

Minutes of the **Audit Committee** held on August 5, 2020, at 2:29 p.m. via Zoom Teleconference.

**Roll Call:** District 1 – Bruce Prout  
District 2 - John A MacDonald,  
District 3 - Wayne Fowler,  
District 4 - Burt McNeil  
District 5 - Gregory Heming,  
District 6 - Alex Morrison, Chair  
District 7 – Warden Timothy Habinski  
District 8 - Michael J Gunn,  
District 9 - Wendy Sheridan,  
District 10 – Deputy Warden Martha Roberts,  
District 11 - Diane LeBlanc, and  
Citizen Member Doug Jenner

**Also**

**Present:** CAO John Ferguson, Municipal Clerk Carolyn Young, Director of Finance Holly Orde, Nancy Comeau, Finance, and Auditor Harold Duffett.

### **Approval of the Agenda**

It was moved by Councillor LeBlanc, seconded by Warden Habinski, to approve the agenda as circulated. Motion carried unanimously.

### **Minutes**

Re: Minutes – October 17, 2019

Councillor Sheridan moved, seconded by Councillor Gunn, to approve the minutes of October 17, 2019, as circulated. Motion carried unanimously.

### **New Business**

Re: Audit Independence Letter (July 1, 2020) – (for information)

It was moved by Deputy Warden Roberts, seconded by Councillor MacDonald, to receive for information. Motion carried unanimously.

### **In-camera**

Councillor Fowler moved, seconded by Councillor LeBlanc, to meet in-camera from 2:32 p.m. until 2:39 p.m. in accordance with Section 22(2) (e) contract negotiations of the *Municipal Government Act*. Motion carried unanimously.

### **New Business (cont'd)**

Re: Audit Engagement Letter (July 1, 2020) – for recommendation

It was moved by Councillor Fowler, seconded by Councillor Heming, to recommend that Municipal Council authorize the CAO to engage Kent & Duffett Chartered Professional Accountants to audit the financial statements of the Municipality of the County of Annapolis, which comprise the consolidated statement of financial position as at March 31, 2020, and the statements of operations, change in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information, by signing the Audit Engagement Letter dated July 1, 2020. Motion carried unanimously.

Re: Audit Planning (July 1, 2020 Letter to Audit Committee) – for information  
Councillor McNeil moved, seconded by Councillor Heming, to receive the July 1, 2020 Audit Planning letter to the Audit Committee, for information. Motion carried unanimously.

**Adjournment**

Upon motion of Warden Habinski and Councillor LeBlanc, the meeting adjourned at 2:52 p.m.

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**Chair**

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**Municipal Clerk**

**Direction of the Minister**  
**under a Declared State of Emergency**  
(Section 14 of the *Emergency Management Act*)  
20-008

Under my authority in Section 14 of the *Emergency Management Act*, I order that this Direction (20-008) repeal and replace the Direction regarding municipal meetings issued on March 22, 2020.

During the Provincial State of Emergency declared on March 22, 2020, and under the authority provided to me in Section 14 of the *Emergency Management Act*, in addition to any other directives I have issued and not repealed or otherwise terminated, I direct that all municipalities and villages in the Province:

1. **Effective at 8am on July 29, 2020**, may hold meetings exclusively in person if all the following conditions are met:
  - i) the total number of persons present does not exceed a gathering limitation imposed in a *Health Protection Act* order;
  - ii) all physical distancing requirements or other requirements imposed in a *Health Protection Act* order are met.
2. If the conditions set out in (1) cannot be met, the municipality or village must not hold meetings exclusively in person and must instead hold the meeting partly or wholly as a virtual meeting by video or telephone, and ensure that all of the following conditions are met:
  - i) the total number of persons present for any in person portion of the meeting does not exceed a gathering limitation imposed in a *Health Protection Act* order; and
  - ii) for any in person portion of the meeting, all physical distancing requirements or other requirements imposed in a *Health Protection Act* order are met.

For clarity, this direction does not apply to statutorily required meetings of electors for a village commission which are covered under Direction 20-007 issued on May 20, 2020.

Despite this direction, municipalities and villages are still authorized to continue making other operational decisions especially those required for service delivery.

Please note that these directions are in addition to any requirements established in a Medical Officer's order under the *Health Protection Act*.

**A failure to comply with this direction could result in a summary conviction with fines between \$500 to \$10,000 for individuals and up to \$100,000 for a corporation per incident.**

This direction will remain in place for the duration of the Provincial State of Emergency unless it is terminated in writing by me earlier.

Dated July 29, 2020.

**Original signed by**

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Hon. Chuck Porter  
Minister of Municipal Affairs and Housing