

## Minutes

### Village Commission Monthly Meeting

Wednesday, July 12, 2023 – 7:00 pm

In-Person & Virtual

27 Pleasant Street, Chester

Video Archive: [https://bit.ly/YouTube\\_villageofchesterns](https://bit.ly/YouTube_villageofchesterns)



**Present:** Nancy Hatch, Commission Chair; Laura Mulrooney, Commissioner; Gloria Nauss, Commissioner; Randall O'Malley, Commissioner Geraldine Pauley, Commission Vice-Chair

**Staff:** Heather McCallum, Clerk/Treasurer; Maxine Veinot, Recording Secretary

**Other:** CVFD Deputy Fire Chief Greg Conron

**Public Gallery:** Nil

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#### 1.0 Call to Order

Chair Hatch called the July 12, 2023, Regular Monthly Meeting of the Village of Chester Commission to order at 6:59 pm.

#### 2.0 Public Forum

No members of the public were in attendance.

#### 3.0 Approval of Agenda/Additions to Agenda

The Clerk/Treasurer requested an addition to the agenda under New Business – item 9.1 Chester Race Week – Lido Pool Security.

**Motion #23-080:** Commissioner Pauley moved; Commissioner O'Malley seconded: That the Agenda of the July 12, 2023 Regular Monthly Meeting be approved as amended.

*Unanimously Carried*

#### 4.0 Report of the Chief, Chester Volunteer Fire Department

Deputy Chief Greg Conron presented the CVFD monthly activity report (*Schedule 4.0*).

## 5.0 Review/Approval of Minutes

### 5.1 Annual Public Meeting: Tuesday, June 6, 2023

An error in the title of meeting was noted.

**Motion #23-081:** Commissioner Pauley moved; Commissioner Mulrooney seconded: That the Minutes of the June 6, 2023 Annual Public Meeting be approved as amended.

*Unanimously Carried*

### 5.2 Regular Meeting: Wednesday, June 14, 2023

**Motion #23-082:** Commissioner Nauss moved; Commissioner Mulrooney seconded: That the Minutes of the June 14, 2023 Regular Monthly Meeting be approved as presented.

*Unanimously Carried*

### 5.3 Special Meeting: Tuesday, July 4, 2023

**Motion #23-083:** Commissioner Nauss moved; Commissioner O'Malley seconded: That the Minutes of the July 4, 2023 Special Meeting be approved as presented.

*Unanimously Carried*

## 6.0 Business Arising

### 6.1 Request for Decision: Morse Brewster Lake – Audit Letters.

The Clerk/Treasurer reviewed the request for decision (*Schedule 6.1*).

**Motion #23-084:** Commissioner O'Malley moved; Commissioner Nauss seconded: That the Commission approve the audit letters as received from Morse Brewster Lake and direct the Chair to sign the Engagement letter and the Clerk/Treasurer to sign the Representation letter and return to the auditors.

*Unanimously Carried*

### 6.2 Request for Decision: Update on Boardroom AV & Furniture

The Clerk/Treasurer reviewed the request for decision (*Schedule 6.2*).

**Motion #23-085:** Commissioner Pauley moved; Commissioner Mulrooney seconded:

That the Commission approve the Clerk/Treasurer to purchase equipment to upgrade the boardroom with video monitor(s) and eight boardroom chairs, to a maximum expenditure of \$5,000 + HST/shipping, with the funds to come from the General Government operating reserve.

*Unanimously Carried*

### 6.3 Launch of Equity and Anti-Racism Strategy

The Clerk/Treasurer reviewed the update from the Provincial government's Office of Equity and Anti-Racism for information (*Schedule 6.3*).

## 7.0 Correspondence

### 7.1 CCTH Letter: Digital Marketing Program Acceptance

The Clerk/Treasurer reviewed the letter from the Minister of Communities, Culture, Tourism and Heritage (*Schedule 7.1*).

The summer campaign of tourism videos for the Atlantic Canada market can be viewed here:

- Visit Chester. Experience Life by the Bay [https://youtu.be/Y8U7UTf7o\\_8](https://youtu.be/Y8U7UTf7o_8)
- Chester: A Foodie's Paradise [https://youtu.be/f62U\\_TvAzGU](https://youtu.be/f62U_TvAzGU)
- Chester: Your Next Road Trip Destination <https://youtu.be/3KIYtUTdjUQ>

The content of the winter campaign will be initiated in the fall.

## 8.0 Reports

### 8.1 Clerk/Treasurer

The Clerk/Treasurer presented her monthly activity report (*Schedule 8.1*).

