Northumberland County
Finance and Audit Committee
Terms of Reference

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1. Primary Mandate

The Finance and Audit Committee will provide recommendations to County Council directly, regarding priorities, strategies, needs, policies, and programs relating to:

- Asset Management
- Financial Audits
- Financial Planning and Reporting
- Investments
- Procurement
- Risk Management & Insurance
- Statutory Compliance
- Advisory Committees, Boards, Working Groups (legislated, or members include County Councillors):
  - N/A

In addition to its core function of making recommendations to Council, the Committee is empowered to make decisions regarding the following matters:

a. Add items to its agenda pursuant to the Council Procedural By-law;
b. Defer matters for the purpose of receiving additional information from staff, or for additional public input;
c. Refer a matter to another standing committee in the rare circumstance additional recommendations are required from that standing committee as the matter proceeds to Council;
d. Hear and receive deputations regarding agenda items;
e. Consider correspondence and make recommendations to Council;
f. Conduct statutory hearings when that authority is delegated by Council;
g. Information requests pursuant to Section 10 - Business Items;
h. In consultation with the Director(s) and Clerk, and with the unanimous consent of the members of the committee, the Chair may reschedule a meeting of the Committee, and the required notice shall be provided;
i. Other procedural matters, as recognized by the Procedure By-law.

Financial information relating to the above departments including budget considerations, quarterly variance analyses, and budget Issue Papers shall be reviewed by the Committee.

Only County Council may recommend the adoption of the annual budget, the long-term financial plan, and recommend amendments to the approved budget. The Committee may receive recommendations from staff within its jurisdiction where funds have not yet been allocated; however, the Committee's recommendation must explicitly indicate that it is subject to budget approval.

2. Membership

The Committee shall be comprised of three (3) County Council members, being the current Warden and two (2) members appointed by Council.

If the Warden provides advance notice of their absence from a Committee meeting to the Clerk / Deputy Clerk, the Warden may request that the Deputy Warden attend in their place, and the Deputy Warden shall have voting privileges.

If the Warden is unable to attend a Committee meeting, and the Deputy Warden is already a Committee member, the Warden may select another member of County Council to attend the Committee meeting in their place, and this member of County Council will have voting privileges. Advance notice shall be provided to the Clerk / Deputy Clerk.

Appointments to the Committee will be made by Northumberland County Council at its first business meeting following the Inaugural Council meeting, following a municipal election, and as required thereafter.

Committee members shall hold office for the term of Council or until their successors are appointed. Council may rescind a member's appointment to the Committee by majority vote.

The County's Alternate Councillors (e.g. lower-tier Deputy Mayors or lower-tier Councillors appointed to the role) shall not be Committee members and shall not stand in for Committee members who are absent.

3. Chair

The Committee Chair will be appointed by County Council.

If the Chair is absent (or participating in the Committee meeting electronically), the other member shall chair the meeting. The Warden shall not chair Committee meetings, unless the other Committee member is participating electronically.

The Committee Chair shall hold office until their successor is appointed.

In the event that the Committee Chair position is declared vacant by Council, Council may appoint a replacement Chair to hold office for the remainder of the term.

4. Quorum / Voting

A quorum in any Committee is a majority of the voting members of the Committee. A quorum is required for a meeting to proceed. If there is no quorum present 15 minutes after the meeting start time, the meeting will be cancelled.

Committee recommendations to Council shall be done by consensus. Recorded votes are not permitted.

5. Remuneration

Committee members will receive their standard per diem and mileage allowance for attending meetings. Other Councillors who are not Committee members may attend its meetings but will not receive per diems or mileage allowances.

6. Council Participation

Council members who are not Committee members may attend its meetings but are not permitted to participate in its discussions. Council members who are not Committee members shall have no vote, nor be counted in calculating quorum, and may be excluded from attendance in closed meetings of the Committee if the Committee so directs.

7. Committee Support

The Director of Finance/Treasurer and the Chief Administrative Officer (or their respective delegate(s)), will attend all meetings. Department managers and staff, and other Directors, will attend as required.

The Clerk or Deputy Clerk will provide procedural guidance, administrative resources, and support. The Clerk or Deputy Clerk will prepare Committee Minutes for Council's consideration; these Minutes will be included in Council meeting agendas.

8. Meeting Notification, Time, Location and Format

Committee meeting notification shall be provided as per the Council Procedural By-law, and the Provision of Notice Policy By-law.

Committee meetings will be held on a set day and time as per the schedule adopted by County Council in December of each year, for the following calendar year.

The location of the meetings will generally be held at the County of Northumberland administration building (555 Courthouse Road, Cobourg) or, as may be determined by the Chair in consultation with the Department Director(s).

All meetings shall be held in person or as per the Council Procedural By-law regarding electronic participation.

In consultation with the Clerk, and with the unanimous consent of the members of the committee, the Chair may reschedule a meeting of the Committee, and shall provide the required notice. If not required due to a lack of urgent business, a meeting may be cancelled by staff, in consultation with the Committee Chair.

9. Meeting Agendas and Minutes

Agendas for each Committee meeting will be prepared in accordance with the Procedural By-law.

The Committee Chair shall be briefed on the Agenda business by the CAO, Director(s), and Clerk prior to a meeting.

Agendas will be provided to Council four (4) business days prior to the Committee meeting date. Agendas will be published on the County's website three (3) business days prior to the Committee meeting date.

An item on a published agenda may be appended with additional information prior to a meeting, and will be noted as such.

