



**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, November 15, 2022
1:00 pm

A meeting of the Audit and Internal Control Committee was held on Tuesday, November 15, 2022.

Present:

Larry Pelletier, Chairperson (Public Member)
Sandy Hood, Vice Chair (Public Member)
Warren MacLeod, CAO
Erin Hartley, Deputy CAO
Michelle Williams, Director of Finance
Michelle Mitchell, Recording Secretary

Councilor Ron Coole
Councilor Sherry Thorburn-Irvine
Adam Dedrick, Director of Parks and Recreation
Darrell Locke, By-Law Enforcement Officer
Dan Vincent, Public Works Operator

Regrets:

Deputy Warden Dale Richardson

1. Call to Order

The meeting was called to order at 1:00 pm by Chairperson, Larry Pelletier.

2. Elections of Officers

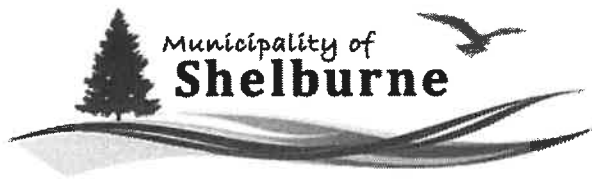
Deputy CAO, Erin Hartley, commenced the election of officers. The call for nominations of Chairperson was made. Councilor Coole nominated Larry Pelletier. Mr. Pelletier who, after three other calls for nominations were made, accepted the nomination. The call was made for any other nominations. No other nominations were made, Mr. Pelletier elected Chairperson by acclamation.

Chairperson, Larry Pelletier, called for election of Vice-Chairperson. Councilor Coole nominated Sandy Hood who, after three other calls for nominations were made, accepted the nomination. The call was made for any other nominations. No other nominations were made, Mr. Hood elected Vice Chairperson by acclamation.

3. Amendments/Approval of Agenda

Being duly moved and seconded, be it resolved that the agenda of November 15, 2022, be approved with the following changes of order:

1. Call to Order



**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

2. Elections of Officers – Chair and Vice Chair
3. Amendments/Approval of Agenda
4. Update from the Chair of the Test Plan per the Management Letter
5. Update on Council Approved Minutes for September 14, 2022 – October 12, 2022
6. Approval of Minutes – October 18, 2022
7. Business Arising
8. Terms of Reference
9. Discussion on Trails from Recreation Department
10. Fire Department Financials
11. Financial Update October 2022
12. Implementation Report
13. Year to Date Audit and Internal Control Report to Council
14. Reporting Motions to Council
15. Next Meeting
16. Adjournment

Time of meeting on agenda states “10:00am” this to be updated to “1:00pm”

4. Update from the Chair of the Test Plan per the Management Letter – Larry Pelletier, Chair

Larry Pelletier, Chairperson, passed around a document for the committees review that was requested and sent by Grant Thornton as guidance for internal auditing. Mr. Pelletier stated that he had a meeting with Michelle Williams, DOF, where they talked about the items that Mr. Pelletier would be responsible for auditing. Mr. Pelletier put together a drafted plan and Mrs. Williams sent it to the auditors for feedback, once they hear back from the auditors, Mr. Pelletier will give the committee another update.

5. Update on Council Approved Minutes for September 14, 2022 – October 12, 2022 – Warren MacLeod, CAO

Warren MacLeod, CAO, reviewed the topics of the Council approved minutes from September 14, 2022 – October 12, 2022, and provided the following updates:

- Approval has been made to use \$125,000 from the Economic Development Reserve for the Solar Farm project.
- In a partnership with Nova Scotia Community College, there has been a piece of land identified that the Municipality of Shelburne is going to use to help build a community garden.



**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

- Approval has been made to use up to \$120,000 from Operating Reserves to help repair the broken-down chiller units at the Shelburne Arena.
 - Councilor Coole provided an update from the November 14, 2022, Arena meeting that they are anticipating to be back opened and running either December 5th or 6th, 2022.
- As part of the CAO's restructuring plan, Erin Hartley has been appointed Deputy CAO as well as the positions for Director of Operations and Protective Services and Community Development Coordinator have been filled. Director of Operations and Protective Services has been filled by Marcia d'Eon, and Community Development Coordinator has been filled by Robin Smith, both positions will start on November 28, 2022.
- Approval has been made to expand the current role of Records Management, at the end of the current term, which is March 31, 2023, this will become a combined full-time position of Records Management and Reception.
- There have been issues with Nova Scotia Power, resulting in the move in date for the Federal tenants to be pushed back from December 15, 2022, to January 15, 2023.

Larry Pelletier asked Mr. MacLeod if the Registry of Motor Vehicles and Court will remain in the old Municipal Building. Mr. MacLeod stated that Registry of Motor Vehicles will be out of the old building the end of February 2023 and they have renewed their contract with the Court until the end of March 2024, at that point, the contract will move to a month-to-month basis.

Warren MacLeod left the meeting at 1:28pm

6. Approval of Minutes

Being duly moved and seconded, be it resolved that the minutes of October 18, 2022, be approved as circulated.

