

From: [REDACTED]
To: [Agenda; Council](#)
Cc: [Ross Blackwell, CAO](#)
Subject: For the record and for transparency
Date: April 11, 2024 9:48:19 AM
Attachments: [Comparison Finance Committee Minutes.pdf](#)
[2023 Missing Finance Committee Minutes.pdf](#)

Hello,

At the Regular Council Meeting December 5, 2023, CAO Ross Blackwell responded to a question from a councillor regarding the need to have the names shown of which members responded 1st and 2nd in favour of items recorded into the meeting minutes. Blackwell replied about recording the names stating: *"This is standard practice required for the record and for transparency. It is the purview of the Corporate Officer, who is responsible for certifying the minutes, that it is a good practice and a defensible practice"*.

The same "standard practice required for the record and for transparency" should also be applied to the importance of the recording of minutes for all the Village's committee meetings. This practice must include capturing the appropriate discussion content into the minutes, followed by having the minutes reviewed and adopted, then approved and posted to the website in a timely manner. Minutes should also include a record of public participation numbers that are present, the basic questions asked by residents, and any discussion responses given.

Finance Officer Chirkoff stated to council at the October 3rd, 2023 council meeting, that communications the previous couple of months had been ongoing with the auditors and the audit was basically done. However, the auditors had provided a list of missing closed and open meeting minutes that were required to be provided before moving forward. Chirkoff stated the priority was the review and adoption of those minutes. CAO Blackwell further commented that because the Village's 2022 financials were so late being audited, as the drop-dead date had passed in June 2023, the request from the auditors must get done. At the November 7th, 2023 council meeting the missing minutes came up again. The CAO stated that the auditors advised him the request for the minutes is a "national standard accounting requirement".

The Standing Finance and Audit Committee Meeting minutes of *November 20, 2023* include a date list of their *missing minutes for January 10, 16, 31, February 21, March 16, April 17 & 27, 2023* shown as having been reviewed. None of the individual dated minutes were attached in the agenda package. The minutes for their November 20th meeting are included on pages 3&4 in the agenda package for their January 29, 2024 meeting.

In February I requested the Finance and Audit Committee's missing open minutes from the Office. When I received them, I was very concerned with what I saw. When comparing the agendas to the minutes submitted at the November 20th meeting, it would appear the committee took their agendas for those dates, copied them, added "Minutes" to the titles, and used Item #3. Discussion Agenda text from the original agendas that contained only a few repetitive words to describe the content of the meetings. No actual record of what occurred during the meetings are reflected to appropriately capture the "standard practice required for the record and for transparency" for the Village's municipal government. The minutes contain errors and omissions of content, for example: committee attendees who were present are not shown; recorder of the minutes differ from what is shown; incorrectly stated "closed meeting" was called to order or stated in the title when it was an "open" meeting; newly discussed items in Adoption of Agenda or in Discussion Items are not reflected; the Review and Approval of Prior Minutes for the missing dates up to April 17th are not reflected in the open minutes when review took place April 27th, and the portion of that meeting when the closed minutes were reviewed is not shown as having occurred; the corrections and edits that were identified and discussed by the committee, during Review and Approval on April 27th, were never corrected or added to the prior minutes.

The topic of the Standing Finance and Audit Committee's minutes from the auditor's list came up at

the April 2nd, 2024 Committee of the Whole meeting. The comments during the April 2nd discussions about the missing minutes contributing to both the delay and substantial increased cost of the 2022 audit as shown in the budget at \$120,000, were responded to as being absurd, embarrassing, shocking and false. The mayor's standing committees, he reiterates, are of his authority only with no council oversight.

The attached file to this email contains comparisons of each of the *January 10, 16, 31, February 21, March 16, April 17 & 27, 2023* Finance and Audit Committee meeting agendas, with what each of the meeting minutes state, what occurred and what was noted during the public attendance at the meetings or during the videos.

QUESTIONS: Are the Finance and Audit Committee minutes I received from the Office the actual missing open minutes and content that has been provided to the BDO auditors? (File is also attached for the public.) If not, when will the actual minutes sent to BDO be provided to the public? Will CAO Blackwell and Council address the lack of content and incorrect information provided by the Finance and Audit Committee in their past minutes, and also establish a "standard practice required for the record and for transparency" for this Committee's minutes? Therefore creating a standard practice required for all committee minutes.