### 8.2 Financial

The Clerk/Treasurer presented the monthly overview report (*Schedule 8.2*).

## 9.0 New/Other Business

### 9.1 Chester Race Week – Lido Pool Security

The Clerk/Treasurer reported that the cost estimate for the 2023 overnight security at the Lido Pool during Chester Race Week could be considerably higher than budgeted.

Per the Commission's direction, she will speak with the Chester Yacht Club and see if the Village can work with their security company for Race Week.

**10.0 In-camera-** per Section 408B (2) of the Municipal Government Act – Nil

**11.0 Resumption of Public Meeting** – Nil

**12.0 Commissioner Roundtable**

- Several community members have asked Commissioner Mulrooney if the Village could do something to help Walkers Road get much-needed repairs. The Clerk/Treasurer will draft letters to the Village's municipal Councillor and MLA to bring the matter to their attention.
- Community members have asked Commissioner Mulrooney about garbage that has created a huge issue of unsightliness by the waterfront pump-out station. It was suggested that if MODC were to install a suitable garbage container there, we could add this container to the Village's Public Washroom/Lido Pool garbage collection supplier. Clerk/Treasurer McCallum will draft a letter for MODC to inquire.
- Commissioner Pauley asked if the new Heritage video "How Well do You Know Chester?" had been shared by the Village. The Clerk/Treasurer confirmed that the video link has been posted to the Village's website, social media, and YouTube channel (Visit Chester playlist). The video can be viewed here: <https://youtu.be/-jK50Zpwelw>
- Chair Hatch noted that there are three upcoming MODC public consultation meetings on the Village Plan (i.e., the Secondary Planning Strategy and Land Use By-law). The Village will help publicize the meetings. Information is available here: <https://www.voicesandchoices.ca/villagereview>

**13.0 Adjournment**

The Chair adjourned the meeting at 7:56 pm.

  
\_\_\_\_\_  
Commission Chair  
Nancy Hatch

  
\_\_\_\_\_  
Clerk/Treasurer  
Heather McCallum



# Chester Volunteer Fire Department

Email - [info@chesterfd.ca](mailto:info@chesterfd.ca)

Station (902)275-5113 - Fax (902)275-2134

Jul 12, 2023

In the month of June, CVFD responded to 27 calls for emergency service, including over 20 medical calls, several mutual aid structure fire calls, and motor vehicle accidents.

We are in the process of setting up a municipal-wide Firefighter Level 1 course, with potentially 6 new members slated for enrollment. CVFD has also just welcomed three new members, and one returning member. This brings our compliment up to 48.

Fireboat 571, the 26' boston whaler, is out of commission permanently due to a report detailing its lack of seaworthiness as a fire/rescue vessel. We are in the process of identifying a replacement, with the vendor likely being local to the province.

The replacement for 511 - the Ford 350 - received its first real workout in the Barrington Lake fire complex, and performed admirably. The truck will be sent to Battlesfield for upfitting to an emergency vehicle in the September timeframe, when required parts are scheduled to arrive at the vendor.

Municipal FAC met, and several focal points for CVFD are the unification of dispatch, as time between one dispatch company contacting the other can be as long as 5+ minutes. And the creation of dry hydrants within district, identified areas of concern being Bonnie Lea, East Chester, Canaan, and Shaw Island.

Training for the month of July will be car fires, this was postponed from last month due to the unending rain we saw in June that followed a complete lack of rain in April & May. We also have a weekend of heavy vehicle extrication lined up for the fall, as well as a professional treefelling course tentatively scheduled for September.

