

# MNP Forensic Reporting March 2024

## Summary of Investigation Results

### Scope of Investigation

MNP was engaged by Kingsgate Legal, legal counsel for the Town of Gibbons to investigate allegations regarding the conduct of Councillor Amber Harris. The allegations were made by two senior employees of the Town.

MNP was asked to assess compliance with the Town of Gibbons Policies and Procedures, and/or any applicable Provincial legislation, including but not limited to, the *Occupational Health and Safety Act* of Alberta and the *Municipal Government Act* of Alberta.

The MNP engagement began October 30, 2023. MNP performed the engagement respecting the principles of natural justice and procedural fairness.

### Investigative Effort

In order to arrive at the findings, MNP conducted the following procedures:

- ✓ MNP has spent over 100 hours to complete this investigation.
- ✓ MNP interviewed seven (7) Councillors including Councillor Harris.
- ✓ MNP interviewed eight (8) employees of the Town.
- ✓ MNP reviewed significant documentation including; emails, Council minutes, videos of Council meetings, and the Policies of the Town of Gibbons.

### Key Findings of Investigation

MNP found that on a balance of probabilities that four of the six allegations against Councillor Harris were substantiated based on evidence obtained and constitute a breach of Town Policies.

1. It was substantiated that Councillor Harris acted disrespectfully toward a senior employee in Council meetings over an extended period of time.
2. It was substantiated that Councillor Harris acted disrespectfully in comments made about a senior employee's employment contract and related duties.
3. It was substantiated that Councillor Harris acted disrespectfully by disclaiming her personal responsibility for her unauthorized use of the Town credit card.
4. It was substantiated that Councillor Harris acted disrespectfully toward a senior employee by suggesting the lateness of the annual audit was the result of employee wrongdoing, without evidence.

In the other two allegations, although they occurred as described, they were not a violation of the Policies of the Town.



MNP LLP