

**1. CALL TO ORDER****1.1 O' Canada**

Warden Al Gillis called the September 26, 2018 Council session of the Municipality of the County of Cumberland to Order at 6:00 p.m. The meeting was held in the council chambers of the E.D. Fullerton Municipal Building, Upper Nappan. O' Canada was sung.

**1.2 Roll Call**

Municipal Clerk Brenda Moore, called the roll with the following Councillors present: Councillor Chase, Deputy Warden van Vulpen, Warden Gillis, Councillor Welton, Councillor Palmer, Councillor Rector, Councillor Gilbert, Councillor McLellan, Councillor Fletcher, and Councillor Rafuse.

Absent with regrets: Councillor Porter, Councillor Jackson, Councillor Williams,

Staff present: Rennie Bugley, CAO; Andrew MacDonald, Director of Finance; Deana Pike, Manager of Financial Services.

**2. ADMINISTRATIVE AND PROCEDURAL ISSUES****2.1** The agenda was approved as circulated.**3. STRATEGIC PRIORITIES ISSUES****3.1 Financial Sustainability Strategy**

A draft Financial Sustainability Plan has been developed and presented to the Audit and Financial Sustainability Committee.

The highlights of the Plan were presented at the meeting by CAO Bugley. Council will be requested to approve the Plan at its October 3, 2018 Council meeting.

**3.2 Program and Services Review**

Staff are of the opinion that program and services are an important responsibility of Council. CAO Bugley presented a documented approach to a programs and services review. It is anticipated that this review will take several months to complete and may require additional Council meetings.

**4. MAJOR ORGANIZATIONAL ISSUES****4.1 March 31, 2018 Audited Consolidated Financial Statements**

Representatives of McIsaac Darragh, Chartered Accountants presented the audited consolidated financial statements for the fiscal year ending March 31, 2018.

**IT WAS MOVED by Councillor Palmer seconded by Councillor Welton to approve the audited consolidated financial statements for the fiscal year ending March 31, 2018**

**MOTION CARRIED #18-171**

**4.2 March 31, 2018 Unaudited Non-Consolidated Financial Statements**

The highlights of these financial statements will also be presented at the meeting.

**IT WAS MOVED by Councillor Fletcher seconded by Councillor Rafuse to approve the audited non-consolidated financial statements for the fiscal year ending March 31, 2018.**

**MOTION CARRIED #18-172**

**4.3 2018 Management Letter**

The contents of the management Letter were presented by the Auditors.

**IT WAS MOVED by Deputy Warden van Vulpen seconded by Councillor Rector to accept the Management Letter.**

**MOTION CARRIED #18-173**

**IT WAS MOVED by Deputy Warden van Vulpen seconded by Councillor Rafuse to refer the Management Letter to the Audit Commit for analysis, discussion and to provide recommendations for action to Council.**

**MOTION CARRIED #18-174**

4.4 2018 Audit Findings Letter

The 2018 Audit Findings Letter was presented at the Council meeting.

**IT WAS MOVED by Councillor Fletcher seconded by Councillor Palmer to accept the 2018 Audit Findings Letter.**

**MOTION CARRIED #18-175**

4.5 2018 Operating Surplus

**IT WAS MOVED by Councillor Welton seconded by Councillor Chase to approve a motion to transfer the 2018 General Operating Surplus of \$468,516 to an Operations Reserve Fund**

**MOTION CARRIED #18-176**

4.6 August 31, 2018 Revenue and Expense Statement

An internal financial statement for the 5 months ending August 31, 2018 was presented at the meeting by the Finance Department staff.

**5. ORGANIZATIONAL POLICY/BY-LAW ISSUES**

There are no organizational policy/bylaw issues for today's meeting.

**6. BUSINESS ISSUES**

There are no business issues for today's meeting

**7. INFORMATION ITEMS**

There are no information items for today's meeting

**8. ADJOURNMENT**

8.1 The Queen

The meeting was adjourned at 8:06 p.m. The Queen was sung.

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Warden Alison Gillis

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Municipal Clerk Brenda Moore