Village of Chester Commission  
Request for Decision

<p><b>Topic:</b></p> <p><b>Morse Brewster Lake Audit Letters: Management, Engagement, and Representation</b></p>	<p><b>Date:</b> July 12, 2023</p> <p><b>Proposed By:</b> Heather McCallum Clerk/Treasurer</p>
<p><b>Issue Summary:</b></p> <p>The 2023/24 Audited Financial Statements were approved at the June 6, 2023 Annual Public Meeting. The final version of the document was received on June 15, 2023 including the audit letters – two of which require a signature.</p>	
<p><b>Background:</b></p> <p>These letters are part of the audit process under Canadian Public Sector Accounting Standards.</p> <ul style="list-style-type: none"> <li>• Management letter: From Morse Brewster Lake to the Commission – <i>for information</i></li> <li>• Engagement letter: A summary of the service provided by Morse Brewster Blake – <i>Commission Chair signs</i></li> <li>• Representation letter: Confirming all information provided was correct to the best of our knowledge and belief – <i>Clerk/Treasurer signs</i></li> </ul>	
<p><b>Options:</b></p> <ol style="list-style-type: none"> <li>1. Direct the Chair and Clerk/Treasurer to sign the letters as provided and return to the auditors.</li> <li>2. Decline to sign current drafts if there are questions or concerns, and request amendments to the letters from the auditors.</li> </ol>	
<p><b>Considerations:</b></p> <p>Nothing in addition to above.</p>	
<p><b>Recommendation:</b></p> <p>Option 1 is recommended, unless the Commission have questions or concerns.</p>	
<p><b>Draft Motion(s):</b></p> <p>That the Commission approve the audit letters as received from Morse Brewster Lake and direct the Chair to sign the Engagement letter and the Clerk/Treasurer to sign the Representation letter and return to the auditors.</p>	

## Morse Brewster Lake

Chartered Professional Accountants

P.O. Box 718  
158 Commercial Street  
Berwick, NS  
B0P 1E0  
Tel: (902) 538-8531  
Fax: (902) 538-7610  
Email: [info@mblcpa.ca](mailto:info@mblcpa.ca)

June 6, 2023

Nancy Hatch, Chair  
Village of Chester  
PO BOX 620  
Chester NS, B0J1J0

Dear Ms. Hatch,

We have recently completed our year end audit of the accounts of the Village of Chester for the year ended March 31, 2023. The objective of an audit is to obtain reasonable assurance whether the financial statements are free of material misstatement and it is not designed to identify matters to communicate. Accordingly, our audit would not usually identify all such matters that may be of interest to management in discharging its responsibilities and it is inappropriate to conclude that no such matters exist.

During the course of our audit we did not identify any of the following matters: material misstatements; fraud; misstatements that may cause future financial statements to be materially misstated; illegal or possibly illegal acts.

We would like to express our appreciation for the co-operation and assistance which we received during our audit from Jeff Conrad and Heather McCallum.

This communication is prepared solely for the information of management and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

Yours very truly,

*Morse Brewster Lake*

Morse Brewster Lake  
Chartered Professional Accountants

c.c. Heather McCallum, Clerk Treasurer

## **Morse Brewster Lake**

Chartered Professional Accountants

P.O. Box 718  
158 Commercial Street  
Berwick, NS  
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Tel: (902) 538-8531  
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April 14, 2023

Ms. Nancy Hatch,  
Village of Chester  
PO BOX 620  
Chester, Nova Scotia  
B0J 1J0

Dear Ms. Hatch:

You have requested that we audit the financial statements of Village of Chester, which comprise the consolidated statement of financial position as at March 31, 2023, and the consolidated statement of operations, consolidated statement of changes in net financial assets, consolidated statement of cash flows for the period then ended, and a summary of significant accounting policies and other explanatory information.

We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

### **Our Responsibilities**

We will conduct our audit(s) of Village of Chester in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management as well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

In making our risk assessments, we consider internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit.

We may also communicate other matters identified during the audit that, in our opinion, are of sufficient importance to merit management's attention.

### **Form and Content of Audit Opinion**

Unless unanticipated difficulties are encountered, our report will be substantially in the form contained in Appendix A to this letter.

If we conclude that a modification to our opinion on the financial statements is necessary, we will discuss the reasons with you in advance.

## Management's Responsibilities

Our audit will be conducted on the basis that management [and, where appropriate, those charged with governance] acknowledge and understand that they are responsible for:

- a) The preparation and fair presentation of the financial statements in accordance with the Canadian public sector accounting standards;
- b) Such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
- c) Providing us with:
  - i. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence;
  - ii. Access to all information of which management is aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters; and
  - iii. Additional information that we may request from [management] for the purpose of the audit.

As part of our audit process:

- a) We will make inquiries of management about the representations contained in the financial statements. At the conclusion of the audit, we will request from management [and, where appropriate, those charged with governance] written confirmation concerning those representations. If such representations are not provided in writing, management acknowledges and understands that we would be required to disclaim an audit opinion.
- b) We will communicate any misstatements identified during the audit other than those that are clearly trivial. We request that management correct all the misstatements communicated.

## Confidentiality

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Each professional accountant must preserve the secrecy of all confidential information that becomes known during the practice of the profession. Accordingly, we will not provide any third party with confidential information concerning the affairs of Village of Chester unless:

- We have been specifically authorized with prior consent;
- We have been ordered or expressly authorized by law or by the *Code of Professional Conduct/Code of Ethics*; or
- The information requested is (or enters into) public domain.

