

**Town of Amherst  
Audit Committee  
Minutes**

Date: November 8, 2022  
Time: 4:00 pm  
Location: Council Chambers, Town Hall

Members Present David Kogon, Council representative, Chair  
George Baker, Council representative  
Hal Davidson, Council Representative  
Lisa Emery, Council representative  
Dale Fawthrop, Council representative  
Leon Landry, Council representative  
Rob Small, Citizen representative  
Jeff Brennan, Citizen representative

Staff Present Jason MacDonald, Chief Administrative Officer  
Sarah Wilson, Director of Finance  
Kim Jones, Director of Corporate Communications/Clerk  
Natalie LeBlanc, Deputy Clerk

Others Present Mark Milner, Auditor, Jorgensen & Bickerton Inc.

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1. **CALL TO ORDER**  
Mayor Kogon called the meeting to order at 4:30 p.m.

2. **APPROVAL OF AGENDA**  
**Moved By Councillor Emery**  
**Seconded By Councillor Baker**  
**To approve the agenda as circulated.**

**Motion Carried**

3. **APPROVAL OF MINUTES**

3.1 **September 27, 2022**  
**Moved By Councillor Fawthrop**  
**Seconded By Deputy Mayor Landry**  
**To approve the minutes of the September 27, 2022 Audit Committee meeting as included in the agenda package.**

**Motion Carried**

Jeff Brennan joined the meeting at this time.

4. **PRESENTATION OF AUDITED FINANCIAL STATEMENTS**

4.1 **Town of Amherst Consolidated**  
Sarah Wilson presented the Town of Amherst Consolidated Financial Statements, included as part of the agenda package.

Deputy Mayor Landry asked what projects qualify for the use of gas tax. Sarah Wilson to send the list.

**4.2 Audit Findings Letter**

Mark Milner presented the Audit Findings Letter, included as part of the agenda package.

**4.3 Representation Letter - Consolidated**

Mark Milner presented the Management Representation Letter, included as part of the agenda package.

Mr. Milner left the meeting at this time.

**5. ACCEPTANCE OF FINANCIAL STATEMENTS**

**5.1 Recommendation to Accept Town Statements**

**Moved By Rob Small**

**Seconded By Councillor Davidson**

**That the Audit Committee recommend to Town Council the acceptance of the Audited Consolidated Financial Statements for the Town of Amherst for the fiscal year ended March 31, 2022, which have been audited by the firm Jorgensen & Bickerton Inc.**

**Motion Carried**

**6. OTHER**

**6.1 Second Quarter Financial Report**

Sarah Wilson presented the Second Quarter Financial Report included as part of the agenda package. Information item only, no direction given or action required.

**6.2 Capital Budget Actuals-to-Date**

Sarah Wilson presented the Capital Budget Actuals-to-Date included as part of the agenda package.

Rob Small asked if any capital projects would not be completed. The CAO replied yes, the Victoria Street, Russell Street and Beacon projects, as well as the fire truck. Sarah Wilson added that equipment delivery dates could also be factors.

**7. In Camera**

**Moved By Deputy Mayor Landry**

**Seconded By Councillor Fawthrop**

**To go in camera.**

**Motion Carried**

**8. ADJOURN**

**Moved By Councillor Emery**

**Seconded By Deputy Mayor Landry**

**To adjourn the meeting.**

**Motion Carried**

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Kimberlee Jones  
Municipal Clerk

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David Kogon, MD  
Mayor