



ROCKY VIEW COUNTY

ATTACHMENT C

BDO LLP Audit Findings Report

*April 28, 2026*



# Rocky View County

Audit final communication to the County  
Council for the year ended December 31,  
2025



## To the County Council of Rocky View County

We are pleased to provide you with the results of our audit of Rocky View County (the "County") financial statements for the year ended December 31, 2025.

The enclosed final communication includes our approach to your audit, including; significant risks identified and the nature, extent and the results of our audit work. We will also communicate any significant internal control deficiencies identified during our audit and reconfirm our independence.

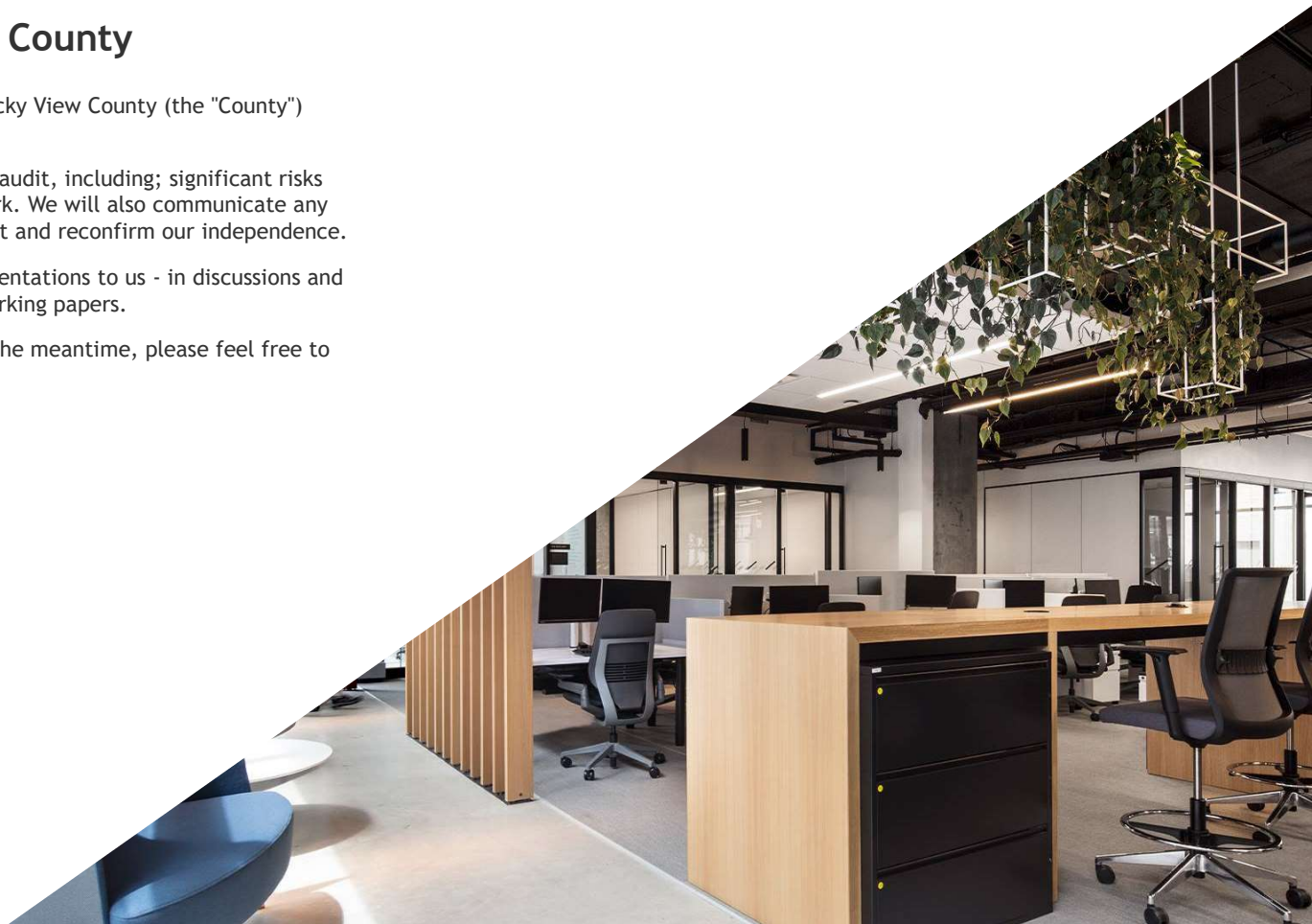
During the course of our audit, management made certain representations to us - in discussions and in writing. We documented these representations in the audit working papers.

We look forward to discussing our audit conclusions with you. In the meantime, please feel free to contact us if you have any questions or concerns.

