

THE MUNICIPALITY OF THE COUNTY OF KINGS
AUDIT COMMITTEE AGENDA
Thursday, September 24, 2020
6:00 p.m. WebEx virtual meeting

| Item | Description | Required Action | Responsible | Page |
|---------------------|---|-----------------|--|------|
| 1. | Roll Call | | Chair | |
| 2. | Additions to the Agenda | Decision | All | |
| 3. | Approval of Agenda | Decision | All | |
| 4. | Disclosure of Conflict of Interest Issues | Decision | Chair | |
| 5. | Approval of Minutes: <ul style="list-style-type: none"> • July 23, 2020 • Sept 10, 2020 | Decision | Chair | 2 |
| 6. | Business Arising from Minutes | Discussion | All | |
| New Business | | | | |
| 7. | Management Report on Compliance | Briefing | Mike Livingstone, Manager of Financial Reporting | 6 |
| 8. | 2019/20 Business Expense Summary | Briefing | Katrina Roefs, Financial Analyst | 10 |
| 9. | 2019/20 Hospitality Report | Briefing | Katrina Roefs, Financial Analyst | 14 |
| 10. | RFD: Audit Committee meeting schedule | Decision | Greg Barr, Director of Finance | 48 |
| 11. | Work plan update | Discussion | Greg Barr, Director of Finance | 51 |
| 12. | Other Business | | All | |
| 13. | Public Comments | | | |
| 14. | Next Meeting: TBD (Oct 22, 2020) | Decision | All | |
| 15. | Adjournment | Decision | | |

**Municipality of the County of Kings
Audit Committee**

**Meeting, Date
and Time**

Audit Committee Meeting was held on Thursday July 23, 2020
at 6:00 pm via WebEx video conferencing

(2) Roll Call:

Committee Members:

In attendance were:

Councillor Spicer – Chair
Councillor Hodges
Councillor Raven
Councillor Winsor
Mayor Muttart
Quentin Hill - Citizen Member
Macael Baxter - Citizen Member

Staff:

Greg Barr, Director of Finance & IT
Mike Livingstone, Manager of Financial Reporting
Amie Johnstone, Recording Secretary

Presenters:

None

Absent with Regrets:

None

Meeting Called to order:

Councillor Spicer called the meeting to order at 6:02pm.

**(2) Additions to the
Agenda:**

None.

**(3) Approval of the
Agenda:**

**On the motion of Councillor Winsor and seconded by Councillor Raven, the agenda be approved.
Motion carried.**

**(4) Disclosure of Conflict
of Interest Issues:**

None.

**(5) Approval of the
Minutes from
May 28, 2020:**

**On the motion of Councillor Raven and seconded by Councillor Hodges, the Minutes from May 28, 2020 be approved.
Motion carried.**

**(6) Business arising from
the previous minutes:**

None.

New Business:

**(7) Grant Thornton
2019/2020 Audit Update**

Mike Livingstone updated the committee that Grant Thornton virtually completed their work July 8-13 and all of the requested information has been sent.
Non-consolidated statements are complete and VCFNA is the only partner we are waiting in order to complete the consolidation. It is staff's goal to meet the September 30 filing deadline.
Committee members expressed concern related to a VCFNA budget and requested a fulsome discussion take place at a future meeting.

(8) RFD: Audit Committee Work Plan Changes

Mike Livingstone presented the RFD related to the updating of the Audit Committee work plan. Based on the provincial on line training discussions that took place during the April and May committee meeting staff recommended that 2 items be added to the work plan,

1. Risk Assessment
2. Fraud Prevention Program

It was proposed that staff bring all policies currently in place related to high risk activities for the committee to review as part of these work plan additions.

On the motion of Councillor Raven and seconded by Councillor Winsor, that the audit committee approve and further recommend Municipal Council approve the updated Audit Committee Work Plan as proposed by the Audit Committee on July 23, 2020. Motion Carried.

(9) Work Plan Update

Greg Barr reviewed the work plan with the committee. Several items including the financial statements, Hospitality Summary Report, Business Expense Summary Report, and Management Report on Compliance will all be brought to the committee prior to the September 30th filing deadline.

(10) Other Business:

Advertisement of committee meeting needs to include some way for the public to be included. Town of Kentville is an example of a unit that can take text or Facebook messages.

(11) Public Comments

None.

(13) Next Meeting:

Holding Aug 27, 2020 at 6pm if needed if not will be September 24, 2020 TBD whether this will be via WebEx video conferencing or in person.

Adjournment:

On the motion of Quentin Hill and seconded by Councillor Hodges the meeting be adjourned. Motion Carried.

Approvals:

Audit Committee

**Municipality of the County of Kings
Audit Committee**

**Meeting, Date
and Time**

Audit Committee Meeting was held on Thursday September 10, 2020
at 6:00 pm via WebEx video conferencing

(2) Roll Call:

Committee Members:

In attendance were:
Councillor Raven – Chair
Councillor Hodges
Councillor Winsor
Mayor Muttart
Macaoel Baxter - Citizen Member

Staff:

Greg Barr, Director of Finance & IT
Mike Livingstone, Manager of Financial Reporting
Katrina Roefs, Financial Analyst
Amie Johnstone, Recording Secretary

Presenters:

Gloria Banks, Principal, Grant Thornton
Jessica Clahane, Senior Manager, Grant Thornton

Absent with Regrets:

Councillor Spicer

Absent:

Quentin Hill

Meeting Called to order:

Councillor Raven, acting chair for this meeting, called the meeting to order
at 6:03pm.

**(2) Additions to the
Agenda:**

None.

**(3) Approval of the
Agenda:**

**On the motion of Councillor Hodges and seconded by Councillor
Winsor, the agenda be approved.
Motion carried.**

**(4) Disclosure of Conflict
of Interest Issues:**

None.

New Business:

**(5) Presentation of Draft
2019/20 Consolidated
Financial Statements and
Report to the Audit
Committee**

Representatives from Grant Thornton. Gloria Banks, Principal for the
Audit and Jessica Clahane, Senior Manager, presented the Consolidated
Financial Statements as well as the Report to the Audit Committee.
There was nothing found to cause significant concern resulting in a
clean audit.

Notable items from the **Consolidated Financial Statements;**

- The Grand View Manor has now been disposed of as an asset.
- Percentage ownership change is reflected in this statement; Valley
Waste from 59% to 74.71% and VREN from 49.2% to 53%
- Final surplus of 5,176.5 mil for the 2019/20 year

Notable items from the **Report to the Audit Committee;**

- COVID-19 response was reviewed in detail and no issues of concern found
- No significant concern was found at all

(6) RFD: Consolidated & Non-Consolidated Financial Statements

Katrina Roefs presented the Draft 2019/20 Financial Statements for the year ending March 31, 2020 to the Audit Committee.

On the motion of Mayor Muttart and seconded by Councillor Winsor, The Audit Committee recommends that Municipal Council approve the March 31, 2020 Consolidated Financial Statements as attached to the September 10, 2020 Audit Committee agenda package. Motion Carried.

On the motion of Councillor Winsor and seconded by Mayor Muttart, The Audit Committee recommends that Municipal Council receive for information, the March 31, 2020 Non-Consolidated Financial Statements as attached to the September 10, 2020 Audit Committee agenda package. Motion Carried.

Director Barr thanked the Grant Thornton Auditors on behalf of staff and the committee and advised the municipality will meet the filing deadline of September 30. Director Barr also thanked all staff involved with the preparation of the audited statements, in particular Ms. Roefs and Mr. Livingstone.

(7) Other Business:

None

(8) Public Comments

The 1 member of the public in attendance, Joel Hirtle, had no comments for the committee.

(9) Next Meeting:

Regular meeting of the committee on Thursday September 24, 2020 at 6pm via WebEx video conferencing.

(10) Adjournment:

On the motion of Councillor Winsor and seconded by Macael Baxter the meeting be adjourned. Motion Carried.

Approvals:

Audit Committee



Municipality of the County of Kings

Briefing

TO Audit Committee

PREPARED BY Mike Livingstone, CPA, Manager of Financial Reporting

MEETING DATE September 24, 2020

SUBJECT Report on Compliance

ORIGIN

- Audit Committee work plan

RECOMMENDATION

That the Audit Committee accept the Compliance Reporting Briefing as information.

INTENT

To update the Audit Committee on compliance with filing deadlines of various mandatory reports.

DISCUSSION

Attached in Appendix A is a listing of the Municipality's annual filing requirements.

When looking to file the Workers Compensation Annual Subcontractor Report it became apparent that the reporting mechanism was changed during the year. WCB is now requiring for this information to be filed along with the Municipality's regular ongoing remittances. WCB was willing to accept an annual submission for the 2019 calendar year as well as a multi-period report for calendar 2020 until the Municipality is in a position to begin reporting this information with the regular remittances.

The 2019 WCB filing was made on September 4, 2020.

FINANCIAL IMPLICATIONS

- Failure to meet filing deadlines can result in delays in receiving related funding.

STRATEGIC PLAN ALIGNMENT

| Check Applicable | Strategic Priority | Description |
|------------------|-------------------------------------|---|
| | Good Governance | |
| | Environmental Stewardship | |
| | Economic Development | |
| | Strong Communities | |
| | Financial Sustainability | |
| | Supports a Core Program Enhancement | |
| ✓ | Not Applicable | Audit Committee work plan item to monitor filing compliance of financial related reports. |

ALTERNATIVES

- There are no applicable alternatives

**Municipality of the County of Kings
Report Filing Summary
Septmeber 24, 2020**

| Report Title | Description | Filing Deadline | Submission Date | Notes |
|---|---|------------------------|------------------------|--|
| Workers Compensation annual subcontractor report | Summary of all payments to subcontractors made during the previous calendar year. | NA | 04-Sep-20 | See discussion within the body of the briefing |
| Gas Tax Pre Construction Report | Summary of gas tax projects that are expected to be implemented during the current fiscal year. Includes the Municipality and the seven villages. | 31-May-20 | 25-May-20 | |
| Draft Annual Gas Tax Report Final Annual Gas Tax Report | Summary of gas tax expenditures for the previous fiscal year for the Municipality and seven villages. | 31-May-20 31-Jul-20 | 31-May-20 31-Jul-20 | |
| Capital Investment Plan | Five year Capital Investment Plan providing details of the capital budgets for the coming year and capital plans for the four subsequent years for the Municipality and seven villages. | 01-Sep-20 | 27-Aug-20 | |
| Statement of Estimates | Filing of annual approved budget with the Province. Filing request for Provincial Property Tax in Lieu. | 30-Sep-20 30-Sep-20 | 01-Sep-20 01-Sep-20 | |
| Financial Information Return & Audited Financial Statements | Summary in prescribed form of the audited financial statements. | 30-Sep-20 | Pending | We are compiling the necessary reports and will file by the Septemeber 30th deadline |
| Payroll Remittances (semi-monthly) | Payroll remittances are due on a semi-monthly basis on the 10th and 25th of each month. | See Schedule | See Schedule | All remittances paid by due date |
| WCB Remittances (semi-monthly) | WCB remittances are due on a semi-monthly basis on the 10th and 25th of each month. | See Schedule | See Schedule | All remittances paid by due date |
| HST Filing (monthly) | HST filings are due by the end of the month following each monthly reporting period. | See Schedule | See Schedule | All filings made by due date |

