



SOUTH NATION
CONSERVATION
DE LA NATION SUD

38 rue Victoria Street, Finch, ON K0C 1K0 Tel: 613-984-2948 Fax: 613-984-2872 Toll Free: 1-877-984-2948 www.nation.on.ca

Board of Directors

Meeting Agenda

Date: November 21st, 2024

Time: Immediately following the South Nation Source Protection Authority Meeting

Location: Watershed Room, SNC

Address: 38 Victoria Street, Finch, ON K0C 1K0



Board of Directors

Meeting Agenda

November 21st, 2024, immediately following the South Nation Source Protection Authority Meeting

1. Traditional Land Acknowledgement
 2. Chair's Remarks
 3. Approval of SNC Board of Directors Agenda (Supplemental Agenda)
 4. Declaration of Conflict of Interest
 5. SNC Project Update – PowerPoint Presentation: Staff
 6. Approval of:
 - a. Board of Directors meeting minutes of October 17th, 2024 4-12
 7. New Business:
 - a. Request for Approval: 2025 Draft Budget: Carl 13-14
 - b. Update: Estimated Statement of Operations for October 31st, 2024: Johanna 15-16
 - c. Request for Approval: Monies Received and Disbursement Register for October 2024: Hannah 17-21
 - d. Request for Approval: 2024 Audit Planning: Johanna 18-40
 - e. Request for Approval: Woodlot Storm Recovery Expenditures: Pat 41-42
 - f. Update: Planning Activity: James 43-44
 - g. Update: Section 28.1 Permits Issued: Jennifer 45
 - h. Update: Enforcement of Parts VI and VII of the Conservation Authorities Act: Eric 46
 - i. Update: On-site Sewage Permits Received: Monique 47-48
 8. Supplemental Agenda (if any)
 9. Correspondence (if any)
 10. Dates of Upcoming Meetings, third Thursday, at 9:00 a.m.
 - December 12th, 2024 (Note: 2nd Thursday)
 - January 16th, 2025 (2025 Final Budget)
 - January 16th, 2025 (Hearing, immediately following Board Meeting)
 11. Future Motions of the Board and/or Discussion of SNC Issues
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12. Closed Session

a. Request for Approval: Land Acquisition: Pat

49-50

b. Request for Approval: Personnel Matter: Chief Administrative Officer's
Performance Evaluation (verbal): Steve Densham, Chair

13. Adjournment

Carl Bickerdike,
Chief Administrative Officer.

/rb



BOARD OF DIRECTORS MEETING

Meeting No. 09/24
 Thursday, October 17th, 2024 – 9:00 a.m.

Watershed Room, SNC



Directors Present:

Steve Densham, Stormont Dundas Glengarry, Chair
 George Darouze, City of Ottawa, Past Chair
 Catherine Kitts, City of Ottawa
 Linda Payant, City of Ottawa
 Bill Smirle, Stormont Dundas Glengarry
 Tom Smyth, Stormont Dundas Glengarry
 François St. Amour, Prescott Russell
 Mike Tarnowski, Prescott Russell
 Deb Wilson, Leeds Grenville
 Adrian Wynands, Leeds Grenville, Vice Chair

Regrets:

Genevieve Lajoie, Prescott Russell
 Mathew Luloff, City of Ottawa

Staff Present:

Carl Bickerdike, Chief Administrative Officer
 Johanna Barkley, Director of Finance
 Ronda Boutz, Secretary-Treasurer
 Jen Boyer, Managing Director, Approvals
 Michelle Cavanagh, Team Lead, Special Projects
 Deborah Edwards, Accounting Assistant
 James Holland, Senior Planner
 Sandra Mancini, Managing Director, Natural Hazards and Infrastructure
 John Mesman, Managing Director, Property, Conservation Lands and Community Outreach
 Eric McGill, Corporate Counsel
 Pat Piitz, Team Lead, Property
 Monique Sauve, Chief Building Official

Guests:

Owen Murdoch, Councillor Darouze's Office, City of Ottawa
 Valerie Flowers, Dundas Environmental Awareness Group
 Maria Thompson, Dundas Environmental Awareness Group



TRADITIONAL LAND ACKNOWLEDGEMENT

John Mesman, Managing Director, Property, Conservation Lands, and Community Outreach read an Indigenous land acknowledgement.

CHAIRS REMARKS

Steve Densham, Chair, called the SNC Board of Directors meeting of October 17th, 2024 to order at 9:00 a.m.

APPROVAL OF SNC BOARD OF DIRECTORS MEETING AGENDA AND SUPPLEMENTAL AGENDA

RESOLUTION NO. BD-170/24

Moved by: Adrian Wynands
Seconded by: Linda Payant

RESOLVED THAT:

The Members approve the October 17th, 2024 Board of Directors main and supplemental agendas as presented.

CARRIED

DECLARATION OF CONFLICT OF INTEREST

None

PRESENTATION: DUNDAS ENVIRONMENTAL AWARENESS GROUP

Maria Thompson and Valerie Flowers provided a verbal presentation to the Board of Directors on the Dundas Environmental Awareness Group's (DEAG) history, partnerships with South Nation Conservation (SNC). DEAG is voluntarily wrapping up. SNC will continue to be a custodian of the Healthy Home Guidebook created DEAG in 2002.

The Board of Directors thanked the Dundas Environmental Awareness Group and congratulated them on their achievements over the past several decades.

Bill Smirle joined the meeting at 9:12 a.m.

SNC PROJECT UPDATE – POWERPOINT PRESENTATION

Staff presented project and program updates.



**The Board of Directors recessed for a break at 10:24 a.m.
The Board of Directors reconvened at 10:36 a.m.**

REQUEST FOR APPROVAL:

A. BOARD OF DIRECTORS MEETING MINUTES OF SEPTEMBER 19TH, 2024

RESOLUTION NO. BD-171/24

Moved by: Bill Smirle
Seconded by: Mike Tarnowski

RESOLVED THAT:

The Members approve the Board of Directors Meeting Minutes of September 19th, 2024.

CARRIED

B. SNC COMMITTEE MEETING HIGHLIGHTS AND MINUTES OF:

- i. Watershed Advisory Committee meeting minutes of September 24th, 2024
- ii. Grants Sub-Committee meeting minutes of September 26th, 2024
- iii. Joint Occupational Health and Safety Committee meeting minutes of October 2nd, 2024

RESOLUTION NO. BD-172/24

Moved by: Deb Wilson
Seconded by: Adrian Wynands

RESOLVED THAT:

The Board of Directors approve the actions and recommendations of the following Committee meeting:

- i. Watershed Advisory Committee meeting minutes of September 24th, 2024
- ii. Grants Sub-Committee meeting minutes of September 26th, 2024
- iii. Joint Occupational Health and Safety Committee meeting minutes of October 2nd, 2024.

CARRIED

NEW BUSINESS

REQUEST FOR APPROVAL: 2025 FEE SCHEDULES

RESOLUTION NO. BD-173/24

Moved by: François St. Amour
Seconded by: Linda Payant



RESOLVED THAT:

The Board of Directors approve the 2025 South Nation Conservation Fee Schedules as presented, effective January 1st, 2025.

CARRIED

REQUEST FOR APPROVAL: INTERNET SERVICE AGREEMENT

RESOLUTION NO. BD-174/24

Moved by: Catherine Kitts
Seconded by: Linda Payant

RESOLVED THAT:

The Board of Directors approve signing a five-year internet service agreement with Bell at an approximate cost of \$900 plus HST per month.

CARRIED

REQUEST FOR APPROVAL: TWO CREEKS WETLAND CONSTRUCTION CONTRACT

RESOLUTION NO. BD-175/24

Moved by: Tom Smyth
Seconded by: Bill Smirle

RESOLVED THAT:

The Board of Directors approve the construction of a wetland restoration project at the Two Creeks Forest Conservation Area, at an approximate cost of \$80,000 plus HST; and

FURTHER THAT:

The Board of Directors delegate authority to the Executive Committee to award the contract.

CARRIED

REQUEST FOR APPROVAL: FUNDING SUBMISSION

RESOLUTION NO. BD-176/24

Moved by: Mike Tarnowski
Seconded by: François St. Amour



RESOLVED THAT:

The Board of Directors approves funding application submissions to the Flood Hazard and Identification Mapping Program (FHIMP) for the following projects:

Project	FHIMP Request
1. Assessing Increased Flood Risk due to Landslides in the Bear Brook Watershed	\$135,900
2. Delineating Flood Hazard and Associated Impacts in the Quaile Creek Watershed	\$139,020
Total	\$274,920

CARRIED

REQUEST FOR APPROVAL: SNC FOREST FIVE-YEAR OPERATING PLAN

RESOLUTION NO. BD-177/24

Moved by: George Darouze
 Seconded by: Tom Smyth

RESOLVED THAT:

The Board of Directors approve the 2024-2028 SNC Forest Five-Year Operating Plan.

CARRIED

REQUEST FOR APPROVAL: MONIES RECEIVED AND DISBURSEMENT REGISTER FOR SEPTEMBER 2024

RESOLUTION NO. BD-178/24

Moved by: George Darouze
 Seconded by: Adrian Wynands

RESOLVED THAT:

The Board of Directors receive and file the money received report for September 2024; and

FURTHER THAT:

The Board approve the Disbursement Register of \$806,525.30 for September 2024.

CARRIED



UPDATE: PLANNING ACTIVITY

RESOLUTION NO. BD-179/24

Moved by: Linda Payant
Seconded by: François St. Amour

RESOLVED THAT:

The Board of Directors receive and file Planning Activity update for September 2024.

CARRIED

UPDATE: SECTION 28.1 PERMITS ISSUED

RESOLUTION NO. BD-180/24

Moved by: George Darouze
Seconded by: Mike Tarnowski

RESOLVED THAT:

The Board of Directors receive and file the update on permits issued under Section 28.1 of the *Conservation Authorities Act* for September 2024.

