



# CULTUS LAKE PARK BOARD REGULAR MEETING MINUTES

WEDNESDAY, MAY 20, 2020  
CULTUS LAKE PARK OFFICE BOARDROOM  
4165 Columbia Valley Highway, Cultus Lake, BC

**Present** Commissioner D. Renwick – Chair  
Commissioner D. Bauer  
Commissioner L. Payeur  
Commissioner C. Smit

**Staff** Acting Chief Administrative Officer - J. Lamb  
Manager of Finance – E. Lee  
Manager of Park Operations – D. Driediger  
Manager of Visitor Services, Accommodations and Bylaw Enforcement – J. Spencer  
Executive Assistant – R. Litchfield

## Regrets

### (1) **CALL TO ORDER**

The Chair called the meeting to order at 12:03 pm.

### (2) **RESOLUTION TO PROCEED TO CLOSED MEETING**

***THAT*** the meeting be closed to the public to consider matters pursuant to the following sections of the **Community Charter**:

Section 90 (1), (c) labour relations or other employee relations;

Section 90 (1), (d) security of the property of the municipality;

to Section 90 (1), (j) of the Community Charter. Information that is prohibited, or information that if it were presented in a document would be prohibited, from disclosure under section 21 of the Freedom of Information and Protection of Privacy Act; and

Section 90 (1), (k) negotiations and related discussions respecting the proposed provision of a municipal service that are at their preliminary stages and that, in the view of the council, could reasonably be expected to harm the interests of the municipality if they were held in public..

### (3) **RECONVENE**

The meeting reconvened at 2:03 pm.

### (4) **APPROVAL OF AGENDA**

**4645-20** Moved by: Commissioner Bauer Seconded by: Commissioner Payeur

***THAT*** the Cultus Lake Park Board approve the Agenda for the Regular Meeting of May 20, 2020; and

*THAT all delegations, reports, correspondence and other information set to the Agenda be received.*

**CARRIED**

(5) **DELEGATION**

**2019 Draft Financial Statements**

- Sean Reid, KPMG regarding the 2019 Audit Findings Report
- Report dated May 20, 2020 from Erica Lee, Chief Financial Officer

**2019 Draft Financial Statements**

- Sean Reid, KPMG regarding the 2019 Audit Findings Report (Connect Via Zoom at the end of the meeting)
- Report dated May 20, 2020 from Erica Lee, Chief Financial Officer

Sean Reid from KPMG presented the 2019 Audit Findings via conference call. He noted that they have completed their work over the audit subject to have discussion with the Commissioners and obtain a signed rep letter from management.

They focused their audit on the following key areas:

- Campground revenues
- Lease revenue
- Landfill liability
- Impact of COVID 19
- Fraud risk from management override of controls

They confirmed both in writing and verbally that we are independent of the Park Board. He noted that their audit work is focused over key areas as follows:

Campground revenues

- Significant revenue source accounting for 48% of your revenues
- Performed a substantive analytic procedure using current and prior year data and other key changes to build an expectation
- No issues were noted from our testing

Lease revenue

- Significant revenue source accounting for 27% of your revenues
- We performed a substantive analytic procedure using current and prior year data and budgets to build an expectation
- No issues were noted from our testing

Landfill liability

- This liability is the most significant accounting estimate of the Park Board dealing with its closure and post closure costs for the landfill
- Performed a substantive analytic procedure by recalculating the landfill liability and have evaluated the inputs used to ensure they remain reasonable

- No issues were noted from our testing

Impact of COVID 19

- This is a type 2 subsequent event requiring note disclosure only for 2019
- This event also required us to assess the going concern assumption for 2020 and if there would be significant impacts
- Considered the nature of the Park Board assets, revenue streams and noted that sufficient cash and investments were available to fund in excess of one year of operations
- KPMG assessed that it was not practicable to estimate the financial effect of COVID 19 and that is disclosed in the financial statements

Fraud risk from management override of controls

- This is a presumed fraud risk under professional standards. Did not identify and specific additional risks related to this audit
- Performed journal entry testing, retrospective reviews of significant estimates and evaluated business rationale for significant transactions.
- No issues were noted from our testing

4646-20 Moved by: Commissioner Bauer Seconded by: Commissioner Payeur

***THAT** the report from the Chief Financial Officer regarding the 2019 DRAFT Financial Statements be received; and*

***THAT** the 2019 Financial Statements be approved.*

**CARRIED**

(6) **ADOPTION OF MINUTES**

4647-20 Moved by: Commissioner Bauer Seconded by: Commissioner Payeur

- (a) ***THAT** the Cultus Lake Park Board adopt the minutes of the Special Regular Meeting held April 30, 2020.*

