

**Village of Bible Hill**  
**Finance and Audit Committee Meeting**  
**May 19, 2020**



The Village of Bible Hill Finance and Audit Committee meeting was held on May 19, 2020 via video conferencing, per the direction of the Minister of Municipal Affairs and Housing issued March 22, 2020 (enclosed). Chair MacCormick called the meeting to order at 6:05pm; the meeting adjourned at 6:55pm.

Call to Order:           Chair MacCormick  
                          Deputy Chair Van Kroonenburg  
                          Commissioner Kennedy  
                          Commissioner Pitcher  
                          Commissioner Burke  
                          Municipal Auditor Laura MacLaughlin, CPA, CA, Grant Thornton  
                          Municipal Auditor Jeff Mantin, CPA, Grant Thornton  
                          Kenley Mailman, Third-party committee member

Staff:                   Clerk and Treasurer Bell  
                          Recording Secretary Chaplin

**Review and approval of Agenda and call for new or other business**

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

*Moved by Van Kroonenburg and seconded by Kennedy, 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 10, 2019**

*Moved by Kennedy and seconded by Pitcher, that the minutes of December 10, 2019 be approved. Motion carried.*

**Business arising out of the minutes**

There was no business arising out of the minutes of December 10, 2019.

**Role and responsibility of the auditor**

Clerk and Treasurer Bell noted that this item will be reviewed in the auditor's presentation.

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**Review of audited financial statements**

Municipal Auditor Laura MacLaughlin, CPA, CA presented the draft Village of Bible Hill consolidated financial statements for the year-ended March 31, 2020. She noted the role and responsibilities of the auditor and management. The Commission discussed.

Municipal Auditor Jeff Mantin, CPA then reviewed the Report to Audit Committee – Audit strategy and results.

He spoke about the approach, fraud risk factor considerations, quality control, audit plan and risk assessment. He spoke about the audit risks and results and noted the minimal impact of COVID-19 on the Village's financial statements. 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.

*Moved by Van Kroonenburg and seconded by Burke, that the Committee recommend Village of Bible Hill adopt the 2019-2020 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 Jeff Mantin, CPA reviewed the Report to Audit Committee – Audit strategy and results.

**Appointment of municipal auditor**

*Moved by Burke and seconded by Kennedy, that the Committee recommend Village of Bible Hill appoint Grant Thornton as municipal auditor for the 2020-2021 fiscal year.*

**Adjournment**

*Moved by Van Kroonenburg, that the May 19, 2020 Finance and Audit Committee meeting of Village of Bible Hill be adjourned. Motion carried.*

The meeting adjourned at 6:55pm.

Chair Lois MacCormick

Recording Secretary Chaplin

Clerk and Treasurer Bell

Three handwritten signatures in blue ink are shown, each on a horizontal line. The first signature is "Lois MacCormick", the second is "Daniel Chaplin", and the third is "Uphell Bell, CPA, CA".

**Direction of the Minister  
under a Declared State of Emergency**

(Section 14 of the *Emergency Management Act*, the *Municipal Government Act*, and *Halifax Regional Municipality Charter*)

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 as Minister of all municipalities, I direct all municipalities and villages in the Province, including the Halifax Regional Municipality, to:

1. **Effective at 2 pm on March 22, 2020**, discontinue holding their meetings in person, instead only virtual meetings may be held by video or telephone. Those virtual meetings must be recorded, and the minutes posted on a public website within 24 hours of the meeting.

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 March 22, 2020.



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Hon. Chuck Porter  
Minister of Municipal Affairs and Housing