

**Village of Bible Hill
Finance and Audit Committee Meeting
May 11, 2021**



The Village of Bible Hill Finance and Audit Committee meeting was held on May 11, 2021 via videoconferencing, per the direction of the Minister of Municipal Affairs issued July 29, 2020 (enclosed). Chair Kennedy called the meeting to order at 6:06pm; the meeting adjourned at 6:55pm.

Call to Order: Chair Kennedy
Deputy Chair Van Kroonenburg
Commissioner Pitcher
Commissioner Shea
Kenley Mailman, Third-party committee member
Municipal Auditor Jeff Mantin, CPA, Grant Thornton
Clerk and Treasurer Bell

Staff: Recording Secretary Chandler

Regrets: Commissioner Burke

Review of agenda and call for new or other business; approval of agenda

Chair Kennedy called for a review of the agenda, and for any new or other business, and no other business was called.

Moved by Van Kroonenburg and seconded by Shea, that the Committee meeting adjourn no later than 6:55pm. Motion carried.

Mailman joined the meeting at 6:07pm, and Commissioner Pitcher joined the meeting at 6:08pm.

Moved by Van Kroonenburg and seconded by Shea, that the Committee adopt the agenda. Motion carried.

Call for declaration of conflict of interest

The Chair called for any declaration of conflict of interest and no conflict was declared.

Review and approval of the minutes of December 8, 2020

Moved by Van Kroonenburg and seconded by Shea, that the minutes of December 8, 2020 be approved. Motion carried.

Business arising out of the minutes

There was no business arising out of the minutes.

Review of audited financial statements

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He spoke about the audit approach, fraud risk factor considerations, quality control, audit plan and risk assessment. He spoke about the audit risks and testing results and noted the impact of COVID-19 on the audit engagement, and the pandemic's minimal overall impact on the Village's financial statements. He spoke about the Village's legal matters, providing transparency for the Committee. He noted that there are no adjustments or uncorrected misstatements to report. Lastly, he spoke about the internal control letter, and the importance of cybersecurity. The Committee discussed.

Mantin then presented the draft consolidated financial statements of the Village for the year-ended March 31, 2021. The Committee discussed.

Moved by Van Kroonenburg and seconded by Pitcher, that the Committee recommend Village of Bible Hill adopt the 2020-2021 audited financial statements, as presented by Grant Thornton. Motion carried.

Management or internal control letter and management's response

The internal control letter was reviewed when Municipal Auditor Mantin reviewed the Report to Audit Committee – Audit strategy and results.

Appointment of municipal auditor

Moved by Van Kroonenburg and seconded by Pitcher, that the Committee recommend Village of Bible Hill appoint Grant Thornton as municipal auditor for the 2021-2022 fiscal year.

Adjournment

Moved by Van Kroonenburg, that the May 11, 2021 Finance and Audit Committee meeting of Village of Bible Hill be adjourned. Motion carried.

The meeting adjourned at 6:55pm.

Chair Kevin Kennedy

A handwritten signature in blue ink, appearing to read "Kevin Kennedy", is written over a solid horizontal line.

Recording Secretary Chandler

A handwritten signature in blue ink, appearing to read "Pamela Chandler", is written over a solid horizontal line.

Clerk and Treasurer Bell

A handwritten signature in blue ink, appearing to read "Pamela Bell", is written over a solid horizontal line.

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

Hon. Chuck Porter
Minister of Municipal Affairs and Housing