Yours truly,

BDO Canada LLP

April 28, 2026





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# Audit at a glance



**Start date**  
November, 2025



**End date**  
April, 2026



**Materiality\***  
\$7,000,000



Loarriane Walker  
CPA, CA, MA  
Email: lwalker@bdo.ca  
Direct: 403-213-2592

### Notes

- Preliminary materiality was \$7,000,000. Final materiality remained unchanged from our preliminary assessment.
- We are not aware of any fraud affecting the County. If you have become aware of changes to processes or are aware of any instances of actual, suspected, or alleged fraud since our discussions held at planning, please let us know.
- We confirm that we are independent accountants with respect to the County, within the meaning of the Rules of Professional Conduct of the Chartered Professional Accountants of Alberta and the requirements of the Code of Ethics of the International Ethics Standards Board for Accountants (“IESBA”).
- Since the date of our last communication on December 18, 2025, there have been no changes to relationships between the County and our Firm that may reasonably be thought to bear on independence.





\*Materiality in a financial audit means the size or nature of an error or omission that could influence decisions made by users of financial statements.





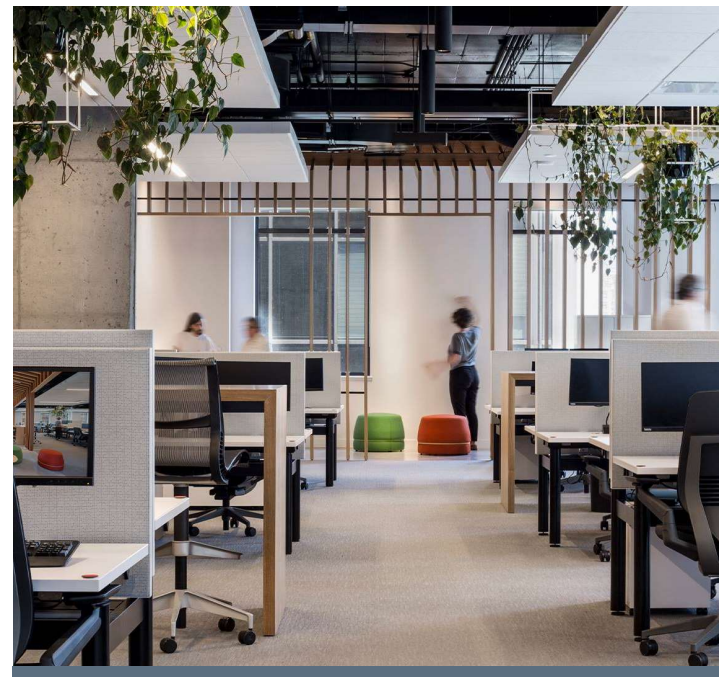
## Status of the audit

We have substantially completed our audit of the year ended December 31, 2025 financial statements, pending completion of the following items:

 Receipt of signed management representation letter  <b>EXPECTED</b> April 28, 2026	 Receipt of outstanding legal confirmations  <b>EXPECTED</b> April 28, 2026	 Subsequent events review through to the financial statements approval date  <b>EXPECTED</b> April 28, 2026	 Approval of financial statements by the County Council  <b>EXPECTED</b> April 28, 2026
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We conducted our audit in accordance with Canadian generally accepted auditing standards. The objective of our audit was to obtain reasonable, not absolute, assurance about whether the financial statements are free from material misstatement. See [Appendix A](#) for our draft independent auditor’s report.

The scope of the work performed was substantially the same as that described in our Planning Communication to the County Council dated December 18, 2025.



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## Audit findings

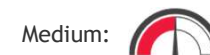
As part of our ongoing communications with you, we are required to have a discussion on our views about significant qualitative aspects of the County's accounting practices, including accounting policies, accounting estimates and financial statements disclosures. We look forward to exploring these topics in depth and answering your questions

A summary of the key discussion points are below:



Financial statement areas	Risks noted	Audit findings	Impact
Significant Risk - Revenue Recognition	There is a presumed fraud risk associated with revenue recognition. Specifically, there is a risk that revenue may not be recorded correctly or recognized in the proper period.	<p>BDO performed the following:</p> <ul style="list-style-type: none"> <li>• Developed expectations for the movement in revenue balances for significant revenue streams and corroborated client explanations for significant variances.</li> <li>• Tested revenue on a sample basis to invoices and cash receipts.</li> <li>• Tested managements assessment on a sample basis by testing terms of contracts, verified that all eligibility criteria and stipulations have been met, and ensured revenue recognition criteria have been met.</li> </ul> <p>During the audit testing, BDO noted that the timing of recognition for cemetery revenue and municipal reserve revenue was not consistent with PSAS revenue recognition criteria. An unadjusted entry for the cemetery revenue and a prior period restatement for the municipal reserve revenues have been proposed to resolve any issues.</p>	

