



RURAL BOARD OF EXAMINERS

Province of Saskatchewan

PO Box 488, Rosetown, SK S0L 2V0
Phone: (306) 882-2314 • Fax: (306) 882-3287
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.

Disclaimer: Additional documentation not listed on checklist may be requested for review by an inspector on a case-by-case basis.

<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?	<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"/>



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<u>Section:</u>		<u>Yes</u>	<u>No</u>	<u>N/A</u>
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"/>
103-107	Are the bylaw enactments properly recorded?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
69(1)	Is the Organized Hamlet allotment set by resolution? (Best Practice to be set Annually 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"/>



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Section:

Yes No N/A

- 123 Are special meetings properly called, held and the required notices provided?
- Is correspondence acknowledged by resolution?
- Are minutes clear, concise, and informative?
- Are minutes signed by both signing officials, and are all other pages initialed by the signing officials?
- Are all pages of the minutes properly dated and numbered?

BUDGET:

- 155 Is the operating budget adopted prior to the mill rate being set?
- Is a signed copy of the budget attached to the minutes?
- Are Tax Tools implemented as legislatively required?
- Mill Rate _____
- Mill Rate Factor _____
- Base Tax _____
- Minimum Tax _____



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Section:

Yes No N/A

INSURANCE:

Property Insurance:

Liability Insurance

Errors & Omissions:

BYLAW REGISTER:

111(2)(h)

Is a Bylaw Register established and a proper index maintained?

Are all bylaws signed, sealed and certified?

Does the bylaw register contain current bylaws only?

Are bylaws numbered, and do they include proper headings?

Are the following bylaws in place?

8(2)

General Penalty Bylaw

276(3)

Establish a Tax Certificate Fee

128(3)

Public Notice Bylaw

81.1(1)

Procedural Bylaw

93.1(1)

Code of Ethics Bylaw



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<u>Section:</u>		<u>Yes</u>	<u>No</u>	<u>N/A</u>
	ASSESSMENT:			
204(1)	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)(d.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 Certified or Centralized Board of Revision been established or appointed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
240(4)	Is the Board of Revision completed within 180 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, and the Assessment Roll?	<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"/>



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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?

9.1 Has Council adopted a General Election Bylaw?

47 Is a Returning Officer appointed by Council?



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52	Has Council set remuneration amounts for all elected officials?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
50(1)(2)	Did election officials take and subscribe to an oath of office on the prescribed form upon appointment?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
66(1)	Is a call for nomination of candidates published at least 10 business days before nomination day?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
67(6)	Are Public Disclosure Statements attached to nomination forms?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
75	Are receipts for nomination issued on the prescribed form?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
142(5)	Are nomination papers destroyed as required?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
81	Is notice of poll published within 10 business days after the close of the nomination period?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
83	Is an advance poll, or mail in ballots procedure established	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
142(2)	Are ballot box contents destroyed as required?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
139(2)	Has the Returning Officer's statement of results been presented to Council and acknowledged?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Has the Ministry of Government Relations, and SARM been Notified of Election Results, and the Municipal Directory Updated?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



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	TAX ROLL:			
285/89/90	Are all tax tools set by bylaw applied?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Mill Rate Factor Bylaw No. _____			
	Base Tax Bylaw No. _____			
	Minimum Tax Bylaw No. _____			
263	Is the tax roll prepared by August 15 th ?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
290.01	Is the Mill Rate Return submitted by August 15 th ?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Is the RM Compliant with the Effective Tax Rate Limit 7 to 1 Ratio As per Section 42.1 of <i>The Regulations</i> ?	<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 a 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"/>



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Section

Yes No N/A

CASH RECEIPTS & PAYMENTS:

Are receipts issued and signed?

Are proper penalty and discounts applied on all receipts?

111(2)(i)

Are deposits made according to legislation?
(Cash collections in adherence to bond)

Are deposits balanced to collections?

Are cheques and EFT payments recorded in numerical order?

Are all accounts initialed by the Reeve or presiding officer?

Is a bank reconciliation statement(s), credit card statement(s),
and electronic payments register prepared, and presented to
Council each month?

GENERAL:

Is a Workers' Compensation rate set for council in accordance
with Sec. 4 of *The Workers' Compensation Act*?

Is the annual payroll statement properly prepared in accordance
with Sec. 122 of *The Workers Compensation Act*?

Has the Municipal Revenue Sharing Grant Annual Declaration
resolution been accurately approved by Council, and the
Declaration of Eligibility filed with the province by the January 31
deadline as per Section 26.1 of *The Municipal Grant Regulations*?



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	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"/>
	Is the Volunteer Fire Fighters/First Responders Coverage Registration completed annually?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Is a Development Appeals Board appointed in accordance with Sec. 214(2) of <i>The Planning & Development Act, 2007</i> ?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
49.1	Has a policy been established for the review of division boundaries?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
276	Are tax certificates properly completed and the appropriate fee collected?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Has an asset management policy and strategy been approved?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Is the Tax Title Property Record in balance with the general ledger?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Are all tax liens registered in ISC by January 31 st ?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Are tax enforcement records kept up to date?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



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Are easements or right of way purchase agreements properly completed and signed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has the hail roll been properly completed and confirmed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the applicant hold a valid Hail Insurance License in order to conduct business for Additional Municipal Hail Limited?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is your Council aware of the provisions of the New West Partnership Trade Agreement as it applies to tendering?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are legislated tendering requirements being followed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the Municipality have a Building Bylaw approved by Building and Technical Standards as per Section 17(6)(A) of <i>The Construction Codes Act</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the RM have a licensed building official appointed as per Section 16.4 of The Construction Codes Act	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are payroll records properly completed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the filing system satisfactory?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the office appear organized, neat, and professional?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the applicant present in a professional manner both in attire, and interactions with staff, council, and the public?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



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Yes

No

N/A

COMPUTER:

Are computer backups generated on a regular basis?

Is an off-site set of backups maintained?