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To: Regional Parks Committee

From: Jeffrey Fitzpatrick, Division Manager, Design and Development, Regional Parks

Date: March 8, 2026 Meeting Date: April 1, 2026

Subject: **Derby Reach Regional Park – Campground Expansion**

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### **RECOMMENDATION**

THAT the Regional Parks Committee receive for information the report dated March 8, 2026, titled “Derby Reach Regional Park – Campground Expansion.”

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### **EXECUTIVE SUMMARY**

The Edgewater Bar Campground at Derby Reach Regional Park offers a unique camping experience along the Fraser River. The campground is easily accessible and popular, with all 38 campsites fully booked throughout the summer season.

Design is underway for expansion of the campground that will add 28 Recreational Vehicle (RV) and car campsites and 10 walk-in campsites, a new access road, picnic shelter, and supporting amenities.

In 2025, Metro Vancouver initiated public and First Nation engagement, completed archaeological investigations, carried out detailed technical studies, and developed a Concept Plan for the proposed expansion. Detailed design is now underway with implementation scheduled to begin in 2027.

This report provides a summary of the public and First Nation engagement, proposed Concept Plan, and timeline for detailed design and construction of the campground expansion at Derby Reach Regional Park.

### **PURPOSE**

The purpose of this report is to provide an update to the Regional Parks Committee on the proposed campground expansion at Derby Reach Regional Park in the Township of Langley.

### **BACKGROUND**

Derby Reach Regional Park is located along the Fraser River in the Township of Langley. The park includes 315 hectares (778 acres) of mature forest, open space, old field and bog habitat. Recreational amenities include trails, a campground, picnic areas, and other features.

The existing Edgewater Bar Campground is a popular destination. Registration for the campground opens in February. Approximately 75 per cent of availability is booked within several days and the remaining spots are fully booked throughout the season.

The existing campground includes 38 sites that can accommodate RVs and tents. Each site includes a picnic table and fire pit. Campground facilities include drinking water access, washrooms, a picnic structure, and parking area.

Demand for camping in Metro Vancouver is strong. The *Regional Parks Camping Opportunities Study* (2025) identified Derby Reach Regional Park as a candidate site for campground expansion. The campground expansion site is a grassed open space between Allard Crescent and the Fort-to-Fort Trail, east of the existing Edgewater Bar Campground (**Attachment 1**).

Preliminary planning for the Derby Reach campground expansion was initiated in 2024. In January 2025, the Agricultural Land Commission (ALC) approved a non-farm use application.

### **PROGRESS UPDATE**

Through 2025, Regional Parks staff advanced technical studies, archeological investigation, public and First Nation engagement, and the development of a Concept Plan for the campground expansion.

#### **Public and First Nation Engagement**

In summer 2025, members of the public and First Nations were invited to provide feedback on the proposed campground expansion.

The public engagement opportunity was promoted in the park and online. Three Hundred and Seventy Three online questionnaires were completed. The attached engagement summary (**Attachment 2**) provides an overview of the input received. Highlights include:

- Participants expressed support for expanding the campground and suggested amenities to include (washrooms, a sani-dump station, a water station, power hookups, covered shelter)
- A key priority for participants is protecting the environment including avoiding the loss of natural spaces, impacts to wildlife, increased trail congestion, and the risk of littering and misuse of the park.
- Additional issues that were highlighted include parking, traffic safety, noise, and crowding

First Nation engagement was initiated in 2025 and continues as the project moves forward. Metro Vancouver and the project archeological consultants continue to engage with First Nations through the site investigation and planning process.

#### **Concept Plan**

Environmental inventory, civil site analysis, geotechnical and hydrotechnical assessments, and a preliminary design report were completed in 2025. Archeological site investigation was initiated and will continue as the project moves forward.

A conceptual design for the campground expansion was developed (**Attachment 3**), incorporating the outcomes of technical studies, archeological investigation, and engagement.

The campground expansion Concept Plan includes 28 RV and car campsites, 10 – walk in campsites, and nature play area, showers and washroom facilities. Campsites and infrastructure will be designed to minimize impacts from seasonal flooding. The project will incorporate as many fully accessible campsites as possible, and all picnic tables will be wheelchair accessible.

The adjacent Fort-to-Fort Trail and Fraser riverbank will not be impacted by the development of the campground. The western red cedar and black cottonwood forest located between the existing campground and campground expansion area will be protected.

Staff are assessing opportunities to establish several walk-in/cycle-in sites as a preliminary improvement in summer 2026. Continued engagement with First Nations, permitting and detailed design of the broader project will continue through 2026. Construction of the full project planned for 2027.

### **ALTERNATIVES**

This is an information report. No alternatives are presented.

### **FINANCIAL IMPLICATIONS**

There are no new financial implications. This project is included in the MVRD Board approved Regional Parks Capital Budget. It is proceeding on time and budget.

Detailed cost estimation and phasing analysis will be completed as part of the detailed design process.

Staff will assess campground fees through the annual Fees and Charges bylaw update in fall 2026.

### **OTHER IMPLICATIONS**

The proposed campground expansion site is owned by Metro Vancouver.

The site is in the Agricultural Land Reserve. The ALC approved Metro Vancouver's non-farm use application in January 2025.

The site has a Township of Langley municipal zoning of Civic Institutional P-1 A which permits recreational use. Metro Vancouver will continue to work with Township of Langley staff as the project proceeds.

### **CONCLUSION**

The existing Edgewater Bar Campground at Derby Reach Regional Park is a popular and accessible camping destination that is fully booked throughout the summer season.

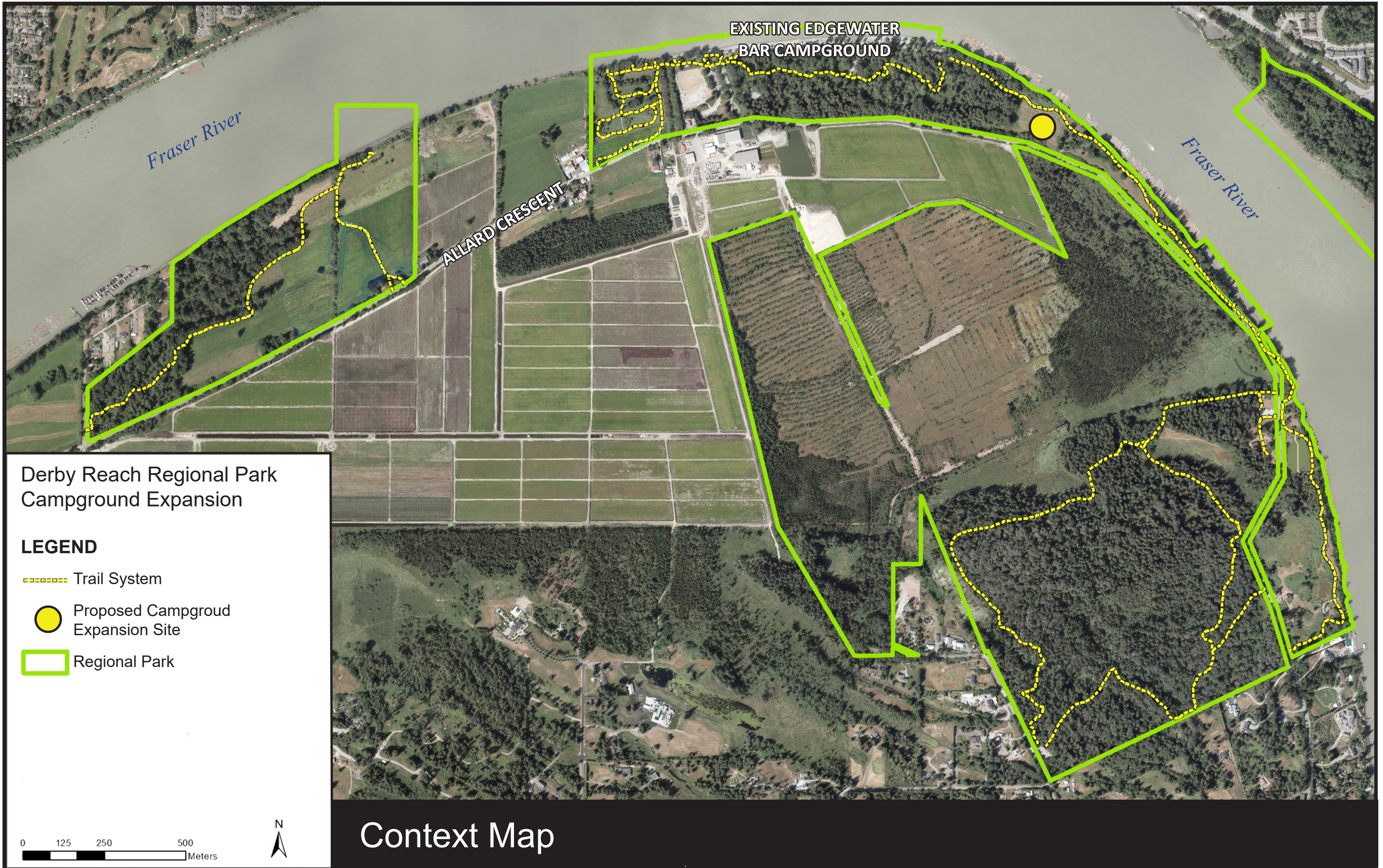
Planning and design of an expansion to the Edgewater Bar Campground is moving forward. The expansion will include 28 new campsites, a new access road, picnic shelter, and supporting amenities.

In 2025, Metro Vancouver initiated public and First Nation engagement, completed technical studies and archaeological investigations, and developed a concept plan. The detailed design phase will proceed through 2026. Implementation is scheduled to begin in 2027.

### **ATTACHMENTS**

1. Derby Reach Regional Park Campground Context Map.
2. Engagement Summary.
3. Derby Reach Regional Park Campground Concept Plan.

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## **Derby Reach Regional Park – Edgewater Bar Campground Expansion**

### *Engagement Summary*

#### About the Derby Reach Edgewater Bar Campground Expansion

The Edgewater Bar Campground at Derby Reach Regional Park provides a unique camping experience along the Fraser River. The campground is accessible from Metro Vancouver communities, and all 38 campsites are fully booked throughout the summer season.

Planning is underway for an expansion to the existing campground. The proposed site is to the east of Edgewater Bar, in a grassy open space between Allard Crescent and the existing gravel Edge Farm Trail. The contemplated campground expansion footprint totals approximately 3.8 hectares and includes 38 new campsites, an access road, picnic shelter, and amenities. The campsites will be built to reduce the impacts of seasonal flooding and avoid disturbing existing natural areas, recreational amenities, and trails. The campground expansion will include as many fully accessible campsites as possible, and all picnic tables will be wheelchair accessible.

A conceptual design for the campground expansion was developed in spring 2024 for planning purposes and to support a non-farm use application to the Agricultural Land Commission (ALC). In January 2025, the ALC approved the non-farm use application.

Archaeological site investigations took place in fall 2025, under an Archaeological Impact Assessment for Derby Reach Regional Park. Detailed design will take place through 2026. Implementation is scheduled to begin in 2027.

#### Executive Summary

An online questionnaire was open for public input from August 29 to September 30, 2025. Metro Vancouver received 373 completed responses to the questionnaire (512 participants started the survey, leaving 139 incomplete responses.). Staff also received a small number of emails with respect to the expansion plan.

In summer 2025, project introduction letters and project update letters were sent to First Nations. In fall 2026, archaeological site investigation was initiated and will continue as the project moves forward, with First Nations informed as work progresses. Metro Vancouver will continue to engage with First Nations through the site investigation and planning process.

Engagement with interest holders and the Township of Langley will continue in 2026 during the detailed design process.

#### About the Engagement Program

The engagement process focuses on those likely to comment, be impacted by, or have a role in implementation in the Edgewater Bar Campground Expansion (including campsite and park users).

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Public input was captured using an online questionnaire for Edgewater Bar Campground users and other park interest holders.

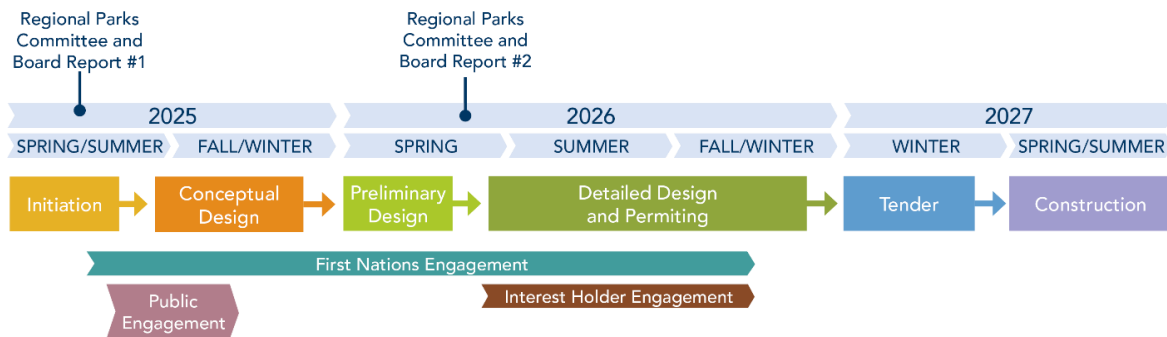
Engagement letters were sent to First Nations and Metro Vancouver staff will continue to engage with First Nations throughout the project.

Metro Vancouver staff are also working with other jurisdictions such as the Agricultural Land Commission, and plan to meet with the Vancouver Fraser Port Authority, and the Township of Langley. Metro Vancouver staff will meet with Township staff to gain their feedback on the conceptual design.

## Engagement Objectives:

1. Inform campsite users and other interest holders to ensure they are aware of the project and upcoming changes to the park.
2. Gain insight and ideas on the expansion design from campground users and other interested members of the public.
3. Engage in meaningful dialogue with local First Nations and relevant agencies and organizations to build relationships, identify potential concerns, opportunities, and project benefits.
4. Raise awareness about regional parks and Metro Vancouver’s role in connecting people to nature.

## Project Timeline



## Engagement Participation

Zencity, an online engagement platform, was used to host a feedback form for interested and affected parties to provide input and comments. The feedback form was published on August 29, 2025, and closed on September 30, 2025. Approximately 900 postcards with a QR code to the website and feedback form were distributed at Derby Reach Regional Park during the Labour Day long weekend to park users. Additionally, the link to the survey was posted on the Metro Vancouver website site under the Derby Reach Regional Park page. The proposed expansion was also included in 2 local media stories during the public engagement period, which pointed readers to the feedback form to provide their input.

The objective of the feedback form was to provide a brief background on the expansion project and opportunity for input. As part of the engagement process, staff received 373 completed feedback form responses in an online questionnaire. The feedback form consisted of seven questions that were split into two parts in addition to general comments. Approximately 45% of the respondents who conducted the questionnaire indicated they live in the Township of Langley. When asked whether they had ever camped at Edgewater Bar Campground before, 69% answered “YES”. The questionnaire was then split into two parts depending on whether or not respondents had camped at Edgewater Bar campground before.

Questionnaire A showed up when participants answered “YES” they have camped at Edgewater Bar Campground before.

## Questionnaire A

### 2. What do you like best about the existing Edgewater Bar Campground?

- Location (close to the river) and proximity to home
- The nature and scenic setting
- Accessible and affordable
- You can do water activities (fishing)
- Cleanliness and well maintained
- Amenities (campsites, hiking trails, dog park, showers & washrooms)
- Quiet, remote, friendly staff

### 3. If there is one thing you would change about the existing Edgewater Bar Campground, what would it be?

- Sani-dump
- Washroom with flushable toilets and add more washrooms and showers
- Add more riverfront campsites
- Add a few sites with hook ups
- Add power to existing sites (avoid the noisy generators)
- Plant more trees and vegetation for privacy or more privacy between sites
- First come first serve sites, or have half the sites reservable
- The website is difficult to navigate
- All year camping
- Nothing to add
- Better maintenance of the campground (many potholes)
- Speed limit signs for vehicles
- Better signage around the park and campsites
- More services for RV camping

### 4. What is the one thing you think is most important to consider/include in an expansion of the Edgewater Bar Campground?

- Sani-dumps
- Paved surfaces
- More flushable toilets or washrooms
- More waterfront sites
- Hook ups

- Learning center
- Spacing of sites
- More privacy between sites
- Keeping the existing vegetations or plant more vegetation
- Maintaining a peaceful natural environment
- Concern about flooding
- Running water
- Long walk to the outhouses
- First come first serve option
- To preserve the natural elements of the park

Questionnaire B showed up when participants answered “no” they have not camped at Edgewater Bar Campground before. It then prompted to ask if they would like to camp at Edgewater Bar Campground in the future. Approximately 70% of the respondents answered was “yes”.

**Questionnaire B**

- 3. Do you have any suggestions for the expansion of the Edgewater Bar Campground?**
- Support for expansion but with suggestions
    - o Adding more amenities (washrooms, sani-dump station, water station, power hookups, covered shelter)
  - Reservation system improvements
    - o Cancellation policy changes
    - o Larger site options
    - o First come first serve system
  - Concerns about environmental impact
    - o Lots of natural spaces, impact on wildlife
    - o Trail congestion
    - o Litter and misuse of park
  - Parking issues, traffic safety, noise and crowding
  - Some voice that they do not support the expansion

**What We Heard and How We’re Responding**

Interest	How We’re Responding
<p>What do you like best about the existing Edgewater Bar Campground?</p>	<p>What we heard:</p> <p>People love the location of the campground for its natural beauty, scenic views, and proximity to home. The campground is accessible, affordable and well maintained. The park offers many amenities and a variety of water activities.</p> <p>How we’re responding:</p>

Interest	How We're Responding
	<p>The existing campground's natural character will inform design of the campground expansion and effort will be made to protect the natural areas surrounding the campground expansion area. The campground expansion will be accessible, affordable, and well maintained.</p>
<p>If there is one thing you would change about the existing Edgewater Bar Campground, what would it be?</p>	<p>What we heard:</p> <p>To enhance the park experience, suggestions include adding more amenities such as sani-dump stations, washrooms with flushable toilets, and showers. There is also interest in providing hook ups and power for existing sites, planting more trees, improving campground maintenance, and installing better signage throughout the park, including signs to help enforce vehicle speed limit</p> <p>How we're responding:</p> <p>Campers currently use the sani-dump at Brae Island, located at the Fort Camping, approximately a 12-minute drive upstream. As part of this project, we will explore opportunities for better communication with campers about the sani-dump at Brae Island and assessing the need for a sani-dump facility at Derby Reach. Consideration will be given to the maintenance and site improvements suggestions.</p>
<p>What is the one thing you think is most important to consider/include in an expansion of the Edgewater Bar Campground?</p>	<p>What we heard:</p> <p>Many have expressed interest in implementing sani-dump stations, installing more washrooms, and adding hook ups. There is a desire for more waterfront campsites and greater privacy between sites, while emphasizing the importance of preserving the park's natural beauty. Concerns were raised about the online booking system, with suggestions to introduce a first-come, first-served option.</p> <p>How we're responding:</p> <p>As part of this project, we will explore opportunities for better communication with campers about the sani-dump at Brae Island, Fort Camping, and are assessing the need for a sani-dump facility at Derby Reach. In response to this feedback we are studying the feasibility of building a small full-service washroom and shower building and have included it in the conceptual design until more is known. The detailed design will include plans for landscape buffers between campsites. The online booking system will be reviewed when the new campsites are added.</p>
<p>Do you have any suggestions for the expansion of the</p>	<p>What we heard:</p> <p>There is support for expanding the campground, but this support is conditional. Many members emphasized the need for additional amenities</p>

Interest	How We're Responding
<p>Edgewater Bar Campground?</p>	<p>such as more washrooms, a sani-dump station, a water station, power hookups, and a covered shelter.</p> <p>However, several concerns have been raised regarding the current reservation system. Suggested improvements include revising the cancellation policy, offering larger site options, and implementing a first-come, first served system.</p> <p>Environmental impacts are also a concern. There is worry about the loss of natural spaces, potential harm to wildlife, increased trail congestion, and the risk of littering and misuse of the park. In addition, issues related to parking, traffic safety, noise, and crowding have been highlighted.</p> <p>How we're responding:</p> <p>The campground expansion design will consider the feasibility of a full-service washroom and shower building to respond to the suggestion for this amenity. The conceptual design includes a covered shelter and water stations will be incorporated into civil engineering for the detailed design.</p> <p>The online booking system will be reviewed when the new campsites are added and opportunities for improvements will be considered.</p> <p>Protecting the environment is a goal for this project. The adjacent Fort-to-Fort Trail and Fraser riverbank will not be impacted by the development of the campground. The western red cedar and black cottonwood forest located between the existing campground and campground expansion area will be protected.</p>

### First Nations Engagement

In summer 2025, project introduction letters and project update letters were sent to First Nations, and further correspondence has been sent since. Metro Vancouver will continue to engage with First Nations through the site investigation and planning process. In fall 2026, archaeological site investigation was initiated and will continue as the project moves forward. Understanding that archaeological work is of interest to First Nations, Metro Vancouver and the project archeological consultants continue to keep First Nations informed as work progresses. Metro Vancouver will explore collaborative opportunities and cultural recognition in the project area.

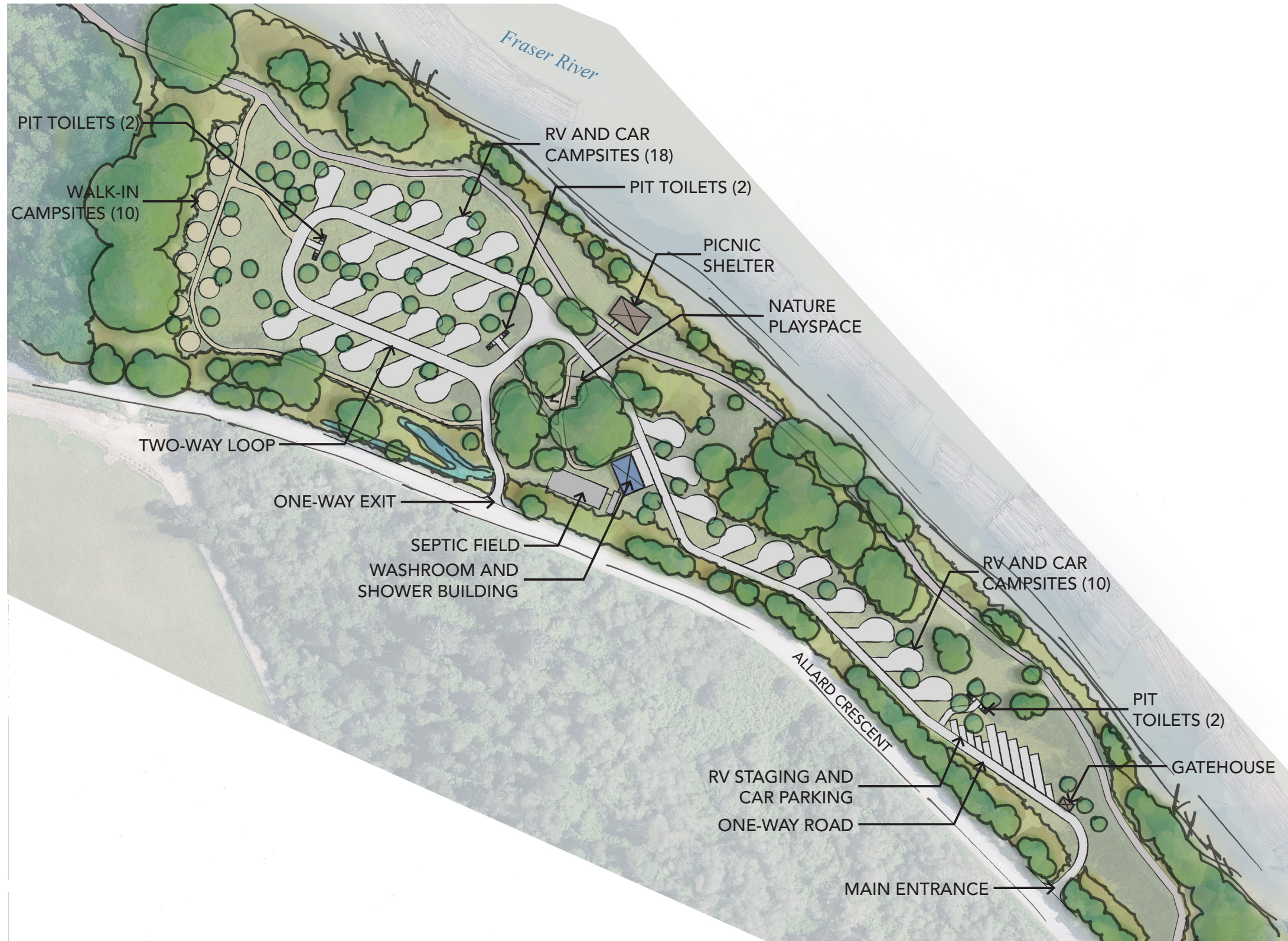
### How Feedback Will Be Used

A summary of feedback from the engagement will be brought to the Regional Parks Committee and the MVRD Board for consideration before initiating the detailed design. The summary will include information on how public feedback will be considered in the detailed design. Feedback gathered through the public engagement process will be combined with technical experts working to help us finalize design of the expansion project.

## Next Steps

Detailed design is now underway and will continue through 2026. Engagement with interest holders and the Township of Langley will continue in 2026 during the detailed design process. Further engagement with interested First Nations will continue through 2026. The detailed design will respond to the results of the online questionnaire, with attention given to the provision of desired amenities, improvements to the online registration system, and protection of the trails and natural area surrounding the campground expansion. Further input from interest holders, the Township of Langley, and First Nations will continue to shape the detailed design of the campground expansion. Communication about the implementation of the campground will continue into 2027.

# Derby Reach Edgewater Bar Campground Expansion - Conceptual Design



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To: Regional Planning Committee

From: Marina Jozipovic, Senior Planner, Regional Planning and Housing Services

Date: March 6, 2026 Meeting Date: April 2, 2026

Subject: **Housing 2050 Policy Research Program**

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## RECOMMENDATION

THAT the Regional Planning Committee receive for information the report, dated March 6, 2026, titled “Housing 2050: Policy Research Program”.

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## EXECUTIVE SUMMARY

*Housing 2050: A Roadmap to Implement Metro 2050’s Housing Goal* will advance affordable rental housing through regional action, strengthened evidence-based advocacy, and improved coordination across governments. Building on previous regional work and engagement with member jurisdictions, local First Nations, federal and provincial governments and agencies, and housing advocacy organizations. Areas of interest to member jurisdictions that hold collective benefits and warrant further exploration through coordinated research were identified. Four initiatives were proposed and approved in the 2026 Regional Planning work plan and budget:

1. Assessing the impacts of provincial legislation and market conditions on local government affordable housing tools.
2. Measuring the value of local government contributions.
3. Evaluating successful multi-jurisdictional approaches for affordable housing.
4. Assessing federal and provincial lands within *Metro 2050* transit-oriented geographies to support the 15% affordable rental housing target.

At its March meeting, the Regional Planning Advisory Committee (RPAC), passed a resolution endorsing the research program and confirming the first two initiatives provide direct value to members. This work will consolidate information, reduce duplication, and support local and regional efforts.

## PURPOSE

To provide the Regional Planning Committee with an overview of a coordinated research program that will support the identification of policy options for *Housing 2050: A Roadmap to Implement Metro 2050’s Housing Goal*.

## BACKGROUND

The Metro Vancouver region faces a major shortfall in affordable rental housing, with an estimated need for 29,250 to 54,500 units over the next five years, far outpacing recent delivery (Reference 1). *Metro 2050’s* Goal 4 identifies regional actions for addressing affordable housing gaps in the region, including a regional target for 15% of new housing in transit-oriented areas to be affordable rentals. *Housing 2050* is being developed to support this goal by strengthening regional coordination, informing policy and advocacy, and aligning with municipal planning updates (Reference 2). Drawing on engagement with member jurisdictions, local First Nations, federal and provincial governments, and housing advocacy organizations, the project will identify policy alternatives and advocacy strategies to address the region’s affordability challenges. Figure 1 outlines the overall work plan and status.

**Figure 1. Housing 2050 Work Plan**

In addition to these long-standing challenges, provincial funding for non-market housing has become more limited due to broader fiscal pressures. At the same time, deteriorating development market conditions are limiting the ability to leverage new development to secure non-market units through municipal land use, development finance, and inclusionary tools. These combined pressures are further constraining affordable housing delivery across the region and underscore the importance of coordinated regional research and policy development.

The Metro Vancouver region has a long history of collective action on housing, including the establishment of Metro Vancouver Housing (MVH) in 1974 to pool land and resources to respond to regional housing needs. In recent years, regional efforts have focused on data, policy coordination, and joint advocacy, such as recent advocacy to the Province for a consistent housing needs assessment methodology and municipal inclusionary zoning authority. *Housing 2050* is a multi-year initiative to continue advancing this collective role and support increased affordable rental supply.

