



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

414 Woodlawn Drive, 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 COMMITTEE MEETING  
MINUTES**

Wednesday, July 5, 2023

1:30 pm

A meeting of the Audit Committee was held on Wednesday, July 5, 2023.

**Present:**

Councilor Ron Coole, Chairperson

Councilor Dale Richardson

Erin Hartley, Deputy CAO

Michelle Williams, Director of Finance

Michelle Mitchell, Finance Clerk

Gloria Banks, CPA, CA

Grant Thornton (via teams)

**Regrets:**

Warren MacLeod, CAO

**1. Call to Order**

The meeting was called to order at 1:30 pm by Deputy CAO, Erin Hartley

**2. Update of Terms of Reference – Erin Hartley, Deputy CAO**

Erin Hartley, Deputy CAO informed the committee of the key changes to the Terms of Reference. This includes that they now follow the Municipal Government Act requirements and effective July 5, 2023, the committee's name changes from "Audit and Internal Control Committee" to "Audit Committee." There will be two standard meetings held per year, one in January and one in July, however, if other meetings are needed throughout the year, they will be called. The committee will now consist of two Council members, and one public member. The advertisement is currently out for the public position.

**3. Election of Officers – Erin Hartley, Deputy CAO**

Deputy CAO, Erin Hartley, commenced the election of officers. The call for nominations of Chairperson was made. Deputy Warden Richardson nominated Councilor Coole. Councilor Coole accepted the nomination. The call was made for any other nominations. No other nominations were made, Councilor Coole was elected Chairperson by acclamation.

Chairperson, Councilor Coole, called for election of Vice-Chairperson. Councilor Coole nominated Deputy Warden Richardson. Deputy Warden Richardson accepted the nomination. The call was



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made for any other nominations. No other nominations were made, Deputy Warden Richardson was elected Vice Chairperson by acclamation.

**4. Amendments/Approval of Agenda**

Being duly moved and seconded, be it resolved that the Agenda of July 5, 2023, be approved with the following amendment:

1. Item 3 – Call to Order to be moved to item 1.

**5. Approval of Minutes**

Being duly moved and seconded, be it resolved that the Minutes of January 18, 2023, be approved as circulated.

**6. Business Arising**

1. As part of the new Audit Committee structure regarding the Implementation Report, the internal control parts will no longer be apart of the committee.

**7. Review of 2022/2023 Audit – Gloria Banks, Grant Thornton**

Gloria Banks, CPA, CA, Grant Thornton LLP, presented the Audit Committee with a draft of the Municipality's Financial Statements for the 2022/2023 fiscal, the 2022/2023 Audit Report - results from the Audit, and the Management and Internal Control letters. Ms. Banks will also present at the next Council meeting scheduled for July 12, 2023.

Gloria Banks left the meeting at 2:50pm.

**8. Year to Date Audit Committee Report to Council – Michelle Williams, DOF**

The members of the Audit Committee reviewed the Year-to-Date Audit Committee Report, this will be presented at council by a Councillor on the committee.

**9. Reporting Motions to Council – Councillor Ron Coole, Chair**

Being duly moved and seconded, The Audit Committee recommends the following two motions:

1. Recommends that the Council of the Municipality of the District of Shelburne adopts the financial statements as presented for the 2022/2023 fiscal year.
2. Recommends that the Council of the Municipality of the District of Shelburne transfer the surplus of \$571,561.06 for the 2022/2023 fiscal year to the Operating Reserve Fund.



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**10. Next Meeting**

The next meeting of the Audit Committee is scheduled to be held on January 17, 2023, at 1:30 pm and to include the following item:

1. Auditors

**11. Adjournment**

There being no further business, the meeting adjourned at 3:02 pm.

Michelle Mitchell, Finance Clerk  
Recording Secretary

  
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Michelle Williams, Director of Finance

  
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Councilor Ron Coole, Chairperson