

April 29, 2026

Reeve and Council
Foothills County
PO Box 5605
High River, Alberta T1V 1M7

Ladies and Gentlemen:

We have completed our audit of the financial statements of Foothills County 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 Reeve 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 Foothills County 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 Disha Joshi, CPA, CA, Reginald Hammond, CPA, CGA, CLGM, and the rest of the Foothills County accounting staff 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

Michelle Lutz, CPA, CA