In performing our services, we will send messages and documents electronically. You acknowledge that electronic communication carries the possibility of inadvertent misdirection, interception or non-delivery of confidential material, or infection by a virus. If you do not consent to our use of electronic communications, please notify us in writing.

We do not accept responsibility and will not be liable for any damage or loss caused in connection with the interception or corruption of an electronic communication.

## Use of Information

It is acknowledged that we will have access to all personal information in your custody that we require to complete our engagement. Our services are provided on the basis that:

- (a) You represent to us that management has obtained any required consents for collection, use and disclosure to us of personal information required under applicable privacy legislation; and
- (b) We will hold all personal information in compliance with our Privacy Statement.

## Use and Distribution of Our Report

The examination of the financial statements and the issuance of our audit opinion are solely for the use of Village of Chester and those to whom our report is specifically addressed by us. We make no representations of any kind to any third party in respect of these financial statements, and we accept no responsibility for their use by any third party.

We ask that our name be used only with our consent and that any information to which we have attached a communication be issued with that communication, unless otherwise agreed to by us.

### **Reproduction of Auditor's Report**

If reproduction or publication of our audit report (or reference to our report) is planned in an annual report or other document, including electronic filings or posting of the report on a website, a copy of the entire document should be submitted to us in sufficient time for our review before the publication or posting process begins.

Management is responsible for the accurate reproduction of the financial statements, the auditor's report and other related information contained in an annual report or other public document (electronic or paper-based). This includes any incorporation by reference to either full or summarized financial statements that we have audited.

We are not required to read the information contained in your website or to consider the consistency of other information on the electronic site with the original document.

### ***Preparation of Schedules***

We understand that [you] or [your employees] will prepare certain schedules and locate specified documents for our use before our engagement is planned to commence on April 30, 2022.

The requested schedules and documents are as follows:

- (a) [Schedules and analyses; and]
- (b) Other specified documents.]

This assistance will facilitate our work and help to minimize our costs. Any failure to provide these working papers or documents on a timely basis may impede our services and require us to suspend our services or withdraw from the engagement.

### **Ownership**

The working papers, files, other materials, reports and work created, developed or performed by us during the course of the engagement are the property of our firm, constitute confidential information and will be retained by us in accordance with our firm's policies and procedures.

During the course of our work, we may provide, for your own use, certain software, spreadsheets and other intellectual property to assist with the provision of our services. Such software, spreadsheets and other intellectual property must not be copied, distributed or used for any other purpose. We also do not provide any warranties in relation to these items and will not be liable for any damage or loss incurred by you in connection with your use of them.

We retain the copyright and all intellectual property rights in any original materials provided to you.

### **File Inspections**

In accordance with professional regulations (and by our firm's policy), our client files may periodically be reviewed by practice inspectors and by other engagement file reviewers to ensure that we are adhering to our professional and firm's standards. File reviewers are required to maintain confidentiality of client information.

### **Accounting Advice**

Except as outlined in this letter, the audit engagement does not contemplate the provision of specific accounting advice or opinions or the issuance of a written report on the application of accounting standards to specific transactions and to the facts and circumstances of the entity. Such services, if requested, would be provided under a separate engagement.

## **Other Services**

In addition to the audit services referred to above, we will, as allowed by the *Code of Professional Conduct/Code of Ethics*, prepare your federal and provincial income tax returns and other special reports as required. Management will provide the information necessary to complete these returns / reports and will file them with the appropriate authorities on a timely basis.

## **Governing Legislation**

This engagement letter is subject to, and governed by, the laws of the Province of Nova Scotia. The Province of Nova Scotia will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts, to claim that the action has been brought in an inappropriate forum or to claim that those courts do not have jurisdiction.

## **Dispute Resolution**

You agree that:

- a) Any dispute that may arise regarding the meaning, performance or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation; and
- b) You will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement.

Any mediation initiated as a result of this engagement shall be administered within the Province of Nova Scotia by CPANS, according to its mediation rules, and any ensuing litigation shall be conducted within such province, according to provincial law. The results of any such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the participating parties.

