



**The Corporation of the County of Northumberland
Finance and Audit Committee
Minutes**

**March 2, 2021, 2:00 p.m.
Virtual Meeting - Zoom Conference**

Members Present: Chair William Cane
Warden Robert Crate
Councillor Brian Ostrander

1. Call to Order

Chair Cane called the meeting to order at 2:03 p.m.

1.a Territorial Land Acknowledgement

2. Approval of the Agenda

Resolution 2021-03-02-164

Moved by Councillor Brian Ostrander

Seconded by Warden Robert Crate

"**That** the agenda for the March 2, 2021 Finance and Audit Committee be approved, to include a time sensitive item regarding a recommendation to reallocate a portion of available Modernization Funding."

Carried

3. Disclosures of Interest

N/A

4. Delegations

N/A

5. Business Arising from Last Meeting

N/A

6. Communications

6.a Township of Georgian Bay re: Municipal Insurance Costs

6.b Town of Gore Bay re: Municipal Insurance Costs

6.c Municipality of Charlton and Dack re: Municipal Insurance Costs

Resolution 2021-03-02-165

Moved by Councillor Brian Ostrander

Seconded by Warden Robert Crate

"**That** the Finance and Audit Committee receives the correspondence items 6.a. - 6.c. for information; and

Further That the Committee recommends that County Council provides support for the resolutions regarding municipal insurance costs adopted by the Township of Georgian Bay, Town of Gore Bay, and the Municipality of Charlton and Dack."

Carried

6.d County of Perth re: Assessment Delays

Resolution 2021-03-02-166

Moved by Warden Robert Crate

Seconded by Councillor Brian Ostrander

"**That** the Finance and Audit Committee receives the correspondence item 6d for information, regarding assessment delays; and

Further That the Committee recommends that County Council provides support for the resolution adopted by Perth County."

Carried

6.e Town of Gore Bay re: COVID-19 Funding Support for POA

Resolution 2021-03-02-167

Moved by Councillor Brian Ostrander

Seconded by Warden Robert Crate

"**That** the Finance and Audit Committee receives the communications from the Town of Gore Bay regarding COVID-19 support for POA for information; and

That the Committee recommends that County Council receives the correspondence for information."

Carried

7. Staff Reports

7.a Quarter 1 Financial Update - Discussion on Timing

verbal update provided

7.b Report 2021-43 'January 2021 Year-To-Date Financial Results'

Resolution 2021-03-02-168

Moved by Councillor Brian Ostrander

Seconded by Warden Robert Crate

"**That** the Finance and Audit Committees receives Report 2021-43 'January 2021 Year-To-Date Financial Results'; and

Further That the Committee recommends that County Council receives this report for information."

Carried

7.c Report 2021-44 '2020 Council Remuneration and Expenses'

Resolution 2021-03-02-169

Moved by Warden Robert Crate

Seconded by Councillor Brian Ostrander

"**That** the Finance and Audit Committees receives Report 2021-44 '2020 Council Remuneration and Expenses'; and

Further That the Committee recommends that County Council receives this report for information."

Carried

7.d Report 2021-45 ' 2021 Property Tax Policy - Ratios'

Resolution 2021-03-02-170

Moved by Warden Robert Crate

Seconded by Councillor Brian Ostrander

“That the Finance and Audit Committee receives Report 2021-45 ‘Property Tax Policy – Ratios’ for information, noting that Northumberland County Council previously received Report 2017-65 ‘Property Tax Policy Review’, and that staff and member municipal Treasurers executed an update to the Property Tax Policy Review in consideration for 2021 tax policy recommendations; and

Further That the Finance and Audit Committee recommends that County Council enacts a by-law authorizing the 2021 Tax Ratios at the March 17, 2021 County Council Meeting.”

Carried

7.e Report 2021-46 'County Reserve Policy and 2021 Reserve Review'

Resolution 2021-03-02-171

Moved by Councillor Brian Ostrander

Seconded by Warden Robert Crate

“That the Finance and Audit Committee receives Report 2021-46 ‘County Reserve Policy and 2021 Reserve Review’ for information, noting that the Finance Department regularly reviews, updates and creates finance policies to ensure that effective practices and internal controls are documented, adopted and established, and that the Finance Department has created a new policy for the management, review and use of County reserves, and that the Finance Department has conducted a thorough review of the existing reserve accounts and has recommended changes (reorganization and establishment of criteria for the use of reserves) as outlined within the 2021 Reserve Review; and

Further That the Finance and Audit Committee recommends that County Council adopts the Reserve Policy and enacts the associated by-law at the March 17, 2021 County Council Meeting; and

Further That the Finance and Audit Committee recommends that County Council approves the adoption of new reserves, closure of reserves, allocation of reserve funds, reserve parameters and the allocation of any

year-end surpluses to reserves as outlined within the 2021 Reserve Review.”

Carried

7.f Modernization Funding Program Intake 2, Re-Allocation - verbal update

Resolution 2021-03-02-172

Moved by Councillor Brian Ostrander

Seconded by Warden Robert Crate

“**That** the Finance & Audit Committee received a verbal update from staff at the March 2, 2021 meeting regarding the County’s senior management group recommendation that Northumberland County submit an application for the Modernization Funding Program Intake 2, including the information that the application/expression of interest deadline is March 15, 2021; and

Further That the Finance and Audit Committee recommend to County Council that staff reallocate a portion of available 2019 Modernization Funding, in the amounts of \$100,000 for implementation of live streaming and accessibility solutions and \$50,000 for development of a new model for managed service agreements.”

Carried

8. Other Matters Considered by Committee

N/A

9. Media Questions

10. Motion to Move into Closed Session

N/A

11. Rise and Report from Closed Session

N/A

12. Next Meeting - Tuesday, April 6, 2021, 1:00 p.m.

13. Adjournment

Meeting was adjourned at 2:50 p.m.