalized Prosecution Services Agreement subject to any further technical and minor modifications that may be required.***

**CARRIED**

R. Mulcahy joined virtually at 5:02 p.m.

Cont'd

**DIRECTOR, WATERSHED PLANNING & NATURAL HERITAGE – None**

**DIRECTOR, ENGINEERING, FIELD OPERATIONS & EDUCATION – None**

**DIRECTOR, CORPORATE SERVICES**

(1) Staff Report #5911-24 (Agenda pg. 10)

Re: 2025 Proposed Fees for Services & Programs, Regulation Services, Planning Services, and Stewardship & Restoration Services

Res. #79 Moved by B. Chapman

Seconded by R. Hooper

***THAT the 2025 Draft Operating Levy Submission, the Special Levy Funding Request for the Sustainable Neighbourhood Action Plan (SNAP) totalling \$120,000, the Lynde Shores Restoration and Resilience Project totalling \$100,000 and the purchase of an electric vehicle totalling \$85,000 be approved for circulation to the Region of Durham.***

**CARRIED**

C. Traill joined virtually at 5:03 p.m.

C. Leahy joined virtually at 5:03 p.m.

**CHIEF ADMINISTRATIVE OFFICER**

(1) Staff Report #5912-24 (Agenda pg. H1)

Re: Board of Directors Meeting Date and Start Time

Res. #80 Moved by R. Mulcahy

Seconded by B. Chapman

***THAT the Board of Directors approve the 2025 Meeting Schedule as presented in Staff Report 5900-24; and,***

***THAT the Board of Directors consider a new meeting date/time for the next term commencing in 2027.***

**CONFIDENTIAL MATTERS – None**

**NEW AND UNFINISHED BUSINESS – None**

**ADJOURNMENT**

Res. #81 Moved by M. Shahid

Seconded by M. Crawford

***THAT the meeting adjourns.***

**CARRIED**

The meeting adjourned at 5:05 p.m.

**Ministry of Natural  
Resources**

Office of the Minister

99 Wellesley Street West  
Room 6630, Whitney Block  
Toronto ON M7A 1W3  
Tel: 416-314-2301

**Ministère des Richesses  
naturelles**

Bureau du ministre

99, rue Wellesley Ouest  
Bureau 6630, Édifice Whitney  
Toronto ON M7A 1W3  
Tél.: 416 314-2301



December 12, 2024

**TO:** Conservation authorities as listed in the Attachment A “Extension of Minister’s Direction to Not Change Fees”

**SUBJECT:** Extension of Minister’s direction for conservation authorities regarding fee changes associated with planning, development, and permitting fees

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I am writing with regard to conservation authority fees for the 2025 calendar year. Pursuant to my authority under subsection 21.3 (1) of the *Conservation Authorities Act*, I am issuing a new Direction, attached to this letter as Attachment A, that extends the previous Directions that were in place for the 2023 and 2024 calendar years.

The purpose of this Direction, which is effective from January 1, 2025, to December 31, 2025, is to require a conservation authority not to change the amount of the fee it charges or the manner in which it determines the fee for any program or service related to reviewing and commenting on planning and development related proposals or land use planning policies, or for permits issued by conservation authorities. This Direction is intended to support less costly approvals in order to help increase housing supply and affordability in Ontario.

This Direction applies to the conservation authorities listed in Appendix A, who are encouraged to make the Direction publicly available on the Governance section of their websites.

If you have any questions regarding this Direction, please contact Jennifer Keyes, Director, Development and Hazard Policy Branch, at [Jennifer.Keyes@ontario.ca](mailto:Jennifer.Keyes@ontario.ca) or 705-761-4831.

Sincerely,

A handwritten signature in black ink, appearing to read "Graydon Smith".

The Honourable Graydon Smith  
Minister of Natural Resources

c: The Honourable Paul Calandra, Minister of Municipal Affairs and Housing

**Minister's Direction Issued Pursuant to Section 21.3 of the *Conservation Authorities Act***  
**(this "Direction")**

**WHEREAS** section 21.2 of the *Conservation Authorities Act* permits a conservation authority to charge a fee for a program or service if the program or service is included in the Minister's list of classes of programs and services in respect of which a conservation authority may charge a fee;

**AND WHEREAS** subsections 21.2 (6) and 21.2 (7) of the *Conservation Authorities Act* provide that a conservation authority shall adopt a written fee policy that includes a fee schedule listing the programs and services that it provides in respect of which it charges a fee, and the amount of the fee charged for each program or service or the manner in which the fee is determined (a "**Fee Schedule**");

**AND WHEREAS** subsection 21.2 (10) of the *Conservation Authorities Act* provides that a conservation authority may make a change to the list of fees set out in the fee schedule or to the amount of any fee or the manner in which a fee is determined, provided the authority shall give notice of the proposed change to the public in a manner it considers appropriate;

**AND WHEREAS** section 21.3 of the *Conservation Authorities Act* provides the Minister with the authority to give a written direction to an authority directing it not to change the amount of any fee it charges under subsection 21.2 (10), in respect of a program or service set out in the list referred to in subsection 21.2 (2), for the period specified in the direction;

**NOW THEREFORE** pursuant to the authority of the Minister of Natural Resources under section 21.3, the conservation authorities set out under Appendix "A" of this Direction (the "**conservation authorities**" or each, a "**conservation authority**") are hereby directed as follows:

**Fee Changes Prohibition**

1. Commencing on the Effective Date and for the duration of the Term of this Direction, a conservation authority is prohibited from making a change under subsection 21.2 (10) of the *Conservation Authorities Act* to the amount of any fee or the manner in which a fee is determined in its fee schedule if such a change would have the effect of changing the fee amount for the programs and services described in paragraphs 2 and 3 of this Direction.

**Program and Service Fees Impacted**

2. This Direction applies to any fee set out in the Fee Schedule of a conservation authority, including without limitation fees for any mandatory program or service (Category 1), municipal program or service (Category 2), or conservation authority recommended program or service (Category 3) related to reviewing and commenting on planning and



development related proposals, applications, or land use planning policies, or for conservation authority permitting.

3. For greater certainty, this Direction applies to any fees in respect of the following programs or services provided under the Mandatory Programs and Services regulation ([O. Reg. 686/21](#)):
  - a. Section 6: programs and services related to reviewing applications and proposals under the *Aggregate Resources Act*, *Drainage Act*, *Environmental Assessment Act*, and the *Niagara Escarpment Planning and Development Act*, for the purpose of commenting on the risks related to natural hazards arising from the proposal,
  - b. Section 7: programs and services related to ensuring that decisions under the *Planning Act* are consistent with the natural hazards policies in the policy statements issued under section 3 of the *Planning Act* and are in conformance with any natural hazard policies included in a provincial plan as defined in section 1 of that Act,
  - c. Section 8: programs and services related to conservation authority duties, functions, and responsibilities to administer and enforce section 28 and its regulations, section 28.0.1, and section 30.1 of the *Conservation Authorities Act*,
  - d. Paragraph 4 of subsection 13 (3): programs and services related to reviewing and commenting on any proposal made under another Act for the purpose of determining whether the proposal relates to a significant drinking water threat or may impact any drinking water sources protected by a source protection plan, and
  - e. Subparagraph 4 iv of section 15: programs and services related to reviewing and commenting on proposals made under other Acts for the purpose of determining the proposal's impact on the Lake Simcoe Protection Plan and the Lake Simcoe watershed.

### **Application**

4. This Direction, applies to all conservation authorities in Ontario, listed in Appendix "A" to this Direction.
5. For greater certainty, this Direction also applies to the conservation authorities listed in Appendix "A" to this Direction when such conservation authorities are meeting as a source protection authority under the *Clean Water Act*, 2006.

### **Effective Date and Term**

6. This Direction is effective from January 1, 2025 (the "**Effective Date**").
7. The term of this Direction is the period from the Effective Date to December 31, 2025 (the "**Term**").

## **Amendments**

8. This Direction may be amended in writing from time to time at the sole discretion of the Minister.

**HIS MAJESTY THE KING IN RIGHT OF ONTARIO**  
**as represented by the**  
**Minister of Natural Resources**

A handwritten signature in dark ink, appearing to read 'Graydon Smith', written in a cursive style.

The Honourable Graydon Smith  
Minister of Natural Resources  
December 12, 2024

## APPENDIX A

### LIST OF CONSERVATION AUTHORITIES TO WHICH THE DIRECTION APPLIES

#### **Ausable Bayfield CA**

R.R. #3  
71108 Morrison Line  
Exeter ON N0M 1S5  
Brian Horner  
[bhorner@abca.on.ca](mailto:bhorner@abca.on.ca)

#### **Cataraqui Region CA**

Box 160  
1641 Perth Road  
Glenburnie ON K0H 1S0  
David Ellingwood  
[dellingwood@crca.ca](mailto:dellingwood@crca.ca)

#### **Catfish Creek CA**

R.R. #5  
8079 Springwater Road  
Aylmer ON N5H 2R4  
Dusty Underhill  
[generalmanager@catfishcreek.ca](mailto:generalmanager@catfishcreek.ca)

#### **Central Lake Ontario CA**

100 Whiting Avenue  
Oshawa ON L1H 3T3  
Chris Darling  
[cdarling@cloca.com](mailto:cdarling@cloca.com)

#### **Credit Valley CA**

1255 Old Derry Rd  
Mississauga ON L5N 6R4  
Quentin Hanchard  
[quentin.hancard@cvc.ca](mailto:quentin.hancard@cvc.ca)

#### **Crowe Valley CA**

Box 416  
70 Hughes Lane  
Marmora ON K0K 2M0  
Tim Pidduck  
[tim.pidduck@crowevalley.com](mailto:tim.pidduck@crowevalley.com)

#### **Essex Region CA**

Suite 311  
360 Fairview Ave West  
Essex ON N8M 1Y6  
Tim Byrne  
[tbyrne@erca.org](mailto:tbyrne@erca.org)

**Ganaraska Region CA**

Box 328  
2216 County Road 28  
Port Hope ON L1A 3V8  
Linda Laliberte  
[llaliberte@grca.on.ca](mailto:llaliberte@grca.on.ca)

**Grand River CA**

Box 729  
400 Clyde Road  
Cambridge ON N1R 5W6  
Samantha Lawson  
[slawson@grandriver.ca](mailto:slawson@grandriver.ca)

**Grey Sauble CA**

R.R. #4  
237897 Inglis Falls Road  
Owen Sound ON N4K 5N6  
Tim Lanthier  
[t.lanthier@greysauble.on.ca](mailto:t.lanthier@greysauble.on.ca)

**Halton Region CA**

2596 Britannia Road West  
Burlington ON L7P 0G3  
Chandra Sharma  
[csharma@hrca.on.ca](mailto:csharma@hrca.on.ca)

**Hamilton Region CA**

P.O. Box 81067  
838 Mineral Springs Road  
Ancaster ON L9G 4X1  
Lisa Burnside  
[lisa.burnside@conservationhamilton.ca](mailto:lisa.burnside@conservationhamilton.ca)

**Kawartha Region CA**

277 Kenrei (Park) Road  
Lindsay ON K9V 4R1  
Mark Majchrowski  
[mmajchrowski@kawarthaconservation.com](mailto:mmajchrowski@kawarthaconservation.com)

**Kettle Creek CA**

R.R. #8  
44015 Ferguson Line  
St. Thomas ON N5P 3T3  
Elizabeth VanHooren  
[elizabeth@kettlecreekconservation.on.ca](mailto:elizabeth@kettlecreekconservation.on.ca)