| Payroll and WCB Remittances | | | Remittance Date | |
|-----------------------------|----------|-----------|-----------------|-----------|
| Period | Due Date | Payroll | WCB | |
| April | 1 - 15 | 25-Apr-19 | 23-Apr-19 | 23-Apr-19 |
| April | 16 - 30 | 10-May-19 | 03-May-19 | 03-May-19 |
| May | 1 - 15 | 25-May-19 | 17-May-19 | 17-May-19 |
| May | 16 - 31 | 10-Jun-19 | 07-Jun-19 | 07-Jun-19 |
| June | 1 - 15 | 25-Jun-19 | 21-Jun-19 | 21-Jun-19 |
| June | 16 - 30 | 10-Jul-19 | 05-Jul-19 | 05-Jul-19 |
| July | 1 - 15 | 25-Jul-19 | 17-Jul-19 | 17-Jul-19 |
| July | 16 - 31 | 10-Aug-19 | 02-Aug-19 | 02-Aug-19 |
| August | 1 - 15 | 25-Aug-19 | 23-Aug-19 | 23-Aug-19 |
| August | 16 - 31 | 10-Sep-19 | 05-Sep-19 | 05-Sep-19 |
| September | 1 - 15 | 25-Sep-19 | 19-Sep-19 | 19-Sep-19 |
| September | 16 - 30 | 10-Oct-19 | 27-Sep-19 | 27-Sep-19 |
| October | 1 - 15 | 25-Oct-19 | 16-Oct-19 | 16-Oct-19 |
| October | 16 - 31 | 10-Nov-19 | 25-Oct-19 | 25-Oct-19 |
| November | 1 - 15 | 25-Nov-19 | 22-Nov-19 | 22-Nov-19 |
| November | 16 - 30 | 10-Dec-19 | 06-Dec-19 | 06-Dec-19 |
| December | 1 - 15 | 25-Dec-19 | 20-Dec-19 | 20-Dec-19 |
| December | 16 - 31 | 10-Jan-20 | 10-Jan-20 | 10-Jan-20 |
| January | 1 - 15 | 25-Jan-20 | 17-Jan-20 | 17-Jan-20 |
| January | 16 - 31 | 10-Feb-20 | 31-Jan-20 | 31-Jan-20 |
| February | 1 - 15 | 25-Feb-20 | 18-Feb-20 | 18-Feb-20 |
| February | 16 - 29 | 10-Mar-20 | 28-Feb-20 | 28-Feb-20 |
| March | 1 - 15 | 25-Mar-20 | 13-Mar-20 | 13-Mar-20 |
| March | 16 - 31 | 10-Apr-20 | 03-Apr-20 | 03-Apr-20 |

All remittances paid by due date

| HST Filing | | |
|------------|-----------|-------------|
| Period | Due Date | Filing Date |
| April | 31-May-19 | 10-May-19 |
| May | 30-Jun-19 | 10-Jun-19 |
| June | 31-Jul-19 | 09-Jul-19 |
| July | 31-Aug-19 | 07-Aug-19 |
| August | 30-Sep-19 | 09-Sep-19 |
| September | 31-Oct-19 | 07-Oct-19 |
| October | 30-Nov-19 | 25-Nov-19 |
| November | 31-Dec-19 | 27-Dec-19 |
| December | 31-Jan-20 | 20-Jan-20 |
| January | 29-Feb-20 | 12-Feb-20 |
| February | 31-Mar-20 | 04-Mar-20 |
| March | 30-Apr-20 | 30-Apr-20 |

All HST filings made by due date



Municipality of the County of Kings

Briefing

TO Audit Committee

PREPARED BY Katrina Roefs, CPA, CA, Financial Analyst

MEETING DATE September 24, 2020

SUBJECT 2019/20 Summary of Remuneration and Expenses for Reportable Individuals

ORIGIN

- Nova Scotia Financial Reporting and Accounting Manual (FRAM) Section 3(3)(b);
- FIN-05-008 Business Expense

RECOMMENDATION

That the Audit Committee accept the briefing on the 2019/20 Summary of Remuneration and Expenses for Reportable Individuals, as attached to the agenda as an information item.

INTENT

That a summary of remuneration and expenses for reportable individuals for the fiscal year 2019/20 be reviewed by the Audit Committee.

DISCUSSION

FRAM section 3(3) (b) vi requires Municipal audit committees to review the annual Summary of Remuneration and Expenses for Reportable Individuals. This report is required to be prepared as part of the annual Financial Information Return which is filed with the Province on or before September 30th of each year. This summary has been prepared for the fiscal year ending March 31, 2020 and is attached as appendix A to this report.

An annual review of the Summary of Remuneration and Expenses for Reportable Individuals is an annual item included in the Audit Committee approved work plan.

A Reportable Individual refers to an individual who holds one of the following positions: Mayor or Warden, Councillor or Chief Administrative Officer. In addition to the annual summary reporting the FRAM also requires each municipality to have an expense policy in place that in part is to include the publication of quarterly summary reports on the respective municipal websites. The Municipality of the County of Kings has policy FIN-05-008 regarding business expenses. This policy was reviewed in January and March of 2019 to ensure that the new requirements under FRAM are supported by policy.

The expenses, reported quarterly and published to the website, are shown at their gross amounts, the actual expense to the Municipality will vary slightly due to the portion of non-refundable HST which is applicable on certain expense items. A reconciliation has been provided in appendix B to this report.

The following amounts were incurred during the 2019/20 fiscal year.

| Reportable Individual | Remuneration | Expense | Total |
|------------------------------|--------------|----------|-----------|
| Chief Administrative Officer | \$170,400 | \$1,434 | \$171,834 |
| Mayor | \$58,800 | \$5,017 | \$63,817 |
| Councillors | \$333,800 | \$44,823 | \$378,623 |
| Total | \$563,000 | \$51,274 | \$614,274 |



Municipality of the County of Kings Briefing

FINANCIAL IMPLICATIONS

- No Financial Implications

STRATEGIC PLAN ALIGNMENT

| Check Applicable | Strategic Priority | If Checked, Provide Brief Explanation |
|------------------|---|--|
| X | Good Governance | Compliance with Provincial reporting requirements. |
| | Environmental Stewardship | |
| | Economic Development | |
| | Strong Communities | |
| | Financial Sustainability | |
| | Supports a Strategic Project | |
| | Supports a Core Program Enhancement | |
| | Not Applicable - explain why project should still be considered | |

ALTERNATIVES

- No alternatives are recommended

IMPLEMENTATION

- 2019/20 Summary of Remuneration and Expenses for Reportable Individuals will be filed with the Province as part of the Financial Information Return

COMMUNITY ENGAGEMENT

- Expense summaries for reportable individuals are published quarterly on the municipal website which can be reviewed by the public.

APPENDICES

- Appendix A – 2019/20 Summary of Remuneration and Expenses for Reportable Individuals
- Appendix B – Reconciliation of quarterly expense summaries

APPROVALS

Mike Livingstone, Manager of Financial Reporting Date: September 18, 2020

Greg Barr, Director of Finance & IT Date: September 18, 2020

Scott Conrod, Chief Administrative Officer Date: September 22, 2020

Financial Information Return
 Schedule of Remuneration and Expenses for Reportable Individuals
 Municipality of the County of Kings

| | | | Column A | | |
|---|-----------------|-----------------|----------|------------------------|--|
| | Line Number | 2019-20 | | Line Comment | |
| CAO/Clerk | | | | | |
| Salary/Remuneration | RTPD1101 | 170,400 | | | |
| Travel and Travel related Expenses | RTPD1102 | | | | |
| Meals Expenses | RTPD1103 | | | | |
| Professional Development and Training | RTPD1104 | 1,434 | | | |
| Other Expenses | RTPD1105 | | | | |
| Total CAO/Clerk Expenses Reimbursed | RTPD1199 | 1,434 | | | |
| Number of elected officials | RTPD2099 | 10 | | | |
| Mayor/Warden | | | | | |
| Salary/Remuneration | RTPD3101 | 58,800 | | Mayor Muttart | |
| Travel and Travel related Expenses | RTPD3102 | 1,378 | | | |
| Meals Expenses | RTPD3103 | 82 | | | |
| Professional Development and Training | RTPD3104 | 2,619 | | | |
| Other Expenses | RTPD3198 | 939 | | Telephone | |
| Total Mayor/Warden Expenses Reimbursed | RTPD3199 | 5,017 | | | |
| Councillor/Commissioner | | | | | |
| Salary/Remuneration | RTPD3201 | 36,300 | | Councillor Allen | |
| Travel and Travel related Expenses | RTPD3202 | 2,541 | | | |
| Meals Expenses | RTPD3203 | 180 | | | |
| Professional Development and Training | RTPD3204 | 1,457 | | | |
| Other Expenses | RTPD3298 | 939 | | Telephone | |
| Total Expenses Reimbursed | RTPD3299 | 5,117 | | | |
| Councillor/Commissioner | | | | | |
| Salary/Remuneration | RTPD3301 | 36,300 | | Councillor Armstrong | |
| Travel and Travel related Expenses | RTPD3302 | 3,978 | | | |
| Meals Expenses | RTPD3303 | 136 | | | |
| Professional Development and Training | RTPD3304 | 522 | | | |
| Other Expenses | RTPD3398 | 939 | | Telephone | |
| Total Expenses Reimbursed | RTPD3399 | 5,575 | | | |
| Councillor/Commissioner | | | | | |
| Salary/Remuneration | RTPD3401 | 36,300 | | Councillor Best | |
| Travel and Travel related Expenses | RTPD3402 | 1,807 | | | |
| Meals Expenses | RTPD3403 | | | | |
| Professional Development and Training | RTPD3404 | 1,282 | | | |
| Other Expenses | RTPD3498 | 571 | | Telephone | |
| Total Expenses Reimbursed | RTPD3499 | 3,660.00 | | | |
| Councillor/Commissioner | | | | | |
| Salary/Remuneration | RTPD3601 | 36,300 | | Councillor Hirtle | |
| Travel and Travel related Expenses | RTPD3602 | 4,971 | | | |
| Meals Expenses | RTPD3603 | 336 | | | |
| Professional Development and Training | RTPD3604 | 1,371 | | | |
| Other Expenses | RTPD3698 | 553 | | Telephone | |
| Total Expenses Reimbursed | RTPD3699 | 7,231 | | | |
| Councillor/Commissioner | | | | | |
| Salary/Remuneration | RTPD3701 | 36,300 | | Councillor Hodges | |
| Travel and Travel related Expenses | RTPD3702 | 492 | | | |
| Meals Expenses | RTPD3703 | | | | |
| Professional Development and Training | RTPD3704 | | | | |
| Other Expenses | RTPD3798 | 939 | | Telephone | |
| Total Expenses Reimbursed | RTPD3799 | 1,431 | | | |
| Councillor/Commissioner | | | | | |
| Salary/Remuneration | RTPD3801 | 43,400 | | Deputy Mayor Lutz | |
| Travel and Travel related Expenses | RTPD3802 | 2,615 | | | |
| Meals Expenses | RTPD3803 | 114 | | | |
| Professional Development and Training | RTPD3804 | 1,067 | | | |
| Other Expenses | RTPD3898 | 2,924 | | Telephone & Child Care | |
| Total Expenses Reimbursed | RTPD3899 | 6,720 | | | |
| Councillor/Commissioner | | | | | |
| Salary/Remuneration | RTPD3901 | 36,300 | | Councillor Raven | |
| Travel and Travel related Expenses | RTPD3902 | 4,888 | | | |
| Meals Expenses | RTPD3903 | 445 | | | |
| Professional Development and Training | RTPD3904 | 1,574 | | | |
| Other Expenses | RTPD3998 | 939 | | Telephone | |
| Total Expenses Reimbursed | RTPD3999 | 7,846 | | | |
| Councillor/Commissioner | | | | | |
| Salary/Remuneration | RTPD4001 | 36,300 | | Councillor Spicer | |
| Travel and Travel related Expenses | RTPD4002 | 1,462 | | | |
| Meals Expenses | RTPD4003 | | | | |
| Professional Development and Training | RTPD4004 | | | | |
| Other Expenses | RTPD4098 | 939 | | Telephone | |
| Total Expenses Reimbursed | RTPD4099 | 2,401 | | | |
| Councillor/Commissioner | | | | | |
| Salary/Remuneration | RTPD4101 | 36,300 | | Councillor Winsor | |
| Travel and Travel related Expenses | RTPD4102 | 2,454 | | | |
| Meals Expenses | RTPD4103 | 90 | | | |
| Professional Development and Training | RTPD4104 | 1,359 | | | |
| Other Expenses | RTPD4198 | 939 | | Telephone | |
| Total Expenses Reimbursed | RTPD4199 | 4,842 | | | |
| Total Councillor Salary/Remuneration | RTPD7099 | 333,800 | | | |
| Total Councillor Expenses Reimbursed | RTPD7199 | 44,823 | | | |