## **Indemnity**

Village of Chester hereby agrees to indemnify, defend (by counsel retained and instructed by us) and hold harmless our firm (and its partners, agents or employees) from and against any and all losses, costs (including solicitors' fees), damages, expenses, claims, demands or liabilities arising out of (or in consequence of):

- (a) The breach by Village of Chester, or its directors, officers, agents, or employees, of any of the covenants made by Village of Chester herein, including, without restricting the generality of the foregoing, the misuse of, or the unauthorized dissemination of, our engagement report or the financial statements in reference to which the engagement report is issued, or any other work product made available to you by our firm.
- (b) The services performed by us pursuant to this engagement, unless, and to the extent that, such losses, costs, damages and expenses are found by a court of competent jurisdiction to have been due to the negligence of our firm. In the event that the matter is settled out of court, we will mutually agree on the extent of the indemnification to be provided by your company.

## **Time Frames**

We will use all reasonable efforts to complete the engagement as described in this letter within the agreed upon time frames.

However, we shall not be liable for failures or delays in performance that arise from causes beyond our control, including the untimely performance by Village of Chester of its obligations.

## **Fees at Regular Billing Rates**

Our professional fees will be based on our regular billing rates, plus direct out-of-pocket expenses and applicable GST/HST, and are due when rendered. Fees for any additional services will be established separately.

If significant additional time is likely to be incurred, we will discuss the reasons with you and agree on a revised fee estimate before we incur the additional costs.

Fees will be rendered as work progresses and are payable on presentation.

### ***Billing***

Our fees and costs will be billed monthly and are payable upon receipt. Invoices unpaid 30 days past the billing date may be deemed delinquent and are subject to an interest charge of [1.0%] per month. We reserve the right to suspend our services or to withdraw from this engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due to us, you agree to reimburse us for our costs of collection, including lawyers' fees.

### ***Costs of Responding to Government or Legal Processes***

In the event we are required to respond to a subpoena, court order, government agency or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our normal hourly rates for the time we expend in connection with such response and to reimburse us for all of our out-of-pocket costs (including applicable GST/HST) incurred.

### ***Communications***

In connection with this engagement, we may communicate with you or others via telephone, facsimile, post, courier and email transmission. As all communications can be intercepted or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from: communications, including any consequential, incidental, direct or indirect; special damages, such as loss of revenues or anticipated profits; or disclosure or communication of confidential or proprietary information.

### ***Termination***

Management acknowledges and understands that failure to fulfill its obligations as set out in this engagement letter will result, upon written notice, in the termination of the engagement.

Either party may terminate this agreement for any reason upon providing written notice to the other party. If early termination takes place, Village of Chester shall be responsible for all time and expenses incurred up to the termination date.

If we are unable to complete the audit or are unable to form, or have not formed, an opinion on the financial statements, we may withdraw from the audit before issuing an auditor's report, or we may disclaim an opinion on the financial statements. If this occurs, we will communicate the reasons and provide details.

### ***Conclusion***

This engagement letter includes the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

If you have any questions about the contents of this letter, please raise them with us. If the services outlined are in accordance with your requirements, and if the above terms are acceptable to you, please sign the copy of this letter in the space provided and return it to us.

We appreciate the opportunity of continuing to be of service to your company.

Yours truly,

*Morse Brewster Lake*

Morse Brewster Lake  
Chartered Professional Accountants

Acknowledged and agreed on behalf of Village of Chester by:

\_\_\_\_\_

Ms. Nancy Hatch  
Village of Chester

Date \_\_\_\_\_

## **Morse Brewster Lake**

Chartered Professional Accountants

P.O. Box 718  
158 Commercial Street  
Berwick, NS  
B0P 1E0  
Tel: (902) 538-8531  
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### **INDEPENDENT AUDITOR'S REPORT**

#### **To the Chairman and Commissioners of the Village of Chester**

##### **Opinion**

We have audited the accompanying consolidated financial statements of **Village of Chester**, which comprise the statement of financial position as at March 31, 2022, and the statement of operations, statement of net financial assets and statement of cash flows for the years then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the **Village of Chester**, as at March 31, 2022, and the results of operations and changes in net financial assets for the year then ended, in accordance with Canadian public sector accounting standards.

##### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

##### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

## **Independent Auditor's Report (continued)**

### **Auditor's Responsibilities for the Audit of the Financial Statements (continued)**

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Berwick, Nova Scotia  
Date

Chartered Professional Accountants  
Registered Municipal Auditor

**Village of Chester**  
**PO BOX 620**  
**Chester, Nova Scotia**  
**B0J 1J0**

June 6, 2023

Morse Brewster Lake  
Chartered Professional Accountants  
158 Commercial St, PO BOX 718  
Berwick, NS  
B0P1E0

Dear Sirs:

This representation letter is provided in connection with your audit of the financial statements of Village of Chester for the period ended March 31, 2023 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian accounting standards for the public sector.