**Lake Simcoe Region CA**

Box 282  
120 Bayview Parkway  
Newmarket ON L3Y 3W3  
Rob Baldwin  
[r.baldwin@lsrca.on.ca](mailto:r.baldwin@lsrca.on.ca)

**Lakehead Region CA**

Box 10427  
130 Conservation Road  
Thunder Bay ON P7B 6T8  
Tammy Cook  
[tammy@lakeheadca.com](mailto:tammy@lakeheadca.com)

**Long Point Region CA**

4 Elm Street  
Tillsonburg ON N4G 0C4  
Judy Maxwell  
[jmaxwell@lprca.on.ca](mailto:jmaxwell@lprca.on.ca)

**Lower Thames Valley CA**

100 Thames Street  
Chatham ON N7L 2Y8  
Mark Peacock  
[mark.peacock@ltvca.ca](mailto:mark.peacock@ltvca.ca)

**Lower Trent Region CA**

R.R. #1  
714 Murray Street  
Trenton ON K8V 5P4  
Rhonda Bateman  
[rhonda.bateman@ltc.on.ca](mailto:rhonda.bateman@ltc.on.ca)

**Maitland Valley CA**

Box 127  
1093 Marietta Street  
Wroxeter ON N0G 2X0  
Phil Beard  
[pbeard@mvca.on.ca](mailto:pbeard@mvca.on.ca)

**Mattagami Region CA**

100 Lakeshore Road  
Timmins ON P4N 8R5  
David Vallier  
[david.vallier@timmins.ca](mailto:david.vallier@timmins.ca)

**Mississippi Valley CA**

10970 Highway 7  
Carleton Place ON K7C 3P1  
Sally McIntyre  
[smcintyre@mvc.on.ca](mailto:smcintyre@mvc.on.ca)

**Niagara Peninsula CA**

250 Thorold Road West, 3rd Floor  
Welland ON L3C 3W2  
Leilani Lee-Yates  
[llee-yates@npca.ca](mailto:llee-yates@npca.ca)

**Nickel District CA**

199 Larch St  
Suite 401  
Sudbury ON P3E 5P9  
Carl Jorgensen  
[carl.jorgensen@conservationsudbury.ca](mailto:carl.jorgensen@conservationsudbury.ca)

**North Bay-Mattawa CA**

15 Janey Avenue  
North Bay ON P1C 1N1  
Robin Allen  
[robin.allen@nbmca.ca](mailto:robin.allen@nbmca.ca)

**Nottawasaga Valley CA**

8195 Line 8  
Utopia ON L0M 1T0  
Doug Hevenor  
[dhevenor@nvca.on.ca](mailto:dhevenor@nvca.on.ca)

**Otonabee Region CA**

250 Milroy Drive  
Peterborough ON K9H 7M9  
Janette Loveys Smith  
[jsmith@otonabeeconservation.com](mailto:jsmith@otonabeeconservation.com)

**Quinte Region CA**

R.R. #2  
2061 Old Highway #2  
Belleville ON K8N 4Z2  
Brad McNevin  
[bmcnevin@quinteconservation.ca](mailto:bmcnevin@quinteconservation.ca)

**Raisin Region CA**

PO Box 429  
18045 County Road 2  
Cornwall ON K6H 5T2  
Alison MacDonald  
[alison.macdonald@rrca.on.ca](mailto:alison.macdonald@rrca.on.ca)

**Rideau Valley CA**

Box 599  
3889 Rideau Valley Dr.  
Manotick ON K4M 1A5  
Sommer Casgrain-Robertson  
[sommer.casgrain-robertson@rvca.ca](mailto:sommer.casgrain-robertson@rvca.ca)

**Saugeen Valley CA**

R.R. #1  
1078 Bruce Road #12, Box #150  
Formosa ON N0G 1W0  
Erik Downing  
[e.downing@svca.on.ca](mailto:e.downing@svca.on.ca)

**Sault Ste. Marie Region CA**  
1100 Fifth Line East  
Sault Ste. Marie ON P6A 6J8  
Corrina Barrett  
[cbarrett@ssmrca.ca](mailto:cbarrett@ssmrca.ca)

**South Nation River CA**  
38 Victoria Street  
P.O. Box 29  
Finch ON K0C 1K0  
Carl Bickerdike  
[cbickerdike@nation.on.ca](mailto:cbickerdike@nation.on.ca)

**St. Clair Region CA**  
205 Mill Pond Crescent  
Strathroy ON N7G 3P9  
Ken Phillips  
[kphillips@scrca.on.ca](mailto:kphillips@scrca.on.ca)

**Toronto and Region CA**  
101 Exchange Avenue  
Vaughan ON L4K 5R6  
John MacKenzie  
[john.mackenzie@trca.ca](mailto:john.mackenzie@trca.ca)

**Upper Thames River CA**  
1424 Clarke Road  
London ON N5V 5B9  
Tracey Annett  
[annett@thamesriver.on.ca](mailto:annett@thamesriver.on.ca)



## CONSERVATION ONTARIO COUNCIL MEETING MINUTES

June 24, 2024 10:00 a.m. – 12:30 p.m.

Electronic Meeting via Zoom

### **Voting Delegates Present:**

#### **Chair: Chris White, Grand River**

Marissa Vaughan, Ausable Bayfield  
Ray Chartrand, Ausable Bayfield  
Davin Heinbuck, Ausable Bayfield  
Gary Oosterhof, Cataraqui Region  
Paul Proderick, Cataraqui Region  
Dusty Underhill, Catfish Creek  
Elizabeth Roy, Central Lake Ontario  
Chris Darling, Central Lake Ontario  
Ann Lawlor, Credit Valley  
Quentin Hanchard, Credit Valley  
Tim Pidduck, Crowe Valley  
Jim Morrison, Essex Region  
Tim Byrne, Essex Region  
Chris White, Grand River  
Samantha Lawson, Grand River  
Robert Uhrig, Grey Sauble  
Tim Lanthier, Grey Sauble  
Susan Fielding, Hamilton  
Lisa Burnside, Hamilton  
Pat Warren, Kawartha  
Mark Majchrowski, Kawartha  
Grant Jones, Kettle Creek  
Elizabeth VanHooren, Kettle Creek  
Clare Riepma, Lake Simcoe Region  
Rob Baldwin, Lake Simcoe Region  
Donna Blunt, Lakehead  
Tammy Cook, Lakehead  
Dave Beres, Long Point Region  
Judy Maxwell, Long Point Region

#### **Guests:**

Barb Veale, Conservation Halton  
Erik Downing, Saugeen Valley  
Robin Allen, North Bay-Mattawa

Mark Peacock, Lower Thames Valley  
Bob Mullin, Lower Trent  
Rhonda Bateman, Lower Trent  
Paul Kehoe, Mississippi Valley  
Stewart Beattie, Niagara Peninsula  
Chandra Sharma, Niagara Peninsula  
Carl Jorgensen, Nickel District,  
(Conservation Sudbury)  
Gail Little, Nottawasaga Valley  
Jonathan Scott, Nottawasaga Valley  
Doug Hevenor, Nottawasaga Valley  
Michael Metcalf, Otonabee Region  
Janette Loveys Smith, Otonabee Region  
Brad McNevin, Quinte Region  
Brian McGillis, Raisin Region  
Alison McDonald, Raisin Region  
Kristin Strackerjan, Rideau Valley  
Sommer Casgrain-Robertson, Rideau Valley  
Barbara Dobreen, Saugeen Valley  
Corrina Barret, Sault Ste Marie Region  
Adrian Wynands, South Nation  
Carl Bickerdike, South Nation  
Pat Brown, St. Clair Region  
Ken Phillips, St. Clair Region  
Paul Ainslie, Toronto and Region  
Brian Petrie, Upper Thames River  
Dean Trentowsky, Upper Thames River  
Tracy Annett, Upper Thames River

#### **Members Absent:**

Ganaraska Region  
Mattagami Region



**CO Staff:**

Kristin Bristow

Angela Coleman

Bonnie Fox

Katie Franken

Lauren McPherson

Nekeisha Mohammed

Nicholas Fischer

Patricia Moleirinho

Leslie Rich

Jo-Anne Rzaeki

Jenna Salvatore

Rick Wilson

Stephanie Reed

Brandi Walters

**1. Welcome from the Chair**

Chair White welcomed everyone in attendance, and a land acknowledgement was provided.

It was noted that there were two interim GMs in attendance; Erik Downing is currently Acting GM for Saugeen Valley Conservation, and Robin Allen is currently Acting GM for North Bay-Mattawa.

**2. Adoption of the Agenda**

**RESOLUTION NO. COUNCIL - 19/24   Moved by: Paul Ainslie  
Seconded by: Paul Kehoe**

THAT the Agenda be adopted.

**CARRIED****3. Declaration of Conflict of Interest**

There was none declared.

**4. Request for Approval: Conservation Ontario Council Meeting Minutes of April 15, 2024.**

**RESOLUTION NO. COUNCIL - 20/24   Moved by: Pat Warren  
Seconded by: Barbara Dobreen**

THAT the minutes of the April 15, 2024 Council Meeting be approved.

**CARRIED****Business Arising from the Minutes**

There was none that was not covered by the meeting agenda.

## 5. Agenda Items

### DISCUSSION ITEMS

#### **a) Request for Approval: Budget Status Report: As of May 31, 2024**

Angela Coleman presented the report.

**RESOLUTION NO. COUNCIL - 21/24**

**Moved by: Gary Oosterhof**

**Seconded by: Brian Petrie**

THAT Council approves the May 31, 2024, Budget Status Update Report as presented.

**CARRIED**

#### **b) Request for Approval: Progress on Conservation Ontario's 2024 Workplan**

Angela Coleman presented the report and presentation attached to the minutes.

**RESOLUTION NO. COUNCIL - 22/24**

**Moved by: Grant Jones**

**Seconded by: Barbara Dobreen**

THAT Council approves the Progress on Conservation Ontario's 2024 Workplan report.

**CARRIED**

#### **c) Update: Conservation Ontario's comments on the "Regulation detailing new Minister's Permit and Review powers under the Conservation Authorities Act" (ERO#019-8320)**

Angela Coleman presented the report and presentation attached to the minutes.

Paul Ainslie asked if there was feedback from the Minister of Natural Resource's office after the April 15<sup>th</sup>, 2024 meeting, and if there was an opportunity to have those meetings on a regular basis. Angela noted that there was positive feedback after the meeting and that they have a commitment from the Parliamentary Assistant to the Minister to have bi-monthly meetings to keep the lines of communication open.

**RESOLUTION NO. COUNCIL - 23/24**

**Moved by: Pat Warren**

**Seconded by: Gary Oosterhof**

THAT Council receives this report and the attached submission to the Environmental Registry of Ontario (ERO) titled "Regulation detailing new Minister's Permit and Review powers under the Conservation Authorities Act" (ERO#019-8320) submitted May 6, 2024, as information.

**CARRIED**

**d) Request for Approval: Conservation Ontario Governance Accountability and Transparency Initiative**

Bonnie Fox presented the report and presentation attached to the minutes.

**RESOLUTION NO. COUNCIL - 24/24**

**Moved by: Pat Brown**

**Seconded by: Robert Uhrig**

THAT Council approves the Conservation Ontario Governance Accountability and Transparency Initiative report.