CARRIED

**UPDATE: ENFORCEMENT OF PARTS VI AND VII OF THE CONSERVATION
AUTHORITIES ACT**

RESOLUTION NO. BD-181/24

Moved by: Deb Wilson
Seconded by: Adrian Wynands

RESOLVED THAT:

The Board of Directors receive and file the update on reported *Conservation Authorities Act* regulation concerns received in the month of September 2024.

CARRIED

UPDATE: ON-SITE SEWAGE PERMITS RECEIVED

RESOLUTION NO. BD-182/24

Moved by: François St. Amour
Seconded by: Mike Tarnowski



RESOLVED THAT:

The Board of Directors receive and file the on-site sewage permits received update for September 2024.

CARRIED

SUPPLEMENTAL AGENDA

FOR REVIEW: PROPOSED 2025 LEVIES

RESOLUTION NO. BD-183/24

Moved by: George Darouze
Seconded by: Mike Tarnowski

RESOLVED THAT:

The Board of Directors receive the proposed 2025 general levy, of approximately \$4,636,678, and the proposed capital levy of approximately \$200,000, for review and comment; and

FURTHER THAT:

The Board of Directors receive the following proposed 2025 City of Ottawa special levies for review and comment:

1. Ottawa Rural Clean Water Program: \$200,000
2. Ottawa Tree Replacement Program: \$200,000
3. Eastern Ontario Water Resource Program: \$50,000
4. Ottawa Baseline Monitoring Program: \$47,000

CARRIED

UPDATE: ESTIMATED STATEMENT OF OPERATIONS FOR SEPTEMBER 30TH, 2024

RESOLUTION NO: BD-184/24

Moved by: George Darouze
Seconded by: Bill Smirle

RESOLVED THAT:

The Board of Directors receive and file the Estimated Statement of Operations for the year ending December 31st, 2024, as of September 30th, 2024.

CARRIED

CORRESPONDENCE

None.



DATES OF UCOMING MEETINGS, THIRD THURSDAY, AT 9:00 A.M.

- November 21st, 2024 (2025 Draft Budget)
- December 12th, 2024 (Note: 2nd Thursday)
- January 16th, 2025 (2025 Final Budget and Levy)

FUTURE MOTIONS OF THE BOARD AND/OR DISCUSSION OF SNC ISSUES

- Pending Hearing re Stop Order – November 21st, 2024 or December 12th, 2024

CLOSED SESSION

RESOLUTION NO. BD-185/24

Moved by: George Darouze
Seconded by: Bill Smirle

RESOLVED THAT:

The Board of Directors meeting move into Closed Session for the following reports:
a. Request for Approval: Land Acquisition

CARRIED

The Board of Directors convened Closed Session at 11:24 a.m.

OPEN SESSION

RESOLUTION NO. BD-186/24

Moved by: Deb Wilson
Seconded by: Mike Tarnowski

RESOLVED THAT:

The Board of Directors move into Open Session.

CARRIED

The Board of Directors reconvened in Open Session at 11:29 a.m.

REQUEST FOR APPROVAL: LAND ACQUISITION

RESOLUTION NO. BD-187/24

Moved by: Adrian Wynands
Seconded by: George Darouze

RESOLVED THAT:

The Board of Directors approve the purchase of Property 1 (North Grenville) as discussed in the report.

CARRIED



ADJOURNMENT

RESOLUTION NO. BD-188/24


Moved by: George Darouze
Seconded by: Tom Smyth

RESOLVED THAT:

The Board of Directors Meeting of October 17th,
2024 be adjourned at 11:30 a.m.

CARRIED

Steve Densham,
Chair.



Carl Bickerdike,
Chief Administrative Officer.

/rb



To: Board of Directors
From: Carl Bickerdike, Chief Administrative Officer
Date: November 13th, 2024
Subject: For Discussion: 2025 Draft Budget

RECOMMENDATION:

The Board of Directors receive the Draft 2025 Budget; and

FURTHER THAT: The Draft 2025 Budget be circulated to member municipalities prior to final approval of the Board in January 2025; and

FURTHER THAT: If future debates on the 2025 Budget lead to increased demands for funds, the equivalent amounts will be decreased elsewhere in the Budget [therefore not affecting the 2025 Levy amounts]; and

FURTHER THAT: If surplus funds are identified during future debates on the 2025 Budget, the surplus be directed to the SNC Reserves.

Budget Overview:

The attached Draft Budget is a policy document. All purchases are subject to South Nation Conservation's ("SNC") Purchasing Policy and Board approval at future meetings. New programs must be duly debated and approved by the Board.

This draft was prepared as per budget direction from the Board at their October 2024 meeting, and following municipal budget direction, with a levy increase of 2.9% plus growth (Res. No. BD-183/24).

SNC typically sets its budget based on direction from the City of Ottawa. City of Ottawa financial staff have indicated they expect the direction to be 2.9% plus growth.

The 2025 Draft Budget will be circulated to municipalities following this meeting along with the proposed 2025 levies.

Overall, the Draft Budget is mainly status quo for 2025 with changes in programs and services to reflect new and ending external funding and partner agreements.

The Provincial freeze on development review fees has cost us approximately \$15,000 per year since 2023. If that freeze is extended into 2025 it will be an extra \$15,000 in lost revenue. The 2025 budget includes a presumed 3% increase in development review fees.



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Capital Levy:

Many Conservation Authorities maintain a capital levy which is separate from general levy. With the completion of our Corporate Capital Asset Management Plan in 2025, SNC will be obliged to have a separate capital levy, in order to properly plan for the replacement of our assets.

Historically SNC has special levied for large capital projects, including for the purchase and renovation of the Finch Office in 2008 – 2010 at a cost of approximately \$1.6 million. This approach can cause large fluctuations in total levy and causes smaller capital projects to be funded from operating or reserve.

The capital levy in 2024 was \$50,000, towards a maintenance facility and garage. Staff propose a \$200,000 capital levy for 2025 to allow us to move forward with this project.

The Draft 2025 Budget has been uploaded to the Board's Members webpage.

A handwritten signature in blue ink, appearing to read 'C. Bickerdike', written over a horizontal line.

Carl Bickerdike,
Chief Administrative Officer.



To: Board of Directors
From: Johanna Barkley, Director of Finance
Date: November 13th, 2024
Subject: Update: Estimated Statement of Operations for October 31st, 2024

RECOMMENDATION:

The Board of Directors receive and file the Estimated Statement of Operations for the year ending December 31st, 2024, as of October 31st, 2024, update.

DISCUSSION:

The Net Overall amount represents total expenditures, operating, capital, and project, minus total revenue. The operational budget is the day-to-day expenses the Authority requires for normal activities. Expenses for projects are normally for a fixed term period. Capital expenditures are as per SNC's *Tangible Capital Assets Policy* revised in August 2021. "Tangible" capital assets are goods that have a life expectancy of more than one (1) year, and costs normally over \$5,000, with some exceptions. This Policy can be reviewed at any time, if necessary.

Currently, Senior Management, Team, and Project Leads are estimating a balanced budget. A full review of 2024 revenues and expenditures will continue through to the end of 2024.

The final 2024 reserve transfer will be presented to the Board along with the audited financial statements at the March 2025 board meeting.

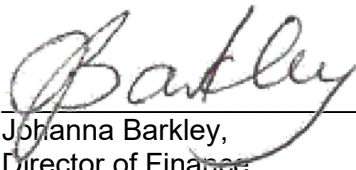
FINANCIAL IMPLICATIONS/ADHERENCE TO SNC POLICY:

Compliance with Budget:

The 2024 Budget represents the Board of Directors approved Budget of January 18th, 2024.

SNC Policy Adherence:

SNC approved Policies are adhered to.



Johanna Barkley,
Director of Finance.

Attachments: Estimated Statement of Operation



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ESTIMATED STATEMENT OF OPERATIONS As of October 31, 2024	Current YTD Actuals 2024	Final Budget 2024	Updated Forecast Dec 31 2024
EXPENDITURES			
OPERATING EXPENSE			
Resource Management			
Water Response Programs	477,285	418,074	624,710
Partner Programs	650,389	1,000,150	1,578,624
Landowner Stewardship Outreach	491,682	497,430	461,287
Total Resource Management	1,619,356	1,915,654	2,664,622
Property & Approvals			
Property	1,438,892	1,505,121	1,840,158
Approvals	1,480,666	1,708,483	1,772,481
Total Property & Approvals	2,919,557	3,213,604	3,612,639
Corporate & Community Services			
Corporate Services	1,118,727	1,356,328	1,306,038
Information Management and Technology	186,436	182,869	284,272
Communications and Outreach	225,379	275,415	294,822
Total Corporate & Community Services	1,530,542	1,814,612	1,885,132
TOTAL OPERATING EXPENSE	6,069,455	6,943,870	8,162,392
CAPITAL and PROJECT EXPENSE			
Resource Management			
Capital	40,142	30,000	73,166
Projects	37,278	533,495	57,375
Total Resource Management	77,420	563,495	130,541
Property & Approvals			
Capital	4,618,465	749,096	7,040,440
Projects	565,170	1,098,418	804,550
Total Property & Approvals	5,183,635	1,847,514	7,844,990
Corporate & Community Services			
Capital	3,270	38,000	33,000
Projects	-	-	-
Total Corporate & Community Services	3,270	38,000	33,000
TOTAL CAPITAL AND PROJECT EXPENSE	5,264,325	2,449,009	8,008,531
TOTAL OVERALL EXPENSE	11,333,780	9,392,879	16,170,923
REVENUE			
Other Sources	6,541,804	4,062,015	9,851,331
General Levy	3,872,479	4,439,413	4,439,413
Capital Levy	43,615	50,000	50,000
Special Levy	1,139,814	518,150	1,126,663
Source Protection	116,483	137,925	138,832
MNR (Regular)	91,070	91,070	91,070
TOTAL REVENUE	11,805,264	9,298,573	15,697,309
NET OVERALL	(471,484)	94,306	473,614
Transfer To / (From) Reserve	(68,266)	(94,307)	(475,060)
Cash Deficit / (Surplus) End of Year	(539,750)	0	(1,446)



To: Board of Directors
From: Hannah Jackson, Accounting and Human Resources Specialist
Date: November 11th, 2024
Subject: Request for Approval: Monies Received and Disbursement Register for October 2024

RECOMMENDATION:

The Board of Directors receive and file the money received report for October 2024; and

FURTHER THAT: The Board approve the Disbursement Register of \$1,191,895.98 for October 2024.