Impact indication





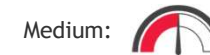
## Audit findings- Continued

A summary of the key discussion points are below:



Financial statement areas	Risks noted	Audit findings	Impact
Significant Risk - Management override of controls	The risk of management override is inherent in all organizations and is the result of management’s ability to be able to override controls and manipulate accounting records to change financial results.	BDO performed testing over significant estimates, journal entries, and also incorporated an element of unpredictability in our audit work.  No issues were noted.	
Significant Risk - Deferred Contributions	There is a risk that deferred revenue does not align with funding statements for grants received and revenue recognized and/or that deferred revenue has not been valued correctly resulting in misstatements.	BDO performed testing over deferred revenue by reviewing deferred continuity schedules and agreeing additions and utilizations to supporting documentation.  No issues were noted.	

Impact indication





## Internal control matters

During the audit, we performed the following procedures regarding the County’s internal control environment:

- Documented operating systems to assess the design and implementation of control activities that were relevant to the audit.
- Discussed and considered potential audit risks with management.

We considered the results of these procedures in determining the extent and nature of audit testing required.



The audit expresses an opinion on the County’s financial statements. As a result, it does not cover every aspect of internal controls—only those relevant to preparing the financial statements and designing appropriate audit procedures. This work was not for the purpose of expressing an opinion on the effectiveness of internal control.

No control deficiencies were noted that, in our opinion, are of significant importance to discuss.

We are required to report to you in writing about any significant deficiencies in internal control that we have identified during the audit.

Category	Definition
Deficiency	<p>A <b>deficiency</b> in internal control exists when:</p> <ul style="list-style-type: none"> <li>(a) A control is designed, implemented or operated in such a way that it is unable to prevent, or detect and correct, misstatements in the financial statements on a timely basis; or</li> <li>(b) A control necessary to prevent, or detect and correct, misstatements in the financial statements on a timely basis is missing.</li> </ul>
Significant deficiency	<p>A <b>significant deficiency</b> in internal control is defined as a deficiency or a combination of deficiencies in internal control that, in the auditor’s professional judgment, is of sufficient importance to merit the attention of those charged with governance.</p>



# Adjusted and unadjusted differences

## Summary of unadjusted differences

The following is a summary of unadjusted differences noted during the course of our audit engagement:

	Increase (Decrease)			
	Assets	Liabilities	Equity	Net income
For the immediate recognition of cemetery deferred amounts	\$	\$	(\$1,863,029)	\$1,863,029
To record collective firefighter agreement accrual.		(\$1,532,200)	\$490,900	1,041,300
<b>Total</b>				
<b>Tax effect</b>				
<b>Effect of prior year's reversing errors</b>				
<b>Total unadjusted differences</b>	<b>\$</b>	<b>\$1,532,200</b>	<b>(1,372,129)</b>	<b>\$2,904,329</b>

Details of why no adjustment has been made to the financial statements for the above items: Not material

## Summary of adjusted differences

The following is a summary of differences that were corrected by management during the course of our audit engagement:

	Increase (Decrease)			
	Assets	Liabilities	Equity	Net income
	\$	\$	\$	\$
<b>Total adjusted differences</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>



## Other required communications

Professional standards require independent auditors to communicate with those charged with governance certain matters in relation to an audit. In addition to the points communicated within this letter, the attached table summarizes these additional required communications.



### Additional attention needed

Items highlighted with this icon have been identified as posing a higher risk, or requiring special attention

Requirement	Discussion points
Potential effect on the financial statements of any material risks and exposures, such as a pending litigation, that are required to be disclosed in the financial statements.	None noted.
Material uncertainties related to events and conditions that may cast significant doubt on the entity's ability to continue as a going concern.	None noted.
Disagreements with management about matters that, individually or in the aggregate, could be significant to the entity's financial statements or our audit report.	None noted.
Significant related party transactions that are not in the normal course of operations and which involve significant judgements made by management concerning measurement or disclosure.	None noted.
Management consultation with other accountants about significant auditing and accounting matters.	None noted.