### PROPOSED RESEARCH INITIATIVES

Robust engagement in 2025 was completed to identify opportunity areas for *Housing 2050* (Reference 3), including:

- Presentations and facilitated discussion with RPAC at its March 21, July 18, and September 19, October 24, 2025 meetings; and with RPAC Housing Subcommittee at its March 13, May 15, and September 18, 2025 meetings. These meetings ensured regular input from member jurisdiction staff on deliverables and next steps.
- Seven one-on-one meetings with five local First Nations to introduce the project, hear about level of interest, and discuss priorities and engagement preferences.
- Nine individual or group discussions with provincial and federal government staff, government advocacy organizations, government service agencies (i.e., health authorities, TransLink, school districts), and housing umbrella organizations (i.e., BC Non-Profit Housing Association (BCNPHA), Aboriginal Housing Management Association (AHMA), Co-operative Housing Federation of BC (CHF BC), and Urban Development Institute (UDI)). Discussions focused on shared affordable housing priorities and opportunities for regional collaboration.
- Online questionnaire on barriers and opportunities for affordable housing delivery promoted by BCNPHA to non-profit housing providers in Metro Vancouver, resulting in 79 responses.

This engagement process identified four key opportunity areas for collective regional action to advance affordable rental housing (Reference 3).

1. Clarify Metro Vancouver's role in supporting local housing policy and implementation.
2. Enhance regional advocacy based on shared data and priorities.
3. Strengthen planning and policy frameworks to enhance affordable rental housing delivery.
4. Identify strategies to increase affordable rental housing near transit.

As a next step, a coordinated research program will explore these areas, provide meaningful data and information for regional and local decision-making, and inform a draft set of policy options and advocacy strategies for *Housing 2050*. These initiatives have been identified as offering shared value across multiple jurisdictions in the region, especially consolidating information and reducing costs associated with a duplication of effort.

At its March 13, 2026 meeting, the Regional Planning Advisory Committee passed a resolution in support of the research program and confirmed that the first two initiatives offer direct value to members. RPAC expressed strong interest in gaining a clearer understanding of how recent provincial housing legislation and current development market conditions are affecting the effectiveness of local land use, development finance, and housing policy tools. Members noted that many existing and planned tools may no longer perform as intended under these new conditions, underscoring the need for coordinated regional analysis.

RPAC also highlighted the importance of better demonstrating the significant, and often under recognized, contributions that local governments make to advancing affordable housing. These contributions are often essential to enabling affordable housing supply but are not always visible compared to direct financial investments by senior governments. RPAC emphasized that improving the visibility of local government contributions would help clarify the respective roles of all levels of government and strengthen regional advocacy, particularly given that local efforts are often not well understood or fully appreciated at the provincial and federal levels.

Moving forward, this work will continue to be guided by regular input from RPAC and RPAC—Housing Subcommittee. Completing this research collaboratively with member jurisdictions will provide timely and relevant resources to support local housing planning and policy initiatives and enhance collective advocacy to senior governments.

Table 1 presents the proposed research initiatives that will generate evidence and policy options to advance Metro 2050’s affordable housing objectives.

**Table 1. Housing 2050 Proposed Research Initiatives**

Research Initiative	Overview
<p>1. Assessing the impact of legislative and market shifts on local tools for enabling affordable housing.</p>	<p><b>Objective</b> To provide a coordinated regional analysis of how recent provincial housing legislation changes and shifting development market conditions impact the local government tools used to enable affordable rental housing near transit.</p> <p><b>Rationale</b> Member jurisdictions are navigating significant shifts in provincial housing legislation alongside deteriorating development market conditions. These changes mean that many of the land use, development finance, and housing policy tools traditionally used and planned to enable or secure new affordable housing may no longer function as effectively or predictably as before. A coordinated regional analysis will help local governments understand how these tools are being reshaped by current circumstances, reduce duplication of effort, and support the development of effective, evidence-based policy options to advance affordable housing across multiple jurisdictions.</p>

Research Initiative	Overview
	<p><b>Deliverables</b></p> <ul style="list-style-type: none"> <li>• Analysis of local government tools for affordable housing under new provincial legislation and changing development market conditions</li> <li>• Identification of new risks and constraints</li> <li>• Identification of local and regional opportunities</li> </ul>
<p>2. Measuring local government housing contributions to affordable housing.</p>	<p><b>Objective</b></p> <p>To quantify the cumulative value of local government contributions to affordable housing (e.g., land, fee waivers, accelerated approvals, grants) to support evidence-based advocacy for resources for affordability and infrastructure in the context of senior government downloading of affordable housing responsibilities to local government.</p> <p><b>Rationale</b></p> <p>The 2025 Affordable Housing Gap Analysis identified that local government contributions to affordable housing are significant; however, these contributions are not consistently captured or reported across member jurisdictions. Many of these supports such as land contributions, fee reductions, expedited approvals, and enabling land use and development finance policies are essential to advancing affordable housing but often remain less visible than direct financial investments from senior governments. In the context of reduced senior government funding, evolving provincial housing legislation, and deteriorating development market conditions, local governments are increasingly relied upon to enable affordable housing through these tools. A coordinated regional estimate of local government contributions would improve recognition of the critical role municipalities play, help demonstrate the cumulative regional impact of these efforts, and strengthen collective advocacy for improved funding and policy support from senior governments.</p> <p><b>Deliverables</b></p> <ul style="list-style-type: none"> <li>• Regional data on the value of member contributions to affordable housing supply</li> <li>• Analysis and materials to understand impact of local government tools and support advocacy</li> <li>• Feasibility of monitoring local government contributions to affordable housing on an ongoing basis</li> </ul>
<p>3. Case studies for multi-jurisdictional approaches for affordable housing.</p>	<p><b>Objective</b></p> <p>To identify models and tools used to advance affordable housing delivery in regional and multi-jurisdictional contexts.</p> <p><b>Rationale</b></p> <p><i>Housing 2050</i> is future-oriented, looking at how the Metro Vancouver region can evolve its approach to affordable housing over the coming decades. This is timely within the context of significant political and economic shifts that have impacted affordable housing delivery in the</p>

Research Initiative	Overview
	<p>region. Regions with similar complexity can provide valuable lessons on how to structure coordinated delivery, leverage regional tools, and meet ambitious housing targets near transit.</p> <p><b>Deliverables</b></p> <ul style="list-style-type: none"> <li>• Case study summary with transferable lessons</li> <li>• Options for collective action on regional housing goals to advance <i>Metro 2050's</i> 15% affordable housing target</li> </ul>
<p>4. Understanding supply and suitability of federal and provincial lands to support <i>Metro 2050</i> 15% affordable housing target.</p>	<p><b>Objective</b></p> <p>To assess supply and suitability for affordable housing development on federally- and provincially-owned lands within <i>Metro 2050</i> transit-oriented geographies, and to explore how Metro Vancouver and member jurisdictions can better engage senior government to advance shared affordable housing objectives on public lands.</p> <p><b>Rationale</b></p> <p>Public lands can help achieve affordable rental housing near transit, especially in support of <i>Metro 2050's</i> 15% affordable housing target in Urban Centres, Frequent Transit Development Areas, and Major Transit Growth Corridors. However, an assessment of the role of federal and provincial lands in advancing this target has not yet been completed. Several public land databases have been recently published or are in progress. This work will build on these existing and emerging datasets to provide a shared assessment with input from member jurisdictions to support regional and local advocacy to senior government.</p> <p><b>Deliverables</b></p> <ul style="list-style-type: none"> <li>• Opportunity analysis of federal and provincial lands suitable for affordable housing within Urban Centres, Frequent Transit Development Areas, and Major Transit Growth Corridors</li> <li>• Exploration of how Metro Vancouver and member jurisdictions can better engage senior government on public lands for affordable housing</li> </ul>

#### ALTERNATIVES

This is an information report. No alternatives are presented.

#### FINANCIAL IMPLICATIONS

This work is being carried out as part of the regular Housing Policy and Planning work program and is included within the approved departmental budget.

#### OTHER IMPLICATIONS

The research initiatives outlined in this report support continued regional and local advocacy to the federal and provincial governments for resources to increase affordable housing delivery across the Metro Vancouver region.

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**CONCLUSION**

Metro Vancouver is developing *Housing 2050: A Roadmap to Implement Metro 2050's Housing Goal*. Input from member jurisdictions and other orders of government is shaping the development of advocacy strategies and policy directions. Next steps in this work include completing four coordinated research initiatives that delve into topics of shared regional concern for advancing affordable housing that will inform a draft set of policy options and advocacy strategies for *Housing 2050* to be presented to Regional Planning Committee in early 2027.

**ATTACHMENT**

1. Presentation re: Housing 2050 Policy Research Program.

**REFERENCES**

1. Jozipovic, M. (2025). *Housing 2050: Affordable Housing Gap Analysis*. [Staff report to MVRD Board meeting on 2025, September 11.] <https://metrovancover.org/boards/GVRD/RD-2025-10-03-AGE.pdf#page=322>.
2. Hayes, J. (2024). Regional Affordable Housing Strategy Update (Housing 2050: A Roadmap to Implement Metro 2050's Housing Goal) – Scope of Work. [Staff report to Regional Planning Committee meeting on 2024, April 5.] <https://metrovancover.org/boards/RegionalPlanning/RPL-2024-04-05-AGE.pdf#page=732>.
3. Young, S. (2025). *Housing 2050 Engagement Update*. [Staff report to Regional Planning Committee meeting on 2025, September 11.] <https://metrovancover.org/boards/RegionalPlanning/RPL-2025-09-11-AGE.pdf#page=186>.

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Richmond

# Housing 2050 Policy Research Program

Marina Jozipovic

Senior Planner, Regional Planning and Housing Services

Regional Planning Committee, April 2, 2026

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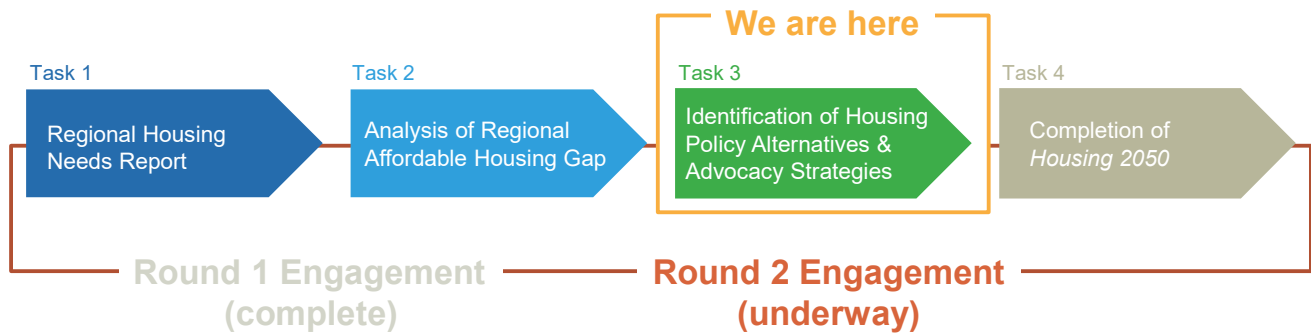
- **Goal 1.** Create a Compact Urban Area
- **Goal 2.** Support a Sustainable Economy
- **Goal 3.** Protect the Environment, Address Climate Change, and Respond to Natural Hazards
- **Goal 4.** Provide Diverse and Affordable Housing Choices
- **Goal 5.** Support Sustainable Transportation Choices

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## HOUSING 2050 PROCESS



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## HOUSING 2050: OPPORTUNITY AREAS

1. Clarify Metro Vancouver's role in supporting local housing policy and implementation
2. Enhance regional advocacy based on shared data and priorities
3. Strengthen planning and policy frameworks to enhance affordable rental housing delivery
4. Identify strategies to increase affordable rental housing near transit

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## RESEARCH INITIATIVE #1

Assessing the impact of legislative and market shifts on local tools for enabling affordable housing

### Objective

- To provide a coordinated regional analysis of how recent provincial housing legislation changes and shifting development market conditions impact the local government tools used to enable affordable rental housing near transit

### Deliverables

- Analysis of local government tools for affordable housing under new provincial legislation and changing development market conditions
- Identification of new risks and constraints
- Identification of local and regional opportunities

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## RESEARCH INITIATIVE #2

Measuring local government housing contributions to affordable housing

### Objective

- To quantify the cumulative value of local government contributions to affordable housing (e.g., land, fee waivers, accelerated approvals, grants) to support evidence-based advocacy for resources for affordability and infrastructure in the context of senior government downloading of affordable housing responsibilities to local government

### Deliverables

- Regional data on the value of member contributions to affordable housing supply
- Analysis and materials to understand impact of local government tools and support advocacy
- Feasibility of monitoring local government contributions to affordable housing on an ongoing basis

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## RESEARCH INITIATIVE #3

Case studies for multi-jurisdictional approaches for affordable housing

Objective	Deliverables
<ul style="list-style-type: none"> <li>To identify models and tools used to advance affordable housing delivery in regional and multi-jurisdictional contexts</li> </ul>	<ul style="list-style-type: none"> <li>Case study summary with transferable lessons</li> <li>Options for collective action on regional housing goals to advance <i>Metro 2050's</i> 15% affordable housing target</li> </ul>

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## RESEARCH INITIATIVE #4

Understanding supply and suitability of federal and provincial lands to support Metro 2050 15% affordable housing target

Objective	Deliverables
<ul style="list-style-type: none"> <li>To assess supply and suitability for affordable housing development on federally- and provincially-owned lands within Metro 2050 transit-oriented geographies, and to explore how Metro Vancouver and member jurisdictions can better engage senior government to advance shared affordable housing objectives on public lands</li> </ul>	<ul style="list-style-type: none"> <li>Opportunity analysis of federal and provincial lands suitable for affordable housing within Urban Centres, Frequent Transit Development Areas, and Major Transit Growth Corridors</li> <li>Exploration of how Metro Vancouver and member jurisdictions can better engage senior government on public lands for affordable housing</li> </ul>

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## NEXT STEPS

Housing 2050 Research Program	Timeline for Completion	Draft policy options and advocacy strategies	2027 Q1 Presentation to Regional Planning Committee, Update to Board
1. Assessing the impact of legislative and market shifts on local tools for enabling affordable housing	2026 Q3		
2. Measuring local government housing contributions to affordable housing	2026 Q4		
3. Case studies for multi-jurisdictional approaches for affordable housing	2026 Q3		
4. Understanding supply and suitability of federal and provincial lands to support Metro 2050 15% affordable housing target	2026 Q4		

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Thank you

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To: Regional Planning Committee

From: Laurel Cowan, Division Manager, Regional Land Use Policy and Planning, Regional Planning and Housing Services

Date: March 5, 2026 Meeting Date: April 2, 2026

Subject: **Metro 2050 Advocacy Update**

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## RECOMMENDATION

THAT the Regional Planning Committee receive for information the report dated March 5, 2026, titled “Metro 2050 Advocacy Update.”

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## EXECUTIVE SUMMARY

*Metro 2050* highlights regional federation priorities for engaging provincial and federal governments and other partners on topics related to land use, housing, jobs, environment, farmland, transportation, and infrastructure. The majority of advocacy actions in *Metro 2050* are directed at the provincial and federal governments, but also involve Health Authorities, TransLink, neighbouring regional districts, port and airport authorities, utilities, and member jurisdictions.

Since the release of *Metro 2050*, a number of advocacy objectives, mostly related to housing and transportation, have been achieved or progressed through direct advocacy by Metro Vancouver in collaboration with member jurisdictions and other stakeholders. Despite this progress, new and evolving challenges are also emerging, and Metro Vancouver is responsive to the priorities of the MVRD Board and its member jurisdictions, and works to support coordination and collaboration with other orders of government and other key partners.

## PURPOSE

To provide the Regional Planning Committee with information about advocacy actions in *Metro 2050*.

## BACKGROUND

The *2022–2026 Board Strategic Plan* identifies a priority action for Regional Planning to develop “a Regional Planning Advocacy Strategy to guide the region’s efforts to shape the provincial and federal governments’ priorities related to land use, transportation, and housing policy.” This report outlines progress to date on advocacy actions in *Metro 2050* and explains Regional Planning’s role and work in advocacy.

## ADDITIONAL CONTEXT

### Regional Planning’s Role in Advocacy

Collaboration is central to effective regional planning. Metro Vancouver fosters strong intergovernmental relationships, seeks opportunities for collaboration, and shares information to support coordinated planning, while respecting distinct jurisdictional roles.

Advocacy is a key tool for engaging other orders of government on issues beyond regional jurisdiction, building support for regionally significant priorities, and promoting integrated policy decisions. *Metro 2050* outlines numerous advocacy actions, primarily directed at the provincial and federal governments, but also involving Health Authorities, TransLink, neighbouring regional districts, port and airport authorities, utilities, and member jurisdictions.

## A Shifting Context

Since the launch of *Metro 2050*, new provincial housing legislation has significantly impacted local governments, Metro Vancouver, and regional stakeholders by introducing higher density requirements and new financing tools while challenging existing planning frameworks and infrastructure funding mechanisms. The quick roll-out of new legislation without significant consultation with local governments has led to many unanswered questions about the logistics of implementation, liability, and potential unintended consequences.

These legislative shifts are compounded by broader stresses on housing development (e.g., rising construction costs, inflation, high land values, labour shortages), which place additional pressure on local governments to accommodate new growth, and deliver new housing and infrastructure.

Given that the Metro Vancouver region accounts for more than half of BC's population and housing growth, there is a critical role for Regional Planning to support member jurisdictions, and collaborate with other agencies, to advocate on shared priorities.

## PROGRESS TO DATE

### Metro 2050 – Progress to Date and Successes

Metro Vancouver has long advocated to the provincial and federal governments regarding issues of regional significance. Since the release of *Metro 2050* in 2023, the provincial and federal governments have carried out several key actions in direct alignment with Metro Vancouver's advocacy efforts.

Notable outcomes include:

- Inclusionary zoning powers were granted to local governments (Action 4.1.5) following ongoing collaborative advocacy by Metro Vancouver, member jurisdictions, and other partners.
- Expanded funding eligibility for Treaty First Nations to support housing needs reports (Action 4.1.7) was achieved through direct outreach by Metro Vancouver and Tsawwassen First Nation.
- Portfolio-based funding models have been advanced (Action 4.3.3), including:
  - CMHC's Frequent Builder Framework, which streamlines applications for non-profit developers with multiple projects.
  - An agreement with BC Housing to support Metro Vancouver Housing to deliver 2,000+ homes over 10 years.

These outcomes reflect the results of multi-year engagement with provincial and federal governments at both staff and political levels.

There have also been some major initiatives at provincial and federal levels which address, or help to address, actions in *Metro 2050*, particularly within the context of housing and transportation. Select examples include:

- Rental housing incentives, such as GST removal, BC Rental Protection Fund, and CMHC low-interest financing programs (Action 4.2.5)
- Short-term rental restrictions under new provincial legislation, helping to increase long-term rental options (Action 4.2.6)
- Expanded funding for non-market housing, including the BC Community Housing Fund, and CMHC affordable housing funding programs (Action 4.3.3)
- Increased support for lower-income households through modest increases to BC Housing's rent supplement programs (SAFER and RAP) and eligibility, and introduction of the BC Renter's Tax Credit (Action 4.3.6)

- Introduction of the Canada Public Transit Fund to enhance investment in transit and active transportation infrastructure (Action 5.1.10). However, the impact of this fund is less certain given changes in the 2025 federal budget that merged it into the Building Strong Communities Fund which can fund many types of infrastructure, not just transit.

### **Additional Advocacy & Coordination**

Regional Planning works closely with the Province, member jurisdictions, and other stakeholders to strengthen alignment across planning frameworks, advocate for policies that reflect local priorities, and support coordinated implementation of regional goals. Key areas of engagement include:

- **Housing Policy & Planning:** Metro Vancouver is advancing Housing 2050 to guide regional housing policy and investment advocacy. This work includes the recently completed Regional Housing Needs Report and Affordable Housing Gap Analysis, as well as ongoing engagement with member jurisdictions and other orders of government on strategies to increase non-market housing in the region. Recent advocacy initiatives include:
  - The Affordable Housing Gap Analysis was sent on behalf of the MVRD Board to the Federal Minister of Housing, Infrastructure, and Communities and the Provincial Minister of Housing and Municipal Affairs to underscore that federal and provincial resources to the region are insufficient to address regional affordable housing gaps. In tandem, Metro Vancouver staff presented the results to federal and provincial staff to draw attention to the continued shortfall and the significant ongoing efforts of member jurisdictions to advance affordable rental housing.
  - Metro Vancouver staff continue to engage federal and provincial agencies to improve data collection on non-market housing to better monitor progress and track policy impacts across orders of government.
- **Transportation Planning:** Metro Vancouver collaborates with TransLink and member jurisdictions to advocate for transit funding, address transportation implications of housing legislation, and lead joint research initiatives such as the Regional Parking Study and Housing & Transportation Cost Burden Study.
- **Agriculture & Food Systems:** Regional Planning supports agricultural land protection and viability through research, data collection, and engagement with the Ministry of Agriculture and sector stakeholders. The Regional Food Systems Strategy update will guide future advocacy.
- **Climate Change & Natural Hazards:** Regional Planning leads land use work related to climate resilience and hazard mitigation, including the Land Use Best Practice Guide for Flooding and Regional Hazard, Risk, and Vulnerability Assessment. These efforts inform provincial policy and support member jurisdictions.
- **Environmental Planning:** Metro Vancouver advocates for nature protection and restoration through tools like the Tree Guide, Sensitive Ecosystem Inventory, and Tree Regulations Toolkit. Initiatives like the Regional Natural Infrastructure Network opportunity map can guide future land protection and funding advocacy.
- **Infrastructure & Financing:** In response to housing growth and changes to municipal financing tools, Metro Vancouver is updating its Development Cost Charge Program and conducting an Infrastructure Gap Analysis to support advocacy for growth-enabling infrastructure funding.

**ALTERNATIVES**

This is an information report. No alternatives are presented.

**FINANCIAL IMPLICATIONS**

There are no financial implications associated with this report. All initiatives referenced are being delivered within approved Regional Planning budgets and workplans. While advocacy activities themselves do not require additional funding, they may support future funding opportunities for local and regional priorities through engagement with provincial and federal governments.

**OTHER IMPLICATIONS**

Advocacy can support Metro Vancouver's relationships with other orders of government and other key partners by coordinating and collaborating on shared issues and priorities.

**CONCLUSION**

*Metro 2050* establishes a comprehensive framework for advocating regional priorities with other orders of governments and key partners on land use, housing, transportation, infrastructure, and environmental issues. Since the adoption of *Metro 2050* in 2023, a number of advocacy objectives, mostly related to housing and transportation, have been achieved or progressed through direct advocacy by Metro Vancouver, or in collaboration with member jurisdictions, or other stakeholders.

Looking ahead, continued advocacy will be essential to address emerging challenges, including the impacts of provincial housing legislation, infrastructure funding needs, and broader economic pressures on development. This report outlines progress to date on advocacy actions in *Metro 2050* and explains Regional Planning's role and work in advocacy.

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To: MVRD Board of Directors

From: Governance Committee

Date: April 9, 2026

Meeting Date: April 24, 2026

Subject: **Annual Review of Code of Conduct for Elected Officials Policy**

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At its April 9, 2026 meeting, the Governance Committee considered the report titled “Annual Review of Code of Conduct for Elected Officials Policy” dated April 2, 2026 (**Attachment 1**).

The Committee received the report for information and discussed reviewing the *Code of Conduct for Elected Officials Policy* after additional information is provided by the Province regarding recently tabled legislation that would impact codes of conduct for local elected officials.

The Governance Committee also discussed the ability to advance some near-term changes and directed staff to bring back the policy with inclusion of an updated *Confidentiality Framework for Board and Committee Members*, as well as policies around conflicts of interest, and acceptance of gifts.

#### **ATTACHMENTS**

1. “Annual Review of Code of Conduct for Elected Officials Policy,” dated April 2, 2026.

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To: Governance Committee

From: Dorothy Shermer, Corporate Officer

Date: April 2, 2026 Meeting Date: April 9, 2026

Subject: **Annual Review of Code of Conduct for Elected Officials Policy**

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### RECOMMENDATION

THAT the Governance Committee receive for information the report dated April 2, 2026, titled “Annual Review of Code of Conduct for Elected Officials Policy.”

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### EXECUTIVE SUMMARY

An annual review of the *Code of Conduct for Elected Officials Policy* is a recurring item on the Governance Committee work plan for the second quarter of each year. The *Code of Conduct for Elected Officials Policy* was adopted by the MVRD Board in January 2025, and is now being presented for its first annual review.

While the Policy is now before the Governance Committee for its first annual review, the Committee may wish to wait until further information is received from the Province, which just provided notice that two bills have been introduced regarding codes of conduct for local elected officials, and that additional guidance will be provided later this year. However, if the Committee does wish to review any specific areas at this time, this direction can be provided to staff at the April Governance Committee meeting, and staff will return with additional information at a subsequent meeting.

### PURPOSE

To present the *Code of Conduct for Elected Official Policy* (**Attachment 1**) to the Governance Committee for annual review.

### BACKGROUND

An annual review of the *Code of Conduct for Elected Officials Policy* is on the Governance Committee’s Work Plan in the second quarter. The *Code of Conduct for Elected Officials Policy* was adopted in January 2025.

### LEGISLATED REQUIREMENT

The *Community Charter* requires local governments to consider a code of conduct. Within six months after its first regular meeting, the local government must decide whether to establish a code of conduct for elected officials, or whether to review a code of conduct if one has already been established. If the local government decides not to establish a code of conduct or review an existing code of conduct, it must make available to the public, upon request, a statement respecting the reasons for its decision.

### POLICY HISTORY

At the MVRD Board meeting held on April 28, 2023, the Board was advised of the legislated requirement for considering the establishment of a code of conduct. The Board directed staff to bring forward a code of conduct based on the Model Code of Conduct produced by the *Working Group on Responsible Conduct*.

The *Code of Conduct for Elected Officials Policy*, which was eventually adopted by the Board on January 31, 2025, was first presented to the MVRD Board at the September 29, 2023 meeting. The Policy establishes guidelines for the conduct of Board and Committee members and assists in providing for the good governance of the Metro Vancouver Regional District, based on the four foundation principles of responsible conduct—integrity, respect, accountability, and leadership and collaboration. The Policy is self-enforcing and does not include enforcement processes to address violations of the code. In the absence of a codified complaint process, members retain the primary responsibility to ensure that the general standards of conduct are understood and met so that the public can continue to have full confidence in the integrity of the governance of the Regional District.

At the MVRD Board meeting held on September 29, 2023, the Board directed staff to bring forward a revised code of conduct with additional clauses covering confidentiality, conflict of interest, and acceptance of gifts, as well as a companion procedure document to address how complaints will be handled, investigation, resolution, enforcement, and whistleblower protection. A revised policy was presented to the Board for consideration at the January 31, 2025 meeting (**Attachment 2**). The Board opted to adopt the self-enforcing policy as recommended by staff.

The Province of British Columbia provided notice that on April 2, 2026 Bills 17 and 18 were introduced in the Legislature (**Attachment 3**). Bill 17 Housing and Municipal Affairs Statutes (Codes of Conduct) Amendment Act, 2026, and Bill 18 Housing and Municipal Affairs Statutes (Parental Leave) Amendment Act, 2026, propose amendments to legislation regarding codes of conduct and parental leave for local elected officials. The Province advised that guidance to help prepare for these changes will be available in the summer and early fall of this year.

While the Policy is now before the Governance Committee for its first annual review, the Committee may wish to wait until further information is received from the Province which may guide future amendments to the Policy. However, if the Committee does wish to review any specific areas at this time, this direction can be provided to staff at the April Governance Committee meeting and staff will return with additional information at a subsequent meeting.

#### **ALTERNATIVES**

This is an information report. No alternatives are presented.

#### **FINANCIAL IMPLICATIONS**

There are no financial implications with receiving this report for information.

#### **CONCLUSION**

An annual review of the *Code of Conduct for Elected Officials Policy* is a recurring item on the Governance Committee work plan for the second quarter of each year. The *Code of Conduct for Elected Officials Policy* was adopted in January 2025, and is now being presented for its first annual review. The Committee may wish to provide feedback on any changes as deemed appropriate.

#### **ATTACHMENT**

1. Code of Conduct for Elected Officials Policy.
2. “Code of Conduct for Elected Officials Policy”, dated July 6, 2026.
3. Correspondence re: Bill 17 Housing and Municipal Affairs Statutes (Codes of Conduct) Amendment Act, 2026, and Bill 18 Housing and Municipal Affairs Statutes (Parental Leave) Amendment Act, 2026, dated April 2, 2026.

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**CODE OF CONDUCT FOR ELECTED OFFICIALS**

Effective Date: January 31, 2025

Approved By: MVRD Board

**Policy No. GV-041**

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**PURPOSE**

The *Code of Conduct for Elected Officials* establishes guidelines for the conduct of Board and Committee members and assists in providing for the good governance of the Metro Vancouver Regional District.

**INTRODUCTION**

As elected representatives (“members”), we recognize that responsible conduct is essential to providing good governance for the Metro Vancouver Regional District. We further recognize that responsible conduct is based on the foundational principles of integrity, accountability, respect, and leadership and collaboration.

In order to fulfill our obligations and discharge our duties, we are required to conduct ourselves to the highest ethical standards by being an active participant in ensuring that these foundational principles, and the standards of conduct set out below, are followed in all of our dealings with every person, including those with other members, staff, and the public.

