



Audit Committee Meeting

April 8, 2026

6:00 p.m.

Council Chambers

Agenda

1. Call to Order
2. Items Added to the Agenda (Approval of Agenda)
3. Review of Minutes:
 - a) December 15, 2025
4. Q4 - Governance and Planning, Q1 -Audit Planning & Pre-Audit Work –
Staff Briefing Note
 - a) Terms of Reference (TOR) & Audit Committee Work Plan
 - b) Audit Strategy Presentation
 - c) Review and Approval of Audit Committee Work Plan
 - d) Credit Card Policy – Review of Proposed Changes
 - e) Q4 - Governance & Planning Items (Carried Forward)
5. Recommendation to Council
6. Adjournment



AUDIT COMMITTEE MEETING

December 15, 2025

Location: Virtually

Present: Warden Lois Landry, Deputy Warden Amanda Mombourquette, Councillor Brian Marchand, Councillor Brent Sampson, Councillor Shawn Samson, Paula Jesty, Appointed Member, Troy MacCulloch, Chief Administrative Officer, Kathleen Jeffrey, Director of Finance, Shelley David, Municipal Clerk

1. Call to Order

Warden Lois Landry called the meeting to order at 5:30 p.m.

2. Approval of the Agenda

Moved by Councillor Shawn Samson, seconded by appointed member Paula Jesty, that the agenda be approved.

Motion carried.

3. Review of Minutes: December 9, 2025

Moved by Councillor Brent Sampson, seconded by appointed member Paula Jesty, that the minutes of the December 9, 2025, Audit Committee meeting be adopted.

Motion carried.

4. External Auditing Services Request for Proposals

Moved by Councillor Brian Marchand, seconded by Deputy Warden Amanda Mombourquette, that the Audit Committee recommend to Council to award the contract for External Auditing Services to Doane Grant Thornton, being the successful proponent under the Request for Proposals (RFP) process.

Motion carried.

5. Adjournment:

There being no further business, the chair adjourned the meeting at 5:55 p.m.

Chairperson

Municipal Clerk



BRIEFING NOTE

Municipality of the County of Richmond

Q4 – Governance and Planning

Q1 – Audit Planning & Pre-Audit Work

April 02, 2026

Purpose

To meet to review Q4 – Governance and Planning and Q1- Audit Planning & Pre-Audit Work of the Draft Audit Work Plan. Due to timing, a review of the Q4 Audit Committee Work Plan identified that several items have already been addressed through the Bylaw and Policy process.

This meeting provides an opportunity for the Committee to:

- Review, provide feedback, and approve the updated Terms of Reference (TOR)
- Review the Credit Card Policy
- Review and approve the draft Audit Committee Work Plan
- Confirm any remaining items requiring Committee input

The session will also include an opportunity for Committee members to ask questions to the external auditors.

Discussion

1. Terms of Reference (TOR) & Audit Committee Work Plan

- The Audit Committee Work Plan has been updated for review

- Committee members are invited to provide feedback and suggest revisions, as needed
- An appendix to the TOR has been developed to:
 - Provide a summary of Audit Committee responsibilities
 - Align responsibilities with the Audit Work Plan
 - Ensure consistency with FRAM requirements
- The TOR has been updated to reflect changes discussed at the Q3 meeting and is included for review

2. Audit Strategy Presentation

- External auditors will present the audit strategy
 - The Audit Committee will have an opportunity to ask questions and discuss any concerns

3. Review and Approval of Audit Committee Work Plan

- The Audit Committee is requested to:
 - Review the draft Work Plan in detail
 - Recommend any necessary changes
 - Approve the finalized Work Plan

4. Credit Card Policy – Review of Proposed Changes

- Proposed updates to the Credit Card Policy, previously discussed and recommended
- The Committee is asked to:
 - Determine whether the policy is ready to proceed to Bylaw and Policy

5. Q4 Governance & Planning Items (Carried Forward)

Items Addressed:

- **TOR Updates:** Completed and presented for final review
- **Policy Reviews:**
 - Travel and Expense Policy has been reviewed and is included in the meeting package
 - Hospitality and travel expenses are available on the Municipality's website (www.richmondcounty.ca)
 - The Annual Summary of Remuneration and Expenses for Reportable Individuals will be provided to Committee members

Outstanding Items:

- **Financial Condition Indicators (FCIs):**
 - To be scheduled for discussion in an upcoming quarter



1. Purpose

- 1.1 The purpose of the Audit Committee is to act as an advisory board carrying out critical review functions on behalf of Council.