Appendix B - Reconciliation of quarterly expense summaries

| | Expense GL | GL Balance | YTD Claimed - see summary on website | | Refundable HST | Net Expense to County | Per Financial Statement Disclosure and Provincial Reporting 2019 (thousands) |
|-------------------------------|-------------------|-------------------|---|---------------|-----------------------|----------------------------------|---|
| Allen, Peter | 01-2-211-184 | \$ 5,117 | \$ | 5,621 | \$ (504) | \$ 5,117 | \$ 5.1 |
| Armstrong, M | 01-2-211-185 | 5,575 | | 6,200 | (625) | 5,575 | 5.6 |
| Best, B | 01-2-211-177 | 3,660 | | 3,943 | (283) | 3,660 | 3.7 |
| Hirtle, B | 01-2-211-176 | 7,231 | | 7,888 | (657) | 7,231 | 7.2 |
| Hodges, M | 01-2-211-181 | 1,431 | | 1,594 | (163) | 1,431 | 1.4 |
| Lutz, E (Deputy Mayor) | 01-2-211-182 | 6,720 | | 7,123 | (403) | 6,720 | 6.7 |
| Muttart, P (Mayor) | 01-2-211-180 | 5,017 | | 5,497 | (480) | 5,017 | 5.0 |
| Spicer, P | 01-2-211-183 | 2,401 | | 2,648 | (247) | 2,401 | 2.4 |
| Raven, P | 01-2-211-175 | 7,846 | | 8,534 | (688) | 7,846 | 7.8 |
| Winsor, J | 01-2-211-179 | 4,842 | | 5,291 | (449) | 4,842 | 4.8 |
| Conrod, S (CAO) | Various | 1,434 | | 1,582 | (148) | 1,434 | 1.4 |
| | | \$ 51,274 | \$ | 55,920 | \$ (4,646) | \$ 51,274 | \$ 51.1 |

Note: these will fluctuate annually depending on what conferences are attended and what committees the Councillors are on that year. The financial statement figures are stated in thousands and rounded to the nearest hundred.



Municipality of the County of Kings

Briefing

TO Audit Committee

PREPARED BY Katrina Roefs, CPA, CA, Financial Analyst

MEETING DATE September 24, 2020

SUBJECT 2019/20 Hospitality Report

ORIGIN

- Nova Scotia Financial Reporting and Accounting Manual (FRAM) Section 3(3)(c);
- *Municipal Government Act* section 23(3)
- FIN-05-020 Hospitality Policy

RECOMMENDATION

That the Audit Committee accept the briefing on the 2019/20 Hospitality Report, as attached to the agenda as an information item.

INTENT

That Hospitality Report for fiscal 2019/20 be reviewed by the Audit Committee.

DISCUSSION

FRAM section 3(3) (c) vi requires that Municipal audit committees review the Hospitality Annual Summary Schedule. This report is required to be prepared as part of the annual Financial Information Return which is filed with the Province on or before September 30th of each year. This summary has been prepared for the fiscal year ending March 31, 2020 and is attached as appendix A to this report.

An annual review of the Hospitality Summary is included in the Audit Committee approved work plan. This review is also a requirement of the Hospitality Policy (FIN-05-020).

The Volunteer Recognition Dinner and the Municipal Complex Grand Opening were the two events held during the year that qualified as hospitality events. For both of these events the procedures outlined in the hospitality policy were followed, and a copy of the hospitality expense claim for each event is posted on the Municipal website and are attached as Appendix B.

FINANCIAL IMPLICATIONS

- No Financial Implications



Municipality of the County of Kings

Briefing

STRATEGIC PLAN ALIGNMENT

| Check Applicable | Strategic Priority | If Checked, Provide Brief Explanation |
|------------------|---|--|
| X | Good Governance | Compliance with Provincial reporting requirements. |
| | Environmental Stewardship | |
| | Economic Development | |
| | Strong Communities | |
| | Financial Sustainability | |
| | Supports a Strategic Project | |
| | Supports a Core Program Enhancement | |
| | Not Applicable - explain why project should still be considered | |

ALTERNATIVES

- No alternatives are recommended

IMPLEMENTATION

- 2019/20 Hospitality Report will be filed with the Province as part of the Financial Information Return

COMMUNITY ENGAGEMENT

- Hospitality Reports are posted quarterly on the municipal website which can be reviewed by the public.

APPENDICES

- Appendix A – 2019/20 Hospitality Report
- Appendix B – Submitted Hospitality Expense Forms

APPROVALS

Mike Livingstone, Manager of Financial Reporting

Date: September 18, 2020

Greg Barr, Director of Finance & IT

Date: September 18, 2020

Scott Conrod, Chief Administrative Officer

Date: September 22, 2020

Financial Information Return
Schedule of Hospitality Expenses
Municipality of the County of Kings

Hospitality Includes:

Expenses incurred while hosting individuals from outside government for conducting business activities that include: receptions, ceremonies, conferences, performances or other group events.

| | | Expenses | |
|-----------------------------------|-------------|--------------|------------------------------|
| | Line Number | 2019-20 | Line Comment |
| First Quarter | | | |
| Meal and Beverage Expenses | HE1009 | 2,752 | Volunteer Recognition Night |
| Gifts | HE1011 | 26 | |
| Meeting Space | HE1013 | 150 | |
| Other | HE1015 | 1,291 | |
| First Quarter Total | HE1019 | 4,219 | |
| Second Quarter | | | |
| Meal and Beverage Expenses | HE1031 | | |
| Gifts | HE1035 | | |
| Meeting Space | HE1033 | | |
| Other | HE1037 | | |
| Second Quarter Total | HE1039 | - | |
| Third Quarter | | | |
| Meal and Beverage Expenses | HE1051 | 3,416 | Municipal Complex Open House |
| Gifts | HE1055 | | |
| Meeting Space | HE1053 | | |
| Other | HE1057 | 781 | |
| Third Quarter Total | HE1059 | 4,197 | |
| Fourth Quarter | | | |
| Meal and Beverage Expenses | HE1071 | | |
| Gifts | HE1075 | | |
| Meeting Space | HE1073 | | |
| Other | HE1077 | | |
| Forth Quarter Total | HE1079 | - | |
| Total Hospitality Expenses | HE1999 | 8,416 | |



**Municipality of the County of Kings
Hospitality Expense Claim**

Event: Kings County Volunteer Celebration

Location: Port Williams Lions Club

Date and Time: 10-Apr-19 5:30 PM

Event description

Annual Kings County Volunteer Celebration -

Business objective

Provide a list of guests, including name and position

Check here if list is separately attached

| Name | Position |
|------|----------|
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |

Appendix B - Submitted Hospitality Expense Forms

Municipality of the County of Kings
Hospitality Expense Claim

Event: Kings County Volunteer Celebration

Location: Port Williams Lions Club

Date and Time: 10-Apr-19

Summary of Expenses

| ption of Eligible Costs Incurred | Payable To (Name of Supplier) | Invoice #. (or document #) | Invoice Date | Invoice Subtotal | HST | Invoice Total |
|----------------------------------|-------------------------------|----------------------------|--------------|------------------|-----|---------------|
| Meal | Port Williams Lions Club | | | \$ 2,752.00 | | \$ 2,752.00 |
| Hall Rental | Village of Port Williams | | | \$ 150.00 | 0 | \$ 150.00 |
| Musical Entertainment | Kathryn Rix | | | \$ 300.00 | 0 | \$ 300.00 |
| Cookies | Gregory Barkhouse | honarium | | \$ 250.00 | 0 | \$ 250.00 |
| Flowers for Tables | Avondale Flourists | | | \$ 740.86 | | \$ 740.86 |
| Award recipient flowers | Superstore - | | | \$ 26.04 | | \$ 26.04 |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | \$ 4,218.90 |

ated expenses were incurred please provide justification why those expenses are necessary:

approval for event is attached

y expenses are governed by policy FIN-05-XXXX Hospitality Policy. Please refer to this policy for full regulations and requirements.

fy that the information contained in this claim form is accurate and complete.

Deborah Gilbert
Coordinator of Recreation
Services.