Thank you,
Gail



VILLAGE OF LIONS BAY

CLOSED FINANCE COMMITTEE AND AUDIT MEETING

HELD January 10 at 1:00 PM

COUNCIL CHAMBERS, 400 CENTRE ROAD, LIONS BAY

MINUTES – FINANCE AND AUDIT COMMITTEE MEETING

In Attendance: Mayor Ken Berry
 Councillor Michael Broughton
 Committee Member-David Shore
 Committee Member Bruce McLaughlin

Chair: Ken Berry
 Recorder: Michael Broughton

1. Call the Closed Meeting to Order

2. Adoption of Agenda

3. Closed Meeting

4. The closed meeting was called to order at 5:10 p.m.

Closed Meeting Members of the public are advised that this meeting will be closed to the public as issues pursuant to section 90 of the Community Charter will be discussed. In accordance with Section 90 of the Community Charter, these issues will be stated by resolution before the meeting is closed but are as follows:

Consistent with the requirements of s. 90(1) (a); (d) (k) and (n). The issues identified for review, discussion and possible recommendations include: security of Village finances; banking controls; and related liability considerations.

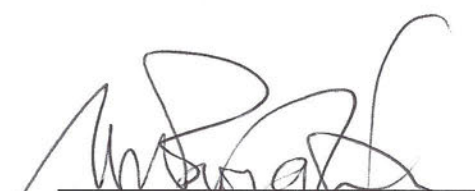
Committee does not anticipate reconvening the open meeting for any purpose other than to adjourn the meeting generally. 5. Reporting Out from Closed Portion of Meeting

Carried

The Chair declared the meeting adjourned.

The meeting ended at 3:00 p.m.


 Chair



 Recorder

Date Adopted by Committee:	
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VILLAGE OF LIONS BAY

CLOSED FINANCE COMMITTEE AND AUDIT MEETING

HELD January 10 at 1:00 PM

COUNCIL CHAMBERS, 400 CENTRE ROAD, LIONS BAY

MINUTES – FINANCE AND AUDIT COMMITTEE MEETING

In Attendance: Mayor Ken Berry
Councillor Michael Broughton
Committee Member-David Shore
Committee Member Bruce McLaughlin

Chair: Ken Berry
Recorder: Michael Broughton

Guest: Ron Miller

1. Call the Closed Meeting to Order

2. Adoption of Agenda

3. Closed Meeting

4. The closed meeting was called to order at 5:10 p.m.

Closed Meeting Members of the public are advised that this meeting will be closed to the public as issues pursuant to section 90 of the Community Charter will be discussed. In accordance with Section 90 of the Community Charter, these issues will be stated by resolution before the meeting is closed but are as follows:

Consistent with the requirements of s. 90(1) (a); (d) (k) and (n). The issues identified for review, discussion and possible recommendations include: security of Village finances; banking controls; and related liability considerations.

**5. Reporting out from Closed
Moved, Seconded**

THAT the Committee recommends that the apparent banking vulnerability situation be addressed by ensuring:

- a. That the bank has instructions that no cheque or electronic transfer should be processed unless it has two signatures or two electronic signatures**
- b. The authorized signatures or the electronic signatures be only those of the CAO or an elected official or two elected officials of Lions Bay**
- c. That a limit be placed on the amount of any cheque or transfer**
- d. That any amount above that limit would require additional authorization by the CAO or the Mayor or Acting Mayor for such transactions to occur.**

CARRIED

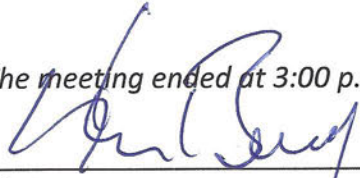
6. Moved/Second

- a. THAT the Committee recommends that the apparent vulnerabilities in the Village banking procedures be addressed immediately and on an urgent basis to ensure that the principals of separation of the functions of authorization, recording and control are met.**

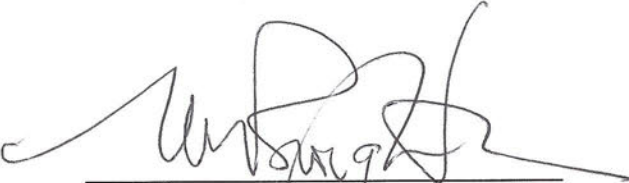
CARRIED

The Chair declared the meeting adjourned.

