

**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, July 7, 2020

10:00 am

A meeting of the Audit and Internal Control Committee was held on Tuesday, July 7, 2020, via Microsoft Teams.

Present:

Larry Pelletier, Chairperson (Public Member)  
Michelle Williams, Director of Finance  
Trudy Payne, CAO  
Adam Dedrick, Director of Recreation  
Kelsey Murphy, CPA, CA, Grant Thornton

Sandy Hood, (Public Member)  
Councillor Norman Wallet  
Erin Hartley, Director of Corporate Services  
Nick Coates, CPA, CA, Grant Thornton

Regrets:

Councillor Terry McIntyre

**1. Call to Order**

The meeting was called to order at 10:12 am.

**2. Amendments/Approval of Agenda**

Being duly moved and seconded, be it resolved that the Agenda of July 7, 2020 be approved as circulated.

**3. Auditor Presentation of Financial Statements and Management Letter for 2019/2020  
Fiscal Year Ended March 31, 2020**

Kelsey Murphy, CPA, CA, Grant Thornton LLP and Nick Coates, CPA, CA, Grant Thornton LLP, presented the Audit and Control Committee with a draft of the Municipality's Financial Statements for 2019/2020 the Financial Information Return for 2019/20, Report from Auditors – Results of the Audit, Management

Letter and Internal Control Letter. Ms. Murphy and Mr. Coates will also present at the next Council Meeting scheduled for July 13, 2020.

The Committee asked Ms. Murphy and Mr. Coates why the issue of the C&D site is still on the Management Letter. It was brought to Council's attention last year and they are willing to accept the risk associated with the items presented in the report. Mr. Coates replied that it will have to stay on the Report until it has been remediated.

The Committee would like to change the structure of the Management Letter concerning the C&D site liability. Mr. Coates suggests that they could add an appendix and state the liability along with the fact that Council has addressed the topic and accepted the risk. Ms. Murphy and Mr. Coates will work with Michelle Williams to change the structure of the Letter during the following week before it is presented to Council.

Ms. Hopkins & Mr. Coates left the meeting at 11:20

#### **4. Approval of Minutes**

Being duly moved and seconded, be it resolved that the Minutes of February 18, 2020 be approved as circulated.

#### **5. Business Arising**

There was no business arising.

#### **6. Update on Council Approved Minutes for January 21 - June 29, 2020-Trudy Payne**

Trudy Payne reviewed the main topics of interest from the Council Minutes from January 21 – June 29, 2020 Meetings. 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.

There were no questions.

Ms. Payne left the Meeting at 11:36.

#### **7. Financial Update June 2020 – Michelle Williams**

Michelle Williams reviewed the staff report on the June 2020 Financial update that was included in the meeting package.

#### **8. Action List**

HST- Mark Zinger contacted the CRA. Still no decision.

Sewer Service Analysis – A boat and motor has been purchased. This item is still on going.

Fire Project – Trudy Payne will ask for a timeline of completed inventory the next Fire Committee meeting once Covid-19 restrictions have been lifted.

Insurance Coverage – This item has been completed.

Robbery Prevention – This Item is ongoing.

Environmental Coverage – Michelle Williams is compiling information for the application.

Cyber Security – Partially completed. David Muise to present at a later date to Council. Trudy Payne to send out memo to staff on changing passwords and turning off computers at end of day as well as securing your computer when you are not at the desk.

Fraud Policy & Risk Assessment – This item is still on going. Future reports to be brought back to the Committee and the policy analysis piece is still being explored.

Asset Management – Report to come back to Audit and Internal control Committee Meeting from Trudy Payne at a later date.

A&C Committee Training - This item has been completed.

PSAB- The Auditors from Grant Thornton will return in the fall to provide an update on the remediation of the aging infrastructure owned by the Municipality of Shelburne.

WCB Clarification - This item has been completed.

Minutes posted to web - This item has been completed.

The following new item to be added to the action list: Covid-19 Impact- Larry Pelletier would like to have this as an open item to ensure the topic is brought up at each meeting; the CAO will be assigned this task to monitor the impact.

#### **9. Year to Date Audit and Internal Control Report to Council - Michelle Williams**

Michelle Williams reviewed the Year to Date Audit and Internal Control report.

#### **10. Reporting Motions to Council – Larry Pelletier**

There were no motions to bring to Council.

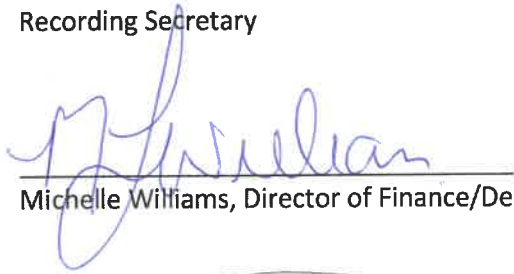
#### **11. Next Meeting**

Next meeting to be held September 22, 2020.

#### **12. Adjournment**

There being no further business, the meeting adjourned at 12:05 pm.

Amber Jamieson, Finance Clerk  
Recording Secretary



Michelle Williams, Director of Finance/Deputy CAO



Larry Pelletier, Chairperson