**CARRIED**

**e) Update: Conservation Ontario's comments on Bill 185, the *Cutting Red Tape to Build More Homes Act, 2024***

Nicholas Fischer presented the report and presentation attached to the minutes.

**RESOLUTION NO. COUNCIL - 25/24**

**Moved by: Barbara Dobreen**

**Seconded by: Brad McNevin**

THAT Council receives as information this report and the following attached submissions on the proposed legislative and regulatory changes as part of Bill 185:

1. "Proposed Regulatory Changes under the *Planning Act* ...: Removing Barriers for Additional Residential Units" (ERO# 019-8366);

"Proposed *Planning Act*, *City of Toronto Act, 2006*, and *Municipal Act, 2001* Changes (Schedules 4, 9, and 12 of Bill 185...)" (ERO# 019-8369); and

"Proposed Changes to Regulations under the *Planning Act* and *Development Charges Act, 1997* Relating to the Bill 185...: Newspaper Notice Requirements and Consequential Housekeeping Changes" (ERO# 019-8370).

2. Written submission to the Standing Committee on Finance and Economic Affairs.

**CARRIED**

**f) Update: Conservation Ontario's comments on the "Review of proposed policies for a new provincial planning policy instrument" (ERO# 019-8462)**

Nicholas Fischer presented the report and presentation attached to the minutes.

**RESOLUTION NO. COUNCIL - 26/24**

**Moved by: Brian Petrie**

**Seconded by: Davin Heinbuck**

THAT Council receives this report and the attached submission on proposed policies for a new provincial planning policy instrument, as information.

**CARRIED**

**g) Natural Asset Management: Update and Roadmap**

Jo-Anne Rzadki presented the report and presentation attached to the minutes.

Pat Warren asked if there was any other funding besides FCM (Federation of Canadian Municipalities), and Jo-Anne Rzadki responded that staff continue to look for other sources of funding, and noted that the Greenbelt Foundation is also considering this an important piece to their next round of funding.

**RESOLUTION NO. COUNCIL - 27/24**

**Moved by: Pat Warren**

**Seconded by: Paul Ainslie**

THAT Natural Asset Management: Update and Roadmap Report be received.

**CARRIED**

**CONSENT ITEMS**

**Consent Items h) and i) i. – i) v**

**h)** Update: Conservation Ontario's comments on "Proposed amendments to development permit exemptions under R.R.O. 1990, Regulation 828 for lands in the Niagara Escarpment Planning Area that is under the area of development control" (ERO #019-8364)

THAT Council receives this report and the following attached submission on the proposed amendments to development permit exemptions under R.R.O. 1990, Regulation 828 for lands in the Niagara Escarpment Planning Area that is under the area of development control (ERO #019-8364).

**i)i.** Update: Policy and Planning Program

THAT Council receives this report as information.

**i)ii.** Update: Business Development and Partnerships Program

THAT Council receives this report as information.

**i)iii.** Update: Drinking Water Source Protection Program

- THAT Council receives this report as information.
- i)iv.** Update: Marketing and Communications Program  
THAT Council receives this report as information.
- i)v** Update: Information Management Program  
THAT Council receives this report as information.

**RESOLUTION NO. COUNCIL - 28/24**

**Moved by: Grant Jones**

**Seconded by: Carl Jorgenson**

THAT Council approve a consent agenda and endorse the recommendations accompanying Consent Items h) and i) i. – i) v

**CARRIED**

**7. New Business**

There was none identified.

**8. Meeting Adjournment**

**RESOLUTION NO. COUNCIL - 29/24**

**Moved by: Gary Oosterhoff**

**Seconded by: Gail Little**


THAT the June 24, 2024 Council meeting be adjourned.

**CARRIED**

**Meeting Adjourned at: 11:10 AM**

Attachments to minutes can be found on the Conservation Ontario Council Members' page:  
<https://conservationontario.ca/members/council/council-meetings/2024-council-meetings>

**DATE:** January 21, 2025  
**FILE:** RPRG3974  
**S.R.:** 5913-25  
**TO:** Chair and Members, CLOCA Board of Directors  
**FROM:** Chris Jones, Director, Planning and Regulation  
**SUBJECT:** **Permits Issued under Part VI of the Conservation Authorities Act for development activities, interference with watercourses and wetlands – November 1 to December 31, 2024**

**APPROVED BY C.A.O.** 

Attached are Development, Interference with Watercourse and/or Wetland applications made pursuant to Part VI of the Conservation Authorities Act and Ontario Regulation 41/24, as approved by staff and presented for the members' information.

**RECOMMENDATION:**

***THAT Staff Report #5913-25 be received for information.***

**Attach.**

**PERMITS ISSUED UNDER PART VI OF THE CONSERVATION AUTHORITIES ACT, FROM 1 NOVEMBER 2024 TO 31 DECEMBER 2024**

Row	Municipality	Owner / Applicant	Street Lot Con	Permit No	Description
1	CLARINGTON	HYDRO ONE NETWORKS INC. / PROPERTY OWNER	VARIOUS LOCATIONS / LOT / CON	C24-216-GW	DEVELOPMENT ACTIVITIES ASSOCIATED WITH DRILLING GEOTECHNICAL BOREHOLES
2	CLARINGTON	MTO / VIANET INC.	BLOOR STREET AND HIGHWAY 418 / LOT 24-26 / CON 01 & 02	C24-220-BFGW	DEVELOPMENT ACTIVITIES ASSOCIATED WITH THE INSTALLATION OF CONDUITS
3	CLARINGTON	ROGERS COMMUNICATIONS	NEAR 2832 COURTICE ROAD (COURTICE ROAD AND REGIONAL HIGHWAY 2) / LOT 28 & 29 / CON 02	C24-221-F	DEVELOPMENT ACTIVITIES ASSOCIATED WITH INSTALLATION OF CONDUIT
4	CLARINGTON	PROPERTY OWNER	3856 SOLINA ROAD / LOT 25 / CON 03	C24-224-W	DEVELOPMENT ACTIVITIES ASSOCIATED WITH INSTALLING A SEPTIC SYSTEM,
5	CLARINGTON	PROPERTY OWNER	1610 CONCESSION ROAD 7 / LOT 31 / CON 07	C24-226-GB	DEVELOPMENT ACTIVITIES ASSOCIATED WITH INSTALLATION OF A SEPTIC SYSTEM
6	OSHAWA	PROPERTY OWNER / SDG DESIGN	4511 STEVENSON ROAD NORTH / LOT 14 / CON 08	O24-071-GRBHW	REVISION - DEVELOPMENT ACTIVITIES ASSOCIATED WITH A 1 1/2 STOREY ADDITION TO EXISTING SINGLE DETACHED DWELLING
7	OSHAWA	DCDSB / SEBERRA PROFESSIONAL	400 PACIFIC AVENUE / LOT 13 / CON 01	O24-152-BGH	DEVELOPMENT ACTIVITIES ASSOCIATED WITH THE PLACEMENT OF AN ADDITIONAL PORTABLE CLASSROOM
8	OSHAWA	ROGERS COMMUNICATIONS	THORNTON ROAD NORTH AND TAUNTON ROAD WEST / LOT 16 & 17 / CON 03 & 04	O24-218-ABFGW	DEVELOPMENT ACTIVITIES ASSOCIATED WITH THE INSTALLATION OF CONDUIT
9	OSHAWA	GENERAL MOTORS OF CANADA OSHAWA ASSEMBLY / PROPERTY OWNER	1110 PHILLIP MURRAY AVENUE / LOT 15 / CON BF	O24-223-AG	DEVELOPMENT ACTIVITIES ASSOCIATED WITH THE REMOVAL OF A BEAVER DAM
10	OSHAWA	PROPERTY OWNER	100 MARTINDALE STREET / LOT 04 / CON 01	O24-225-GR	DEVELOPMENT ACTIVITIES ASSOCIATED WITH THE CONSTRUCTION OF A BASEMENT WALKOUT LOCATED AT THE REAR OF THE DWELLING AND RENOVATING AN EXISTING BASEMENT TO BECOME AN ADDITIONAL DWELLING UNIT
11	OSHAWA	AMTEC ENGINEERING LTD.	CEDAR STREET / ERIE STREET (FOOTPATH) / LOT 11 / CON BF	O24-227-ABFG	DEVELOPMENT ACTIVITIES ASSOCIATED WITH OSHAWA FOOTBRIDGE REPLACEMENT
12	OSHAWA	TRIBUTE COMMUNITIES / PROPERTY OWNER	PHASE 5 TRAIL - THORNTON ROAD NORTH / LOT 16 / CON 05	O24-230-AGHW	DEVELOPMENT ACTIVITIES ASSOCIATED WITH THE RESTORATION AND STABILIZATION OF UNAUTHORIZED SITE ALTERATION AND GRADING WORKS UNDERTAKEN TO FACILITATE THE INSTALLATION OF A PEDESTRIAN BRIDGE
13	OSHAWA	TRANS-NORTHERN PIPELINES INC. / STANTEC CONSULTING	RIDGE VALLEY PARK (900 RIDGE VALLEY DRIVE) / LOT 04 / CON 03	O24-234-AFG	DEVELOPMENT ACTIVITIES ASSOCIATED WITH MINOR CHANNEL REALIGNMENT TO REINSTATE COVER TO EXPOSED PIPELINE
14	SCUGOG	CLASSIC PRODUCTS INC.	11035 LAKE RIDGE ROAD / LOT 01 / CON 02	S24-232-BFGR	DEVELOPMENT ACTIVITIES ASSOCIATED WITH REPLACING AND REPAIRING AN EXISTING DECK
15	WHITBY	ACRONYM SOLUTIONS INC. / SOLOCABLE SOLUTIONS INC.	VICTORIA STREET EAST AND HOPKINS STREET / LOT 21-22 / CON BF	W24-215-BFGW	DEVELOPMENT ACTIVITIES ASSOCIATED WITH THE INSTALLATION OF A CONDUIT
16	WHITBY	PROPERTY OWNER / BLOOM FIELD POOLS	44 CARNWITH DRIVE WEST / LOT 23 & 24 / CON 06	W24-217-BFG	DEVELOPMENT ACTIVITIES ASSOCIATED WITH THE INSTALLATION OF AN INGROUND POOL
17	WHITBY	GROUPE NORIK	4015 COCHRANE STREET / LOT 28 / CON 04	W24-219-BH	DEVELOPMENT ACTIVITIES ASSOCIATED WITH THE CONSTRUCTION OF A PERGOLA
18	WHITBY	PROPERTY OWNER	50 HUGGINS DRIVE / LOT 33 / CON 03	W24-222-FR	DEVELOPMENT ACTIVITIES ASSOCIATED WITH ESTABLISHING A FINISHED BASEMENT
19	WHITBY	DURHAM ONENET INC.	CONSUMERS DRIVE (BROCK STREET SOUTH TO THICKSON ROAD SOUTH) / LOT 20, 22-23, 25-26 / CON 01	W24-228-G	DEVELOPMENT ACTIVITIES ASSOCIATED WITH INSTALLATION OF CONDUIT
20	WHITBY	PROPERTY OWNER	244 WELLINGTON STREET / LOT 30 / CON 02	W24-229-FH	RESTROACTIVE PERMIT TO AUTHORIZE PREVIOUSLY CONSTRUCTED PEDESTRIAN/ACCESS BRIDGE ACROSS LYNDE CREEK. THIS PERMIT SERVES TO RESOLVE A VIOLATION OF ONTARIO REGULATION 142/06
21	WHITBY	PROPERTY OWNER / TAURUS CONSTRUCTION	25 WAY STREET / LOT 24 / CON 06	W24-231-BH	DEVELOPMENT ACTIVITIES ASSOCIATED WITH CONSTRUCTION OF A NEW BARN
22	WHITBY	REGIONAL MUNICIPALITY OF DURHAM / R.V. ANDERSON ASSOCIATES LIMITED	CORNER OF VICTORIA STREET EAST & THICKSON ROAD SOUTH / LOT 21 / CON BF	W24-235-ABFGW	DEVELOPMENT ACTIVITIES ASSOCIATED WITH THE REHABILITATION OF AN EXISTING SANITARY SEWER


# REPORT

## CENTRAL LAKE ONTARIO CONSERVATION AUTHORITY

DATE: January 21, 2025

FILE: RPRG3974

S.R.: 5915-25

APPROVED BY C.A.O. 

