

## **Cape Breton Regional Municipality**

### **Audit Committee Meeting Minutes**

September 3, 2025

1:00 p.m. at City Hall Council Chambers

### **Committee**

Deputy Mayor Eldon MacDonald, Chair

Councillor Earlene MacMullin

Councillor Glenn Paruch

Councillor Kim Sheppard-Campbell

Citizen Mark Galley

Citizen Sue Forrester

### **Staff**

Mayor Cecil P. Clarke

Demetri Kachafanas, KC, Chief Administrative Officer

Christa Dicks, Municipal Clerk / Director of Corporate Information Services

Dave MacKeigan, District Nine Councillor

Spencer Merrill, Information Technology Technician

Jenna MacQueen, Communications Advisor

Mandy Nguyen, Communications Officer – Senior and Vulnerable Persons Navigator

Yuecong Cao, Administrative Assistant, Clerk's Office

Kelly McDonald, Recording Secretary

### **Absent**

Councillor Steve Parsons (Regrets)

The following does not represent a word for word record of the proceedings of this meeting. The agenda, reports, supporting documents, information items circulated, and video (if available) are online at [www.cbrm.ns.ca](http://www.cbrm.ns.ca).

**Deputy Mayor Eldon MacDonald called the meeting to order.**

**Roll Call**

**1. Approval of Agenda**

**Motion**

Moved by Councillor Paruch, seconded by Councillor MacMullin, to approve the September 3, 2025, audit committee agenda as presented.

**Motion Carried**

**2. Approval of Minutes**

**Motion**

Moved by Councillor MacMullin, seconded by Councillor Sheppard-Campbell, to approve the CBRM minutes from:

- Audit Committee Minutes – June 4, 2024

**Motion Carried**

**3. CBRM Audit Committee Governance and Oversight**

Christa Dicks, Municipal Clerk / Director of Corporate Information Services, provided a presentation titled, "CBRM Audit Committee Governance and Oversight". The presentation included topics such as importance of audit committees, policy framework, legislative and policy framework, committee composition and independence, oversight and governance, contributing factors of an effective committee, the purpose of audits, and additional resources. Demetri Kachafanas, KC, Chief Administrative Officer (CAO), advised that the Cape Breton Regional Municipality (CBRM) is currently in a transition period as it awaits the appointment of a new Chief Financial Officer (CFO). During the transition period, appropriate support measures are being implemented to ensure continuity in the performance audit and to assist with the ongoing financial audit as required. The CBRM remains committed to

continuous improvement across all systems, including governance, policy development, and front-line operations.

For Information Only

#### **4. Audit Progress Summary to Date**

Darren Chiasson, CPA / CA – MNP Partner / Business Advisor, provided an update on the status of the CBRM audit progress to date and an overview of a standard audit process. Discussion took place regarding audit process timelines, outstanding audit process items, consideration of appointing a liaison to oversee the audit process requirements, potential funding impacts, capital assets, and technical challenges. The following motion was then put forward:

##### **Motion**

Moved by Councillor Paruch, seconded by Citizen Galley, to engage MNP to prepare financial statements for the current fiscal year.

##### **Motion Carried**

**Meeting adjourned at 1:25 p.m.**

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**Deputy Mayor Eldon MacDonald**  
**Chair**

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**Christa Dicks**  
**Municipal Clerk**  
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