



WEST HANTS REGIONAL MUNICIPALITY
Audit Committee – Meeting Agenda **AMENDED**
September 9, 2020, 6:00 p.m.
Virtual Meeting via ZOOM

1. Call to Order
2. Declaration(s) of Conflict of Interest
3. Announcements
4. Approval of July 22, 2020 Minutes, including additions or deletions
5. Approval of Agenda, including additions or deletions
6. Presentation(s)
 - (a.) Finance Process, Municipality of West Hants – Director Rochon
 - (b.) Finance Process, Town of Windsor – Director Rochon
 - (c.) **Financial Policies, Municipality of West Hants – Director Rochon**
 - (d.) **Financial Policies, Town of Windsor – Director Rochon**
7. New Business
8. Date of Next Meeting
9. Adjournment



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Present:	Abraham Zebian	Mayor / Committee Chair
	Mark McLean	Councillor, District 3
	Ed Sherman	Councillor, District 7
	Glenn Robinson	Citizen Member
	Jane Davis	Citizen Member
	Carlee Rochon	Director of Finance
	Mark Phillips	Chief Administrative Officer (CAO)
	Carmen Dewar-Miller	Administrative Assistant

1. **Call to Order**

Mayor Zebian, called the meeting to order at 6 pm.

2. **Declaration(s) of Conflict of Interest**

No declarations.

3. **Announcements**

No announcements.

4. **Approval of Minutes**

Mayor Zebian asked for a motion to approve the meeting minutes taken on July 22, 2020.

MOVED by Citizen Member Robinson and Councillor McLean that the minutes be approved.
Motion Carried.

5. **Approval of Agenda, including additions or deletions**

There were no additions or deletions. Mayor Zebian asked for a motion to approve the agenda.

MOVED by Councillor Sherman and Councillor McLean that the agenda be approved.
Motion Carried.



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6. Presentation(s)

(a.) Finance Process, West Hants

Prior to Director Rochon beginning her review of the finance process for West Hants, Mayor Zebian and the Director clarified that the audits taking place relate to the 2019 tax year and prior to consolidation. They are the final audits for the former municipality and former town. Going forward there will only be one audit for West Hants Regional Municipality. There will continue to be separate audits for Region 6, the Hantsport Fire Department Compilation and the former Town of Windsor Fire Department Compilation.

Director Rochon advised that regarding the presentation order, she would be reviewing both finance processes first, then both financial policies.

Director Rochon reviewed the processes for the various financial operations within the former municipality, supported by an accompanying PowerPoint presentation.

Director Rochon then asked for questions.

Councillor McLean asked how many years Kent & Duffett have performed the audit for West Hants? Director Rochon replied that K&D were engaged for five years and their services will end with the final audit for the former Municipality of West Hants. The new region will be putting out an RFP for audit services.

Councillor McLean then asked if the Audit Committee can adopt a procedure for reviewing cheques. Director Rochon responded that reviewing cheques is an operational function and that the Audit Committee is governance oriented (to overlook the audit and financial controls). CAO Phillips reiterated that a cheque review would be operational and that the Audit Committee and Council's responsibility is fiscal approval (budget) and oversight. This committee's specific role is to ensure that internal controls as well as the advice received from the audit are executed. Soon to be providing projections and more detail from a fiscal oversight. Approving or reviewing cheques is not a governance function. Director Rochon added that the committee will start seeing



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projections and 2018 Financial Indicator reports for both the former municipality and town. We will have those to compare and when looking at those financial indicators for ways to improve.

(b.) Finance Process, Town of Windsor

Director Rochon reviewed the financial process for the former Town of Windsor with an accompanying PowerPoint presentation.

Director Rochon asked if there were any questions.

Citizen Member Robinson asked if the town and municipality had the same accounting system pre-amalgamation and if the same system is in use in the new region? Director Rochon responded yes to both questions. Microsoft Dynamics (Diamond) was being used by both former entities and is being used in the new region. This made for a smooth transition of information and lessened training requirements for staff.

(c.) Financial Policies, Municipality of West Hants

Director Rochon reviewed the financial policies for the former municipality, with an accompanying PowerPoint presentation. She emphasized the need to review financial policies, as these will have an impact on the financial statements that the Audit Committee will be reviewing with the auditors.

Director Rochon asked if there were any questions. Citizen Member Davis asked if the Audit Committee has any input regarding the content of the policies. Director Rochon responded that policies do not go to the Audit Committee directly, but through Committee of the Whole and then to Council. Participation of the Audit Committee would be dependent on the risk. If high-risk, a policy could be brought to the Audit Committee first for review and recommendation.

Citizen Member Davis (in relation to a talking point brought up in the presentation), asked about the number of people who allow their water to be tested? Director Rochon responded that it is a very low number, she is only aware of one but she can confirm back on the actual number.

(d.) Financial Policies, Town of Windsor



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Director Rochon reviewed the former Town of Windsor financial policies with an accompanying PowerPoint presentation. Very similar policies to West Hants.

Director Rochon asked if there were any questions. There were no questions.

Director Rochon added that new region policies and financial processes will come with training in January and April.

Mayor Zebian asked if the new policies will be a hybrid mix of the two former entities? Director Rochon responded that with consolidation, all policies and by-laws migrated to the new region. As policies are updated, the old policies are rescinded. Some policies have been blended, some changed, some are area-specific and some come from one or the other of the two entities and have been adopted by the new region (such as the residential tax assistance program from the former town). Also looking to see what other Municipalities are doing to ensure best practices are being followed for policies going forward.

7. New Business

No new business.

8. Date of Next Meeting

Looking at the first week of October for the Audit presentations.

9. Adjournment

Mayor Zebian called for a motion to adjourn the meeting.

MOVED by Councillor McLean and Councillor Sherman that the meeting be adjourned.

Motion Carried.

Meeting adjourned at 7:05 pm.



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X

Abraham Zebian, Chair