

Municipality of the District of Lunenburg

Minutes of a Meeting of the Audit Committee

Held at Council Chambers, 10 Allée Champlain Drive, Cookville NS

Tuesday, July 4, 2023 – 9:00 a.m.

Attendance

Councillor Leitha Haysom, District 1, Chair

Mayor Carolyn Bolivar-Getson

Councillor Martin Bell, District 2

Councillor Wendy Oickle, District 3

Councillor Pam Hubley, District 4

Councillor Cathy Moore, District 5

Councillor Sandra Statton, District 6

Councillor Michelle Greek, District 7

Councillor Kacy DeLong, District 8

Councillor Reid Whynot, District 9

Councillor Chasidy Veinotte, District 10

Staff

Tom MacEwan, Chief Administrative Officer

Alex Dumaresq, Deputy CAO

Elana Wentzell, Director of Finance

Angela Veinot, Manager of Finance

April Whynot-Lohnes, Municipal Clerk

Tina Robichaud-Bond, Recording Secretary

1. Call to Order

Councillor Haysom called the meeting to order at 9:01 a.m. and acknowledged that the meeting was held in Mi'kma'ki, the traditional territory of the Mi'kmaq people.

2. Approval of Agenda

Moved by Councillor Oickle, seconded by Councillor Greek that the Agenda be approved as circulated. Carried.

3. Approval of Minutes – September 20, 2022

Moved by Deputy Mayor Hubley, seconded by Mayor Bolivar-Getson that the Minutes of the September 20, 2022 Audit Committee meeting be approved as circulated. Carried.

4. Belliveau Veinotte – Pre-Audit Discussion

Michael Belliveau of Belliveau Veinotte Inc. was in attendance to discuss the upcoming audit for the Municipality.

Mr. Belliveau noted the field work would begin the following week with Michelle Laird, Austin Lee, and Brooke MacDonald. He also noted that the Audit fee for the year was \$22,500, which is the second year of a quote to March 31, 2027.

Mr. Belliveau noted some key points for the audit:

- Risk based approach to the audit
 - Inherent risk
 - Controlled risk
 - Detection risk
 - Financial statements materiality
- Full access to auditors
- No concerns on prior year's internal control letter
- Asset retirement obligations – must be adopted this year

It was clarified that the segregation of duties have been addressed.

5. In Camera

There were no In Camera items to discuss.

6. Adjournment

There being no further business at 9:11 a.m., the meeting adjourned.