

Municipality of the District of Shelburne
AUDIT COMMITTEE MEETING
MINUTES

Wednesday, January 14, 2026

10:00 am

A meeting of the Audit Committee was held on Wednesday, January 14, 2026.

Present:

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

Regrets:

Warren MacLeod, CAO

1. Call to Order

The meeting was called to order at 10:00 am by Deputy CAO, Erin Hartley

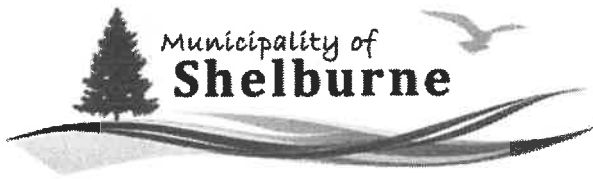
2. Election of Officers – Chair and Vice Chair – Erin Hartley, Deputy CAO

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 14, 2026, be approved as circulated.



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FINANCE DEPARTMENT

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4. Approval of Minutes

Being duly moved and seconded, be it resolved that the Minutes of July 3, 2025, be approved as circulated.

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

Erin Hartley, Deputy CAO, reviewed the key points of the terms of reference, noting that there have been no changes since the last time they were reviewed.

- 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
- b. Deputy CAO, Erin Hartley reviewed with the committee the role of the alternate Council Member for the committee.

Chairperson Warden Smith handed the meeting over to Vice Chair, Councilor Richardson and left the meeting at 10:07 am.

6. Business Arising

There is no business arising.

7. Auditors Plan March 31, 2026 – Gloria Banks & Jasmine Thibodau, Doane Grant Thornton

Gloria Banks, CPA, CA, Doane Grant Thornton, presented the Audit Committee with their Auditor's Plan for the 2025/26 audit.

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

Gloria Banks and Jasmine Thibodau left the meeting at 10:38 am.

8. FCI 2023/2024 – Michelle Williams, DOF

Director of Finance, Michelle Williams reviewed the 2023/2024 FCI.



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9. Financial Update – January 2026 – Presented by Management Team at the January 28, 2026, Council Meeting

Director of Finance, Michelle Williams noted the management team is currently working on the January 2026 financial update and it will be presented at the January 28, 2026, Council Meeting.

10. Year to Date Audit Committee Report to Council – Councilor Richardson, Vice Chairperson

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.

11. Reporting Motions to Council – Councilor Richardson, Vice Chairperson

There were no reporting motions to Council.

12. Next Meeting – Determined when Audit is completed – June/July 2026

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

13. Adjournment

There being no further business, the meeting was adjourned at 10:47 am by Vice Chair, Councilor Richardson.

Michelle Mitchell, Finance Clerk
Recording Secretary


Michelle Williams, Director of Finance


Warden Penny Smith, Chairperson