The meeting ended at 3:00 p.m.



Chair



Recorder

Date Adopted by Committee:	
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VILLAGE OF LIONS BAY

CLOSED FINANCE AND AUDIT COMMITTEE MEETING

HELD January 16 at 5:00 PM

COUNCIL CHAMBERS, 400 CENTRE ROAD, LIONS BAY

MINUTES – FINANCE AND AUDIT COMMITTEE MEETING

In Attendance: Mayor Ken Berry
 Councillor Michael Broughton
 Committee Member-David Shore
 Committee Member Bruce McLaughlin

Chair: Ken Berry
 Recorder: Michael Broughton

1. Call to Order
2. Adoption of Agenda
3. Open Meeting, Public Participation (max 2 min per person to a maximum of 10 min)
4. The closed meeting was called to order at 5:10 p.m.

Closed Meeting Members of the public are advised that this meeting will be closed to the public as issues pursuant to section 90 of the Community Charter will be discussed. In accordance with Section 90 of the Community Charter, these issues will be stated by resolution before the meeting is closed but are as follows:

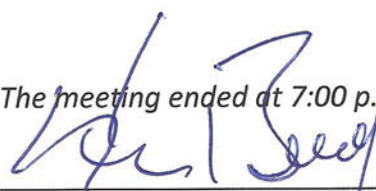
Consistent with the requirements of s. 90(1) (a); (d) (k) and (n). The issues identified for review, discussion and possible recommendations include: security of Village finances; banking controls; and related liability considerations.

Committee does not anticipate reconvening the open meeting for any purpose other than to adjourn the meeting generally. 5. Reporting Out from Closed Portion of Meeting

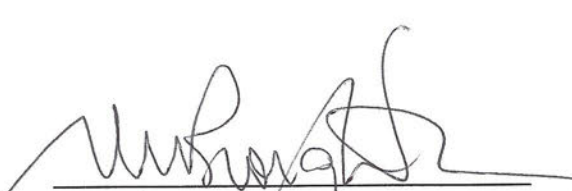
The Chair declared the meeting adjourned.

Carried

The meeting ended at 7:00 p.m.



 Chair



 Recorder

Date Adopted by Committee:	
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VILLAGE OF LIONS BAY

FINANCE COMMITTEE MEETING

HELD ON 2023, January 31 at 4:00 PM

COUNCIL CHAMBERS, 400 CENTRE ROAD, LIONS BAY

MINUTES – FINANCE AND AUDIT COMMITTEE MEETING

In Attendance: Mayor Ken Berry
Councillor Michael Broughton
Committee Member-David Shore
Committee Member Bruce McLaughlin

Chair: Ken Berry
Recorder: Michael Broughton


Acting CFO: Ron Miller

1. Call to Order
2. Adoption of Agenda
3. Public Participation (max 2 min per person to a maximum of 10 min)
4. Business Arising from the Minutes – None
5. New Business
 - A. Financial Matters
 - B. Budget Public Questions & Comments


Discussion and updates on financial matters and budget process

The Chair declared the meeting adjourned.

The meeting ended at 5:00 p.m.



Chair



Recorder

Date Adopted by Committee: _____



VILLAGE OF LIONS BAY

FINANCE COMMITTEE MEETING

HELD February 21 at 4:00 PM

COUNCIL CHAMBERS, 400 CENTRE ROAD, LIONS BAY

MINUTES – FINANCE AND AUDIT COMMITTEE MEETING

In Attendance: Mayor Ken Berry
Councillor Michael Broughton
Committee Member-David Shore
Committee Member Bruce McLaughlin

Chair: Ken Berry
Recorder: Michael Broughton

Staff: Ron Miller

1. Call to Order
2. Adoption of Agenda
3. Open Meeting, Public Participation (max 2 min per person to a maximum of 10 min)
4. New Business
 - A. Financial Matters
 - B. Budget

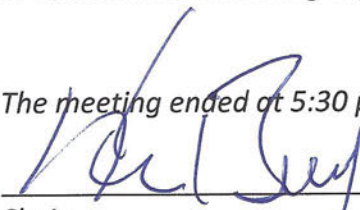
Discussion was had in regards to Utility Rates; Sewage Increase; Water Rates and Solid Waste.