June 5, 2019.
Date

[Signature]
Director of Finance

June 6, 2019
Date

ie

**MUNICIPALITY OF THE COUNTY OF KINGS
General Ledger Detail**



Fiscal Year : 2019
Account : 01-2-271-136 To 01-2-271-136
Period : 1 To 12
Application : AP To

| Account Code | CC1 | CC2 | CC3 | Account Name | Voucher | Prd | Year | App | Ref # | Opening Balance | Debit | Credit | Balance |
|--------------|-----|------------|-----|---|---------|-----|------|-----|------------|-----------------|-----------------|-------------|---------------------|
| FUND | 1 | | | | | | | | | | | | |
| CLASS | 2 | EXPENSES | | | | | | | | | | | |
| CATEGORY | 271 | RECREATION | | | | | | | | | | | |
| 01-2-271-136 | | | | VOLUNTEER DINNER | | | | | | 0.00 | | | 0.00 |
| | | | | PORT WILLIAMS & DISTRICT LIONS CLUB;2019 VOLUNTEER DINNER;19- | 5214 | 1 | 2019 | AP | 113719 | | 2,752.00 | | 2,752.00 |
| | | | | PORT WILLIAMS VILLAGE OF;20441;19-00055;62608 | 5214 | 1 | 2019 | AP | 113667 | | 150.00 | | 2,902.00 |
| | | | | RIX KATHRYN;MUSIC (2019 VOLUNTEER DINNER);19-00033;M11873 | 5214 | 1 | 2019 | AP | 113704 | | 300.00 | | 3,202.00 |
| | | | | BARKHOUSE GREGORY;COOKIES (2019 VOLUNTEER DINNER);19-00031; | 5214 | 1 | 2019 | AP | 113705 | | 250.00 | | 3,452.00 |
| | | | | BANK OF NOVA SCOTIA (VISA);2677;19-00167;05158 | 5229 | 1 | 2019 | AP | 00341-0001 | | 26.04 | | 3,478.04 |
| | | | | BANK OF NOVA SCOTIA (VISA);2677;19-00167;05158 | 5229 | 1 | 2019 | AP | 00341-0001 | | 740.86 | | 4,218.90 |
| | | | | Period 1 Total | | | | | | | 4,218.90 | 0.00 | 4,218.90 |
| | | | | Cost Center Total | | | | | | 0.00 | 4,218.90 | 0.00 | 4,218.90 |
| | | | | Account Total | | | | | | 0.00 | 4,218.90 | 0.00 | 4,218.90 |
| | | | | Category Total | | | | | | 0.00 | 4,218.90 | 0.00 | 4,218.90 |
| | | | | EXPENSES Total | | | | | | 0.00 | 4,218.90 | 0.00 | 4,218.90** |
| | | | | GENERAL OPERATING Total | | | | | | 0.00 | 4,218.90 | 0.00 | 4,218.90**** |
| | | | | REPORT TOTAL | | | | | | 0.00 | 4,218.90 | 0.00 | 4,218.90 |

Staff and Council

| | Last Name | First Name |
|----|-----------|------------|
| 1 | Gilbert | Nichole |
| 2 | Fevens | Shawn |
| 3 | Brooker | Ashley |
| 4 | Frost | Rob |
| 5 | Conrod | Scott |
| 6 | Allen | Peter |
| 7 | Windsor | Jim |
| 8 | Lutz | Emily |
| 9 | Best | Bob |
| 10 | Armstrong | Martha |
| 11 | Spicer | Paul |
| 12 | Hirtle | Brian |
| 13 | Raven | Pauline |
| 14 | Hodges | Meg |
| 15 | Muttart | Peter |

Nominated for Volunteer of the Year

| | Last Name | First Name |
|----|-------------|------------|
| 16 | Smith | Kimberly |
| 17 | Purdy | Kathleen |
| 18 | Brendon | Smith |
| 19 | Lockyer | Lynda |
| 20 | Lockyer | Heber |
| 21 | Hill | Randy |
| 22 | Hill | Sharon |
| 23 | Allen Hearn | Genevieve |
| 24 | | |
| 25 | Keddy | Anna |
| 26 | Keddy | Dan |
| 27 | Downie | Jane |
| 28 | Downie | Ron |
| 29 | Rood | Zaisha |
| 30 | Rood | Bruce |

| | Last Name | First Name |
|--|------------|------------|
| 31 | Yeaton | Russ |
| 32 | Yeaton | Susan |
| 33 | Vaillillee | Agatha |
| 34 | Vaillillee | Timothy |
| 35 | Dwyer | Patty |
| 36 | Griffin | Barry |
| 37 | Munroe | Sheila |
| 38 | Munroe | Don |
| 39 | Morse | Heather |
| 40 | Morse | Bruce |
| 41 | Crowe | Phyllis |
| 42 | Isnor | Dianne |
| 43 | Vaino | Jen |
| 44 | Ogilvie | Mindy |
| 45 | Cook | Carol |
| 46 | Cook | Brian |
| 47 | Hingley | Steave |
| 48 | Hingley | Sherry |
| Chosen by Volunteer Organization to Attend the Dinner | | |
| 49 | Sheffield | Madeline |
| 50 | Spurr | Darrell |
| 51 | Bartie | Dan |
| 52 | Bartie | Abbey |
| 53 | Williams | Karen |
| 54 | Burns | Lana |
| 55 | Spurr | Carl |
| 56 | Bartlett | Mel |
| 57 | Jotcham | Rosemary |
| 58 | Muzzerall | Shawn |
| 59 | McGrath | Mary |
| 60 | Jolley | Marilyn |
| 61 | Martin | Karen |
| 62 | Van Vulpin | Rita |

| | | |
|-----|------------------|------------|
| 63 | Young | Rhonda |
| 66 | Huntley | Wil |
| 67 | | |
| 68 | Redden | Ken |
| 69 | Redden | Mary |
| 70 | Woodworth | Bill |
| 71 | Woodworth | Betty |
| 72 | Floris | George |
| 73 | Floris | Eileen |
| 74 | Griffith-Columbe | Judy |
| 75 | Columbe | Rick |
| 76 | Osmond | Mary |
| 77 | Hardiman | Gertie |
| 78 | Lipp | Irmgard |
| 79 | Lipp | Paul |
| 80 | Magee | Mary |
| 81 | Saulnier | Sophie |
| 84 | Haley | Susan |
| 85 | Morgan-Coole | Michelle |
| 86 | Garvey | Nellie |
| 87 | Kroker | Christine |
| 88 | Leung | Vincent |
| 89 | Leung | Jean |
| 90 | Hirtle | Glenda |
| 91 | Daniels | Susan |
| 92 | Corbin | George |
| 93 | Corbin | Anita |
| 94 | Patterson | John |
| 95 | Patterson | Anne-Marie |
| 98 | Tanner-Long | Mary |
| 99 | Morse | Nancy |
| 100 | Brown | Kathie |
| 101 | Parker | Kevin |
| 102 | McMahon | Rod |

| | | |
|-----|-----------|-----------|
| 103 | Warren | Phil |
| 104 | Jones | Stephanie |
| 105 | Armstrong | Watson |
| 107 | Grace | Katherin |
| 108 | Ells | Carlie |
| 111 | Jotcham | Jim |
| 112 | Keddy | Phil |
| 113 | Lake | Malcolm |
| 114 | Taylor | Peggy |
| 115 | Taylor | Jim |
| 116 | Trudeau | Suzanne |
| 117 | LaPierre | Tery |
| 118 | Doucette | Sam |
| 119 | DeBodt | Marge |
| 120 | Cross | Heather |
| 121 | Burrell | Penni |
| 122 | Healy | Steve |
| 123 | Cole | John |
| 124 | Cole | Doreen |
| 125 | Campbell | Wayne |
| 126 | Rousseau | Sylvan |
| 127 | Oickle | Lewis |
| 128 | Aalders | Garnet |
| 129 | VanHattem | Alice |
| 130 | VanHattem | Rudy |
| 131 | Pineo | Rick |
| 132 | Pineo | Donna |
| 133 | Banks | Brian |
| 134 | Banks | Louise |
| 135 | Morse | Jack |
| 136 | Morse | Deanna |
| 139 | Coulombe | Rick |
| 140 | Coulombe | Judy |
| 141 | MacIsaac | Bette |

| | | |
|-----|-------------|--------------------|
| 142 | Weisner | Rick |
| 143 | Weisner | Jenny |
| 144 | Crocker | David |
| 145 | Crocker | Cindy |
| 146 | Wasson | Sandra |
| 147 | Black | Erica |
| 148 | Herrick | Christine |
| 149 | Palmer | Marla |
| 150 | Willard | Denise |
| 151 | Girl Guides | GirlGuides |
| 152 | Girl Guides | GirlGuides |
| 153 | Girl Guides | GirlGuides |
| 154 | Girl Guides | GirlGuides |
| 155 | Girl Guides | GirlGuides |
| 156 | Girl Guides | GirlGuides |
| 157 | Girl Guides | GirlGuides |
| 158 | Girl Guides | GirlGuides |
| 159 | Girl Guides | GirlGuides |
| 160 | Girl Guides | GirlGuides |
| 161 | Girl Guides | GirlGuides |
| 162 | Girl Guides | GirlGuides |
| 163 | Girl Guides | GirlGuides |
| 164 | Girl Guides | GirlGuides |
| 165 | Girl Guides | GirlGuides |
| 166 | Girl Guides | GirlGuides |
| 167 | Girl Guides | GirlGuides |
| 168 | Mallory | Carolyn |
| 169 | Party | Suzanne |
| 170 | Band | Two in the Morning |
| 171 | Band | Two in the Morning |
| 172 | Band | Two in the Morning |
| 173 | Nichols | Carl |
| 174 | Nichols | Audrey |
| 175 | Logan | David |

210
211
212
213
214
215
216
217
218

MAX CAPACITY

Appendix B - Submitted Hospitality Expense Forms

If alcohol related expenses were incurred please provide justification why those expenses are necessary:

The wine industry is a key component of our local economy. To help showcase this industry local wineries provided the opportunity to guests to sample some of the local wine options.

Proof of pre-approval for event is attached

All hospitality expenses are governed by policy FIN-05-020 Hospitality Policy. Please refer to this policy for full regulations and requirements.

I hereby certify that the information contained in this claim form is accurate and complete.

Name & title

_____ Date

Approval:

Name and title

_____ Date

Pre-Approval to serve local wine at the Municipal Complex Grand Opening:

July 31, 2019 Special Council Report (page 125): [July 31, 2019 Special Council Agenda Package](#)

July 31, 2019 Special Council Minutes – Motion to Approve Grand Opening (page 8): [July 31, 2019 Special Council Minutes](#)

Appendix B - Submitted Hospitality Expense Forms

| Organization | Last Name | First Name | Title | |
|--------------------------------------|-------------------|-------------------|---|--------------|
| County of Kings | Muttart | Peter | Mayor | |
| | Hodges | Meg | Councillor | |
| | Raven | Pauline | Councillor | |
| | Hirtle | Brian | Councillor | |
| | Armstrong | Martha | Councillor | |
| | Spicer | Paul | Councillor | |
| | Best | Bob | Councillor | |
| | Lutz | Emily | Deputy Mayor | |
| | Winsor | Jim | Councillor | |
| | Allen | Peter | Councillor | |
| Glooscap First Nation | Peters | Sidney | Chief | |
| | Peters | Larry | Councillor | |
| | Labradore-Powers | Jean | Councillor | |
| | Peters | Lynwood | Councillor | |
| | Elders | | Glooscap First Nation Economic Development | |
| Annapolis Valley First Nation | Peters | Jason | | |
| | Toney | Gerald B | Chief | |
| | Toney | Gerald C | Director of Operations | |
| | McCaul | John | Economic Development | |
| | Kennedy | Nastasya | Education Counselor | |
| Native Women's Association of Canada | Copage | Murray (Sr) | Councillor | |
| | Elders | | | |
| | Whitman | Lorraine | President | |
| | Town of Wolfville | Cantwell | Jeff | Mayor |
| | | MacKay | Jodi | Deputy Mayor |
| Brian | | Mercedes | Councillor | |
| Elliott | | Wendy | Councillor | |
| Oldham | | Carl | Councillor | |
| Proudfoot | | Oonagh | Councillor | |
| Donovan | | Wendy | Councillor | |
| Beaudin | | Erin | CAO | |
| Town of Kentville | Snow | Sandra | Mayor | |
| | Bolland | Eric | Councillor | |
| | Andrew | John | Councillor | |
| | Gerrard | Craig | Councillor | |
| | Maxwell | Cathy | Councillor | |
| | Pulsifer | Lynn | Councillor | |
| | Savage | Cate | Deputy Mayor | |
| | Crowell | Debra | Interim CAO | |
| Town of Berwick | Clarke | Don | Mayor | |
| | Corbin | Barry | Councillor | |
| | Ashford-Morton | Anna | Councillor | |
| | Trinacity | Mike | Councillor | |