**HOW TO APPLY AND INTERPRET THIS CODE OF CONDUCT**

This *Code of Conduct* applies to the members of the Metro Vancouver Regional District, including its boards, committees, and advisory bodies. It is each member’s individual responsibility to uphold both the letter and the spirit of this Code of Conduct in their dealings with other members, staff, and the public.

Elected officials must conduct themselves in accordance with the law. This *Code of Conduct* is intended to be developed, interpreted, and applied by members in a manner that is consistent with all applicable Federal and Provincial Laws, as well as the bylaws and policies of the Regional District, the common law, and any other legal obligations which apply to members individually or as a collective board.

**FOUNDATIONAL PRINCIPLES OF RESPONSIBLE CONDUCT**

The four foundation principles of responsible conduct are integrity, respect, accountability, and leadership and collaboration.

1. **Integrity** – means being honest and demonstrating strong ethical principles. Conduct under this principle upholds the public interest, and is truthful and honourable.

## BOARD POLICY

2. **Respect** – means having due regard for others’ perspectives, wishes, and rights; it also means displaying deference to the offices of local government, and the role of local government in community decision making. Conduct under this principle is demonstrated when a member fosters an environment of trust by demonstrating due regard for the perspectives, wishes, and rights of others and an understanding of the role of the local government.
3. **Accountability** – means an obligation and willingness to accept responsibility or to account for one’s actions. Conduct under this principle is demonstrated when board members, individually and collectively, accept responsibility for their actions and decisions.
4. **Leadership and Collaboration** – means an ability to lead, listen to, and positively influence others; it also means coming together to create or meet a common goal through collective efforts. Conduct under this principle is demonstrated when a board member encourages individuals to work together in pursuit of collective objectives by leading, listening to, and positively influencing others.

### STANDARDS OF CONDUCT

The following section provides general standards of conduct that reflect the foundational principles identified above.

#### Integrity

Integrity is demonstrated by the following conduct:

- Members will be truthful, honest, and open in all dealings, including those with other members, staff, and the public.
- Members will ensure that their actions are consistent with the shared principles and values collectively agreed to by the Board.
- Members will follow through on their commitments, correct errors in a timely and transparent manner, and engage in positive communication with the community.
- Members will direct their minds to the merits of the decisions before them, ensuring that they act on the basis of relevant information and principles and in consideration of the consequences of those decisions.
- Members will behave in a manner that promotes public confidence in all of their dealings.

#### Respect

Respect is demonstrated through the following conduct:

- Members will treat every person with dignity, understanding, and respect.
- Members will show consideration for every person’s values, beliefs, experiences, and contributions to discussions.
- Members will demonstrate awareness of their own conduct, and consider how their words or actions may be, or may be perceived as, offensive or demeaning.

## BOARD POLICY

- Members will not engage in behaviour that is indecent, insulting, or abusive. This behaviour includes verbal slurs such as racist remarks, unwanted physical contact, or other aggressive actions that are harmful or threatening.

### Accountability

Accountability is demonstrated through the following conduct:

- Members will be responsible for the decisions that they make and be accountable for their own actions and the actions of the collective council or board.
- Members will listen to and consider the opinions and needs of the community in all decision-making, and allow for appropriate opportunities for discourse and feedback.
- Members will carry out their duties in an open and transparent manner so that the public can understand the process and rationale used to reach decisions and the reasons for taking certain actions.

### Leadership and Collaboration

Leadership and collaboration is demonstrated through the following conduct:

- Members will behave in a manner that builds public trust and confidence in the local government, including considering the different interests of the people who make up the community.
- Members will consider the issues before them and make decisions as a collective body. As such, members will actively participate in debate about the merits of a decision, but once a decision has been made, all members will recognize the democratic majority, ideally acknowledging its rationale, when articulating their opinions on a decision.
- Members will recognize that debate is an essential part of the democratic process and encourage constructive discourse while empowering other members and staff to provide their perspectives on relevant issues.
- As leaders of their communities, members will calmly face challenges, and provide considered direction on issues they face as part of their roles and responsibilities while empowering their colleagues and staff to do the same.
- Members will recognize, respect and value the distinct roles and responsibilities others play in providing good governance and commit to fostering a positive working relationship with and among other members, staff, and the public.
- Members will recognize the importance of the role of the Chair of meetings, and treat that person with respect at all times.

### COMPLIANCE AND ENFORCEMENT

The *Code of Conduct for Elected Officials* expresses standards of ethical conduct expected for members. Members themselves have the primary responsibility to ensure that these ethical standards are understood and met, and that the public can continue to have full confidence in the integrity of the governance of the Regional District.

## BOARD POLICY

The *Code of Conduct for Elected Officials* is intended to be self-enforcing. Members should view the *Code* as a set of guidelines that express collectively the standards of conduct expected of them. The *Code* is most effective when members are thoroughly familiar with the *Code* and embrace its provisions.



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To: Mayors Committee

From: Jerry W. Dobrovolny, Chief Administrative Officer

Date: January 6, 2025 Meeting Date: January 17, 2025

Subject: **Code of Conduct for Elected Officials Policy**

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**RECOMMENDATION**

That the MVRD Board adopt the self-enforcing *Code of Conduct for Elected Officials Policy* as presented in Attachment 2 of the report dated January 6, 2025, titled “Code of Conduct for Elected Officials Policy”.

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**EXECUTIVE SUMMARY**

At the MVRD Board meeting held on September 29, 2023, the Board considered a report dated July 20, 2023, titled “Code of Conduct for Elected Officials Policy” (Attachment 1), which recommended the adoption of a self-enforcing *Code of Conduct for Elected Officials Policy* (Attachment 2). The Board directed staff to bring forward a revised code of conduct with additional clauses covering confidentiality, conflict of interests, and acceptance of gifts, as well as a companion procedure document to address how complaints will be handled, investigation, resolution, enforcement, and whistleblower protection. This revised Code of Conduct is presented in Attachment 3. Adoption of the self-enforcing Code of Conduct is recommended in order for members to retain the primary responsibility for ensuring that the general standards of conduct are understood and met.

**PURPOSE**

To return to the Board with a revised *Code of Conduct for Elected Officials Policy* as directed for Board discussion and consideration.

**BACKGROUND**

In June 2022, the *Community Charter* was amended to require local governments to establish or consider establishing a Code of Conduct for elected officials. At the MVRD Board meeting held on September 29, 2023, the Board began this process by considering the report dated July 20, 2023, titled “Code of Conduct for Elected Officials Policy” (Attachment 1). The Board passed the following resolution after discussion:

*That the MVRD Board:*

- a) *refer the Code of Conduct for Elected Officials to staff for further revisions, including the addition of clauses that address confidentiality, conflict of interest, and accepting gifts; and*
- b) *direct staff to develop a companion procedure document setting out: how complaints will be handled, investigation process, resolution, enforcement, and whistleblower protections.*

**Code of Conduct for Elected Officials**

Mayors Committee Regular Meeting Date: January 17, 2025

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This report responds to this resolution bringing forward a revised version of the “Code of Conduct for Elected Officials Policy” for Board discussion and consideration.

**POLICY CONSIDERATIONS**

The initial “Code of Conduct for Elected Officials Policy” was prepared based on the Model Code of Conduct produced by the Working Group on Responsible Conduct, a joint initiative between the Union of BC Municipalities, the Local Government Management Association, and the Ministry of Municipal Affairs. In response to Board direction, staff conducted a review of member jurisdictions’ codes of conduct to identify variations and commonalities. Each municipality has taken a slightly different approach based on their needs, within a common framework.

The “Code of Conduct for Elected Officials Policy” presented in the report dated July 20, 2023 was intended to be self-enforcing; members have the primary responsibility of ensuring that these ethical standards are understood and met. This policy is attached to this report in Attachment 2 for comparison and consideration by the Board.

A revised “Code of Conduct for Elected Officials Policy” is presented in Attachment 3. As directed by the Board, the revised code adds a detailed informal and formal dispute resolution process. The resolution process includes timelines, whistleblower protection, and a requirement for the public disclosure of the results of an investigation. It allows for culturally appropriate mediation such as restorative justice. The scope of the policy allows only Board or Committee members and employees of Metro Vancouver to request an investigation, and limits the investigation to the members’ Metro Vancouver role. As directed by the Board, the revised code also duplicates *Community Charter* provisions on confidentiality, conflict of interest, and accepting gifts as set out in section 205 of the *Local Government Act*, which applies those *Community Charter* provisions to regional districts.

The self-enforcing code of conduct recommended by staff allows the Board flexibility to incrementally build on learnings, and allows Metro Vancouver’s code of conduct to reflect the Board’s specific governance structure and dynamics. Metro Vancouver’s Board Chair and Vice Chair are elected annually by their peers. This annual election provides a level of self-governance that does not exist at the municipal level. The regional district governance model necessitates and fosters a collaborative working environment for members where members self-regulate. In the absence of a codified complaint process, members retain the primary responsibility for ensuring that the general standards of conduct are understood and met, allowing the public to continue to have full confidence in the integrity of the governance of the Regional District.

The self-enforcing code of conduct (Attachment 2), as recommended in the report dated July 20, 2023, titled “Code of Conduct for Elected Officials Policy”, and the revised “Code of Conduct for Elected Officials Policy” (Attachment 3) are before the Board for consideration. Staff recommend the adoption of the self-enforcing code of conduct, noting that additional provisions can be added in the future during regular reviews as required.

## ALTERNATIVES

1. That the MVRD Board adopt the self-enforcing Code of Conduct for Elected Officials Policy as presented in Attachment 2 of the report dated January 6, 2025, titled "Code of Conduct for Elected Officials Policy".
2. That the MVRD Board adopt the revised *Code of Conduct for Elected Officials Policy* as presented in Attachment 3 of the report dated January 6, 2025, titled "Code of Conduct for Elected Officials Policy".
3. That the MVRD Board, having considered the reports dated July 20, 2023 and January 6, 2025 regarding the establishment of a code of conduct, and having decided against establishing a code of conduct at the present time, reconsider the establishment of a code of conduct before January 1, 2026.

## FINANCIAL IMPLICATIONS

There are no financial implications associated with Alternative 1. If the Board opts for Alternative 2 and adopts the revised *Code of Conduct for Elected Officials Policy* as presented in Attachment 3, the budget of the CAO's department will need to be amended to include the costs of the investigations contemplated within it.

## CONCLUSION

A revised *Code of Conduct for Elected Officials Policy* has been prepared in accordance with the Board's direction at the September 29, 2023 meeting. The revised *Code of Conduct for Elected Officials Policy* (Attachment 3) and the self-enforcing *Code of Conduct for Elected Officials Policy* (Attachment 2) are presented to the Board for discussion and consideration. Consideration or Adoption of the policy meets the *Community Charter* requirement to consider a code of conduct. Staff recommend Alternative 1 – the adoption of a self-enforcing code of conduct.

## ATTACHMENTS

1. ~~Mayors Committee report dated July 20, 2023, titled "Code of Conduct for Elected Officials Policy".~~
2. Draft Self-Enforcing *Code of Conduct for Elected Officials Policy*.
3. Draft Revised *Code of Conduct for Elected Officials Policy*.

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**CODE OF CONDUCT FOR ELECTED OFFICIALS**

Effective Date: September 29, 2023

Approved By: MVRD Board

**Policy No. XX-XXX**

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**PURPOSE**

The *Code of Conduct for Elected Officials* establishes guidelines for the conduct of Board and Committee members and assists in providing for the good governance of the Metro Vancouver Regional District.

**INTRODUCTION**

As elected representatives (“members”), we recognize that responsible conduct is essential to providing good governance for the Metro Vancouver Regional District. We further recognize that responsible conduct is based on the foundational principles of integrity, accountability, respect, and leadership and collaboration.

In order to fulfill our obligations and discharge our duties, we are required to conduct ourselves to the highest ethical standards by being an active participant in ensuring that these foundational principles, and the standards of conduct set out below, are followed in all of our dealings with every person, including those with other members, staff, and the public.

**HOW TO APPLY AND INTERPRET THIS CODE OF CONDUCT**

This *Code of Conduct* applies to the members of the Metro Vancouver Regional District, including its boards, committees, and advisory bodies. It is each member’s individual responsibility to uphold both the letter and the spirit of this Code of Conduct in their dealings with other members, staff, and the public.

Elected officials must conduct themselves in accordance with the law. This *Code of Conduct* is intended to be developed, interpreted, and applied by members in a manner that is consistent with all applicable Federal and Provincial Laws, as well as the bylaws and policies of the Regional District, the common law, and any other legal obligations which apply to members individually or as a collective board.

**FOUNDATIONAL PRINCIPLES OF RESPONSIBLE CONDUCT**

The four foundation principles of responsible conduct are integrity, respect, accountability, and leadership and collaboration.

1. **Integrity** – means being honest and demonstrating strong ethical principles. Conduct under this principle upholds the public interest, and is truthful and honourable.

## BOARD POLICY

2. **Respect** – means having due regard for others’ perspectives, wishes, and rights; it also means displaying deference to the offices of local government, and the role of local government in community decision making. Conduct under this principle is demonstrated when a member fosters an environment of trust by demonstrating due regard for the perspectives, wishes, and rights of others and an understanding of the role of the local government.
3. **Accountability** – means an obligation and willingness to accept responsibility or to account for one’s actions. Conduct under this principle is demonstrated when board members, individually and collectively, accept responsibility for their actions and decisions.
4. **Leadership and Collaboration** – means an ability to lead, listen to, and positively influence others; it also means coming together to create or meet a common goal through collective efforts. Conduct under this principle is demonstrated when a board member encourages individuals to work together in pursuit of collective objectives by leading, listening to, and positively influencing others.

### STANDARDS OF CONDUCT

The following section provides general standards of conduct that reflect the foundational principles identified above.

#### Integrity

Integrity is demonstrated by the following conduct:

- Members will be truthful, honest, and open in all dealings, including those with other members, staff, and the public.
- Members will ensure that their actions are consistent with the shared principles and values collectively agreed to by the Board.
- Members will follow through on their commitments, correct errors in a timely and transparent manner, and engage in positive communication with the community.
- Members will direct their minds to the merits of the decisions before them, ensuring that they act on the basis of relevant information and principles and in consideration of the consequences of those decisions.
- Members will behave in a manner that promotes public confidence in all of their dealings.

#### Respect

Respect is demonstrated through the following conduct:

- Members will treat every person with dignity, understanding, and respect.
- Members will show consideration for every person’s values, beliefs, experiences, and contributions to discussions.
- Members will demonstrate awareness of their own conduct, and consider how their words or actions may be, or may be perceived as, offensive or demeaning.

## BOARD POLICY

- Members will not engage in behaviour that is indecent, insulting, or abusive. This behaviour includes verbal slurs such as racist remarks, unwanted physical contact, or other aggressive actions that are harmful or threatening.

### Accountability

Accountability is demonstrated through the following conduct:

- Members will be responsible for the decisions that they make and be accountable for their own actions and the actions of the collective council or board.
- Members will listen to and consider the opinions and needs of the community in all decision-making, and allow for appropriate opportunities for discourse and feedback.
- Members will carry out their duties in an open and transparent manner so that the public can understand the process and rationale used to reach decisions and the reasons for taking certain actions.

### Leadership and Collaboration

Leadership and collaboration is demonstrated through the following conduct:

- Members will behave in a manner that builds public trust and confidence in the local government, including considering the different interests of the people who make up the community.
- Members will consider the issues before them and make decisions as a collective body. As such, members will actively participate in debate about the merits of a decision, but once a decision has been made, all members will recognize the democratic majority, ideally acknowledging its rationale, when articulating their opinions on a decision.
- Members will recognize that debate is an essential part of the democratic process and encourage constructive discourse while empowering other members and staff to provide their perspectives on relevant issues.
- As leaders of their communities, members will calmly face challenges, and provide considered direction on issues they face as part of their roles and responsibilities while empowering their colleagues and staff to do the same.
- Members will recognize, respect and value the distinct roles and responsibilities others play in providing good governance and commit to fostering a positive working relationship with and among other members, staff, and the public.
- Members will recognize the importance of the role of the Chair of meetings, and treat that person with respect at all times.

### COMPLIANCE AND ENFORCEMENT

The *Code of Conduct for Elected Officials* expresses standards of ethical conduct expected for members. Members themselves have the primary responsibility to ensure that these ethical standards are understood and met, and that the public can continue to have full confidence in the integrity of the governance of the Regional District.

## BOARD POLICY

The *Code of Conduct for Elected Officials* is intended to be self-enforcing. Members should view the *Code* as a set of guidelines that express collectively the standards of conduct expected of them. The *Code* is most effective when members are thoroughly familiar with the *Code* and embrace its provisions.

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**CODE OF CONDUCT FOR ELECTED OFFICIALS**

Effective Date: [Click or tap to enter a date.](#)

Approved By: MVRD Board

**Policy No. XX-XXX**

*(Assigned by BIS)*

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**PURPOSE**

The *Code of Conduct for Elected Officials Policy* establishes guidelines for the conduct of Board and Committee Members to assist in providing for the good governance of Metro Vancouver.

**DEFINITIONS**

**“Act”** means the *Local Government Act*;

**“Board”** means the Board of Directors of the Metro Vancouver;

**“Board Director”** means a member of the Board, including the Chair and Vice Chair;

**“CAO”** means the person appointed from time to time as the Chief Administrative Officer or Commissioner as context requires.

**“Chair”** means, as the context requires, the Chair of the Board elected pursuant to the *Act*, or the person appointed as the Chair, Vice Chair, or other person presiding at a meeting of the Board or Committee;

**“Charter”** means the *Community Charter*;

**“Committee”** means, as the context requires, a select committee established by the Board, or a standing committee established by the Chair;

**“Complaint”** means a formal allegation that a Member has breached this Policy that has been submitted to the CAO in accordance with the complaints procedure set out in Schedule “A” of this Policy;

**“Complainant”** means a person who submitted a Complaint to the CAO;

## BOARD POLICY

**“Confidential information”** means information that is not publicly available and is treated as confidential by Metro Vancouver, and includes information that may or must be considered by the Board in a closed meeting pursuant to section 117 of the *Community Charter* including but not limited to:

- a) decisions, resolutions, or report contents forming part of the agenda for or from a closed meeting of the Board until a Board decision has been made for the information to become public or otherwise released;
- b) information about the acquisition, disposition, or expropriation of land or improvements if disclosure could reasonably be expected to harm the interests of Metro Vancouver;
- c) negotiations and related discussions respecting the provision of a service that are at their preliminary stages if disclosure could reasonably be expected to harm the interests of Metro Vancouver;
- d) advice that is subject to any privilege at law; and
- e) personal information that is prohibited from disclosure under the provisions of the *Freedom of Information and Protection of Privacy Act*;

**“Corporate Officer”** means the officer assigned corporate administration responsibilities under the *Act* and includes that officer’s designate;

**“Director”** means a Member of the Board, whether as a municipal director, as an electoral area director, or as a Treaty First Nation director pursuant to the *Act*;

**“Employee”** means staff of Metro Vancouver;

**“Gift or Benefit”** means an item or service of value that is received by a Member for their personal use, including but not limited to: money, gift cards, tickets to events, clothing, jewelry, pens, food or beverages, discount/rebates on personal purchases, entertainment, participation in sport and recreation activities, and invitations to social functions;

**“Investigator”** means a third party individual who has the necessary professional skills, knowledge, and experience to investigate a Complaint.

**“Member”** means a Director of the Board, or a person appointed to a Committee, as the context requires;

**“Metro Vancouver”** means collectively or any one of the following entities as the context requires: Metro Vancouver Regional District, Greater Vancouver Water District, Greater Vancouver Sewerage and Drainage District, and Metro Vancouver Housing Corporation;

## BOARD POLICY

**“Personal Harassment/Bullying”** is behaviour that would be understood by a reasonable person to be contrary to a respectful workplace. Personal Harassment/Bullying includes any behaviour that demeans, embarrasses, humiliates, offends, intimidates, isolates, or abuses a person and that is known or would reasonably be expected to be known as unwelcome.

The means of Personal Harassment/Bullying may include, but are not limited to:

- a) verbal and written communications;
- b) communications sent by email, social media, or other electronic means;
- c) improper physical contact, gestures, or expressions; or
- d) offensive posters, cartoons, or other similar graphic materials.

To constitute Personal Harassment/Bullying there must be:

- a) repeated conduct, comments, displays, actions, or gestures that have a harmful effect; or
- b) a single, serious occurrence of conduct, or a single, serious comment, display, action, or gesture that has a harmful effect.

Personal Harassment/Bullying can occur even where there is no intention to harass or offend.

**“Personal Information”** means recorded information about an identifiable individual other than contact information as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act*;

**“Policy”** means the *Code of Conduct for Elected Officials Policy*; and

**“Respondent”** means a Member whose conduct is the subject of a Complaint.

### APPLICATION

- 3.1 This Policy applies to the Members, when acting in their capacity as Director of the Board or as a person appointed to a standing or select committee.
- 3.2 This Policy conduct does not apply to Metro Vancouver employees.
- 3.3 In the event of a conflict between this Policy and another Metro Vancouver policy governing Member conduct, this Policy shall prevail.
- 3.4 This Policy does not apply to a Member’s conduct in their personal life, or when acting in their role as an elected local government or Treaty First Nation official, except to the extent that such conduct reasonably undermines, or has the potential to reasonably undermine, public confidence in Metro Vancouver governance.

## BOARD POLICY

### FOUNDATIONAL PRINCIPLES OF RESPONSIBLE CONDUCT

A Member must uphold the following standards and values:

- 4.1 Integrity – means being honest and demonstrating strong ethical principles. Conduct under this principle upholds the public interest, and is truthful and honourable.
- 4.2 Respect – means having due regard for others’ perspectives, wishes, and rights; it also means displaying deference to the offices of local government, and the role of local government in community decision making. Conduct under this principle is demonstrated when a member fosters an environment of trust by demonstrating due regard for the perspectives, wishes, and rights of others and an understanding of the role of the local government.
- 4.3 Accountability – means an obligation and willingness to accept responsibility or to account for one’s actions. Conduct under this principle is demonstrated when board members, individually and collectively, accept responsibility for their actions and decisions.
- 4.4 Leadership and Collaboration – means an ability to lead, listen to, and positively influence others; it also means coming together to create or meet a common goal through collective efforts. Conduct under this principle is demonstrated when a board member encourages individuals to work together in pursuit of collective objectives by leading, listening to, and positively influencing others.

### STANDARDS OF CONDUCT

The following section provides general standards of conduct that reflect the foundational principles identified above.

#### 5.1 Integrity

Integrity is demonstrated by the following conduct:

- Members will be truthful, honest, and open in all dealings, including those with other members, Employees, and the public.
- Members will ensure that their actions are consistent with the shared principles and values collectively agreed to by the Board.
- Members will follow through on their commitments, correct errors in a timely and transparent manner, and engage in positive communication with the community.

## BOARD POLICY

- Members will direct their minds to the merits of the decisions before them, ensuring that they act on the basis of relevant information and principles and in consideration of the consequences of those decisions.
- Members will behave in a manner that promotes public confidence in all of their dealings.

### 5.2 Respect

Respect is demonstrated through the following conduct:

- Members will treat every person with dignity, understanding, and respect.
- Members will show consideration for every person's values, beliefs, experiences, and contributions to discussions.
- Members will demonstrate awareness of their own conduct, and consider how their words or actions may be, or may be perceived as, offensive or demeaning.
- Members will not engage in behaviour that is indecent, insulting, or abusive. This behaviour includes verbal slurs such as racist remarks, unwanted physical contact, or other aggressive actions that are harmful or threatening.

### 5.3 Accountability

Accountability is demonstrated through the following conduct:

- Members will be responsible for the decisions that they make and be accountable for their own actions and the actions of the collective committee or Board.
- Members will listen to and consider the opinions and needs of the community in all decision-making, and allow for appropriate opportunities for discourse and feedback.
- Members will carry out their duties in an open and transparent manner so that the public can understand the process and rationale used to reach decisions and the reasons for taking certain actions.

### 5.4 Leadership and Collaboration

Leadership and collaboration is demonstrated through the following conduct:

- Members will behave in a manner that builds public trust and confidence in the local government, including considering the different interests of the people who make up the community.
- Members will consider the issues before them and make decisions as a collective body. As such, members will actively participate in debate about the merits of a decision, but once a decision has been made, all members will recognize the democratic majority, ideally acknowledging its rationale, when articulating their opinions on a decision.

## BOARD POLICY

- Members will recognize that debate is an essential part of the democratic process and encourage constructive discourse while empowering other members and Employees to provide their perspectives on relevant issues.
- As leaders of their communities, members will calmly face challenges, and provide considered direction on issues they face as part of their roles and responsibilities while empowering their colleagues and staff to do the same.
- Members will recognize, respect and value the distinct roles and responsibilities others play in providing good governance and commit to fostering a positive working relationship with and among other members, staff, and the public.
- Members will recognize the importance of the role of the Chair of meetings, and treat that person with respect at all times.

### COMMUNICATIONS AND CONFIDENTIALITY

#### Public Communications by a Member

- 6.1 A Member must not communicate on behalf of Metro Vancouver unless authorized to do so by Board resolution or by virtue of a position or role the Member has been authorized to undertake by the Board or Chair.
- 6.2 A statement or communication made by a Member is presumed to be made on the Member's own behalf, not Metro Vancouver's behalf.
- 6.3 Where a Member is authorized to communicate on behalf of Metro Vancouver, the Member must take reasonable efforts to ensure that the communication is fair and accurate.
- 6.4 Without limiting the ability of a Member to hold a position on an issue and respectfully express their opinions, a Member must:
  - a) ensure that their communications accurately reflect the facts of Board or Committee decisions;
  - b) ensure that all communications relating to Board or Committee business are accurate and not issue any communication that the Member knows, or ought to have known, to be false;
  - c) When presenting a Member's individual opinions and positions, Members should explicitly state that it is their own personal view and that they do not represent Metro Vancouver in those views. For a social media account, this may be accomplished through a statement on the Member's profile; and

## BOARD POLICY

- d) ensure that all communications by, and on behalf of a Member, including communications made via social media, are respectful and do not discriminate, harass, Personal Harassment/bully, or defame any person.

### Confidential Information

- 6.5 A Member must:
  - a) not disclose or release any confidential information acquired by virtue of their office, except as authorized by Board or Committee, or required by law;
  - b) use confidential information with the intention to cause harm or detriment to Metro Vancouver or any other person or body;
  - c) protect confidential information from inadvertent disclosure;
  - d) use confidential information only for the purpose for which it is intended to be used;
  - e) take reasonable care to prevent the examination of confidential information by unauthorized individuals; and
  - f) not take advantage of, or obtain private benefit from, confidential information acquired by virtue of their office.
- 6.6 A Member must access and use Metro Vancouver information only in the normal course of their Metro Vancouver duties.
- 6.7 A Member must retain records and other information in accordance with the procedures, standards, and guidelines established by Metro Vancouver, and must assist Metro Vancouver in good faith in responding to all requests for information made pursuant to the *Freedom of Information and Protection of Privacy Act*.
- 6.8 A Member must comply with the *Freedom of Information and Protection of Privacy Act* when dealing with personal information and take all reasonable and necessary measures to ensure that personal information is protected.

### CONFLICTS OF INTEREST

#### Conflicts of Interest

- 7.1 A Member must comply with the conflict of interest requirements set out in sections 100, 101, and 104 of the *Charter*.
- 7.2 Members shall not participate in discussion of a matter or vote on a question in respect of that matter, if the Member has a conflict of interest.

## BOARD POLICY

- 7.3 In respect of each matter before the Board or Committee, Members shall:
- a) assess whether they have a conflict of interest; and
  - b) determine whether it is necessary to seek independent legal advice at their own cost, except where Metro Vancouver's *Conflict of Interest and Payment of Legal Opinions Policy* permits Metro Vancouver to cover the costs.
- 7.4 If a member believes that they have a conflict of interest in respect of a matter in a Board or Committee meeting, the Member shall:
- a) prior to the matter's consideration, notify the Chair of the meeting that they have a conflict of interest, stating in general terms why they consider that to be the case;
  - b) leave any such meeting if the matter is discussed, and not return until the discussion has ended or voting has concluded;
  - c) refrain from discussing the matter with any other Member publicly or privately; and
  - d) refrain from attempting in any way to influence the vote on any question in respect of the matter.

### Use of Metro Vancouver Assets and Services

- 7.5 A Member may not direct the work of Employees, other than Employees assigned to assist a Member, and should follow the processes established by the CAO when communicating with Employees.
- 7.6 A Member must respect that it is the role of Employees to provide neutral and objective information without undue influence and interference.
- 7.7 A Member must not request or require Employees to undertake personal or private work on behalf of a Member, or accept an offer to perform such work from an Employee.
- 7.8 A Member must not use, or permit the use of, Metro Vancouver land, facilities, equipment, supplies, services, Employees, or other resources for activities other than the business of Metro Vancouver, except in accordance with Metro Vancouver policies permitting reasonable personal use.
- 7.9 A Member must not instruct or direct any Metro Vancouver contractors, tenders, consultants, or other service providers regarding Metro Vancouver business.