In making the representations outlined below, we took the time necessary to appropriately inform ourselves on the subject matter through inquiries of entity personnel with relevant knowledge and experience, and, where appropriate, by inspecting supporting documentation.

We confirm that (to the best of our knowledge and belief):

**1. Financial Statements**

We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated April 14, 2023 for:

- a) Preparing and fairly presenting the financial statements in accordance with Canadian accounting standards for the public sector;
- b) Providing you all relevant information, such as:
  - i. Accounting records, supporting data and other relevant documentation,
  - ii. Minutes of meetings (such as shareholders, board of directors and audit committees) or summaries of actions taken for which minutes have not yet been prepared, and
  - iii. Information on any other matters, of which we are aware, that is relevant to the preparation of the financial statements;
- c) Ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements; and
- d) Designing and implementing such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We have also communicated to you any deficiencies in the design and implementation or the maintenance of internal control over financial reporting of which management is aware.

## **2. Fraud and Non-Compliance**

We have disclosed to you:

- a) All of our knowledge in relation to actual, alleged or suspected fraud affecting the entity's financial statements involving:
  - i. Management;
  - ii Employees who have significant roles in internal control; or
  - iii. Others where the fraud could have a material effect on the financial statements;
- b) All of our knowledge in relation to allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators or others;
- c) All known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements that should be considered when preparing the financial statements;
- d) All known, actual, or possible litigation and claims that should be considered when preparing the financial statements; and
- e) The results of our risk assessments regarding possible fraud or error in the financial statements.

## **3. Related Parties**

We confirm that there were no related-party relationships or transactions that occurred during the period.

## **4. Estimates**

We acknowledge our responsibility for determining the accounting estimates required for the preparation of the financial statements in accordance with Canadian accounting standards for the public sector. Those estimates reflect our judgment based on our knowledge and experience of past and current events, and on our assumptions about conditions we expect to exist and courses of action we expect to take. We believe that the significant assumptions and measurement methods used by us in making accounting estimates, including those measured at fair value, are reasonable.

## **5. Subsequent Events**

All events subsequent to the date of the financial statements and for which Canadian accounting standards for the public sector requires adjustment or disclosure have been adjusted or disclosed.

## **6. Commitments and Contingencies**

There are no commitments, contingent liabilities/assets or guarantees (written or oral) that should be disclosed in the financial statements. This includes liabilities arising from contract terms, illegal acts or possible illegal acts, and environmental matters that would have an impact on the financial statements.

## **7. Adjustments**

We have reviewed, approved and recorded all of your proposed adjustments to our accounting records. This includes journal entries, changes to account coding, classification of certain transactions and preparation of, or changes to, certain accounting records.

**8. Misstatements**

We believe the effects of uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to this letter.

Yours truly,

\_\_\_\_\_ Title: \_\_\_\_\_

Name of Chief Executive Officer or equivalent and title

\_\_\_\_\_ Title: \_\_\_\_\_

Name of Chief Financial Officer or equivalent and title

**Village of Chester Commission  
Request for Decision**

<p><b>Topic:</b></p> <p><b>Potential upgrades to Village Office Boardroom - UPDATE</b></p>	<p><b>Date:</b> July 12, 2023</p> <p><b>Proposed By:</b> Heather McCallum Clerk/Treasurer</p>
<p><b>Issue Summary:</b></p> <p>Whether or not to proceed with purchases for upgrades to the Village Office Boardroom, where Commission meetings are held and livestreamed. The original approved budget for these items was applicable to the 2022/23 Budget, not the current 2023/24 Budget.</p>	
<p><b>Background:</b></p> <p>On March 8, 2023 the Commission passed the following motion:</p> <p style="padding-left: 40px;"><b>Amendment to Motion #23-030:</b> Commissioner Pauley moved; Commissioner Nauss seconded: That the Village approve the Clerk/Treasurer to purchase equipment to upgrade the boardroom in the areas of first priority of technology; second priority of tables; and third priority of chairs, to a maximum expenditure of \$7500.00 + HST. <i>Unanimously Carried</i></p> <p>Purchases to date include:</p> <ul style="list-style-type: none"> <li>- 1 omni-directional conference microphone, camera tripod, miscellaneous cables and connectors \$342.33 incl. HST</li> <li>- 5 new-to-us boardroom tables \$1,501.50 incl. HST</li> </ul> <p>However, funding was intended to come from unspent 2022/23 Budget monies and was not included in the 2023/24 Budget. The Boardroom tables were purchased before March 31<sup>st</sup>, but the AV items were purchased in April.</p> <p>The question is whether the Commission wishes to go ahead with the remaining upgrades discussed:</p> <ul style="list-style-type: none"> <li>- 1-2 larger video monitor with mount (full-motion wall arm) approx. \$1,000 each + HST/shipping</li> <li>- 8 new boardroom chairs \$1,272 + HST/shipping</li> <li>- Installation of the video monitor(s) from MODC maintenance \$55/hour</li> </ul>	