2. Mandate

- 2.1 The mandate of the audit committee is to assist Council in fulfilling oversight responsibilities related to the quality and integrity of financial reporting along with ensuring the appropriate systems and controls for the proper recording of transactions and protection of assets are in place.

3. Roles and Responsibilities

The roles and responsibilities are based on the Financial Reporting and Accounting Manual (FRAM) which is the regulation pursuant to the MGA Sections 451-520, produced by the Department of Municipal Affairs.

- 3.1 The audit committee will have unrestricted and complete authority to delve into any affair of the municipality with full access to the management and auditor to help Council meet its fundamental responsibilities of protecting the municipal assets and managing operations as efficiently as possible fulfilling its oversight responsibilities related to financial reporting.

3.2 Financial Reporting Function

The Committee shall:

- a) review the audited annual financial statements in depth with management and the external auditor; if satisfied the committee will present fairly the financial position and results of operations, and recommend acceptance to Council;
- b) review with management any changes in accounting principles and practices followed by municipalities;

- c) review any significant variance in comparison to prior year and/or budget;
- d) review and discuss the financial condition indicators; and
- e) review and discuss the mid-year budget to actual comparison.

3.3 External Audit Function

The Committee shall:

- a) discuss the extent, timing, and completion of the audit including the level of materiality to be used;
- b) review estimated and final audit fee;
- c) discuss whether the terms of the letter of engagement were met;
- d) recommend to Council the change of the municipal auditor if management questions the competence of the incumbent auditor and the committee confirms the view; the recommendation to appoint a new auditor would follow an adequate inquiry into the auditor's competence and reputation;
- e) review the problems and restrictions encountered by the auditor and the degree of cooperation received; and
- f) promote cooperation between the management and the auditor.

3.4 Accounting System and Internal Controls Function

The Committee shall:

- a) obtain and review the management and internal control letter addressed to Council;
- b) discuss with the auditor the annual evaluation of the internal control systems related to the financial reporting and the recommendations for improvements of accounting procedures and internal controls related to the financial reporting, together with management's response;
- c) discuss management's response to the recommendations and adequacy of management's action plan;
- d) Obtain reasonable assurance that the municipality has implemented appropriate systems of internal controls over its financial reporting; and
 - i. ~~Over the financial reporting and that these systems are operating effectively;~~
 - ii. ~~Obtain assurance the municipality is in compliance with its policies and procedures and that these systems are operating effectively;~~
 and

- iii. ~~Identify, monitor, mitigate and report significant financial or operational risk exposures and that these systems are operating effectively; and~~
- e) receive and review any internal reports relating to accounting procedures and internal controls.

3.5 **Financial** Risk Management Function

~~(These functions could be prepared by another committee; however, the audit committee should be aware and understand the risks to the municipality.)~~

The Committee shall receive and review reports related to the management of financial risks to the municipality.

- a) ~~understand the risks of the municipality;~~
- b) ~~review the municipality risk management controls and policies;~~
- c) ~~obtain reasonable assurance that management's systems to eliminate or manage the risks are effective; and~~
- d) ~~receive reports on the management of financial risks.~~

4. **Composition and Terms of Appointment**

4.1 The membership shall include all members of Council, Chief Administrative Officer, Director of Finance, and one (1) member at large.

~~4.2 Council appointments shall be from the beginning of their term for up to two years, and renewable for an additional two years following a committee review by Council.~~

4.3 Member at large appointment shall be for four years with the first year beginning one year after the municipal election cycle.

4.4 As per section 44 of the MGA, where an audit committee where the Audit Committee has a vacancy:

- a) The audit committee shall continue to meet and perform its duties and may exercise its powers, and
- b) **If the vacancy is for a member at large,** the municipality shall advertise to recruit a member at large at least once every six months until the requirement is met.

4.5 The Committee Chairperson will be the Warden, or their designate, of Richmond County Council.

5. Meetings

5.1 An audit committee should convene whenever circumstances demand such a meeting; however, the committee must meet at least twice in each fiscal year.