An item that is not included on a published agenda but needs to be considered due to urgent or timing issues shall be approved by a majority of Committee members, by amending the Agenda.

The Committee shall issue Minutes after each meeting in the form established by the Clerk in conformity with the Council Procedural By-law.

Committee Minutes will be published on the County website and included on the next Regular Council Meeting Agenda.

The items in the Committee Minutes shall align with the Committee Agenda, and may be amended by the Committee, and shall set out the recommendations to Council, and procedural decisions.

10. Business Items

All business considered by County Council shall first be considered by a Standing Committee, except as noted below.

Reports

Staff shall bring business to the Committee by preparing a report for each item of consideration. Each report shall recommend either receipt for information, or a specific action or series of actions.

A Committee member may request information from staff which shall be prepared in a report for inclusion on the next regularly scheduled Committee meeting agenda, or, as mutually agreed upon with staff, so long as in doing so the effort involved does not require the expenditure of unbudgeted funds or a change in departmental workplan.

If staff deem an item to be urgent and/or time-sensitive, and/or it is not possible to include the item on an upcoming Committee agenda, the CAO will consult with the Warden, and may request that the item be included on the next Council meeting agenda, for consideration and action.

If the Committee makes a recommendation to Council that differs significantly from the staff recommendation, the CAO may consult with the Warden and request that the item be held for separate consideration at an upcoming Council meeting.

Correspondence

Upon receiving correspondence from members of the public (including residents, businesses and associations), the County Clerk will review to ensure compliance with the Council Procedural By-law.

Following review, correspondence may be included in the Council Correspondence Index, provided it meets the following criteria:

- Is addressed to County Council or one or more members of County Council;
- Is received by the County Clerk no later than 12:00 p.m. on the applicable publication date
- Subject matter has not been previously considered by County Council.

There may be occasions when correspondence is not placed on the Council Correspondence Index or added to a Standing Committee or Council agenda. This may be due to:

- Staff are preparing a report in response to the concerns raised. The related correspondence will be included on the same agenda as the staff report.
- The correspondence contains information which is not suitable for a public agenda and will be dealt with on a confidential basis

Correspondence received from other municipalities or municipal associations that has not already been considered by County Council will also be added to the Council Correspondence Index.

The Council Correspondence Index will be delivered electronically to each Member of County Council and Director on **Thursday's biweekly**. A member of Council or Director may at any time request that any of the indexed correspondence be added to an upcoming agenda for Council's consideration. The Clerk will determine the relevant Standing Committee or Council agenda in which it shall be added.

Correspondence received from members of the public (including residents, businesses, and associations) that is addressed to County staff, or that is not addressed to a specific individual or group (e.g., "To Whom It May Concern"), will be reviewed by the Clerk and may, at the Clerk's discretion, be included in the Council Correspondence Index.

Staff may redact personal information contained in correspondence (including municipal address, phone number, email), according to applicable legislation.

11. Delegations

Delegations from the public shall be heard at the relevant Standing Committee, and shall relate to an agenda item. Delegations from the public shall not be heard at Council meetings. The exception to this is a Statutory Public Meeting being held in conjunction with a Council meeting; in that case the public may address Council.

Delegations from organizations, associations, boards, etc. shall be heard at the relevant Standing Committee, and shall relate to the Primary Mandate of the Committee.

Members of the public may request to make a delegation to the Committee regarding an item on an upcoming meeting agenda. Delegation requests shall be made to the Clerk Two (2) business days prior to the Committee meeting, and as prescribed within the Council Procedural By-law.

Delegations regarding an agenda item will be heard when that business item is dealt with, as set out in the agenda, or at a time as determined by a majority of the Committee Members. Delegations will take place after the staff overview / presentation but prior to Committee deliberation on the item.

The CAO in consultation with the Committee Chair may approve delegation requests from the public that do not relate to an agenda item if an advance request is submitted to the Clerk / Deputy Clerk six business days in advance of a scheduled Committee meeting, including the submission of any delegation material(s), such as a PowerPoint presentation. Delegations that do not relate to an agenda item will be heard under the agenda heading 'Delegations'.

At a Committee meeting, a delegation from the public, that does not relate to an agenda item shall be heard if a majority of the Committee Members vote to permit the delegation. The Committee may choose to permit the delegation at that meeting, or, at a future meeting.

12. Proclamations

Proclamations shall adhere to the Northumberland County 'Commemorative Observances, Proclamations, and Flag' policy. An organization or community group may request that the Committee recommend that Council make a Proclamation to bring awareness to an event or issue. A Proclamation request must be submitted each year for annual events.

13. Petitions

A Committee shall consider petitions relevant to its mandate, so long as the petition meets all the conditions as set out in the Council Procedural By-law and 'Petition to County Council' policy.

14. Meeting Attendance

Committee meetings shall be open and transparent. Members of the public and media may attend in person, or may participate electronically, as set out in the agenda.

Members of the public and media may attend Committee meetings with the understanding that there may be times when a portion of the meeting is closed to the public as permitted by the *Municipal Act, 2001*, Section 239.

15. Procedures

The rules governing the procedure of the Council and the conduct of members of Council shall be observed in a meeting of the Committee insofar as they are applicable.

The Council Procedural By-law, the County's Code of Conduct for Members of County Council, the *Municipal Act, 2001*, the *Municipal Conflict of Interest Act*, and other relevant Acts as applicable, shall govern Committee meetings.