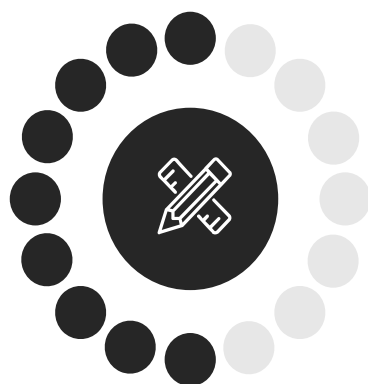


## How we audit financial statements: Our audit process



### Scoping

Engage with our client, determine the materiality level, and define the audit scope



### Planning

Focus on those areas of financial statements that contain potential material misstatements as a consequence of the risks you face;  
Design an appropriate audit strategy to obtain sufficient assurance and enable us to report on the financial statements



### Obtain evidence

Perform audit procedures while maintaining appropriate degree of professional skepticism, to conclude whether or not the financial statements are presented fairly



### Completion

Evaluate whether we have enough evidence to conclude that the financial statements are free from material misstatement, and consider the effect of any potential misstatements found;  
Communicate our opinion and details of matters on which we are required to communicate



# How the firm’s system of quality management(SoQM) supports the consistent performance of quality audit engagements

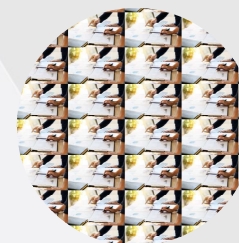
The firm is committed to maintaining high standards of audit quality that meet stakeholders’ expectations and serve the public interest. We foster a culture where audit quality is at the center of our strategy and priorities. All partners and staff are accountable for performing quality engagements and upholding professional ethics, values, and attitudes.

The firm invested significant time and resources to establish and operate a SoQM that complies with the requirements set out in Canadian Standard on Quality Management 1 - Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements (CSQM 1) as issued by the Auditing and Assurance Standards Board (AASB). The SoQM ensures the firm and its personnel meet professional standards, legal and regulatory requirements, and conduct engagements accordingly, with reports issued appropriately for the circumstances.

Taken together our system of quality management supports consistent performance of audit engagements by focusing on eight components that operate in an iterative and integrated manner. These include:

- 1 Firm risk assessment process
- 2 Governance and leadership
- 3 Relevant ethical requirements
- 4 Acceptance and continuance
- 5 Engagement performance
- 6 Resources
- 7 Information and communication
- 8 Monitoring and remediation process

## Standard for Audit Quality



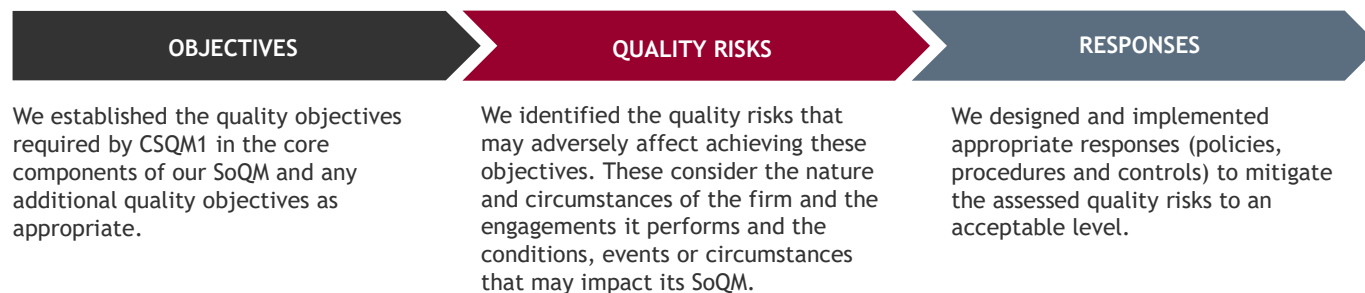
### CSQM 1

The quality of an audit depends not only on the people conducting it—but also on the systems underpinning it. These new rules up the ante for your audit quality.



# Establishing and improving the firm’s SoQM

In establishing and continuously improving our firm’s SoQM, we carried out the following for each of the SoQM components:



## Monitoring

We monitor the design, implementation and operating effectiveness of the firm’s SoQM to identify areas for improvement. Root cause analysis is performed on deficiencies identified and remedial actions are implemented on a timely basis. This robust monitoring and remediation process is important for continuous improvement in quality processes.

On at least an annual basis the firm evaluates whether these deficiencies have a severe and/or pervasive impact on the achievement of the quality objectives in the SoQM.

## Evaluating SoQM:



Our annual SoQM evaluation involves reviewing information about the system's design, implementation, and operation through monitoring activities. It includes testing response effectiveness, reviewing findings from inspections, and other relevant SoQM information. Using professional judgment, we assess whether identified findings represent deficiencies in the SoQM, investigating their root causes and evaluating their severity and pervasiveness.

We identify emerging developments and changes in the circumstances of the firm or its engagements and adapt the SoQM to respond to such changes.



## Our audit approach: Responsiveness in action

Our firm is deliberately structured to allow one partner to every six staff members. This means easy access to senior staff and the lead partner throughout your audit. It also helps our team gain a better understanding of your organization.

