

WHEREAS the Municipal Act makes council meetings open to the public by default listing only a few select exceptions that allow council to choose to go into a closed session through a vote, making closed session a choice of the majority of council, not an obligation, or legal requirement; and

WHEREAS Council can choose to release a closed session report whenever it would like to; and

WHEREAS the Municipal Act makes each member of this Council responsible for the Town's accountability and transparency; requiring each member of council to take an oath that they will truly, faithfully, and impartially exercise the office to the best of one's knowledge and ability; and

WHEREAS the Town's audited 2022 statements report \$9,975,260 in unfinanced capital; and

WHEREAS the Town audited 2023 statements report that unfinanced capital grew to \$11,603,189; and

WHEREAS Report COR-2025-010, presented in open session on May 5, 2025, reports \$14,000,000 as of December 31, 2023 — about \$2.4 million more in a single year; and

WHEREAS, that \$14 million is marked unaudited, and that as of today, Council still has no audited 2024 statements and no audited 2025 numbers, more than nineteen months after the 2024 year closed; and beyond the provincial reporting requirements for both 2024 and 2025; and

WHEREAS residents of Cobourg are to vote in October 2026 and are being asked to judge this Council's handling of money without an audited number newer than 2023, the first year of this council's term; and

WHEREAS that same public report says reserves are short by about \$20.5 million, to meet the average position of comparable municipalities of comparable size — \$1,271 per household against a \$4,055 average — that fixing this through taxes alone requires annual levy increases of 5.33% for the foreseeable future years, and that the alternative depends on selling an unnamed Town asset for an assumed \$25 million; and

WHEREAS four members of this Council also sat on the last term of council; and

WHEREAS up until May 1, 2025 the ability to terminate the employment of any Director, inclusive of the CAO, for any reason would have required just four votes out of the seven members of council; and

WHEREAS that same public report traces the unfinanced capital practices back to at least 2012 — including the entire four years of that previous term; and

WHEREAS on May 1, 2025 strong mayor powers came to Cobourg, immediately shifting the power to hire and fire the CAO and directors from a 4-member majority of Council to the decision of the Mayor; and

WHEREAS Report COR-2025-010 came to Council just four days later, on May 5, 2025 and so the entire report was therefore drafted and approved by staff in the period before that significant change; and

WHEREAS Staff and council would have had no knowledge of the provincial plans to bestow Strong Mayor Powers onto the head of Cobourg Council; and

WHEREAS that report says auditors flagged these problems and that nothing was done, and yet failed to mention Report CM-2024-15 — a closed session report from November 26, 2024, previously presented

to council in a closed session where the Town's financial condition from the past 10 years was examined in detail; and

WHEREAS residents are being asked to accept a plan whose findings are public, whose evidence is sealed, and are still awaiting the published audited financial statements for 2024 and 2025; and

WHEREAS the financially relevant parts of CM-2024-15 could have been separated from anything personal about identifiable individuals if legally required; and

WHEREAS MFIPPA s. 16 clearly says that a compelling public interest can outweigh any privacy exemptions potentially negating the need to separate anything from the original closed session report; and

WHEREAS the taxpayers of Cobourg have a right to expect transparency from their elected officials, have a right to know what decision, actions and policies of the past 10 years resulted in the large tax increases in the first three years of this term — and that they have the right to know these facts and our audited numbers before they are asked to vote in the next election.

NOW THEREFORE BE IT RESOLVED THAT the Clerk, with the Treasurer and Town Solicitor, publish Report CM-2024-15 on the town website before the end of the week with any identifiable individuals or other concerns simply blacked out; and

FURTHER THAT the closed session report is to appear on the next agenda for the September Council meeting for councils discussion; and

FURTHER THAT staff publicly explain, at that same meeting, how \$11,603,189 in the audited 2023 statements became \$14,000,000 in COR-2025-010; and

FURTHER THAT once report CM-2024-15 is made public, that its

original closed version, in its entirety and without staff intervention, be sent alongside report COR-2025-010 to the town closed meeting investigator, the town's external auditors, the Audit Committee, and the Ontario Ombudsman, and any municipal lawyer at Cunningham and Swan; and

FURTHER THAT all agencies/groups being sent the two reports be asked to report back to this council prior to the next Regular Council meeting with a summary of the two reports listing any and all discrepancies, legal concerns, significant omissions and make comment on why this may have occurred; and

FURTHER THAT staff publicly report on the status of the 2024 audit and 2025 financial results, explaining in writing the reasons for the delays to date with specific supporting details and documents—including but not limited to, the number of emails, the number of phone calls, records showing these dates and times, and a fulsome look at why we have yet to get audited 2024 numbers yet, so that the public and council can be assured that staff have made every effort to ensure these numbers are provided before the election; and

FURTHER THAT staff provide a firm date and a plan within 10 business days in writing to this council on how they will be presenting these important, legally required audited financial statements to the Cobourg public before October 1st 2026; and

FURTHER THAT this motion be decided by a recorded vote.