DISCUSSION:

The list of major money receipts by customers and customer groups are shown below:

Received From:	October 2024
City of Ottawa	385,363.18
Government of Canada	78,477.18
City of Clarence - Rockland	68,903.00
Planning Revenue	67,674.22
Septic Revenue	55,549.12
Tree Revenue	46,579.90
Natural Resources Canada	43,098.61
United Counties of Prescott & Russell	34,223.33
Municipality of South Dundas	30,828.00
Township of Alfred and Plantagenet	23,749.00
Township of Edwardsburgh/Cardinal	20,479.00
Corporation of the Municipality of North Grenville	19,416.00
Township of North Stormont	16,249.00
United Counties of Stormont, Dundas & Glengarry	15,731.95
Royal Bank of Canada	11,623.01
Other	5,017.99
Land	3,700.40
TOTAL	926,662.89



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FINANCIAL IMPLICATIONS/ADHERENCE TO SNC POLICY:

SNC has approved Policies for cheques, internet banking and electronic funds transfer.

October 2024		Total
Accounts Payable Cheques		43,088.30
Internet Banking		518,200.00
Electronic Funds Transfer Payment		630,607.68
	TOTAL	1,191,895.98

Hannah Jackson
Accounting and Human Resources Specialist

Attachments: Disbursement Register - October 2024

Disbursement Register - October 2024

Number	Name	Amount
20999	AFMO0172 ASSOCIATION FRANCAISE DES MUNICIPALITES DE L'ONTARIO	508.50
21000	ATRE0425 2024-EAB-007	500.00 Ash Tree Grant
21001	ATRE0426 2024-EAB-027	1,862.50 Ash Tree Grant
21002	ATRE0427 2024-EAB-030	945.00 Ash Tree Grant
21003	ATRE0428 2024-EAB-023	1,400.00 Ash Tree Grant
21004	BEEH0507 N. BEEHLER ELECTIC LTD.	144.64
21005	CAST1190 CASSELMAN STORAGE	203.40
21006	CHCR1040 CHRIS CROWDER	3,028.40
21007	CHKA1040 CHESTERVILLE KAYAK CLUB	300.00
21008	CHUB4530 CHUBB LIFE INSURANCE COMPANY OF CANADA	9.82
21009	ECEA1950 ECO EAST	300.00
21010	GEFI3010 GERALDINE FITZSIMMONS	300.00
21011	GLPI3105 GLENGARRY PIONEER MUSEUM	300.00
21012	HARV3450 HARVEX AGROMART INC	274.30
21013	ND206025 TOWNSHIP OF NORTH DUNDAS	300.00
21014	OTCW0353 05 24 2476 DDA	1,773.00 Ottawa Rural Clean Water Grant
21015	ROCO7530 ROCKLAND COMMUNITY GARDEN	300.00
21016	RUPU7650 RUSSELL PUBLIC LIBRARY	300.00
21017	RUVI7590 RUSSELL & DISTRICT HISTORICAL SOCIETY	300.00
21018	SNCW0510 2024-SDU-CW08	1,000.00 Well Decommissioning Grant
21019	SNCW0511 2023-CLR-CW06C, 2023-CLR-CW06B, 2023-CLR-CW06D	15,000.00 Clean Water Grant Program
21020	UCPR1339 2024-UCPRWAS-009	500.00 MFTIP -UCPR Grant
21021	UCPR1340 2024-UCPRWAS-040	500.00 MFTIP -UCPR Grant
21022	ZZZZ9940 KURTIS ANDREWS	1,159.38
21023	INDI1000 PAYROLL	1,037.36
21024	INDI1000 PAYROLL	1,037.36
21025	ATRE0429 2024-EAB-006	5,000.00 Ash Tree Grant
21026	CHCR1040 CHRIS CROWDER	1,039.60
21027	FILE2508 FINCH LEGION BRANCH 357	40.00
21028	CAST1190 VOID	0.00
21029	CHCR1040 VOID	0.00
21030	CAST1190 CASSELMAN STORAGE	203.40
21031	CHCR1040 CHRIS CROWDER	1,966.20
21032	CHUB4530 CHUBB LIFE INSURANCE COMPANY OF CANADA	9.82
21033	EXTR0050 407 ETR EXPRESS TOLL ROUTE	49.10
21034	PEPR1080 JEAN-YVES FOURNIER	240.00
21035	INDI1000 PAYROLL	1,256.52
		<u>43,088.30</u>
	Internet Banking	
1004580	FIFE2505 FINCH FEED & SEED LTD. PURINA	476.64
10000181	TELU8575 TELUS	1,805.04
10003172	HYDR3560 HYDRO ONE	1,781.89
10003221	FIFE2505 FINCH FEED & SEED LTD. PURINA	1,968.22
10004182	BELL0510 BELL CANADA	59.48
10004186	BELL0510 BELL CANADA	1,031.69
10004190	BELL0510 BELL CANADA	229.34
10004509	HYDR3560 HYDRO ONE	32.97
10005111	MACE5505 MACEWEN PETROLEUM INC.	3,588.71
10005113	HYDR3560 HYDRO ONE	431.33
10008064	HYDR3560 HYDRO ONE	36.61
20211018	VISA7604 VISA - JACQUES LEVERT	78.01
20241001	PAYW0139 PAYWORKS	154,479.27 Pay 20
20241002	PAYW0139 PAYWORKS	4,216.65 Board Payroll #3
20241003	BAMO0650 THE BANK OF MONTREAL	4,761.44 Pension
20241015	PAYW0139 PAYWORKS	156,546.04 Pay 21
20241017	BAMO0650 THE BANK OF MONTREAL	4,761.44 Pension
20241029	PAYW0139 PAYWORKS	156,459.81 Pay 22
20241031	BAMO0650 THE BANK OF MONTREAL	4,538.36 Pension
20241018	VISA7613 VISA - CARL BICKERDIKE	4,081.11
20241018	VISA7601 VISA - LORIE HENDERSON	282.01
20241018	VISA7603 VISA - MICHELLE CAVANAGH	1,219.45
20241018	VISA7606 VISA - SANDRA MANCINI	3,134.81
20241018	VISA7607 VISA - MONIQUE SAUVE	473.88
20241018	VISA7609 VISA - DEBORAH EDWARDS	418.98
20241018	VISA7614 VISA - JOHN MESMAN	8,541.44
20241029	FAAG5750 FASTSPRING - AGISOFT SALES	879.44
20241031	ROBA7530 ROYAL BANK OF CANADA	1,885.94
		<u>518,200.00</u>
	EFT Banking	
13232	AIIN0530 AIG INSURANCE COMPANY OF CANADA	146.14
13233	SULI8058 SUN LIFE ASSURANCE COMPANY OF CANADA	19,526.77 Group Benefits
13234	AJ503710 ALAIN JAQUEMET	39.90
13235	AW309255 ADRIAN WYNANDS	1,129.70
13236	BS508100 BILL SMIRLE	266.57
13237	CK300810 CATHERINE KITTS	60.62
13238	CS507990 CINDY SAUCIER	56.00
13239	DW309200 DEBORA WILSON	132.44

