

**MINUTES OF THE AUDIT COMMITTEE**  
**Monday, February 28, 2022 @ 9:30 AM**  
**in the City Hall Committee Room**

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**PRESENT:** Councillor C. Solda, Acting Chair  
Councillor R. Paulson

**ABSENT:** Councillor D. Washington, Chair

**RESOURCE STAFF:** Andrew McGifford, Director of Finance  
Tanis Feltrin, Receptionist

**MEDIA:** David Wiwchar, The Peak 93.3FM

**GALLERY:** 2

**A. CALL TO ORDER & APPROVAL OF THE AGENDA**

The meeting was called to order at 9:30 AM.

*MOVED AND SECONDED, THAT the agenda be approved as printed and circulated.*  
**CARRIED**

**B. ADOPTION OF MINUTES**

*MOVED AND SECONDED, THAT the minutes of the Audit Committee meeting held on November 8, 2021, be adopted.*  
**CARRIED**

**C. UNFINISHED BUSINESS**

**D. QUARTERLY ANALYSIS OF MAYOR AND COUNCIL TRAVEL + DEVELOPMENT EXPENSES**

The Director of Finance provided an overview of Mayor and Council travel and development expenses up to December 31, 2021.

**E. REPORTS**

***General Fund - Revenue***

The Director of Finance provided a summary of the General Revenue Fund as follows:

- Reviewed decrease in Prisoner Expense Recovery due to process changes
- Law Enforcement Service Charge would be closer to budget after reconciliations
- Public Transit was higher than anticipated due to Restart Grant specifically for transit
- Solid Waste revenue lower than anticipated due to the delayed start date of the Three Stream Waste Collection System.

Committee Members inquired as follows:

- Fire Department accrual amount for 2020?  
*An adjustment to reflect a fire service agreement for 2021.*

- Echo Centre, Aquatic Centre and Multiplex have noticeable differences in amounts expected is this due to the pandemic?  
*We have not been achieving the revenue we would have due to COVID-19 and Public Health Orders.*
- Public Transit is dramatically higher, why is this?  
*Received specific transit restart grant to support revenue losses and not cut services in 2021 for the public that rely on the essential service.*
- What is Prisoner Expense Recovery?  
*The City recovers expenses and bills the RCMP for provincial and federal shares. The budget based on previous years expenses and will review annually.*
- Solid Waste Residential seems low, is it?  
*The project started later in the year than anticipated.*
- What are Rentals?  
*This is revenue from rentals in all City facilities and rental spaces.*
- Line 15510 Interest on Investments, please explain?  
*Not all interest on investments have been accounted for, that being said, we probably won't see the same interest we have seen previously.*
- Will COVID monies offset the downfall we have seen?  
*Yes, and Council will provide direction on the specific allocation at a future Council meeting and that would be reflected in the financial plan.*
- Have we spoken to Gaming to find out where they are at as far as operating level?  
*Our last cheque was close to previously received amount [before COVID] which would indicate full operating level. We could follow up.*
- Why is there a difference in Community Policing?  
*Doesn't include building expense, once the Public Safety Building is ready and occupied the reserve fund transfer would be much closer to the expected funds transfer from Emergency Reserve.*
- What is line 19821 | Alberni Clayoquot Regional District?  
*Tax requisition – we participate in a number of shared services programs, such as emergency planning.*

#### **General Fund - Expenditures**

*Additional information was requested regarding the following:*

- What is line 22510 Emergency Program (Tsunami Warning)?  
*A repair had to be made to the Tsunami Warning System, one-time expense.*
- Protective Services – we will need to expense for body cameras.  
*We likely won't see body cameras in our detachment until 2024.*
- Are we charging for storm sewer connections?  
*Yes*
- Do we have a line item for sidewalks?  
*No, it is all under Road Maintenance.*

#### **Sewer Revenue Fund Update**

*No additional information was requested by the Committee.*

#### **Water Revenue Fund Update**

*No additional information was requested by the Committee.*

***Capital All Funds Update***

*Additional information was requested regarding the following:*

- Account 525435 | SCADA Software Upgrade?  
*It is a program/software that utilities use for monitoring water and sewer system operations.*

***F. VENDOR CHEQUE REGISTER REPORT***

The Director of Finance provided an overview of the vendor cheque register report from November 1, 2021 to January 31, 2022.

