

April 27, 2026

Mayor and Council  
Town of Okotoks  
PO Box 20, STN Main  
Okotoks, AB T1S 1K1

Ladies and Gentlemen:

We have completed our audit of the financial statements of the Town of Okotoks for the year ended December 31, 2025. Our audit included consideration of internal control relevant to the preparation of the financial statements to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, our review of any given control was limited and would not disclose all weaknesses in the system or all matters which an in-depth study might indicate. As you know, the maintenance of an adequate system of internal controls is the responsibility of the Mayor and Council.

During the course of our audit for the year ended December 31, 2025, we identified no significant matters which may be of interest to the Council.

This communication is prepared solely for the information of the Council members and management of the Town of Okotoks and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

We would like to thank Katherine, Allan and their team for their assistance during our audit. Thank you for the continuing opportunity to be of service to your organization and we look forward to serving you in the future. If you have any questions or concerns regarding our audit or any other issues with which you may require our assistance, please do not hesitate to contact us.

Thank you.

Yours truly,

AVAIL LLP

Darren Adamson, CPA, CA