5.2 It is recommended the audit committee meet at least four times, and the meeting should coincide with the stages of the audit. The following topics are recommended to be included on the audit committee's agendas at various stages:

- a) role and responsibilities of the auditor;
- b) review of the roles and responsibilities of the audit committee;
- c) recommended appointment of a municipal auditor;
- d) audited Financial Statements and auditor's work;
- e) management or Internal Control letter and management's response;
- f) adequacy and effectiveness of internal controls;
- g) financial condition indicators; and
- h) ~~financial risk management~~ review of financial risk.

5.3 ~~There is a requirement that audit committee meeting dates be specifically established and agendas developed to address its terms of reference and responsibilities.~~ An Audit Committee meeting schedule will be established each year, and agendas developed.

5.4 Meeting procedures shall follow the Council Procedural Policy.

6. Authority and Accountability

6.1 The Audit Committee is a committee formally approved by Council and is provided with the authority to make recommendations to Council. Final decisions related to the work of the Committee rests with Municipal Council.

6.2 At least quarterly, progress reports shall be presented to Council at Committee of the Whole meetings by a designated member (member of Council, staff, and/ or citizen appointee). The timing of the quarterly reports will be influenced as appropriate by the meeting frequency/activity of the

ABCC. If a committee meets at least once, it shall be included in the next quarter reports.

7. Related Documentation

- [Committees Policy](#)
- [Council Procedural Policy](#)
- [Municipal Government Act](#)
- [Financial Reporting and Accounting Manual \(FRAM\)](#)
- [Code of Conduct Policy for Elected Officials](#)
- [Strategic Communications Plan](#)

8. Version Log

Version Number	Amendment Description	Council Approval	Date
3	Review		June 19, 2025
2	Formatting and removal of items that are included in the Committees Policy and Council Procedural Policy.	Yes	September 9, 2024
1	New	Yes	2018

9. Certification

I, Shelley David, Municipal Clerk for the Municipality of the County of Richmond, hereby certify that these Terms of Reference were duly approved.

Shelley David
Municipal Clerk

Draft Audit Committee Workplan

Q1 – Audit Planning & Pre-Audit Work

- Confirm Terms of Reference (TOR) and Audit Committee Workplan
- External Auditor - Report to the Audit Committee regarding Audit strategy
- Review and approve audit strategy

Q2 – Draft Financial Statement Presentation & Year-End Review

- Review audited financial statements
- Assess accounting policy changes
- Review variance analysis (compared to prior year and budget)
- Approve Management Representation Letter
- Review Internal Control Letter
- Ensure compliance with FRAM filing deadlines (September 30)
- Recommend appointment of external auditor

Q3 – Risk Management & Controls

- Review auditor recommendations and management responses
- Assess adequacy of management's action plans
- Review and discuss financial risks
- Evaluate internal control environment
- Consider FRAM and legislative updates

Q4 – Governance & Planning

- Review and update Terms of Reference (TOR), if necessary
- Review Financial Condition Indicators (FCIs), if available

- Review updates to travel, expense, and hospitality policies, if applicable
- Note: Hospitality expenses are published on the Municipality's website (www.richmondcounty.ca). The Committee will also receive the Annual Summary of Remuneration and Expenses for Reportable Individuals
- Set priorities for the upcoming year

Quarter	FRAM Requirement	Activity
Q1	Establish an audit committee and define its terms of reference and responsibilities.	Confirm TOR and Audit Committee Work Plan Presentation to Audit Committee regarding Audit Strategy by auditors
Q1	Discuss the extent, timing and completion of the audit including materiality.	Review and approve audit strategy
Q1	Review audit scope, timing and approach.	Review audited financial statements
Q2	Review audited financial statements and recommend approval.	Assess accounting policy changes
Q2	Review changes in accounting policies and practices.	Review variance analysis
Q2	Review significant variances compared to prior year and budget.	Approve Management Representation Letter
Q2	Review management representation and supporting documentation.	Review Internal Control Letter
Q2	Review internal control reports and management letters.	Ensure compliance with FRAM filing deadlines
Q2	Ensure compliance with statutory and reporting requirements.	Recommend appointment of external auditor
Q2	Recommend appointment of external auditor.	Review auditor recommendations and management responses
Q3	Review auditor findings and management responses.	Assess adequacy of management's action plan
Q3	Assess adequacy of management action plans.	Review and discuss financial risk
Q3	Understand financial risks and ensure appropriate controls are in place.	Review internal control environment
Q3	Ensure internal control systems are effective.	Consider FRAM/legislative updates
Q3	Review compliance with legislation and regulatory requirements.	Review FCIs if available
Q4	Review financial condition indicators.	Review policies (hospitality, expense)
Q4	Review financial policies and governance practices.	Review and update TOR if necessary
Q4	Ensure audit committee governance and planning is effective.	Set priorities for next year
Q4	Establish priorities and future planning.	



