

Municipality of the District of Lunenburg

Minutes of a Meeting of the Special Audit Committee

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

Tuesday, April 7, 2026 – 9:00 a.m.

Attendance

Councillor Morgen Reinhardt, District 1, Chair

Councillor Edgar Burns, District 7, Vice Chair

Mayor Elspeth McLean-Wile

Councillor Martin Bell, District 2

Councillor Wendy Oickle, District 3

Councillor Pam Hubley, District 4

Councillor Cathy Moore, District 5

Councillor Alison Smith, District 6

Councillor Ben Brooks, District 9

Deputy Mayor Chasidy Veinotte, District 10

Member-At-Large

Alex MacDonald, Member-at-Large

Regrets

Councillor Kacy DeLong, District 8

Staff

Tom MacEwan, Chief Administrative Officer

Alex Dumaresq, Deputy Chief Administrative Officer

Elana Wentzell, Director of Finance

April Whynot-Lohnes, Municipal Clerk

Lisa Andrews, Executive Assistant

1. Call to Order

Councillor Reinhardt called the meeting to order at 9:00 a.m. and began by acknowledging 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 Bell that the Agenda be approved as circulated. Carried unanimously.

3. Approval of Minutes – September 23, 2025

The Minutes of the September 23, 2025, Audit Committee meeting were approved as circulated.

4. MODL Profile and Financial Condition Indicators Results 2023-2024 Municipal Report

Elana Wentzell, Director of Finance, reviewed the report “MODL Profile and Financial Condition Indicators Results 2023/2024 Municipal Report” (circulated with Agenda), explaining that the Financial Condition Indicators (FCI) report provided a comprehensive, risk-based assessment of the Municipality’s financial health, using key indicators to evaluate stability, performance, and potential risks.

The results showed that the Financial Conditions Index assessment for the Municipality is green (low risk) for all 12 indicators with stable revenues, tax growth keeping pace with inflation, and low reliance on any single source. Expenses and operations were well managed, reflected in low uncollected taxes, growing reserves, and no outstanding debt, supporting strong overall financial health, balanced operations, independence from external funding, and sufficient reserves for future needs and risks.

Discussion highlights:

- Population growth of 682 people within the Municipality is based on census data (2016-2021) and the breakdown between in-migration and births was not provided.
- General government services costs are higher than the provincial average (27.45% vs 17.3%), due to higher grant funding, and how expenses were categorized.
- Protective services costs lower than average, due to the use of RCMP services, which are typically less expensive than municipal police forces.
- The report’s usefulness reduced due to outdated data and reporting delays by the Province and perhaps a letter expressing these concerns would be beneficial.

Moved by Mayor McLean-Wile, that Municipal Council authorize the Mayor to write a letter to Honourable John A. MacDonald, Minister responsible for the Department of Municipal Affairs asking that the Annual FCI reporting timeline from the province be accelerated so that the data can be utilized more effectively by municipalities.

Point of Order was called by Councillor Bell as there was a motion proposed and no seconder prior to discussion on the motion.

Motion was seconded by Councillor Brooks. Carried unanimously.

Discussion continued:

- A draft of the 2025 submission results to be circulated at the Audit Committee in September, using the benchmarks set by the Province in the absence of other municipal data.
- A score greater than 50% in the Structure (management) FCI Indicator means the Municipality is investing adequately in infrastructure.

- The indicator doesn't show asset condition, but assets are monitored and managed informally.

5. Adjournment

There being no further business, the meeting adjourned at 9:21 a.m.