Appendix B - Submitted Hospitality Expense Forms

| | | | |
|------------------------------|-------------|---------|-------------------------|
| | Bustin | Jane | Councillor |
| | Walsh | Ty | Councillor |
| | Reeves | Rod | Councillor |
| | Payne | Mike | CAO |
| Village of Port Williams | Benedict | Lewis | Chair |
| | Cogswell | Kim | Commissioner |
| | Hovell | Ernie | Commissioner |
| | Gates | Douglas | Commissioner |
| | Leier | Scott | Commissioner |
| | Rovers | Karen | Chief Financial Officer |
| | Roberston | Darlene | Clerk |
| Village of Canning | Cruickshank | Angela | Chair |
| | Sheffield | Wanda | Commissioner |
| | Vermeulen | Andy | Commissioner |
| | Ansems | Jim | Commissioner |
| | Crossman | Bryon | Commissioner |
| | Pearson | Ruth | Clerk/ Treasurer |
| Village of New Minas | Chaulk | Dave | Chair |
| | Pineo | Ken | Commissioner |
| | Redmond | James | Commissioner |
| | Munroe | Mary | Commissioner |
| | Manzer | Cheryl | Commissioner |
| | Morrison | Ian | Clerk/Treasurer |
| Village of Kingston | Pierce | John | Chair |
| | Fowler | Wayne | Commissioner |
| | West | Muriel | Commissioner |
| | Beardsley | Brad | Commissioner |
| | Bishop | Mike | Commissioner |
| | McCleave | Mike | Clerk/ Treasurer |
| Village of Greenwood | Banks | Brian | Chair |
| | MacDonald | Don | Commissioner |
| | Spinney | Darrell | Commissioner |
| | Baker | Bob | Commissioner |
| | Sealby | Robert | Commissioner |
| | Elsworth | Marian | Clerk/ Treasurer |
| Village of Aylesford | Balsor | Rick | |
| | MacLennan | Kirk | |
| | Carey | Krena | |
| | DeCoste | John | |
| | Bowlby | David | |
| | Spinney | Trudie | Clerk |
| Village of Cornwallis Square | Holleman | Simon | Chair |
| | Quartermain | Roy | Commissioner |
| | Keith | Michael | Commissioner |

Appendix B - Submitted Hospitality Expense Forms

| | | | |
|-----------------------------------|--|--|---|
| | Foote Cooke Farrell | John Cathy William | Commissioner Commissioner Clerk |
| Citizens on Committees of Council | Hill Baxter Daley Bliss Tremere Tupper Adams Curry Orman LeRue Jordan Iassu Corbett-MacDonald Best Best Dalmazzi Mayhew Coombs Peng Dreves Crowell McMullin Johnson MacEachern Poole Veasey Fournier Cosman Banks Reade Fairn DeCoste | Quentin Macael Margaret Bev Gerard Dean Devon Violy Blake Mike Owen Belay Violet Marie Faye Colin Thomas Alyssa Chloe Chantal & Charlotte Declan Kaiden Kali Luna Mitchell David Annette Emile Tom Jennifer Everett Evan John | Audit Committee Audit Committee Diversity Kings County Diversity Kings County Diversity Kings County Diversity Kings County Diversity Kings County Diversity Kings County Diversity Kings County Fences Arbitration Fire Services Advisory Committee Fire Services Advisory Committee Fire Services Advisory Committee Greenwood Water Kings Regional Rehabilitation Centre Kings Regional Rehabilitation Centre Kings Youth Council Kings Youth Council Kings Youth Council Kings Youth Council Kings Youth Council Kings Youth Council Kings Youth Council Kings Youth Council Kings Youth Council Kings Youth Council Municipal Elections Advisory Committee PAC Citizen Member PAC Citizen Member PAC Citizen Member Police Services Advisory Committee Police Services Advisory Committee Police Services Advisory Committee Sandy Court Water |
| MLAs | Glavine Irving Lohr | Leo Keith John | |

Appendix B - Submitted Hospitality Expense Forms

| | | | |
|-------------------------------|---------------------|---------------------|--|
| MPs/Candidates | Anderson | Brogan | Green Party Candidate Kings-Hants |
| | MacQuarrie | Martha | Conservative Candidate Kings-Hants |
| | Blois | Kody | Liberal Candidate Kings- |
| | Schneider | Stephen | NDP Candidate Kings-Hants |
| | d'Entremont | Chris | Conservative Candidate West Nova |
| Minister of Municipal Affairs | Porter | Chuck | |
| Stantec Representatives | Fuchs | Leif-Peter | Architect Senior Associate (with mother) |
| Roscoe Representatives | Logie | Ashley | CEO |
| | Schurman | Lucas | Project Manager |
| | Roscoe | Kevin | |
| | Daniels | Robin | |
| Former Council (2012-2016) | MacQuarrie | Kim | Former Councillor |
| | Atwater | Wayne | Former Councillor |
| | Brothers | Diana | Former Councillor/Warden |
| | Lloyd | Dale | Former Councillor |
| | Bishop | Patricia | Former Councillor |
| | Ennis | Mike | Former Councillor |
| VANSDA | Ffrench Browning | Robert Geraldine | Executive Director |
| Acadian/Francophone Groups | DeGrâce | Claude | ED, Landscape of Grand Pré |
| | Palmeter | Beverly | Chair, Landscape of Grand Past Chair, Landscape of Grand Pré |
| | Surette | Allister | Association francophone de la Vallée, President |
| | Napier-Ouellet | Véronique | Association francophone de la Vallée, Directrice |
| | Boyle | Brigitte | |
| TMC | Cuming | Jon | Municipal Solicitor |
| | Comeau | Marc | Municipal Solicitor |
| Freedom Aviation Society | Easson | Paul | Chair |
| 14 Wing | Col. Adamson | Mike | Wing Commander |
| Michelin | LeClerc | Marcel | Plant Manager |
| | Gaudet | Bob | |
| RCMP | Morrow | Dan | District Commander |
| RCMP | Jodrey | Robert | Staff Sargeant |
| SPCA | Murphy | Elizabeth | CEO |

Appendix B - Submitted Hospitality Expense Forms

| | | | | |
|--|-------------------|------------------|--|---|
| Valley Communications | Garden | Joan | | |
| Acadia University | Ricketts | Peter J. | President and Vice- Vice-Provost for Students, Recruitment and Enrolment management | |
| NSCC | Duguay | Scott | President - all of NSCC | |
| | Bureaux | Don | Kingstec Principal | |
| | Clark | Jason | | |
| Premier | McNeil | Hon. Stephen | | |
| Fire Chiefs | Armstrong | Watson | Chief - Kingston | |
| | Carey | Shawn | Chief - Aylesford | |
| | Saunders | Laurie | Chief - Berwick | |
| | Skaling | Jeff | Chief - Canning | |
| | Clark | Doug | Chief - Greenwich | |
| | Watson | David | Chief - Hall's Harbour | |
| | Johnston | Peter | Chief - Hantsport | |
| | Desloges | Brian | Chief - Kentville | |
| | Redmond | James | Chief - New Minas | |
| | Porter | Philip | Chief - Port Williams | |
| | Lowe | Thomas | Chief - Springfield | |
| | Johnstone | Wayne | Chief - Waterville | |
| | | | | Will attend in Wayne Johnstone's place |
| | | Greer | Jeff | Chief - Wolfville |
| | Crowell | Todd | | |
| IMSA Partners/External Boards: | | | | |
| Annapolis Valley Regional Library | Ness | Janet | Chair | |
| Annapolis Valley Trails Coalition | Patillo | Beth | Chair | |
| Kentville Joint Fire Services Committee | Boates | Matt | Admin Assistant | |
| Kings Point To Point Transit Society | Brown | Faye | Manager | |
| Kings Regional Rehabilitation Centre | Salsman | Murray & Dorothy | Chair | |
| Kings Regional Rehabilitation Centre | Heffern | Judy | CEO | |
| Kings Transit Authority | Bannon | Glen | General Manager | |
| Landscape of Grand Pré Inc. | See under Acadian | | | |
| Trans County Transportation Society | Duff | Bob | Chair | |
| Valley Community Fibre Network | Clarke | Don | Chair | |
| Valley Regional Enterprise Network | Ritcey | Dave | Chair | |
| Valley Waste Authority | Wort | Andrew | General Manager | |
| | Kinsella | John | Chair | |

Appendix B - Submitted Hospitality Expense Forms

| | | | |
|---|---|---|---|
| REMO Valley Search & Rescue ACOA | Stovel Perry Quinn | Dan Ashley & Guest Melissa | Regional Emergency Management Coordinator |
| Communities Culture & Heritage NSFM | Cuming Mason Spencer | Meg Waye Juanita | President CEO |
| Former Wardens | Fraser Leslie | Charles E Ray | |
| DTIR Local Manager Kings County Federation of Agriculture NS Fruit Growers Association Branding Consultant | Lloyd Keddy Lutz Tabbiner | Richard Katie Larry Pierre & Guest | President President Branding Consultant |
| Former CAO & recent Interim CAO Valley Hospice Foundation Artist iron piece in lobby AVCC | Ramsay Sanford Hall Rafuse Frank-Rodgers Kalkman Pike Vardy Clahane Clarke Starratt | Rick Dale Brad Judy Nyla Loretta Darryl Mark Jessica Colby Kirk | Executive Director President Past President |
| Advertiser/Register | | | |
| Staff: Rob Frost Greg Barr Scott Quinn & Janet Trish Javorek Brittany Chloe Ashley Ginette Chad Terry Cathy Buchanan Tim Bouter Scott MacKay | | | |
| Councillor Guests: | | | |
| | RAVEN: | | |
| Centreville and District Community Development Association | Foote | Kimberley | President |

