

## **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, September 26, 2023

### **Attendance**

Deputy Mayor Pam Hubley, District 4, Chair  
Mayor Carolyn Bolivar-Getson  
Councillor Martin Bell, District 2  
Councillor Wendy Oickle, District 3  
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

### **Regrets**

Councillor Leitha Haysom, District 1

### **Staff**

Tom MacEwan, Chief Administrative Officer  
Alex Dumaresq, Deputy CAO  
April Whynot-Lohnes, Municipal Clerk  
Elana Wentzell, Director of Finance  
Angela Veinot, Manager of Finance  
Tina Robichaud-Bond, Recording Secretary

### **1. Call to Order**

Deputy Mayor Hubley, Vice-Chair, called the meeting to order at 8:30 a.m. and acknowledged that the meeting was held in Mi'kma'ki, the traditional territory of the Mi'kmaq people.

### **2. Nomination & Election by Ballot – Chair & Vice Chair**

Deputy Mayor Hubley called for nominations by ballot for the position of Chair. Those nominated were: Councillors Veinotte, Haysom, Bell, and Oickle, and Deputy Mayor Hubley. Councillors Veinotte, Bell, and Oickle withdrew their names.

On the first ballot, Deputy Mayor Hubley was elected as Chair.

Nominations for Vice Chair were: Councillors Haysom, Veinotte, Bell, and DeLong. Councillors Bell and DeLong asked to have their names removed from the ballot.

On the first ballot, Councillor Veinotte was declared Vice Chair.

**Moved by Councillor Whynot, seconded by Councillor Greek that the ballots be destroyed. Carried unanimously.**

**3. Approval of Agenda**

**Moved by Councillor Oickle, seconded by Councillor Bell that the Agenda be approved as circulated. Carried unanimously.**

**4. Approval of Minutes – July 4, 2023**

**Moved by Councillor DeLong, seconded by Councillor Moore that the Minutes of the July 4, 2023 Audit Committee meeting be approved as circulated. Carried unanimously.**

Michelle Laird and Michael Belliveau from Belliveau Veinotte Inc. were in attendance.

Ms. Laird explained that Belliveau Veinotte was engaged to provide an unmodified audit opinion on both the Consolidated Financial Statements and the Trust Financial Statements of the Municipality, and that the financial statements were to be prepared in accordance with legislation and the Canadian Public Sector Accounting Standards.

Ms. Laird advised that the Auditors' opinion on both the Consolidated Financial Statements and the Trust Financial Statements were that they presented fairly and all material reflected the financial position of the Municipality as of March 31, 2023.

She noted that during the audit, no fraud or issues were identified.

**6. Internal Control Letter**

Mr. Belliveau reported that no issues were identified around internal control.

**5. Management Letter**

Mr. Belliveau reported that in the current year, the PS 3280 Asset Retirement Obligations was adopted by the Municipality. He explained that this was a new standard which was implemented to look at the liability associated with when you decide you may no longer require an asset.

Mr. Belliveau discussed employee vacations and the associated liability. Many employees built up vacation time during the Covid pandemic and employees are still working to on using that accumulated time. He noted that the work/life balance for employees should be considered and employees should be encouraged to use their vacation.

**7. Treasurer's Financial Statement Report**

Ms. Wentzell provided an overview of the following items from the Treasurer's Report:

- a) Annual cost variances in comparison to budget
- b) Review of the Consolidated Financial Statements

- c) Review of the Hospitality and Expenses of Reportable Individuals
- d) Review of Trust Fund Statements
- e) Compliance

**8. Draft Audited Financial Statements Year End March 31, 2023**

**Moved by Councillor Veinotte, seconded by Councillor Whynot that the Audit Committee recommend to Council that Municipal Council accept the Municipality of the District of Lunenburg's Financial Statements for the year ended March 31, 2023. Carried unanimously.**

**9. Adjournment**

**There being no further business, the meeting adjourned at 8:58 a.m. Carried.**