

## Whitehorse, Yukon to host 2015 conference

The Board of Western Canada GFOA has decided to take us back to Whitehorse, YK for our 2105 conference.

When the news was announced in Calgary, there were several reactions. "I love that City!" said Jamie Black, "It has beautiful scenery and a great atmosphere - I'll be there". Allison Sinclair Burns; "That's exciting, I've always wanted to go there!"

Some of the older delegates remembered when cost of airfares were a barrier. "That's just not true anymore" says board member and City of Whitehorse employee, Lindsay Schneider: "With three different airlines flying into our City now, return flights from Calgary, Edmonton and Vancouver are in the \$500 range. With hotel rooms \$100 a night cheaper than Calgary, everybody can afford to visit us."

The conference will be from Monday Sep-



tember 14th to noon on Wednesday September 16th. Mid-September is an ideal time to visit the Yukon; daytime temperatures around 15 and no mosquitos.

Delegates are welcome to come early and enjoy local activities on the weekend. There is lots to explore including Skagway , Alaska just 2 hours away by bus. The local committee will let us know of all the options in due course. Watch for more emails!



**SAVE THE DATE**  
**September 14-16, 2015**  
**Whitehorse Yukon**

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# WESTERN CANADA



## Presidents Report



Dean Rear  
Metro Vancouver

*This is my first message as your president and I would like to start off by thanking all of you who were able to attend the conference in Calgary in October and helped make it such an outstanding event. Although it was only a few months ago, we have turned our attention to next year's event as we are very excited about bringing high quality training and networking opportunities to Whitehorse in the beautiful Yukon Territory.*

*In addition to the conference the Board is planning a very busy 2015 strengthening our relationships with the GFOA provincial bodies and examining how we can further support local government finance officers in the future.*

*Although all of you are busy with budgets, getting ready for yearend as well as the upcoming holiday season, hopefully you'll find some time to block out September 14-16, 2015 and plan to join us in Whitehorse for some northern exposure.*

*On behalf of the Board and Sam, Susan and Penny of Broadwell Services, I wish you all the best in 2015!*

## Calgary prize winners

We acknowledge all the vendors who participated in our Passport prize Draw at the conference.

The donations made from the delegates raised over \$630 dollars for the Calgary Food Bank!

Thank you to everyone who participated.

A Special thanks to CIBC Wood Gundy, Todd Poland, for providing the final prize on Friday of an I-pad Air won By Vivien Koo.

For a full listing of all prize winners, please go to our website.

The \$100 gift card for the Survey draw was given to Jenny Tu from High Level AB

The \$200 gift card for Express Consent was won by Josh Towns of Abbotsford BC

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# WESTERN CANADA



## PS3260: Liability for Contaminated Sites - 'Welcome to 2015!'

### PS3260: Liability for Contaminated Sites - 'Welcome to 2015!'

PS3260 becomes effective for periods after April 1, 2014. For municipalities, this means reporting PS3260 in the year ended December 31, 2015 for municipalities. Others, such as the provincial government, must report the impact for March 31, 2015. There is likely still much to complete in order to report the change to government liabilities under these new rules.

#### The basics

A liability for remediation of contaminated sites should be recognized when: an environmental standard exists; contamination exceeds the environmental standard; the government is responsible or accepts responsibility; it is expected that future economic benefits will be given up; and a reasonable estimate of the amount can be made.

#### The issues to note are many, but questions for entities to resolve include:

Completeness – how do we demonstrate the accounting for all sites, filtering out sites in 'productive use', and reviewing *all sources of environmental standards* (i.e. federal, provincial, local, bylaws, permits, and specified contracts)?

Consistency – how can we apply professional judgment across sites where assessments of probable contamination are required?

Documentation – how to validate remediation estimates (e.g. evidence of costs to remediate, or operate post-remediation) and professional judgment (e.g. assess existing contamination levels relative to environmental standards).

Risk analysis - how entities manage on-going contamination risk (e.g. evaluate each site risk).

Resources and specialists – how do we ensure the availability of sufficient resources, when do we engage advisors (such as environmental engineers) and actively communicate with auditors throughout the assessments.



Peter Greenwood works for KPMG based in Vancouver. Please contact Peter on 604.691.3187 ([pgreenwood@kpmg.ca](mailto:pgreenwood@kpmg.ca)) for more information on Contaminated Sites and other PSAB issues.



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# WESTERN CANADA



## Conference in Calgary, October 8th to 10th, 2014



### SILVER SPONSORS



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### WESTERN CANADA CONFERENCES OVER THE YEARS

- 1995 Regina
- 1996 Calgary
- 1997 Kelowna
- 1998 Whitehorse
- 1999 Winnipeg
- 2000 Saskatoon
- 2001 Edmonton
- 2002 Vancouver
- 2003 Regina
- 2005 Whitehorse
- 2007 Calgary
- 2008 Victoria
- 2010 Winnipeg
- 2011 Banff
- 2012 Vancouver
- 2013 Saskatoon
- 2014 Calgary

