

**THE MUNICIPALITY OF THE DISTRICT OF SHELburne  
FINANCE DEPARTMENT**

136 Hammond Street, PO Box 280 Shelburne, NS B0T 1W0  
Phone: (902) 875-3544 – Fax: (902) 875-1278  
[www.municipalityofshelburne.ca](http://www.municipalityofshelburne.ca)

Municipality of the District of Shelburne  
**AUDIT AND INTERNAL CONTROL COMMITTEE MEETING  
MINUTES**

Tuesday, May 17, 2022  
10:00 am

A meeting of the Audit and Internal Control Committee was held on Tuesday, May 17, 2022.

**Present:**

Larry Pelletier, Chairperson (Public Member)  
Sandy Hood, Vice Chair (Public Member)  
Trudy Payne, CAO  
Michelle Williams, Director of Finance  
Councilor Ron Coole  
Councilor Sherry Thorburn Irvine (via teams)

Councilor Dale Richardson  
Michelle Mitchell, Finance Clerk  
Joseph Hines, B, Comm, CAIB  
Arthur J. Gallagher Insurance (via teams)  
Darryl Wilson, BBA, FCIP, CAIB, CCIB, CRM,  
Arthur J. Gallagher Insurance (via teams)

**1. Call to Order**

The meeting was called to order at 10:00 am by Chairperson, Larry Pelletier.

**2. Amendments/Approval of Agenda**

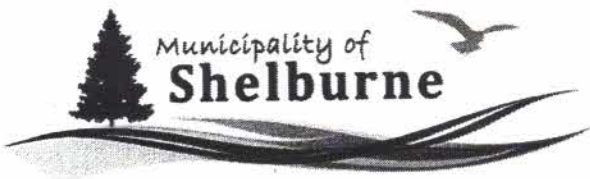
Being duly moved and seconded, be it resolved that the Agenda of May 17, 2022, be approved as circulated.

**3. Approval of Minutes**

Being duly moved and seconded, be it resolved that the Minutes of February 15, 2022, be approved as circulated.

**4. Business Arising**

There is no business arising.



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**5. Review of 2022/2023 Insurance Package – Joseph Hines & Darryl Wilson**

- a. Joseph Hines – Cyber Insurance – Entered meeting via Teams at 10:35am  
Joseph Hines reviewed the Municipality of the District of Shelburne’s Cyber Insurance Policy.

Larry Pelletier asked that if a company was to be hacked and a ransom was requested, is this something that is covered by the insurance company. Mr. Hines stated that yes, this would be a fee covered by the insurance policy if the company decided they want to pay the ransom.

- b. Darryl Wilson – Insurance Policy

Darryl Wilson reviewed the Municipality of the District of Shelburne’s Insurance Policy.

Larry Pelletier asked how the values of our assets are determined. Mr. Wilson stated that from an insurance standpoint, they are concerned with how much it would cost to rebuild or replace the asset. He also noted that the content values that are stated in the insurance policy are the values that were given by the Municipality of Shelburne.

Joseph Hines left the meeting at 10:59am

Darryl Wilson left the meeting at 10:59am

**6. Update on Council Approved Minutes for December 8, 2021 – April 13, 2022 - CAO**

Trudy Payne, CAO provided the following highlights from the December 8, 2021 – April 13, 2022, Council Meeting minutes:

- a. December 8, 2021

- a. Sable River Fire Department Training is continuing and is expected to be completed in November 2022.  
b. COVID 19 Policy was released

- b. January 12, 2022

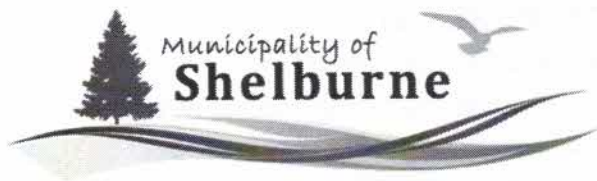
- a. Swearing in of Councilor Gosbee

- c. January 26, 2022

- a. Council committed to 3 Municipal Modernization Educational Sessions

- i. Larry Pelletier asked for clarification on what Municipal Modernization is, Trudy Payne clarified that it is looking at different ways of doing business within the Municipality which could involve anything from unification to sharing more services.

