

**#2023-51**  
**Amending the financial statements**  
**before submission, to reflect the**  
**municipal relationship with the**  
**Victoria Fire Department**  
**Association Inc.**

**Meeting Date** 21 August 2023

**Status:** [ ] -

**Motion type:** Financial ▾

\_\_ in favour, \_\_ against

**Declared conflicts:**

**Moved by Councillor** \_\_\_\_\_

**Abstentions or other notes:**

**Seconded by Councillor** \_\_\_\_\_

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**WHEREAS** 2 weeks after the last Council meeting, the CAO received concerns from Mayor Ruben after he had reflected on the potential impact on his professional designation (CPA), if he were to sign the financial statements as Mayor, without those statements providing information to the reader about transactions directly related to the provision of Fire Services, a municipal responsibility under the Municipal Government Act.

**WHEREAS** the CAO agreed that this was a legitimate concern, and subsequently discussed a potential resolution to those concerns with our Auditor Tara Wheeler, who suggested the language below be added to the audit, and

**WHEREAS** in the opinion of the CAO, this represents a helpful degree of transparency being added to the audit, and also serves to recognize the assistance currently given to the municipality, by the Association,

**BE IT RESOLVED** that Council approve adding the following note to the audit statement, before finalisation and submission by the CAO, with the current Note 11 'Segmented information' to be renumbered as Note 12:

**"Note 11 Fire protection and emergency measures planning services**

The Municipality is responsible for providing fire protection and emergency measures planning services under Section 14 of the Municipal Government Act (2022). During the year, the Municipality provided these services with assistance from "Victoria Volunteer Fire Department Association Inc." (the "Association"), a registered not-for-profit corporation operated by volunteers.

To carry out its operations, the Association raises funds from the public, other organizations and the provincial government and uses these funds to help operate the Victoria Fire Department. All assets that are used by the Department to deliver Fire Services, whether owned by the Municipality or by the Association, are insured through the Municipality's insurance policy.

These consolidated financial statements only include the assets owned and the expenses paid directly by the Municipality. The value of the assets owned and expenses paid directly by the Association are not included in these consolidated financial statements.”

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I certify that this is a true and correct copy of the resolution.

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**Mayor**  
Martin Ruben

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**Chief Administrative Officer**  
Anna Keenan