



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

Municipality of the District of Shelburne
AUDIT COMMITTEE MEETING
MINUTES

Wednesday, January 15, 2025
2:00 pm

A meeting of the Audit Committee was held on Wednesday, January 15, 2025.

Present:

Warden Penny Smith, Chairperson	Michelle Mitchell, Finance Clerk
Councilor Dale Richardson, Vice-Chairperson	Gloria Bank, CPA, CA
Councilor Ron Coole	Doane Grant Thornton (via teams)
Warren MacLeod, CAO	Victoria Ells, CPA, CA
Erin Hartley, Deputy CAO	Doane Grant Thornton (via teams)
Michelle Williams, Director of Finance	

1. Call to Order

The meeting was called to order at 2:01 pm by Deputy CAO, Erin Hartley

2. Election of Officers – Chair and Vice Chair – Erin Hartley, Deputy CAO

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

Chairperson, Warden Smith, called for the election of Vice-Chairperson. Warden Smith nominated Councilor Richardson. Councilor Richardson accepted the nomination. The call was made for any other nominations. No other nominations were made, Councilor Richardson was elected Vice Chairperson by acclamation.

3. Amendments/Approval of Agenda

Being duly moved and seconded, be it resolved that the Agenda of January 15, 2025, be approved as circulated.



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4. Approval of Minutes

Being duly moved and seconded, be it resolved that the Minutes of July 2, 2024, be approved as circulated.

5. Review of Terms of Reference – Erin Hartley, Deputy CAO

Erin Hartley, Deputy CAO reviewed and informed the committee of the key changes to the Terms of Reference.

- a. The committee was asked to confirm completion of the Audit Committee Training.
 - a. Penny Smith – Completed
 - b. Dale Richardson – Completed
 - c. Ron Coole – Completed
 - d. Warren MacLeod – Does not have to complete
 - e. Erin Hartley – Completed
 - f. Michelle Williams - Completed
- b. Deputy CAO, Erin Hartley reviewed with the committee the role of the alternate Council Member for the committee.

Deputy CAO, Erin Hartley left the meeting at 2:09 pm.

6. Business Arising

- a. Additional Financial Statement Comments: Director of Finance, Michelle Williams made the committee members aware that there are unaudited financial statement comments now posted to the website as per the request of council at the October 9, 2024 meeting.

Gloria Banks joined the meeting at 2:11 pm.

Victoria Ells joined the meeting at 2:12 pm.

7. Auditors Plan March 31, 2025 – Gloria Banks & Victoria Ells, Doane Grant Thornton

Gloria Banks, CPA, CA, Doane Grant Thornton, presented the Audit Committee with their Auditor's Plan for the 2024/25 audit.

Questions were asked by the committee members, and Gloria Banks provided answers.

Gloria Banks and Victoria Ells left the meeting at 2:37 pm.

8. Year to Date Audit Committee Report to Council – Warden Smith, Chairperson



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The members of the Audit Committee reviewed the Year-to-Date Audit Committee Report, this will be presented at the next council meeting by Warden Smith.

9. Reporting Motions to Council – Warden Smith, Chairperson

There were no reporting motions to Council.

10. Next Meeting

The next meeting of the Audit Committee is to be determined.

11. Adjournment

There being no further business, the meeting was adjourned at 2:46 pm.

Michelle Mitchell, Finance Clerk
Recording Secretary

A handwritten signature in blue ink that reads "Michelle Williams".

Michelle Williams, Director of Finance

A handwritten signature in blue ink that reads "Penny Smith".

Warden Penny Smith, Chairperson