Disbursement Register - October 2024

Number	Name	Amount
13240	FS308320 FRANCOIS ST AMOUR	226.80
13241	GD301520 GEORGE DAROUZE	98.00
13242	GL304950 GENEVIEVE LAJOIE	72.80
13243	JG503450 JORDAN GRAHAM	35.70
13244	LP305780 LINDA PAYANT	151.20
13245	MT308470 MIKE TARNOWSKI	39.20
13246	SD301050 STEVEN DENSHAM	46.20
13247	TS308450 THOMAS SMYTH	101.92
13248	AP511501 ANDRE POMMAINVILLE, P.AG.	392.15
13249	BRSA0590 BRAZEAU SANITATION INC.	203.40
13250	BUSI0578 STAPLES COMMERCIAL/TREVIPAY	304.20
13251	CHPR1040 CHARBONNEAU PROPERTY MAINTENANCE INC	621.50
13252	CIOT0270 CITY OF OTTAWA	7,959.99 Professional Services
13253	COMM1130 UNIVERSAL FIELD SUPPLIES	1,397.49
13254	EAEN2005 EASTERN ENGINES INC	137.25
13255	ENSO1950 ENDEAVOUR SOLUTIONS INC	6,758.18 Professional Services
13256	EOP02250 EOS POSITIONING SYSTEMS INC	4,107.55
13257	HIVA3430 HILLS & VALLEY WATER SYSTEMS	943.55
13258	KS408014 KRISTINA SILVEIRA	225.99
13259	LANN5020 LANNIN'S GARAGE	908.90
13260	LAPL5015 LAPLANTE CHEVROLET BUICK GMC	1,264.67
13261	LATR5065 1000224147 ONT INC (LATREMOUILLE TOOL SALES RENT	4,136.93
13262	LENE7512 LEXISNEXIS CANADA INC.	139.65
13263	LLMC5040 LLOYD MCMILLAN EQUIPMENT LTD.	6,692.40
13264	MACA5490 MARSH CANADA LIMITED	11,124.00 Insurance
13265	MEAS5470 879142 ALBERTA LTD - MEASUR	106.28
13266	MS408003 MICHELLE CAVANAGH	89.38
13267	NL404015 NAOMI LANGLOIS-ANDERSON	62.42
13268	OMER6450 OMERS	44,642.20 Pension
13269	POST7250 POSTMEDIA	84.00
13270	SEEM8999 SEAWAY EMBROIDERY	840.72
13271	SHSI8023 SHANE SIGNS	363.86
13272	SSMA8250 SSC MAINTENANCE SERVICES INC	2,873.01
13273	VIDA8990 VINCENT DAGENAIS GIBSON LLP	370.64
13274	WISP8055 WINCHESTER SPRINGS MOBILE WASH	395.50
13275	ARLL1095 A.R.L. LAND IMPROVEMENTS	8,446.75 Contracted Services
13276	AT408080 ANNIE THEORET	3,365.00
13277	BASA0980 BARRY SARAZIN	375.00
13278	BESE0590 BEGG-SEGUIN HARDWARE LIMITED	526.18
13279	BUSI0578 STAPLES COMMERCIAL/TREVIPAY	41.05
13280	DEPU1500 DENIS DUPONT	375.00
13281	ENSO1950 ENDEAVOUR SOLUTIONS INC	10,645.41 Professional Services
13282	FIMA2440 RAM KRISHNA INC (FINCH MARKET)	277.20
13283	GOSM3280 GO SMOOTH TRANSPORT LIMITED	2,302.38
13284	JMCO4030 J & M CONTRACTING CORP	3,677.36
13285	JRAD4004 J&R ADAMS LTD.	113.60
13286	LANN5020 LANNIN'S GARAGE	187.00
13287	LC401200 LAURA CRITES	832.11
13288	NS206050 TOWNSHIP OF NORTH STORMONT	300.01
13289	SHSI8023 SHANE SIGNS	226.00
13290	SLCO8070 SLR CONSULTING (CANADA) LTD	2,870.20
13291	STCO8010 STANTEC CONSULTING LTD.	1,893.32
13292	TRPE8490 TREVOR PEARCE	375.00
13293	AMBL0180 A.M.B. LIFT INC	67,330.38 Contracted Services
13294	JANE3950 JASON NEWBY	375.00
13295	ANPI0100 ANDRE-JEAN PILON TRANSPORT INC.	3,772.43
13296	AQIN0890 AQUANTY INC	13,560.00 Professional Services
13297	BUSI0578 STAPLES COMMERCIAL/TREVIPAY	225.08
13298	CAAE0980 CANADIAN AERIAL SUPPORT	1,525.50
13299	CATR1280 J. CARTY'S TREE SERVICE LTD.	9,994.85 Contracted Services
13300	CHRE1051 ETCETERA PUBLICATIONS (CHESTERVILLE) INC	425.39
13301	COMM1130 UNIVERSAL FIELD SUPPLIES	101.70
13302	CRAU0100 CRYSLER AUTO VALUE	17.70
13303	ECCA2100 E.C. CARRUTHERS & SONS UTILITY CONSTRUCTION LTD	2,203.50
13304	GLOU3090 GLENGARRY OUTHouses INC	847.50
13305	HAGR3280 HARBERS GREENHOUSES AND FORESTRY	10,077.85 Trees
13306	IRSU4485 IRWIN SUPPLY (CORNWALL) ITD	306.38
13307	LANN5020 LANNIN'S GARAGE	0.00
13308	LANN5020 LANNIN'S GARAGE	1,709.93
13309	LATR5065 1000224147 ONT INC (LATREMOUILLE TOOL SALES RENT	2,791.66
13310	LC401200 LAURA CRITES	198.68
13311	LEVA5032 LEVAC PROPANE INC	275.72
13312	LLMC5040 LLOYD MCMILLAN EQUIPMENT LTD.	565.00
13313	NILA6150 1000552873 ONT INC/NICK'S LANDSCAPING	796.65
13314	NOVA6200 NOVA NETWORKS	225.94
13315	RASE7421 VOID	0.00
13316	SHSI8023 SHANE SIGNS	67.80

Disbursement Register - October 2024

Number	Name	Amount
13317	SIBA8020 SIMPLY BAKED CATERING INC	569.52
13318	SMIT8350 H.F. SMITH & SON CARTAGE LTD.	186.45
13319	SRPR1033 THIERRY BLUM	2,438.59
13320	SSMA8250 SSC MAINTENANCE SERVICES INC	2,538.70
13321	SZ410505 SHAHIN ZANDMOGHADDAM	104.14
13322	TB400500 TODD BAKER	135.59
13323	TENA8506 TENAQUIP INDUSTRIAL EQUIPMENT	353.45
13324	WISP8055 WINCHESTER SPRINGS MOBILE WASH	791.00
13325	AIIN0530 AIG INSURANCE COMPANY OF CANADA	156.28
13326	SULI8058 SUN LIFE ASSURANCE COMPANY OF CANADA	20,605.85 Group Benefits
13327	TJLC8560 TJL CONSTRUCTION LTD	209,606.90 Contracted Services
13328	ALEN0050 ALAIN ENTERPRISES LTD	1,881.45
13329	ATAI0123 ATEL AIR	1,265.60
13330	BC401030 BENNETT COLGAN	344.65
13331	CATR1280 J. CARTY'S TREE SERVICE LTD.	1,446.40
13332	CORN1089 CORNWALL CITY PRESS	235.63
13333	EM405490 ERIC MCGILL	840.08
13334	FERG3000 FERGUSON FOREST CENTRE	18,644.44 Trees
13335	GITR7250 GIGI'S TREE CARE INC	8,136.00
13336	LANN5020 LANNIN'S GARAGE	124.50
13337	MOOS5524 MOOSE CREEK PRECAST	1,853.20
13338	NOVA6200 NOVA NETWORKS	6,338.17 Contracted Services
13339	OTFA4000 OTT FAMILY LOGGING	1,567.88
13340	SRPR1033 THIERRY BLUM	2,269.09
13341	SSMA8250 SSC MAINTENANCE SERVICES INC	4,092.00
13342	STIN8000 STORM INTERNET SERVICES	169.50
13343	STTO8780 STAR TOILET RENTALS/2107897 ONTARIO INC	423.75
13344	TRCA8650 TRADUCTIONS CATMAC TRANSLATIONS	833.89
13345	WISP8055 WINCHESTER SPRINGS MOBILE WASH	791.00
13346	OTFA4000 OTT FAMILY LOGGING	27,120.00 Contracted Services
13347	PEOG1000 PERRY O'GRADY CONTRACTING AND CONSULTING	41,245.00 Contracted Services
		630,607.68



To: Board of Directors
From: Johanna Barkley, Director of
Date: Finance November 11th, 2024
Subject: Update: 2024 Audit Planning

RECOMMENDATION:

The Board of Directors receive and file the Draft 2024 Audit Planning letter attached from Baker Tilly: and

FURTHER THAT: The Chair sign the 2024 Audit Planning and Engagement letters.

BACKGROUND:

Baker Tilly was engaged as the Authority's auditor on January 18th, 2024 (BD-007/24).

DISCUSSION:

The planning and engagement letters outline the auditor's independence, and responsibilities of both the auditor and Board of Directors.

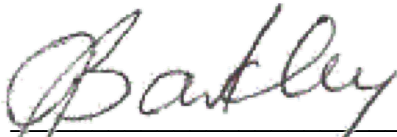
The audit planning and engagement letters attached to this report is a communication requirement as per *Canadian Auditing Standards ("CAS")*. If the Board of Directors have questions about the audit process, they are encouraged to contact Baker Tilly.

Baker Tilly will be onsite February 2025 for the 2024 audit and is scheduled to present the draft 2024 audited Financial Statements at the Annual General Meeting scheduled for the March 20th, 2025 Board meeting.

FINANCIAL IMPLICATIONS/ADHERENCE TO SNC POLICY:

Compliance with Budget: The audit fees are included in the 2024 Budget under Corporate Services: Financial Management & Reporting, pages 80-81.

SNC Policy Adherence: As per Auditing best practices.



Johanna Barkley,
Director of Finance.

Attachments: 2024 Audit Planning Letter
2024 Audit Engagement Letter

Baker Tilly REO LLP

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Canada K0C 2K0

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November 7, 2024

South Nation River Conservation Authority
38 Victoria Street
P.O. Box 29
Finch ON K0C 1K0

Attention: Members of the Board of Directors

Dear Sir / Madam:

Re: Audit of the Financial Statements of South Nation River Conservation Authority

This report is intended solely for the use of the Board of Directors and should not be distributed without our prior consent. We accept no responsibility to a third party who uses this communication.

We have been engaged to express an audit opinion on the financial statements of South Nation River Conservation Authority ("the Authority") for the year ended December 31, 2024. Canadian Auditing Standards ("CAS") require that we communicate the following information with you in relation to your audit.

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

Auditor Independence

CAS require communications with audit committees, or other appropriate parties responsible for governance, at least annually, regarding all relationships between the Authority and our Firm that, in our professional judgement, may reasonably be thought to bear on our independence.

We will, through our planning process, identify any potential independence threats and will communicate any concerns we identify. The Authority, management and the Board of Directors have a proactive role in this process, and are responsible for understanding the independence requirements applicable to the Authority and its auditor. You must also bring to our attention any changes in the threshold status of the Authority, any concerns you may have, or any knowledge of situations or relationships between the Authority, management, personnel (acting in an oversight or financial reporting role) and our Firm, its partners/principals and audit team personnel that may reasonably be thought to bear on our independence.

In determining which relationships to report, these standards require us to consider relevant rules and related interpretations prescribed by the Chartered Professional Accountants of Ontario and applicable legislation, covering such matters as:

- (a) holding a financial interest, either directly or indirectly, in a client;

- (b) holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- (c) personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- (d) economic dependence on a client; and
- (e) provision of services in addition to the audit engagement.

In accordance with our professional requirements, we advise you that we are not aware of any relationships between the company and our Firm that, in our professional judgement, may reasonably be thought to bear on our independence.

