



Dear Ms. Simpson;

I am writing to you in your capacity as first-named auditor for the yearly audit of Bowen Island Municipality. I am aware that this year's audit is completed, so was a little unsure of how to proceed, but believe I ought to inform you of the below. Not least, as I advised the CPABC and Ombudsperson that I would be copying you, I felt it right that I do so. It may not be apparent why, or relevant for your purposes, but this entire situation and related outcomes have and are causing me immense distress, and real doubt and uncertainty and a level of fear around proceeding. I am in fact quite seriously, clinically, depressed, as a result. That is in large part why I have hesitated so long to write to you, as I fight to manage my own health and well-being. I feel so weighed down, so burdened by this, and by my own powerful sense that I have an obligation to act, that I am at times immobilised.

Attached you will find the letter I submitted to the Chartered Professional Accountants of British Columbia (CPABC) requesting an investigation of Raj Hayre, CFO of Bowen Island Municipality, and his conduct in the preparation and execution of the budget and property tax increase for Bowen Island for this year. The letter, and information on associated concerns more strictly related to the conduct of the CAO and of Mayor and Council, have been submitted to the Ombudsperson, who has an open investigation file in my name related to this.

The letter outlines the substance of the financial impropriety that concerns me, and I am quite sure that you were not informed of any part of this during your work with the Municipality at the time.

Both agencies are engaged, in whatever form, in evaluating and investigating my concerns around this.

I also believe it unlikely you were informed about other concerns I have, which in fact were the genesis of events that led to the situation with Mr. Hayre around the budget. I took over, under unusual circumstances, running a business on Bowen that had to be closed last year, and in the course of that realized that there were irregularities in terms of Municipal employees exercising purchasing power, specifically the requirement to buy local goods and services. When ultimately I addressed this with the new CAO, in early July of 2020, he confirmed to me, months later, that in fact as I had suggested, staff were not trained before being given purchasing authority, in direct violation of the policy's own strictures on training, but that he would remedy that. He excused the violations of staff with reference to untrue and in fact malicious accusations about the business I had taken over. Subsequently, I looked at many, many municipal records and sources, and it became very clear to me that the staff involved, and the most central figure particularly, had been hired into professional positions that were never publicly advertised and for which they appeared not to have formal qualifications. In fact, the entire picture of HR practices within the municipality indicated the absence of basic, normal standards of accountability and transparency that are usual within any public service environment.

I had suspected the issue with the purchasing policy, and the further irregularities I noticed, because I have worked in public service roles for more than 16 years, including work for two municipal authorities, the provincial government, a university, and a public broadcaster. I have never been given even minimal purchasing power without training and without having to sign and affirm that I have been trained and personally accept and acknowledge the scope of my accountability; similarly, I have had extensive involvement with HR management, including participating in, running, designing, managing and on occasion assisting in the audit of hiring practices and related public accountability measures. None of the standards or practices I know to be usual and normal appear to have been regularly practised within the Bowen Island Municipality. That lack of formal accountability measures is concerning enough, but the conduct of the CAO and CFO in relation to the budget show that the problem is even more serious than that; without senior managers, Mayor or Council, or staff, willing or able to regulate and manage their own behaviour ethically, and respect and honour the public trust, we can have no confidence in their actions, decisions and behaviour, seen and unseen. That is not an acceptable form of government or level of public accountability, so I feel I must bring this to your attention,

Yours sincerely,

Heather Miller