



May 30, 2022

The City of Calgary  
P.O. Box 2100, Station M  
Calgary, AB T2P 2M5

Attention: Stuart Dalglish  
GM Planning and Urban Development

Dear Sir:

**Re: Off-site Levies 2021 Annual Reports**

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Thank you for providing a draft copy of the 2021 Off-site Levies (OSL) Annual Reports to BILDCR on Friday, May 6, 2022. We understand these reports are drafts and still being reviewed by Administration, as such there may be changes to the final published versions but if any material changes are made BILDCR will be notified. BILDCR acknowledges that Administration has continued to improve the reports by incorporating changes to enhance reader clarity and broader changes may be considered after the new Off-Site Levy Bylaw is complete.

BILDCR appreciates work undertaken by Administration on the 2021 OSL Annual Reports including ongoing improvements consistent with internal audit recommendations specifically Recommendation 11, feedback from industry, as well as other enhancements to meet increased reporting related to transparency and disclosure requirements in the Municipal Government Act and applicable Regulations;

The BILDCR team, as well as BILDCR members, have reviewed the report and offers the following comments and observations:

- Format of appendices have been updated per Internal Audit Recommendations 11
- Consistency of new format across schedules A-E in appendices including consistent header rows for the respective Transportation Details, Water Resources Details and Community Services schedules as requested by BILDCR.
- No investment income adjustment this year as it was corrected in 2020
- Major changes to the report will be deferred until after new OSL Bylaw is complete
- BILDCR acknowledges ongoing dialogue between The City and BILDCR regarding questions of clarification and collaborative work undertaken so far to address some of the questions reviewed at the May 17 Governance committee. We look forward to your follow up responses to our questions regarding the water resources schedule, transportation schedule, community services schedule and the OSL balances.

In our letter dated July 6, 2021, BILDCR respectfully requested further details on the status of the implementation of the 2019 internal audit on OSL reporting action items so all stakeholders and The City could have a common understanding of how those action items have been incorporated into OSL annual reporting. While progress has been made on an understanding of those items, we encourage Administration to continue that journey consistent with the TOR of



the Joint City-Industry Governance Committee. We also encourage Council to support development of a common understanding by way of supporting the TOR and, at an appropriate time, support a compliance audit to validate the action items are achieving the recommendations included in the internal and external audits. Compliance audits are frequently used in industry to affirm recommended improvements are achieving the desired results.

BILDCR accepts the 2021 Off-site Levy Annual Reports for information. We also request Infrastructure and Planning Committee (IPC) and Council accept the 2021 Off-site Levy Annual Reports for information and direct Administration continue to enhance the OSL reporting in collaboration with industry, consistent with the TOR of the Joint City Industry Governance Committee, as well as the internal and external auditor recommendations.

BILDCR looks forward to continuing to collaborate with Administration on the OSL bylaw update. We understand further work has been scheduled by The City to continue in June. We anticipate receiving a defined schedule and work plan for meetings and engagement soon.

Please pass on our appreciation to all staff who worked diligently on the 2021 OSL Annual Reports to improve and enhance the reports. We remain committed to working collaboratively and transparently with Administration on all off-site levy matters.

Yours truly,

Brian Hahn  
CEO, BILD Calgary Region

Cc: Josh White, Director, Calgary Approvals Coordination Planning & Development  
Les Tochor, Treasurer  
Krista Campbell, Manager, Growth Funding & Investment Planning & Development  
Crystal Cote, A/Finance Manager  
BILDCR Board of Directors  
BILDCR OSL Steering Committee