## BOARD POLICY

### Use of Influence

- 7.10 A Member must only use the influence of their office for the exercise of their Metro Vancouver duties.
- 7.11 A Member must be independent and impartial, and must not provide preferential treatment to any person or organization except as warranted by the ordinary and lawful discharge of their Metro Vancouver duties.
- 7.12 A Member must not use the prospect of future employment by a person or entity, or other future economic opportunities, to detrimentally affect the performance of their Metro Vancouver duties.
- 7.13 A Member must not use, or attempt to use, their office for the purpose of Personal Harassment/bullying, improperly influencing, threatening, or coercing Employees.

### Election Activities

- 7.14 A Member must not use, or permit the use of, Metro Vancouver land, facilities, equipment, supplies, services, Employees, or other resources for any election campaign or campaign-related activities, unless those resources are similarly available to all candidates and any associated fees have been paid for with election campaign funds.
- 7.15 A Member must not compel Employees to engage in partisan political activities. A Member must not be subjected to Personal Harassment/bullying, threats, or discrimination for refusing to engage in such activities.

### Gift or Personal Benefit

- 7.16 Members have a statutory duty to comply with the provisions of the *Charter* on restrictions on accepting Gifts.
- a) Members shall not accept gifts, hospitality, or other benefits that would to a reasonable member of the public, appear to be in gratitude for influence, to induce influence, or otherwise to go beyond the necessary and appropriate public functions involved.
  - b) A Member must comply with the restrictions on accepting Gifts in section 105 of the *Charter* and must disclose any permitted gifts over \$250 from one source in any given year, in accordance with section 106 of the *Charter* to the Corporate Officer.
  - c) A Gift or Benefit provided to a Member's family member or Employee in relation to Metro Vancouver business is deemed to be a Gift or Benefit to that Member.

## BOARD POLICY

### COMPLAINT AND RESOLUTION PROCEDURES

#### Confidential Requests

- 8.1 If a Member or Employee believes that they have been subject to conduct by a Member in breach of this Policy, that individual may approach the CAO on a confidential basis, without the need to file a Complaint, to request that the CAO inform the Member of the alleged breach.
- 8.2 Upon receipt of the confidential request pursuant to section 8.1, the CAO may attempt to address the conduct with the Member, seek the assistance from an Investigator or third party with an informal resolution, or request the individual to file a Complaint in accordance with section 8.4 of this Policy.
- 8.3 The CAO shall protect the confidentiality of the individual making a request under section 8.1 unless the individual making the request consents in writing to disclosure.

#### Complaints

- 8.4 A Member or Employee may submit a Complaint to the CAO, or if the Complainant is the CAO, then to the Corporate Officer.
- 8.5 A Complaint shall be in writing and set out the following with sufficient detail:
  - a) name of the Complainant;
  - b) name of the Respondent;
  - c) provisions of this Policy alleged to have been breached;
  - d) conduct alleged to constitute the breach;
  - e) date or dates of the alleged breach;
  - f) basis for the Complainant's knowledge about the conduct; and
  - g) whether the Complainant is willing to participate in an informal resolution of the Complaint.
- 8.6 The CAO (or Corporate Officer if the CAO is the Complainant) may accept a Complaint that does not comply with section 8.5 of this Policy if the circumstances warrant.

## BOARD POLICY

### Investigator

- 8.7 Upon receiving a Complaint, the CAO (or Corporate Officer if the CAO is the Complainant) shall appoint an Investigator to fulfil the duties and responsibilities under section 8.8 of this Policy.
- 8.8 The duties and responsibilities of the Investigator are as follows:
- a) to assist with informal resolution of a confidential request or Complaint;
  - b) to receive and assess a Complaint to determine if the Complaint shall be rejected, closed, resolved, or investigated;
  - c) to investigate and conduct inquiries as to alleged breaches of this Policy;
  - d) to report to the Board as to whether a Member has breached this Policy; and
  - e) to make recommendations on appropriate remedies, if the Investigator determines that a Member has breached this Policy.
- 8.9 The Investigator shall perform the duties and responsibilities under this Policy in an independent manner.
- 8.10 An Investigator may be dismissed by the CAO (or Corporate Officer if the CAO is the Complainant) for cause.

### Complaints Review, Investigation, Resolution and Determination Procedures

- 8.11 The procedures in Schedule "A" of this Policy shall apply to the review, investigation, resolution, and determination of Complaints.

## BOARD POLICY

### Report to Public

- 8.12 Subject to section 8.13 of this Policy, and unless an investigation report is considered in a closed Board meeting in accordance with section 7.4 of Schedule “A” of this Policy, the Investigator’s final investigation report or summary of the report shall be made available to the public after the Investigator delivers the report to the Board and the Complainant, and if required, the Board has made a final determination in respect to the findings and recommendations of the report in accordance with section 7.1 of Schedule “A” of this Policy. For certainty, where the Board deliberated on an investigation report in a closed meeting in accordance with section 7.4 of Schedule “A” of this Policy, the report title, a brief description of the outcome of the investigation, and any closed resolution passed by the Board may at the discretion of the Board be released to the public at or before the next Board meeting. The Board will also consider if a summary of the report shall be released to publicly.
- 8.13 In all circumstances, Metro Vancouver shall ensure that the investigation report or summary of the report complies with Metro Vancouver’s obligations regarding disclosure of personal information set out in the *Freedom of Information and Protection of Privacy Act*, and related regulations, and that all appropriate redactions are applied prior to any release of the investigation report or summary of the report to the public.

### Whistleblower Protection and Obstruction

- 8.14 No person shall threaten, interfere with, or otherwise obstruct the Investigator in relation to the Investigator carrying out the duties and responsibilities under this Policy.
- 8.15 No person shall threaten or undertake any reprisal against a Complainant or against a person who provides information to the Investigator in the context of an investigation.
- 8.16 No person shall tamper with or destroy documents or electronic records related to any matter under investigation under this Policy, or refuse to respond to the Investigator when questioned regarding an investigation.
- 8.17 Any Member who is found to have engaged in any reprisal or retaliation in violation of this Policy shall be subject to appropriate disciplinary action, which may include and is not limited to the sanctions and remedies set out in section 8.1 of Schedule “A” of this Policy.

## BOARD POLICY

### Vexatious Allegations and Complaints

8.18 Any Member who makes an allegation or Complaint under this Policy that is subsequently found to have been made in a vexatious or malicious manner, or otherwise to have been made in bad faith, shall be subject to appropriate disciplinary action, which may include, but is not limited to, the sanctions and remedies set out in section 8.1 of Schedule “A” of this Policy.

### Reimbursement of Costs

8.19 A Member may make a request to Metro Vancouver for reimbursement of the costs of legal advice and representation in responding to the formal complaint process set out in Schedule “A” of this Policy. If appropriate, after considering all circumstances, the Board may resolve to reimburse legal fees reasonably incurred by a Member, subject to the following:

- a) reimbursement is available for a Member participating their first formal Complaint process; or
- b) If a previous Complaint was dismissed under Section 6.3 of Schedule “A” of this Policy; and
- c) the amount of reimbursement shall not exceed \$25,000.

8.20 For clarity, the following Indemnification Bylaws do not apply to requests for indemnification under this Policy:

- a) *Greater Vancouver Sewerage and Drainage District Indemnification Authorization Bylaw No. 222, 2002;*
- b) *Greater Vancouver Water District Indemnification Authorization Bylaw No. 233, 2002;*  
*and*
- c) *Greater Vancouver Regional District Indemnification Authorization Bylaw No. 983, 2002.*

### Review period

This policy will be reviewed in accordance with Division 8 of the *Charter*.

**SCHEDULE "A"****COMPLAINTS REVIEW, INVESTIGATION, RESOLUTION, AND DETERMINATION PROCEDURES****GENERAL MATTERS**

- 1.1 The Investigator shall not accept multiple Complaints concerning the same matter. In the event that the Investigator receives multiple Complaints concerning the same matter, the Investigator shall proceed with the first Complaint accepted, and if appropriate, expand the Complaint and/or add Complainants for the purpose of conducting the investigation and preparing the investigation report.
- 1.2 The Investigator shall reject a Complaint received more than 90 days after the Complainant knew, or reasonably ought to have known, of the alleged breach of this Policy. The Investigator is authorized to extend this deadline up to an additional 90 days if the circumstances warrant an extension.
- 1.3 The Investigator shall reject a Complaint received regarding a Member seeking election or re-election in a local election, including a by-election, in the period from the first day of the nomination period to the general voting day.
- 1.4 In the 90 days prior to general voting day for a local election, including a by-election, the Investigator may suspend any investigation that is underway.

## BOARD POLICY

### DISMISSAL OR SUSPENSION OF COMPLAINT

- 2.1 If a Complaint is submitted that, on its face, is not made with respect to a breach of this Policy, or if a Complaint would be more appropriately addressed through another process, including if the Complaint is:
- a) with respect to non-compliance with the *Freedom of Information and Protection of Privacy Act*;
  - b) with respect to non-compliance with a more specific Metro Vancouver policy or bylaw with a separate complaint procedure; and
  - c) with respect to a matter that is subject to another process, such as a Court proceeding or human rights complaint,
- the Investigator may reject the Complaint, or part of the Complaint, and shall notify the Complainant and the CAO (or the Corporate Officer if the Complainant is the CAO) in writing that the Complaint is not within the jurisdiction of this Policy, or that the Complaint would be more appropriately addressed through another process, as the case may be, and set out any additional reasons and referrals the Investigator thinks appropriate.
- 2.2 If the Investigator, at any stage in the Complaint procedure, determines that there are reasonable grounds to believe that there has been a contravention of the *Criminal Code*, then the Investigator shall immediately refer the matter to the appropriate authorities and suspend the investigation until any resulting investigation and charge have been finally disposed of, and shall report the suspension to the CAO (or the Corporate Officer if the Complainant is the CAO) and Board.
- 2.3 Where a complaint is made against a Member who, during the course of the Complaint procedure, ceases to hold office, the Investigator may close the Complaint and notify the Complainant, the Respondent, and the CAO (or the Corporate Officer if the Complainant is the CAO) of this decision.

### PRELIMINARY ASSESSMENT

- 3.1 On receipt of a Complaint, the Investigator shall conduct a preliminary assessment, and if at that time, or any time thereafter, the investigator is of the opinion that:
- a) the Complaint is not with respect to a breach of this Policy;
  - b) the Complaint is frivolous, vexatious, or not made in good faith;
  - c) the investigation is or might be hampered, or the Member might be prejudiced, by the Complainant's failure to comply with section 8.5 of this Policy, or otherwise cooperate with the investigation;

## BOARD POLICY

- d) the Complainant wishes to withdraw the Complaint, and it would be appropriate in the circumstances to allow the withdrawal; and
- e) there are no grounds or insufficient grounds to conclude that a breach of this Policy has occurred,

the Investigator shall notify the Complainant, the Respondent and the CAO (or the Corporate Officer if the Complainant is the CAO) in writing that the Investigator is closing the Complaint, set out the reasons for closing the Complaint, and then close the Complaint.

- 3.2 Notwithstanding section 3.1 above, the Investigator may request further information from the Complainant before deciding whether there are sufficient grounds for determining that a breach of this Policy may have occurred.

### INFORMAL RESOLUTION

- 4.1 When the Investigator has decided to proceed with a Complaint, the Investigator shall determine whether the Complaint requires a formal investigation, or whether the Complaint may be resolved informally. In the latter case, the Investigator shall attempt to resolve the Complaint directly.
- 4.2 In making a determination under section 4.1 above, the Investigator shall give a strong preference to the informal resolution process wherever possible.
- 4.3 When determining whether the Complaint may be resolved informally, the Investigator may consider culturally appropriate, transformative, or restorative justice approaches, and may engage a third party to assist the Investigator for this purpose.
- 4.4 The third party assisting in the informal resolution of a Complaint shall assess the suitability of the Complaint for settlement or resolution on an on-going basis and may decline to assist at any point.
- 4.6 The Complainant or the Respondent may decline to participate in an informal resolution at any time.
- 4.7 If a Complaint is resolved informally, the third party assisting in resolving the Complaint shall notify the Investigator in writing of the terms of the resolution, upon receipt of which, the Investigator shall close the Complaint and notify the CAO (or the Corporate Officer if the Complainant is the CAO) of the informal resolution of the Complaint.

## BOARD POLICY

- 4.8 If a Complaint cannot be resolved informally within 30 days from receipt, the third party assisting in resolving the Complaint shall refer the Complaint back to the Investigator for a formal investigation.

### FORMAL RESOLUTION

- 5.1 If a Complaint is not rejected, closed, or resolved informally, the Investigator shall proceed with a formal investigation.
- 5.2 The Investigator shall deliver the Complaint to the Respondent with a request that the Respondent provide a written response to the Complaint together with any submissions the Respondent chooses to make within 10 days, subject to the Investigator's discretion to extend the timeline.
- 5.3 The Investigator may deliver the Complainant with the Respondent's written response together with any submissions, on a strictly confidential basis, and request a reply in writing within 10 days, subject to the Investigator's discretion to extend the timeline.
- 5.4 The Investigator may:
- a) speak to any person relevant to the Complaint;
  - b) request disclosure of documents relevant to the Complaint; and
  - c) access any record in the possession or control of Metro Vancouver, except a record that is subject to solicitor-client privilege.
- 5.5 The Investigator shall ensure that the formal investigation complies with the rules of procedural fairness and natural justice required in the circumstances. Notwithstanding section 5.1 above, nothing prohibits the Investigator from summarily dismissing a Complaint where it becomes apparent, after some investigation, that there would be no grounds on which to conclude that a violation of this Policy has occurred. If the Investigator summarily dismisses a Complaint, the Investigator shall notify the Complainant, the Respondent, and the CAO (or the Corporate Officer if the Complainant is the CAO) in writing that the Investigator is summarily dismissing the Complaint, set out the reasons for the dismissal, and then close the Complaint.

## BOARD POLICY

### ADJUDICATION AND REPORTING

- 6.1 The Investigator shall make a decision within 90 days of making the determination to proceed with a formal investigation, unless the Investigator determines that doing so is not practicable, in which case the Investigator shall notify the Complainant and Respondent of the delay and provide a revised decision date. The revised decision date may be extended by periods of up to 30 days upon providing written notice to the Complainant and the Respondent.
- 6.2 A notification issued by the Investigator pursuant to sections 2.1, 2.2, 3.1 or 6.1 of this Schedule is confidential and shall not be disclosed except in the following circumstances:
- a) to the Board for the purpose of considering a request for reimbursement of legal fees pursuant to section 8.19 of this Policy; and
  - b) the Respondent may disclose the fact that the Complaint has been closed, or that a finding has been made that the Respondent did not breach this Policy.
- 6.3 If after reviewing all material information relating to a Complaint, the Investigator determines that the Respondent did not breach this Policy, the Investigator shall:
- a) prepare a written investigation report providing reasons for their determination that the Member did not breach the Policy; and
  - b) deliver a copy of the investigation report to the Complainant, Respondent, the CAO (or the Corporate Officer if the Complainant is the CAO), and Board.
- 6.4 If after reviewing all material information relating to a Complaint, the Investigator determines that a Member did breach this Policy, then the Investigator shall:
- a) prepare a written investigation report providing reasons for their determination that the Member breached this Policy;
  - b) in the investigation report, include recommendations as to the appropriate sanction for the breach;
  - c) if the Investigator determines the Member took all reasonable steps to prevent the breach, or that the breach was trivial or done inadvertently or because of an error in judgment made in good faith, state so in the investigation report and if appropriate, recommend that no sanction be imposed or alternatives to sanctions be imposed;
  - d) deliver, on a strictly confidential basis, a copy of the investigation report to the Respondent; and
  - e) deliver a copy of the investigation report to the Complainant, the CAO (or the Corporate Officer if the Complainant is the CAO), and the Board at the next Board meeting after delivery of the investigation report to the Respondent.

## BOARD POLICY

- 6.5 In all circumstances, the Investigator may distribute the investigation report to the Board through the Corporate Officer.

### FINAL DETERMINATION BY THE BOARD

- 7.1 The Board shall, at the Board meeting after the Board initially receives the investigation report pursuant to section 6.4(e) of this Schedule, or a longer period if approved by a 2/3 vote of all the Board (excluding the Respondent), decide on the appropriate sanctions or measures, if any, that are warranted by the Respondent's breach of this Policy, and will take such actions as the Board considers appropriate in the circumstances.
- 7.2 Prior to the Board making any decision regarding the findings and recommendations set out in the investigation report delivered pursuant to section 6.4(e) of this Schedule, the Respondent shall be provided with an opportunity, either in person or in writing, to comment on the Investigator's decision and any recommended sanctions or measures.
- 7.3 While an investigation report provided to the Board may be considered in a closed meeting for the purpose of receiving legal advice or for another valid reason pursuant to section 90 of the *Community Charter*, the Board shall, subject to section 7.4 below, deliberate and vote on the investigation report and recommendations in an open meeting.
- 7.4 Notwithstanding section 7.3 above, the Board may deliberate on and vote on a report in a closed meeting where there is a valid reason to close the meeting under section 90 of the *Community Charter*.

### REMEDIES AND SANCTIONS

- 8.1 Sanctions that may be imposed for a breach of this Policy include but are not limited to the following:
- a) a letter of reprimand from the Board addressed to the Member;
  - b) a request from the Board that the Member issue a letter of apology;
  - c) the publication of the letters contemplated in subsections (a) and (b) above, together with the Member's written response, if any;
  - d) a recommendation that the Member attend specific training or counselling;
  - e) suspension or removal, or recommend suspension or removal, of the Member from some or all Committees to which the Member was appointed;
  - f) prohibition from representing Metro Vancouver at events and/or attending conferences and seminars;

## BOARD POLICY

- g) a request of the Board that the Chair remove the appointment of a member as Chair or Vice Chair of a Committee;
  - h) public censure of the Member; and
  - i) any other sanction recommended by the Investigator, provided such sanction is within the authority of the Board.
- 8.2 The Investigator may recommend that the Board consider commencing an application for disqualification under section 111 of the *Charter* or for damages under section 117 of the *Charter*, as applicable.
- 8.3 Any sanction or measure imposed by the Board under this Policy is in addition to any remedy or consequence under the *Charter* where a breach of this Policy also constitutes a violation of a provision of the *Charter*.
- 8.4 Nothing in this Policy is intended to abrogate the power of the Board Chair, to remove, at their pleasure and at any time, any Member from any Committee to which they have been appointed.

### CONFIDENTIALITY OF INVESTIGATION

- 9.1 The Investigator shall make all reasonable efforts to investigate Complaints in confidence.
- 9.2 The Investigator and every person involved with, or who have knowledge of, a Complaint shall preserve confidentiality with respect to all matters that come into the person's knowledge in the course of any investigation or Complaint, except where disclosure is required by law, or court order, or the information has been released to the public without breach of confidentiality.
- 9.3 An investigation report shall only disclose such matters as, in the Investigator's opinion, are necessary for the purpose of the investigation report.



Ministry of Housing  
and Municipal Affairs

Local Government Division  
PO Box 9838 Stn Prov Govt  
800 Johnson St, 6<sup>th</sup> Floor  
Victoria BC V8W 9T1

CIRCULAR

April 2, 2026

CLIFF: 190646

To: All Chief Administrative Officers and Corporate Officers:

Re: Bill 17 Housing and Municipal Affairs Statutes (Codes of Conduct) Amendment Act, 2026, and Bill 18 Housing and Municipal Affairs Statutes (Parental Leave) Amendment Act, 2026

On April 2, Bill 17 and Bill 18 were introduced in the Legislature. These Bills propose to amend various sections in the *Community Charter*, *Local Government Act*, and the *Vancouver Charter*, with consequential amendments to the *Islands Trust Act* and *Cultus Lake Park Board Act*.

The purpose of this circular is to provide an overview of the changes made to legislation regarding codes of conduct and parental leave for local elected officials. Some of the amendments come into effect right away, while others will come into effect after the 2026 general local elections.

We encourage local governments to review the amendments and consider how they may incorporate the changes into training and orientation materials for new councils and boards following the 2026 general local elections. Further guidance to help you prepare for these changes will be made available in summer and early fall of 2026.

#### **Code of Conduct Key Changes:**

- Authority for the province to prescribe a code of conduct by regulation that applies to all local governments in B.C.
- Requirement for all local elected officials to comply with a Provincial code of conduct established by regulation.
- Establishes a code complaint, investigation and sanction process in legislation.
- Requirement that code of conduct complaints be referred to an investigator.
- Authorities of investigators on receiving a code complaint is prescribed in legislation.
- Sanctions that may be recommended by an investigator for a code breach.

- If an investigator report recommends sanctions, the report is considered at a closed meeting.
- If a council or board decides to not impose the recommended sanctions, they must provide reasons for its decision that are included in a public summary.
- Public reporting requirements for code complaints to support transparency and accountability.

**Parental Leave Key Changes:**

- Provides 26 consecutive weeks of parental leave for local elected officials due to the birth or adoption of a council or board member's child or children.
- Allows local elected officials to start their leave as early as 4 weeks ahead of the expected birth or adoption.
- Entitles local elected officials to full remuneration during their parental leave but provides the option to decline remuneration, if they wish to do so.
- Ensures local elected officials are not disqualified for missing council or board meetings during their parental leave.
- Provides that local elected officials on parental leave continue to hold office but cannot exercise any power or duty as an elected official while on leave, meaning they cannot participate in local government decision making while on leave. They will still be able to participate in community events or similar activities allowing them to stay connected within their communities.
- Allows the minister to take certain actions to ensure that quorum can still be met while an elected official is on parental leave.
- Establishes that parental leave ends after 26 consecutive weeks or the end of the term; whichever is earlier.
- Retains local governments' ability to establish their own parental leave policies that go beyond the provincial minimum entitlement.

If you have questions regarding the amendments related to the local government legislation, please contact our Governance and Structure Branch by phone at: 250-387-4020 or by email at [LGGovernance@gov.bc.ca](mailto:LGGovernance@gov.bc.ca).

This circular is provided for information only and should not be considered legal advice or be a substitute for legal advice.

I will provide another update when further guidance and resources for local governments are available on our website beginning in summer 2026.

Page 3 of 3

Yours truly,

A handwritten signature in cursive script, appearing to read "Tara Faganello".

Tara Faganello  
Assistant Deputy Minister  
Local Government Division  
Ministry of Housing and Municipal Affairs

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To: Mayors Committee

From: Michael Epp, Director, Housing Planning and Development

Date: March 30, 2026 Meeting Date: April 10, 2026

Subject: **Shared Planning, Housing, and Infrastructure Challenges: Discussion with Provincial Minister**

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### RECOMMENDATION

THAT the Mayors Committee receive for information the report dated March 30, 2026, titled “Shared Planning, Housing, and Infrastructure Challenges: Discussion with Provincial Minister”.

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### EXECUTIVE SUMMARY

At its meeting on October 17, 2025, the Mayors Committee received for information a report titled, “Regional Housing and Development Context – Emerging Issues and Metro Vancouver Initiatives” and participated in a discussion on shared issues related to the challenging development context facing the region. A resolution was passed to invite relevant Provincial Ministers to a forthcoming Mayors Committee meeting to discuss provincial housing priorities. The Honourable Christine Boyle, Minister of Housing and Municipal Affairs, is confirmed to attend the April 10, 2026 Mayors Committee meeting in response. This report provides background and context to support the discussion, including a summary of key issues for engagement with the Province of BC, including financial capacity and infrastructure, housing affordability and non-market supply, and policy alignment and implementation.

### PURPOSE

To provide context for the Mayors Committee discussion with the Honourable Christine Boyle, Minister of Housing and Municipal Affairs, including a summary of key issues for engagement with the Province of BC identified at the October 17, 2025 Mayors Committee meeting.

### BACKGROUND

At its October 17, 2025 meeting, the Mayors Committee meeting held a robust discussion on regional housing development trends, economic conditions, and infrastructure and policy pressures on local government (Reference 1). While housing supply and affordability are shared priorities across all levels of government, significant pressure has fallen on Metro Vancouver member jurisdictions to enable growth without adequate corresponding investment from senior government in housing programs, infrastructure, transit, schools, and healthcare.

In response, and recognizing the need for a coordinated intergovernmental dialogue, the Committee passed the following resolution:

*“That the Mayors Committee... request that the Committee Chair extend an invitation to the Honourable Christine Boyle, Minister of Housing and Municipal Affairs, the Honourable Bowinn Ma, Minister of Infrastructure, and the Honourable Mike Farnworth, Minister of Transportation and Transit to discuss provincial housing priorities at a forthcoming Mayors Committee meeting” (Reference 2).*

Minister Boyle's presentation at the April 2026 Mayors Committee meeting is in direct response to this invitation. The October discussion recognized the interdependence between housing delivery, infrastructure investment, and local government financial capacity. Minister Boyle's mandate is most directly aligned with housing supply, affordability and housing delivery, as well as the policy and funding frameworks that support housing delivery and municipal and regional planning. Metro Vancouver will continue to engage with Ministers Ma and Farnworth on infrastructure- and transportation-specific priorities as issues arise.

This report summarizes the themes from the October 17, 2025 meeting and recent advocacy to the Province on these issues to support the discussion. The issues highlighted in this report reflect ongoing advocacy from Metro Vancouver, as well as the Union of BC Municipalities (UBCM) (Reference 3).

## **FINANCIAL CAPACITY AND INFRASTRUCTURE**

**Key Issue: Additional tools and resources are needed to support growth-related infrastructure and achieve shared housing priorities.**

Local governments rely on development cost charges (DCCs), property taxes, and grants from other orders of government to fund infrastructure costs, prioritizing a "growth pays for growth" approach to ensure fairness in cost burdens between current and future development. In recent years, there has been amplified pressure on Metro Vancouver and member jurisdictions to reduce or waive DCCs without compensating investments from other orders of government, resulting in either costly deferral of necessary infrastructure or shifting the financial burden of growth-related infrastructure to current rate-payers. Additionally, changing federal and provincial regulations have increased the scope and cost of major infrastructure projects. Taken together, these dynamics are straining the financial capacity of local and regional governments.

Although primary responsibility for infrastructure funding sits with other provincial portfolios, the Committee's discussion recognized that housing delivery targets and approvals cannot be meaningfully advanced without aligned infrastructure investment. Metro Vancouver and member jurisdictions have consistently advocated for the need for predictable and coordinated senior-government funding to support integrated housing and infrastructure outcomes (Reference 4).

Metro Vancouver is also in the process of finalizing a region-wide assessment of growth-related infrastructure needs, which will be brought to the Regional Planning Committee and MVRD Board in June. This forthcoming work provides a high-level analysis of the broad infrastructure investments required across local, regional, and provincial systems to support anticipated population and housing growth. While the findings are still being refined, the report is expected to reinforce the importance of coordinated senior-government funding and the need for a modernized framework to support long-term infrastructure delivery. This upcoming analysis is closely aligned with the themes raised by the Mayors Committee in October and will offer additional context for ongoing discussions with the Province regarding the relationship between housing targets, municipal financial capacity, and infrastructure requirements.

## HOUSING AFFORDABILITY AND NON-MARKET SUPPLY

**Key Issue: Recent provincial funding decisions have reduced near-term capacity to deliver non-market housing, despite the demonstrated and urgent need for more investment to address critical housing affordability issues in the region.**

Housing affordability is one of the most acute challenges facing Metro Vancouver communities, and the region faces a critical shortfall of non-market housing (Reference 5). In November 2025, the Chair, on behalf of the MVRD Board, sent correspondence to the Honourable Chistine Boyle, MLA, with the findings of the Affordable Housing Gap Analysis, demonstrating the need to increase the scale of investment in affordable housing in the Metro Vancouver region (**Attachment 1 and 2**).

Since that correspondence, the 2026 Provincial Budget has confirmed a reduction and re-pacing of funding for several non-market housing programs, including impacts to the Community Housing Fund. These decisions have affected the non-profit housing sector broadly and have resulted in delayed project timelines for housing delivery partners, despite the Province maintaining long-term housing supply objectives.

## POLICY ALIGNMENT AND IMPLEMENTATION

**Key Issue: Improved collaboration is needed to address the multifaceted challenges facing this region.**

At its October 2025 meeting, the Mayors Committee discussed the cumulative impacts of multiple new provincial housing policies and legislative changes on the region. The *Housing Statutes (Residential Development) Amendment Act* and the *Housing Statutes (Transit-Oriented Areas) Amendment Act* were specifically discussed. As an outcome of that meeting, a letter, signed by 16 Metro Vancouver mayors, was sent to Premier David Eby to request that the Province of British Columbia repeal legislation concerning housing targets, transit-oriented areas, and small-scale multi-unit housing, and initiate consultation on legislative amendments that address the context and needs of Metro Vancouver municipalities (**Attachment 3** and Reference 6). Staff are aware that individual jurisdictions have been engaging directly with their communities around concerns related to this legislation.

Committee members noted that while these legislative changes are intended to accelerate housing supply, their interaction with established regional housing and growth management frameworks—such as *Metro 2050* and the Regional Affordable Housing Strategy—requires clearer alignment. Previous correspondence from the MVRD has expressed strong concerns about the provincial legislation and its impact on communities regarding implementation timelines, local capacity, and policy interactions (**Attachment 4** and References 4 and 7).