7. Business Arising

a. Municipal Clerk Pension Plan Update

Michelle Williams, DOF, provided an email to the Audit and Internal Control Committee members for informational purposes only, there were no discussions.

8. Terms of Reference – Erin Hartley, Deputy CAO

Erin Hartley, Deputy CAO, informed the committee members that Council has approved the current terms of reference with no changes until October 2024.



**THE MUNICIPALITY OF THE DISTRICT OF SHELBURNE
FINANCE DEPARTMENT**

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

Councilor Coole voiced a concern about the current weekday/time that the committee meets, Mrs. Hartley stated that the terms of reference should be updated to state the committee to meet once a month, instead of every third Tuesday of the month.

9. Discussion on Trails from Recreation Department – Adam Dedrick, DOR

Adam Dedrick, DOR, provided the committee with a staff report regarding current processes and procedures for the trails that the Municipality of Shelburne are responsible for. Mr. Dedrick stated that the Municipality does currently have a process of inspection of the trails but made the point that the inspection form is only good for the time of the inspection. Mr. Dedrick included the inspection form for the committee to have a look at and stated there are scheduled inspection times for the trails, but during the busy season, inspections happen more frequently. Mr. Pelletier asked if there is currently any signage up on the trails that state the trails are a “use at your own risk.” Mr. Dedrick stated that there are no signs currently up that state “use at your own risk” but for example, the trails that are open to walking and ATV’s, the speed limits are posted as well as the trails hours, it was also stated that some of the trails have signs posted to inform what the trail grading is, i.e., compact or hiking, so people know ahead of time before they enter the trail.

Larry Pelletier stated that we should send the documents/processes & procedures to the insurance company to state what we are currently doing and see if they come back with anything.

Darrell Locke updated the committee members that from an emergency services perspective, each trail is marked with a civic number at the beginning and end of the trail. Mr. Pelletier asked if they have considered putting in km markers on the trails, Mr. Dedrick stated that there is a sign at the beginning of the trails to state how many km’s the trails are, but because the trails are not very long, there are not markers throughout.

Larry Pelletier expressed his appreciation to Adam Dedrick, Directors of Parks and Recreation, and Darrell Locke, By-Law Officer, as well as all others involved for their due diligence and having a policy in place, as other Municipalities do not.

Darrell Locke left the meeting at 2:05pm

10. Fire Department Financials – Erin Hartley, Deputy CAO

Erin Hartley, Deputy CAO, provided these documents to the committee members for informational purposes only. The committee members reviewed the documents, but no discussions were had.



**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

11. Financial Update October 2022 – Warren MacLeod, CAO

In the absence of Warren MacLeod, CAO, Michelle Williams, DOF, reviewed the October 2022 Financial Update.

Daniel Vincent, Public Works Operator, gave an update on his workings to make the sewer treatment plan run on a cost neutral basis. Mr. Vincent noted that currently, the sewer treatment plan is running on a deficit.

Dan Vincent left the meeting at 2:24pm
Adam Dedrick left the meeting at 2:28pm

12. Implementation Report – Warren MacLeod, CAO

In the absence of Warren MacLeod, CAO, Michelle Williams, DOF, reviewed the Implementation Report.

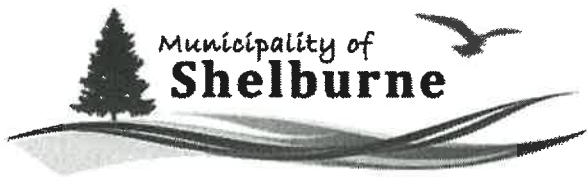
The following updates were provided:

- Tipping Collections Policy: Ryan Jamieson, Waste Diversion Officer to do a cost analysis and look at alternative billing options.
- ARO: Michelle Williams, DOF, provided the following update – Michelle Williams recently attended a meeting with the Auditors and AIMS Network, this project is still ongoing.
- A&C Chair Test Plan: A&C Chair and DOF met to put together a drafted plan which the DOF sent to the auditors for review, they are waiting on a meeting with the auditors to discuss.

The following item to be added to the implementation report:

- Terms of Reference: To be updated to state the committee to meet on a regular basis, instead of every third Tuesday of the month as it states now.
- Municipal Trails, Priority Level: High – Deputy CAO – To reach out to our insurance company and send them our current documents/processes & procedures to state this is what we are currently doing and see what they say.

The following items have been deemed complete:



**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

- Discussion on Municipal Trails

Councilor Sherry Thorburn-Irvine entered the meeting at 2:36pm

13. Year to Date Audit and Internal Control Report to Council – Warren MacLeod, CAO

In the absence of Warren MacLeod, CAO, Michelle Williams, DOF reviewed the Year-to-Date Audit and Internal Control Report, this will be presented at council by a Councilor on the committee.

14. Reporting Motions to Council – Larry Pelletier

There are no reporting motions to Council.

15. Next Meeting

The next meeting of the Audit and Internal Control Committee is tentatively scheduled to be held on Wednesday, January 18, 2023, at 10:00am.

16. Adjournment

There being no further business, the meeting adjourned at 2:49 pm.

Michelle Mitchell, Finance Clerk
Recording Secretary



Michelle Williams, Director of Finance



Larry Pelletier, Chairperson