Appendix B - Submitted Hospitality Expense Forms

| | | | |
|---|-------------------------------|-------------------|-----------|
| Centreville Park and Recreation Association | Graves | George | President |
| Aldershot Elementary School | Turner-Tracy | Crystal | Principal |
| | Dondale | Aaron | |
| | Gibson | Craig | |
| | Vardy | Mark | |
| Grand View Manor Continuing Care Community | Maclsaac | Menna | CEO |
| | ARMSTRONG no additions | | |
| | LUTZ | | |
| Parents | Lutz | Larry & Janice | |
| Husband | Ferlatte | Cassian | |
| | HODGES | | |
| | Hodges | Shawn | |
| | Huntley | Jerry | |
| | Corkum | Hope | |
| | MacLellan | Charlene | |
| | Foot | Richard | |
| | MacDonald | Merle | |
| | Lake | Malcolm | |
| | Gerrits | Jill | |
| | Lantz | Vida Mae | |
| | Lantz | Jeff | |
| | Brazeau | Mick | |
| | Logan | David | |
| | Bedard | Andree Anne | |
| | | Guest | |
| | HIRTLE | | |
| | Hirtle | Glenda | |
| North Kingston Community | Glavine | Doris | |
| Morden Community | Stevens | Nadine | |
| Weston Community | Saunders | Janet | |
| Burlington Community | Munroe | Sheila | |
| Harbourville Restoration Society | Hare | Lois | |
| United Church Tapestry | Greenwood | Debbie | |
| Black Rock Cultural Centre | Yorke | Don | |
| Black Rock Jolly Workers | Oickle | Alice | |
| Grafton Community | Foster | Don & Glenda | |
| Woodville Community | Vanhattem | Alice | |
| Lakeville Community | Kenney | Marilyn | |
| Northville Heritage | Veldhoven | Aart | |
| Halls Harbour Community | Houghton | Darrell | |
| | ALLEN | | |
| | Long | Zane & Gladys | |
| | Patterson | Anne Marie & John | |
| | Crowe | Phyllis & Spouse | |

| | | |
|---------------------------------|---------------|---|
| | Gates | David Sharon (wife of Councillor Spicer) |
| | WINSOR | |
| | Winsor | Betty Anne |
| | Randell | Paul |
| | Randell | Donna |
| | Davidson | John & wife Former Deputy Warden |
| Kings Volunteer Resource Centre | MacArthur | Bruce |
| | Knock | Terry |
| | Knock | Darlene |
| | Gerrits | Bernadine |
| Flower Cart Group | Kelly | Jeff |
| | Calpin | John |
| | SPICER | |
| | Myers | Lane & Guest |
| | Nichols | Craig & Norma |
| | Armstrong | Gloria & Mike |
| | LeRue | Guest |
| | Hiltz | Lee & Guest |
| | Gates | David Sharon (wife of Councillor Spicer) |
| | BEST | |
| | Best | Kendall |
| | Little | Howard |
| | Beattie | Pam |
| | Longmire | Kirk |
| | Moody | George & Janet |
| | Fraser | Darrell |
| | Gates | Joy & Vaughn |

Apples grand opening
Scotian Gold CO-OP Limited
Invoice



Branch S / O 08B173460
 Company Reg. # 10476 2614 RT0001
 COUNTRY STORE
 Tel. 902-679-6662
 Fax. 902-679-6791
 Date 2019/10/30 09:19:31 YYYY/MM/DD
 Sold To CASH CUSTOMER
 Customer P/O #
 Operator CBrake-F8
 Branch 08

| StockCode | U/M | Qty | Price | Ext Price |
|----------------------|-----|------|-------|-----------|
| Description | | | | |
| HAMPER 1/2 BUSHEL | | | | |
| 08-AR-10210 | EA | 1.00 | 3.99 | 3.99 |
| APPLES JONAGOLD 10LB | | | | |
| 08-MS-20051 | EA | 6.00 | 7.95 | 39.75 |

----- Payment Receipt -----
 Payment amount: 44.34
 Paid as: CARDB(CARDS)
 Br: 08 Oper:CBrake-F8
 Date:2019-10-30 09:34:67

SUB TOTAL 43.74

NET INVOICE 43.74
 TAX 0.60
 AMOUNT DUE 44.34
 AMOUNT TENDERED 44.34
 CHANGE DUE 0.00

Please make note. No exchanges or refunds on undergarments

plates grand opening
Walmart

HOW DID WE DO TODAY?
 Complete our short customer survey at
SURVEY.WALMART.CA
 for a **monthly chance** to
WIN
1 of 3 \$1000 GIFT CARDS
 Rules and regulations apply. See contest rules for details.

STORE 3738
 9121 COMMERCIAL ST.
 NEW MINAS, NS
 14N 3E7
 902-681-4271

ST# 03738 OP# 009051 TE# 51 TR# 03476
 GV 100 NAP 062891636448 \$1.97 J
 GV 100 NAP 062891636448 \$1.97 J
 PLATE 126CT 006940999121 \$14.47 J
 SUBTOTAL \$18.41
 HST 15.0000X \$2.76
 TOTAL \$21.17
 VISA TEND \$21.17

VISA CREDIT ***** 8465 I 2
 APPROVAL # 068739
 REF # 001001168
 TRANS ID - 309303637480773

AID A0000000031010
 TC F466592062142DA1
 TERMINAL # WATCJD22088
 *Pin Verified

10/30/19 14:42:36

CHANGE DUE \$0.00
 GST/HST 137466199 RT 0001
 QST 1016651356 TA 0001

ITEMS SOLD 3



TC# 9313 0125 3396 4830 0308
 THANK YOU FOR SHOPPING WITH US
 10/30/19 14:42:37

CUSTOMER COPY

cake grand opening Atlantic Superstore

NEW MINAS SUPERSTORE
(902) 681-0665

| | | |
|----------------------------|-----|--------------|
| 33 BAKERY INSORE | | |
| 2202930 FL. SL. CST CK PHH | 11J | 74.99 |
| SUBTOTAL | | 74.99 |
| TOTAL | | 74.99 |

TRANSACTION RECORD

GLOBAL PAYMENTS MERCHANT # 4145330
Atlantic Superstore
9064 Commercial St
New Minas NS

TERM 70034426C SLIP # 392100
RETAIN THIS COPY FOR YOUR RECORDS
** Purchase ** Proximity
CARD # *****8465 EXP **/**

VISA CREDIT
REF # 090001001023 AUTH # 09359/
AID: A0000000031010
TSI 0000 TVR 0000000000
10/30/2019 14:53:11 \$ 74.99

APPROVED

No Signature Required

CREDIT TN 74.99

You could have earned 740
PC Optimum points with President's Choice
Financial MasterCard. Apply Today
Visit pcfinancial.ca

GST # 12223-5922 RT0001
JUST LOWER PRICES.

Pharmacy now Open Sundays 12-5

THANK YOU
PLEASE COME AGAIN
CUSTOMER CC

I AGREE TO PAY ABOVE TOTAL AMOUNT
IN ACCORDANCE WITH CARD ISSUER'S
AGREEMENT
(MERCHANT AGREEMENT IS CREDIT CARDHOLDERS
RETAIN THIS COPY FOR STATEMENT
VERIFICATION)

VISA CREDIT
AID: A0000000031010
TVR: 00 00 00 00 00

APPROVED

WE TAKE PRIDE IN
FRESHNESS & QUALITY
www.henningsars.com

Proximity
/

| | | |
|----------|------------|----------|
| CIDER | 3 @ \$6.99 | |
| DEPOSIT | \$20.97 | |
| DEPOSIT | \$0.10 | |
| DEPOSIT | \$0.10 | |
| CREDCARD | \$21.27 | 08:40:15 |
| | | A0000002 |

10/30/2019 8:42 0001
000003#3265
Cider grand opening
Henningsars Farm Market
Wolfville Nova Scotia
Phone 542-3503

ice grand opening CIRCLE K/IRVING 2070

10095, Highway 1
GREENWICH B4P 2R2
Nova Scotia
902-512-2722

Date : 2019/10/30 Time : 08:45:32
Pos : 2 #2304784
Cashier : Cashier?, Cashier2
2 ICE:VENDOR NB/PEI/NS(C) \$6.98
1 AIR MILES Collector \$0.00

| | |
|--------------|---------------|
| Sub-Total | \$6.98 |
| HST (F) | \$0.00 |
| HST (P) | \$0.00 |
| Total | \$6.98 |
| Debit: | \$6.98 |
| Balance | \$0.00 |

AIR MILES Collector
Card # : XXX(XXX)1419
Store # : 602070
Authorisation # : (1544068)
Miles Used 0
Cash Balance 133
Dream Balance 1203
Conf#
The purchase amount is not
enough to make redemption.
HST 100853829

CIRCLE K/IRVING

TYPE: PURCHASE
INTERAC Flash Default
XXXXXXXXXXXX0484
AMOUNT: \$ 6.98
DATE: 2019/10/30
TIME: 08:45:32
TERMINAL: 6180293
REFERENCE #: 0011970330 H
AUTH #: 003823
INTERAC
AID: A0000002771010
TVR: 3080008000
00 APPROVED - THANK YOU 001

*** MERCHANT COPY ***

Grand Pre Wines Limited

11611 Highway #1
 Grand Pre NS B0P 1M0
 Phone: (902) 542-1753 Ext. Fax: (902) 542-0060
 mail@grandprewines.ns.ca
 www.grandprewines.ns.ca

INVOICE


DATE October 31, 2019
 NUMBER 0000396107
 CUSTOMER NO. MUN

BILL TO:

Municipality of the County of Kings
 Attn: Ashley Brooker
 181 Coldbrook Village Park Dr.
 Coldbrook NS B4R 1B9

SHIP TO:

Municipality of the County of Kings
 Attn: Ashley Brooker
 181 Coldbrook Village Park Dr.
 Coldbrook NS B4R 1B9

| P.O. NUMBER | SALESPERSON | ORDER DATE | REQ. DATE | ORDER NUMBER | | |
|---|-------------|------------|-----------|--------------|--------------------|----------------|
| | | 31-Oct-19 | | 0000721694 | | |
| F.O.B. | SHIP VIA | TERMS | | | | |
| Your dock | Best way | | | | | |
| PART NUMBER | UOM | QUANTITY | | | UNIT PRICE | EXTENDED PRICE |
| DESCRIPTION | | REQ. | SHIPPED | B.O. | | |
| LTIDAL Tidal Bay-Licensee | EA | 4 | 4 | | 17.21739 | 68.67 |
| 250000000320 Bottle Deposit - 20 cents | EA | 4 | 4 | | 0.20000 | 0.80 |
|  | | | | | | |
| | | | | | NET AMOUNT | 69.67 |
| | | | | | FREIGHT HST | 10.33 |
| | | | | | TOTAL DUE | \$80.00 |



Business Number 139381024

01-2-212-119



Invoice No. IN0000001001
 DATE: 10/29/2019
 Page: 1
 Customer PO:

SOLD TO:
 Municipality of Kings

| Quantity | Unit | Description | Unit Price | Amount |
|--|------|----------------------|------------|---------|
| 4 | btl | 2018 Tidal Bay 750mL | 18.91 | 75.64 |
| | | 10% Discount | | -7.56 |
| | | Bottle Deposit | | 0.80 |
| | | HST | | 10.21 |
| THANK YOU! | | | TOTAL CAD | \$79.09 |
| Comments: 2% interest per month over 30 days Business No.: 87677 8374 NSLC Permit No.: 1149 | | | | |
| PAYMENT INSTRUCTIONS EFT: Bank of Nova - Scotia Bank Number: 002 - Transit Number: 33993 - Account: 0165018 Wire Transfer: Insitution Bank of Nova Scotia - 44 King Street West, Toronto, Ontario, Canada M5H 1H1 - SWIFT CODE: N0SCCATT Branch: Bank of Nova Scotia - 47 Aberdeen Street, Kentville, Nova Scotia, Canada B4N 3W4 - Canadian Clearing Code: //CC000233993 Beneficiary: McConnell Gordon Estates Limited - 1842 White Rock Road, Wolfville, Nova Scotia, Canada B4P 2R1 - Account #: 339930165018 | | | | |



Mailing Address: 1842 White Rock Road, Wolfville, NS, Canada B4P 2R1
 Civic Address: 1966 White Rock Road, Gaspereau, NS, Canada B4P 2R1
 T +19025421560 F +19025421667 www.benjaminbridge.com

AIB

01-2-212-119

Planters Ridge Winery Ltd

1441 Church Street, Port Williams, NS B0P 1T0
 Phone: 902-542-2711

INVOICE
2072

Page 1 of 1

| Sold to | | | | Ship to | | |
|---|----------------|------------|------------|------------|------------|-----------|
| Municipality of the County of Kings 181 Coldbrook Village Park Drive | | | | | | |
| Coldbrook Nova Scotia B4R1B9 Phone (-) | | | | | | |
| Invoice # | Trans. # | Customer # | Date | Terms | Cashier | Sales Rep |
| 2072 | 39525 | | 10/31/2019 | | Planters | |
| Description | UPC | Pack Size | Quantity | Unit Price | Ext. Price | |
| 2018 Tidal Bay | 10627843387265 | | 8.00 | 18.956 | 151.65 | |



[Handwritten Signature]

| | |
|----------------------|-----------------|
| Subtotal | 151.65 |
| Shipping | \$0.00 |
| H.S.T. | \$22.75 |
| Deposit | 1.60 |
| Invoice Total | \$176.00 |
| Total Due | \$176.00 |
| On Account | \$176.00 |

Thanks For Your Purchase.