Title: Credit Card Policy

Approved by Council

Date:

Policy Review Notification

Date:

Policy Review

Date:

I certify this to be a true copy of the **Credit Card Policy** as adopted by the Municipal Council of Richmond County at a Public Meeting held _____

Shelley David, Municipal Clerk

1. Purpose

1.1. This Policy outlines the procedure for using the Municipality of the County of Richmond (MOCR) corporate credit card for purchases, within the Council-established credit limit, in situations where vendor invoicing is unavailable.

1.2. Use of the credit card is intended to support operational efficiency and does not replace standard purchasing, tendering, or approval processes where those processes are required.

2. Scope

2.1. This policy applies to all MOCR employees who are authorized to use the corporate credit card under the approved sign-out procedure.

3. Roles and Responsibilities

3.1. Municipal Council will be responsible for reviewing, amending, and adopting the Credit Card Policy.

3.2. The CAO will be responsible for implementing and administering this Policy.

3.3. The Finance Department is responsible for providing guidance on the application of this Policy, monitoring corporate credit card transactions for compliance, reconciling statements, processing payments, and reporting any irregularities or misuse to the CAO.



4. Corporate Credit Card, Credit Limit, and Transaction Control

4.1. Card Assignment and Credit Limit

- a) MOCR will only have one credit card assigned to the Chief Administrative Officer (CAO).
- b) The CAO is authorized to distribute the credit card to Department Heads through the credit card sign-out procedure.
- c) The credit card limit is \$20,000, inclusive of tax. Council approval is needed for a Credit Card limit increase.

4.2. Credit Card Reward Points

- a) Staff will advise Council of the reward point balance annually.
- b) Council will direct Staff as to how they wish to proceed with the redemption for gift cards or cash back.

4.3. Purchasing Requirements

- a) Vendor invoicing must be used when available.
- b) Purchases must follow the MOCR Purchasing and Tendering Policy. This includes purchase order approval by the CAO for any purchase of \$1,500 or more.
- c) Larger purchases must not be broken down into smaller purchases in order to meet the transaction limit.

4.4. Cardholder Oversight and Controls

- a) The cardholder (or designated user) must:
 - i. Account for all credit card transactions on the MOCR sign-out sheet and must obtain, verify, and keep all receipts, charge slips, and the transaction log for tax and audit purposes.
 - ii. Notify the Bank immediately if the corporate credit card is lost or stolen.
 - iii. Contact the Bank to dispute any charges using the customer service contact information provided with the corporate credit card.

4.5. Credit Card Security and Protection

- a) The credit card must be stored in a designated secure, locked location when not signed out.



- b) When signed out, the credit card must never be left unattended, including in vehicles, unlocked desks, or unsecure areas.
- c) The credit card must be checked upon return following a purchase.

5. Prohibited Use

5.1. The corporate credit card shall **not** be used for:

- a) Personal purchases
- b) Travel advances
- c) Cash advances
- d) Reimbursement for interest incurred on the corporate credit card.

6. Compliance

6.1. Failure to adhere to the Policy requirements may result in loss of corporate card privileges.

7. Public Reporting

7.1. Credit card statements and supporting receipts shall be posted monthly on the Richmond County website.

8. Related Documents

8.1. Purchasing and Tendering Policy

8.2. Travel and Expense Policy

9. Policy Review/Amendments

Date of Review	Approved/Amended by Council



Title: Travel and Expense Policy

Approved by Council
Policy Review Notification
Policy Review

Date: February 24, 2026
Date: January 12, 2026
Date: February 10, 2026

I certify this to be a true copy of the **Travel and Expense Policy** as adopted by the Municipal Council of Richmond County at a Public Meeting held February 24, 2026.

