APPROVED by Audit Committee
Date: September 23, 2025

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 8, 2025 – 3:00 p.m.

Attendance
Mayor Elspeth McLean-Wile
Deputy Mayor Chasidy Veinotte, District 10
Councillor Morgen Reinhardt, District 1
Councillor Martin Bell, District 2
Councillor Wendy Oickle, District 3
Councillor Pam Hubley, District 4
Councillor Cathy Moore, District 5
Councillor Edgar Burns, District 7

Regrets
Councillor Alison Smith, District 6
Councillor Kacy DeLong, District 8
Councillor Ben Brooks, District 9

Member-At-Large
Alex MacDonald, Member-at-Large

Staff
Tom MacEwan, Chief Administrative Officer
Alex Dumaresq, Deputy Chief Administrative Officer
Elana Wentzell, Director of Finance
Angela Veinot, Accounting Manager
April Whynot-Lohnes, Municipal Clerk
Tina Robichaud-Bond, Executive Assistant

1. Call to Order

Councillor Hubley called the meeting to order at 3:00 p.m. and began by acknowledging that the meeting was held in Mi'kma'ki, the traditional territory of the Mi'kmaq people.

2. Nomination & Election by Ballot – Chair and Vice Chair

Councillor Hubley called for nominations by ballot for the position of Chair. Those nominated were: Councillors Reinhardt, Hubley, Bell, Deputy Mayor Veinotte, and Member-at-Large, Alex MacDonald. Councillor Bell, Deputy Mayor Veinotte, and Mr. MacDonald withdrew their names.

On the first ballot Councillor Hubley was elected as Chair.

Councillor Hubley called for nominations by ballot for the position of Vice Chair. Only one nomination was received: Councillor Reinhardt.

Councillor Reinhardt was declared Vice Chair.

3. Approval of Agenda

Moved by Councillor Burns seconded by Mayor McLean-Wile that the Agenda be approved as circulated. Carried unanimously.

Moved by Deputy Mayor Veinotte, seconded by Councillor Burns that the ballots of the Chair and Vice Chair be destroyed. Carried unanimously.

4. Approval of Minutes – September 17, 2024

The Minutes of the September 17, 2024 Audit Committee meeting were approved as circulated. Carried unanimously.

5. Belliveau Veinotte – Pre-Audit Discussion

Michelle Laird, Manager, Belliveau Veinotte, was in attendance.

Ms. Laird noted that the fieldwork began July 7, 2025 and that the audit was expected to be completed by the end of August. Ms. Laird reported that the audit fee for the year was $23,500, which was the fourth year of the quote that expires March 31, 2027.

Ms. Laird noted some of the drivers behind what they look at are risk and materiality. Materiality is the dollar amount that would impact decisions made by users of the financial statements if that amount was omitted or misstated. Thus, users could be confident that decisions made based on the financial statements were appropriate.

The Audit Committee members were reminded that they have full access to the auditors at any time if there are any questions or concerns regarding the audit.

Ms. Laird left the meeting.

6. Staff Reports

6.1 2021-22 Financial Condition Indicator Results

Elana Wentzell, Director of Finance, reviewed the report, “2021-22 Financial Condition Indicator Results” (circulated with the agenda).

It was noted that the Financial Condition Indicator Results were from 2022-2023. Ms. Wentzell explained that the FCI data is calculated once the Annual Financial Information Return (FIR) is completed and submitted to the Province. Municipalities cannot release the data until the FIR

is checked and the FCI Report is completed by the Province, which takes so much time that the data may no longer be relevant.

7. Adjournment

There being no further business, the meeting adjourned at 3:28 p.m.