## ALTERNATIVES

This is an information report; no alternatives are provided.

## FINANCIAL IMPLICATIONS

There are no financial implications to this report. It is conveying context to support the April Mayors Committee discussion with Minister Boyle.

## CONCLUSION

At its meeting on October 17, 2025, the Mayors Committee received for information a report titled, “Regional Housing and Development Context – Emerging Issues and Metro Vancouver Initiatives” and participated in a discussion on shared issues related to the challenging development context facing the region. A resolution was passed to invite relevant Provincial Ministers to a forthcoming Mayors Committee meeting to discuss provincial housing priorities. The Honourable Christine Boyle, Minister of Housing and Municipal Affairs, is confirmed to attend the April 10, 2026 Mayors Committee meeting in response. This report provides background and context to support the discussion, including a summary of key issues for engagement with the Province of BC, including financial capacity and infrastructure, housing affordability and non-market supply, and policy alignment and implementation.

## ATTACHMENTS

1. Correspondence titled “Housing 2050: Affordable Housing Gap Analysis”, dated November 19, 2025.
2. Correspondence re: Housing 2050: Affordable Housing Gap Analysis, dated January 13, 2026.
3. Correspondence titled “Repeal of Small-Scale Multi-Unit Housing, Housing Target Orders, and Transit-Oriented Areas Legislation”, dated November 28, 2025
4. Correspondence titled “Provincial Housing Legislation: Implications of Bills 44, 46, and 47”, dated December 20, 2023.

## REFERENCES

1. Epp, M. (2025). *Regional Housing and Development Context – Emerging Issues and Metro Vancouver Initiatives*. <https://metrovancover.org/boards/Mayors/MAY-2025-10-17-AGE.pdf#page=10>
2. Board and Information Services. (2025). *Rise and Report (Items Released from Closed Meeting)*. [Resolution from the October 17, 2026 Mayors Committee meeting.] <https://metrovancover.org/boards/Mayors/MAY-2025-10-17-RCL.pdf>
3. UBCM. (N.D.) *Housing*. <https://www.ubcm.ca/policy-areas/housing>
4. McNell, H. (2024). *Provincial Housing Legislation: Provincial Advocacy and Supportive Roles*. <https://metrovancover.org/boards/GVRD/RD-2024-03-22-AGE.pdf#page=225>
5. Jozipovic, M. (2026). *Housing 2050: Affordable Housing Gap Analysis*. <https://metrovancover.org/boards/GVRD/RD-2025-10-03-AGE.pdf#page=322>
6. Metro Vancouver. (October 31, 2025). *Metro Vancouver Regional District Board Meeting Minutes*. <https://metrovancover.org/boards/GVRD/RD-2025-10-31-MIN.pdf#page=4>
7. Hayes, H. (2023). *Regional Coordination on Provincial Housing Initiatives and Targets*. [https://metrovancover.org/boards/GVRD/RD\\_2023-Sep-29\\_AGE.pdf#page=290](https://metrovancover.org/boards/GVRD/RD_2023-Sep-29_AGE.pdf#page=290)

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Office of the Chair  
Tel. 604-432-6215 or via Email  
[CAOAdministration@metrovancouver.org](mailto:CAOAdministration@metrovancouver.org)

November 19, 2025

File: CR-12-01  
Ref: RD 2025 10 03

The Honourable Christine Boyle, M.L.A.  
Minister of Housing and Municipal Affairs  
PO Box 9074 Stn Prov Govt  
Victoria, BC V8W 9E2  
**VIA EMAIL: [HMA.Minister@gov.bc.ca](mailto:HMA.Minister@gov.bc.ca)**

Dear Minister Boyle:

### **Housing 2050: Affordable Housing Gap Analysis**

Metro Vancouver is distributing the recently completed [Affordable Housing Gap Analysis](#) to highlight the significant need for more affordable rental housing resources in the Metro Vancouver region. The Affordable Housing Gap Analysis quantifies the gap between the region's need for affordable rental housing and the current level of affordable housing delivery. It is an important tool to support the alignment of investment and policy to increase the delivery of affordable rental housing.

At its October 3, 2025 regular meeting, the Board of Directors of the Metro Vancouver Regional District (MVRD) passed the following resolution:

*That the MVRD Board:*

- a) receive for information the report dated August 18, 2025, titled "Housing 2050: Affordable Housing Gap Analysis";*
- b) request that the Board Chair forward a copy of the report dated August 18, 2025, titled "Housing 2050: Affordable Housing Gap Analysis" to member jurisdictions; and*
- c) request that the Board Chair forward a copy of the report dated August 18, 2025, titled "Housing 2050: Affordable Housing Gap Analysis" to the Provincial Minister of Housing and Municipal Affairs and the Federal Minister of Housing, Infrastructure.*

This work is a milestone of [Housing 2050: A Roadmap to Implement Metro 2050's Housing Goal](#). *Housing 2050* is a multi-year initiative developed to support implementation of Goal 4 of *Metro 2050*, the Regional Growth Strategy. This initiative is designed to guide regional action, strengthen advocacy, and improve coordination across jurisdictions and levels of government. The Affordable Housing Gap Analysis identifies a need for between 29,250 and 54,500 affordable rental units over the next five years, requiring a \$10.1 billion to \$19.3 billion investment, inclusive of all government tools. The scale of this investment reflects the ongoing need to repair historic underinvestment in the affordable housing sector in this region. Over the past 5 years, between 12,500 and 19,500 affordable rental units have been initiated in the region, with an estimated total federal and provincial capital investment of \$1.2 billion. While this reflects important progress, the current trajectory reflects a continued gap between need and delivery.

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Taking steps to address this gap requires coordinated action across all orders of government. Long-term predictable funding from senior government is essential to meeting the region's affordable housing needs. Local governments play a critical enabling role by implementing land use policies, streamlining development approvals, and offering financial and regulatory incentives that improve project viability.

*Housing 2050* is a regional initiative to support diverse and affordable housing choices, reflected as Goal 4 in [Metro 2050](#), the regional growth strategy. The project is designed to guide regional action, strengthen advocacy, and improve coordination across jurisdictions and orders of government. With the completion of several milestones of *Housing 2050* — the [Regional Housing Needs Report](#) and Affordable Housing Gap Analysis — Metro Vancouver will continue to engage with member jurisdictions, other orders of government, and other audiences to recommend actions and initiatives to improve regional advocacy and policy coordination in support of affordable rental housing.

The findings of the Affordable Housing Gap Analysis were presented to relevant provincial staff on September 29, 2025. The same presentation was delivered to federal staff on October 21, 2025, ensuring consistent communication across both orders of government. Metro Vancouver looks forward to continuing the dialogue on affordable rental housing needs in the region through our upcoming meeting with you. These engagements provide valuable opportunities to discuss the findings of the Affordable Housing Gap Analysis and explore collaborative approaches to address the region's housing challenges. If you have any questions in the meantime or require additional information on the Affordable Housing Gap Analysis or *Housing 2050*, please contact Jean Lawson, Manager, Intergovernmental Relations by phone at 604-218-1717 or by email at [jean.lawson@metrovancover.org](mailto:jean.lawson@metrovancover.org).

Yours sincerely,



Mike Hurley  
Chair, Metro Vancouver Boards

MH/JC/mj

cc: Deputy Minister Teri Collins, Ministry of Housing and Municipal Affairs  
Jerry W. Dobrovolny, Commissioner/Chief Administrative Officer, Metro Vancouver  
Heather McNell, Deputy Chief Administrative Officer, Policy and Planning, Metro Vancouver

Encl: [MVRD Board Report dated August 18, 2025 titled "Housing 2050: Affordable Housing Gap Analysis" \(pg. 322\)](#)

Office of the Chair  
Tel. 604-432-6215 or via Email  
[CAOAdministration@metrovancouver.org](mailto:CAOAdministration@metrovancouver.org)

November 19, 2025

File: CR-12-01  
Ref: RD 2025 10 03

The Honourable Gregor Robertson, P.C., M.P.  
Minister of Housing and Infrastructure  
Housing, Infrastructure and Communities Canada  
180 Kent Street, Suite 1100  
Ottawa, Ontario K1P 0B6  
**VIA EMAIL:** [minister-ministre@inf.gc.ca](mailto:minister-ministre@inf.gc.ca)

Dear Minister Robertson:

### **Housing 2050: Affordable Housing Gap Analysis**

Metro Vancouver is distributing the recently completed [Affordable Housing Gap Analysis](#) to highlight the significant need for more affordable rental housing resources in the Metro Vancouver region. The Affordable Housing Gap Analysis quantifies the gap between the region's need for affordable rental housing and the current level of affordable housing delivery. It is an important tool to support the alignment of investment and policy to increase the delivery of affordable rental housing.

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Yours sincerely,



Mike Hurley  
Chair, Metro Vancouver Boards

MH/JC/mj

cc: Paul Halucha, Deputy Minister, Housing, Infrastructure and Communities Canada  
Jerry W. Dobrovolny, Commissioner/Chief Administrative Officer, Metro Vancouver  
Heather McNell, Deputy Chief Administrative Officer, Policy and Planning, Metro Vancouver

Encl: [MVRD Board Report dated August 18, 2025 titled "Housing 2050: Affordable Housing Gap Analysis" \(pg. 322\)](#)

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BRITISH  
COLUMBIA

Metro Vancouver  
CAO Executive Offices

JAN 13 2026

RECEIVED

January 13, 2026

Reference: 189337

Mike Hurley  
Chair, Metro Vancouver Board  
Email: [chair@metrovancouver.org](mailto:chair@metrovancouver.org)

Dear Chair Hurley:

Thank you for your correspondence of November 19, 2025, regarding **Housing 2050: Affordable Housing Gap Analysis**. I appreciate the leadership your Board continues to demonstrate in advancing solutions to housing affordability. The report provides valuable insights that will help inform our shared efforts to ensure British Columbians have access to homes they can afford.

The Province is strongly aligned with Metro Vancouver's priorities around increasing the supply of affordable housing. As Minister of Housing and Municipal Affairs, my mandate is clear: to work with partners to deliver more homes for people, faster, and to ensure that housing in British Columbia meets the needs of our growing and diverse communities. This commitment is reflected in our **Homes for People** housing strategy, a core pillar which focuses on delivering better and more affordable housing options, while supporting those with the greatest need.

Through initiatives outlined in the strategy, the Province has advanced a comprehensive set of actions to accelerate the delivery of homes across the housing continuum. This includes historic investments in affordable rental housing, introducing proactive zoning and planning tied to housing needs, and new land use planning tools like inclusionary zoning, so local governments can secure affordable housing in new developments. These efforts build on significant investments made in recent years—more than \$19 billion since 2017, supporting nearly 92,000 homes delivered or underway across the Province.

We recognize the urgency highlighted in your analysis and share your view that coordinated action across levels of government is essential. The Province remains committed to working closely with Metro Vancouver and other partners to close the housing gap and create vibrant, inclusive communities where everyone has a safe and secure place to call home.

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Office of the  
Minister of Housing  
and Municipal Affairs

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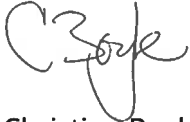
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Chair Hurley

Page 2 of 2

Thank you again for taking the time to write.

Sincerely,



Christine Boyle

Minister of Housing and Municipal Affairs

CC: Teri Collins, Deputy Minister, Ministry of Housing and Municipal Affairs



**CITY OF BURNABY**  
**OFFICE OF THE MAYOR**  
**MIKE HURLEY**  
**MAYOR**

November 28, 2025

The Honourable David Eby, K.C., M.L.A.  
Premier of British Columbia and President of Executive Council  
PO Box 9041 Stn Prov Govt  
Victoria, BC V8W 9E1

**VIA EMAIL:** [david.eby.MLA@leg.bc.ca](mailto:david.eby.MLA@leg.bc.ca); [premier@gov.bc.ca](mailto:premier@gov.bc.ca)

Dear Premier Eby:

**Repeal of Small-Scale Multi-Unit Housing, Housing Target Orders, and Transit-Oriented Areas Legislation**

This letter, co-signed by 15 Metro Vancouver mayors, expresses our collective concerns with the limited coordination and consultation by the province with local governments in developing Bills 44 and 47 (2023), the misalignment of province-wide requirements with the Metro Vancouver region's land use and infrastructure context and regional planning frameworks.

We respectfully request that the Province of British Columbia:

- Repeal legislation concerning housing targets, transit-oriented areas (TOAs), and small-scale multi-unit housing (SSMUH); and
- Initiate consultation on legislative amendments that address the context and needs of Metro Vancouver municipalities.

Key concerns include:

**Small-Scale Multi-Unit Housing (SSMUH)**

- Province-wide mandates do not reflect the local planning frameworks, geographic characteristics or market realities. In many areas, SSMUH is not financially viable and has triggered land speculation and has been disruptive to neighborhood cohesiveness.
- SSMUH may not optimize use of land or support efficient planning and servicing outcomes and may divert scarce resources to deliver on housing construction projects in the region.
- Compressed implementation timelines have diverted staff capacity away from locally tailored housing initiatives.
- Infrastructure cost implications are significant and current tools to recover these costs are inadequate. Member jurisdictions are analyzing the cost implications of infrastructure upgrades (e.g. water, sewer, transportation, parks) and will share findings.

### Housing Target Orders

- The targets attempt to hold municipalities accountable for factors outside their control. Success depends real estate market conditions, development activity, and broader economic trends.
- While Metro Vancouver member jurisdictions are approving projects representing thousands of units of housing, the permits to commence that construction are waiting for better financial conditions and improved consumer confidence before progressing. Local government cannot compel developers to initiate construction.

### Transit-Oriented Areas (TOA)

- The legislation imposes uniform density requirements that does not reflect the region's collaboratively developed land use framework.
- The TOA legislation limits municipalities' ability to plan for transit-oriented development that aligns with local infrastructure capacity and geographic conditions.
- The legislation did not consider how future alignment between regional transportation and land use plans will be achieved.

Over the past three years, Metro Vancouver municipalities have communicated our concerns about the impact of provincial legislation both individually and collectively. With further legislation introduced that may further erode the autonomy of local governments, we believe it is necessary to reiterate our concerns and respectfully request that the province initiate a consultation on any legislative amendments affecting Metro Vancouver municipalities and on future legislation that will address the needs outlined in this letter.

We share the province's commitment to increasing housing supply and affordability. Achieving these goals requires cooperation across all levels of government. Metro Vancouver jurisdictions have long supported complete communities and housing objectives alongside the infrastructure and amenities needed to create livable neighbourhoods. Our region's history of leadership and policy innovation should be leveraged to address the housing crisis through partnership and regionally responsive tools.

Thank you for your commitment to improving the lives of British Columbians. We look forward to a collaborative dialogue to develop mutually supported housing solutions for all our residents and communities.

Yours sincerely,



Mike Hurley  
Mayor – City of Burnaby



Brenda Locke  
Mayor – City of Surrey



Malcolm Brodie  
Mayor – City of Richmond



Richard Stewart  
Mayor – City of Coquitlam



Eric Woodward  
Mayor – Township of Langley



George V. Harvie  
Mayor – City of Delta



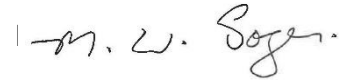
Dan Ruimy  
Mayor – City of Maple Ridge



Mike Little  
Mayor – District of North  
Vancouver



Brad West  
Mayor – City of Port Coquitlam



Mark Sager  
Mayor – District of West  
Vancouver



Meghan Lahti  
Mayor – City of Port Moody




Megan Knight  
Mayor – City of White Rock



Nicole MacDonald  
Mayor – City of Pitt Meadows



John McEwen  
Mayor – Village of Anmore



Ken Berry  
Mayor – Village of Lions Bay



Jamie Ross  
Mayor – Village of Belcarra

cc: Deputy Minister Shannon Salter, K.C., Deputy Minister to the Premier  
Co-Signed Mayors (above)

Encl: [MVRD Board Report titled "Regional Housing and Development Context – Emerging Issues and Metro Vancouver Initiatives" dated October 17, 2025 \(pg. 85\)](#)

Office of the Chair  
Tel. 604-432-6215 or via Email  
[CAOAdministration@metrovancouver.org](mailto:CAOAdministration@metrovancouver.org)

December 20, 2023

File: CR-12-01  
Ref: RD 2023 Dec 15

The Honourable David Eby, K.C., M.L.A.  
Premier of British Columbia and President of Executive Council  
2909 W Broadway  
Vancouver, BC V6K 2G6  
**VIA EMAIL:** [david.eby.MLA@leg.bc.ca](mailto:david.eby.MLA@leg.bc.ca) ; [premier@gov.bc.ca](mailto:premier@gov.bc.ca)

Dear Premier Eby:

**Provincial Housing Legislation: Implications of Bills 44, 46, and 47**

At its December 15, 2023 special closed meeting, the Mayors Committee of the Metro Vancouver Regional District (MVRD) Board of Directors adopted the following resolution:

*That the Mayors Committee:*

- a) *receive for information the report dated December 12, 2023, titled "Provincial Housing Legislation: Discussion and Implications of Bills 44, 46, and 47";*
- b) *release from closed the report dated December 12, 2023, titled "Provincial Housing Legislation: Discussion and Implications of Bills 44, 46, and 47"; and*
- c) *request that the Board Chair write a letter to the Premier, the Minister of Housing and the Minister of Transportation and Infrastructure, requesting their attendance at the first meeting of the MVRD Council of Councils in 2024 to discuss new provincial housing legislation.*

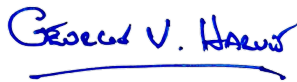
We recognize that housing is high priority for the Province, and that there is a significant need to address the high cost of housing in the region and the Province. The Mayors in the Metro Vancouver region deeply understand this need, and want to work with the Province to help increase and diversify the housing stock. Still, the recently introduced provincial legislation has raised a lot of uncertainty, concerns and questions from local governments who foresee that there may be unintended consequences. This new legislation marks a historic shift in the planning framework for British Columbia and will have significant impacts on local governments, particularly in the Metro Vancouver region. There are important considerations and implications that need to be carefully worked through.

64790391

On the morning of Saturday, February 3, 2024, Metro Vancouver will be hosting a Council of Councils meeting with elected officials from all member jurisdictions to discuss the recent provincial housing legislation, including Bill 47 which regulates Transit Oriented Areas. We would like to invite you to participate in this meeting to help foster a dialogue on this important issue with Metro Vancouver member jurisdictions. This meeting presents an excellent opportunity to engage with local elected officials who represent 53% of the Province's population to discuss the implications of this important housing legislation. We hope that you will be able to join us and would welcome the opportunity to work with your team in advance to help structure this meeting to ensure it is productive and collaborative in nature.

If you have any questions or wish to RSVP to attend the Metro Vancouver Council of Councils meeting, please contact Sandra Jansen, General Manager, External Relations, by phone at 604-432-6370, or by email at [sandra.jansen@metrovancover.org](mailto:sandra.jansen@metrovancover.org).

Yours sincerely,



George V. Harvie  
Chair, Metro Vancouver Board

GVH/JWD/hm

cc: Jerry W. Dobrowolny, Commissioner/Chief Administrative Officer, Metro Vancouver  
Heather McNell, Deputy Chief Administrative Officer, Policy and Planning, Metro Vancouver  
Sandra Jansen, General Manager, External Relations, Metro Vancouver

Encl: ~~Mayor's Committee report, dated December 12, 2023, titled "Provincial Housing Legislation: Discussion and Implications of Bills 44, 46, and 47"~~

64790391

Office of the Chair  
Tel. 604-432-6215 or via Email  
[CAOAdministration@metrovancouver.org](mailto:CAOAdministration@metrovancouver.org)

December 20, 2023

File: CR-12-01  
Ref: RD 2023 Dec 15

The Honourable Anne Kang, M.L.A.  
Minister of Municipal Affairs  
105-6411 Nelson Ave  
Burnaby, BC V5H 4H3  
**VIA EMAIL:** [anne.kang.MLA@leg.bc.ca](mailto:anne.kang.MLA@leg.bc.ca) ; [Muni.minister@gov.bc.ca](mailto:Muni.minister@gov.bc.ca)

Dear Minister Kang:

**Provincial Housing Legislation: Implications of Bills 44, 46, and 47**

At its December 15, 2023 special closed meeting, the Mayors Committee of the Metro Vancouver Regional District (MVRD) Board of Directors adopted the following resolution:

*That the Mayors Committee:*

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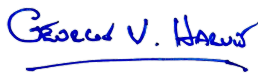
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Yours sincerely,



George V. Harvie  
Chair, Metro Vancouver Board

GVH/JWD/hm

cc: Jerry W. Dobrovolny, Commissioner/Chief Administrative Officer, Metro Vancouver  
Heather McNell, Deputy Chief Administrative Officer, Policy and Planning, Metro Vancouver  
Sandra Jansen, General Manager, External Relations, Metro Vancouver

Encl: ~~Mayor's Committee report, dated December 12, 2023, titled "Provincial Housing Legislation: Discussion and Implications of Bills 44, 46, and 47"~~

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Office of the Chair  
Tel. 604-432-6215 or via Email  
[CAOAdministration@metrovancouver.org](mailto:CAOAdministration@metrovancouver.org)

December 20, 2023

File: CR-12-01  
Ref: RD 2023 Dec 15

The Honourable Ravi Kahlon, M.L.A.  
Minister of Housing  
8350 112th St  
Delta, BC V4C 7A2  
VIA EMAIL: [ravi.kahlon.MLA@leg.bc.ca](mailto:ravi.kahlon.MLA@leg.bc.ca)

Dear Minister Kahlon:

**Provincial Housing Legislation: Implications of Bills 44, 46, and 47**

At its December 15, 2023 special closed meeting, the Mayors Committee of the Metro Vancouver Regional District (MVRD) Board of Directors adopted the following resolution:

*That the Mayors Committee:*

- a) *receive for information the report dated December 12, 2023, titled "Provincial Housing Legislation: Discussion and Implications of Bills 44, 46, and 47";*
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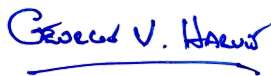
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Yours sincerely,



George V. Harvie  
Chair, Metro Vancouver Board

GVH/JWD/hm

cc: Jerry W. Dobrovolny, Commissioner/Chief Administrative Officer, Metro Vancouver  
Heather McNell, Deputy Chief Administrative Officer, Policy and Planning, Metro Vancouver  
Sandra Jansen, General Manager, External Relations, Metro Vancouver

Encl: ~~Mayor's Committee report, dated December 12, 2023, titled "Provincial Housing Legislation: Discussion and Implications of Bills 44, 46, and 47"~~

64790391

To: Indigenous Relations Committee

From: Elizabeth Moorsmith, Director, Indigenous Relations

Date: March 19, 2026 Meeting Date: April 16, 2026

Subject: **New Federal-xʷməθkʷəy̓əm (Musqueam Indian Band) Agreement and Reactions**

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## RECOMMENDATION

THAT the Indigenous Relations Committee receive for information the report dated March 19, 2026, titled “New Federal-xʷməθkʷəy̓əm (Musqueam Indian Band) Agreement and Reactions.”

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## EXECUTIVE SUMMARY

On February 20, 2026, xʷməθkʷəy̓əm (Musqueam Indian Band) and Canada signed three agreements recognizing xʷməθkʷəy̓əm Aboriginal rights and establishing collaborative roles in stewardship, fisheries, and marine management. The Rights Recognition Agreement acknowledges that Aboriginal rights, including title, exist within xʷməθkʷəy̓əm traditional territory, but the Agreement does not define the scope of those rights. Instead, the Agreement creates a framework for negotiating what specific rights exist, where they apply, and how they will be exercised.

Public discussion regarding the Rights Recognition Agreement has focused on private property, overlapping territories, and federal communication. Canada and xʷməθkʷəy̓əm have stated that the Agreement does not affect fee-simple property or assign land title. Some lawyers have noted that the Agreement lacks explicit protections for private property, while others say that the Agreement does not grant title over the entire territory and that future negotiations will balance public and Indigenous interests. Several commentators have criticized Canada’s public communications concerning the Rights Recognition Agreement. Some First Nations have raised concerns about potential impacts on their own rights.

## PURPOSE

The purpose of this report is to inform the Committee about the šxʷq̓wáltə́lən Rights Recognition Agreement signed between xʷməθkʷəy̓əm (Musqueam Indian Band) and the Government of Canada, including public discussion about the Agreement.

## BACKGROUND

This information report is provided as part of an ongoing effort to keep the Committee apprised of new developments in Indigenous Relations that may have implications for Metro Vancouver.

## RIGHTS RECOGNITION AGREEMENT

### Summary of Recent Agreements Between xʷməθkʷəy̓əm (Musqueam Indian Band) and Canada

On February 20, 2026, xʷməθkʷəy̓əm (Musqueam Indian Band) and the Government of Canada signed three major agreements that recognize xʷməθkʷəy̓əm Aboriginal rights and strengthen their role in fisheries, stewardship, and marine emergency management in xʷməθkʷəy̓əm traditional territory. The agreements include:

- **šxʷq̓wáltə́lən – A Rights Recognition Agreement:** Recognizes that xʷməθkʷəy̓əm has Aboriginal rights, including title, within their traditional territory and establishes a framework for incremental implementation of those rights and nation-to-nation relations with Canada.

- **xʷməθkʷəy̓əm Stewardship & Marine Management Agreement:** Establishes collaborative governance and management in the areas of stewardship and marine management to protect and manage the waters and resources within xʷməθkʷəy̓əm territory.
- **xʷməθkʷəy̓əm Fisheries Agreement:** establishes and implements collaborative fisheries management arrangements within xʷməθkʷəy̓əm territory, and provides implementation funding as well as funding for access, vessels, and gear.

According to a joint press release from the parties, these agreements will shape the future of the partnership between xʷməθkʷəy̓əm and Canada and represent an important step forward toward reconciliation, honouring Canada’s commitments to implement the United Nations Declaration on the Rights of Indigenous Peoples.

### Implications for Metro Vancouver

Metro Vancouver staff have not received any further information from xʷməθkʷəy̓əm or Canada regarding the agreements. It is not yet clear whether these agreements could have implications for Metro Vancouver. Staff will continue to monitor the matter and assess any potential implications as more information becomes available.

### šxʷq̓ʷalt̓alt̓ən – A Rights Recognition Agreement

šxʷq̓ʷalt̓alt̓ən, meaning “tool by which we reach a mutual understanding”, is an Agreement that recognizes that xʷməθkʷəy̓əm has Aboriginal rights, including title, within xʷməθkʷəy̓əm territory. Of the three signed on February 20, this is the agreement that is attracting the most public attention. Notably, the Agreement does not define the nature, scope, or precise geography of any specific rights; it does not define what rights exist, where they apply, and how they can be exercised. Instead, it acknowledges general rights within xʷməθkʷəy̓əm traditional territory.

Aboriginal rights in Canada often are proven only through lengthy and adversarial court processes. The xʷməθkʷəy̓əm Rights Recognition Agreement takes a different path. Instead of starting from an assumption that rights must be proven via litigation, the starting point is rather a general recognition of xʷməθkʷəy̓əm rights. Then, xʷməθkʷəy̓əm and Canada must determine what those rights are and where they exist. The Agreement thus establishes a process for how xʷməθkʷəy̓əm and Canada will work together to recognize those rights in a gradual way. The Agreement sets out principles that will guide how xʷməθkʷəy̓əm and Canada work together and establishes processes for future discussions and negotiations on specific issues. For example, the Agreement provides for the creation of “Incremental Implementation Agreements” – separate, topic-specific agreements that will be developed over time to recognize xʷməθkʷəy̓əm rights and reconcile them with other interests. The Agreement also sets out processes for collaborative dispute resolution.

### Responses to the Signing

Much of the public conversation surrounding the šxʷq̓ʷalt̓alt̓ən – A Rights Recognition Agreement has focused on questions about how the Agreement will interact with existing private property rights. Additional commentary centers on overlapping or shared territories, and Canada’s communication to date regarding the Agreement.

Federal officials and xʷməθkʷəy̓əm leadership have emphasized that the agreement does not affect private property rights, noting that the Agreement does not assign land title over any property and is not a treaty or land claims agreement that would be protected under the Constitution. The office of Crown-Indigenous Relations Minister Rebecca Alty said in a statement that the agreements “provide general recognition of Musqueam Aboriginal rights and title within their traditional territory, while establishing a framework for future negotiations on how and where those rights and title could apply.”

In a March 2 statement, xʷməθkʷəy̓əm said that “these agreements do not relate to land ownership and there are absolutely no impacts to fee simple lands/private property” and that xʷməθkʷəy̓əm “is not coming for anyone’s private property.”

At the same time, some members of the public, including lawyers practicing Aboriginal Law, have raised concerns in public statements and interviews about the clarity and implications of the Agreement. For example, lawyer Thomas Isaac has said that despite federal assurances that private property is unaffected, there is “not a word in the agreement” that protects private rights and that “what the agreement does not do is say what lands and waters within that very large asserted territory are actually held by title,” emphasizing his concern that the text contains no explicit protection for fee-simple lands.

Other Aboriginal Law practitioners have shared differing views, such as lawyers Mae Price and Maya Ollek, who wrote that the Agreement “does not convey that Musqueam has Aboriginal title to the entirety of its traditional territory, or even a substantial portion of it,” and that the question of where xʷməθkʷəy̓əm has Aboriginal title within its territory will be negotiated during future dialogues in which “Canada will of course be attempting to balance recognition of Musqueam’s Aboriginal title with other public interests”.