Shelley David, Municipal Clerk

1. Purpose

1.1. The purpose of this Policy is to outline the process for pre-approving, approving, and reporting travel and related expenses in accordance with the Municipal Government Act (MGA), the Municipal Financial Reporting and Accounting Manual (FRAM), and the NSGEU Local 161 Collective Bargaining Agreement.

2. Scope

- 2.1. This Policy applies to all reportable individuals, unionized and non-unionized municipal employees, and citizen appointees to ABCCs who incur approved travel and related expenses while performing official municipal duties, whether within or outside the Municipality of the County of Richmond (MOCR). This includes travel for meetings, site visits, training sessions, conferences, or other work-related activities approved in accordance with this policy.
- 2.2. Non-unionized employees are governed by this Policy. Where this Policy does not specify applicable rates, limits, or procedures, the provisions of the NSGEU Local 161 Collective Bargaining Agreement shall be used as the guiding standard.

3. Definitions

- 3.1. "ABCC" means Agencies, Boards, Commissions, and Committees, including those established by Council and those that are external.
- 3.2. "Local Travel" means travel within Richmond County, including Port Hawkesbury.

- 3.3. “Non-Local Travel” means travel outside of Richmond County and Port Hawkesbury.
- 3.4. “Reportable Individuals” means members of Council, the Chief Administrative Officer (CAO), and any employees delegated the responsibilities or powers of the CAO under Section 29(b) of the MGA.
- 3.5. “Signing Authority” means the authorizing personnel responsible for pre-approving travel and approving the related expense claims. The table below shows the Signing Authority for each position:

Position	Signing Authority
Warden	CAO
Member of Municipal Council	Warden and CAO – pre-approval CAO – expense claim approval
CAO	Warden
Director	CAO
Municipal Employees	The Department Director or CAO

4. Roles and Responsibilities

- 4.1. Municipal Council will be responsible for reviewing, amending, and adopting the Travel and Expense Policy.
- 4.2. The CAO will be responsible for implementing and administering this Policy.
- 4.3. Signing Authorities will be responsible for pre-approving travel and approving expense claims in accordance with this Policy.
- 4.4. The Finance Department will be responsible for providing advice and assistance to Municipal Council and the CAO regarding the application of this Policy, monitoring travel expenses for appropriate use and consistency with Policy directive, and processing travel expense claims.

5. Policy Guidelines

- 5.1. All travel and related expense claims must be submitted using the Municipality’s official Travel and Expense Claim Form, which is available on the MOCR SharePoint site.
- 5.2. All requests for travel must have a justifiable MOCR purpose and be within the parameters of the current budget to be approved and reimbursed. All travel requests must be pre-approved by the Signing Authority, who shall consider the necessity for travel based on the information provided on the claim form under the title “Purpose of Travel”.



- a) Travel that exceeds budgetary limits shall require Municipal Council approval in advance of travel.
 - b) For Local Travel that is part of an employee's routine duties related to their assigned position with the Municipality, does not require pre-approval; the submission of a Travel and Expense Claim Form, along with any receipts, serves as confirmation of approved travel.
 - c) For Local and Non-Local Travel that is part of a member of Council's routine duties to attend ABCC meetings to which they are appointed, or attend as an ex officio, does not require pre-approval; the submission of a Travel and Expense Claim Form serves as confirmation of approved travel.
 - d) A Signing Authority is prohibited from pre-approving or approving travel and related expenses on their own behalf.
- 5.3. When multiple requests for travel for the same purpose are submitted, it will be determined how many representatives are required to attend on behalf of MOCR.
- a) Should a member of Council have a disagreement regarding their request for travel, the request will be reviewed with the Warden.
 - b) Council will be advised, where possible, of who is travelling.
- 5.4. Travel expenses for accommodations shall only be reimbursed if the traveler cannot reasonably be expected to commute to or from a function due to an early start, late finish, or adverse weather conditions.
- 5.5. When an accommodation provider cannot be set up for direct billing, the municipal corporate credit card may be used to secure the booking. Only expenses eligible under this Policy may be charged to the Municipality.
- 5.6. Expense claims begin at a departure and arrival time that is reasonable for the travel required. Legitimate reasons for earlier/later departure/return should be documented on the Travel and Expense Claim Form and discussed with the designated Signing Authority.
- 5.7. It is expected that when attending a conference, in order to be eligible for reimbursement of expenses, 80% of the conference sessions be attended. If this is not possible, it should be discussed with the signing authority in advance of attendance.