Accordingly, we hereby confirm that our audit engagement team, our Firm and the other Baker Tilly Canada offices are independent with respect to the company within the meaning of the Code of Professional Conduct Rule 204 of the Chartered Professional Accountants of Ontario.

Partner and Engagement Team Rotation

Under the independence provisions of Rule 204 (as referenced above), the Firm must address familiarity threats resulting from long-term association of the lead partner and key engagement team personnel through mandatory and systematic rotation of partners and quality control review personnel for listed entity audits.

Fees at Regular Billing Rate

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

Our Responsibilities as Auditor

As stated in the engagement letter, our responsibility as auditor of your Authority is to express an opinion on whether the financial statements present fairly, in all material respects, the financial position, results of operations and cash flows of the Authority in accordance with Canadian public sector accounting standards (PSAS).

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

Our audit includes:

- | Assessing the risk that the financial statements may contain material misstatements that, individually or in the aggregate, are material to the financial statements taken as a whole;
- | Examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements;
- | Assessing the accounting principles used, and their application;
- | Assessing the significant estimates made by management;
- | Concluding on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern; and

- | Evaluating the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

The engagement team must undertake a documented planning process prior to commencement of the audit to identify concerns, address independence considerations, assess the engagement team requirements, and plan the audit work and timing. It may be necessary to contact members of the Board of Directors if significant matters arise from planning procedures.

An audit does not relieve management or those responsible for governance of their responsibilities for the preparation of the Authority's financial statements.

Board of Directors Members' Responsibilities

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

The Board of Directors's responsibilities include:

- | Being available to assist and provide direction in the audit planning process when and where appropriate;
- | Meeting with the auditors as necessary and prior to release and approval of financial statements to review audit, disclosure and compliance issues;
- | Where necessary, reviewing matters raised by the auditor with appropriate levels of management, and reporting back to the auditors their findings;
- | Making known to the auditor any issues of disclosure, corporate governance, fraud or illegal acts, non-compliance with laws or regulatory requirements that are known to them, where such matters may impact the financial statements or the Independent Auditors' Report;
- | Providing guidance and direction to the auditor on any additional work the auditor feels should be undertaken in response to issues raised or concerns expressed;
- | Making such enquiries as appropriate into the findings of the auditor with respect to corporate governance, management conduct, cooperation, information flow and systems of internal controls;
- | Reviewing the draft financial statements prepared by management, including the presentation, disclosures and supporting notes and schedules, for accuracy, completeness and appropriateness, and approve same to be passed to directors for approval.

Audit Approach

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

Illegal Acts, Fraud, Intentional Misstatements and Errors

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

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

It is management's responsibility to detect and prevent illegal actions. If such acts are discovered or the Board of Directors becomes aware of circumstances under which the Authority may have been involved in fraudulent, illegal or regulatory non-compliance situations, such circumstances must be disclosed to us.

Related Party Transactions

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

We will ensure that any related party transactions that are identified during the audit have been represented by management to have been disclosed in the notes to financial statements, recorded in accordance with Canadian public sector accounting standards, and have been reviewed with you. Management is required to advise us if any related party transactions have occurred that have not been disclosed to us. The Board of Directors is required to advise us if they are aware of or suspect any other related party transactions have occurred which have not been disclosed in the financial statements.

Significant Accounting Principles and Policies

The Authority's financial statements will be prepared by management using various accounting principles, which have been incorporated into the Authority's accounting policies and disclosed in the notes to the financial statements. Where accounting policies have changed from one period to the next, such changes will be noted and the effect of these changes will be disclosed.

The accounting policies adopted may be acceptable policies under Canadian public sector accounting standards; however, alternative policies may also be acceptable under Canadian public sector accounting standards. The Authority and the Board of Directors have a responsibility to not adopt extreme or inappropriate interpretations of Canadian public sector accounting standards that may have inappropriate or misleading results. Alternative policies, if adopted, may produce significant changes in the reported results of the operations, financial position and disclosures of the Authority.

The Board of Directors has a responsibility to review the accounting policies adopted by the Authority, and where alternative policies are available, make determinations as to the most appropriate policies to be adopted in the circumstances. If members of the Board of Directors are concerned that the adoption or change of an accounting policy may produce an inappropriate or misleading result in financial reporting or disclosure, this concern must be discussed with management and the auditors. If the Board of Directors believes that a policy or policies adopted are inappropriate or produce a misleading result in the circumstances, these concerns should be discussed with us directly, either privately or in Board of Directors meetings.

Risk-based

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

Materiality

Materiality is defined as:

Materiality is the term used to describe the significance of financial statement information to decision makers. An item of information, or an aggregate of items, is material if it is probable that its omission or misstatement would influence or change a decision. Materiality is a matter of professional judgement in the particular circumstances.

Materiality is used throughout the audit and in particular when:

- (a) Identifying and assessing risk of material misstatement;
- (b) Determining the nature, timing and extent of further audit procedures; and
- (c) Evaluating the effect of uncorrected misstatements, if any, on the financial statements and in forming an opinion on the auditors' report.

Audit Procedures

The objective of the tests of controls is to evaluate whether certain controls operated effectively. The objective of the tests of details is to detect material misstatements in the account balances and transaction streams. Substantive analytical procedures are used to identify differences between recorded amounts and predictable expectations in larger volumes of transactions over time.

In response to our risk assessment and based on our understanding of internal controls, we will use a substantive approach for the audit.

In Closing

Should any member of the Board of Directors wish to discuss or review any matter addressed in this letter or any other matters related to financial reporting, please do not hesitate to contact us at any time.

To ensure there is a clear understanding and record of the matters discussed, we ask that members of the Board of Directors sign their acknowledgement in the spaces provided below.

Yours truly,

BAKER TILLY REO LLP



Benjamin Mann, CPA, CA
Partner
Phone: 613-774-9889

Acknowledgement of Board of Directors:

We have read and reviewed the above disclosures and understand and agree with the comments therein.
South Nation River Conservation Authority

Steve Densham, Chair	Signature	Date signed
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Baker Tilly REO LLP

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www.bakertilly.ca

November 7, 2024

South Nation River Conservation Authority
38 Victoria Street
P.O. Box 29
Finch ON K0C 1K0

Dear Sirs and Mesdames

Baker Tilly REO LLP, the "Firm", is pleased to be appointed auditor of South Nation River Conservation Authority for the year ending December 31, 2024. The purpose of this letter is to outline the terms of our engagement to audit the financial statements of South Nation River Conservation Authority, which comprise the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

Objective, Scope and Limitations

Our function as auditor of South Nation River Conservation Authority is to report to the members by expressing an opinion on South Nation River Conservation Authority's annual financial statements. We will conduct our audit in accordance with Canadian generally accepted auditing standards and will issue an audit report.

Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to error or fraud.

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 judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

It is important to recognize that an auditor cannot obtain absolute assurance that material misstatements in the financial statements will be detected because of:

- (a) Factors such as use of judgement, and the use of testing of the data underlying the financial statements;
- (b) Inherent limitations of internal control; and
- (c) The fact that much of the audit evidence available to the auditor is persuasive rather than conclusive in nature.

Furthermore, because of the nature of fraud, including attempts at concealment through collusion and forgery, an audit designed and executed in accordance with Canadian generally accepted auditing standards may not detect a material fraud. Further, while effective internal control reduces the likelihood that misstatements will occur and remain undetected, it does not eliminate that possibility. For these reasons, we cannot guarantee that fraud, error, irregularities or illegal acts, if present, will be detected when conducting an audit in accordance with Canadian generally accepted auditing standards.

Our Responsibilities

We will perform the audit in accordance with Canadian generally accepted auditing standards. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements present fairly, in all material respects, the financial position, results of operations and cash flows in accordance with Canadian generally accepted accounting principles. Accordingly, we will plan and perform our audit to provide reasonable, but not absolute, assurance of detecting fraud and errors that have a material effect on the financial statements taken as a whole, including illegal acts whose consequences have a material effect on the financial statements.

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Accordingly, except for information that is in or enters the public domain, we will not provide any third party with confidential information concerning the affairs of South Nation River Conservation Authority without South Nation River Conservation Authority's prior consent, unless required to do so by legal, regulatory, administrative or other authority, or the Rules of Professional Conduct applicable to us.

We will communicate in writing to the Board Executive the relationships between our firm and South Nation River Conservation Authority, including related entities that, in our professional judgement, may reasonably be thought to bear on our independence. Further, we will confirm our independence with respect to South Nation River Conservation Authority within the meaning of the applicable Provincial Rules of Professional Conduct and information on relevant safeguards designed to ensure the auditor's continued independence.

The objective of our audit is to obtain reasonable assurance that the financial statements are free of material misstatement. However, if we identify any of the following matters, they will be communicated to the appropriate level of management:

- (a) Misstatements, resulting from error, other than trivial errors;
- (b) Fraud or any information obtained that indicates that a fraud may exist;
- (c) Any evidence obtained that indicates that an illegal or possibly illegal act, other than one considered inconsequential, has occurred;
- (d) Significant weaknesses in the design or implementation of internal control to prevent and detect fraud or error; and
- (e) Related party transactions identified by us that are not in the normal course of operations and that involve significant judgements made by management concerning measurement or disclosure.

We may also communicate certain additional matters to the Board Executive and the appropriate members of management. Such matters include:

- (a) our professional judgements on the qualitative aspects of accounting principles used in South Nation River Conservation Authority's financial reporting, including:
 - (i) the initial selection of and changes in significant accounting policies and their application, including the adoption of new accounting policies;

- (ii) the effect of significant accounting policies in controversial and emerging areas, or those unique to your industry;
 - (iii) the existence of acceptable alternative policies and methods, and the acceptability of the particular policy or method used by management;
 - (iv) the issues involved, and related judgements made by management, in formulating particularly sensitive accounting estimates and disclosures and the basis for our conclusions regarding the reasonableness of those estimates in the context of the financial statements taken as a whole; and
 - (v) uncorrected misstatements aggregated by us during our audit that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements taken as whole;
- (b) any disagreements with management, whether or not satisfactorily resolved, about matters that individually or in total could be significant to the financial statements or our report;
- (c) our views about any matters that were the subject of management's consultation with other accountants about auditing and accounting matters;
- (d) major issues that we discussed with management in connection with the retention of our services, including, among other matters, any discussions regarding the application of accounting principles and auditing standards; and
- (e) any serious difficulties that we encountered in dealing with management in the performance of the audit.