5. Adjournment

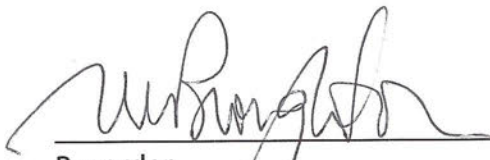
Carried

The Chair declared the meeting adjourned.

The meeting ended at 5:30 p.m.



Chair



Recorder

Date Adopted by Committee:	
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VILLAGE OF LIONS BAY

CLOSED FINANCE COMMITTEE MEETING

HELD March 16 at 7:00 PM

COUNCIL CHAMBERS, 400 CENTRE ROAD, LIONS BAY

MINUTES – FINANCE AND AUDIT COMMITTEE MEETING

In Attendance: Mayor Ken Berry
Councillor Michael Broughton
Committee Member-David Shore
Committee Member Bruce McLaughlin

Chair: Ken Berry
Recorder: Michael Broughton

Staff: Ron Miller (Acting CAO/CFO)


1. Call to Order
2. Adoption of Agenda
3. Open Meeting, Public Participation (max 2 min per person to a maximum of 10 min)
4. New Business
 - A. Financial Matters
 - B. Budget

Discussion was had in regards to Utility Rates; Sewage Increase; Water Rates and Solid Waste.

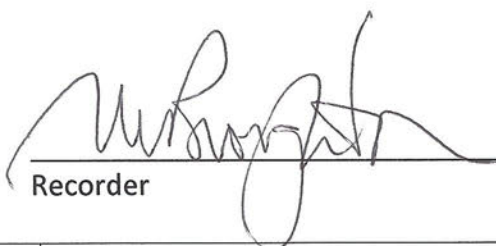
The Chair declared the meeting adjourned.

Carried

The meeting ended at 9:00 p.m.



Chair



Recorder

Date Adopted by Committee: _____



VILLAGE OF LIONS BAY

FINANCE COMMITTEE MEETING

HELD April 17 at 4:00 PM

COUNCIL CHAMBERS, 400 CENTRE ROAD, LIONS BAY

MINUTES – FINANCE AND AUDIT COMMITTEE MEETING

In Attendance: Mayor Ken Berry (absent)
Councillor Michael Broughton
Committee Member-David Shore
Committee Member Bruce McLaughlin

Chair: Michael Broughton
Recorder: Michael Broughton

Staff: Joe Chirkoff (Controller); Ron Miller (CAO/CFO)

1. Call to Order

The closed meeting was called to order at 4:00 p.m.

2. Adoption of Agenda

Moved/Seconded
THAT the agenda approved.

Carried

3. Discussion Agenda

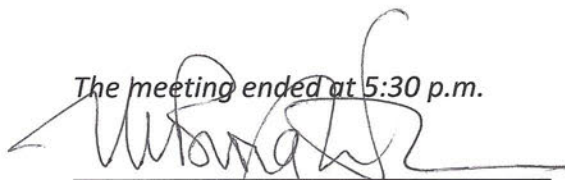
Discussion was had concerning:

- Discussion of the Utilities and Annual Budget processes, staff and support
- Discussion of Utilities and Annual Budget to date


The Chair declared the meeting adjourned.

Carried

The meeting ended at 5:30 p.m.



Chair



Recorder

Date Adopted by Committee: _____



VILLAGE OF LIONS BAY

FINANCE COMMITTEE MEETING

HELD April 27 at 4:00 PM

COUNCIL CHAMBERS, 400 CENTRE ROAD, LIONS BAY

MINUTES – FINANCE AND AUDIT COMMITTEE MEETING

In Attendance: Mayor Ken Berry
Councillor Michael Broughton
Committee Member-David Shore
Committee Member Bruce McLaughlin

Chair: Ken Berry
Recorder: Michael Broughton

1. Call to Order

The closed meeting was called to order at 4:00 p.m.

2. Adoption of Agenda

Moved/Seconded

THAT the agenda approved.

Carried

3. Discussion Agenda

Discussion was had concerning:

- Utilities and Annual Budget processes, staff and support

The Chair declared the meeting adjourned.

Carried

The meeting ended at 5:30 p.m.