- d. February 9, 2022



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- a. A Boundary review was completed and an RRPf has been issued and rewarded to C+D Community Design Inc. which is to be completed by December 2022.
- b. Borrowing Resolution for new building was completed and going forth to the next council meeting, and the province has approved the Borrowing Resolution.
- e. February 23, 2022 – No Update
- f. March 9, 2022
  - a. COVID 19 Policy was amended with the new provincial regulations that lifted restrictions.
- g. March 23, 2022
  - a. Tax Sale by Tender was completed, and a recommendation was put into Council to have a tax sale by tender next year regardless of COVID 19 policies/restrictions.
- h. March 30, 2022
  - a. Special Council Meeting to review budget which was passed with the following:
    - i. Tax rates remain the same
    - ii. Interest rates remain the same
    - iii. Capital Budget was approved
- i. April 13, 2022
  - a. The decision was made for the Municipality of Shelburne as well as the Town of Shelburne and the Town of Lockeport to step away from the long-term care facility business. Roseway Manor is currently owned through a municipal corporation by MDS, TOS, and TOL and the decision has been made to transfer ownership of Roseway Manor.

## **7. Implementation Report – CAO**

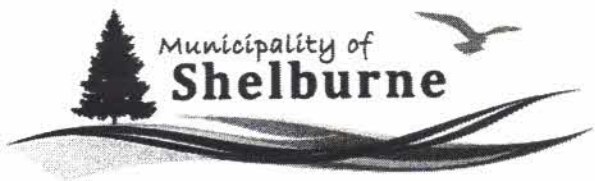
Trudy Payne, CAO reviewed the topics of the Implementation Report.

Topics to be added to the Implementation Report:

1. Lock up closure: Council made the decision to close lock up services effective May 16, 2022, after a thorough inspection was completed from a physical standpoint of the facility as well as the policies.

The following updates were provided:

1. Sewer Services Analysis: The contract has been awarded to GFL and a sewer analysis report to be brought to a future meeting.



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2. Fire Project: Larry Pelletier recommended to the committee that this item be closed and removed from the implementation report as the committee has done their part as far as risk and control and there is still resistance.
  - a. Trudy Payne provided an update to the committee stating that there has been money put aside in the budget for a Protective Services Position, and with that she recommended leaving the item on the implementation report until Council makes their final decision on the Protective Services Position.
3. Safety Policy: Trudy Payne noted that with the new Protective Services Position, the safety policy would be a task that would be included in this position.
4. Fraud Policy & Risk Assessment: No Update
5. Asset Management: The final asset management plan has been completed and received by AIMS, the PSAB piece is still outstanding.
6. Tipping Collections Policy: No Update
7. Wind Turbine Analysis: Completed
8. Manulife: Trudy Payne noted that we were not successful in getting an allowance going forward to put into the budget.
9. Solicitor – A&C Liability: Completed

**8. Year to Date Audit and Internal Control Report to Council – CAO**

Trudy Payne, CAO reviewed the Year-to-Date Audit and Internal Control Report, this will be presented at council by a Councillor on the committee.

**9. Reporting Motions to Council – Larry Pelletier**

There were no reporting motions to Council.

**10. Next Meeting**

The next meeting of the Audit and Internal Control Committee is to be held on July 6, 2022, which will consist of a presentation from Grant Thornton regarding the 2021/2022 audit.

A meeting will be held in September 2022, and will include the following topics:

1. Tipping Report
2. Septage Repot



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**11. Adjournment**

There being no further business, the meeting adjourned at 12:13 pm.

Michelle Mitchell, Finance Clerk  
Recording Secretary

Michelle Williams, Director of Finance

Larry Pelletier, Chairperson