

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

Deputy Warden Joe van Vulpen called the September 26, 2019 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: Deputy Warden Joe Van Vulpen, Councillor Lynne Welton, Councillor Barbara Palmer, Councillor Dan Rector, Councillor Ernie Gilbert, Councillor Mike McLellan, Councillor Don Fletcher, Councillor Doug Williams, Councillor Maryanne Jackson, and Councillor Norman Rafuse.

Absent: Councillor Paul Porter, Councillor Marlon Chase and Warden Al Gillis.

Staff present: Rennie Bugley, Chief Administrative Officer; Andrew MacDonald, Director of Finance; Justin Waugh-Cress, Director of Engineering and Operations; Stephen Ferguson, Director of Community Development; Will Balser, Junior Planner and Development Officer; and Brenda Moore, Municipal Clerk who recorded the meeting.

**2. ADMINISTRATIVE AND PROCEDURAL ISSUES****2.1 Approval of Agenda**

The agenda was approved with the following additions:

**4.3 Financial Condition Indicators****4.4 Information – Next Steps****3. STRATEGIC PRIORITIES ISSUES**

There are no Strategic Priority Issues for today's meeting.

**4. MAJOR ORGANIZATIONAL ISSUES****4.1 2018/19 External Audit**

The Municipality's Auditors, Mclsaac Darragh Chartered Professional Accounts, were in attendance to present the following:

**4.1 a 2018/ 19 Audit Findings Letter****4.1 b 2018/19 Management Letter****4.1 c 2018/19 Audit Opinion and Consolidated Financial Statements**

On September 24, 2019, the Auditors provided a detailed overview of these documents to the Audit Committee. The Audit Committee's report and recommendations are included under item 4.2.

**4.2 September 25,2019 Audit Committee Report and Recommendations**

**IT WAS MOVED by Councillor Fletcher seconded by Councillor Rafuse to accept the Audit findings and management letters and approve the Draft 2018/2019 Audited Consolidated Financial Statements as per the recommendation from the Audit Committee.**

**MOTION CARRIED**

**4.3 2018/19 Non-Consolidated Financial Statements**

The unaudited (notice to reader) statements were included in the meeting material. These statements provide additional information on a non-consolidated basis for the following County funds:

- General Operating
- General Capital
- Water Utility Operating
- Water Utility Capital
- Reserves

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

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

**6. BUSINESS ISSUES**

There are no Business Items 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 6:55 p.m. The Queen was sung.

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Deputy Warden Joe van Vulpen

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Municipal Clerk Brenda Moore