Chair

Recorder

Date Adopted by Committee:	
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**FINANCE AND AUDIT COMMITTEE MEETING
OF THE VILLAGE OF LIONS BAY
HELD ON MONDAY, NOVEMBER 20, 2023 AT 4:30 PM
COUNCIL CHAMBERS, 400 CENTRE ROAD, LIONS BAY BC**

MINUTES

In Attendance: Mayor Berry (Chair)
Councillor Broughton (Recorder)
Committee Member David Shore
Committee Member Bruce McLachan

Councillor Neville Abbott
2 residents joined online

Staff: Controller/FO Joe Chirkoff

1. Call to Order

The closed meeting was called to order at 4:40 p.m.

2. Adoption of Agenda

Moved/Seconded

THAT the agenda as discussed be approved.

Carried

- 3. Adding Expert** - Moved that resident Jeff Sparling join us as an expert, Jeff signed an NDA and is a Professional Accountant with four decades of diverse professional experience.

Carried

4. Discussion Agenda

Introduction and review of an early draft 2024 Budget and 2024-2027 Consolidated Plan provided by FO Joe Chirkoff.

Councillor Abbott left the meeting at 6 pm

- 5. Moved to return to Open meeting 6:45 pm**

Carried

- 6. Review & Approval of Minutes of Prior Meetings**



- A. Finance and Audit Committee Meeting Minutes – January 10, 2023
- B. Finance and Audit Committee Meeting Minutes – January 16, 2023
- C. Finance and Audit Committee Meeting Minutes – January 31, 2023
- D. Finance and Audit Committee Meeting Minutes – February 21, 2023
- E. Finance and Audit Committee Meeting Minutes – March 14, 2023
This meeting was Postponed. No minutes.
- F. Finance and Audit Committee Meeting Minutes – March 16, 2023
- G. Finance and Audit Committee Meeting Minutes – April 17, 2023
- H. Finance and Audit Committee Meeting Minutes – April 27, 2023

Moved that the above listed minutes be confirmed and approved, noting that March 14th, 2023 had been postponed to March 16th, 2023.

Carried

7. Recommendations to Council

Draft 2024 Budget and 2024 – 2027 Consolidated Plan be provided to Council for their early consideration.

Carried

8. Adjournment

Moved/Seconded
THAT the meeting be adjourned.

Carried

The meeting was adjourned at 6:59 p.m.

Chair

Corporate Officer

Date Approved:	
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Finance Committee Meeting Jan 10/23 1pm: Note the title of the new committee at this time was Finance Committee. This meeting's agenda stated "Notice of Closed Meeting of the Finance Committee". There was no public participation indicated on this "closed" 1pm meeting agenda and no zoom link. By the look of this agenda to the public, this meeting appeared to be totally closed to public access.

There are two sets of minutes for this meeting titled "Minutes – Finance and Audit Committee Meeting" with the main title shown as "Closed Finance Committee and Audit Meeting". The sets include the following: Both show Item 1. Call the "Closed Meeting" to Order; both had no public participation shown; both sets have no agenda discussion items for adoption other than stating the meeting is "closed" and gives the Charter reasons; both minutes have the statement under Item 4. The "closed meeting" was called to order at 5:10pm (not the start time of 1pm as shown on the original posted agenda or on the top of both sets of minutes); and the last paragraph of Item 4. on the first set of minutes states the Committee does not anticipate reconvening the "open meeting" for any purpose other than to adjourn, and the line above the Chair signature states "The meeting ended at 3pm"; the second set of minutes includes Item #5. Reporting out from Closed and #6. Moved and Carried the Committee's recommendations be addressed immediately; and the line above the Chair signature states "The meeting ended at 3pm". Ron Miller is listed as a guest only on the second set of the minutes, he is not listed as present on the first set of the minutes. CAO Tobin, who was just hired January 3rd, is not shown as attending while the committee and mayor were reviewing all the urgent concerns about the banking vulnerabilities. Cllr Broughton is shown as having recorded the minutes.

Further regarding the Jan. 10th minutes: In the minutes of the January 31, 2023 Regular Council meeting under 10.D. Committee Reports, i.) Finance Committee, the mayor reviewed the recommendations of the Finance Committee regarding banking vulnerabilities, followed by resolutions. During the meeting it was Moved & Carried, that the *Closed Minutes of the January 10, 2023 Finance Committee Meeting be received as circulated*. This would indicate that the minutes were possibly written by the recorder during the meeting on January 10th, and the closed portion of the minutes were then handed out to Council on January 31/23. These minutes were available January 31st but final approval of the open & closed minutes and Reporting Out of Closed was delayed until November 20th.

