

**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

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

Tuesday, October 19, 2021

10:00 am

A meeting of the Audit and Internal Control Committee was held on Tuesday, October 19, 2021.

Present:

Larry Pelletier, Chairperson (Public Member)

Sandy Hood, Vice Chair (Public Member)

Trudy Payne, CAO

Michelle Williams, Director of Finance

Councillor Ron Coole

Councillor Sherry Thorburn Irvine

Michelle Mitchell, Finance Clerk

1. Call to Order

The meeting was called to order at 10:05 am by Chairperson, Larry Pelletier.

2. Amendments/Approval of Agenda

Being duly moved and seconded, be it resolved that the Agenda of October 19, 2021, be approved with the following amendments:

Larry Pelletier requested to add the following two items to the agenda:

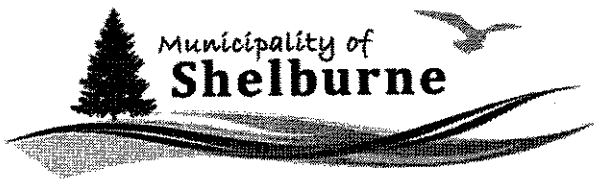
1. Review Collection Policy
2. Review Tax Sale Policy

3. Approval of Minutes

Being duly moved and seconded, be it resolved that the Minutes of July 7, 2021, be approved as circulated.

4. Business Arising

There was no business arising.



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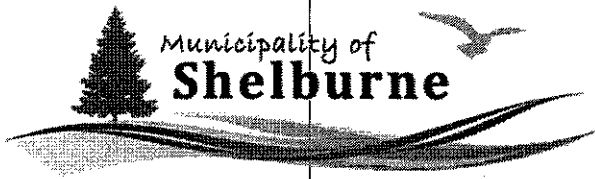
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5. Update on Council Approved Minutes for January 25, 2021 – September 13, 2021

Trudy Payne, CAO, reviewed the Council Minutes from January 25 – September 13, 2021, meetings:

1. Ms. Payne informed the committee that all recommendations made by the Audit and Internal Control Committee to council were approved a moved as per direction of the committee.
2. Dangerous and unsightly has been investigated more in depth and several opened cases have been closed. The remaining opened cases are being worked on.
3. Regarding the arena deficit – typically the Town of Shelburne and Municipality of Shelburne have paid 50% of the deficit, however this last year that did not happen. There was a presentation held by a member of the arena board and it is being discussed to have an agreement put together that gives the arena board clarity on what will be provided to them.
 - a. Mr. Pelletier asked what the Municipality normally pays towards the deficit and Ms. Payne informed the committee that in the past years it has been between \$10,000 - \$20,000 that the Municipality has contributed.
4. The accessibility RFP has been awarded to CBCL. The Municipality will be working with the Town of Shelburne and the Town of Lockeport, an accessibility plan needs to be completed by April 1, 2022, as per Provincial Legislation.
5. The new Municipal building has been approved by Council, the cost of the building came in around \$7.3 million, which was included as part of the budget that Council approved.
6. The Waste agreement with the Town pf Shelburne and Town of Lockeport has been signed.
7. The Cyber Reserve has been used to pay the Cyber Insurance and the Municipality now has a Cyber Insurance Policy.
8. The new Scavenging Policy has been implemented at the C&D site.
9. The Tax Sale Policy has been amended to be greater than or equal to \$5 to be on tax sale.
10. The new C&D scale to be installed in November 2021.

Ms. Payne asked the committee if they had any questions regarding the Council Minutes that were included in the Audit and Internal Control Committee meeting package.



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6. Financial Update – DOF

Michelle Williams, DOF reviewed the staff report on the September 2021 Financial update that was included in the meeting package.

Mr. Pelletier asked for clarification on what the signs were around the Municipality stating, “No Wind Turbine.” Ms. Payne provided a summary of the event.

Ms. Payne informed the committee that notice was received that our equalization grant this fiscal will be doubled.

Larry Pelletier asked for an update on the Shelburne Marine Terminal Upgrades contribution. Ms. Payne informed the committee that the Municipality has paid the last payment this year towards the project, for a total of \$143,000.

Larry Pelletier asked if we had received the Covid Restart money, Ms. Payne informed that the money was received last year, we received around \$140,000 and started the 2021/2022 fiscal with \$113,000 of Covid Restart money.

7. Review Collections Policy – DOF

Michelle Williams, DOF reviewed the Municipality of the District of Shelburne’s Collections Policy.

8. Review Tax Sale Policy – DOF

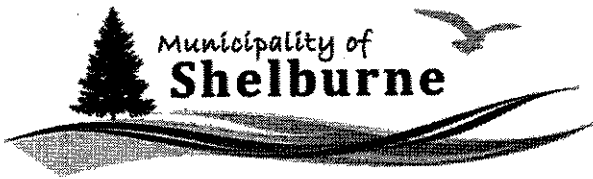
Michelle Williams, DOF reviewed the Municipality of the District of Shelburne’s Tax Sale Policy.

9. Implementation Report – CAO

The committee decided that the implementation report will be discussed in detail at the November 16, 2021, meeting.

10. 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.



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11. Reporting Motions to Council – Larry Pelletier

1. For the Municipality of the District of Shelburne to keep the commissionaire for 18-20 hours per week plus expenses until the end of the 2021/22 fiscal year, and for Council to consider including the costs of having a commissionaire into the budget for the 2022/23 fiscal budget.

12. Next Meeting

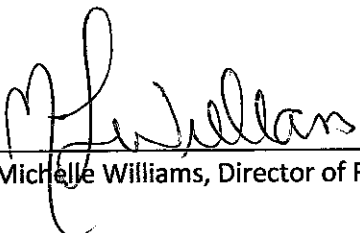
The next meeting of the Audit and Internal Control Committee will be held on November 16, 2021, to include the following topics:

1. November 2021 Financial Update
2. Review Implementation Report in detail
3. Marilyn Hay from the Province of Nova Scotia.

13. Adjournment

There being no further business, the meeting adjourned at 12:38 pm.

Michelle Mitchell, Finance Clerk
Recording Secretary



Michelle Williams, Director of Finance



Larry Pelletier, Chairperson