



RURAL BOARD OF EXAMINERS

Province of Saskatchewan

PO Box 366, Rosetown, SK S0L 2V0
Phone: (306) 882-4030 • Fax: (306) 882-4401
Email: rural.board.exam@sasktel.net



RURAL CLASS "A" AND SUPERIOR "A" INSPECTION CHECKLIST

ADMINISTRATOR'S NAME: _____

MUNICIPALITY: RM OF _____ NO. _____

DATE OF INSPECTION: _____

INSPECTOR: _____

This checklist forms the basis for inspections for Class 'A' and Class 'Superior A' Certificates of Qualification; and Administrators may use it to prepare for an inspection. Section numbers refer to *The Municipalities Act*, unless otherwise stated.

<u>Section:</u>		<u>Yes</u>	<u>No</u>	<u>N/A</u>
	MINUTES:			
	Are headings used and is civic address of office noted?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
94	Has an Oath of Office been taken by all members of Council?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
142(3)	Do all members of Council file an annual public disclosure statement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
121(1)	Is the first meeting of Council held within 31 days of election; and has the Returning Officer's statement of results been presented to Council?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
121(2)	Is written notice of first meeting properly given?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
113(3)	Is the employees' bond presented to Council each January, and are deposits made accordingly?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
111(2)(b)	Are full names of council members consistently being recorded?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
111(2)(c)	Are the minutes approved in accordance with legislation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
111(2)(l)	Are monthly financial statements presented to Council?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
122(1)	Are regular meeting dates set by bylaw or resolution?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
82	Are council remunerations and allowances established?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
128(1)	Is public notice provided for meetings where Council remuneration is being considered?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
81	Are committees of council appointed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



RURAL BOARD OF EXAMINERS

Province of Saskatchewan

PO Box 366, Rosetown, SK S0L 2V0
Phone: (306) 882-4030 • Fax: (306) 882-4401
Email: rural.board.exam@sasktel.net



<u>Section:</u>	<u>Yes</u>	<u>No</u>	<u>N/A</u>
103-107 Are the bylaw enactments properly recorded?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
69(1) Is the hamlet allotment set by resolution?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
144-146 Are conflicts of interest declared and properly recorded?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
101 Are recorded votes properly documented in the minutes?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
186 Is the audited financial statement prepared and submitted to the Minister prior to July 1 st ?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
123 Are special meetings properly called, held and the required notices given?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is correspondence acknowledged by resolution?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are minutes clear, concise, and informative?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are minutes signed by both signing officials, and are all other pages initialed by the signing officials?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are all pages of the minutes properly dated and numbered?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
BUDGET:			
155 Is the operating budget adopted prior to the mill rate being set?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is a signed copy of the budget attached to the minutes?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mill Rate _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mill Rate Factor _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Base Tax _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Minimum Tax _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
INSURANCE:			
Property Insurance:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Liability Insurance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Errors & Omissions:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



RURAL BOARD OF EXAMINERS

Province of Saskatchewan

PO Box 366, Rosetown, SK S0L 2V0
Phone: (306) 882-4030 • Fax: (306) 882-4401
Email: rural.board.exam@sasktel.net



<u>Section</u>		<u>Yes</u>	<u>No</u>	<u>N/A</u>
	BYLAW REGISTER:			
111(2)(h)	Is a bylaw register established and a proper index maintained?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Are all bylaws signed, sealed and certified?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Does the bylaw register contain current bylaws only?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Are bylaws numbered, and do they include proper headings?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Are the following bylaws in place?			
8(2)	General Penalty Bylaw	# _____		
276(3)	Establish a Tax Certificate Fee	# _____		
124(2)	Public Notice Bylaw	# _____		
81.1(1)	Procedural Bylaw	# _____		
93.1(1)	Code of Ethics Bylaw	# _____		
	ASSESSMENT:			
204	Is the assessment roll prepared by May 1 st ?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
217(1)	Is Notice of Assessment Roll published in The Gazette?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Is Notice of Assessment Roll published in a newspaper or in any other manner?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
215(1)	Does the assessment notice state the division in which the owner is entitled to vote in?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
220-222	Has a Board of Revision been established?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
240(4)	Is the Board of Revision completed within 90 days of publishing the assessment notice in The Gazette?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
258(1)	Is the annual assessment return completed by the time and date required by SAMA? State completion date _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Do amounts shown on the assessment return balance with amounts shown on the Confirmation Certificate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
258(5)	Is Confirmation Certificate retained with assessment records?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



RURAL BOARD OF EXAMINERS

Province of Saskatchewan

PO Box 366, Rosetown, SK S0L 2V0
Phone: (306) 882-4030 • Fax: (306) 882-4401
Email: rural.board.exam@sasktel.net



Section:

Yes No N/A

GENERAL LEDGER:

Is the general ledger balanced at the end of each month?

Levy

Reserves

Accumulated Surplus

Hamlet Surplus

Tax Title Property

Municipal Arrears

Investment in Tangible Capital Assets

Allowances

111(2)(m) Is the financial statement prepared by the Administrator before June 15th?

185(3) Are financial statements (or a summary of them) and auditor's report publicized by September 1st?

ELECTIONS: (*Local Government Election Act, 2015*)

54(1) Is preparation of a list of voters authorized?

24 Are polling places established for each division?

47 Is a Returning Officer appointed?

50 Did election officials take and subscribe to an oath of office on the prescribed form upon appointment?

66(1) Is a call for nomination of candidates published at least 10 business days before nomination day?

75 Are receipts for nomination issued on the prescribed form?

142(5) Are nomination papers destroyed as required?

81 Is notice of poll published within 10 business days after the close of the nomination period?

83(2) Is an advance poll established?

142(2) Are ballot box contents destroyed as required?



RURAL BOARD OF EXAMINERS

Province of Saskatchewan

PO Box 366, Rosetown, SK S0L 2V0
Phone: (306) 882-4030 • Fax: (306) 882-4401
Email: rural.board.exam@sasktel.net



<u>Section</u>		<u>Yes</u>	<u>No</u>	<u>N/A</u>
	TAX ROLL:			
285/89/90	Are all tax tools set by bylaw applied?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
263	Is the tax roll prepared by August 15 th ?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Is the tax roll up-to-date and in balance?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Is a copy of the tax roll printed at year-end?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
269	Is the form confirming the mailing of tax notices completed, dated and signed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
267(1)	Were the tax notices mailed before September 1 st ?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
274(4)	Are other taxing authorities advised of all tax abatements?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	CASH RECEIPTS & PAYMENTS:			
	Are receipts fully completed and signed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Are proper penalty and discounts applied on all receipts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
111(2)(i)	Are deposits made according to legislation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Are deposits balanced to collections?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Are cheques recorded in numerical order?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Are all accounts initialed by the Reeve or presiding officer?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Is a bank reconciliation statement prepared each month?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	GENERAL:			
	Is a Workers' Compensation rate set for council in accordance with Sec. 4 of <i>The Workers' Compensation Act</i> ?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Is the annual payroll statement properly prepared in accordance with Sec. 122 of <i>The Workers Compensation Act</i> ?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Is a list of tax arrears submitted to the head of Council prior to November 15 th in accordance with Sec. 3(1) of the <i>Tax Enforcement Act</i> ?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Did Council authorize the treasurer to start proceedings for title in accordance with Sec. 22(1) of the <i>Tax Enforcement Act</i> ?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