Finance Committee Meeting Jan 16/23 5pm: This meeting's agenda stated "Notice of Closed Meeting of the Finance Committee". The meeting agenda had Item #3 public participation shown at the beginning, but no zoom link.

The minutes for this meeting are titled "*Minutes - Finance and Audit Committee Meeting*" with the main title shown as "*Closed Finance and Audit Committee Meeting*". The minutes for this meeting indicate the Committee members were all present. However, the minutes for the Jan. 16/23 meeting *do not show that CAO Tobin was also present, do not show that he was the recorder, and instead show that Cllr Broughton signed as the recorder of the minutes*. At this meeting at least 7 residents were present in the gallery and 5 residents asked questions and received responses. When a resident asked about minute taking for the committee, CAO Tobin stated *he would be taking the committee minutes*. The meeting minutes *do not show that any residents were in attendance, or what the 5 residents' questions were about or what the responses were*. It was CAO Tobin who responded to all the questions. Residents asked about openness and transparency; proper meeting notices; when the topics discussed in closed meetings would be made public; the posting of the CFO position; and about what occurred after the ending of the Jan. 13th, 2023 Special Council meeting that had no quorum, to which CAO Tobin replied "*if persons gather for one reason that does not end up taking place, they can still remain and continue to discuss other things*". One resident who had asked questions and wanted her questions recorded along with the responses, began looking January 30/23 to find the posted minutes. At a following regular council meeting she asked who the committee members actually were and then asked where the minutes for the "open" part of the January 16/23 Finance Committee meeting were. The mayor responded that the minutes would be checked on for her.

Finance and Audit Committee Meeting Jan 31/23 4pm: Note the modified name for this committee is now in use. For this meeting there were two meeting agendas that stated "Finance and Audit Committee Meeting". The *first agenda had*

no zoom link for the public to use but Items #3 & #8 Public Participation were included. The second agenda that appeared later included a zoom link for the public. The agendas also had Item 4. Approval of Minutes and item 5. Business Arising from the minutes, however this meeting's minutes do not show any prior meeting minutes being approved. There were technical problems with the zoom link in that it started with only audio sound but no "visual" working.

The minutes for this meeting are titled "*Minutes - Finance and Audit Committee Meeting*" with the main title shown as "*Finance Committee Meeting*". The minutes for this meeting indicate newly hired *Acting CFO Miller was present. CAO Tobin is not shown as attending or taking the minutes, although the committee, mayor and Acting CFO Miller continued discussions regarding the urgent concerns about the banking vulnerabilities and the committee's recommendation report to council. This meeting adjourned at 5pm according to the minutes, after starting at 4pm. Cllr Broughton is shown as recorder for the minutes.*

At 6pm, right after this 4pm Finance Committee meeting, there was a Regular Council meeting and *CAO Tobin was in attendance, along with Acting CFO Miller who introduced himself, spoke of his background, and also presented a verbal financial and banking report during the meeting. It was during this Regular Council meeting Item 10 D. Committee Reports/Finance Committee, that the "closed minutes" of the January 10/23 Finance Committee meeting were noted as being received as circulated.*

Finance and Audit Committee Meeting Feb. 21/23 4pm: This meeting's agenda stated "*Finance and Audit Committee Meeting*" and included a zoom link and Item #3 & #8 Public Participation. The agenda also had Item 4. *Approval of Minutes, and item 5. Business Arising from the minutes, however this meeting's minutes do not show any other meeting minutes being approved.*

The minutes for this meeting are titled "*Minutes - Finance and Audit Committee Meeting*" with the main title shown as "*Finance Committee Meeting*" and indicate *Acting CAO/CFO Miller was present. Cllr Broughton is shown and signed as recorder of the minutes. At least 2 residents were on zoom for this meeting. Committee member Shore spoke about the Infrastructure Committee and the expertise of the volunteers. Discussion also included water, pipes, buildings, and land. A resident spoke during discussions about the drainage on Bayview. The minutes do not show any residents took part in the meeting or that a resident on zoom spoke during discussions regarding drainage on Bayview and offered details on design dollars spent. See the April 27th meeting regarding the stated recorder of minutes for this Feb. 21st meeting.*

Regarding the Finance and Audit Committee Meeting shown that was to take place March 14/23.