**CARRIED**

(7) **CORRESPONDENCE**

(a) **Request for clarification – Road vs. Alleyway**

- Email from resident at 656 Mountain View, request for clarification on setback distances for the purpose of building a workshop

4648-20 Moved by: Commissioner Payeur Seconded by: Commissioner Bauer

***THAT** the Cultus Lake Park Board deem the area beside 656 Mountain View as an alleyway which is noted on the Tunbridge & Tunbridge survey of 1982 as Lake View Drive; and*

***THAT** and the Cultus Lake Park Board provide the Fraser Valley Regional District with this information for the purpose of the constructing a garage at 656 Mountain View to support the setback referred to as an interior lot line setback for the parks purpose.*

**CARRIED**

(8) **CONSENT AGENDA**

**2020 First Quarter Reports**

- Finance
- Lions Parking
- Public Works
- Campground and Cabins
- Bylaw Compliance and Enforcement
- Fire Department
- Lease Assignment

4648-20 Moved by: Commissioner Smit Seconded by: Commissioner Bauer

***THAT** the Cultus Lake Park Board receive the 2020 First Quarter reports for information.*

**CARRIED**

(9) **STAFF REPORTS**

(a) **Parking Lot B Tree Removal**

- Report dated May 20, 2020 from Dave Driediger, Manager of Park Operations

4649-20 Moved by: Commissioner Smit Seconded by: Commissioner Bauer

***THAT** the Cultus Lake Park Board direct staff to remove compromised trees within Parking Lot B.*

**CARRIED**

(b) **Residential Parking Survey Cost**

- Report dated May 20, 2020 from Dave Driediger, Manager of Park Operations

4650-20 Moved by: Commissioner Seconded by: Commissioner

***THAT** the Cultus Lake Park Board approve the cost of completing this survey; and*

***THAT** the Cultus Lake Park Board approve the GIS work cost.*

**CARRIED**

(c) **Sunnyside Campground Site Holding Fee**

- Report dated May 20, 2020 from Jacquie Spencer, Manager of Visitor Services, Accommodations, and Bylaw Enforcement
- Emails and letters received regarding Sunnyside Campground Reopening

4651-20 Moved by: Commissioner Bauer Seconded by: Commissioner Payeur

***THAT** the Cultus Lake Park Board approve the additional option for Sunnyside Seasonal Campers that are not able to come this season due to COVID-19, to pay 50% of their site fees to hold their seasonal site for the 2021 season and that these seasonal campers that do not return then forfeit their site for 2020”.*

**CARRIED**

(10) **REPORTS BY COMMISSIONERS**

(11) **COMMUNITY ASSOCIATION**

Question of the Month?

Can you please confirm if it is true that the West Side Residents and Cultus Lake Water Park require connection to the Parks existing sewer system this summer? If so, where is the funding coming from to pay for these connections and is there any concern about further loading an existing failing system?

Answer:

The Park Board does not operate the Cultus Lake Sewer System; however, we put forward your questions to the Fraser Valley Regional District. The Fraser Valley Regional District has stated that there is no current plan to connect Cultus Lake Waterpark to the existing sewer system. As you are aware, the existing system has reached the end of its life, and for the time being, the maintenance and operation of the existing system must continue. FVRD staff will typically be visible in the community performing this kind of work, as well as the operation and maintenance of the water system. Routine maintenance costs are allocated to 2020 operating budgets.

The Fraser Valley Regional District has also been able to allocate some funding from the Union of British Columbia Municipalities to perform some minor capital upgrades to the sewage collection and disposal infrastructure on the west side of the lake. This work will help to stabilize the existing sewer system overall, should the sewage disposal fields located at the Waterpark become overloaded or fail. The Fraser Valley Regional District continues to seek out infrastructure grants and federal economic stimulus opportunities to complete the proposed Cultus Lake Wastewater Treatment Plant, a project that is currently on pause.

(12) **PUBLIC QUESTION PERIOD**

Q: Rick Williamson, First Ave. Would you provide an update/progress report on the sewer issues.

A: The issue is before the courts and as such has been stalled do to the COVID 19. The current status of the project is still that it is on hold until 2021.

(13) **ADJOURNMENT**

**4652-20** Moved by: Commissioner Payeur Seconded by: Commissioner Bauer

***THAT** the Regular Meeting of the Cultus Lake Park Board held on May 20, 2020 be adjourned at 2:51 pm.*

**CARRIED**

I hereby certify the preceding to be a true and correct account of the meeting of the Cultus Lake Park Board held May 20, 2020.



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David Renwick, Chair



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Joe Lamb, Acting Chief Administrative Officer