MEMO TO: Chair and Members, CLOCA Board of Directors

FROM: Chris Jones, Director, Planning and Regulation

SUBJECT: Part VI Annual Report (Ontario Regulation 686/21)

### Purpose

The purpose of this report is to provide CLOCA's Annual Report for 2024 pursuant to *Ontario Regulation 686/21, Mandatory Programs and Services* made under the *Conservation Authorities Act* for members of the Board of Directors and members of the public and to fulfill CLOCA's statutory obligations in this regard.

### Background: Annual Reporting for Part VI of the Conservation Authorities Act

Amendments made to *Ontario Regulation 686/21, Mandatory Programs and Services*, in 2024 added the following new provision: "The authority shall prepare and publish an annual report that outlines statistics on permits, including reporting on its level of compliance with the requirements of *Ontario Regulation 41/24 (Prohibited Activities, Exemptions and Permits)*, made under the Act, respecting the application for and issuance of permits, including any associated timelines." This Report is intended to satisfy this requirement.

### 2024 Permit Statistics and Level of Compliance Reporting

The following table presents the 2024 permit statistics and level of compliance results for the 219 permits that were issued by CLOCA in 2024. The Major, Minor and Routine application types are based upon the level of complexity and scale of the application, as determined by staff during the review process:

Application Type		# PERMITS	AVERAGE TURNAROUND	AVG # DAYS TO DEEM COMPLETE	# Exceed 21 days TO DEEM COMPLETE	WITHIN TIMELINE		OUTSIDE TIMELINE	
Major	90 Days	8	2 Days	4 Days	0	Major	8	Major	0
Minor	30 Days	164	2 Days	2 Days	1	Minor	164	Minor	0
Routine	30 Days	47	3 Days	5 Days	1	Routine	47	Routine	0

\*The 90-day standard for major permits includes the first submission and any resubmissions.

Timelines for reporting have been established through the Conservation Ontario document *Annual Reporting Guidance and Template: Permit Timelines and Regulatory Compliance, September 23, 2024*, prepared in collaboration with CLOCA and other conservation authority staff across the province.

### Analysis

The data presented in this report represents the fifth year of CLOCA's annual reporting on permit applications but is the first Annual Report prepared pursuant to the new statutory requirement. Previously a former set of provincial and Conservation Ontario timeline guidance were track and reported on. The new regulation and associated Conservation Ontario guidance simplifies reporting to the table above, where each permit application type is targeted for approval within 90 or 30 days respectively. In this regard, all permits issued in 2024 met this review time target, reaching 100% conformity for CLOCA.

Cont'd



While all permits were approved in a timely manner, one permit application did not receive a “deeming of completeness” within the 21-day requirement. This was due to scheduling of staff during the summer holiday period, but did not result in delay to the applicant.

### **Conclusion**

In accordance with the requirements of provincial regulation and associated guidance, CLOCA reports a high level of compliance, which is anticipated to continue with our focus on building and maintaining qualified and professional staff capacity and standards. We plan to continue to provide efficient and effective regulations that protect public health, safety and the hydrological integrity of our local watershed environment.

### **RECOMMENDATION:**

***THAT Staff Report # 5915-25 be received for information.***

# REPORT

## CENTRAL LAKE ONTARIO CONSERVATION AUTHORITY

**DATE:** January 21, 2025  
**FILE:** AFNA43  
**S.R.:** 5919-25  
**TO:** Chair and Members, CLOCA Board of Directors  
**FROM:** Rose Catulli, Director of Corporate Services  
**SUBJECT:** **BDO Canada Audit of Financial Statements for the Year Ended December 31, 2024**

APPROVED BY C.A.O. 

The attached audit plan letter from the audit firm of BDO Canada LLP is being sent to the Board in advance of the annual audit. Having gone through a number of significant reporting requirements in prior audit years, staff does not anticipate any change in format for the 2024 financial statements. The planning letter provides the Board of Directors an opportunity to provide information about anything that may affect the audit especially as it relates to risk in the organization or suspected or alleged fraud.

**RECOMMENDATION:**

***THAT Adam Delle Cese, BDO Canada LLP be advised that the Board of Directors is not aware of any matters related to increased risk, fraud, or errors on behalf of management processes.***

**Attach.**

RC/lv  
s:\reports\2025\sr5919\_25.docx

# Central Lake Ontario Conservation Authority

Audit planning communication to the Board of  
Directors for the year ended December 31, 2024

START



# To the Board of Directors of Central Lake Ontario Conservation Authority

We are pleased to provide you with this planning communication to highlight and explain key issues which we believe to be relevant to the audit of Central Lake Ontario Conservation Authority (the “Authority”) financial statements for the year ended December 31, 2024.

The enclosed planning communication includes our approach to your audit, the significant risks we have identified and the terms of our engagement. At the year-end meeting, we will provide you with a copy of our draft audit opinion and discuss the nature, extent and results of our audit work. We will also communicate any significant internal control deficiencies identified during our audit and reconfirm our independence.

Our audit and therefore this communication will not necessarily identify all matters that may be of interest to the Board of Directors in fulfilling its responsibilities. This communication has been prepared solely for the use of the Board of Directors and should not be distributed without our prior consent. Consequently, we accept no responsibility to a third party that uses this communication.

We look forward to completing our draft audit report opinion and discussing our conclusions with you. In the meantime, please feel free to contact us if you have any questions or concerns.

Yours truly,

BDO Canada LLP




January 10, 2025



# Table of Contents

- 1 Your dedicated BDO audit team
- 2 Audit timeline
- 3 Auditor's responsibilities
- 4 Significant risks and planned responses
- 5 Planned scope
- 6 Recommended resources
- 7 Appendices

## Audit at a glance

- 4  Adam Delle Cese  
CPA, CA
- 5
- 6 E: [adellecese@bdo.ca](mailto:adellecese@bdo.ca)
- 9 T: (289) 279-0030
- 10
- 11
- 13  March 31, 2025
-  April 17, 2025



## Your dedicated BDO audit team

**Adam Delle Cese, CPA, CA**  
Engagement Partner

T: (289) 279-0030  
E: [adellecese@bdo.ca](mailto:adellecese@bdo.ca)

**Elizabeth Bartosek, CPA, CA**  
Senior Manager

T: (289) 279-0405  
E: [ebartosek@bdo.ca](mailto:ebartosek@bdo.ca)

**Daniel McLaughlin**  
Senior Accountant

T: (705) 712-1633  
E: [dmclaughlin@bdo.ca](mailto:dmclaughlin@bdo.ca)

### Our independence



We have complied with relevant ethical requirements and are not aware of any relationships between Central Lake Ontario Conservation Authority and our Firm that may reasonably be thought to bear on our independence.



# Audit timeline



## BDO'S DIGITAL AUDIT SUITE APT Next Gen

We use our APT Next Gen software and documentation tool to save time, streamline processes, and go paperless with your audit.

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DIGITAL DIFFERENCE





# Auditor's responsibilities: financial statements

We are responsible for forming and expressing an opinion on the financial statements that have been prepared by management, with oversight by those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities. The scope of our work, as confirmed in our engagement letter attached as Appendix A to this letter, is set out below:

## Year-End Audit Work

- ▶ Work with management towards the timely issuance of the financial statements, tax returns and consents for offering documents.
- ▶ Prepare applicable tax returns for the year ended December 31, 2024.
- ▶ Provide timely and constructive management letters. This will include deficiencies in internal control identified during our audit.
- ▶ Present significant findings to the Board of Directors including key audit and accounting issues, any significant deficiencies in internal control and any other significant matters arising from our work.



We are required to obtain an understanding of the system of internal control in place in order to consider the adequacy of these controls as a basis for the preparation of the financial statements, to determine whether adequate accounting records have been maintained and to assess the adequacy of these controls and records as a basis upon which to design and undertake our audit testing.

We are required to report to you in writing about any significant deficiencies in internal control that we have identified during the audit.





# Auditor's responsibilities: fraud

We are responsible for planning and performing the audit to obtain reasonable assurance that the financial statements are free of material misstatements, whether caused by error or fraud, by:

- ▶ Identifying and assessing the risks of material misstatement due to fraud;
- ▶ Obtaining sufficient and appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and
- ▶ Responding appropriately to fraud or suspected fraud identified during the audit.

The likelihood of not detecting a material misstatement resulting from fraud is higher than the likelihood of not detecting a material misstatement resulting from error because fraud may involve collusion as well as sophisticated and carefully organized schemes designed to conceal it.

## Behind the audit report



Learn how we audit your financial statements

[SEE OUR PROCESS](#)



## Auditor's responsibilities: fraud

Throughout our planning process, we performed risk assessment procedures and related activities to obtain an understanding of the entity and its environment, including the Authority's internal control, to obtain information for use in identifying the risks of material misstatement due to fraud and made inquiries of management regarding:

- ▶ Management's assessment of the risk that the financial statements may be materially misstated due to fraud, including the nature, extent and frequency of such assessments;
- ▶ Management's process for identifying and responding to the risks of fraud in the Authority, including any specific risks of fraud that management has identified or that have been brought to its attention, or classes of transactions, account balances, or disclosures for which a risk of fraud is likely to exist;
- ▶ Management's communication, if any, to those charged with governance regarding its processes for identifying and responding to the risks of fraud in Central Lake Ontario Conservation Authority; and
- ▶ Management's communication, if any, to employees regarding its view on business practices and ethical behavior.

We are not currently aware of any fraud affecting the Authority. If you are aware of any instances of actual, suspected, or alleged fraud, please let us know.



# Significant risks and planned responses

We have identified the following significant risks that require special audit consideration. These risks were identified based on our knowledge of the Authority, our past experience, and input from management and the Board of Directors. Please review these significant risks and let us know your thoughts on these or any other areas of concern.

Financial statement areas	Risks noted	Audit approach
Management override of controls	Management is in a unique position to perpetrate fraud because of management’s ability to directly or indirectly manipulate accounting records or prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.	<p>Our planned audit procedures test the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of financial statements.</p> <p>We will also obtain an understanding of the business rationale for significant transactions that we become aware of that are outside the normal course of operations for the Authority, or that otherwise appear to be unusual given our understanding of the Authority and its environment. We will review accounting estimates for biases and evaluate whether the circumstances producing the bias, if any, represented a risk of material misstatement due to fraud.</p>
Revenue Recognition and Deferred Revenue	There is a risk of improper revenue recognition, specifically around special levies and grant revenue. Special levy and grant revenue may be recognized incorrectly or in the incorrect period.	<p>In accordance with auditing standards, BDO will perform specific audit procedures that include levy confirmations, reviewing Foundation donation transfers, and substantive sampling of donations and grants.</p> <p>Grant agreements will be reviewed, and revenue recognition will be analyzed based on restrictions included in the grant agreements. Expense allocation has implications on grant revenue recognition. Controls surrounding purchases approval and expense coding will be tested.</p> <p>BDO will also review deferred revenue recognition policies for the Authority and assess whether they are consistent with Public Service Accounting Standards and management is applying the policy appropriately.</p>

## Materiality

We determined preliminary materiality to be \$284,000 based on prior year expenses.