Our audit process differs from the typical audit in our use of in-field reviews. The benefit of these in-field reviews is that final decision-makers are on site ensuring issues are resolved and files closed quickly.

We offer clients the full-service expertise of a national firm. Yet we maintain a local community focus. The comprehensive range of services we deliver is complemented by a deep industry knowledge gained from over 100 years of working within local communities.



Discover how we're accelerating audit quality

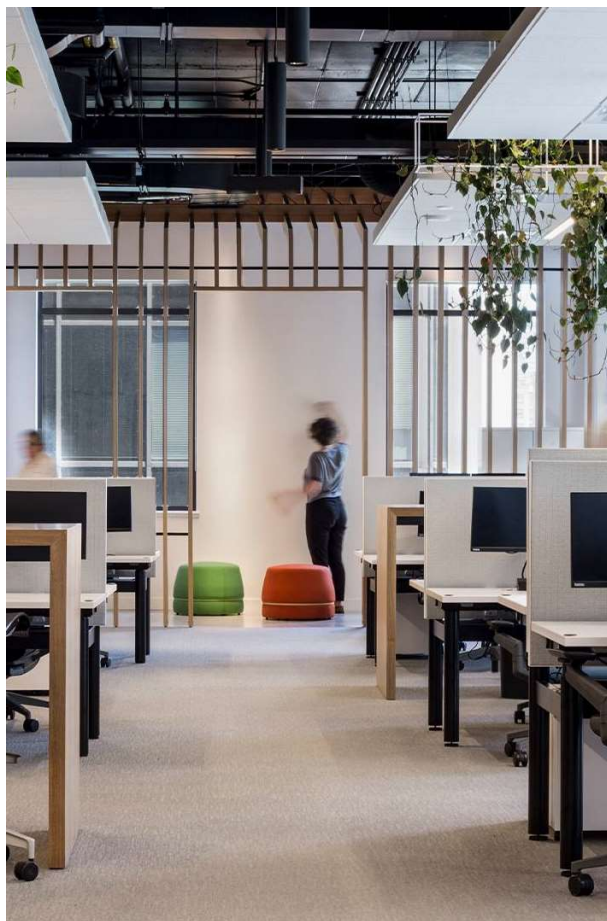


### Audit Quality Report

We collected our core beliefs around audit quality, the very practical steps we take to sustain it, and the progress we have made to accelerate its quest.

[FOLLOW OUR PROGRESS](#)

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## BDO’s digital audit suite

### Our approach to audit innovation

At BDO, innovation in audit means more than compliance—it’s about transforming how we deliver value to our clients. By embedding technology directly into our audit methodology, we enhance the precision, efficiency, and quality of every engagement. Our integrated approach leverages data analytics and system-level controls testing to identify risks earlier, streamline procedures, and provide deeper visibility into financial and operational performance.

This technology-enabled model empowers our teams to focus on what matters most: delivering high-quality audits that are tailored to each client’s environment. It also enables smarter sampling, reduces redundant testing, and ensures that our insights are grounded in real-time data. The result is a more agile, transparent, and collaborative audit experience—one that supports our clients’ evolving needs and strengthens trust in their financial reporting.

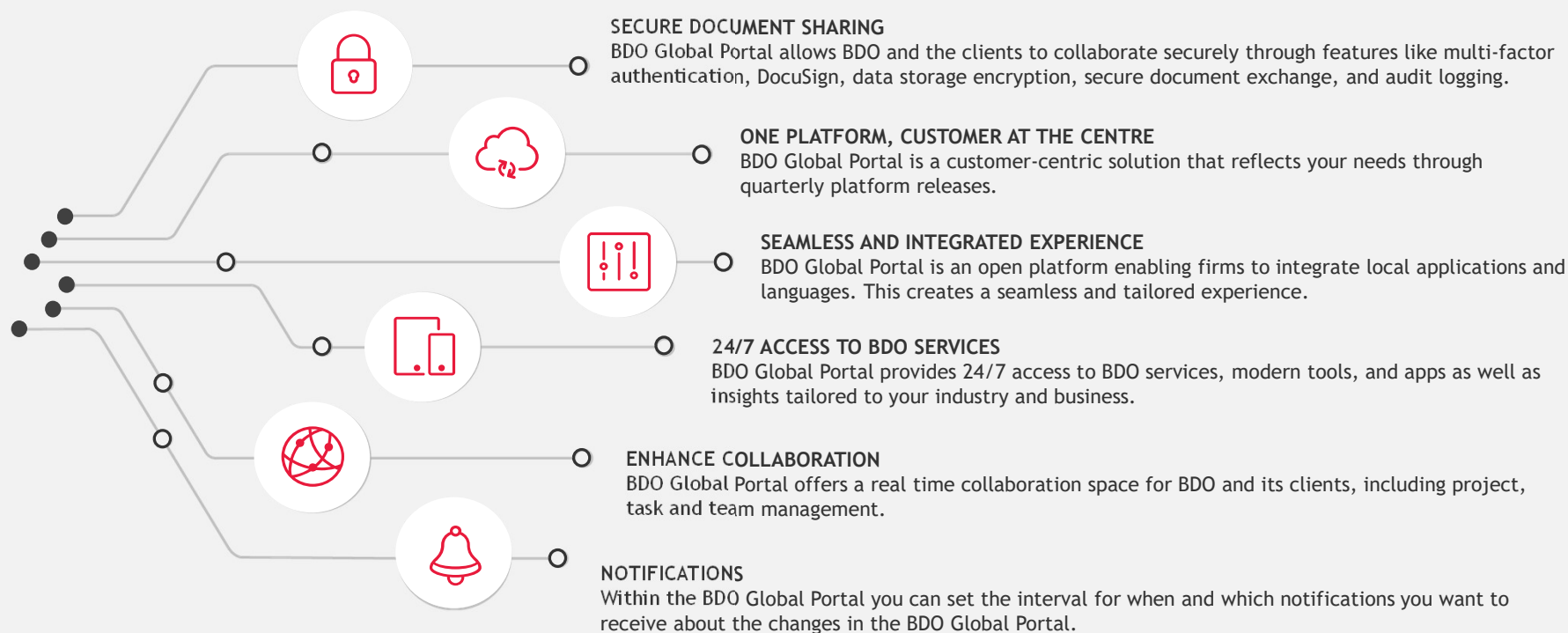
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## Recommended resources