In the Finance and Audit Committee meeting agenda package for January 29, 2024, on pages 3&4 are the minutes of the November 20, 2023 Fin. Com. meeting which state regarding the various missing minutes: "*Moved that the above listed minutes be confirmed and approved, noting that March 14th, 2023 had been postponed to March 16th, 2023*". Referred to in the agenda package for the Regular Council Mtg of March 21, 2023, under "correspondence" is an *email dated March 14, 2023 from Acting Municipal Clerk Jeffery to mayor & councillors, Acting CAO/CFO Miller and the P.W. manager. The email was sent at 12:46pm March 14th to those recipients, inviting them to a Finance Committee meeting for the very same day at 4pm. The email states "this meeting is closed to public and will not be recorded". There is no meeting notice or agenda with the March 14th date on the website meetings calendar. When other meetings are cancelled, the calendar reflects "cancelled" under the original scheduled meeting, but the original meeting date remains on the calendar. There is no calendar entry posted on the website that shows a March 14, 2023 Finance and Audit Committee meeting being cancelled, postponed or rescheduled. It appears no notice or agenda for March 14 was posted for the public in compliance with the Community Charter or the current Council Procedures Bylaw 476 requirements.*

Finance and Audit Committee Meeting March 16/23 7pm. The agenda on the website titled *Finance and Audit Committee Meeting* is actually the 2nd of three agendas for this meeting. The *first agenda* (signed by the mayor as posted "this 15th day of March, 2023") originally indicated there was *no zoom link, no public questions & comments*

portion, and the meeting was closed to the public. A 2nd agenda, replacing the 1st, was discovered on the website March 16 and it showed a zoom link and the meeting had public questions & comments prior to moving into a “closed” meeting. After calling the meeting to order, the mayor then handed out to the committee and the committee adopted a possible entirely different agenda from either of the two posted ones. The mayor declared the meeting to be an “open” meeting. Committee member Shore commented the meeting was always going to be “open”. The newest agenda did not appear on the Village website for the public for this meeting (the 2nd agenda is still the one currently posted). The 1st and 2nd agendas showed reasons for “closing” the meeting were related to 90 1) a) discussions regarding personal information of a person considered for a position as officer, employee or agent.

The minutes for this meeting are titled “Minutes - Finance and Audit Committee Meeting” with the main title shown as “Closed Finance Committee Meeting”. Even though the main title calls it a closed meeting, there are no closed portions showing on the minutes. These minutes are reflecting the mayor’s 3rd open meeting agenda the public never saw. The minutes show meeting Item 4. New Business, as being discussion regarding financial matters and budget items, rather than what the public saw on the 1st & 2nd agendas as the 90 1)a) closed reason of discussion regarding personal information. Acting CAO/CFO Miller is shown as present at this meeting. For the expected “open” part at the beginning of the meeting there were four people in the gallery, two who spoke and asked questions and at least two on zoom who also asked questions. The minutes do not show any public being present in the gallery or on zoom and show no reference that there were public questions and discussions regarding the delayed utility bills, the delayed cheque report, and responses of disagreement from the committee that Council and all Committees were to carry out their council/committee procedural business according to the Charter and the current Council Procedures Bylaw 476.

Finance and Audit Committee Meeting April 17/23 4pm. The agenda for this meeting titled “Finance and Audit Committee Meeting” indicated public participation. The agenda indicated for Items #4. Review Minutes – “none” and #5. Business Arising from Minutes – “none”. A video for this particular meeting is actually posted on the website, which is not normal for committee meetings procedure.

