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The Municipality of Kings and the Towns of Annapolis Royal, Berwick, Kentville, Middleton and Wolfville

Valley Region Solid Waste-Resource Management Authority

Special Meeting

Wednesday, June 29, 2022

9:00am

Board Room

Meeting held as a combination of In-Person and WEBEX Video Conference

Attendees

Members Present: Wendy Donovan, Derrick Jamieson (WEBEX), Martha Armstrong, Pat Power (Webex)

Alternate Members Present: none

Absent: Gail Smith and Craig Gerrard

Guests: Greg Barr, Director of Finance and IT, Municipality of Kings, and Darren Chiasson, CPA, CA, MNP (WEBEX)

Staff: Andrew Wort, Andrew Garrett, Doug Armstrong, Dennis Fury, John Ross and Brenda Davidson

Agenda Item No. 1 – Welcome and Call to Order

Chair Armstrong welcomed everyone calling the meeting to order at 9:03am. It was noted that the Special Meeting had been called for the primary purpose of approving the financial statements for the year ending March 31, 2022.

Agenda Item No. 2 – Approval of the Agenda

ON MOTION OF WENDY DONOVAN AND SECONDED BY DERRICK JAMIESON THAT THE VALLEY REGION SOLID WASTE-RESOURCE MANAGEMENT AUTHORITY APPROVE THE AGENDA, AS CIRCULATED.

MOTION CARRIED.

Agenda Item No. 3 – Approval of the Minutes

Agenda Item No. 3.1 – Approval of the Draft Minutes from Regular Authority Meeting held May 18, 2022

ON MOTION OF WENDY DONOVAN AND SECONDED BY DERRICK JAMIESON THAT THE VALLEY REGION SOLID WASTE-RESOURCE MANAGEMENT AUTHORITY APPROVES THE MINUTES OF THE REGULAR MONTHLY MEETING HELD ON MAY 18, 2022.

MOTION CARRIED.

A short discussion was held where it was indicated that it is not necessary to show regrets when a Party to the Intermunicipal Services Agreement is represented during the meeting.

Agenda Item No. 4 – Finance Director’s Report

Agenda Item No. 4.1 – Presentation of the Financial Statements for the Year Ending March 31, 2022

Darren Chiasson, CPA, CA, representing the Authority’s Auditing Firm, MNP, virtually presented the Authority’s Financial Statements for the year ending March 31, 2022 referencing first, the 2022 Audit Findings Report, as circulated to the Board Members and attached to these minutes, and then the Audited Statements, as circulated and attached to these minutes.

Beginning with the 2022 Audit Findings Report, Mr. Chiasson noted that upon the Authority’s approval of the audited statements, the Auditor’s Report and the final draft of the statements would be released for signature.

Mr. Chiasson reviewed the significant audit, accounting and reporting matters, the higher risk areas and responses and other areas sections of the 2022 Audit Findings Report with the Authority. Mr. Chiasson also touched on the draft letter to the Board of Directors contained in the Audit Findings Report as well as the Adjusted Journal Entries and the Unadjusted Journal Entries spreadsheets as attached to the report.

Mr. Chiasson then moved to the Draft Financial Statements referencing and explaining the Statement of Financial Position and Statement of Operations and Accumulated Surplus noting that the Parties to the Authority can anticipate receiving the noted surplus of \$188,829 as explained in Note 8 within the Statements. Mr. Chiasson noted that the driving factors between the difference in the statement of operations are the settlement of the Annapolis County issue last year and the final anticipated surplus generated through landfill operations.

In response to the question, Mr. Chiasson explained the difference between the surplus resulting from operations and the surplus to be returned to the Parties again referencing Note 8 within the Statements.

Mr. Chiasson continued reviewing the Statement of Cash Flows and the explanatory notes included in the statements.

A question arose regarding Note 20 explaining the accumulated surplus regarding the Operating Fund opening balance value of \$88,828. Finance Director Armstrong explained this number has carried forward from previous audited statements.

Mr. Chiasson then referred to Note 21, Remuneration, stressing that the note is required in keeping with the Public Sector Compensation Disclosure Act.

Mr. Armstrong extended a hearty thank you to Mr. Chiasson for the presentation with Mr. Chiasson expressing his appreciation and thanks for all of the work performed by Mr. Armstrong and Mr. Ross during the audit process. Mr. Armstrong added that MNP will be involved in the completion of the Corporate T-2 and the Public Sector Compensation reports to be prepared and submitted.

Mr. Chiasson left the meeting at 9:54am.

ON MOTION OF WENDY DONOVAN AND SECONDED BY DERRICK JAMIESON THAT THE VALLEY REGION SOLID WASTE-RESOURCE MANAGEMENT AUTHORITY APPROVES THE FINANCIAL STATEMENTS FOR THE YEAR ENDING MARCH 31, 2022.

MOTION CARRIED.

Agenda Item No. 5 – In-Camera Session in keeping with Section 22(2)(c) of the Municipal Government Act.

John Ross left the meeting at this time.

ON MOTION OF WENDY DONOVAN AND SECONDED BY DERRICK JAMIESON THAT THE VALLEY REGION SOLID WASTE-RESOURCE MANAGEMENT AUTHORITY MOVE TO AN IN-CAMERA SESSION IN KEEPING WITH SECTION 22(2)(C) OF THE MUNICIPAL GOVERNMENT ACT.

MOTION CARRIED.

The Special meeting of the Valley Region Solid Waste-Resource Management Authority resumed at 10:22am.

Agenda Item No. 14 – Adjournment

ON MOTION OF DERRICK JAMIESON AND SECONDED BY WENDY DONOVAN THE JUNE 29, 2022 SPECIAL MEETING OF THE VALLEY REGION SOLID WASTE-RESOURCE MANAGEMENT AUTHORITY ADJOURNED AT 10:23AM.

MOTION CARRIED.

Respectfully Submitted,

Brenda Davidson
Administration and Policy Manager
Valley Waste-Resource Management