Former BC Green Party MLA Adam Olsen noted that the courts have repeatedly encouraged governments to recognize Aboriginal rights and title through negotiation rather than through extinguishment or costly, adversarial litigation. Olsen also criticized the federal government for excluding the Province from discussions and for Ottawa’s public communication on the matter. Others have critiqued the amount of information Canada has so far provided about the Agreement. Some commentators argue that unclear communication from the federal government has contributed to false social media claims that all of Metro Vancouver has been transferred to xʷməθkʷəy̓əm.

Some First Nations have also issued statements about the Agreement. Sk̓wx̓wú7mesh Úxwumixw (Squamish Nation) say they were not consulted before the agreements were announced and raised concerns about how the framework could affect overlapping territorial claims, saying they are undertaking a legal review of the Agreement. “Let us be clear: The Squamish Nation government will defend and uphold our inherent Aboriginal rights and title. Any implication that another Nation’s agreement could extend into Squamish Territory will be challenged,” said Sk̓wx̓wú7mesh Úxwumixw Chairperson Sxwíxwtn (Wilson Williams). sc̓áwaθən məsteyəxʷ (Tsawwassen First Nation) also released a statement, sharing that they are reviewing the Agreement. “We approach our relationships with neighbouring Nations with respect and care. At the same time, we have a clear responsibility to uphold and protect our Treaty rights, including our rights at Brunswick Point and in the Fraser River,” said sc̓áwaθən məsteyəxʷ Chief Laura Cassidy.

#### **ALTERNATIVES**

There are no financial implications associated with this report.

#### **FINANCIAL IMPLICATIONS**

There are no financial implications associated with this report.

#### **OTHER IMPLICATIONS**

There are no other implications associated with the Committee receiving this report for information.

## CONCLUSION

On February 20, 2026, xʷməθkʷəy̓əm and the Government of Canada signed three agreements, including šxʷəy̓əłtəłtən – A Rights Recognition Agreement, which affirms the existence of xʷməθkʷəy̓əm rights, including title, without defining their scope or precise geography. The Agreement sets a process for incremental implementation through future “Incremental Implementation Agreements.” Public commentary has focused on implications for private property, overlapping territorial assertions, and government communications. Federal officials and xʷməθkʷəy̓əm have stated the agreements do not alter fee-simple ownership or assign land title. Some legal experts have raised concerns about the absence of explicit private-property language and geographic specificity, while others view the framework as an incremental, negotiation-based approach that will consider broader public interests.

## REFERENCES

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2. Crown-Indigenous Relations and Northern Affairs Canada. (2026, February 20). *šxʷəy̓əłtəłtən - A Rights Recognition Agreement*. Government of Canada. <https://www.rcaanc-cirnac.gc.ca/eng/1772569109838/1772569128589>
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**New Federal-x<sup>w</sup>məθk<sup>w</sup>əyəm (Musqueam Indian Band) Agreement and Reactions**

Indigenous Relations Committee Regular Meeting Date: April 16, 2026

Page 5 of 5

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13. Nexwsxwníwntm ta Úxwumixw (Chairperson & Council). (2026, March 6). *Statement on Musqueam's Aboriginal Title Deal*. Skwxwú7mesh Úxwumixw  
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83989041

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To: Indigenous Relations Committee

From: Elizabeth Moorsmith, Director, Indigenous Relations

Date: March 30, 2026 Meeting Date: April 16, 2026

Subject: **Overview of Training Activities from 2021-2026**

---

## RECOMMENDATION

THAT the Indigenous Relations Committee receive for information the report dated March 30, 2026, titled "Overview of Training Activities from 2021-2026."

---

## EXECUTIVE SUMMARY

Metro Vancouver provides training and learning opportunities to strengthen Metro Vancouver staff understanding of Indigenous relations and support the integration of reconciliation into their work. This training responds to the Truth and Reconciliation Commission's Call to Action #57:

*We call upon federal, provincial, territorial, and municipal governments to provide education to public servants on the history of Aboriginal peoples, including the history and legacy of residential schools, the United Nations Declaration on the Rights of Indigenous Peoples, Treaties and Aboriginal rights, Indigenous law, and Aboriginal–Crown relations. This will require skills-based training in intercultural competency, conflict resolution, human rights, and anti-racism.*

In addition to cultural competency training, Metro Vancouver delivers training tailored to Metro Vancouver-specific contexts, roles, and best practices. Metro Vancouver also organizes an annual Indigenous relations training session for municipal staff through the Municipal Technical Advisory Committee on Indigenous Relations.

This report summarizes training activities from the last five years.

## PURPOSE

To provide the Committee with an overview of the types of training, learning, and discussion opportunities Metro Vancouver has organized in the past five years.

## BACKGROUND

This report responds to the Indigenous Relations Committee's expressed interest in the training and learning opportunities organized by Metro Vancouver.

## LUNCH AND LEARNS

Metro Vancouver regularly organizes educational sessions called "Lunch and Learns" to create opportunities for staff to expand their understanding on topics related to Indigenous peoples. Indigenous Relations Committee members have also received invitations to attend these sessions on an unpaid basis. These Lunch and Learns provide space to hear from Indigenous people directly on the topics that are important to understand for both work and individual journeys of reconciliation.

Indigenous Relations staff prioritize organizing events for National Indigenous Peoples Day (June 21) and the National Day for Truth and Reconciliation (September 30). Additional Lunch and Learns are organized based on topics or speakers of interest.

### Lunch and Learns for National Indigenous Peoples Day

Year	Topic	Guest Speaker(s)
2021	Semiahmoo 101	Chief Harley Chappell Councillor Joanne Charles Councillor Jennine Cook
2022	United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP)	Dr. Sheryl Lightfoot
2023	Storytelling	Elder Ruth Mary Adams
2024	The Resurgence of Indigenous Law in Relation to Cities and Regional Districts	Professor John Borrows
2025	Ally is a Verb	Rose LeMay

### Lunch and Learns for National Day for Truth and Reconciliation

Year	Topic	Guest Speaker(s)
2021	Truth and Reconciliation	Steven Point
2022	Indigenous Languages	Dr. Patricia Shaw Grace Point Bassett
2023	Residential Schools and Stories	Indian Residential School Survivors' Society
2024	Truth Telling	Michelle Good
2025	Truth and Reconciliation Commission Final Reports	National Centre for Truth and Reconciliation

### Other Lunch and Learns

Year	Topic	Guest Speaker(s)
2021	səlilwətał (Tsleil-Waututh Nation) 101	Ernie "Bones" George Elder Carleen Thomas Amanda King
2022	Indigenous Cultural Safety and Humility	Len Pierre
2023	Strengthen Your Understanding of First Nations & Actions Towards Reconciliation	Maynard Harry (KWASt-en-ayu)
2023	Valley of the Birdtail	Douglas Sanderson Andrew Stobo Sniderman

### CULTURAL COMPETENCY TRAINING WITH EXTERNAL PROVIDERS

Metro Vancouver's Human Resources team, in coordination with the Indigenous Relations team, arranges for Indigenous cultural competency training with external providers in addition to the internal corporate trainings provided by the Indigenous Relations team.

Topic	Provider	Occurrences
Aboriginal Awareness – Canada's Shared History Through an Indigenous Lens	The Raven Institute	Held 1 time in 2021
Allyship and Anti-Racism	Len Pierre Consulting	Held 1 time in 2025
Decolonizing 101 Workshop	Nahanee Creative Inc.	Held 3 times from 2022-2023
Indigenous Consultation and Engagement	Indigenous Corporate Training Inc.	Held 2 times from 2021-2024
Indigenous Cultural Safety & Humility	Len Pierre Consulting	Held 4 times from 2023-2025
Intro to Archaeological Studies	Golder Associates Ltd. (now WSP)	Held 1 time in 2022

Topic	Provider	Occurrences
Working Effectively with Indigenous People	Indigenous Corporate Training Inc.	Held 4 times from 2021-2026

### INTERNAL CORPORATE TRAINING

The Indigenous Relations team also delivers internal corporate training to Metro Vancouver staff. This internal corporate training is targeted specifically towards Metro Vancouver staff, designed to advise staff on Metro Vancouver context and best practices, and draws on Metro Vancouver internal policies to shape the content of the training.

Topic	Description	Occurrences
Metro Vancouver's Approach to Building Relationships with First Nations	<ul style="list-style-type: none"> <li>Overview of the history of Indigenous-settler relations</li> <li>Metro Vancouver's approach to engagement and relationship building with First Nations</li> </ul>	Held 14 times from 2021-2023
Indigenous-Settler Relations: Past, Present, and Future	<ul style="list-style-type: none"> <li>History and ongoing impacts of colonialism in Canada</li> <li>Legal context surrounding Indigenous-settler relations</li> <li>How the work of Metro Vancouver is situated in the context of a broader social and political system</li> </ul>	Held 6 times from 2024-2026
MV's Approach to First Nations Engagement	<ul style="list-style-type: none"> <li>Working with the Indigenous Relations team at Metro Vancouver</li> <li>Metro Vancouver's specific approach to First Nations engagement – why and how?</li> <li>Holding effective First Nations engagement meetings</li> </ul>	Held 5 times from 2024-2026
MV's Approach to Archaeology	<ul style="list-style-type: none"> <li>Provincial legislation re: archaeology</li> <li>Metro Vancouver guidelines and procedures</li> <li>First Nations policies and engagement</li> <li>Importance of archaeology to First Nations</li> </ul>	Held 12 times from 2022-2026
MV's Archaeological Chance Find Procedures	<ul style="list-style-type: none"> <li>Overview of Chance Find Management</li> <li>Metro Vancouver's approach to assessing archaeological potential and relevant legislation</li> <li>Review of Metro Vancouver's Archaeological Chance Find Guidelines</li> </ul>	Held 28 times from 2021-2025
Territorial Acknowledgements	<ul style="list-style-type: none"> <li>Discuss what makes a territorial acknowledgement meaningful</li> <li>Gain awareness of components of building a territorial acknowledgement</li> <li>Practice developing a territorial acknowledgement in the MV context</li> </ul>	Held 6 times from 2022-2026

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## FACILITATED DISCUSSION TOPICS AT MTAC

The Municipal Technical Advisory Committee on Indigenous Relations (MTAC) is comprised of staff members from member jurisdictions. This Committee is a formal advisory subcommittee of the Regional Administrators Advisory Committee (RAAC), which brings together CAOs and city managers from member jurisdictions, MTAC is intended to provide a forum for dialogue and information sharing, while participants provide technical and strategic advice on Indigenous relations and treaty negotiations to Metro Vancouver staff.

Discussion topics covered from 2021-2026, suggested by member jurisdiction staff, include:

- Archaeology
- Cultural Awareness Training
- Determining Which Nations to Engage With (Consultative Area Database)
- First Nations Engagement
- Indigenous Art, Artists, and Intellectual Property
- Indigenous Relations and Cultural Competency Training
- Cumulative Effects Assessments
- *Heritage Conservation Act* Transformation Project
- Territorial Acknowledgements
- Local Government's Role in Treaty Negotiations
- National Day for Truth and Reconciliation
- British Columbia's *Emergency and Disaster Management Act*
- Reconciliation Framework and Strategies

In September 2022, members of the Municipal Technical Advisory Committee on Indigenous Relations also received a presentation from Metro Vancouver staff on the topic of "Metro Vancouver's Approach to Engagement and Archaeology: A Presentation on the Interim Policy."

Annual training workshops for member jurisdiction staff from 2021-2024 have included:

- Status of Treaty-Making in British Columbia (Government of Canada, Province of BC, and BC Treaty Commission)
- Indigenous Relations for Local Governments (Indigenous Corporate Training Inc.)
- British Columbia's *Declaration on the Rights of Indigenous Peoples Act* (Dr. Alexandra Flynn)
- Indigenous Procurement (Indigenous Corporate Training Inc.)

## ALTERNATIVES

This is an information report. No alternatives are presented.

## FINANCIAL IMPLICATIONS

There are no financial implications associated with this report.

## CONCLUSION

This report highlights the numerous different training, learning, and discussion opportunities related to Indigenous relations organized by Metro Vancouver's Indigenous Relations and Human Resources teams.

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To: Indigenous Relations Committee

From: Olenna Hardie, Senior Policy Analyst, Indigenous Relations

Date: March 16, 2026 Meeting Date: April 16, 2026

Subject: **Quarterly Update Report on Reconciliation Activities**

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### **RECOMMENDATION**

THAT the Indigenous Relations Committee receive for information the report dated March 16, 2026, titled "Quarterly Update Report on Reconciliation Activities."

---

### **EXECUTIVE SUMMARY**

This update report provides a summary of reconciliation events and activities undertaken or planned by the Metro Vancouver Indigenous Relations team for the first and second quarters of 2026, including running trainings, supporting meaningful engagement with First Nations, and distributing educational materials to staff. The report also includes a new section with examples of questions received by the Indigenous Relations team over the quarters.

### **PURPOSE**

To provide the Committee with a quarterly update report on reconciliation activities.

### **BACKGROUND**

This quarterly update report on regional and local reconciliation activities and opportunities is part of the Indigenous Relations Committee's annual work plan. This information report includes:

- Reconciliation events and activities that have been undertaken since the most recent Committee meeting on February 13, 2026 to date;
- Upcoming opportunities in the second quarter of 2026 for engaging in such activities.

### **SUMMARY OF RECONCILIATION-RELATED ACTIVITIES**

Activities listed in this report are based on the four objectives established by the Metro Vancouver Board in October 2015 in its review of the Truth and Reconciliation Commission's 94 Calls to Action. The four objectives are to:

1. Liaise with the TRC;
2. Raise Awareness about Indian Residential Schools;
3. Provide Cultural Competency Training; and,
4. Strengthen Relationships with First Nations.

Objectives 2 and 3 speak directly to the Truth and Reconciliation Commission's Call to Action #57:

"We call upon federal, provincial, territorial, and municipal governments to provide education to public servants on the history of Aboriginal peoples, including the history and legacy of residential schools, the United Nations Declaration on the Rights of Indigenous Peoples, Treaties and Aboriginal rights, Indigenous law, and Aboriginal-Crown relations. This will require skills-based training in intercultural competency, conflict resolution, human rights, and anti-racism."

Examples of the different types of activities, either undertaken or identified for the first and second quarters of 2026, are summarized below.

### First Quarter of 2026

From February 13 to March of 2026, Metro Vancouver Indigenous Relations engaged in a number of reconciliation-related activities, including the following listed in chronological order:

- Coordinate and host a Regional District Indigenous Relations Community of Practice (February 18) (Objective 3)
- Run a Technical Working Group with ą́wá:ńłəń (Kwantlen First Nation) to discuss our intergovernmental relationship and Metro Vancouver's engagement process (February 23) (Objective 4)
- Run a Technical Working Group with scə́waθən məsteyəxʷ (Tsawwassen First Nation) to discuss our intergovernmental relationship and Metro Vancouver's engagement process (February 27) (Objective 4)
- Organized a training series grounded in a unique xʷməθkʷəy̓əm (Musqueam Indian Band) perspective to deepen cultural understanding and provide training that reflects the perspectives of local First Nations (March 3) (Objective 3 and 4)
- Conduct in-house training on Metro Vancouver's approach to archaeology (March 4) (Objective 3)
- Conduct in-house training on Indigenous-settler relations, laws and policies relating to Indigenous peoples, and reconciliation (March 6) (Objectives 2 and 3)
- Host a Quarterly Indigenous Relations Technical Advisory Committee meeting (March 12) (Objectives 3 and 4)
- Run a Technical Working Group with sə́lilwətał (Tsleil-Waututh Nation) to discuss our intergovernmental relationship and Metro Vancouver's engagement process (March 19) (Objective 4)
- Support local government at the ą́icə́y̓ Treaty Working Group Negotiations (March 24) (Objective 4)
- Support local government at the ą́icə́y̓ Treaty Main Table Negotiations (March 25) (Objective 4)
- Conduct in-house training on First Nations Engagement (March 27) (Objective 3)
- Distribute a newsletter to staff concerning reconciliation, training and learning opportunities, and engagement with First Nations (ongoing) (Objective 3)
- Share educational material with staff relating to observances such as Two Spirit Celebration and Awareness Day and National Indigenous Languages Day (ongoing) (Objective 3)
- Discuss areas of mutual interest with xʷməθkʷəy̓əm on various projects and overall relationship (regular ongoing meetings) (Objective 4)
- Discuss areas of mutual interest with Sk̓wx̓wú7mesh Úxwumixw (Squamish Nation) regarding various projects and overall relationship (regular ongoing meetings) (Objective 4)
- Conduct research on new provincial and legislative changes regarding First Nations matters (ongoing) (Objective 4)
- Continue to respond to email requests from Metro Vancouver teams and external parties in order to meaningfully engage with First Nations (ongoing) (Objective 4). Examples of questions asked by First Nations since the last Indigenous Relations Committee meeting on February 13, 2026 include:
  - Can Metro Vancouver share copies of the Environmental Overview Assessment, Environmental Protection Plan, and Arborist Report, when they are complete?
  - Will works take place during the fisheries least risk window?
  - How will habitat loss be offset?

- Will mobile equipment parked overnight have drip trays placed under them in case of a spill or leak?
- Can you adjust the environmental monitoring buffer to 50m around the creek?
- Do you intend to be digging within introduced or natural soils?
- Does the water released from the Dam support or enhance any fish spawning areas or aquatic habitats?

Examples of questions asked by Metro Vancouver staff since the last Indigenous Relations Committee meeting include:

- Which First Nations should I send my project update letter to?
- Can you provide feedback on my engagement letter to First Nations?
- My application for a Provincial permit requires a summary of engagement with First Nations to date. Can you review that part of my application?
- Is this territorial acknowledgement wording appropriate for this meeting?
- Which First Nations have interests in Burnaby Lake Regional Park?
- I haven't heard back from this First Nation about my project. Should I follow up?

### Second Quarter of 2026

From April to June of 2026, Metro Vancouver Indigenous Relations staff have and will continue to engage in a number of reconciliation-related activities, including the following listed in chronological order:

- Organized a training series grounded in a unique x<sup>w</sup>məθk<sup>w</sup>əy<sup>əm</sup> (Musqueam Indian Band) perspective to deepen staff cultural understanding and provide training that reflects the perspectives of local First Nations (April 21, May 22) (Objective 3 and 4)
- Support local government at the ɔ́icəy Treaty Working Group Negotiations (April 21, May 19, June 16) (Objective 4)
- Support local government at the ɔ́icəy Treaty Main Table Negotiations (April 22, May 20, June 17) (Objective 4)
- Run a Technical Working Group with k<sup>w</sup>ik<sup>w</sup>əł<sup>əm</sup> (Kwkwetlem First Nation) to discuss our intergovernmental relationship and Metro Vancouver's engagement process (April 23) (Objective 4)
- Conduct in-house training on Metro Vancouver's guidelines on archaeological Chance Find (April 24) (Objective 3)
- Conduct in-house training on territorial acknowledgements for Metro Vancouver staff (April 29) (Objective 3)
- Host a Quarterly Indigenous Relations Technical Advisory Committee meeting (May 14) (Objectives 3 and 4)
- Conduct in-house training on Indigenous-settler relations, laws and policies relating to Indigenous peoples, and reconciliation (May 5) (Objectives 2 and 3)
- Run a Technical Working Group with scəwəθən məsteyəx<sup>w</sup> to discuss our intergovernmental relationship and Metro Vancouver's engagement process (May 27) (Objective 4)
- Conduct in-house training on First Nations Engagement (June 9) (Objective 3)
- Run a Technical Working Group with səliwətał to discuss our intergovernmental relationship and Metro Vancouver's engagement process (June 18) (Objective 4)
- Run a Technical Working Group with ɔ́wɑ:ńłəń to discuss our intergovernmental relationship and Metro Vancouver's engagement process (June 22) (Objective 4)
- Conduct in-house training on Metro Vancouver's approach to archaeology (June 26) (Objective 3)

- 
- Conduct in-house training for Metro Vancouver supervisors on laws and policies relating to Indigenous peoples, reconciliation, relationship-building, and First Nations Engagement (June 30) (Objectives 2 and 3)
  - Coordinate and host a Regional District Indigenous Relations Community of Practice (DATE) (Objective 3)
  - Distribute a newsletter to staff concerning reconciliation, training and learning opportunities, and engagement with First Nations (ongoing) (Objective 3)
  - Share educational material with staff relating to observances such as Treaty Day (scəwáθən məsteyəx<sup>w</sup>), Red Dress Day, Moose Hide Day, National Indigenous History Month, and National Indigenous Peoples Day (ongoing) (Objective 3)
  - Discuss areas of mutual interest with x<sup>w</sup>məθk<sup>w</sup>əyəm on various projects and overall relationship (regular ongoing meetings) (Objective 4)
  - Discuss areas of mutual interest with Skwxwú7mesh Úxwumixw regarding various projects and overall relationship (regular ongoing meetings) (Objective 4)
  - Conduct research on new provincial and legislative changes regarding First Nations matters (ongoing) (Objective 4)
  - Continue to respond to email requests from Metro Vancouver teams and external parties in order to meaningfully engage with First Nations (ongoing) (Objective 4)

#### **ALTERNATIVES**

This is an information report. No alternatives are presented.

#### **FINANCIAL IMPLICATIONS**

There are no financial implications with respect to the items identified in this information report.

#### **OTHER IMPLICATIONS**

The activities identified in this report contribute to strengthening relationships with First Nations and advancing reconciliation.

#### **CONCLUSION**

This report provides a quarterly update on reconciliation activities involving Metro Vancouver and local governments as per the Committee's recommendations and for members' information.

81093490

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To: Performance and Audit Committee

From: Linda Sabatini, Deputy Chief Financial Officer, Financial Services  
Mabel Leung, Acting Director, Financial Operations, Financial Services

Date: April 13, 2026 Meeting Date: April 17, 2026

Subject: **Metro Vancouver's Audit Findings Report for the Year Ended December 31, 2025**

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## RECOMMENDATION

THAT the Performance and Audit Committee receive for information the report dated April 13, 2026, titled "Metro Vancouver's Audit Findings Report for the Year Ended December 31, 2025" from KPMG LLP Chartered Professional Accountants.

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## EXECUTIVE SUMMARY

The 2025 financial statements received an unqualified ("clean") audit opinion by the external auditors, KPMG Canada LLP Chartered Professional Accountants ("KPMG") and will be finalized upon approval by the Board on April 24, 2026.

Under provincial legislation, an external audit must be undertaken annually for the Metro Vancouver Regional District (MVRD), Greater Vancouver Water District (GVWD), Greater Vancouver Sewerage and Drainage District (GVS&DD) and the Metro Vancouver Housing Corporation (MVHC).

The attached report, prepared by KPMG, summarizes the results of the 2025 annual audit. The Board appointed KPMG as the external auditors for the MVRD, GVWD, GVS&DD, and MVHC in July 2024, for a period of five years. Fiscal year 2025 is the second year of that five-year period.

The audit has been conducted using Canadian generally accepted auditing standards. There were no new accounting standards implemented in 2025. Significant changes to reporting standards and financial statement presentation will be effective for fiscal 2027. Staff will work to assess the impact of these new standards in the upcoming year.

## PURPOSE

To provide the Performance and Audit Committee with the external auditor's report related to the 2025 annual audit for the MVRD, GVWD, GVS&DD, and MVHC.

## BACKGROUND

Under provincial legislation, an annual audit for the MVRD, GVWD, GVS&DD, and MVHC must be conducted by an independent public accounting firm, licensed in Canada. The attached report prepared by the external auditors, KPMG, summarizes the results of the 2025 audit.

## 2025 AUDIT

The 2025 financial statements have received an unqualified ("clean") audit opinion by the external auditors and will be finalized upon approval by the Board on April 24, 2026.

KPMG Canada LLP Chartered Professional Accountants were appointed by the Board in July 2024, as the external auditors for the MVRD, GVWD, GVS&DD, and MVHC, for a five-year period. Fiscal year 2025 is the second year of that five-year period.

**Metro Vancouver's Audit Findings Report for the Year Ended December 31, 2025**

Performance and Audit Committee Regula: April 17, 2026

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The audit is conducted in accordance with Canadian Generally accepted auditing standards. The objective of the audit is to obtain reasonable assurance that the financial statements are free from material misstatement. The audit also identifies any significant deficiencies in internal controls. No control deficiencies were noted by the auditors.

There were no new Canadian public sector accounting standards (PSAS) implemented in fiscal 2025. However, the new PSAS Conceptual Framework for Financial Reporting in the Public Sector and Financial Statement Presentation will be effective for fiscal 2027, which will result in significant restructure of the financial statement presentation. Staff will work to assess the impact of these new standards in the upcoming year.

**ALTERNATIVES**

This is an information report. No alternatives are presented.

**FINANCIAL IMPLICATIONS**

The 2025 annual audit fulfills Metro Vancouver's statutory responsibility.

**CONCLUSION**

The audit report for the 2025 fiscal year, prepared by KPMG LLP, is presented to the committee for information. The 2025 financial statements received an unqualified ("clean") audit opinion by the external auditors and will be finalized upon approval by the Board on April 24, 2026.

**ATTACHMENT**

1. Metro Vancouver's Audit Findings Report for the Year Ended December 31, 2025, KPMG LLP.

81093579



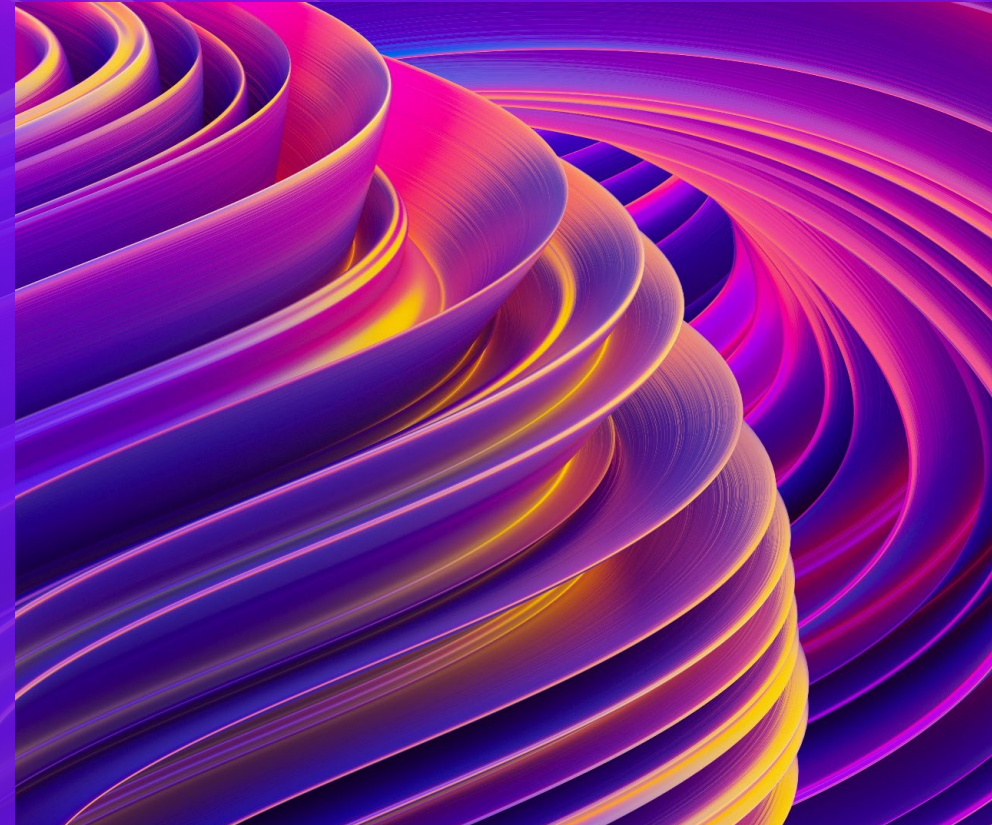
# Metro Vancouver Regional District

**Audit Findings Report  
for the year ended December 31, 2025**



Prepared as of April 9, 2026 for presentation to the Performance and  
Audit Committee on April 17, 2026

[kpmg.ca/audit](https://kpmg.ca/audit)



# KPMG contacts

## Key contacts in connection with this engagement

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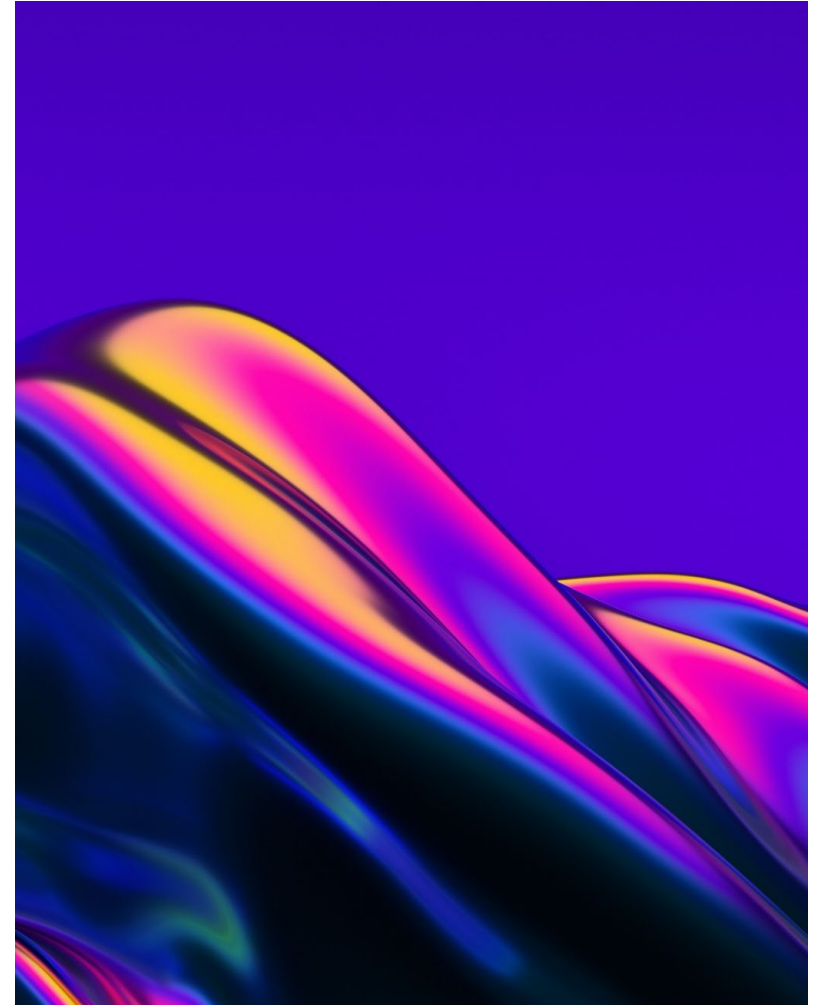
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<b>7</b>	<b>Audit response</b>	<b>12</b>	<b>Misstatements</b>	<b>15</b>	<b>Control deficiencies</b>
<b>16</b>	<b>Audit quality</b>	<b>19</b>	<b>Appendices</b>		

## Digital use information

This Audit Findings Report is also available as a “hyper-linked” PDF document.