- 5.8. Persons using privately owned automobiles for municipal business travel are responsible for ensuring that the vehicle is properly insured for such use, that all relevant statutory requirements are complied with, and that insurance premiums are paid. The responsibility for insurance is entirely that of the privately owned vehicle's user/owner. The Municipality does not accept any liability under any circumstances for claims arising from the use of privately owned automobiles.
- 5.9. Shared vehicle use is not mandatory but is encouraged; only one traveller may claim mileage reimbursement per vehicle. Individuals who use their personal vehicle for shared business travel must carry a minimum of two million dollars in liability insurance coverage, including coverage for business use.
- 5.10. The Municipality of the County of Richmond does not provide travel or related expense advances. All reimbursements must be based on actual expenses incurred and supported by the required documentation or applicable per diem allowances, as outlined in this Policy. Advances will not be issued in lieu of reimbursement.

6. Travel and Related Expenses

6.1. Accommodations

Item	Direct Billing	Credit Card	Reimbursement	Required Receipt	Notes
Room reservations • Are arranged by designated Departmental Staff.	x				Billed directly to the Municipality.
• If direct billing is not available.		x			Subject to Corporate Credit Card Sign-out Procedures.
• In situations where the cost cannot be directly billed or charged to the corporate credit card.			x	x	Reimbursed at actual cost.
Private Accommodations			x		Per overnight stay. See Schedule A.
Incidentals			x		Pier Diem See Schedule A
Parking, taxis, and tolls			x	x	Reimbursed at the actual cost incurred



Valet Parking			Ineligible		An exception may apply if it is the only option.
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6.2. Meals

Item	Direct Billing	Credit Card	Reimbursement	Receipt	Notes
• Travel through meal times as outlined in Schedule A			x		Per diem allowance, see Schedule A
• International travel through meal times as outlined in Schedule A			x		Per diem; reimbursed at the exchange rate at the time of travel.
• Meals that are provided free of charge or included in registration fees paid directly by the Municipality.			Ineligible		Exceptions may apply (i.e., Food allergies). Agendas must be included in the expense claim.
• Meal expenses that exceed the per diem allowance.			Ineligible		Required pre-approval. It may be considered in exceptional cases, i.e., food allergies.

6.3. Vehicle Use/Air Travel

Item	Direct Billing	Credit Card	Reimbursement	Receipt	Notes
• Personal vehicle use for Local and Non-Local Travel			x		Employees are to be reimbursed as per the CBA.
					Members of Council and ABCC-appointed members are reimbursed at the current Provincial km rate for return travel from their place of residence.
• Out-of-province travel, cost comparison required			x	x	Reimbursement is typically the lesser of : (i) economy airfare + airport parking + ground transport, OR (ii) mileage at Provincial rate.



6.4. Registration Fees for Conferences and Other Events

Item	Direct Billing	Credit Card	Reimbursement	Receipt	Notes
Registration <ul style="list-style-type: none"> Is arranged by designated Departmental Staff 	x				Billed directly to the Municipality.
<ul style="list-style-type: none"> If direct billing is not available 		x			Subject to corporate credit card sign-out procedures.
<ul style="list-style-type: none"> When direct billing and corporate credit card use are not possible. 			x	x	Reimbursement at the actual cost incurred.

7. Exclusions

- 7.1. Alcohol purchases are not an eligible expense and will not be reimbursed.
- 7.2. MOCR is not responsible for the cost of travel, lodging, meals, registration, etc., of spouses when they are accompanying the elected or appointed officials to meetings, seminars, conferences, training sessions, etc., unless specifically authorized by Municipal Council.