Staying in the know with knowledge and perspective



### Key changes to financial reporting

When the rules of reporting change, you may need to fine-tune how to present financial statements and govern the organization.

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### The latest tax pointers

Corporate. Commodity. Transfer pricing. International tax. Government programs. Together they add up to immense differences on the organization's bottom line. Our tax collection keeps you current.

[STAY ON TOP OF TAXES](#)



### Trending topics

As a community of advisors with the best interests of our clients in mind, we keep our ear to the ground to bring insights and perspectives related to key business trends to you.

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### Specific to you

We think the resources below may be of interest to the County Council

[READ ARTICLE](#)



## Section PS 1202 - Financial Statement Presentation

The Public Sector Accounting Board (PSAB) has introduced Section PS 1202 - Financial Statement Presentation, effective for fiscal years beginning on or after April 1, 2026. The new reporting model reshapes how public sector entities present and disclose financial information, adding new statements and refining existing ones to improve transparency and comparability. Entities should begin preparing now to ensure a smooth transition ahead of the effective date.

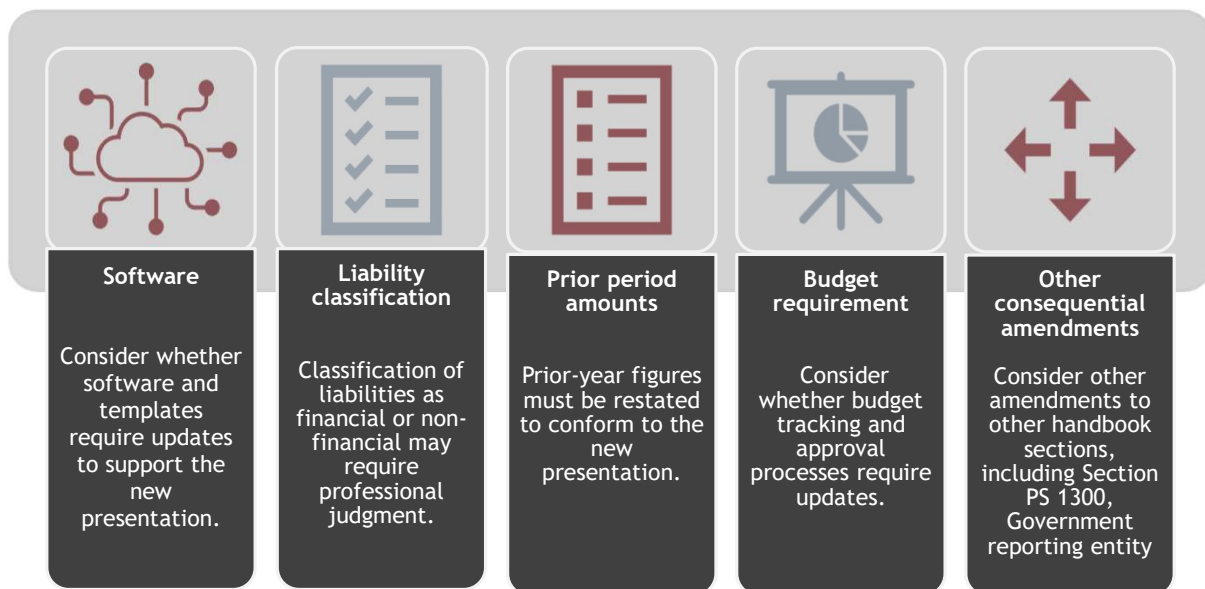
### Key changes at a Glance

Statement of Financial Position	→	Significantly restructured
Statement of Net Financial Assets (Net Financial Liabilities)	→	New statement displaying revised calculation of net debt
Statement of Change in Net Financial Assets/Net Debt	→	Removed
Statement of Changes in Net Assets (Net Liabilities)	→	New statement showing reconciliation between opening and closing balances of each component of net assets
Statement of Cashflow	→	Restructured that financing activities separated from other items
Budget	→	New budget requirements





## Section PS 1202 - Financial Statement Presentation - Key Considerations to Getting Ready



### Action Checklist: What should you do

- Understand the impact: Review the new requirements to determine how your current financial statements and reporting packages will be affected.
- Assess policies and templates: Update financial statement formats, accounting policies, and internal templates as needed.
- Plan for software updates: Confirm that financial reporting tools can support the revised presentation and disclosure requirements.
- Train key personnel: Ensure finance and audit teams are informed and prepared for the changes.
- Engage stakeholders: Communicate anticipated impacts to councils, boards, and oversight bodies.
- Prepare early: Develop an implementation timeline to meet the April 1, 2026 effective date.