Misstatements are considered to be material if they could reasonably be expected to influence the decisions of users based on the financial statements.

Our materiality calculation is based on the Authority's preliminary results. If actual results change significantly, we will communicate those changes to the Board of Directors as part of our year-end communication.

We will communicate all corrected and uncorrected misstatements identified during our audit to the Board of Directors, other than those which we determine to be "clearly trivial."

We encourage management to correct any misstatements identified throughout the audit process.





## Recommended Resource

Staying in the know with knowledge and perspective

### Key changes to financial reporting



When the rules of reporting change, you may need to fine-tune how to present financial statements and govern the organization.

[ACCESS OUR KNOWLEDGE CENTRE](#)

### The latest tax pointers



Corporate. Commodity. Transfer pricing. International tax. Government programs. Together they add up to immense differences on the organization's bottom line. Our tax collection keeps you current.

[STAY ON TOP OF TAXES](#)

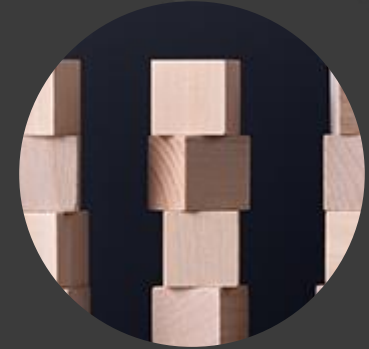
### Trending topics



As a community of advisors with the best interests of our clients in mind, we keep our ear to the ground to bring insights and perspectives related to key business trends to you.

[EXPLORE NOW](#)

### Asset Retirement Obligations (ARO): A Practical Approach to Section PS 3280



This publication will walk through a practical approach to applying Section PS 3280 including: identification, recognition and measurement of an obligation, and the different options available to entities on transition.

[READ ARTICLE](#)



# Spotlight on ASNPO

## AcSB's "Contributions - Revenue Recognition and Related Matters" Project Update

### Original Proposed Changes

- ▶ The AcSB issued an Exposure Draft "Contributions - Revenue Recognition and Related Matters" in March 2023 with feedback due by September 30, 2023
- ▶ Main changes proposed included:
  - ▶ Elimination of the existing accounting policy choice to use the deferral method or the restricted fund method
  - ▶ Instead, all NPOs would be required to use a single method for recognizing restricted contributions. Under this method an entity would defer recognition of revenue for a restricted contribution until the external restriction(s) associated with the contribution were met
  - ▶ This would result in significant change for entities using the restricted fund method

### Feedback & Additional Outreach

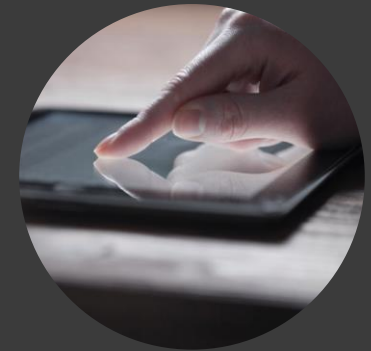
- ▶ The AcSB received a significant amount of feedback on the proposed changes. While many respondents agreed with the proposed changes, many others raised concerns around the impact the proposed changes would have on entities currently following the restricted fund method
- ▶ The AcSB conducted additional outreach and considered various options to address the concerns including a revised revenue recognition model and providing additional presentation and disclosures requirements.

### Decision & Next Steps

- ▶ Ultimately the AcSB concluded that a single revenue recognition model may not meet the diverse needs of the NPO sector and the benefits of moving to a single model may not outweigh the costs
- ▶ As a result, the AcSB decided to continue to allow an accounting policy choice for the recognition of contributions
- ▶ However, the AcSB plans to issue a new Exposure Draft that will propose improvements to the to current methods (deferral method and restricted fund methods) for recognitions restricted contributions and incorporate feedback received
- ▶ The AcSB issued a feedback statement in May 2024 outlining the feedback received on the original Exposure Draft and the proposed next steps for the project

### Stay Up to Date

- ▶ Stay up to date on the latest proposals related to this project by visiting the "Contributions - Revenue Recognition and Related Matters" page on FRAS Canada



[ACCESS FRAS CANADA](#)

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# Appendices

- ▶ Appendix A: Engagement Letter
- ▶ Appendix B: Independence Letter

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## Appendix A: Engagement Letter



November 12, 2024

Central Lake Ontario Conservation Authority  
100 Whiting Avenue  
Oshawa, Ontario  
L1H 3T3

Dear Rose Catulli ,

We understand that you wish to engage us as the auditors of Central Lake Ontario Conservation Authority for its fiscal year ended December 31, 2024 and subsequent years.

We are pleased to perform the engagement subject to the terms and conditions of this Agreement, to which the attached Standard Terms and Conditions form an integral part. The definitions set out in the Standard Terms and Conditions are applicable throughout this Agreement. This Agreement will remain in place and fully effective for future years until varied or replaced by another relevant written agreement.

Adam Delle Cese, CPA, CA will be the Engagement Partner for the audit work we perform for you. The Engagement Partner will call upon other individuals with specialized knowledge to assist in the performance of services.

### **Our Role as Auditors**

We will conduct our audit(s) in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements prepared in accordance with Canadian Public Sector Accounting Standards are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. Our audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by you, as well as evaluating the overall financial statement 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, whether by fraud or error, may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

In making our risk assessments, we consider internal control relevant to your preparation and fair presentation of the financial statements 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 your internal controls. However, we will communicate to you concerning any significant deficiencies in internal controls relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate matters required by professional standards, to the extent that such matters come to our attention, to you, those charged with governance and/or the board of directors.

## Reporting

Our audit will be conducted on the basis that the financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards.

Our independent auditor's report will be substantially in the form set out in Canadian Auditing Standard (CAS) 700. The form and content of our report may need to be amended in the light of our audit findings. If we are unable to issue or decline to issue an audit report, we will discuss the reasons with you and seek to resolve any differences of view that may exist.

## Role of Management and Those Charged with Governance

You acknowledge and understand that you have responsibility for:

- (a) the preparation and fair presentation of the financial statements in accordance with Canadian Public Sector Accounting Standards. The audit of the financial statements does not relieve you of your responsibilities;
- (b) such internal controls as you determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
- (c) providing us with:
  - access, in a timely manner, to all information of which you are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
  - additional information that we may request for the purpose of the audit;
  - unrestricted access to persons within the entity from whom we determine it is necessary to obtain audit evidence;
  - financial and non-financial information (other information) that will be included in document(s) containing financial statements and our audit report thereon prior to the date of our auditor's report. If it is not possible to provide all the other information prior to the date of our auditor's report, you are responsible for provision of such other information as soon as practicable; and
  - written confirmation concerning representations made to us in connection with the audit. If appropriate and adequate written representations are not provided to us, professional standards require that we disclaim an audit opinion.

## Financial Statement Services

We will obtain your approval, if during the course of our engagement we:

- (a) prepare or change a journal entry; or
- (b) prepare or change an account code or a classification for a transaction.

As agreed, we will provide assistance in the preparation of the financial statements.

These services create a threat to our independence. We, therefore, require that the following be put into place:

- (a) that you create the source data for all accounting entries;
- (b) that you develop any underlying assumptions for the accounting treatment and measurement entries; and
- (c) that you review and approve the draft financial statements, including the notes to the financial statements.

## **Tax Services**

In addition to the assurance services discussed above, BDO agrees to provide tax compliance services as described herein. We will prepare the return ("tax return") listed below for the fiscal year ended December 31, 2024.

- Registered Charity Information Return

We understand that you will be responsible for the preparation of any required filing not specifically listed above.

The tax return will be prepared based upon the information supplied by you. We will not review or otherwise attempt to verify the accuracy or completeness of such information. We will utilize the information you have already provided to our engagement personnel to the extent that the material is available and relevant to the preparation of the tax return. It may be necessary for us to request further information. You should review all tax return carefully before filing to confirm that they are true, correct and complete and we will request your written authorization to E-file on your behalf. The responsibility for the prevention and detection of fraud, error or other similar irregularities must remain with you.

Your tax return is subject to review by the taxation authorities who may not agree with your tax positions. You are responsible for retaining adequate documentation that form the basis of your tax return. If an examination occurs, documentation may be requested to support items and positions reported on the tax return. Penalties may apply for failure to maintain adequate documentation. Any items reassessed against you by the taxation authorities are subject to certain rights of appeal. In the event of any tax audit, we will be available to represent you for a mutually agreed upon fee and this will be covered by a separate agreement.

Regardless of any tax return preparation services we provide to you, you will remain responsible for filing your tax return and any additional reporting (if applicable) with the appropriate authorities on a timely basis, unless we undertake, in writing, to do so on your behalf. Notwithstanding the foregoing, in the event that we agree to file tax return on your behalf, you acknowledge and agree that you remain solely responsible for providing us with the documents and information required to make a timely filing, which includes written authorization to file the tax return on your behalf. We assume no responsibility or liability for any fees or penalties associated with a late filing where you have failed to fulfil your responsibilities.

Our fee as indicated below is based on the assumption that all information required to prepare any required tax return is provided on a timely basis. Our fee may need to be adjusted if there is a delay in providing this information to us. To the extent that there are unanticipated tax issues that require additional research to complete the tax return or should additional work be required on BDO's part to accumulate any schedules, information, calculations, etc., necessary to support the information required to be disclosed in the tax return, additional fees shall be charged at our standard hourly rates based upon the increased time and expenses incurred by BDO personnel. In addition, the fee quoted does not include services related to responding to notices or inquiries from taxing authorities.

We will discuss with you any filing positions which, if taken, have the potential to give rise to a material adverse assessment or reassessment by the taxing authorities. If such an assessment or reassessment occurs, any additional tax that arises will be your responsibility. In addition, we cannot be responsible for interest and penalties assessed against you in connection with your tax affairs. Therefore, should any interest or penalty be assessed, they shall be your responsibility.

Our audit is conducted primarily to enable us to express an opinion on the financial statements. The audit process is not designed to provide us with a full understanding of your tax situation and in particular, to allow us to determine whether the entity has specific tax compliance issues. We may on occasion provide advice on general tax matters as requested by you. To the extent that this advice has been requested by you is not covered by a separate Agreement, the terms of this Agreement shall apply to the advice provided.

### **Mandatory Disclosure Requirements**

Recently enacted Canadian tax legislation require taxpayers to disclose certain tax planning transactions to the CRA. These rules, known as the Mandatory Disclosure Rules (MDRs), include three separate categories of disclosure requirements including Reportable Transactions, Notifiable Transactions and Uncertain Tax Treatments. A disclosure under the MDRs must be made using Form RC312, Reportable Transaction and Notifiable Transaction Information Return or Form RC3133, Reportable Uncertain Tax Treatments Information Return. Similar rules and separate filing requirements apply in Quebec. Substantial penalties will apply if any of these returns are required and are filed late or are incomplete.