If you are reading in electronic form (e.g. In “Adobe Reader” or “Board Books”), clicking on the home symbol on the top right corner will bring you back to this slide.












Click on any item in the table of contents to navigate to that section.

# Audit highlights

No matters to report
  Matters to report

Our audits of the consolidated financial statements of Metro Vancouver Regional District (“the District”) and separate financial statements of Greater Vancouver Sewerage and Drainage District (“GVS&DD”), Greater Vancouver Water District (“GVWD”) and Metro Vancouver Housing Corporation (“MVHC”) (together with the District referred to as “the Entities”) as of and for the year ended December 31, 2025 have been performed in accordance with Canadian generally accepted auditing standards. The consolidated financial statements and separate financial statements will collectively be referred to as the “financial statements”, unless otherwise specified.

<b>Status</b>	We have completed our audits with the exception of certain remaining outstanding procedures, which are highlighted on the ‘Status’ slide of this report. 	<b>Misstatements - uncorrected</b>	<input checked="" type="checkbox"/> <b>Uncorrected misstatements</b> 
	<b>Audit plan change</b>		<input checked="" type="checkbox"/> <b>Changes since our audit plan</b> 
<b>Audit response</b>	<input type="checkbox"/> <b>Management override of controls</b> 	<b>Control deficiencies</b>	<input type="checkbox"/> <b>Significant deficiencies</b> 
	<input type="checkbox"/> <b>Northshore Wastewater Treatment Plant</b> 		<b>Audit Quality</b>
<b>Policies and practices</b>	<input type="checkbox"/> <b>Accounting policies and practices</b> 	<b>Independence</b>	<input type="checkbox"/> <b>Independence</b> 
	<input type="checkbox"/> <b>Other financial reporting matters and specific topics</b> 		

*The purpose of this report is to assist you, as a member of the Performance and Audit Committee, in your review of the results of our audits of the financial statements. This report is intended solely for the information and use of Management, the Performance and Audit Committee, and the Boards of Directors and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.*





# Status

As of the date of this report, we have completed our audits with the exception of certain remaining procedures, which include amongst others:

- Completing certain audit file procedures and documentation
- Completing our discussions with the Performance and Audit Committee
- Obtaining evidence of the Boards of Director's acceptance of the financial statements
- Obtaining signed management representation letters
- Completing subsequent event review procedures up to the auditor's report date

We will update the Performance and Audit Committee on significant matters, if any, arising from the completion of the audits, including the completion of the above procedures.

Drafts of our auditor's reports are included with the draft financial statements.

## KPMG Clara for Clients (KCC)



### Real-time collaboration and transparency

We leveraged KCC to facilitate real-time collaboration with management and provide visual insights into the status of the audit!

On our audit we used KCC to coordinate requests with management.

[Learn more](#)



# Change since our audit plan

We determined materiality when planning the audit using prior year revenue amounts (materiality benchmark) and communicated initial materiality in our Audit Planning Report dated October 29, 2025. Since this communication, we received draft actual 2025 financial statements from management. Auditing standards provide for revision of materiality as the audit progresses when new information is received during the audit. Materiality was re-evaluated against initial materiality for all entities. Due to significant increases in actual 2025 revenue compared to the prior year for certain entities; materiality was revised upwards based on the year-end figures using a consistent percentage of benchmark as was used during planning. We have further assessed the appropriateness of the revised materiality compared to other relevant metrics. The following table outlines initial (planning) materiality and final (revised) materiality by entity.

	Initial (planning)	Final (revised)
Metro Vancouver Regional District – group	Materiality – \$37 million Benchmark (total revenues) - \$1,429 million % of benchmark – 2.6% Audit misstatement posting threshold - \$1.85 million	Materiality – \$45 million Benchmark (total revenues) - \$1,743 million % of benchmark – 2.6% Audit misstatement posting threshold - \$2.25 million
Metro Vancouver Regional District – component	Materiality – \$11.5 million	No change
Greater Vancouver Sewage & Drainage District	Materiality – \$21 million Benchmark (total revenues) - \$796 million % of benchmark – 2.6% Audit misstatement posting threshold - \$1.05 million	Materiality – \$26 million Benchmark (total revenues) - \$1,034 million % of benchmark – 2.6% Audit misstatement posting threshold - \$1.3 million
Greater Vancouver Water District	Materiality – \$11 million	No change
Metro Vancouver Housing Corporation	Materiality – \$1.6 million Benchmark (total revenues) - \$59 million % of benchmark – 2.7% Audit misstatement posting threshold - \$80,000	Materiality – \$3.5 million Benchmark (total revenues) - \$131 million % of benchmark – 2.7% Audit misstatement posting threshold - \$125,000



# Audit response

## Risk of management override of controls

### Significant findings

No matters to report based on procedures completed as of the date of this report.

### Why we focus here

Section 240.32 of Canadian Auditing Standards states: "Management is in a unique position to perpetrate fraud because of management's ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk is nevertheless present in all entities. Due to the unpredictable way in which such override could occur, it is a risk of material misstatement due to fraud and thus a significant risk."

Our audit methodology adheres to these mandatory requirements.

### Our response

Section 240.33 of Canadian Auditing Standards provides a number of required procedures that an auditor must perform at every entity irrespective of the auditor's assessment of the risk of management override of controls. These include:

- Test the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements.
- Review accounting estimates for biases and evaluate whether the circumstances producing the bias, if any, represent a risk of material misstatement due to fraud.
- For significant transactions that are outside the normal course of business for the entity, or that otherwise appear to be unusual given the auditor's understanding, the auditor shall evaluate whether the business rationale (or the lack thereof) of the transactions suggests that they may have been entered into to engage in fraudulent financial reporting or to conceal misappropriation of assets.

Our audit methodology embeds these required procedures in our audit approach.



# Audit response

## Risk that additions to North Shore Wastewater Treatment Plant tangible capital assets are not completely identified and recorded

### Significant findings

No matters to report based on procedures completed as of the date of this report.

### Why we focus here

The design and construction of the North Shore Wastewater Treatment Plant (“NSWWTP”) being built by GVS&DD began in 2014. The NSWWTP is an area of focus as there are significant related construction costs budgeted and incurred for the NSWWTP.

### Our response

Our procedures included:

- Inquire with management on the status of the NSWWTP project.
- Obtain an understanding and perform a walkthrough of relevant processes and controls related to recording costs towards the NSWWTP, including performing an evaluation of design and implementation of relevant controls.
- Obtain direct confirmations from select contractors on amounts invoiced during the year.
- Review post year end invoices to verify that capital expenditures have been recorded in the correct period.
- Review amounts that were not capitalized and assess against capitalization criteria.
- Review significant manual adjustments and allocations recorded, if any.



# Significant accounting policies and practices



## Initial selection of significant accounting policies and practices

Nothing to report



## Description of new or revised significant accounting policies and practices

Nothing to report



## Significant qualitative aspects

Discussion about qualitative aspects of significant accounting policies and practices

- **Evaluation & Conclusion:** Our judgments about the quality, not just the acceptability, of the Entities' significant accounting policies as applied in its financial reporting, including such matters as the consistency of the Entities' accounting policies
- **Appropriateness:** No matters to report
- **Management bias:** No matters to report
- **Estimates:** No matters to report
- **Effect on the financial statements or disclosures:** No matters to report



# Other financial reporting matters

We also highlight the following:



**Financial statement presentation - form, arrangement, and content**



No matters to report.



**Concerns regarding application of new accounting pronouncements**



No matters to report.



**Significant qualitative aspects of financial statement presentation and disclosure**



No matters to report.



# Specific topics

We have highlighted the following that we would like to bring to your attention:

Matter	Finding
<b>Significant matters subject to correspondence with management</b>	No matters to report.
<b>Issues with sending external confirmation requests</b>	No matters to report.
<b>Illegal acts, including noncompliance with laws and regulations, or fraud (identified or suspected)</b>	No matters to report other than not meeting the current deadline for completion of the NSWWTTP under federal regulation, which is disclosed in the notes to the financial statements.
<b>Other information in documents containing the audited financial statements</b>	No matters to report.
<b>Significant difficulties encountered during the audit</b>	No matters to report.
<b>Difficult or contentious matters for which the auditor consulted</b>	No matters to report.
<b>Management's consultation with other accountants</b>	No matters to report.
<b>Disagreements with management</b>	No matters to report.
<b>Related parties</b>	No matters to report.
<b>Significant issues in connection with our appointment or retention</b>	No matters to report.
<b>Other matters that are relevant matters of governance interest</b>	No matters to report.



# Uncorrected misstatements

Uncorrected misstatements include financial presentation and disclosure omissions. As required by professional standards, we request these misstatements be corrected.



## Impact of uncorrected misstatements – Not material to the financial statements

- The management representation letter includes the Summary of Uncorrected Misstatements, which discloses the impact of all uncorrected misstatements considered to be other than clearly trivial
- Based on both qualitative and quantitative considerations, management have decided not to correct certain misstatements and represented to us that the misstatements —individually and in the aggregate—are, in their judgment, not material to the financial statements. This management representation is included in the management representation letter.
- We concur with management's representation that the uncorrected misstatements are not material to the financial statements. Accordingly, the uncorrected misstatements have no effect on our auditor's report.



# Uncorrected misstatements (continued)

Below is a summary of the impact of uncorrected misstatements:

Description	Statement of operations	Financial position		
	Annual surplus (Decrease) Increase	Assets (Decrease) Increase	Liabilities (Decrease) Increase	Opening accumulated surplus (Decrease) Increase
To adjust revenue and accounts receivable from initial estimate to actual amounts billed.	(2,864,153)	(2,864,153)	-	-
Several pieces of infrastructure tangible capital assets within GVS&DD were put into service in 2024, but were not reflected as transferred from construction in progress to infrastructure additions in the 2024 note disclosure. A correction to the related TCA category was made in in the 2025 note disclosure. In the TCA note disclosure for the year ended December 2025, the addition to infrastructure asset was overstated by \$33.8M and additions to construction in progress tangible capital assets were understated by the same amount. There is no impact on the balance of tangible capital assets, by category and in aggregate, as at December 31, 2025.	-	-	-	-
<b>GVS&amp;DD sub-total</b>	(2,864,153)	(2,864,153)	-	-



# Uncorrected misstatements (continued)

Description	Statement of operations	Financial position		
	Annual surplus (Decrease) Increase	Assets (Decrease) Increase	Liabilities (Decrease) Increase	Opening accumulated surplus (Decrease) Increase
Three assets that had existing asset retirement obligations had revisions made in 2025 that related to 2024. The additions to the asset retirement obligations and tangible capital assets disclosed in 2025 are overstated by \$199,365 as these amounts should have been recognized in 2024. There is no impact on the balance of tangible capital assets or asset retirement obligations, by category and in aggregate, as at December 31, 2025.	-	-	-	-
<b>MVHC sub-total</b>	-	-	-	-
<b>Total misstatements (MVRD consolidated)</b>	(2,864,153)	(2,864,153)	-	-



# Control deficiencies

## Consideration of internal control over financial reporting (ICFR)



In planning and performing our audit, we considered ICFR relevant to the Entities' preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on ICFR.

Our understanding of internal control over financial reporting was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies. The matters being reported are limited to those deficiencies that we have identified during the audit that we have concluded are of sufficient importance to merit being reported to those charged with governance.

Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors. Had we performed more extensive procedures on internal control over financial reporting, we might have identified more significant deficiencies to be reported or concluded that some of the reported significant deficiencies need not, in fact, have been reported.

## A deficiency in internal control over financial reporting



A deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

## Significant deficiencies in internal control over financial reporting



A deficiency, or a combination of deficiencies, in internal control over financial reporting that, in our judgment, is important enough to merit the attention of those charged with governance.



# Our commitment to delivering audit quality

We define 'audit quality' as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality management**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics and integrity**.

KPMG is committed to fulfilling our public interest role in providing robust assurance that can benefit investors and other stakeholders.

Businesses are integrating technology in ways once unimaginable. Geopolitical changes and inflationary pressures continue to drive uncertainty, and businesses need to take action to respond to societal threats like climate change.

The pace and scale of change only strengthens our resolve to ensure the quality, consistency and adaptability of our services are fit for this new future. Audit and assurance quality remains the highest priority at KPMG.

Through sustained innovation, we aim to consistently deliver superior audit quality. Across the global organization:

- KPMG firms have implemented a consistent risk-based approach to our system of quality management to drive audit and assurance quality, enabling us to meet the requirements of the International Standard on Quality Management 1 (ISQM 1).
- We are utilising powerful technologies on audit and assurance engagements, including artificial intelligence, and leveraging our alliances with technology leaders such as Microsoft to further enhance quality and provide even more value through deeper analysis of businesses, no matter their size.
- We believe the same level of rigour, quality, consistency and trust that is applied to financial statement information by companies should also apply to ESG reporting. Therefore, across the global organization we have deployed an assurance methodology, KPMG Clara workflow and learning tools to upskill and build teams to provide assurance on ESG reporting that helps our clients build a more sustainable future.

We encourage you to read our Transparency Report to learn more about our system of quality management and our firm's statement on the effectiveness of our SoQM:



[KPMG Canada Transparency Report](#)



# How do we deliver audit quality?

Quality essentially means doing the right thing and remains our highest priority. We have strengthened the consistency and robustness of our system of quality management to meet the requirements of ISQM 1 (CSQM 1), issued by the International Audit and Assurance Standards Board. Foundational for quality management, KPMG's globally consistent approach to ISQM 1 drives compliance with the standard and our efforts to strengthen trust and transparency with clients, the capital markets and the public we serve.

Aligned with ISQM 1 (CSQM 1), our SoQM meets the requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA) and the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting in Canada, which apply to professional services firms that perform audits of financial statements.

Our **Global Quality Framework** outlines how we deliver quality and how every KPMG professional contributes to its delivery.



'**Perform quality engagements**' sits at the core, along with our commitment to continually monitor and remediate to fulfil our quality drivers.



Our **quality value drivers** are the cornerstones to our approach underpinned by the **supporting drivers** and give clear direction to encourage the right behaviours in delivering audit quality.



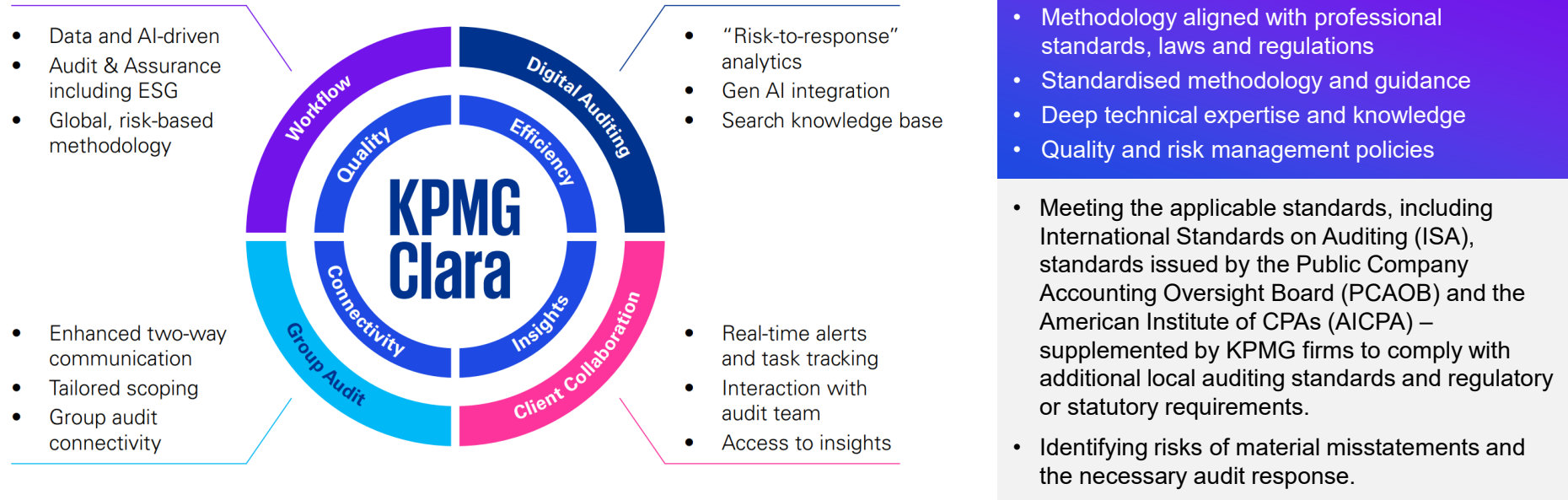
**Doing the right thing. Always.**



# The KPMG Audit

## Globally consistent audit and assurance methodology and tools

As a scalable, intuitive cloud-based platform, KPMG Clara is driving globally consistent execution across all KPMG member firms. It enables delivery of KPMG audit and assurance methodologies through data-enabled workflows, which align with the applicable audit and assurance standards and provide an improved experience to audit and assurance professionals.





# Appendices

1

Required communications

2

Management representation letters

3

Current developments

4

Audit and assurance insights





# Appendix 1: Required communications



## Auditor's reports

Refer to the draft auditor's reports included with the draft financial statements.

## Management representation letters

We will obtain from management certain representations at the completion of the audits. In accordance with professional standards, copies of the representation letters are attached.





# Appendix 1: Required communications (continued)

## Independence

Auditor independence is a shared responsibility and most effective when management, audit committees, and audit firms work together in considering compliance with relevant independence rules. In order for KPMG to fulfill its professional responsibility to maintain and monitor independence, management, the audit committee, and KPMG each play an important role. We apply the following ethical requirements, including independence requirements, in:

- the rules of professional conduct / code of ethics applicable to the practice of public accounting issued by various professional accounting bodies in Canada (“CPA code”) that are relevant to audits of financial statements of non-reporting issuers; and
- the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (“IESBA independence rule”) that are relevant to audits of financial statements of non-public interest entities.



The firm maintains a system of quality control over compliance with independence rules and firm policies. Timely information before the effective date of transactions or other business changes is necessary to effectively maintain the firm’s independence in relation to:

- New related entities
- Any former KPMG professional who are directors, officers, or employee in a position to exert significant influence over the preparation of the client’s accounting records or the financial statements.

- We will report to those charged with governance all relationships that may reasonably be thought to bear on our independence, including fees charged, and discuss the potential effects of such relationships on our independence. We will also report the related safeguards that have been applied, as applicable, to eliminate identified threats to independence or reduce them to an acceptable level.
- This communication, if any, will be provided during our year-end communications.





# Appendix 1: Required communications (continued)

## Independence

As a firm, we are committed to being and being seen to be independent. We apply the following ethical requirements, including independence requirements, in:

- the rules of professional conduct / code of ethics applicable to the practice of public accounting issued by various professional accounting bodies in Canada (“CPA code”) that are relevant to audits of financial statements of non-listed entities; and
- the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (“IESBA independence rules”) that are relevant to audits of financial statements of non-public interest entities.

The following processes and procedures have been established by the firm to ensure independence is maintained:



Dedicated ethics & independence partners



Process for reporting breaches of professional standards and policy, and documented disciplinary policy



Ethics, independence and integrity training for all staff



International proprietary system used to evaluate and document threats to independence and those arising from conflicts of interest



Operating policies, procedures and guidance contained in our quality & risk management manual



Mandated procedures for evaluating independence of prospective audit clients



Restricted investments and relationships



Annual ethics and independence confirmation for staff

### Statement of Compliance

We confirm that, as of the date of this communication, **we are in compliance** with relevant ethical requirements regarding independence in Canada.





# Appendix 1: Required communications (continued)

## Independence



Under the newly effective *Narrow-scope Amendments to Canadian Auditing Standard (CAS) 700, Forming an Opinion and Reporting on Financial Statements, and CAS 260, Communication with Those Charged with Governance*, the auditor shall communicate with those charged with governance the relevant ethical requirements, including those related to independence, that the auditor applies for the audit engagement, including if applicable in the circumstances, any independence requirements specific to audits of financial statements of certain entities.

In accordance with this requirement, we communicate to the Board that we apply the following ethical requirements, including independence requirements, in:

- the rules of professional conduct / code of ethics applicable to the practice of public accounting issued by various professional accounting bodies in Canada (“CPA Code”) that are relevant to audits of financial statements; and
- the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants that are relevant to audits of financial statements.



# Appendix 1: Required communications (continued)

## Management's responsibilities



Under the auditing standards, we are required to obtain the agreement of management that it acknowledges and understands its responsibility. An audit of the annual financial statements does not relieve management or those charged with governance of their responsibilities. We have obtained management's acknowledgment and understanding of their responsibilities in the engagement letter and as described below:

- (a) the preparation and fair presentation of the annual financial statements in accordance with the financial reporting framework referred to above.
- (b) providing us with all information of which management is aware that is relevant to the preparation of the financial statements ("relevant information") such as financial records, documentation and other matters, including:
  - the names of all related parties and information regarding all relationships and transactions with related parties
  - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of Council, and committees of Council that may affect the financial statements. All significant actions are to be included in such summaries.
- (c) providing us with unrestricted access to such relevant information.
- (d) providing us with complete responses to all enquiries made by us during the engagement.
- (e) providing us with additional information that we may request from management for the purpose of the engagement
- (f) providing us with unrestricted access to persons within the Entity from whom we determine it necessary to obtain evidence
- (g) 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. Management also acknowledges and understands that they are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.
- (h) ensuring that all transactions have been recorded and are reflected in the financial statements.
- (i) ensuring that internal auditors providing direct assistance to us, if any, will be instructed to follow our instructions and that management, and others within the entity, will not intervene in the work the internal auditors perform for us.
- (j) providing us with written representations required to be obtained under professional standards and written representations that we determine are necessary. Management also acknowledges and understands that, as required by professional standards, we may disclaim an audit opinion when management does not provide certain written representations required.



# Appendix 2: Management representation letters



[Letterhead of Client]

KPMG LLP  
777 Dunsmuir Street, 11th floor  
Vancouver, BC V7Y 1K3  
Canada

April 24, 2026

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the consolidated financial statements (hereinafter referred to as “financial statements”) of Metro Vancouver Regional District (“the Entity”) as at and for the period ended December 31, 2025.

*General:*

We confirm that the representations we make in this letter are in accordance with the definitions as set out in [Attachment I](#) to this letter.

We also confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

*Responsibilities:*

- We have fulfilled our responsibilities, as set out in the terms of the consulting and professional services agreement dated September 19, 2024, including for:
  - the preparation and fair presentation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.
  - providing you with all information of which we are aware that is relevant to the preparation of the financial statements (“relevant information”), such as financial records, documentation and other matters, including:
    - the names of all related parties and information regarding all relationships and transactions with related parties;
    - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of members, board of directors and committees of the board of directors that may affect the financial statements. All significant actions are included in such summaries.
  - providing you with unrestricted access to such relevant information.
  - providing you with complete responses to all enquiries made by you during the engagement.

- providing you with additional information that you may request from us for the purpose of the engagement whether from group or component management.
- providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.
- such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.
- ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.
- ensuring that internal auditors providing direct assistance to you, if any, were instructed to follow your instructions and that we, and others within the Entity, did not intervene in the work the internal auditors performed for you.

*Internal control over financial reporting:*

- We have communicated to you all deficiencies in the design and implementation or maintenance of internal control over financial reporting of which we are aware.

*Fraud & non-compliance with laws and regulations:*

- We have disclosed to you:
  - the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
  - all information in relation to fraud or suspected fraud that we are aware of that involves:
    - management;
    - employees who have significant roles in internal control over financial reporting; or
    - others where such fraud or suspected fraud could have a material effect on the financial statements.
  - all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, short sellers, or others.
  - all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements or illegal acts, whose effects should be considered when preparing financial statements.
  - all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.
  - all information regarding investigations into possible fraud and/or non-compliance or suspected non-compliance with laws and regulations, including illegal acts, that we have undertaken at our discretion and completed, including the results of such investigations, and the resolution of the matters, if any, identified in such investigations.

*Subsequent events:*

- All events subsequent to the date of the financial statements and for which the relevant financial reporting framework requires adjustment, or disclosure, in the financial statements have been adjusted or disclosed.

*Related parties:*

- We have disclosed to you the identity of the Entity's related parties.
- We have disclosed to you all the related party relationships and transactions/balances of which we are aware.
- All related party relationships and transactions/balances have been appropriately accounted for, and disclosed, in accordance with the relevant financial reporting framework.

*Estimates:*

- The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

*Going concern:*

- We have provided you with all information relevant to the use of the going concern assumption in the financial statements.
- We confirm that we are not aware of material uncertainties related to events or conditions that may cast significant doubt upon the Entity's ability to continue as a going concern.

*Misstatements:*

- The effects of the uncorrected misstatements described in [Attachment II](#) are immaterial, both individually and in the aggregate, to the financial statements as a whole.
- We approve the corrected misstatements identified by you during the audit described in [Attachment II](#).

*Other information:*

- We confirm that the final version of Annual Report 2025 will be provided to you when available, and prior to issuance by the Entity, to enable you to complete your required procedures in accordance with professional standards.

*Non-SEC registrants or non-reporting issuers:*

- We confirm that the Entity is not a Canadian reporting issuer (as defined under any applicable Canadian securities act) and is not a United States Securities and Exchange Commission ("SEC") Issuer (as defined by the Sarbanes-Oxley Act of 2002).
- We also confirm that the financial statements of the Entity will not be included in the group financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.

Yours very truly,

---

Jerry Dobrowolny, Chief Administrative Officer

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Linda Sabatini, Deputy Chief Financial Officer

## ***Attachment I – Definitions***

### ***Materiality***

Certain representations in this letter are described as being limited to matters that are material.

Information is material if omitting, misstating or obscuring it could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in light of surrounding circumstances, and are affected by perception of the needs of, or the characteristics of, the users of the financial statements and, the size or nature of a misstatement, or a combination of both while also considering the entity's own circumstances.

Information is obscured if it is communicated in a way that would have a similar effect for users of financial statements to omitting or misstating that information. The following are examples of circumstances that may result in material information being obscured:

- a) information regarding a material item, transaction or other event is disclosed in the financial statements but the language used is vague or unclear;
- b) information regarding a material item, transaction or other event is scattered throughout the financial statements;
- c) dissimilar items, transactions or other events are inappropriately aggregated;
- d) similar items, transactions or other events are inappropriately disaggregated; and
- e) the understandability of the financial statements is reduced as a result of material information being hidden by immaterial information to the extent that a primary user is unable to determine what information is material.

### ***Fraud & error***

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of an entity's assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorization.

An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.

## **Attachment II – Summary of Audit Misstatements Schedules**

### **Year Ended December 31, 2025**

#### **Schedule of Uncorrected Audit Misstatement(s)**

Description	Statement of operations	Statement of financial position		
	Annual surplus (Decrease) Increase	Assets (Decrease) Increase	Liabilities (Decrease) Increase	Opening accumulated surplus (Decrease) Increase
To adjust revenue and accounts receivable from initial estimate to actual amounts billed.	(2,864,153)	(2,864,153)	-	-
<b>GVS&amp;DD sub-total</b>	<b>(2,864,153)</b>	<b>(2,864,153)</b>	-	-
<b>Total</b>	<b>(2,864,153)</b>	<b>(2,864,153)</b>	-	-

#### *Disclosure misstatement*

Several pieces of infrastructure tangible capital assets ("TCA") within Greater Vancouver Sewerage and Drainage District ("GVS&DD") were put into service in 2024, but were not reflected as transferred from construction in progress to infrastructure additions in the 2024 note disclosure. A correction to the related TCA category was made in in the 2025 note disclosure. In the TCA note disclosure for the year ended December 2025, the addition to infrastructure TCA was overstated by \$33.8M and additions to construction in progress TCA were understated by the same amount. There is no impact on the balance of TCA, by category and in aggregate, as at December 31, 2025.