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# Spotlight on ESG



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Transformative world events—an international health crisis, social movements, shareholder and investor values, global supply chains, energy transition, smart cities, and sustainable finance—are transforming Canadian business.

Standards and regulations are rapidly changing to reflect the goals of all of your stakeholders. Organizations, investors, and customers are embracing environmental, social, and governance (ESG) considerations as important measures of success. Non-financial and financial information is becoming more interconnected.

## ESG Insights

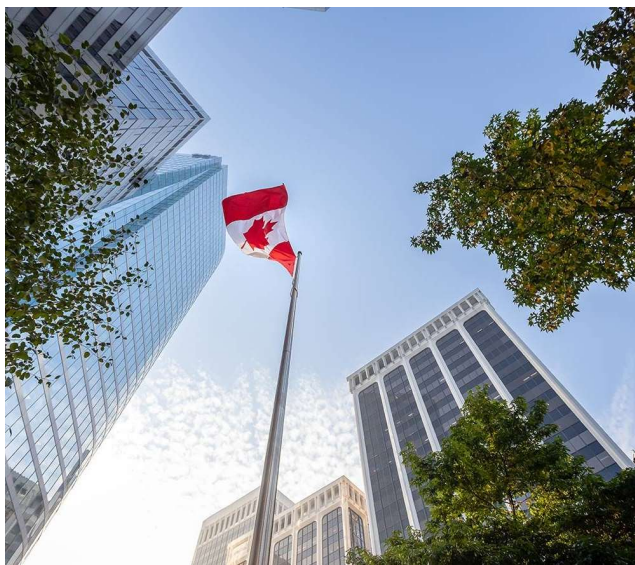


Sector insights at your convenience

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## Spotlight on public sector



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### Industry insights to shape your business

At BDO, we help governments create efficient ways of working to achieve better outcomes for their citizens and public servants. From technology-based solutions to program development, advisory and audit, our team can guide you through critical strategic decisions to ensure you deliver on your vision, goals, and accountability expectations.

Public sector  
Insights



Resources to  
support your business

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# Appendices

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# Appendices



**Appendix A:**  
Independent auditor's report



**Appendix B:**  
Representation Letter



**Appendix C:**  
Independence Update





## Appendix A: Independent auditor's report

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## Independent Auditor's Report

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To the Council of Rocky View County

### Opinion

We have audited the financial statements of Rocky View County (the County), which comprise the statement of financial position as at December 31, 2025, Statement of operations, statement of change in net financial assets, statement of cash flows, and and notes to the financial statements, including a summary of significant accounting policy information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the County as at December 31, 2025, and its results of operations, its measurement of gains and losses, its changes in net financial assets, and its cash flows for the year then ended in accordance with Public Sector Accounting Standards.

### Basis for Opinion

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

### Empasis of Matter- Restated Comparative Information

We draw attention to Note 23 of the financial statements, which explains that certain comparative information presented for the year ended December 31, 2024 has been restated. Our opinion is not modified in respect of this matter.