01-2-212-119
 AB



Municipality of the County of Kings Cheque Requisition

PLEASE ISSUE A CHEQUE AND CHARGE THE EXPENDITURE IN ACCORDANCE WITH THE PARTICULARS SHOWN BELOW:

Date (dd/mm/yy): # Nov 4, 2019

Payable to: Pat Lepoidevin

Address: PO Box 31, 1021 Hwy 358, Port Williams NS B0P1T0

Note: Address is required for all cheques. If the address is outside of Canada, payment may be subject to withholding tax and requires pre-approval from either the Manager of Finance or the Financial Analyst.

Phone Number: 902-790-6590

Note: Tax Identification Number is not required for reimbursements of expenses, or tax or fee refunds.

SIN: **OR** Business Number:

Requisitioned by: Chloe Austin

Details: (Please provide any relevant information, Council or budget authorization, reports, etc.)
Bagpipe music at the Wine & Cheese Grand Opening on Tuesday, October 29, 2019

| Item Code/Account Number | Amount |
|--------------------------|---------------|
| 01-2-212-119 | \$150.00 |
| | |
| | |
| HST _____ - 3 - 322-410 | |
| Total | 150.00 |

Date cheque required: Next cheque run
Other _____
Day Month Year


Signature

Approval

Instructions:
 Mail cheque to above
 Return cheque to above
 Other

Bank Operating
 Capital
 Open Space
 Other

| INVOICE | | | |
|--------------------------------------|-----------------------|----------------|----------|
| Jan Wan Photography | | | |
| Janet Langille - Sole Proprietor | | | |
| Kings Co Municipal Government | | | |
| Date | Location - Address | Description | Price |
| 2019-10-29 | New Office Open House | Digital Images | \$350.00 |
| | Thank You | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | Cheque to | | |
| | Janet Langille | | |
| | 1074 Avon Crt., | | |
| | RR 1, Hantsport | | |
| | NS, B0P 1P0 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | Total | \$350.00 |

RECEIVED
 NOV 12 2019
 Accounts Payable

01-2-212-119



Blomidon Estate Winery
 10318 Highway 221
 Canning NS B0P 1H0
 (902)582-7565
 retail@blomidonwine.ca
 blomidonwine.ca
 GST/HST Registration No.: 136725652D0001

INVOICE

INVOICE TO
 Municipality of the County of
 Kings
 181 Coldbrook Village Park
 Drive
 Coldbrook NS B4R 1B9

INVOICE # 2526
DATE 15-11-2019
DUE DATE 15-11-2019
TERMS Due on receipt

| DESCRIPTION | QTY | RATE | TAX | AMOUNT |
|---|-----|-------|--------|--------|
| Wine:2018 Tidal Bay 4 bottles total Sampled | 4 | 22.00 | HST NS | 88.00 |

Interest of 2% per month(24% per annum) will be charged to accounts overdue.

| | |
|--------------------|----------------|
| DISCOUNT 10% | -7.65 |
| HST (NS) @ 15% | 10.33 |
| TOTAL | 79.20 |
| BALANCE DUE | \$79.20 |



Grand opening
 Ashley Brooks


Grand opening flowers

Ashley Brooker

From: Two Birds One Stone Farm <invoicing@messaging.squareup.com>
Sent: October-29-19 9:23 AM
To: Ashley Brooker
Subject: You received a new invoice (#000101)

01-2-212-119



New Invoice

\$253.00

Due on November 28, 2019

Pay Invoice

RECEIVED
NOV 29 2019
Accounts Payable

Flower Order- October 29/19

Invoice #000101
October 29, 2019

Bill To

Municipality of the County of Kings
abrooker@countyofkings.ca

Thank you for supporting our farm!

Vase + Bouquet \$210.00
(\$35.00 ea.) x 6

| | |
|------------------|-----------------|
| Delivery | \$10.00 |
| Subtotal | \$220.00 |
| HST | \$33.00 |
| Total Due | \$253.00 |

Two Birds One Stone Farm
3442 Highway 359
Centreville, NS L9H3S6 Canada
902-982-1122
GST/HST: 797605318RT0001
© 2019 Square, Inc.
Square Privacy Policy | Security

01-2-212-119

ACADIA UNIVERSITY

Operations
Food Services
WOLFVILLE, NS B4P 2R6

INVOICE DATE: 2019.11.25



TO: Municipality of the County of Kings
Attn: Janny Postema
jpostema@countyofkings.ca

Account # 14125

INVOICE NUMBER: 920009-5899 Re: Grand Opening - Municipal Building in Coldbrook

| QUANTITY | DESCRIPTION | UNIT PRICE | AMOUNT |
|---|---|-------------------|-----------------|
| FOOD SERVICES | | | |
| CATERING SERVICES - Off Campus Delivery October 29, 2019 | | | |
| <i>Chartwells Order #4805722 @ 6:30pm</i> | | | |
| 8 | Mini Thai Spring Rolls | 13.95 | 111.60 |
| 8 | Sausage Puff Pastry Roll | 13.95 | 111.60 |
| 3 | Assorted Deli Platter | 95.00 | 285.00 |
| 70 | Sweet Table Presentation | 3.95 | 276.50 |
| 2 | Domestic Cheese Platter | 65.85 | 131.70 |
| 2 | Deluxe Sliced Fruit Platter | 60.25 | 120.50 |
| 8 | Pretzels | 5.95 | 47.60 |
| 6 | Bruschetta Crostini with Mozzarella | 18.50 | 111.00 |
| 6 | Prosciutto Wrapped Grilled Asparagus Spears | 18.50 | 111.00 |
| 7 | Mexican Tortilla Roulade | 17.50 | 122.50 |
| 5 | Mini Atlantic Snow Crab Cakes | 18.50 | 92.50 |
| 7 | Bacon Wrapped Digby Scallops | 18.50 | 129.50 |
| 10 | Miniature Beef Wellington with Puff Pastry | 18.50 | 185.00 |
| 7 | Seared Chicken Satays | 18.50 | 129.50 |
| 70 | Fruit Punch | 1.00 | 70.00 |
| 20 | Pitchers of Water | 2.00 | 40.00 |
| 60 | Just Us Coffee & Tea | 2.29 | 137.40 |
| 1 | Trucking Fee to Coldbrook | 75.00 | 75.00 |
| 1 | Extra Labour Cost - Travel Time | 200.00 | 200.00 |
| Total Catering Services | | | 2,487.90 |
| DUE UPON RECEIPT | | SUBTOTAL | 2,487.90 |
| | | TAX HST | 373.19 |
| | | AMOUNT DUE | 2,861.09 |

MAKE ALL CHEQUES PAYABLE TO:
ACADIA UNIVERSITY
15 University Ave Box 18 Wolfville, NS B4P 2R6
WE ALSO ACCEPT VISA, MASTERCARD AND AMERICAN EXPRESS
Questions concerning this invoice?
Call Angela Ross @ 902-585-1717
Email: angela.ross@acadiau.ca
HST Registration # 106681893RT

THANK YOU FOR YOUR BUSINESS!

Approved:

Rob Frost



Municipality of the County of Kings

Request for Decision

| | |
|---------------------|--|
| TO | Audit Committee |
| PREPARED BY | Greg Barr, Director of Finance & IT |
| MEETING DATE | September 24, 2020 |
| SUBJECT | Municipal Audit Committee Meeting Schedule |

ORIGIN

- Audit Committee Work Plan
- s.8 [Audit Committee Terms of Reference](#) (TOR)
- s.5(3)(d) [Financial Reporting and Accounting Manual](#) (FRAM)
- s.44(3) [Municipal Government Act](#) (MGA)

RECOMMENDATION

That the Audit Committee recommend for Municipal Council to approve a revised meeting schedule for the Audit Committee as outlined in the September 24, 2020 Request for Decision.

INTENT

For Audit Committee members and Council to consider a revised meeting schedule that supports successful completion of the Audit Committee work plan while following the minimum and recommended meeting frequency outlined in the MGA, FRAM, and the Audit Committee TOR.

DISCUSSION

The Audit Committee currently meets on a monthly basis. As the committee approaches two years since its inception, the Municipality is now better able to determine the annual time commitments required of the committee to meet its mandate.

The MGA states that an audit committee shall meet at least twice in each fiscal year. FRAM further states that the audit committee should convene whenever circumstances demand such a meeting; however, the committee must meet at least twice in each fiscal year. FRAM also recommends though that the audit committee meet at least four times, and the meetings should coincide with the stages of the audit. Finally, the Audit Committee TOR state that the committee must meet at least three times per fiscal year.

Based on the Municipality's audit schedule and existing Audit Committee work plan, it is anticipated that the committee would still successfully complete its responsibilities and work plan with a reduced meeting frequency.

It is recommended that the Audit Committee meet four (4) times per year with additional meetings added on an "as needed" basis. The regularly scheduled meetings are recommended to occur in the following months:

- March
 - Review the projected impact of the proposed budget on Financial Condition Indicators for current fiscal year
 - Review the finalized Financial Condition Indicators released from the Department of Municipal Affairs and Housing (DMAH) for previous fiscal year
 - Annual review of TOR



Municipality of the County of Kings

Request for Decision

- May
 - Review of Council approved budget
 - Presentation of audit plan & strategy by auditors
- September
 - Presentation of audited consolidated financial statements by auditors
 - Review of Report to Audit Committee by auditors
 - Presentation of non-consolidated financial statements
 - Hospitality Summary Report
 - Business Expense Summary Report
 - Management Report on Compliance
- December
 - Review of projected Financial Condition Indicators from previous fiscal year
 - Assessment and appointment of auditors

Other Audit Committee items will occur throughout the year within the regularly scheduled meetings, including:

- Work plan review and status updates
- Work plan recommended changes
- Committee member training
- Financial updates
- Review of process and controls (as per work plan)
- Risk assessments (as per work plan)
- Fraud prevention programs (as per work plan)

FINANCIAL IMPLICATIONS

- Reduction in travel expenses by meeting attendees due to lower frequency of meetings.
- Reduction in overtime by municipal staff.