Unless we agree to in the scope of this engagement letter, we will not prepare any of the above-noted information returns that may be required for the reporting entity. If you would like us to prepare any such required returns on your behalf, please let us know so that we can amend the scope of our engagement accordingly.

### **Foreign Reporting**

Canadian tax law contains reporting requirements for Canadian residents who have transactions during the year with related non-resident entities, have foreign investments, own shares in foreign affiliates, made loans or transferred property to a non-resident trust, or have received a distribution or loan from a non-resident trust. These forms are as follows:

- Form T106, Information Return of Non-Arm's Length Transactions with Non-Residents
- Form T1135, Foreign Income Verification Statement
- Form T1134, Information Return Relating to Controlled and Non-Controlled Foreign Affiliates
- Form T1141, Information Return in Respect of Contributions to Non-Resident Trusts, Arrangements or Entities
- Form T1142, Information Return in Respect of Distributions from and Indebtedness to a Non-Resident Trust

As part of this agreement, we will not prepare any of the above-noted information returns that may be required for the reporting entity. Substantial penalties will apply if any of these returns are required and are filed late or are incomplete. If you would like us to prepare any required returns on your behalf, please contact us so that we can amend the scope of our engagement accordingly.

**Additional Services**

We are available to provide a wide range of services beyond those outlined in this Agreement. To the extent that any additional services that we provide to you that are not provided under a separate written engagement agreement, the provisions of this Agreement will apply to the services.

**Fee Estimation**

The estimated fee for this engagement is as follows:

- Audit services: \$27,000
- Tax services: \$1,150
- Additional time required during the audit in connection with the following items:
  - Reconciliation of the Tangible Capital Asset database to the general ledger;
  - Updating the financial statements for new project/general ledger accounts; and,
  - Reconciling reserve accounts: \$4,000

For each future year we will issue a Summary of Services providing details of our Services and fees.

Our estimated fee is based on an assumed level of quality of your accounting records, the agreed upon level of preparation and assistance from your personnel and adherence to the agreed-upon timetable. Our estimated fee also assumes that your financial statements are in accordance with Canadian Public Sector Accounting Standards and that there are no significant new or changed accounting policies or issues or internal control or other reporting issues. We will inform you on a timely basis if these factors are not in place. Should our assumptions with respect to the quality of your accounting records be incorrect or should the conditions of the records, degree of cooperation, results of audit procedures, or other matters beyond our reasonable control require additional commitments by us beyond those upon which our estimated fees are based, we may adjust our fees and planned completion dates.

Our professional fees will be based on our billing rates which depend on the means by which and by whom our Services are provided. Our billing rates may be subject to change from time to time at our discretion with or without notice to you.

Delays in providing the complete list of agreed upon working papers/schedules to BDO will result in additional fees as follows:

- 1 week delay - additional 10% of estimated fees
- 1 month delay - additional 20% of estimated fees

Should a delay occur, we cannot guarantee completion of our work by your deadline.

We will also bill you for our out-of-pocket expenses, our administrative and technology charge, and applicable Goods and Services Sales Tax, Harmonized Sales Tax, Quebec Sales Tax and Provincial Sales Tax. Our administrative and technology charge is calculated as 7% of our professional fee and represents an allocation of estimated costs associated with our technology infrastructure and support staff time costs.

Our fees will be invoiced and payable as follows:

- \$11,000 interim payment;
- \$11,000 prior to issuance of assurance report; and
- Remainder within 10 days after issuance of our final invoice along with any additional required final payments.

Our accounts are due when rendered and invoiced amounts are deemed to be earned when paid. BDO may suspend the performance of Services in the event that you fail to pay an invoice when it is due. Fees that are not paid within 30 days of an invoice or by a specified payment deadline will be considered delinquent. Interest may be charged at the rate of 12% per annum on all accounts outstanding for more than 30 days.

## Standard Terms and Conditions

A copy of our Standard Terms and Conditions is attached as Appendix 1. You should ensure that you read and understand them. **The Standard Terms and Conditions include clauses that limit our professional liability.**

In the event BDO utilizes Data Processing and Extraction, as defined in Appendix 2, you hereby agree to be bound to the BDO Harmony and Data and Extraction Terms and Conditions attached as Appendix 2 in addition to Appendix 1 Standard Terms and Conditions. You should ensure that you read and understand them.

Please sign and return the attached copy of this Agreement to indicate your agreement with it. If you have any questions concerning this Agreement, please contact us before signing it.

It is a pleasure for us to be of service and we look forward to many future years of association with you.

Yours truly,

*BDO Canada LLP*

Chartered Professional Accountants, Licensed Public Accountants

Agreement of all the terms and conditions in this Agreement is hereby acknowledged by:

---

Signature

---

Date

---

Name (please print)

---

Position

Please carefully review this Agreement, which includes the attached Standard Terms and Conditions, prior to signing it. A complete copy of the signed engagement letter should be returned to us.



## ***Appendix 1 - Standard Terms and Conditions***

### **1 Overview and Interpretation**

- 1.1 This Agreement sets forth the entire agreement between the parties in relation to Services and it supersedes all prior agreements, negotiations or understandings, whether oral or written, with respect to Services, including without limitation any non-disclosure agreements entered into in advance of this Agreement. This Agreement applies to Services whenever performed (including before the date of this Agreement). To the extent that any of the provisions of the accompanying letter conflict with these Standard Terms and Conditions, these Standard Terms and Conditions shall prevail. This Agreement may not be changed, modified or waived in whole or part except by an instrument in writing signed by both parties.

- 1.2 In this Agreement, the following words and expressions have the meanings set out below:

**This Agreement** - these Standard Terms and Conditions, the letter to which they are attached, supporting schedules or other appendices to the letter, and any Summary of Services letters issued in future years

**Services** - the services provided or to be provided under this Agreement, and any other services which we agree to provide to you subsequent to the date of this Agreement that are not covered by a separate engagement letter

**We, us, our, BDO** - refer to BDO Canada LLP, a Canadian limited liability partnership organized under the laws of the Province of Ontario

**You, your** - the party or parties contracting with BDO under this Agreement. You and your does not include BDO, its affiliates or BDO Member Firms

**BDO Member Firm or Firms** - any firm or firms that form part of the international network of independent firms that are members of BDO International Limited

**Confidential Information** - all non-public proprietary or confidential information and Personal Information, including Client Documents

**Personal Information** - personal information that is or could be attributed to identifiable individuals

**Client Documents** - information (including internal financial information and internal records and reports) provided to us by you or on your behalf in connection with the performance of the Services

### **2 BDO Network and Sole Recourse**

- 2.1 BDO is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international network of independent member firms (i.e. BDO Member Firms), each of which is a separate legal entity.
- 2.2 We may use other BDO Member Firms or subcontractors to provide Services; however, we remain solely responsible for Services. You agree not to bring any claim or action against another BDO Member Firm (or their partners, members, directors, employees or subcontractors) or our subcontractors in respect of any liability relating to the provision of Services.

- 2.3 You agree that any of our affiliates, subcontractors, and other BDO Member Firms and any subcontractors thereof whom we directly or indirectly involve in providing Services have the right to rely on and enforce Section 2.2 above, as well as all liability protections contained herein, as if they were a party to this Agreement. For greater certainty, you agree that other BDO Member Firms that are subcontractors may enforce any limitations or exclusions of liability available to us under this Agreement.

### **3 Respective Responsibilities**

- 3.1 We will use reasonable efforts to complete, within any agreed-upon time frame, the performance of Services.
- 3.2 You shall be responsible for your personnel's compliance with your obligations under this Agreement. We will not be responsible for any delays or other consequences arising from you not fulfilling your obligations.

### **4 Working Papers and Deliverables**

- 4.1 **Ownership** - All reports (including assurance reports where applicable), written advice, working papers, and internal materials created or developed by us pursuant to this Agreement are owned by us, and we retain all property rights therein. All Client Documents continue to be your property, provided that we retain copies of such documents as necessary for our internal record keeping (including as required to comply with our professional obligations).
- 4.2 **Oral advice and draft deliverables** - You should not rely upon any draft deliverables or oral advice provided by us. Should you wish to rely upon something we have said to you, please let us know and, if possible, we will provide the information that you require in writing.
- 4.3 **Translated documents** - If you engage us to translate any documents, advice, opinions, reports or other work product of BDO from one language to another, you are responsible for the accuracy of the translation work.
- 4.4 **Reliance by Third Parties** - Our Services will not be planned or conducted in contemplation of or for the purpose of reliance by any party other than you, and are intended for the benefit of only you. Items of possible interest to a third party will not be addressed and matters may exist that would be assessed differently by a third party, possibly in connection with a specific transaction. The receipt by any third parties of any advice, opinions, reports or other work product is not intended to create any duty of care, professional relationship or any present or future liability between such third parties and us. For greater certainty, we expressly disclaim any liability of any nature or kind resulting from the disclosure to or unauthorized reliance by any third party on our advice, opinions, reports or other work product.
- 4.5 **Consent to use the Report** - Nothing in this Agreement shall be construed as consent to the use of our report in connection with a continuous disclosure document, a public or private offering document, an annual report or any other document and we expressly do not provide such consent. If you request consent for the use of our report, we will consider, at the relevant time, providing consent and any conditions that we may attach to such consent. Our consent must be in writing.
- 4.6 **Consent requests** - In order to provide consent, professional standards require that we read the other information in the related document and consider whether such information

is materially inconsistent with the related financial statements. Any consent request must be made on a sufficiently timely basis to allow us to consider your identification and resolution of events occurring in the period since the date of our report, and to obtain updated written representation letters. Such procedures will be performed at your cost and will be documented in a separate engagement letter.

## **5 Confidentiality**

- 5.1 We will use Confidential Information provided by you only in relation to the Services or for internal and administrative purposes. You agree, however, that we may use such Confidential Information for predictive analytics to provide you with key performance indicators and other analysis and insights. We will not disclose any Confidential Information, except where required by law, regulation or professional obligation. You agree, however, that we may disclose Confidential Information to other BDO Member Firms or other subcontractors assisting us in providing Services, provided that such parties are bound by reasonable confidentiality obligations no less stringent than in this Agreement.

## **6 Analytics**

- 6.1 You agree that we may use anonymized and aggregated usage metrics, metadata or other tag identifiers, and Confidential Information that will not include any personally identifiable information, related to your use of BDO products and/or services to develop, modify and improve tools, services and offerings and for data analytics and other insight generation. Information developed in connection with these purposes may be used or disclosed to current or prospective clients as part of service offerings, however we will not use or disclose your name or any Confidential Information in a way that would permit you to be identified.

## **7 Privacy and Consent for Use of Personal Information**

- 7.1 In order to provide our Services, we may be required to access and collect Personal Information of individuals that is in your custody. You agree that we may collect, use, store, transfer, disclose and otherwise process Personal Information as required for the purpose of providing the Services. Personal Information may be processed in various jurisdictions in which we or applicable BDO Member Firms and subcontractors providing Services operate and as such Personal Information may be subject to the laws of such jurisdictions. Personal Information will at all times be collected, used, stored, transferred, disclosed or processed in accordance with applicable laws and professional regulations and we will require any service providers and BDO Members that process Personal Information on our behalf to adhere to such requirements. Any collection, use, storage, transfer or disclosure of Personal Information is subject to BDO's Privacy Statement available at <https://www.bdo.ca/en-ca/legal-privacy/legal/privacy-policy/>.
- 7.2 You represent and warrant that:
- (a) you have the authority to provide the Personal Information to us in connection with the performance of our Services, and
  - (b) the Personal Information provided to us has been provided in accordance with applicable law, and you have obtained all required consents of the individuals to whom such Personal Information relates in order to permit BDO to collect, use and disclose the Personal Information in the course of providing the Services.

