



RURAL BOARD OF EXAMINERS

Province of Saskatchewan

PO Box 280, Neilburg, SK S0M 2C0
Phone: (306) 823-4321 • Fax: (306) 823-4477
Email: rural.board.exam@sasktel.net



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

ADMINISTRATOR'S NAME: _____

MUNICIPALITY: RM OF _____ NO. _____

DATE OF INSPECTION: _____

INSPECTOR: _____

NOTES AND RECOMMENDATIONS:

Signed: _____
Inspector



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CHECKLIST

This checklist forms the basis for inspections for Class 'A' and Class 'Superior A' Certificates of Qualification. Administrators may also use it as a test to determine how closely they are meeting the requirements of *The Municipalities Act* (the Act) or simply to check how well they are performing the job of administrator. Section numbers refer to the Act.

<u>Section</u>	<u>Yes</u>	<u>No</u>	<u>N/A</u>
MINUTES			
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are headings used and is information correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
94 Are council members' oaths of office taken?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
121(1) Is 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"/>
114 Is the administrator appointed by resolution?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
113(3) Is the employees' bond presented to Council each January?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
111(2)(b) Are the full names of council members being recorded?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
111(2)(c) Are the minutes being approved?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
111(2)(l) Are financial statements presented to Council along with any other information requested by Council?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
122(1) Are regular meeting dates set?	<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"/>
155 Is the operating and capital budget adopted prior to the mill rate being set?	<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 hamlet allotment set by resolution?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
P13(1) Has a Pest Control Officer been appointed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
P14 If so, was the Minister informed of the appointment?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WC6(2) Has a Weed Inspector been appointed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WC7(1) If so, was the Director notified of the appointment?	<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>
S8(1)	Are pounds and poundkeepers established?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
W(4)	Is a Workers' Compensation rate set for council?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
W(122)	Is the annual payroll statement properly prepared?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
T3(1)	Is a list of tax arrears submitted to the head of Council prior to November 15 th ?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
T22(1)	Did Council authorize the treasurer to start proceedings for title?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SARM	Are volunteer fire fighters listed for coverage under the municipality's SARM liability insurance policy?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
P214(2)	Is a Development Appeals Board appointed under <i>The Planning & Development Act, 2007</i> ?	<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"/>
	Are custom work rates established by resolution?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
144(5)	Are pecuniary interests declared and properly recorded?	<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?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Are all other pages initialed by the signing officials?	<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"/>
101	Are recorded votes properly recorded?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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"/>



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Are the following bylaws in place?

<u>Section</u>		<u>Bylaw No.</u>
214(2)	Dispense with Mailing of Assessment Notices	
8(2)	General Penalty Bylaw	
159	Authorize Emergency Expenditures	
276(3)	Set Tax Certificate Fee	
272	Set Incentive (Discount & Penalty) Rates	
124, 127, 128	Public Notice Bylaw	
8(1)	Nuisance Bylaw	
81.1(1)	Procedural Bylaw	
93(1)	Code of Ethics Bylaw	



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<u>Section</u>		<u>Yes</u>	<u>No</u>	<u>N/A</u>
	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	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 the confirmation certificate retained with assessment records?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Are all assessment roll summaries completed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	BUDGET			
155	Is the operating budget adopted?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Are all supporting schedules completed? Amount of taxable assessment _____	<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"/>



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<u>Section</u>	<u>Yes</u>	<u>No</u>	<u>N/A</u>
GENERAL LEDGER			
Is the General Ledger in balance?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is it set up to correspond with the financial statement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Levy	_____		
Reserves	_____		
Surplus	_____		
Hamlet Surplus	_____		
Tax Title Property	_____		
Municipal Arrears	_____		
Investment in Tangible Capital Assets	_____		
Allowances	_____		

<u>Section</u>	<u>Yes</u>	<u>No</u>	<u>N/A</u>
111(2)(m) Is the financial statement prepared by the Administrator before June 15 th ?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
185(3) Is a synopsis mailed or advertised by September 1 st ?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are collection liabilities paid by the 10 th of each month?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are grants-in-lieu paid appropriately?	<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>
	ELECTIONS (<i>Local Government Elections Act</i>)			
54(1)	Is preparation of a list of voters authorized at least 55 days before election day?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24	Are polling places established for each division?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
47	Is a Returning Officer appointed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
50	Did election officials take and subscribe to an oath of office on the prescribed form?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
66(1)	Is a call for nomination of candidates published within 10 business days before nomination day?	<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 10 days after the close of the nomination period?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
83	Is an advance poll 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"/>
	TAX ROLL			
405	Are unpaid custom work amounts added to the tax roll at year-end?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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"/>
	Are separate levies made for municipal, school, hail and any other taxing authorities?	<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"/>
	Is the summary of tax roll completed?	<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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CASH RECEIPTS/DEPOSITS			
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are month end totals balanced?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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) 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"/>
CASH PAYMENTS			
	<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 month end totals balanced?	<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"/>



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<u>Section</u>		<u>Yes</u>	<u>No</u>	<u>N/A</u>
	GENERAL			
311(3)	Is the school liability statement completed by January 15 th ?	<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 a Tangible Capital Asset Policy been adopted?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Is the Tax Title Property Register 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"/>
	Are easements or right of way purchase agreements properly completed and signed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Have all available grants been applied for?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Is the hail roll properly completed on time?	<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"/>
	In general, does the office appear neat and orderly?	<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"/>
	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"/>
	COMPUTER			
	Are computer backups generated on a regular basis?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Is an off-site set of backups maintained?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>