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

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

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

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

### Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

*[Signature in the name of the audit firm]*  
Chartered Professional Accountants

Calgary, Alberta  
April xx, 2025



## Appendix B: Representation letter

Rocky View County  
262075 Rocky Viewpoint  
Rocky View County, AB  
T2A 0X2

April 28, 2026

BDO Canada LLP  
Chartered Professional Accountants  
903 - 8th Avenue SW  
Suite 620  
Calgary Alberta  
T2P 0P7

This representation letter is provided in connection with your audit of the financial statements of Rocky View County for the year ended December 31, 2025, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian public sector accounting standards.

We 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:

### Financial Statements

We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated September 25, 2024, for the preparation of the financial statements in accordance with; in particular, the financial statements are fairly presented in accordance therewith.

- The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement and/or disclosure that are reasonable in accordance with Canadian public sector accounting standards .
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian public sector accounting standards .
- All events subsequent to the date of the financial statements and for which Canadian public sector accounting standards require adjustment or disclosure have been adjusted or disclosed.
- The financial statements of the entity use appropriate accounting policies that have been properly disclosed and consistently applied.

### Information Provided

- We have provided you with:
  - access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
  - additional information that you have requested from us for the purpose of the audit; and
  - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- We are responsible for the design, implementation and maintenance of internal controls to prevent, detect and correct fraud and error, and have communicated to you all deficiencies in internal control of which we are aware.

- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

### **Fraud and Error**

- 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.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements.
- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others.

### **General Representations**

- Where the value of any asset has been impaired, an appropriate provision has been made in the financial statements or has otherwise been disclosed to you.
- We have provided you with significant assumptions that in our opinion are reasonable and appropriately reflect our intent and ability to carry out specific courses of action on behalf of the entity when relevant to the use of fair value measurements or disclosures in the financial statements.
- We confirm that there are no derivatives or off-balance sheet financial instruments held at year end that have not been properly recorded or disclosed in the financial statements.
- The entity has complied with all provisions in its agreements related to debt and there were no defaults in principal or interest, or in the covenants and conditions contained in such agreements.
- There have been no plans or intentions that may materially affect the recognition, measurement, presentation or disclosure of assets and liabilities (actual and contingent).
- The nature of all material uncertainties have been appropriately measured and disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.

- There were no direct contingencies or provisions (including those associated with guarantees or indemnification provisions), unusual contractual obligations nor any substantial commitments, whether oral or written, other than in the ordinary course of business, which would materially affect the financial statements or financial position of the entity, except as disclosed in the financial statements.

**Other Representations Where the Situation Exists**

- We confirm we have disclosed to the best of our knowledge and ability all asset retirement obligations of which we are aware.
- We represent that there is no sick time accrual for both unionized and non-unionized employees as management represents that short-term disability would cover any potential risk of accruals.
- We have informed you of all known actual or possible litigation and claims, whether or not they have been discussed with legal counsel. Since there are no actual, outstanding or possible litigation and claims, no disclosure is required in the financial statements.
- Management represents that the process of identifying Contaminated Sites was completed in accordance with PS 3260, and that the criteria for recognition has not been met for any of the potential sites identified, resulting in no Contaminated Sites being recorded at year end.
- Management represents contributed assets in the year are completed and any donated or contributed assets during the year are reflected in the financial statements.
- Management represents that the County has not entered into any Public Private Partnerships in the current year or in any prior years.
- Management represents that all water and wastewater levies are for projects that are now complete and therefore remaining surplus is correctly recognized. Management represents that all storm and transportation levies are for projects that are not yet complete and therefore any cash receipts in excess of expenditure have been deferred until the funds are spent or project is complete.
- Management represents that all cash in lieu payments received for Municipal Reserve revenue and interest earned on these funds have been correctly deferred until the funds are spent for the restricted purpose.

Yours truly,

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Position

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Position

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## Appendix C: Independence Update





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BDO Canada LLP  
903 - 8th Avenue SW  
Suite 620  
Calgary, Alberta  
T2P 0P7

April 28, 2026

Members of the Council  
Rocky View County

Dear Members of the Council:

We have been engaged to audit the financial statements of Rocky View County (the "County") for the year ended December 31, 2025.

Canadian generally accepted auditing standards require that we communicate at least annually with you regarding all relationships between the County and our Firm that, in our professional judgment, may reasonably be thought to bear on our independence.

In determining which relationships to report, the standards require us to consider independence rules and interpretations of the CPA profession and relevant legislation.

We have prepared the following comments to facilitate our discussion with you regarding independence matters arising since April 22, 2025, the date of our last letter.

We are not aware of any relationship between the County and us that, in our professional judgment, may reasonably be thought to have influenced our independence.

This letter is intended solely for the use of the Council, management and those charged with governance of the County and should not be used for any other purpose.

Yours truly,

BDO Canada LLP, Chartered Professional Accountants

## About BDO

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