## **8 Independence**

- 8.1 Professional and certain regulatory standards require us to be independent, in both fact and appearance, with respect to our clients in the performance of our Services. We will communicate to you any relationships between BDO (including its related entities) and you that, in our professional judgment, may reasonably be thought to bear on our independence.

## **9 Offers of Employment**

- 9.1 Any discussions that you, or any party acting on your behalf, have with professional personnel of our Firm regarding employment could pose a threat to our independence. Your recruitment of an engagement team member from the current or prior year's engagement may compromise our independence and our ability to render agreed Services to you. Engagement team members may include current and former partners and staff of BDO, other BDO Member Firms and other firms who work under our direction. Therefore, you agree to inform us prior to any such discussions so that you and we can implement appropriate safeguards to maintain our independence.

## **10 Professional and Regulatory Oversight and Legal Processes**

- 10.1 As required by legal, regulatory, or professional authorities (both in Canada and abroad) and by BDO policy, our client files must periodically be reviewed by practice inspectors to ensure that we are adhering to professional and BDO standards. It is understood that by entering into this Agreement, you provide your consent to us providing our files relating to your engagement to the practice inspectors for the sole purpose of their inspection.
- 10.2 Certain law enforcement, regulatory and other governmental bodies may also have the right under law or regulation to conduct investigations of you, including the Services provided by us. To the extent practicable and permitted by law or regulation, we will advise you of any such document request or production order we receive in connection with any such investigation prior to providing any documents in response to such request or order.
- 10.3 We are sometimes required by law, regulation, subpoena or other legal process, or upon your request, to produce documents or personnel as witnesses in connection with legal or regulatory proceedings. Where BDO is not a party to such proceedings, you shall reimburse us at our current standard billing rates for professional time and expenses, including without limitation, reasonable legal fees, expenses and taxes incurred in responding to such compelled assistance or request by you.
- 10.4 To the extent that we conclude that as your advisor, we are required to report and disclose a transaction that you are a party to under the MDRs in accordance with Canadian tax legislation and/or Quebec legislation, we will do so irrespective of your requirement to do so. Unless prevented by law, we will make a reasonable effort to inform you if we are required to make a disclosure in accordance with this legislation.

Various foreign jurisdictions have enacted legislation which requires taxpayers and their tax advisors to provide notice of or disclose certain transactions to the relevant tax authorities. Non-compliance with these rules may result in adverse tax consequences and significant penalties. Unless prevented by law, you must use reasonable efforts to inform BDO if you are required to make a disclosure in accordance with Canadian legislation, foreign legislation or provincial legislation.

## **11 Electronic Communications**

- 11.1 Both parties recognize and accept the security risks associated with email communications, including but not limited to the lack of security, unreliability of delivery and possible loss of confidentiality and privilege. Unless you request in writing that we do not communicate by internet email, you assume all responsibility and liability in respect of risk associated with its use.

## **12 Limitation of Liability**

- 12.1 In any dispute, action, claim, demand for losses or damages arising out of the Services performed by BDO pursuant to this Agreement, BDO's liability will be several, and not joint and several, and BDO shall only be liable for its proportionate share of the total liability based on degree of fault as determined by a court of competent jurisdiction or by an independent arbitrator, notwithstanding the provisions of any statute or rule of common law which create, or purport to create, joint and several liability.
- 12.2 In no event shall BDO be liable for indirect, consequential, special, incidental, aggravated, punitive or exemplary damages, losses or expenses, or for any loss of revenues or profits, loss of opportunity, loss of data, or other commercial or economic loss or failure to realize expected savings, including without limitation expected tax savings, whether or not the likelihood of such loss or damage was contemplated.
- 12.3 BDO shall in no event be liable under this Agreement or otherwise in connection with the Services for any actions, damages, claims, fines, penalties, complaints, demands, suits, proceedings, liabilities, costs, expenses, or losses (collectively, "Liabilities") in any way arising out of or relating to the Services performed hereunder for an aggregate amount of more than the higher of:
- (a) three times the fees paid to BDO by you, in a twelve consecutive month period, for the Services provided pursuant to this Agreement giving rise to the claim; and
  - (b) \$25,000.
- 12.4 The limitations of liability in this section apply whether or not the Liabilities asserted by you against BDO are incurred by you directly or as a result of a claim or demand against you by a third party.
- 12.5 No exclusion or limitation on the liability of other responsible persons imposed or agreed at any time shall affect any assessment of our proportionate liability hereunder, nor shall settlement of or difficulty enforcing any claim, or the death, dissolution or insolvency of any such other responsible persons or their ceasing to be liable for the loss or damage or any portion thereof, affect any such assessment.
- 12.6 You agree claims or actions relating to the delivery of Services shall be brought against us alone, and not against any individual. Where our individuals are described as partners, they are acting as one of our members.
- 12.7 For purposes of this Section, the term "BDO" shall include BDO Canada LLP and its subsidiaries, associated and affiliated entities and their respective current and former partners, directors, officers, employees, agents and representatives. The provisions of this Section shall apply to the fullest extent of the law, regardless of the form of the claim, whether in contract, statute, tort (including without limitation, negligence) or otherwise.

- 12.8 **Tolling** - If you issue a claim against BDO pertaining to the Services, and a third-party claim issued by BDO in that action is dismissed as a result of a contractual limitations period between you and the third-party defendant, then you agree to a reduction of that portion of your claim against BDO that can be ascribed or attributed to the third-party defendant.

### **13 Indemnity**

- 13.1 To the fullest extent permitted by applicable laws, in the event of a claim or demand by a third party against BDO that arises out of or relates to the Services, you agree to indemnify and hold harmless BDO from and against all losses, costs (including solicitors' fees), damages, or expenses resulting from such third party claim or demand, except to the extent that the same is finally determined to have resulted from BDO's negligence or intentional misconduct.

### **14 Alternative Dispute Resolution**

- 14.1 Both parties agree that they will first attempt to settle any dispute arising out of or relating to this Agreement, including any question regarding its existence, interpretation, validity, breach or termination, or the Services provided hereunder, through good faith negotiations.
- 14.2 In the event that the parties are unable to settle or resolve their dispute through negotiation, such dispute shall be subject to mediation using a mediator chosen by mutual agreement of the parties.
- 14.3 All disputes remaining unsettled for more than 60 days following the parties first mediation session with a mediator, or such longer period as the parties mutually agree upon, shall be referred to and finally resolved by arbitration. The parties agree that one arbitrator shall be appointed within twenty (20) days of receipt of the request for arbitration. If the parties cannot agree on the appointment of an arbitrator in such period then either party may immediately apply for the appointment of an arbitrator to a court of competent jurisdiction in the Province of the governing law as contained herein pursuant to such Province's applicable *Arbitration Act*. The place of arbitration shall be in the capital of the Province of the governing law as contained herein. Unless the arbitrator otherwise determines, the fees of the arbitrator and the costs and expenses of the arbitration will be borne and paid equally by the parties. Such arbitration shall be final, conclusive and binding upon the parties, and the parties shall have no right of appeal or judicial review of the decision whatsoever. The parties hereby waive any such right of appeal or judicial review which may otherwise be provided for in any provincial arbitration statute. Judgement upon the award, including any interim award, rendered by the arbitrator may be entered in any court having jurisdiction. The arbitration shall be kept confidential and the existence of the arbitration proceeding and any element thereof (including but not limited to any pleadings, briefs or other documents submitted and exchanged and testimony and other oral submissions and any awards made) shall not be disclosed beyond the arbitrator(s), the parties, their counsel and any person to whom disclosure is necessary to the conduct of the proceeding except as may be lawfully required in judicial proceedings relating to the arbitration or otherwise.

### **15 Limitation Period**

- 15.1 You shall make any claim relating to Services or otherwise under this Agreement no later than one year after you became aware or ought reasonably to have become aware of the facts giving rise to any such claim.



- 15.2 You shall in no event make any claim relating to the Services or otherwise under this Agreement later than four years after the completion of the Services under this Agreement.
- 15.3 To the extent permitted by law, the parties to this Agreement agree that the limitation periods established in this Agreement replace any limitation periods under any limitations act and/or any other applicable legislation and any limitation periods under any limitations act and/or any other applicable legislation shall not alter the limitation periods specified in this Agreement.

## **16 Québec Personnel**

- 16.1 We may sometimes have individual partners and employees performing Services within the Province of Québec who are members of the Ordre des comptables professionnels agréés du Québec. Any such members performing professional services hereunder assumes full personal civil liability arising from the practice of their profession, regardless of their status within our partnership. They may not invoke the liability of our partnership as grounds for excluding or limiting their own liability. Any limitation of liability clauses in this Agreement shall therefore not apply to limit the personal civil liability of partners and employees who are members of the Ordre des comptables professionnels agréés du Québec.

## **17 Termination**

- 17.1 This Agreement applies to Services whenever performed (including before the date of this Agreement).
- 17.2 You or we may terminate this Agreement at any time upon written notice of such termination to the other party. We will not be liable for any loss, cost or expense arising from such termination. You agree to pay us for all Services performed up to the date of termination, including Services performed, work-in-progress and expenses incurred by us up to and including the effective date of the termination of this Agreement.

## **18 Governing Laws**

- 18.1 The terms of our engagement shall remain operative until amended, terminated, or superseded in writing. They shall be interpreted according to the laws of Ontario in which BDO's principal Canadian office performing the engagement is located, without regard to such province/territory's rules on conflicts of law.

## **19 Survival**

- 19.1 The provisions of this Agreement that give either of us rights or obligations beyond its termination shall continue indefinitely following the termination of this Agreement. Any clause that is meant to continue to apply after termination of this Agreement will do so.

## **20 Force Majeure**

- 20.1 We will not be liable for any delays or failures in performance or breach of contract due to events or circumstances beyond our reasonable control, including acts of God, war, acts by governments and regulators, acts of terrorism, accident, fire, flood or storm or civil disturbance.

## **21 Assignment**

- 21.1 No party may assign, transfer or delegate any of the rights or obligations hereunder without the written consent of the other party or parties. BDO may engage independent contractors and BDO Member Firms to assist us in performing the Services in this Agreement without your consent.

## **22 Severability**

- 22.1 The provisions of this Agreement shall only apply to the extent that they are not prohibited by a mandatory provision of applicable law, regulation or professional standards. If any of these provisions shall be held to be invalid, void or unenforceable, then the remainder of this Agreement shall not be affected, impaired or invalidated, and each such remaining provision shall be valid and enforceable to the fullest extent permitted by law.

## ***Appendix 2 - BDO HARMONY AND DATA EXTRACTION TERMS AND CONDITIONS***

By agreeing to data processing and extraction by BDO or a subcontractor (the “Data Extraction”), you accept and agree to be bound by the following terms and conditions (the “Data Extraction Terms and Conditions”). If you disagree with any part of these Data Extraction Terms and Conditions, you shall not be permitted to use the Data Extraction.

BDO may use software it has developed (the “BDO Software”) or third party software (the “Third Party Software”) to extract certain general ledger and subledger information from your financial accounting system, to facilitate performance of the Data Extraction.