**Options:**

1. Proceed with completing the purchases of one OR two video monitor(s) and eight boardroom chairs, allocating funds from the General Government operating reserve. Estimated cost: \$2,500 OR \$3,500 + HST/shipping
2. Postpone these purchases until they can be allocated in the 2024/25 Budget.
3. Proceed with completing the purchase of one OR two video monitor(s) and postpone the boardroom chairs purchase. Estimated cost: \$1,250 OR \$2,250 + HST/shipping

**Considerations:**Financial Impacts

As described above, there is no 2023/24 Budget allocation for the purchases, so funds would have to be applied from reserves. The General Government operating reserve currently has approximately \$96,000 available, not including pending 2022/23 surplus transfers.

Policy Impacts

The Village's Reserve Policy stipulates that "The Village shall maintain a balance of no less than \$100,000" (6.1). Surplus transfers to the reserve will be more than sufficient to maintain this amount.

Other

One monitor is sufficient for the Commission members. The Commission may wish a second monitor to be available for the public gallery.

**Recommendation:**

Assuming the Commission would like the work finished in the current fiscal year, Option 1 is recommended.

**Draft Motion:**

*That the Commission approve the Clerk/Treasurer to purchase equipment to upgrade the boardroom with video monitor(s) and eight boardroom chairs, to a maximum expenditure of \_\_\_\_\_ + HST/shipping, with the funds to come from the General Government operating reserve.*

**From:** [Benson-Pratt, Jenny E](#)  
**Subject:** Launch of Equity and Anti-Racism Strategy  
**Date:** July 6, 2023 2:10:30 PM  
**Attachments:** [image001.png](#)

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You don't often get email from [jenny.bensonpratt@novascotia.ca](mailto:jenny.bensonpratt@novascotia.ca). [Learn why this is important](#)

**CAUTION: This email originated from an external sender.**

Good Afternoon,

Thank you for meeting with members of the team at the Office of Equity and Anti-Racism (OEA) last month and for continuing to partner with us on our collective equity and anti-racism work. We know that the provincial government can't do this alone, and we appreciate the time and effort that you've already put into making your communities and Nova Scotia a safer and more welcoming place for all.

The Equity and Anti-Racism Strategy required by the Dismantling Hate and Racism Act was published today. You can find it here <https://novascotia.ca/just/publications/docs/equity-and-anti-racism-strategy.pdf>. As part of the strategy, the Province is announcing that it will provide \$1,185,000 to support municipalities and villages in this work.

As you know, another part of the Dismantling Hate and Racism Act requires municipalities, villages and other Public Sector Bodies to create plans to address systemic hate, inequity and racism. OEA, in collaboration with the Department of Municipal Affairs and Housing, will be in contact soon to schedule workshops to help facilitate the development of your plans.

Natasha Jackson, the DMAH Executive Lead for Community Engagement, is beginning work on a number of pilot projects in some communities and creating a community of practice. We are excited to see how these projects will offer ideas to develop and implement your plans.

We are looking forward to continuing these important conversations with you.

Sincerely,  
Jenny Benson Pratt



1505 Barrington Street, Suite 8S  
Halifax, NS B3J 3K5

Jenny Benson Pratt (She/her)  
Director of Policy

Phone: 902-229-3893

Email : [jenny.bensonpratt@novascotia.ca](mailto:jenny.bensonpratt@novascotia.ca)

Web : [www.novascotia.ca](http://www.novascotia.ca)

We are in Mi'kma'ki, the traditional territory of  
the Mi'kmaq people



**Communities, Culture, Tourism and Heritage  
Office of the Minister**

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1741 Brunswick Street, PO Box 456, Halifax, Nova Scotia, Canada B3J 2R5  
Telephone 902-424-4889 • Fax 902-424-4872 • [novascotia.ca](http://novascotia.ca)

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June 20, 2023

Heather McCallum  
Village of Chester Commission  
27 Pleasant Street  
Chester, NS B0J 1J0

Dear Heather McCallum:

On behalf of the Province of Nova Scotia, I am pleased to advise that your application has been accepted into the following Compelling Tourism Communities (CTC) program:

- Community Digital Marketing

Darlene MacDonald, Executive Director, Tourism Nova Scotia, will send you a separate Terms and Stipulations document for your signature.

