

Topic: Revised Contaminated Sites Policy C-ES07

Introduction:

This report provides context to the review and recommended update of Council's Contaminated Sites Policy C-ES07 to meet legislative requirements.

Background:

In December 2015 Council approved the Contaminated Sites Policy C-ES07 with the purpose of setting standards for identifying and remediating County owned or controlled contaminated sites. To accompany the policy an Administrative Directive was developed to outline more specific requirements for various services areas. These documents were created to satisfy the Public Sector Accounting Board (PSAB) standard PS 3260 which required all municipalities to include liabilities for contaminated sites on their financial statements. Since this time PS 3280 has also been approved and issued by PSAB, outlining obligations to retire tangible capital assets. In previous financial audits it has been recommended that Parkland County update their Contaminated Sites Policy C-ES07 to meet the legislative requirements of PS 3280.

Analysis:

Since their induction and throughout implementation, the process for identifying and managing contaminated sites has undergone constant review. Community Sustainability recommends changes to the policy to:

1. Broaden the scope to comply with additional PSAB standards
2. Satisfy auditor recommendations
3. Include qualifying events identified since original policy development
4. Incorporate the new legislative template for Parkland County policies
5. Revise wording

Conclusion/Summary:

In conclusion, Administration recommends that Council support the proposed changes to revised Contaminated Sites Policy C-ES07.

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