### **Liability and Warranty Disclaimer**

THE LAWS OF CERTAIN JURISDICTIONS, INCLUDING QUEBEC, DO NOT ALLOW THE EXCLUSION OR LIMITATION OF LEGAL WARRANTIES OR STATUTORY IMPLIED REPRESENTATIONS. IF THESE LAWS APPLY TO YOU, SOME OR ALL OF THE BELOW EXCLUSIONS OR LIMITATIONS MAY NOT APPLY TO YOU AND YOU MAY HAVE ADDITIONAL RIGHTS.

YOUR USE OF THE DATA EXTRACTION IS AT YOUR OWN RISK. THE BDO SOFTWARE AND THIRD PARTY SOFTWARE IS PROVIDED TO YOU ON AN “AS IS” AND “AS AVAILABLE” BASIS, WITHOUT ANY REPRESENTATIONS OR WARRANTIES OF ANY KIND, WHETHER EXPRESS OR IMPLIED. BDO DOES NOT REPRESENT OR WARRANT THAT: THE CONTENT IS ACCURATE, RELIABLE OR CORRECT; THAT THE DATA EXTRACTION WILL BE AVAILABLE AT ANY PARTICULAR TIME OR LOCATION; THAT YOUR ACCESS TO THE DATA EXTRACTION WILL BE UNINTERRUPTED; THAT ANY DEFECTS OR ERRORS WILL BE CORRECTED; THAT THE BDO SOFTWARE OR THIRD PARTY SOFTWARE IS FREE OF VIRUSES OR OTHER HARMFUL COMPONENTS; OR THAT THE DATA EXTRACTION OR THE CONTENT IS TIMELY, SECURE OR ERROR-FREE.

BDO SHALL NOT SHARE OR SELL ANY OF THE EXTRACTED INFORMATION TO THIRD PARTIES (OTHER THAN THOSE THIRD PARTIES SUBCONTRACTED TO PROVIDE THE DATA EXTRACTION), AND BDO SHALL USE SUCH INFORMATION SOLELY TO FACILITATE PERFORMANCE OF THE DATA EXTRACTION. BDO DOES NOT WARRANT THE ACCURACY OR COMPLETENESS OF ANY UNDERLYING INFORMATION AND/OR DATA PROVIDED BY YOU THE “UNDERLYING DATA”). THE INFORMATION DERIVED FROM THE SOFTWARE OR THIRD PARTY SOFTWARE ARE ENTIRELY DEPENDENT UPON THE UNDERLYING DATA AND AS A CONSEQUENCE MAY INCLUDE INACCURACIES OR TYPOGRAPHICAL ERRORS.

TO THE MAXIMUM EXTENT PERMITTED BY LAW, BDO DISCLAIMS ALL REPRESENTATIONS, WARRANTIES AND CONDITIONS, INCLUDING ANY WARRANTIES OF MERCHANTABILITY, NON-INFRINGEMENT AND FITNESS FOR A PARTICULAR PURPOSE.

THE LAWS OF CERTAIN JURISDICTIONS, INCLUDING QUEBEC, DO NOT ALLOW CERTAIN EXCLUSIONS OR LIMITATIONS OF LIABILITY OR OF LIMITATIONS OF CERTAIN DAMAGES. IF THESE LAWS APPLY TO YOU, SOME OR ALL OF THE BELOW EXCLUSIONS OR LIMITATIONS MAY NOT APPLY TO YOU, AND YOU MIGHT HAVE ADDITIONAL RIGHTS.

UNDER NO CIRCUMSTANCES WILL BDO OR ITS LICENSORS BE LIABLE FOR ANY LOSS, INJURY, CLAIM, LIABILITY OR DAMAGE OF ANY KIND RESULTING FROM YOUR USE OF, OR INABILITY TO USE, THE DATA EXTRACTION. TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, BDO DISCLAIMS ALL RESPONSIBILITY FOR ANY LOSS, INJURY, CLAIM, LIABILITY OR DAMAGE OF ANY KIND, INCLUDING DIRECT, INDIRECT, INCIDENTAL, SPECIAL, CONSEQUENTIAL OR PUNITIVE DAMAGES OF ANY KIND (INCLUDING, WITHOUT LIMITATION, LEGAL FEES AND EXPENSES) RESULTING FROM, ARISING OUT OF OR IN ANY WAY RELATED TO THE DATA EXTRACTION.

If you are ordinarily resident of Quebec, you are only entitled to those warranties that are expressly required by law and that cannot be disclaimed and we limit and disclaim our liability to the fullest extent permitted by applicable Quebec law.

### **Third Party Software**

With your approval, BDO may offer the use of Third Party Software such as Validis LLC's ("Validis") DataShare to facilitate the Data Extraction. You agree it shall be subject to any Third Party Software provider's policies and terms of use. You also agree it shall not: (i) copy the Software or any Third Party Software except where such copying is incidental to the normal use of the Software or Third Party Software, or where it is necessary for the purpose of back-up or operational security; (ii) not access the Software or Third Party Software to build a product or service which competes with the Software or Third Party Software; (iii) Use the Software or Third Party Software to provide services to third parties, nor to rent, lease, sub-license, loan, translate, merge, adapt or vary the Software; (iv) not make alterations to, or modifications of the whole or any part of the Software, or the Third Party Software, any part of it to be combined with any other programs; (v) not disassemble, decompile, reverse-engineer, or create derivative works based on the whole or any part of the Software except to the extent that such actions cannot be prohibited by law. You agree Validis may process and store your data through Microsoft Azure for the provision of verification work. You agree that Validis may share your data with Microsoft Azure for the purposes of completing the Data Extraction and all data will be hosted in Canada by Microsoft Azure.

### **Personal Information**

BDO shall not collect and you agree not to provide personal information to BDO in the course of the Data Extraction.

### **Copyright**

The BDO Software and Third Party Software contains material which is owned by or licensed to BDO. Reproduction is prohibited other than in accordance with the copyright notice, which forms part of these terms and conditions. Without limiting the foregoing, you agree that you will not copy, attempt to reverse engineer, modify, translate or disassemble the BDO Software or Third Party Software in whole or in part, including any attempts to reconstruct, identify, or discover any source code, underlying ideas, underlying user interface techniques, or algorithms of BDO Software or Third Party Software. You may not copy, reproduce, perform, distribute, display, modify, translate, merge with other data, frame in another website, post on another website or create derivative works of the BDO Software or Third Party Software or content, in whole or in part, for the purpose of creating a competing product or service or for resale or distribution.

### **Termination**

BDO may terminate the Data Extraction (in whole or in part) or access of any user to the Data Extraction (in whole or in part) at any time, without notice to the user, in which case these terms and conditions shall continue to apply in respect of your past access. BDO shall not be liable for any losses or inconvenience that result from its termination of the Data Extraction or your access to the Data Extraction.

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T&C Version: 20240903

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## Appendix B: Indendence Letter

January 10, 2025

Board of Directors  
Central Lake Ontario Conservation Authority

Dear Members of the Board of Directors:

We have been engaged to audit the financial statements of Central Lake Conservation Authority (the "Authority") for the year ended December 31, 2024.

Canadian generally accepted auditing standards require that we communicate at least annually with you regarding all relationships between the organization and our Firm that, in our professional judgment, may reasonably be thought to bear on our independence.

In determining which relationships to report, the standards require us to consider independence rules and interpretations of the CPA profession and relevant legislation.

We have prepared the following comments to facilitate our discussion with you regarding independence matters arising since May 14, 2024, the date of our last letter.

We are aware of the following relationships between the organization and us that, in our professional judgment, may reasonably be thought to have influenced our independence. The following relationships represent matters that have occurred from May 14, 2024 to January 10, 2025.

- We have provided assistance in the preparation of the financial statements, including adjusting journal entries and/or bookkeeping services. These services created a self-review threat to our independence since we subsequently expressed an opinion on whether the financial statements presented fairly, in all material respects, the financial position, results of operations and cash flows in accordance with Canadian accounting standards for not-for-profit organizations.
- We, therefore, required that the following safeguards be put in place related to the above:
  - Management created the source data for all the accounting entries.
  - Management developed any underlying assumptions required with respect to the accounting treatment and measurement of the entries.
  - Management reviewed and approved all journal entries prepared by us.
  - Someone other than the preparer reviewed the proposed journal entries and financial statements.

This letter is intended solely for the use of the Board of Directors, management and others within the organization and should not be used for any other purpose.

Yours truly,

A handwritten signature in black ink, appearing to read 'Adam Delle Cese', written in a cursive style.

Adam Delle Cese, CPA, CA

*Partner*

BDO Canada LLP


Chartered Professional Accountants, Licensed Public Accountants



# REPORT

## CENTRAL LAKE ONTARIO CONSERVATION AUTHORITY

**DATE:** January 21, 2025  
**FILE:** ABDA3  
**S.R.:** 5914-25  
**TO:** Chair and Members, CLOCA Board of Directors  
**FROM:** Chris Darling, Chief Administrative Officer  
**SUBJECT:** **Common Membership – Different Boards**

APPROVED BY C.A.O. 

We currently have three boards that require the officers and members to be established in common – Central Lake Ontario Conservation Authority (CLOCA), Central Lake Ontario Conservation Fund (CLOCF) and Central Lake Ontario Source Protection Authority (CLOSPA).

By-Law 2018-1 CLOCA Administrative and Meeting Procedural By-Law, requires the Chair and Vice Chair of CLOCA be elected annually from the members appointed by the Region of Durham. To deal with the CLOCF and the CLOSPA respective requirements, it is recommended the following motion be adopted at the CLOCA annual meeting following its election of officers.

**RECOMMENDATION:**

***THAT the Chair, Vice Chair, and members of the Central Lake Ontario Conservation Authority for 2025 be the Chair, Vice Chair, and members of the Central Lake Ontario Conservation Fund for 2025 and the Chair, Vice Chair, and members of the Central Lake Ontario Source Protection Authority for 2025.***

# REPORT

## CENTRAL LAKE ONTARIO CONSERVATION AUTHORITY

**DATE:** January 21, 2025


**FILE:** AFEB21; AFEA5

**S.R.:** 5916-25

**TO:** Chair and Members, CLOCA Board of Directors

**FROM:** Chris Darling, Chief Administrative Officer

**SUBJECT: Ministers Direction Extending Fees Freeze for Regulation and Planning Services**

APPROVED BY C.A.O. 

The purpose of this report is to advise members of a "Minister's Direction" from the Minister of Natural Resources extending a fee freeze related to regulation and planning services to the 2025 calendar year.

At the November 19, 2024 Board Meeting the following resolution was approved:

Res. #75

*Moved by M. Crawford Seconded by R. Mulcahy THAT the Proposed Fees for Services & Programs, as outlined in Attachments 1 and 3 be adopted, effective January 1, 2025; and THAT the Regulation & Planning Fees, as outlined in Attachment 2 be adopted, effective January 1, 2025, subject to the Province not issuing a fees freeze directive.*

The regulation and planning recommended fees were based on an inflationary basis and followed direction from the Region of Durham to establish fees to achieve cost-recovery.

On December 12, 2024, the Minister of Natural Resources issued a new Minister's Direction, prohibiting any change in conservation authority-imposed fees for regulation and planning services for the period between January 1, 2025, to December 31, 2025. This is the second year in a row receiving such a fee freeze Direction.

As a result, the recommended increase in regulation and planning services fees for 2025 will not be implemented. The Minister's Direction means that CLOCA will experience a reduction in planned regulation and fee revenue from the 2025 preliminary budget of approximately \$50,000.

### **RECOMMENDATION:**

***THAT Staff Report #5916-25 be received for information.***