The matters communicated will be those that we identify during the course of our audit. Audits do not usually identify all matters that may be of interest to management in discharging its responsibilities. The type and significance of the matter to be communicated will determine the level of management to which the communication is directed.

We will consider South Nation River Conservation Authority's internal control to identify types of potential misstatements, consider factors that affect the risks of material misstatement, and design the nature, timing and extent of further audit procedures. This consideration will not be sufficient to enable us to render an opinion on the effectiveness of internal control over financial reporting.

At the end of the engagement, we will provide management or others so designated with our recommendations designed to help make improvements in your internal control structure and operation. This communication will be in a mutually agreeable format and will include only those matters that came to our attention during our audit.

Form and Content of Audit Opinion

Unless unanticipated difficulties are encountered, our report will be substantially in the following form contained in Appendix A to this letter.

Management's Responsibilities

Our audit will be conducted on the basis that management *[and, where appropriate, those charged with governance]* acknowledge and understand that they are responsible for:

Financial Statements

- a) The preparation and fair presentation of South Nation River Conservation Authority's financial statements in accordance with the Canadian public sector accounting standards (PSAS);

Completeness of information

- b) Providing us with and making available complete financial records and related data, and copies of all minutes of meetings of the shareholders, directors and committees of directors;
- c) Providing us with information relating to any known or probable instances of non compliance with legislative or regulatory requirements, including financial reporting requirements;
- d) Providing us with information relating to any illegal or possibly illegal acts, and all facts related thereto;
- e) Providing us with information regarding all related parties and related party transactions;
- f) Any additional information that we may request from management for the purpose of this audit;
- g) Providing us with unrestricted access to persons within the Authority from whom we determine it necessary to obtain audit evidence;

Fraud and error

- h) Internal control that management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- i) An assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- j) Providing us with information relating to fraud or suspected fraud affecting the Authority involving:
 - i) Management;
 - ii) Employees who have significant roles in internal control; or
 - iii) Others, where the fraud could have a non trivial effect on the financial statements;
- k) Providing us with information relating to any allegations of fraud or suspected fraud affecting the Authority's financial statements communicated by employees, former employees, analysts, regulators or others;
- l) Communicating its belief that the effects of any uncorrected financial statement misstatements aggregated during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole;

Recognition, measurement and disclosure

- m) Providing us with its assessment of the reasonableness of significant assumptions underlying fair value measurements and disclosures in the financial statements;
- n) Providing us with any plans or intentions that may affect the carrying value or classification of assets or liabilities;
- o) Providing us with information relating to the measurement and disclosure of transactions with related parties;
- p) Providing us with an assessment of all areas of measurement uncertainty known to management that are required to be disclosed in accordance with Canadian public sector accounting standards (PSAS);
- q) Providing us with information relating to claims and possible claims, whether or not they have been discussed with South Nation River Conservation Authority's legal counsel;
- r) Providing us with information relating to other liabilities and contingent gains or losses, including those associated with guarantees, whether written or oral, under which South Nation River Conservation Authority is contingently liable;

- s) Providing us with information on whether South Nation River Conservation Authority has satisfactory title to assets, whether liens or encumbrances on assets exist, or assets are pledged as collateral;
- t) Providing us with information relating to compliance with aspects of contractual agreements that may affect the financial statements;
- u) Providing us with information concerning subsequent events;
- v) Providing us with representations on specific matters communicated to us during the engagement;

Written confirmation of significant representations

- w) Providing us with written confirmation of significant representations provided to us during the engagement on matters that are:
 - i) Directly related to items that are material, either individually or in the aggregate, to the financial statements;
 - ii) Not directly related to items that are material to the financial statements but are significant, either individually or in the aggregate, to the financial statements; and
 - iii) Relevant to management's judgements or estimates that are material, either individually or in the aggregate, to the financial statements.

Professional team member matters

- x) Not soliciting the staff of Baker Tilly REO LLP;
- y) Providing appropriate work space and technical arrangements as appropriate including privacy and telephones; and
- z) Ensure that the staff of Baker Tilly REO LLP are treated in a responsible and professional manner at all times, recognizing there is zero tolerance to inappropriate actions at any level.

Use and Distribution of Our Report

The examination of the financial statements and the issuance of our audit opinion are solely for the use of South Nation River Conservation Authority and those to whom our report is specifically addressed by us. We make no representations of any kind to any third party in respect of these financial statements, and we accept no responsibility for their use by any third party.

We ask that our name be used only with our consent and that any information to which we have attached a communication be issued with that communication, unless otherwise agreed to by us.

Fees at Regular Billing Rate

Our professional fees will be based on our regular billing rates which depend on the means by which and by whom our services are provided, plus direct out-of-pocket expenses and applicable HST, and are due when rendered. Fees for any additional services will be established separately.

Although our services will be performed on behalf of the Authority, the members will assume personal liability for our fees incurred on this engagement and on future engagements.

Interest on Overdue Accounts

Our fees and costs will be billed monthly and are payable upon receipt. Invoices unpaid 30 days past the billing date may be deemed delinquent and are subject to an interest charge of 1.00% per month or 12.00% (APR) per annum. We reserve the right to suspend our services or to withdraw from this engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due to us, you agree to reimburse us for our costs of collection, including lawyers' fees.

Costs of Responding to Government or Legal Processes

In the event we are required to respond to a subpoena, court order, government agency or other legal, regulatory, investigative, administrative or other process involving South Nation River Conservation Authority you agree to compensate us at our normal hourly rates for the time we reasonably expend in connection with such response, and to reimburse us for all of our out-of-pocket costs (including applicable HST) incurred.

Working Papers

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

Privacy

It is hereby acknowledged that in order to complete our engagement as auditor, we may be required to access or have access to personal information in your possession. Our services are provided based on the following:

- a) You represent that before we access this personal information, you have obtained the necessary consents for the collection, use and disclosure of this personal information as required under the applicable privacy legislation; and
- b) We will collect and utilize this personal information only for the purpose of completing this engagement. Any information collected will be subject to our Privacy Policy, which is available in hard copy from the privacy officer in our office, upon request.

File Inspections

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

Internet Communications

During the engagement we may from time to time communicate with you electronically. However, as you are aware, the electronic transmission of information cannot be guaranteed to be secured or error free and such information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete or otherwise be adversely affected or unsafe to use. We shall not have any liability to you arising from or in connection with the electronic communication of information to you during or as a result of its electronic transmission outside of the Firm's electronic environment. If the communication relates to a matter of significance and there are concerns about possible effects of electronic transmission a hard copy of such transmission should be requested from us.

Baker Tilly REO LLP has adopted the policy of corresponding by electronic mail ("e-mail") unless notified otherwise. If you specifically want us to never use e-mail in respect of correspondence on your file, please notify us in writing. Otherwise, we will assume that you have approved of our use of e-mail for communication purposes.

Limitation of Liability

You agree that any and all claims you may have against our Firm or its professional staff arising out of all services provided to South Nation River Conservation Authority by us, whether in contract, negligence, or otherwise known to law, shall be regarded as one claim and our liability to the Authority shall be limited to the lesser amount of \$100,000 or the amount of our professional liability insurance in effect as at the date of the claim being made known to us and only to the extent that such insurance is available to satisfy any claim. If this limit of liability is insufficient for your purposes, we would be pleased to discuss with you a different limit that may result in our charging a higher fee.

You expressly agree that the Authority will not bring any proceedings in any court of any jurisdiction advancing any claim against our professional staff and employees.

You expressly agree that any liability our Firm may have to you shall not be joint and several with any other party, but shall be several, and limited to the percentage or degree of our fault in proportion to the fault or wrongdoing of all persons who contributed to the loss.

You expressly agree that any and all claims, whether in contract, negligence, or otherwise known to law arising out of our professional services under this engagement vest exclusively in South Nation River Conservation Authority, and you agree to wholly indemnify and hold harmless our Firm and its professional staff from any and all claims that may be brought against our Firm or its professional staff by any shareholder, director or officer of the Authority in any way arising out of or connected to our services provided to you.

You agree that our liability for all claims you may have or bring in connection with the professional services rendered arising out of or ancillary to this agreement shall absolutely cease to exist after a period of four years from the date of:

- a) Performance of this engagement;
- b) Delivery to the Authority of our Auditor's Report, your financial statements, or the completion of the preparation of any tax filing with any government authority;
- c) Suspension or abandonment of this engagement; or
- d) Termination of our services pursuant to this agreement,

whichever shall occur first, regardless of whether you were aware of the potential for making a claim against us within that period. Following the expiration of the aforesaid period, you agree that neither you, your agents or assigns shall make any claim or bring any proceeding against us.

Termination

If we elect to terminate our services for non-payment, or for any other reason provided for in this letter, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended, and to reimburse us for all of our out of pocket costs, through the date of termination.

Should South Nation River Conservation Authority not fulfill its obligations toward the Firm under the agreement, particularly those set out under the heading "Management's Responsibilities", and in the event that South Nation River Conservation Authority fails to remedy such default within thirty days following receipt of a notice from the Firm to this effect, the Firm may, without prejudice to its other rights and recourses, and without any further notice, cease providing services hereunder and consider the present agreement terminated. In such case, the Firm will not be responsible for any loss, costs, expenses or damages resulting from such termination.