8. Preapproval

- 8.1. The Signing Authority may request additional information or justification to assess the necessity and appropriateness of the proposed travel.
- 8.2. Preapproval may be withheld if the travel request is deemed unnecessary, non-compliant with this policy, or exceeds budget limits.

9. Submission/Approval of Travel and Expense Claims

- 9.1. A completed and signed Travel and Expense Claim Form must be submitted to the appropriate Signing Authority within 60 days after return.
- 9.2. All claims must include the required documentation. For meetings of Council and Council-established ABCCs, an agenda is not required, as these are available online. For all other meetings, conferences, or events where no agenda or documentation is available, the following details must be provided on the claim form or in a short written report:
 - a) Purpose of the meeting
 - b) Date and location



- c) Start and end time
 - d) Participants
 - e) Brief summary of discussions
- 9.3. Itemized receipts are required for all expenses except per diem meal allowances and personal vehicle mileage for authorized travel.
- 9.4. For Non-Local Travel, a copy of the advance approval from the Signing Authority(s) is required.
- 9.5. The Signing Authority must ensure that the expenses are consistent with this Policy and are supported by receipts.
- 9.6. A signing authority may request additional explanations, documentation, or justification from the claimant and may refuse to approve any expense items claimed that are deemed unreasonable or non-compliant with this Policy.
- 9.7. A Signing Authority may not approve expense claims submitted on the behalf of others.

10. Disagreement Resolution

- 10.1. Where there is disagreement as to the acceptability of specified expenses between the claimant and the authorizing personnel, the matter shall be referred to the CAO, Warden, or Director of Finance for resolution.

11. Adjustments and Overpayments

- 11.1. Any adjustments noted after a claim has been approved and paid will be indicated on the Travel and Expense Claim Form and initialed by the claimant. Any payment for adjustments of an over/underpayment will be reconciled on a subsequent claim. Adjustments may also be made before payment is issued.

12. Fraud, Misuse, or Misappropriation of Municipal Funds

- 12.1. Suspicious activity and potential misuse of funds must be reported immediately to the CAO. If such activity relates to the CAO, it must be reported immediately to the Warden.
- 12.2. Fraudulent irregularity, misuse, or misappropriation of municipal funds may result in disciplinary action.

13. Reporting Requirements

- 13.1. Municipal Staff shall prepare and publish a quarterly summary of travel expenses with supporting documentation on the Richmond County website

within 90 days of the end of each fiscal quarter.

13.2. Municipal Staff shall prepare an annual summary report of travel expenses for reportable individuals and file it with the Minister by September 30th.

14. Review Requirements

14.1. The Audit Committee shall review the annual Summary of Travel Expenses for Reportable Individuals annually.

14.2. By January 31st, immediately following a regular election held under the Municipal Elections Act, Council shall review this Policy and, following a motion by Council, either re-adopt the Policy or amend the Policy and adopt the Policy as amended.

15. Repeal and Replace

15.1. This Policy replaces the Travel and Expense Policy re-adopted on January 28, 2025.

16. List of Schedules

16.1. Schedule A: Approved Travel Rates

17. Related Documents

17.1. Municipal Financial Reporting and Accounting Manual (FRAM)

17.2. Nova Scotia Municipal Government Act (MGA)

17.3. MOCR Credit Card Policy

18. Review and amendment schedule:

Date of Review	Approved/Amended by Council
Nov. 24, 2025, Jan.12, Feb 4., Feb.10, 2026	Feb. 24, 2026 (amended/adopted)
Jan. 14, 2025	Jan. 28, 2025 (re-adopted)
Oct. 10, 2023	Oct. 23, 2023 (amended/adopted)



Travel and Expense Policy Schedule A: Approved Travel Rates

1. Approved Travel Rates

Category	Rate/Reference	Condition/Notes
Travel	Provincial rate (per km)	Personal Vehicle
Meals (per day)		
Breakfast	As per CBA	When travel starts before 7:30 a.m.
Lunch	As per CBA	When traveling away from home base, (11:30 a.m.-1:00 p.m.)
Dinner/Supper	As per CBA	When travel prevents return to home base before 6:00 p.m.
Private Accommodations	\$40.00	Per overnight stay
Incidentals	As per CBA	Per overnight stay

2. Related Documents

2.1. [NSGEU Local 161 Collective Agreement](#)