



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

**March 5, 2024, 11:00 a.m.
Council Chambers
555 Courthouse Road, Cobourg, ON K9A 5J6
Hybrid Meeting (In-Person and Virtual)**

Members Present: Chair Lucas Cleveland
Warden Brian Ostrander

Members Regrets: Councillor Mandy Martin

1. Notices

1.a Accessible Format

If you require this information in an alternate format, please contact the Accessibility Coordinator at accessibility@northumberland.ca or 1-800-354-7050 ext. 2327.

1.b Meeting Format

This Committee Meeting was held using a hybrid meeting model. The public were invited to attend in-person in Council Chambers, view the meeting via the live stream, or join online or by phone using Zoom Conference Technology.

2. Call to Order

Chair Lucas Cleveland called the meeting to order at 11:02 a.m.

2.a Territorial Land Acknowledgement

3. Approval of the Agenda

Committee Resolution 2024-03-05-138

Moved by Warden Brian Ostrander

Seconded by Chair Lucas Cleveland

"**That** the agenda for the March 5, 2024 Finance and Audit Committee be approved."

Carried

4. Disclosures of Interest

- No disclosures

5. Delegations

N/A

6. Business Arising from Last Meeting

N/A

7. Communications

7.a Correspondence, City of Cambridge 'Catch and Release Justice'

Committee Resolution 2024-03-05-139

Moved by Warden Brian Ostrander

Seconded by Chair Lucas Cleveland

"**That** the Finance & Audit Committee receive the correspondence from the City of Cambridge regarding 'Catch and Release Justice' for information, noting that County Council previously considered correspondence regarding this subject matter and subsequently received the correspondence for information; and

Further That the Committee recommend that County Council receive this correspondence for information."

Carried

7.b Correspondence, 'Social and Economic Prosperity Review'

- Eastern Ontario Warden' Caucus (EOWC)
- Municipality of Calvin

- United Counties of Prescott and Russell
- Town of Hanover
- Town of Orangeville
- Township of Ramara

Committee Resolution 2024-03-05-140

Moved by Warden Brian Ostrander

Seconded by Chair Lucas Cleveland

"**That** the Finance & Audit Committee receive the correspondence from the Eastern Ontario Wardens' Caucus (EOWC), Municipality of Calvin, United Counties of Prescott and Russell, Town of Hanover, Town of Orangeville and Township of Ramara regarding 'Social and Economic Prosperity Review' for information, noting that County Council previously considered correspondence regarding this subject matter at the December 13, 2023 County Council meeting and subsequently received the correspondence for information; and

Further That the Committee recommend that County Council receive this correspondence for information."

Carried

7.c Correspondence, Town of Plympton-Wyoming 'Carbon Tax'

Committee Resolution 2024-03-05-141

Moved by Warden Brian Ostrander

Seconded by Chair Lucas Cleveland

"**That** the Finance & Audit Committee receive the correspondence from the Town of Plympton-Wyoming regarding 'Carbon Tax' for information; and

Further That the Committee recommend that County Council receive this correspondence for information."

Carried

8. Staff Reports

8.a Report 2024-031 '2023 Audit Planning Report and Audit Engagement Letter'

Matthew Nitsch, Director Finance / Treasurer
Richard Steinginga, Partner, Baker Tilly

Committee Resolution 2024-03-05-142

Moved by Warden Brian Ostrander

Seconded by Chair Lucas Cleveland

“**That** the Finance and Audit Committee, having considered Report 2024-031 ‘2023 Audit Planning Report and Audit Engagement Letter’, recommend that County Council authorize the Warden and Deputy Warden to sign the acknowledgement in the Audit Planning Report on behalf of Northumberland County Council.”

Carried

8.b Report 2024-032 '2024 Northumberland County Tax Ratios'

Matthew Nitsch, Director Finance / Treasurer

Committee Resolution 2024-03-05-143

Moved by Warden Brian Ostrander

Seconded by Chair Lucas Cleveland

“**Whereas** County Council is responsible for setting tax policy in Northumberland County using tax ratios; and

Whereas on February 28th, 2023 Peter Frise (from Municipal Tax Equity (MTE) Consultants Inc.) did a presentation to County Council and recommended that the County begin to reduce its multi-residential tax ratio from 2.0 towards the new multi-residential ratio of 1.0; and

Whereas County Council approved a reduction in the multi-residential tax ratio from 2.0 to 1.8 in 2023; and

Whereas MTE Consultants Inc. continues to recommend that its municipal clients gradually reduce their multi-residential tax ratio towards 1.0 based on the expectation that this change will eventually be legislated; and

Whereas the Northumberland Treasurers Inter-Municipal Working Group agrees that the County should continue to gradually reduce the multi-residential tax ratio toward the new multi-residential tax ratio of 1.0;

Now Therefore Be It Resolved That the Finance and Audit Committee, having considered Report 2024-032 ‘2024 Northumberland County Tax

Ratios’, recommend that County Council approve a further reduction in the 2024 multi-residential tax ratio from the current 1.8 to 1.6.”

Carried

8.c Report 2024-033 'January 2024 Year-To-Date Financial Results'

Matthew Nitsch, Director Finance / Treasurer

Committee Resolution 2024-03-05-144

Moved by Warden Brian Ostrander

Seconded by Chair Lucas Cleveland

“**That** the Finance and Audit Committee receive Report 2024-033 ‘January 2024 Year-To-Date Financial Results’ for information; and

Further That the Committee recommend that County Council receive this report for information.”

Carried

8.d Report 2024-034 '2023 Council Remuneration and Expenses'

Matthew Nitsch, Director Finance / Treasurer

Committee Resolution 2024-03-05-145

Moved by Warden Brian Ostrander

Seconded by Chair Lucas Cleveland

“**That** the Finance and Audit Committee receive Report 2024-034 ‘2023 Council Remuneration and Expenses’ for information; and

Further That the Committee recommend that County Council receive this report for information.”

Carried

9. Other Matters Considered by Committee

N/A

10. Media Questions

11. Closed Session

N/A

12. Motion to Rise and Result from Closed Session

N/A

13. Next Meeting - Tuesday, April 2, 2024 at 11:00 a.m.

14. Adjournment

- The meeting adjourned at 11:26 a.m.