Term

The terms of our engagement outlined in this letter will be effective from year to year until amended or terminated in writing.

Reproduction of Auditor's Engagement Report

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

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

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

At some future date you may wish or be required to include the financial statements referred to above and our report thereon in a filing with a securities commission or other securities regulatory authority, either in Canada or in a foreign jurisdiction (other than the required filing of the financial statements on SEDAR). This would include, but is not limited to, filings in connection with an initial registration of securities, a public offering and a take-over transaction or other business combination which would result in the Authority or another party being required to file the financial statements and our reports with such authorities. We will consider whether we will consent to the inclusion of our report in any such filing at that time, based on the particular circumstances. Because our consent is not automatic we ask that management notify us of any event which could give rise to the request for our consent as soon as practicable so that we can consider whether we will consent to the inclusion of our report in such documents and advise you accordingly.

Taxation Services

In addition to the audit services referred to above, we will prepare your federal and provincial income tax returns and perform other services. Management will provide the information necessary to complete these returns, which management will file with the appropriate authorities on a timely basis.

We frequently offer taxation advice and assistance to our clients. Any tax planning and advice of even the highest standard is based on interpretation of the law and experience with the taxation authorities. Therefore, the conclusions reached and views expressed are often matters of opinion rather than of certainty.

We will use our professional judgement in preparing your returns. Where tax law is unclear or there are conflicting interpretations of the law by tax authorities and courts, we will explain to you the possible positions that may be taken on your return. We will follow the position that you request so long as it is consistent with tax laws, regulations, and interpretations put forward by the tax authorities or courts. If the tax authorities should later challenge the position taken, there may be assessment of additional tax plus interest and penalties. We assume no liability for any such additional tax, interest or penalties. Management has final responsibility for the tax returns, therefore, you should review them carefully before you sign and file them.

We will provide additional tax services if specifically requested. Any such services will be subject to the terms and conditions herein except those specified services which are subject to a separate engagement letter.

It is our policy to put tax opinions and planning advice in writing. You should not rely on any opinion or advice that has not been confirmed in writing by our Firm.

Accounting Adjustments

During the course of our audit, financial statement misstatements may be identified, either through our audit procedures or through communication by your employees to us, and we will bring these misstatements to your attention as proposed adjustments. Management is responsible for recording such adjustments in the financial statements, or concluding that the effects of the unrecorded adjustments are, both individually and in the aggregate, immaterial to the financial statements taken as a whole.

Preparation of Schedules

We understand that you and/or your employees will prepare agreed upon schedules and will locate requested documents for our use at dates agreed upon prior to commencement of our audit. This assistance will facilitate our work and will help to minimize our costs. Any failure to provide these working papers or documents on a timely basis, may impede our services, and require us to suspend our services or withdraw from the engagement.

Other Services

If requested by you, we will, as allowed by the *Code of Professional Conduct /Code of Ethics*, prepare other special reports as required. Management will provide the information necessary to complete these reports and will file them with the appropriate authorities on a timely basis.

Timely Performance

The Firm will use all reasonable efforts to complete within any agreed upon time frame the performance of the services described in this engagement letter. However, the Firm shall not be liable for failures or delays in performance that arise from causes beyond its control, including the untimely performance by you of your obligations as set out above under the heading "Management's Responsibilities".

Indemnification

You hereby agree to release, indemnify and hold harmless the Firm and its partners, agents, officers and employees, from and against any and all losses, costs (including solicitors' fees), damages, expenses, claims, demands or liabilities arising out of or in consequence of:

- a) a breach by South Nation River Conservation Authority, or its directors, officers, or employees, of any of the provisions herein;
- b) any misrepresentation by your management; and
- c) the services performed by us pursuant to this engagement,

unless, and to the extent that, such losses, costs, damages and expenses are found by a court to have been due to the negligence, willful misconduct or dishonesty of the Firm.

This release and indemnification will survive termination of this engagement letter.

Alliance of Independent Firms

We are a member of Baker Tilly Canada Cooperative, an association of independently owned and operated accounting firms in Canada some of which practice under a common name and that sponsor a number of programs to enhance the ability of the members to be of service to their respective clients nationally and internationally. The national association is not an accounting firm and our practice is not integrated with that of any of the other members. Baker Tilly is a registered trademark of the Baker Tilly Canada Cooperative used under license. We at the Firm are solely responsible for the professional engagement covered by this letter.

Baker Tilly Canada Cooperative is an independent member of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity and each describes itself as such. Neither Baker Tilly Canada Cooperative, nor Baker Tilly REO LLP are Baker Tilly International's agents and do not have authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly Canada Cooperative, Baker Tilly REO LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under licence from Baker Tilly International Limited.

Governing Legislation

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

Conclusion

We are proud to serve as auditor of South Nation River Conservation Authority and we appreciate your confidence in our work. If the services outlined herein are in accordance with your requirements and if the above terms are acceptable, please have one copy of this letter signed in the space provided below and return it to us.

Yours truly,

BAKER TILLY REO LLP

Baker Tilly REO LLP

Benjamin Mann, CPA, CA
Partner
Phone: 613-774-9889

Acknowledged and agreed to on behalf of South Nation River Conservation Authority by:

Steve Densham, Chair	
Date signed	Date signed

Appendix A - Expected Form of Report

To the Members of South Nation River Conservation Authority

Opinion

We have audited the financial statements of South Nation River Conservation Authority (the Authority), which comprise the statement of financial position, statement of changes in net financial assets, statement of continuity of reserves, statement of operations and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Authority as at December 31, 2024, and the results of its operations and cash flow for the period then ended in accordance with Canadian public sector accounting standards (PSAS).

Basis for Opinion

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PSAS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Appendix A (continued)

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

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



To: Board of Directors
From: Pat Piitz, Team Lead Property
Date: November 6th, 2024
Subject: Request for Approval: Woodlot Storm Recovery Expenditures

RECOMMENDATION:

The Board of Directors approve additional disbursements to meet demand for the Woodlot Storm Recovery Program to a new upset limit of \$650,000; and

FURTHER THAT: The Board of Directors delegate authority to the Chief Administrative Officer to approve eligible expenditures above \$25,000.

DISCUSSION:

South Nation Conservation (SNC) is delivering the Woodlot Recovery Program with funding secured from Natural Resources Canada (NRCan) through the 2 Billion Tree Program; the United Counties of Prescott and Russell (UCPR); and the City of Ottawa.

The program assists landowners affected by the by the May 2022 derecho storm event by providing funds to clean up storm damage and plant 200,000 seedlings over five years.

In February 2024, the Board of Directors delegated authority to the Chief Administrative Officer to approve expenditures above \$25,000 and disbursement of Woodlot Storm Recovery Program funds to an upset of \$500,000 (BD-023/24).

Program uptake and delivery has been successful with better than expected contractor and tree seedling availability. The program is ahead of schedule resulting in a need to adjust approved 2024 disbursements upset limits.

To date, approximately \$430,000 of the approved funds have been disbursed. Staff are projecting expenses in the amount of \$220,000 to year end based on current program enrollment. This is approximately \$150,000 above the current Board approved upset limit.

Staff request a new upset limit for program disbursements in the amount of \$650,000 to meet program demand.

FINANCIAL IMPLICATIONS/ADHERENCE TO SNC POLICY:

Compliance with Budget:

The Woodlot Storm Recovery Program was included in the 2024 SNC Budget. The Board has approved the following funding agreements:




SOUTH NATION
CONSERVATION
DE LA NATION SUD

Partner	Board Resolution	Total Funding	Previous 2024 Requirement	Projected 2024 Requirement
NRCan - 2 Billion Tree	BD-125/23	\$550,000	\$125,000	\$250,000
UCPR Forestry Services	BD-88/23	\$541,000	\$270,000	\$295,000
Ottawa Tree Replacement Program	-	\$182,000	\$105,000	\$105,000

SNC Policy Adherence: Expenditures adhere to the SNC Purchasing Policy.

Programs and Services Category: Category 2 – Municipal Service Agreement: Forestry Services & Category 3 – Watershed (Other): Private Land Stewardship



Pat Pritz,
Team Lead Property.



To: Board of Directors
From: James Holland, Senior Planner
Date: November 6th, 2024
Subject: Update: Planning Activity

RECOMMENDATION:

The Board of Directors receive and file the Planning Activity update October 2024.

DISCUSSION:

South Nation Conservation (“SNC”) staff provide comments on planning applications and technical reviews to support new development. Municipalities circulate applications to SNC; costs are recovered from applicants according to the Board approved fee schedule.

The list below includes planning applications received in the month October 2024. Pre-consultation meetings and property inquiries are not included in this list.

