

ACKNOWLEDGEMENTS

In 1982, the Department of Municipal Affairs (now Service Nova Scotia and Municipal Relations) published the Municipal Accounting and Reporting Manual. In the years that followed, the Manual was revised as need dictated.

In 2006, to respond to changes in the standards of the Canadian Institute of Chartered Accountants, the Municipal Accounting and Reporting Manual was repealed and the Financial Reporting and Accounting Manual was substituted.

The Financial Reporting and Accounting Manual was developed by a group of municipal officials and staff of Service Nova Scotia and Municipal Relations, with the assistance of consultants from Grant Thornton LLP.

Service Nova Scotia and Municipal Relations would like to acknowledge and thank the following group of municipal officials, who contributed invaluable expertise and considerable time from their busy schedules to assist in the development of the Manual:

Pam Caswill, CA, Manager, Financial and Reporting Policy and Treasury, Halifax Regional Municipality
Rick Farmer, CGA, Director of Finance, Cape Breton Regional Municipality
Greg Herrett, CA, Chief Administrative Officer, Town of Amherst
Stewart MacDonald, CA, Director of Finance, Municipality of the County of Richmond
Connie Nolan, CA, Director of Finance, Municipality of the District of East Hants
Malcolm Pitman, CA, Director of Finance and Administration, Town of Bridgewater
Jim Wentzell, Chief Administrative Officer, Town of Mahone Bay

SNSMR staff who participated in the development of the Manual include Bongsun Cho-MacDonald, Wendy Dauphinee, Bob Houlihan, CGA, Jeff Shute, CA, and Maxine Wallace.

Service Nova Scotia and Municipal Relations would also like to thank the many municipal officials throughout the province who participated by attending consultation and information sessions, reviewing draft documents and providing feedback. Their time and expertise has been greatly appreciated.