- Cheque to 0946982 BC Ltd?  
*Ace Flagging – payment for flagging services.*
- Cheque to Alberni Drug & Alcohol Prevention?  
*Grant funding received.*
- Cheques to Alberni Valley Chamber of Commerce?  
*Payment for contract services.*
- Cheque to Anderson Hill Ltd?  
*Return of Performance Deposit.*
- Cheque to Piara Basra?  
*Return of funds from Tax Sale.*
- Cheque to Colin Bates?  
*Director of Finance to follow up. Economic Development consulting fees – Seaweed Research*
- Cheque to Craig's Enterprises?  
*Formerly Bowerman Construction Ltd.*
- Cheque to Dorothy Clarkstone in Trust?  
*Payment for the purchase of the 4<sup>th</sup> Avenue property.*
- Cheque to GFL Environmental Services Inc?  
*Hydro Vac services. Correction, bin rental*
- Cheque to Iconix Water Works LP?  
*Sewer pump rebuild.*
- Cheque to Leuco Construction Inc?  
*Coal Creek Project*
- Cheque to Kuu-Us Crisis Line Society?  
*Grant funding received.*
- Cheque to Landmark Media Inc?  
*Director of Finance to follow up. Advertising in local map*
- Cheque to MNP LLP?  
*Payment to Auditor.*
- Cheque to Organized Crime Agency of BC?  
*Payment for DNA services for RCMP Detachment.*
- Cheque to Todd Patola?  
*Return of funds from Tax Sale.*
- Cheque to Brittany Putsey?  
*Return of funds from Tax Sale.*
- Cheque to Quality Foods?

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*Director of Finance to follow up. Various expenses – Museum programming, RCMP prisoner meals, Train Station/No.7 project, Parks & Recreation programming*

- Cheque to SPCA?  
*Contract payment.*
- Cheque to Willa Thorpe?  
*Education reimbursement.*

**G. INVESTMENTS REPORT**

The Director of Finance provided a verbal update regarding the City's investments.

**H. OTHER COMPETENT BUSINESS**

*MOVED AND SECONDED, THAT members of the Committee recommend Council request staff to bring a report to Council on the status of all Capital Projects.*

**CARRIED**

**I. QUESTION PERIOD**

L. Walerius of Port Alberni request information regarding to the Capital Project spreadsheet not capturing all ongoing projects.

*Staff are working to refine the details, capture all projects committed to over the years, and appreciate the committee's patience as we work towards refining our processes to ensure projects are captured in a format that will enable clarity and readability.*

R. Smith of Port Alberni enquired if all of the City's investments were held with Raymond James?

*No, not all investments are held with Raymond James, some are held with Municipal Finance Authority and city's bank BMO.*

R. Smith enquired if the Fire Department was still replacing pumper truck 1?

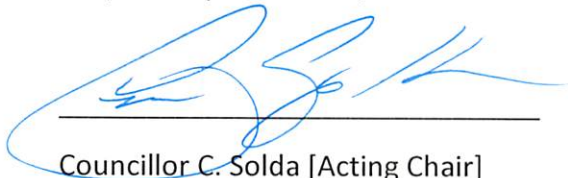
*Yes, a deposit has been provided to the manufacturer, however, these types of vehicles take time to deliver, anticipated to arrive in 2022.*

**J. ADJOURNMENT**

*MOVED AND SECONDED THAT the meeting be adjourned at 11:28 am.*

**CARRIED**

Respectfully submitted,



Councillor C. Solda [Acting Chair]