

**THE MUNICIPALITY OF THE COUNTY OF KINGS
BUDGET & FINANCE COMMITTEE
AGENDA**

**Monday, September 18th 2017
10:00 a.m.**

Item	Description	Required Action	Responsible
1.	Roll Call		Chair
2.	Additions to the Agenda	Decision	All
3.	Approval of Agenda	Decision	All
4.	Business Arising from Minutes		
5.	Approval of Minutes: • June 19, 2017	Decision	Chair
6.	B&F Items - working list	Review	All
7.	B&F recommendations (Council versus COTW)?	Discussion	All
8.	Potential Citizen Member Representation	Decision	Chair
9.	Budget Development Process	Review	Shawn
10.	Other Business		All
11.	Public Comments		
12.	Next Meeting- October 16, 2017	Decision	
13.	Adjournment	Decision	

**Municipality of the County of Kings
Budget & Finance Committee**

Meeting, Date and Time	A Budget & Finance Meeting was held on Monday, June 19 th , 2017 at 10:00 am in the Council Chamber, Municipal Complex, Kentville, NS.
Attending	In attendance were: <i>Committee Members:</i> Chairperson, Councillor Winsor Councillor Spicer – Vice Chair Mayor Muttart Deputy Mayor Lutz <i>Staff:</i> Shawn West, Manager of Finance & IT Services Lisa Amon, Financial Services Administrative Assistant (Recording Secretary) Wendy Salsman, Supervisor of Revenue Services Karen Kluska, Financial Analyst <i>Regrets:</i> Rick Ramsay, Interim CAO <i>Guests:</i> Jessica Clahane, Grant Thornton Duane Saulnier, Grant Thornton Partner
Approval of the Agenda:	On the motion of Councillor Spicer and Mayor Muttart, the agenda be approved as circulated.
Additions to the Agenda:	None.
Approval of Previous Minutes	<p>The Chair asked the Co-Chair to assume the chair so he could speak on the previous minutes.</p> <p>Given the time and staff from Grant Thornton were waiting to present the Audit Planning report the approval of the minutes were deferred until after the presentation. Councillor Winsor resumed the chair.</p> <p>On the motion of Mayor Muttart and seconded by Deputy Mayor Lutz the committee deferred the approval of the minutes until after the presentation from Grant Thornton staff. Motion carried.</p> <p>The committee resumed the discussion on the minutes following the presentation from Grant Thornton staff. After some discussion regarding a motion from the previous minutes the minutes were amended to correct a typo error.</p> <p>On the motion of Mayor Muttart and Councillor Spicer, the minutes of May 8, 2017 be approved as amended. Motion carried.</p>

Business Arising from the Minutes:

Shawn advised the committee that he was able to reach KRRC and Grand View Manor regarding the accrual of Employee Benefits Requirement per Public Sector Accounting Standards (PSAB) and they conceded to agree to the accrual for unused sick leave.

New Business:**Program Audits**

Jessica Clahane and Duane Saulnier, Grant Thornton handed out copies of the Audit Planning Report and reviewed sections of the report. The report included such things as: Internal Controls, Assessing Internal Controls, Accounting Standards and Auditing Standards.

Duane explained the Audit is done once a year and identifies any risks when the auditors are on site. Internal Controls are assessed and recommendations are made on how to improve Internal Controls if any issues are found. The Audit results are presented to Council.

Duane explained if any breaches were found the County would be notified right away.

The Chair thanked Jessica and Duane for their presentation.

B&F Item – working list

The committee held a discussion on the B&F working list. It was agreed upon that the list that will be presented to COTW only include the Item and the Output information. The list will be revised; completed items have already been removed from the working list.

The Committee discussed the need to clarify which matters are more strictly Budget and Finance Committee Business, versus Committee of the Whole business.

Public Comments:

None.

Next Meeting:**Adjournment:**

On the motion of Deputy Mayor Lutz and seconded by Councillor Spicer the meeting be adjourned at 12:05 p.m.

**Suggested Strategies and Agenda Items for
Budget and Finance Committee Work Plan
June 19, 2017**

Item:

1. **Rationalize chargeback recovery formulas for provision of Services to other organizations and Municipalities** - Kings County provide specialty services to and on behalf of other entities including information Technology Services, Inspection Services, etc.
2. **Review of County Rates and Fees** - Fees and charges should be structured to conform with clearly established principles of the policy and should be reviewed from time to time to ensure that they are achieving policy objectives.
3. **Review Budget Development Process** - The budgets for the County must be developed based on strategic direction, objectives, environmental influences as considered by Council if it is to meet the needs and aspirations of this County and its People.
4. **Review of Program Expenditures for Gas Tax Spending** - Our program should be designed to maximize our taxpayers benefit.
5. **Review of County use of Federal Infrastructure Program** - Traditionally, this funding has been most often directed to water and sewer projects. There are many other areas of need where this money can also be utilized to result in a more balanced distribution of benefits to our citizens.
6. **Sidewalk Program Funding** - Establish a fair, open and transparent program to ensure that the needs for sidewalk construction, rehabilitation, reconstruction and maintenance are met in accordance with County Policy.
7. **Grants Policy** - Develop/redevelop policy for the efficient, transparent and consistent operation of the County's various Grant Programs.
8. **Development of a Cyclical Audit Program for the various programs of the County** - Audits and other specified reviews (other than the financial statements audit) are a tool available to Management for the review, validation and improvements of the financial accounting and management practices and policies of the County. They can have a focus to evaluate the compliance with existing programs, policies and practices. They can also have a focus to evaluate the effectiveness of programs and policies towards the meeting of County Objectives.
9. **Compliance audit or specified program review of the County's Procurement Process** - The County spends much of its discretionary budget through the procurement process.