STRATEGIC PLAN ALIGNMENT

| Check Applicable | Strategic Priority | Description |
|------------------|-------------------------------------|---|
| | Vision Statement | |
| | Good Governance | |
| | Environmental Stewardship | |
| | Economic Development | |
| | Strong Communities | |
| | Financial Sustainability | |
| | Supports a Strategic Project | |
| | Supports a Core Program Enhancement | |
| ✓ | Not Applicable | Alignment of meeting frequency with needs and requirements of the Municipality and recommendations from DMAH. |

ALTERNATIVES

- Maintain status quo for monthly meeting schedule.
- Maintain status quo for monthly meeting schedule and cancel meetings that are not required.
- Adopt an alternative meeting schedule from the recommended frequency.



Municipality of the County of Kings

Request for Decision

IMPLEMENTATION

- Revised meeting schedule will be communicated to committee members, staff and the general public.
- Updated meeting schedule will be posted on Municipal website.

ENGAGEMENT

- Not applicable

APPENDICES

- Not applicable

APPROVALS

Scott Conrod, Chief Administrative Officer

September 21, 2020

Municipality of the County of Kings
Audit Committee Work Plan – Update Sept 24, 2020

| Item | Description | Summarized Approach | Target Date | Responsibility | Update |
|------|---|--|---|---|--|
| 1 | Detailed Review of the Municipality's Financial Statements and audit management letters | Financial statements will be presented annually to the committee by our municipal auditors at the conclusion of the annual audit. Items discussed will include annual financial results, any management letter points, and any internal control weaknesses identified. | Annually on or before the Provincial filing deadline of September 30 | - Finance Dept. will organize external auditors to make required presentation | Last presented to Audit Committee on Sept 10, 2020 and approved at Special Council on Sept 15, 2020 |
| 2 | Review of annual Hospitality Summary Report Link to approved Hospitality Policy FIN-05-020 | Municipalities are required to submit an annual summary report of hospitality expenditures which must first be reviewed by the audit committee. Staff will present the summary annually for review by the committee | Annually on or before the Provincial filing deadline of September 30 | - Finance Dept. will provide the summary report | Included as a briefing to the committee in the September 24, 2020 agenda package |
| 3 | Review of annual Business Expense Summary Report Link to approved Business Expense Policy FIN-05-008 | The Financial Reporting and Accounting Manual (FRAM) which are regulations under the Municipal Government Act has new provisions regarding expense requirements. <ul style="list-style-type: none"> • Municipalities are required to adopt an expense policy • Quarterly summaries of expenses for Reportable Individuals (Mayor, Councilors, and CAO) must be posted to the municipal website. • An annual summary report must be filed with the Province – this report must be reviewed by the Audit Committee Staff will present the summary annually for review by the committee | Annually on or before the Provincial filing deadline of September 30 | - Finance Dept. will provide the summary report | Included as a briefing to the committee in the September 24, 2020 agenda package |

Municipality of the County of Kings
Audit Committee Work Plan – Update Sept 24, 2020

| Item | Description | Summarized Approach | Target Date | Responsibility | Update |
|------|--|--|---|---|--|
| 4 | Audit Committee Training Link to FRAM | <p>FRAM requires that committee members receive training on their roles.</p> <p>The Province has developed training modules which are available to be completed by the committee on-line or in person by DMAH.</p> <p>Internal Training modules have been developed for the committee members.</p> | <p>Provincial Training: Mandatory for all new committee members.</p> <p>Internal Training Modules: TBD when new committee members will complete this training</p> | <p>- Finance Dept. under management of Director of Finance</p> | <p>Historical Information:</p> <ul style="list-style-type: none"> - Municipal Auditors presented in Jan 2019 - All (4) internal training Modules completed for committee members - All members of the committee have completed the provincial on-line training - Letter sent to DMAH as moved at the April committee meeting - Future training TBD based on new committee members |
| 5 | Risk Assessment | <p>Complete a Risk Identification, Assessment, and Analysis to determine areas of significant risk.</p> <p>A formal risk assessment would then determine the areas of focus for internal control reviews, and the development of documented standard operating procedures in point six below.</p> <p>The Risk Assessment should also include management’s process to adjust controls to reflect new or changing risks or noted deficiencies.</p> <p>The report should be presented to the Audit Committee to comply with their responsibility to monitor financial risk management under section 53(d)(ii) of the Financial Reporting Accounting Manual.</p> | <p>Fiscal 2020/21 – review of current practices and development of SOP</p> | <p>- Director of Finance and Manager of Financial Reporting</p> | <p>New item added to the work plan in July 2020</p> |

Municipality of the County of Kings
 Audit Committee Work Plan – Update Sept 24, 2020

| Item | Description | Summarized Approach | Target Date | Responsibility | Update |
|------|--|--|--|---|--|
| 6 | Review of Processes and Controls/ development of documented standard operating procedures. | <p>Procedures and controls are currently in place for finance activities and are reviewed annually as part of the financial statement audit. However a more detailed examination has not taken place in recent years. Having the processes reviewed in detail by an external party will provide assurance over existing controls and also provide recommendations for areas of improvement while identifying any potential weaknesses.</p> <p>Grant Thornton, a firm that specializes in this type of engagement and are familiar with the current operations are to be engaged to provide a detailed external review of each process. Deliverables will include recommendations for any areas of improvement and documentation of current and/or suggested processes with standard operating procedures. Having these processes documented will ensure procedures are properly followed and will also assist in times of staff transition.</p> <p>Once the engagement is complete Grant Thornton will present their findings including any areas of weakness and recommended improvements, along with the updated standard operating procedures and flow charts to the audit committee.</p> | <p>Areas of focus for 2019/20:</p> <ul style="list-style-type: none"> • Payroll • Tax Sale <p>Approved at February 5, 2019 Council meeting</p> | <p>- Director of Finance and Manager of Financial Reporting</p> | <p>Historical Information: A briefing was presented to the Audit Committee at the May 28 meeting to close the Payroll and Tax Sale process reviews, including the management response. Changes continue to be implemented. Once all changes are finalized, this will be reported to the committee and this item will be removed from the work plan.</p> |

Municipality of the County of Kings
Audit Committee Work Plan – Update Sept 24, 2020

| Item | Description | Summarized Approach | Target Date | Responsibility | Update |
|------|--|--|---|---|--|
| 7 | Development of a Cyclical Audit Program for various programs of the County | <p>This item has been assigned to the Audit Committee for their consideration from the Budget & Finance Committee work plan.</p> <p><u>Items included:</u></p> <ul style="list-style-type: none"> • Examination of internal controls (see point 6 above). • Performance based audits to examine different aspects of the organization with regard to the efficiency and effectiveness of operations. | TBD once a program has been identified. | - Finance Dept. under management of Director of Finance | Management & Staff have discussed options and will present suggestions at a future meeting. Due to the comprehensive nature of #7, this item will likely be delayed until late in 2020. |
| 8 | Compliance audit or specified program review of the County's Procurement Process | <p>This item was assigned to the Audit Committee for their consideration from the Budget & Finance Committee work plan.</p> <p>A strong procurement policy and process helps to ensure funds are spent in an efficient manner and regulatory compliant manner.</p> <p>There are two parts to this review:</p> <ol style="list-style-type: none"> 1) Review of procedures and controls around the procurement process – this has been identified as an area of focus for item 6 2) Review of policy FIN-05-006 Procurement Policy – last reviewed in 2011. <p>The policy must ensure we are in compliance with requirements set out under various procurement acts such as:</p> <ul style="list-style-type: none"> • NS Procurement Act, • Atlantic Procurement Policy, • World Trade Organization Agreement on Government Procurement • Canadian Free Trade Agreement <p>Spending levels and authority levels should also be reviewed</p> <p>Fin-05-016 Procurement Card will need to be updated for any changes made to the Procurement Policy.</p> | <p>Review of procedures and controls is an area of focus for item 5 with a target date of 2019-20</p> <p>The Procurement Policy has a large impact on the organization and has many different components. In addition there are compliance requirements set out by different levels of governments. It will be important to give this review the time and resources required to do a thorough job. – proposed target date December 31, 2020</p> | - Manager of Financial Reporting | Proposed target date continues to be December 31, 2020 |

Municipality of the County of Kings
Audit Committee Work Plan – Update Sept 24, 2020

| Item | Description | Summarized Approach | Target Date | Responsibility | Update |
|------|--|---|--|---|--|
| 9 | Review of annual Financial Condition Indicators (FCIs) | Financial Condition Indicators will be presented annually to the committee by municipal staff. (Actual and forecasted impact to be included) | Annually Actual – after completion of audited financial statements and before December 31 st Forecast – prior to completion of budget | - Finance Dept. staff to schedule presentation to committee annually | Last reviewed at the December 19, 2019 Audit Committee meeting with formal report included as correspondence in the February 27, 2020 agenda package. |
| 10 | Assessment of Auditors | Annual review of auditors reporting noting any items to be added to future reports. Recommendation of auditor appointment in discussions with management. | Annually after completion of financial audit and presentation of auditors' report | - Committee to schedule a review after auditors' reports have been received. - Finance Dept. staff | Last approved by committee on December 19, 2019 and Council approved this motion March 2020. |
| 11 | Management report on Compliance | Review a report from management confirming compliance and reporting requirements. | Annually on or before September 30 th | - Finance Dept. staff to provide report. - Committee to ensure report is provided annually | Included as a briefing to the committee in the September 24, 2020 agenda package |

Municipality of the County of Kings
Audit Committee Work Plan – Update Sept 24, 2020

| Item | Description | Summarized Approach | Target Date | Responsibility | Update |
|------|-------------------------------------|--|---|--|--|
| 12 | Review of approved Municipal Budget | Once Council has approved the annual Municipal budget, the committee will review the document to familiarize themselves with the details. | Annually at the committee meeting following Council approving the budget. | - Finance Dept. staff present a review of approved Municipal Budget at a committee meeting following the approval. | <p>2020/21 Municipal budget was approved April 9, 2020. An overview of the approved budget was reviewed by the committee April 23, 2020.</p> <p>Supplemental budget approved in May 2020 also reviewed with committee.</p> |
| 13 | Fraud Program Prevention | <p>Review of existing fraud prevention policies and procedures and develop a formal fraud program (policy, reporting, education) which considers:</p> <ul style="list-style-type: none"> • Code of conduct • Employee support programs • Clear lines of authority • Robust internal control system including documented list of controls • Effective oversight & monitoring <p>Periodic update from management to the audit committee on allegations/complaints. Report to include:</p> <ol style="list-style-type: none"> 1) Nature & volume of allegations/complaints reported 2) Responses to allegations/complaints | Fiscal 2020/21 – review of current practices and development of SOP | - Director of Finance and Manager of Financial Reporting | <p>New item added to the work plan in July 2020</p> |