

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 17, 2024

Attendance

Deputy Mayor Pam Hubley, District 4, Chair
Councillor Chasidy Veinotte, District 10, Vice Chair
Mayor Carolyn Bolivar-Getson
Councillor Leitha Haysom, District 1
Councillor Martin Bell, District 2 (arrived at 8:45 am)
Councillor Cathy Moore, District 5 (via Teams)
Councillor Sandra Statton, District 6
Councillor Michelle Greek, District 7
Councillor Kacy DeLong, District 8
Councillor Reid Whynot, District 9

Regrets

Councillor Wendy Oickle, District 3

Staff

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

1. Call to Order

Councillor Hubley, 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. Approval of Agenda

Moved by Councillor Whynot, seconded by Councillor DeLong that the September 17, 2024, Audit Committee Agenda be approved as circulated. Carried unanimously.

3. Approval of Minutes – July 2, 2024

Moved by Councillor Veinotte, seconded by Mayor Bolivar-Getson that the Minutes of the July 2, 2024 Audit Committee meeting be approved as circulated. Carried unanimously.

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

Mr. Belliveau explained that two audits were conducted, one on the Trust Fund Financial Statements and one on the Consolidated Financial Statements for the Municipality.

The audit reports for the trust funds (found on page 53 of the Audit Committee agenda package) were prepared under the Canadian Accounting Standards for Not-For-Profits and a clean opinion was determined and there were no issues found.

The auditor reports for the Consolidated Financial Statements begin on page 2 of the agenda package where it is indicated that the audit was conducted in accordance with the Canadian Public Sector Accounting Standards (PSAS) where a clean opinion was issued. During the audit, no fraud or issues were identified.

4. Management Letter

Mr. Belliveau explained that during the audit process, enquiries of management are made to determine if they are aware of any fraudulent or illegal acts carried out by any municipal employees. Management advised they were not aware of any such acts.

The primary purpose of the auditor's examination was to enable them to form an opinion on the consolidated financial statements of the Municipality for the year ended March 31, 2024. They reviewed and tested the Municipality's financial system and related accounting controls to the extent considered necessary to evaluate the system as required by generally accepted auditing standards.

5. Internal Control Letter

Mr. Belliveau reported that nothing came to their attention to report in the internal control letter.

6. 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

Ms. Wentzell circulated an updated page 36, Remuneration of Elected Officials and Chief Administrative Officer (attached to Minutes). Two names were flipped in the version included in the agenda package.

7. Draft Audited Financial Statements Year End March 31, 2024

Moved by Councillor Veinotte, seconded by Councillor DeLong that the Audit Committee recommends to Council that Municipal Council approves the Municipality of the District of Lunenburg's Financial Statements for the year ended March 31, 2024. Carried unanimously.

8. Adjournment

There being no further business, the meeting adjourned at 9:01 a.m. Carried.

23. Remuneration of Elected Officials and Chief Administrative Officer

	Remuneration		Expense Claims		Totals	
	2024	2023	2024	2023	2024	2023
Mayor Carolyn Bolivar-Getson	\$ 72,410	\$ 68,358	\$ 14,213	\$ 15,923	\$ 86,623	\$ 84,281
Councillor/Deputy Mayor Pamela Hubley	51,243	46,886	5,437	7,488	56,680	54,374
Councillor/Deputy Mayor Wendy Oickle	49,541	44,195	7,603	3,645	57,144	47,840
Councillor Martin Bell	46,816	44,195	3,017	3,508	49,833	47,703
Councillor Michelle Greek	46,816	44,195	8,004	3,030	54,820	47,225
Councillor Leitha Haysom	46,816	44,195	4,867	4,212	51,683	48,407
Councillor Cathy Moore	46,816	48,256	4,800	7,046	51,616	55,302
Councillor Kathryn Petersen Delong	46,816	44,195	5,410	2,578	52,226	46,773
Councillor Sandra Statton	46,816	44,195	2,127	2,290	48,943	46,485
Councillor Chasidy Veinotte	46,816	44,195	9,146	5,500	55,962	49,695
Councillor Reid Whynot	46,816	44,195	3,293	6,247	50,109	50,442
	547,722	517,060	67,917	61,467	615,639	578,526
Chief Administrative Officer(s)	190,361	190,361	12,727	11,510	203,088	201,871
	\$ 738,083	\$ 707,421	\$ 80,644	\$ 72,977	\$ 818,726	\$ 780,396

24. Hospitality Expenses

Hospitality expenses are incurred while hosting individuals from outside of the municipality for business purposes including receptions, ceremonies, conferences, business meetings, performances or other group events. The offering of hospitality is done in such a manner to reflect the prudent stewardship of public funds.

The Municipality spent \$0 for hospitality in 2023-24 (\$0 in 2022-23).