#### **Schedule of Corrected Audit Misstatement(s)**

Description	Statement of operations	Statement of financial position		
	Annual surplus (Decrease) Increase	Assets (Decrease) Increase	Liabilities (Decrease) Increase	Opening accumulated surplus (Decrease) Increase
To adjust accrual of a grant receivable	9,606,625	9,606,625	-	-
To adjust accrual for revenue	(1,601,999)	(1,601,999)	-	-
To adjust accrual for a grant receivable	(5,383,470)	(5,383,470)	-	-
<b>GVS&amp;DD sub-total</b>	<b>2,621,156</b>	<b>2,621,156</b>	-	-

To reclassify a forgivable loan	-	-	5,750,000 (5,750,000)	-
<b>MVHC sub-total</b>	-	-	-	-
<b>Total</b>	<b>2,621,156</b>	<b>2,621,156</b>	-	-

*Disclosure misstatement*

To adjust classification in the tangible capital asset (TCA) note disclosure from Infrastructure to Construction In Progress in the amount of \$22.3M related to projects still in construction.

**Year Ended December 31, 2024****Schedule of Uncorrected Audit Misstatement(s)***Disclosure misstatement*

Several pieces of infrastructure TCA within the GVS&DD were put into service in 2024, but were not reflected as transferred from construction in progress to infrastructure additions in the 2024 note disclosure. In the TCA note disclosure for the year ended December 2024, the addition to infrastructure TCA was understated by \$36.6M and additions to construction in progress TCA were overstated by the same amount. There is no impact on the balance of TCA in aggregate as at December 31, 2024.

[Letterhead of Client]

KPMG LLP  
777 Dunsmuir Street, 11th floor  
Vancouver, BC V7Y 1K3  
Canada

April 24, 2026

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the financial statements (hereinafter referred to as “financial statements”) of Greater Vancouver Sewerage and Drainage District (“the Entity”) as at and for the period ended December 31, 2025.

*General:*

We confirm that the representations we make in this letter are in accordance with the definitions as set out in [Attachment I](#) to this letter.

We also confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

*Responsibilities:*

- We have fulfilled our responsibilities, as set out in the terms of the consulting and professional services agreement dated September 19, 2024, including for:
  - the preparation and fair presentation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.
  - providing you with all information of which we are aware that is relevant to the preparation of the financial statements (“relevant information”), such as financial records, documentation and other matters, including:
    - the names of all related parties and information regarding all relationships and transactions with related parties;
    - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of members, board of directors and committees of the board of directors that may affect the financial statements. All significant actions are included in such summaries.
  - providing you with unrestricted access to such relevant information.
  - providing you with complete responses to all enquiries made by you during the engagement.

- providing you with additional information that you may request from us for the purpose of the engagement.
- providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.
- such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.
- ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.
- ensuring that internal auditors providing direct assistance to you, if any, were instructed to follow your instructions and that we, and others within the Entity, did not intervene in the work the internal auditors performed for you.

*Internal control over financial reporting:*

- We have communicated to you all deficiencies in the design and implementation or maintenance of internal control over financial reporting of which we are aware.

*Fraud & non-compliance with laws and regulations:*

- We have disclosed to you:
  - the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
  - all information in relation to fraud or suspected fraud that we are aware of that involves:
    - management;
    - employees who have significant roles in internal control over financial reporting; or
    - others where such fraud or suspected fraud could have a material effect on the financial statements.
  - all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, short sellers, or others.
  - all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements or illegal acts, whose effects should be considered when preparing financial statements.
  - all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.
  - all information regarding investigations into possible fraud and/or non-compliance or suspected non-compliance with laws and regulations, including illegal acts, that we have undertaken at our discretion and completed, including the results of such investigations, and the resolution of the matters, if any, identified in such investigations.

*Subsequent events:*

- All events subsequent to the date of the financial statements and for which the relevant financial reporting framework requires adjustment, or disclosure, in the financial statements have been adjusted or disclosed.

*Related parties:*

- We have disclosed to you the identity of the Entity's related parties.
- We have disclosed to you all the related party relationships and transactions/balances of which we are aware.
- All related party relationships and transactions/balances have been appropriately accounted for, and disclosed, in accordance with the relevant financial reporting framework.

*Estimates:*

- The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

*Going concern:*

- We have provided you with all information relevant to the use of the going concern assumption in the financial statements.
- We confirm that we are not aware of material uncertainties related to events or conditions that may cast significant doubt upon the Entity's ability to continue as a going concern.

*Misstatements:*

- The effects of the uncorrected misstatements described in [Attachment II](#) are immaterial, both individually and in the aggregate, to the financial statements as a whole.
- We approve the corrected misstatements identified by you during the audit described in [Attachment II](#).

*Non-SEC registrants or non-reporting issuers:*

- We confirm that the Entity is not a Canadian reporting issuer (as defined under any applicable Canadian securities act) and is not a United States Securities and Exchange Commission ("SEC") Issuer (as defined by the Sarbanes-Oxley Act of 2002).
- We also confirm that the financial statements of the Entity will not be included in the group financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.

Yours very truly,

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Jerry Dobrovolny, Chief Administrative Officer

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Linda Sabatini, Deputy Chief Financial Officer

## ***Attachment I – Definitions***

### ***Materiality***

Certain representations in this letter are described as being limited to matters that are material.

Information is material if omitting, misstating or obscuring it could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in light of surrounding circumstances, and are affected by perception of the needs of, or the characteristics of, the users of the financial statements and, the size or nature of a misstatement, or a combination of both while also considering the entity's own circumstances.

Information is obscured if it is communicated in a way that would have a similar effect for users of financial statements to omitting or misstating that information. The following are examples of circumstances that may result in material information being obscured:

- a) information regarding a material item, transaction or other event is disclosed in the financial statements but the language used is vague or unclear;
- b) information regarding a material item, transaction or other event is scattered throughout the financial statements;
- c) dissimilar items, transactions or other events are inappropriately aggregated;
- d) similar items, transactions or other events are inappropriately disaggregated; and
- e) the understandability of the financial statements is reduced as a result of material information being hidden by immaterial information to the extent that a primary user is unable to determine what information is material.

### ***Fraud & error***

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of an entity's assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorization.

An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.

## **Attachment II – Summary of Audit Misstatements Schedules**

### **Year Ended December 31, 2025**

#### **Schedule of Uncorrected Audit Misstatement(s)**

Description	Statement of operations	Statement of financial position		
	Annual surplus (Decrease) Increase	Assets (Decrease) Increase	Liabilities (Decrease) Increase	Opening accumulated surplus (Decrease) Increase
To adjust revenue and accounts receivable from initial estimate to actual amounts billed.	(2,864,153)	(2,864,153)	-	-
<b>Total</b>	<b>(2,864,153)</b>	<b>(2,864,153)</b>	-	-

#### *Disclosure misstatement*

Several pieces of infrastructure tangible capital assets ("TCA") within the Entity were put into service in 2024, but were not reflected as transferred from construction in progress to infrastructure additions in the 2024 note disclosure. A correction to the related TCA category was made in in the 2025 note disclosure. In the TCA note disclosure for the year ended December 2025, the addition to infrastructure TCA was overstated by \$33.8M and additions to construction in progress TCA were understated by the same amount. There is no impact on the balance of TCA, by category and in aggregate, as at December 31, 2025.

#### **Schedule of Corrected Audit Misstatement(s)**

Description	Statement of operations	Statement of financial position		
	Annual surplus (Decrease) Increase	Assets (Decrease) Increase	Liabilities (Decrease) Increase	Opening accumulated surplus (Decrease) Increase
To adjust accrual of a grant receivable	9,606,625	9,606,625	-	-
To adjust accrual for revenue	(1,601,999)	(1,601,999)	-	-
To adjust accrual for a grant receivable	(5,383,470)	(5,383,470)	-	-
<b>Total</b>	<b>2,621,156</b>	<b>2,621,156</b>	-	-

**Year Ended December 31, 2024****Schedule of Uncorrected Audit Misstatement(s)***Disclosure misstatement*

Several pieces of infrastructure TCA within the Entity were put into service in 2024, but were not reflected as transferred from construction in progress to infrastructure additions in the 2024 note disclosure. In the TCA note disclosure for the year ended December 2024, the addition to infrastructure TCA was understated by \$36.6M and additions to construction in progress TCA were overstated by the same amount. There is no impact on the balance of TCA in aggregate as at December 31, 2024.

[Letterhead of Client]

KPMG LLP  
777 Dunsmuir Street, 11th floor  
Vancouver, BC V7Y 1K3  
Canada

April 24, 2026

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the financial statements (hereinafter referred to as “financial statements”) of Greater Vancouver Water District (“the Entity”) as at and for the period ended December 31, 2025.

*General:*

We confirm that the representations we make in this letter are in accordance with the definitions as set out in [Attachment I](#) to this letter.

We also confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

*Responsibilities:*

- We have fulfilled our responsibilities, as set out in the terms of the consulting and professional services agreement dated September 19, 2024, including for:
  - the preparation and fair presentation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.
  - providing you with all information of which we are aware that is relevant to the preparation of the financial statements (“relevant information”), such as financial records, documentation and other matters, including:
    - the names of all related parties and information regarding all relationships and transactions with related parties;
    - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of members, board of directors and committees of the board of directors that may affect the financial statements. All significant actions are included in such summaries.
  - providing you with unrestricted access to such relevant information.
  - providing you with complete responses to all enquiries made by you during the engagement.

- providing you with additional information that you may request from us for the purpose of the engagement.
- providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.
- such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.
- ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.
- ensuring that internal auditors providing direct assistance to you, if any, were instructed to follow your instructions and that we, and others within the Entity, did not intervene in the work the internal auditors performed for you.

*Internal control over financial reporting:*

- We have communicated to you all deficiencies in the design and implementation or maintenance of internal control over financial reporting of which we are aware.

*Fraud & non-compliance with laws and regulations:*

- We have disclosed to you:
  - the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
  - all information in relation to fraud or suspected fraud that we are aware of that involves:
    - management;
    - employees who have significant roles in internal control over financial reporting; or
    - others where such fraud or suspected fraud could have a material effect on the financial statements.
  - all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, short sellers, or others.
  - all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements or illegal acts, whose effects should be considered when preparing financial statements.
  - all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

*Subsequent events:*

- All events subsequent to the date of the financial statements and for which the relevant financial reporting framework requires adjustment, or disclosure, in the financial statements have been adjusted or disclosed.

*Related parties:*

- We have disclosed to you the identity of the Entity's related parties.
- We have disclosed to you all the related party relationships and transactions/balances of which we are aware.
- All related party relationships and transactions/balances have been appropriately accounted for, and disclosed, in accordance with the relevant financial reporting framework.

*Estimates:*

- The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

*Going concern:*

- We have provided you with all information relevant to the use of the going concern assumption in the financial statements.
- We confirm that we are not aware of material uncertainties related to events or conditions that may cast significant doubt upon the Entity's ability to continue as a going concern.

*Non-SEC registrants or non-reporting issuers:*

- We confirm that the Entity is not a Canadian reporting issuer (as defined under any applicable Canadian securities act) and is not a United States Securities and Exchange Commission ("SEC") Issuer (as defined by the Sarbanes-Oxley Act of 2002).
- We also confirm that the financial statements of the Entity will not be included in the group financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.

Yours very truly,

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Jerry Dobrowolny, Chief Administrative Officer

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Linda Sabatini, Deputy Chief Financial Officer

## ***Attachment I – Definitions***

### ***Materiality***

Certain representations in this letter are described as being limited to matters that are material.

Information is material if omitting, misstating or obscuring it could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in light of surrounding circumstances, and are affected by perception of the needs of, or the characteristics of, the users of the financial statements and, the size or nature of a misstatement, or a combination of both while also considering the entity's own circumstances.

Information is obscured if it is communicated in a way that would have a similar effect for users of financial statements to omitting or misstating that information. The following are examples of circumstances that may result in material information being obscured:

- a) information regarding a material item, transaction or other event is disclosed in the financial statements but the language used is vague or unclear;
- b) information regarding a material item, transaction or other event is scattered throughout the financial statements;
- c) dissimilar items, transactions or other events are inappropriately aggregated;
- d) similar items, transactions or other events are inappropriately disaggregated; and
- e) the understandability of the financial statements is reduced as a result of material information being hidden by immaterial information to the extent that a primary user is unable to determine what information is material.

### ***Fraud & error***

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of an entity's assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorization.

An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.

## ***Attachment II – Summary of Audit Misstatements Schedule(s)***

### **Year Ended December 31, 2025**

#### **Schedule of Corrected Audit Misstatement(s)**

##### ***Disclosure misstatement***

To adjust classification in the tangible capital asset (TCA) note disclosure from Infrastructure to Construction In Progress in the amount of \$22.3M related to projects still in construction.

[Letterhead of Client]

KPMG LLP  
777 Dunsmuir Street, 11th floor  
Vancouver, BC V7Y 1K3  
Canada

April 24, 2026

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the financial statements (hereinafter referred to as “financial statements”) of Metro Vancouver Housing Corporation (“the Entity”) as at and for the period ended December 31, 2025.

*General:*

We confirm that the representations we make in this letter are in accordance with the definitions as set out in [Attachment I](#) to this letter.

We also confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

*Responsibilities:*

- We have fulfilled our responsibilities, as set out in the terms of the consulting and professional services agreement dated September 19, 2024, including for:
  - the preparation and fair presentation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.
  - providing you with all information of which we are aware that is relevant to the preparation of the financial statements (“relevant information”), such as financial records, documentation and other matters, including:
    - the names of all related parties and information regarding all relationships and transactions with related parties;
    - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of shareholder, board of directors and committees of the board of directors that may affect the financial statements. All significant actions are included in such summaries.
  - providing you with unrestricted access to such relevant information.
  - providing you with complete responses to all enquiries made by you during the engagement.

- providing you with additional information that you may request from us for the purpose of the engagement.
- providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.
- such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.
- ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.
- ensuring that internal auditors providing direct assistance to you, if any, were instructed to follow your instructions and that we, and others within the Entity, did not intervene in the work the internal auditors performed for you.

*Internal control over financial reporting:*

- We have communicated to you all deficiencies in the design and implementation or maintenance of internal control over financial reporting of which we are aware.

*Fraud & non-compliance with laws and regulations:*

- We have disclosed to you:
  - the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
  - all information in relation to fraud or suspected fraud that we are aware of that involves:
    - management;
    - employees who have significant roles in internal control over financial reporting; or
    - others where such fraud or suspected fraud could have a material effect on the financial statements.
  - all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, short sellers, or others.
  - all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements or illegal acts, whose effects should be considered when preparing financial statements.
  - all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

*Subsequent events:*

- All events subsequent to the date of the financial statements and for which the relevant financial reporting framework requires adjustment, or disclosure, in the financial statements have been adjusted or disclosed.

*Related parties:*

- We have disclosed to you the identity of the Entity's related parties.
- We have disclosed to you all the related party relationships and transactions/balances of which we are aware.
- All related party relationships and transactions/balances have been appropriately accounted for, and disclosed, in accordance with the relevant financial reporting framework.

*Estimates:*

- The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

*Going concern:*

- We have provided you with all information relevant to the use of the going concern assumption in the financial statements.
- We confirm that we are not aware of material uncertainties related to events or conditions that may cast significant doubt upon the Entity's ability to continue as a going concern.

*Misstatements:*

- The effects of the uncorrected misstatements described in [Attachment II](#) are immaterial, both individually and in the aggregate, to the financial statements as a whole.
- We approve the corrected misstatements identified by you during the audit described in [Attachment II](#).

*Non-SEC registrants or non-reporting issuers:*

- We confirm that the Entity is not a Canadian reporting issuer (as defined under any applicable Canadian securities act) and is not a United States Securities and Exchange Commission ("SEC") Issuer (as defined by the Sarbanes-Oxley Act of 2002).
- We also confirm that the financial statements of the Entity will not be included in the group financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.

Yours very truly,

---

Jerry Dobrowolny, Chief Administrative Officer

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Linda Sabatini, Deputy Chief Financial Officer

## ***Attachment I – Definitions***

### ***Materiality***

Certain representations in this letter are described as being limited to matters that are material.

Information is material if omitting, misstating or obscuring it could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in light of surrounding circumstances, and are affected by perception of the needs of, or the characteristics of, the users of the financial statements and, the size or nature of a misstatement, or a combination of both while also considering the entity's own circumstances.

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- a) information regarding a material item, transaction or other event is disclosed in the financial statements but the language used is vague or unclear;
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- c) dissimilar items, transactions or other events are inappropriately aggregated;
- d) similar items, transactions or other events are inappropriately disaggregated; and
- e) the understandability of the financial statements is reduced as a result of material information being hidden by immaterial information to the extent that a primary user is unable to determine what information is material.

### ***Fraud & error***

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of an entity's assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorization.

An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.

## **Attachment II – Summary of Audit Misstatements Schedules**

### **Year Ended December 31, 2025**

#### **Schedule of Uncorrected Audit Misstatement(s)**

##### *Disclosure misstatement*

Three assets that had existing asset retirement obligations had revisions made in 2025 that related to 2024. The additions to the asset retirement obligations and tangible capital assets disclosed in 2025 are overstated by \$199,365 as these amounts should have been recognized in 2024. There is no impact on the balance of tangible capital assets or asset retirement obligations, by category and in aggregate, as at December 31, 2025.

#### **Schedule of Corrected Audit Misstatement(s)**

Description	Statement of operations	Statement of financial position		
	Annual surplus (Decrease) Increase	Assets (Decrease) Increase	Liabilities (Decrease) Increase	Opening accumulated surplus (Decrease) Increase
To reclassify a forgivable loan	-	-	5,750,000 (5,750,000)	-
<b>Total</b>	-	-	-	-

**Year Ended December 31, 2024****Schedule of Uncorrected Audit Misstatement(s)**

Description	Statement of operations	Statement of financial position		
	Annual surplus (Decrease) Increase	Assets (Decrease) Increase	Liabilities (Decrease) Increase	Opening accumulated surplus (Decrease) Increase
An accrual for work in progress in 2024 was over-estimated	-	(321,021)	(321,021)	-
Receivables and prepaids for individual tenants had not been netted in the financial statement	-	(341,969)	341,969	-
An accrual for work in progress was under-estimated	-	76,083	76,083	-
An additional asset retirement obligation	-	199,365	199,365	
<b>Total</b>	-	<b>(387,542)</b>	<b>(387,542)</b>	-



# Appendix 3: Current developments

## Auditing standards

Effective for current year (periods beginning on or after December 15, 2024)

### ISA 260/CAS 260

.....

Communications  
with those charged  
with governance

#### Summary of Changes:

##### New requirements for the auditor to communicate:

- about the relevant ethical requirements, including those related to independence, that the auditor applied to the audit of the financial statements; and
- any enhanced independence requirement that the auditor applied specific to the audit of financial statements of certain entities.



# Appendix 3: Current developments (continued)

## Accounting standards

### Conceptual Framework for Financial Reporting in the Public Sector

Effective for years commencing on or after April 1, 2026 with early adoption permitted.

- The framework provides the core concepts and objectives underlying Canadian public sector accounting standards.
- The ten chapter conceptual framework defines and elaborates on the characteristics of public sector entities and their financial reporting objectives. Additional information is provided about financial statement objectives, qualitative characteristics and elements. General recognition and measurement criteria, and presentation concepts are introduced.

### Financial Statement Presentation

Effective for years commencing on or after April 1, 2026 with early adoption permitted.

- The proposed section PS 1202 *Financial statement presentation* will replace the current section PS 1201 *Financial statement presentation*.
- The proposed section includes the following:
  - Relocation of the net debt indicator to its own statement called the statement of net financial assets/liabilities, with the calculation of net debt refined to ensure its original meaning is retained.
  - Separating liabilities into financial liabilities and non-financial liabilities.
  - Restructuring the statement of financial position to present total assets followed by total liabilities.
  - Changes to common terminology used in the financial statements, including re-naming accumulated surplus (deficit) to net assets (liabilities).
  - Removal of the statement of remeasurement gains (losses) with the information instead included on a new statement called the statement of changes in net assets (liabilities). This new statement would present the changes in each component of net assets (liabilities), including a new component called “accumulated other”.
  - A new provision whereby an entity can use an amended budget in certain circumstances.
  - Inclusion of disclosures related to risks and uncertainties that could affect the entity’s financial position.

## Example of a Typical Implementation Approach

### Phase 1

- Understand the existing financial reporting processes.
- Examine chart of accounts and trial balance.
- Review accounting policy.
- Gap assessment and implementation plan.

### Phase 2

- Data gathering and financial data analysis.
- Budget and performance reporting.
- System and software impacts.
- Implementation and compliance adjustments



# Appendix 3: Current developments (continued)

## Accounting standards (continued)

### Employee Benefits

**Effective for years commencing on or after April 1, 2029 with early adoption permitted.**

- The Public Sector Accounting Board has issued a new standard PS 3251 *Employee benefits* which will replace the current sections PS 3250 *Retirement benefits* and PS 3255 *Post-employment benefits, compensated absences and termination benefits*.
- The standard uses principles from International Public Sector Accounting Standard 39 *Employee benefits* as a basis for the Canadian standard.
- The standard results in public sector entities recognizing the impact of revaluations of the net defined benefit liability (asset) immediately on the statement of financial position.
- The standard also requires that fully funded post-employment benefit plans use a discount rate based on the expected market-based return of plan assets and underfunded plans use a discount rate based on the market yield of government bonds, high-quality corporate bonds or another appropriate financial instrument. A simplified approach to determining a plan's funding status is provided.
- The standard also requires that:
  - Deferral provisions – Remeasurement gains and losses are presented as part of accumulated remeasurement gains and losses.
  - Valuation of plan assets – Upon adoption, public sector entities may continue to recognize non-transferable financial instruments balances that meet the definition of plan assets under existing PS 3250 guidance. This transitional provision does not permit the recognition of additional amount after adoption that do not meet the revised definition of plan assets.
  - Joint defined benefit plans – Defined benefit accounting is used for measurement of the proportionate share of the plan, instead of previously proposed multi-employer plan accounting which permitted accounting based on defined contribution concepts where insufficient information exists to use defined benefit accounting.
  - Disclosure of other long-term employee benefits and termination benefits – The standard does not include prescriptive disclosure requirements for other long-term employee benefits and termination benefits.
- The standard's guidance will be applied retroactively, with or without prior period restatement.



# Appendix 3: Current developments (continued)

## Accounting standards (continued)

### Intangible Assets

**Proposed to be effective for years commencing on or after April 1, 2030 with early adoption permitted.**

- The Public Sector Accounting Standards Board has issued proposed new standard PS 3155 *Intangible Assets* which would replace Public Sector Guideline 8 *Purchased Intangibles*.
- The standard will include foundational guidance on acquired and internally generated intangibles. It excludes intangible assets addressed in other public sector accounting standards and other intangible items such as exploration and extraction costs for non-renewable resources or intangible assets related to insurance contracts.
- The definition of “intangible assets” requires an intangible resource to be separate and identifiable from goodwill. It also requires that the entity has control over the intangible resource, future economic benefits flow from the intangible resource, and the intangible resource is the result of a past transaction and/or other events.
- Internally generated goodwill is not permitted to be recognized as an asset.
- An intangible resource is recognized when it meets the definition of an intangible asset and the asset’s cost can be measured in a faithfully representative way. The generation of the asset is classified into a research phase and a development phase. Expenditures from the research phase of an internally generated project are expensed. An intangible asset arising from the development phase can be recognized if it meets certain requirements.
- Intangible assets are initially measured at cost and subsequently carried at cost less accumulated amortization and accumulated impairment losses. Intangible assets acquired through a non-exchange transaction are measured at fair value as of the date it is acquired.

### Cloud Computing Arrangements

- As part of its intangible assets project, the Public Sector Accounting Standards Board is also developing guidance on cloud computing arrangements. To ensure the development of this accounting guidance reflects current practices and needs, a survey was used to gather insights. The survey will inform the Public Sector Accounting Board about the types of cloud computing arrangements being encountered, magnitude of costs, key arrangement terms, current accounting policies and unique challenges in practice.



# Appendix 4: Audit and assurance insights

## Half of Public Servants Turn to AI Raising Risks

**KPMG survey finds public sector unready for AI, low literacy, need for digital sovereignty.**

While less than a quarter (**22 per cent**) of Canadian public sector organizations have adopted artificial intelligence (AI), half of the public servants who use AI in their jobs rely on publicly available AI tools, exposing governments to potential risks including data privacy and security breaches, intellectual property theft and exposure to biased or inaccurate information that can lead to legal and ethical issues, finds a new KPMG in Canada research.

**[Click here for more information](#)**

## Intelligent Government

The emergence of generative AI, alongside advanced autonomous and agentic systems, is transforming how government and the public sector innovate and operate. Our findings reveal an actionable blueprint for governments and organizations aiming to leverage AI's potential to drive efficiency, reduce time-to-market and improve patient outcomes. This report provides insights into how they can take a value-based approach to AI that helps to accelerate innovation, unlock new growth opportunities, and maximize the impact of their AI investments.

**[Click here for more information](#)**

## KPMG 2025 Canadian CEO Outlook

Our 2025 CEO Outlook survey reveals a compelling paradox: Canadian CEOs are increasingly confident in the growth of their companies and industries, yet their optimism about the Canadian and global economies is waning.

Despite the evolving pressures, CEOs alike are proactively focusing on making their organizations more resilient to external shocks. They are not just reacting to changes, but are actively seeking ways to mitigate external risks, improve productivity and optimize revenue.

**[Click here for more information](#)**

## Midyear Observations on the 2025 Board Agenda

Disruption, volatility, and uncertainty aren't new operating conditions by any means. But the assumptions that have long driven corporate thinking - the role of government, geopolitical norms, and consistency in US policies as administrations change, and the speed of technological advances—are being upended. Few business leaders have experienced the scope, complexity, and combination of issues companies are facing today—and many will earn their stripes in the months ahead.

**[Click here for more information](#)**

## Accelerate

The Canadian business landscape is experiencing profound interconnected geopolitical, technological and sustainability challenges which are causing compound impacts on the balance sheet. The audit committee's role in stewarding their organization towards increased productivity, resilience, and growth has never been more essential.

Our *Accelerate* series strives to provide audit committees with actionable insights and clear guidance for navigating through these interconnected challenges.

**[Click here for more information](#)**



# Appendix 4: Audit and assurance insights (continued)

## From Smart to Smarter Cities

### Leveraging integration, data and enablement for sustainable and resilient urban transformations.

Cities are reaching a crisis point. City populations are growing. Citizen satisfaction with government services is weakening. And net zero deadlines are looming. Cities recognize that their traditional approaches to city planning, development, management and renewal will not get them to their goals in time. They must become smarter, more integrated, data-driven and enabling.

*From Smart to Smarter Cities* explores how a focus on becoming more integrated, data-driven and enabling can help city decision-makers, infrastructure leaders and private companies accelerate their smart city agendas.

In this report, professionals from KPMG's global network join with experienced industry and city leaders to unpack these three priorities – integrated, data-driven and enabling – across the lens of the six challenges facing cities today – urban planning, data and privacy, transportation and mobility, sustainability and social equity, governance and oversight, and funding and financing.

[Click here for more information](#)

## Blueprint for Livable Economies

### Unlocking livability through place-based business cases

Rapid urbanization, climate volatility, fiscal constraint and rising social expectations are exposing the limits of traditional approaches to urban planning and investment. The challenge is not a lack of ambition or funding, but rather how decisions are made, investments are structured and delivery is governed and coordinated. Addressing the gap between investment and outcomes requires cities to move beyond asset-level justification towards integrated, geography-specific portfolios and place-based business cases that reflect how places function and are experienced in practice.

Developed in collaboration by KPMG International, Davos Baukultur Alliance and UN-Habitat, this white paper supports that shift. Drawing on global case studies, executive insight and practical tools, it sets out how public sector leaders can apply a place-based approach using levers already within their control.

At the center of the paper is the *Blueprint for livable economies*, a decision-making framework designed to help city leaders, investors and partners align outcomes, economic pathways and delivery mechanisms.

[Click here for more information](#)





# Appendix 4: Audit and assurance insights (continued)

Our latest thinking on the issues that matter most to Boards, Committees and management.

## KPMG Audit & Assurance Insights

Curated research and insights for audit Committees and Boards.

## Board Leadership Centre

Leading insights to help board members maximize boardroom opportunities.

## Sustainability Reporting

Resource centre on implementing the new Canadian reporting standards.

## Audit Committee Guide – Canadian Edition

A practical guide providing insight into current challenges and leading practices shaping audit committee effectiveness in Canada.