#	SNC Number	Landowner	Municipality	Application
258	SNC-3944-2024	Denis Pomainville	Nation	Consent
259	SNC-3945-2024	Denis Pomainville	Nation	Consent
260	SNC-3946-2024	Denis Pomainville	Nation	Consent
261	SNC-3947-2024	2310320 Ontario Ltd	Nation	Consent
262	SNC-3948-2024	2310320 Ontario Ltd	Nation	Consent
263	SNC-3949-2024	Patrick Deschamps	Alfred Plantagenet	Consent
264	SNC-3955-2024	1799449 Ontario Inc	Nation	Consent
265	SNC-3956-2024	1799449 Ontario Inc	Nation	Consent
266	SNC-3957-2024	1799449 Ontario Inc	Nation	Consent
267	SNC-3941-2024	City-Wide	Ottawa	Zoning By-Law Amendment
268	SNC-3942-2024	Augusta Township	Augusta	Zoning By-Law Amendment
269	SNC-3943-2024	Berwick Family Farms Inc.	Alfred Plantagenet	Zoning By-Law Amendment
270	SNC-3950-2024	Dustin Wilson	Ottawa	Site Plan Control
271	SNC-3951-2024	Patricia Diak	North Dundas	Consent
272	SNC-3952-2024	Brian S Todd	North Stormont	Consent
273	SNC-3953-2024	NLB Farms Inc.	South Dundas	Consent
274	SNC-3954-2024	Diane & Andre Ouellette	North Dundas	Consent
275	SNC-3960-2024	André Lefebvre	Alfred Plantagenet	Section 59 Clearance
276	SNC-3961-2024	Brenda Normanm, Richard & Neilan Kozlan	North Stormont	Consent
277	SNC-3962-2024	James & France Taylor	North Stormont	Consent
278	SNC-3963-2024	Marc-Andre Diotte	Champlain	Consent
279	SNC-3964-2024	Jean Claude Trottier	Nation	Consent
280	SNC-3965-2024	Jean-Yves Fournier	East Hawkesbury	Consent
281	SNC-3966-2024	Jean-Yves Fournier	East Hawkesbury	Consent
282	SNC-3967-2024	Jean-Yves Fournier	East Hawkesbury	Consent



#	SNC Number	Landowner	Municipality	Application
283	SNC-3968-2024	Paul Mason	South Stormont	Consent
284	SNC-3969-2024	Wendy Atchison	South Stormont	Consent
285	SNC-3972-2024	Hierarchy Custom Homes	Ottawa	Consent
286	SNC-3973-2024	Hierarchy Custom Homes	Ottawa	Consent
287	SNC-3974-2024	Hierarchy Custom Homes	Ottawa	Consent
288	SNC-3975-2024	Hierarchy Custom Homes	Ottawa	Consent
289	SNC-3976-2024	Hierarchy Custom Homes	Ottawa	Consent
290	SNC-3959-2024	City-Wide	Ottawa	Zoning By-Law Amendment
291	SNC-3977-2024	6980848 Canada Corporation	Ottawa	Zoning By-Law Amendment
292	SNC-3978-2024	Shellian Inc c/o Ian Drew	North Dundas	Subdivision
293	SNC-3979-2024	Corey & Ellen Roth	Front of Yonge	Consent

Technical Reviews

SNC offers professional and technical review services related to natural hazards and on-site private sewage systems. The following table includes the technical reviews received in the month of October 2024.

SNC Number	Development Size	Review Type
SNC-3950-2024	Development area > than 2 hectares	Stormwater Management

Staff will continue to track applications and associated timelines to ensure timely reviews.

Programs & Services Category: Category 1 – Mandatory: Provincially delegated review of natural hazards under the *Planning Act* and related memorandum of understanding.

James Holland,
 Senior Planner



To: Board of Directors
From: Jennifer Boyer, Managing Director, Approvals
Date: November 6th, 2024
Subject: Update: Section 28.1 Permits Issued

RECOMMENDATION:

The Board of Directors receive and file the update on permits issued under Section 28.1 of the *Conservation Authorities Act* for October 2024.

DISCUSSION:

South Nation Conservation (“SNC”) staff exercise delegated power to issue permits under Section 28.1 of the *Conservation Authorities Act* for development activities in areas over which the Authority has jurisdiction (BD-061/24 and BD-121/24). Permits are issued in accordance with the Board of Directors approved Regulation Polices.

The table below lists the permits issued in the month of October 2024.

#	Project No.	Landowner	Municipality	Project
128	2024-GLO-R189	The City of Ottawa	Ottawa	Gas Pipeline
129	2024-ALP-R190	Richard Beaubien	Alfred Plantagenet	Fountain Installation
130	2024-CUM-R191	City of Ottawa	Ottawa	Directional Bore
131	2024-CLR-R193	Yves Lacroix	Clarence Rockland	Shed Construction
132	2024-RUS-R194	Bradley Curtis	Russell	New Construction-Septic Installation
133	2024-ALP-R197	Benoit Roy	Alfred Plantagenet	Deck Expansion
134	2024-CLR-R199	City of Ottawa	Clarence Rockland	Directional Bore
135	2024-ALP-R178	Jean-Francois Seguin	Alfred Plantagenet	Pool Installation
136	2024-OSG-R182	2782829 Ontario Inc.	Ottawa	Residential Construction
137	2024-NDU-R184	William Mellon David	North Dundas	Directional Bore
138	2024-NDU-R186	Ed Duncan	North Dundas	Septic Installation
139	2024-GLO-R177	Kevin Tsia	Ottawa	Deck Replacement
140	2024-SDU-R176	Ross John David	South Dundas	Telecom Conduit

This table provides a summary of staff site visits for permits undertaken in October 2024.

Summary of Permit Site Visits – September 2024	
Permit Compliance Inspections	5
Pre-consultations	2

Jennifer Boyer, M.Sc. MCIP RPP
Managing Director, Approvals



To: Board of Directors
From: Eric McGill, Corporate Counsel
Date: November 6th, 2024
Subject: Update: Enforcement of Parts VI and VII of the Act

RECOMMENDATION:

The Board of Directors receive and file the update on reported *Conservation Authorities Act* regulation concerns received in the month of October 2024.

DISCUSSION:

South Nation Conservation (“SNC”) staff administer and enforce Parts VI and VII of the *Conservation Authorities Act* and Ontario Regulation 41/24 in the areas over which the Authority has jurisdiction. SNC relies on members of the public and municipal partners to assist in identifying and reporting potential offences.


Staff evaluate reported concerns for priority response based on potential adverse impacts to people and property, and the risk of exacerbating natural hazards. The table below describes the reported concerns received in the month of October 2024.

#	File No.	Municipality	Description
41	ENF2024-SDU-05	South Dundas	Reported interference with a watercourse
42	EN2024-NAT-04	The Nation	Reported development activity in a regulated area

This table provides a summary of staff enforcement and compliance actions undertaken to date in 2024.

Summary of Enforcement and Compliance Actions 2024	
Site Visits	24
Files Resolved	18
Concerns Referred to Correct Agency	6
Stop Orders Issued	2
Provincial Offences Charges Laid	0

Programs & Services Category: Category 1 – Mandatory: Administration and Enforcement of Parts VI and VII of the *Conservation Authorities Act* and Ontario Regulation 41/24.


 Eric McGill,
 Corporate Counsel.



To: Board of Directors
From: Monique Sauvé, Chief Building Official Part 8 - Septic Systems
Date: November 6th, 2024
Subject: Update: On-Site Sewage Permits Received

RECOMMENDATION:

The Board of Directors receive and file the on-site sewage permits received for October 2024.

DISCUSSION:

South Nation Conservation (“SNC”) staff issue permits under Part 8 of the Ontario Building Code on behalf of sixteen municipalities. The list below includes permits received in the month of October 2024. Septic system searches and renovation reviews are not included.

	Permit Number	Landowner(s)	Location	Description
341	ND-24-26	House of Lazarus Matilda Resource Centre Inc. c/o Cathy Ashby	North Dundas	New Construction
342	NA-24-30	Ginette & Denis Bourgon	Nation	New Construction
343	AU-24-32	Danielle & Milo Van Dyk	Augusta	Tank Replacement
344	ND-24-27	Patricia Diak	North Dundas	New Construction
345	ND-24-28	Steve Johnston & Carrie Bryan	North Dundas	New Construction
346	ND-24-29	Hanspeter & Luzia Winiger	North Dundas	New Construction
347	EH-24-13 A	Jean-Marc Lauzon & Marie-France Roy	East Hawkesbury	New Construction
348	EH-24-13 B	Jean-Marc Lauzon & Marie-France Roy	East Hawkesbury	New Construction
349	FY-24-20	Brian & Deborah Burnett	Front of Yonge	New Construction
350	CR-24-53	Denis Chabot	Clarence Rockland	Tank Replacement
351	AU-24-33	Allen & Gloria Harriman	Augusta	Leaching Bed Replacement
352	SS-24-36	5010414 Ontario Inc. c/o Abdullah Al Saheb	South Stormont	New Construction
353	SS-24-37	Herman & Johanne Jarvo	South Stormont	System Replacement
354	ND-24-31	Rita & Andy Harper	North Dundas	System Replacement
355	ND-24-30	Lydia Zandbelt & Donald Loker	North Dundas	Tank Replacement
356	EC-24-27	Angela Martin & David Carlick	Edwardsburgh Cardinal	System Replacement
357	FY-24-21	Gordon Alkerton	Front of Yonge	System Replacement
358	CR-24-54 A	8886440 Canada Inc. A/S Fossil Homes	Clarence Rockland	New Construction
359	CR-24-54 B	8886440 Canada Inc. A/S Fossil Homes	Clarence Rockland	New Construction



	Permit Number	Landowner(s)	Location	Description
360	CH-24-23	Céline & Pierre Quenneville	Champlain	New Construction
361	SD-24-20	Randolf Rose & Edward Conway	South Dundas	New Construction
362	AP-24-14	Joseph & Nicole McAllister	Alfred Plantagenet	Septic System Replacement
363	CR-24-55	Yvon Gossé & Gisele Larose	Clarence Rockland	Septic System Replacement
364	CR-24-56	Lutula Michaux Mundala & Sissy Kambamba Ngwaka	Clarence Rockland	New Construction
365	CR-24-58	Chris & Kelly Green	Clarence Rockland	Second Tank
366	CR-24-57	Sylvain & Marie-Josée Lacroix	Clarence Rockland	New Construction
367	AP-24-15	Amelie & Francis Blanchette	Champlain	New Construction
368	EC-24-29	Tracy Biccum	Edwardsburgh Cardinal	Alteration
369	SS-24-38	Riccardo & Rachel Filella	South Stormont	System Replacement
370	NA-24-31	Maartin & Celeste Racine	Nation	New Construction
371	EC-24-28	Richard Grima	Edwardsburgh Cardinal	New Construction

Staff will continue to track permit applications and associated timelines to ensure timely service delivery.

Programs & Services Category: Category 2 – Municipal Service Agreements: Building Code Part 8 Program Delivery

Monique Sauvé,
Chief Building Official Part 8 - Septic Systems