Tourism continues to be a vital part of our economy. The CTC programs increase your community profile and awareness with travelers by collaborating with Tourism Nova Scotia.

Any questions about the programs or other support available from Tourism Nova Scotia may be directed to Meaghan Giffin, Marketing Advisor at 902-497-0067 or [meaghan.giffin@novascotia.ca](mailto:meaghan.giffin@novascotia.ca).

Thank you for your hard work and the hospitality you provide to visitors, which makes Nova Scotia a place people want to visit again and again. I wish you all the best for a busy and successful year.

Sincerely,

A handwritten signature in blue ink that reads "Pat Dunn".

Pat Dunn  
Minister

cc: Darlene MacDonald, Executive Director  
Joann Fitzgerald, Chief Marketing Officer

**Village of Chester Commission  
Clerk/Treasurer Activity Report  
July 12, 2023**

- **Lido Pool:** The Lido re-opened on July 5, 2023 on a reduced public swim schedule, due to availability of lifeguard staff. Other public pools and beaches in Lunenburg County are unfortunately experiencing the same thing as the hiatus in training caused by the pandemic has not yet caught up. We currently have one full-time and one part-time certified lifeguards and several part-time junior lifeguards. At least one lifeguard is required to be on duty at all times, with juniors for support to maintain no fewer than two pool staff on duty at all times (the Lifesaving Society recommends two for up to 80 bathers).

The public swim schedule will vary from week to week based on weather conditions and staff availability. It will be posted weekly to the website, social media, and a physical sign on the gate; the same process will be followed for any last-minute changes. The public is advised to check the Village website or Facebook for opening hours or call the office.

Swimming lessons began on Monday this week (July 10<sup>th</sup>) and take place Monday-Friday.

<https://villageofchesterns.ca/lido-pool.html>

- **Chester Fire Services Committee:** The Municipality of Chester and the Village both approved the Revising Agreement to the partnership agreement, which makes the joint Committee a body corporate. Financial and insurance arrangements to follow as soon as possible.



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Heather McCallum  
Clerk/Treasurer

**Village of Chester Commission  
Clerk/Treasurer Financial Report  
July 12, 2023**

- **Scotiabank:** The May bank statement is reconciled; the end of the statement the bank account balance was \$512,837.29 as of May 31, 2023.

Online review shows that during the month of June 2023 there have been bank deposits of \$2,513.44 and expenses of \$127,870.27 for a bank balance on June 30<sup>th</sup> of \$387,480.60.

- **Reserve Loan:** The final \$50,000 re-payment on the loan from the Fire Apparatus Reserve for the land purchase of the former Windjammer site was made on June 15, 2023, per the Reserve Funds Policy (3.1).

- **Budgeted Reserve Transfers:** The 2023/24 Budget identified the following amounts to be transferred to Reserves –completed as cashflow permits:

- General Government Operating Reserve \$3,308.40 (completed Q1)
- Lido Pool Reserve \$30,000 (suggest Q3)

- **Surplus to Reserves:** Per the audited Financial Statements, the Village's 2022/23 surplus totalled \$191,898 which under the MGA is required to be transferred to reserves. These transfers will take place throughout the 2023/24 budget year – completed as cash flow permits. The amounts to be transferred to reserves are as follows:

Operating surplus \$45, 415

- General Government Operating Reserve \$TBA (suggest Q3/Q4)
- Fire Emergency Operating Reserve \$TBA (suggest Q2)

Capital surplus \$146,483

- Lido Pool Reserve \$TBA (suggest Q3)
- Utilities Reserve \$TBA (suggest Q4)
- EH Services Reserve \$991.12 (suggest Q4)

- **HST:** We are still awaiting a reply from Canada Revenue to allow staff to complete the VOC's HST Return.
- **2022/23 Audit:** The audited Financial Statements were approved at the June 6, 2023 Annual Public Meeting. The final pieces of the audit – the management, engagement, and representation letters – have arrived and will be addressed later this evening.

  
\_\_\_\_\_  
Heather McCallum  
Clerk/Treasurer