



**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 16, 2021

10:00 am

A meeting of the Audit and Internal Control Committee was held on Tuesday, November 16, 2021.

Present:

Larry Pelletier, Chairperson (Public Member)

Councillor Ron Coole

Sandy Hood, Vice Chair (Public Member)

Councillor Sherry Thorburn Irvine

Trudy Payne, CAO (via Teams)

Michelle Mitchell, Finance Clerk

Michelle Williams, Director of Finance

Warren MacLeod, Director of Economic Development

1. Call to Order

The meeting was called to order at 10:02 am by Chairperson, Larry Pelletier.

2. Amendments/Approval of Agenda

Being duly moved and seconded, be it resolved that the Agenda of November 16, 2021, be approved as circulated.

3. Approval of Minutes

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

Item 3. Approval of Minutes –

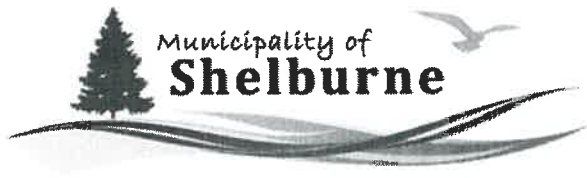
Should say: Being duly moved and seconded, be it resolved that the Minutes of July 7, 2021, be approved as circulated.

4. Business Arising

Meeting with Marilyn Hay from the Province:

Trudy Payne, CAO clarified that there is a virtual training session that the committee can attend if they wish, however Marilyn would be willing to do an in person meeting with the committee to discuss any specific items or answer any questions.

The committee is to compose specific topics and/or questions and send them to the CAO to be sent to Marilyn to see about setting up a meeting in the future.



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Some questions initially raised for Ms. Payne to send include:

1. What is the role of the committee and for clarity on the risks?
2. What is the relationship of Council and what is the outcome we should see?
3. Does Council have the Audit and Internal Control Committee to perform tasks?

5. Update on Council Approved Minutes for September 22, 2021 – October 20, 2021

Trudy Payne, CAO, reviewed the Council Minutes from the September 22 – October 20, 2021, meetings and offered the following highlight:

1. After the September 22 presentation regarding the proposed Wind Turbine Farm in Sandy Point, there was a request made to Council to revoke the letter of support, which was not approved by Council at the October 20, 2021, Council meeting and the letter of support still stands.

Larry Pelletier, asked for an update on the Audit and Internal Control Committees motion to Council regarding keeping the commissionaire – Ms. Payne confirmed that Council approved the motion to keep the commissionaire for 18-20 hours per week plus expenses until the end of the 2021/22 fiscal and Council will consider budgeting for a commissionaire in the 2022/23 budget.

6. Financial Update – CAO

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

Larry Pelletier asked that due to the Wind Turbine being down this year, will our maintenance charge be adjusted accordingly for that. Warren MacLeod, DOED confirmed that it is a contract, so it is a fixed charge, but stated he would look at the contract to see the specifics of it as he stated some of the responsibility lies on the Municipality.

7. Implementation Report – CAO

Trudy Payne, CAO reviewed the topics of the Implementation Report in detail:

1. **Sewer Services**: On-going, no new update.
2. **Fire Project**: On-going, no new update.



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- a. Trudy Payne, CAO suggested the Audit and Internal Control Committee to look at the Municipalities Fire Services Policies and make recommendations to Council. Larry Pelletier asked to look at other Fire Services Policies to compare to other Municipal units.
- b. Once the policies are looked at, Mr. Pelletier would like the committee to look at the Fire Departments Financial Statements.
3. **Safety Policy**: On-going, Trudy Payne, CAO is going to take this to Council and Senior Management to get direction on if research can be tasked to the Audit and Internal Control Committee.
4. **Fraud Policy & Risk Assessment**: On-going, no new update.
5. **Asset Management**: Trudy Payne, CAO is expecting to have the completed asset management plan by the end of December and stated she will have the AIM's Network present the completed asset management plan to the Audit and Internal Control Committee; tentative in February 2022.
6. **PSAB**: Michelle Williams, DOF will be attending her annual course in December 2021 and the Auditors will be providing an update in January 2022.
7. **COVID19 Impact**: Council approved keeping the commissionaire at the door for 18-20 hours a week until the end of the 2021/22 fiscal year and will consider building this service into the 2022/23 fiscal's budget.
The solicitor is working on a COVID-19 Policy for the Municipality.
8. **Terms of Reference Presentation**: Trudy Payne, CAO reached out to the Municipal Advisor and advised that the committee was interested in having an in-person training. She still encouraged committee members to do the online training. She will take the request of in person training to the Department of Municipal Affairs as well as clarification on the role of the committee and report back. Ms. Payne will also take questions to the Municipal Advisor about the role of the A&C committee and any questions from the committee.
9. **Tipping Collections Policy**: On-going, no new update.
10. **Wind Turbine Analysis**: The Wind Turbine is up and running now, the next maintenance is due in January/February 2022. DOED to provide a report in February 2022.

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.



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9. Reporting Motions to Council – Larry Pelletier

There are no Reporting Motions to Council.

10. Next Meeting

The next meeting of the Audit and Internal Control Committee will be held on January 18, 2022, to include the following topics:

1. Review the Municipality of the District of Shelburne's & other Municipal Units Fire Services Policies
2. Presentation by Marilyn Hays
3. Presentation from the Auditors

The following tentative items have been put forth for the February 2022 meeting:

1. AIMS to present to Council
2. Wind Turbine Analysis

11. Adjournment

There being no further business, the meeting adjourned at 11:35 am.

Michelle Mitchell, Finance Clerk
Recording Secretary


Michelle Williams, Director of Finance


Larry Pelletier, Chairperson