The minutes for this meeting are titled “Minutes - Finance and Audit Committee Meeting” with the main title shown as “Finance Committee Meeting”. The meeting minutes for agenda Item 1. Call to Order, indicates the “closed meeting” was called to order even though there was public participation shown at Item 3. on the agenda. Acting CAO/CFO Miller and Controller Chirkoff were present as indicated. Under the attendees on the minutes there is no reference for Glen Dodd being present as an expert advisor, and no indication of at least 3 members of public present on zoom during the meeting with questions asked and comments made, or what the discussion responses were. The April 17th meeting minutes state Cllr Broughton was acting as the recorder and he had signed off on the minutes as recording them. Early into the meeting video the Acting Chair (Cllr Broughton) stated there is no recorder for the meeting and it was determined Chirkoff would take the minutes. On the meeting video at the adjournment of the meeting the Chair thanked Chirkoff for taking the minutes. The Chair added topics to agenda Item #2. Adoption of Agenda, for Online Security and also relating to Insurance. The Chair commented that he was trying to get all the previous meeting minutes organized and ready and have them for the very next meeting (April 27). Although the agenda indicated for Items #4. Review Minutes – “none”, and #5. Business Arising from Minutes – “none”, the Chair stated on the video he would in fact be reviewing topics from previous minutes. These topics included banking items, signing of cheques, security of server access, and if there was communication yet from the auditor’s office. There were discussions by the committee and Acting CAO/CFO Miller on all of these and other topics. Discussion on other topics of concern included the infrastructure budget, the 2016 Infrastructure Master Plan, the importance of all the critical infrastructure work required that the Village could not possibly afford to pay, grants need to be found, and there is a need to chip away at the infrastructure work every year as best can be done. Miller commented on the importance of the Asset Management Plan and the fact there needs to be a plan for the spending needed on infrastructure. Member McLaughlin commented on the insurance topic, specifically stating he wanted a formal request from Council that the Finance Committee prepare the report on insurance requirements. The items added to the Adoption of the Agenda by the Chair and also the previous meeting minutes topics

he brought up for discussion were not included on the April 17/23 meeting minutes. The meeting minutes for Item #3. Discussion Agenda only states the "Utilities, Annual Budget, staff and support" statement.

Finance and Audit Committee Meeting April 27/23 4pm. The agenda title on the website for this meeting is *Finance and Audit Committee Meeting*. The agenda for this open meeting indicates Item #3 public participation after adopting the agenda; Item #4. Review & Approval of Minutes of Prior Meetings is included; Discussion item #5 Annual Budget; Item #6 Recommendations to Council is shown last. A video for this meeting is actually posted on the website meeting calendar.

The minutes for this meeting are titled "*Minutes - Finance and Audit Committee Meeting*" with the main title shown as "*Finance Committee Meeting*". *Not shown are Controller Chirkoff, and PWM Buhr as staff present during the meeting for their lengthy annual budget presentations. Also not shown in attendance is Glen Dodd, who was added to the committee at an earlier meeting as an expert guest. The Chair asked Mr. Shore to be the recorder of minutes for the April 27th meeting. The meeting minutes however state Cllr Broughton was acting as the recorder and he had signed off on the minutes as recording them. The minutes state under Item #1 Call to Order, that the "closed" meeting was called to order, even though the agenda indicated it was an "open" meeting. Mr. Shore indicated no public present on the zoom link initially, but at point 9:37 on the video Marina came to the door and indicated there were calls from residents trying to access the meeting on zoom. At Adoption of the Agenda, Cllr Broughton stated they would be adding a closed portion to the agenda to handle the closed prior meeting minutes and he proceeded to hand out the prior minutes. The Chair indicated the January 10 minutes were all closed minutes and instructed the members and FO Chirkoff at the council table to set their copies aside, without being received or adopted in open. The Chair indicated to the members and FO Chirkoff the January 16 minutes were all closed minutes and they received and adopted them in open before setting them aside. The "open" prior meetings minutes handed out by Cllr Broughton were reviewed & adopted for January 31, February 21, March 16, April 17. Their review of the February 21 minutes indicated they would be adding to #5 New Business a new item C) Discussion of the Audit Timing, however this does not appear on the final February 21 minutes. During review discussion about the audit timing Cllr Broughton commented that he had Shore listed as the recorder for the February 21st meeting and when he asked Shore for any audit discussion additions Shore stated "I don't have any notes on that". The final minutes for February 21st are showing that Cllr Broughton signed off as being the recorder, not Shore.*

The edits and corrections made April 27th, 2023 to these open minutes were not reflected in the final minutes when they were reviewed and approved again at their November 20, 2023 meeting. *The April 27th 2023 minutes show no content that indicated they had Reviewed and Adopted any of the open minutes of prior meetings, and they also do not reflect a closed portion occurred during the meeting due to review of the "closed" minutes for the prior meetings. The April 27th meeting minutes for Item #3. Discussion Agenda only states the "Utilities, Annual Budget, staff and support" statement.*