



# RURAL BOARD OF EXAMINERS

Province of Saskatchewan

Box 150, Richmond, SK S0N 2E0  
 Phone: (306) 669-2000  
 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>
	<b><u>MINUTES:</u></b>			
	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"/>
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"/>
110(1)	Has the administrator been established by Council?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
188(1)	Is the municipal auditor appointed by Council?	<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>
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 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 the 1 <sup>st</sup> of July?	<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"/>
 <b><u>BUDGET:</u></b>			
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"/>
 <b><u>INSURANCE:</u></b>			
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"/>





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Section:

Yes    No    N/A

**GENERAL LEDGER:**

- Is the general ledger balanced at the end of each month?  Yes  No  N/A
- Does the applicant prepare and complete the majority of year End adjusting entries in preparation for the audit?  Yes  No  N/A
- Are capital assets annually depreciated, with amortization accurately recorded, and is the GL in balance with amortization schedules?  Yes  No  N/A
- 111(2)(m) Is the financial statement prepared by the June 15<sup>th</sup> deadline?  Yes  No  N/A
- 185(3) Are financial statements (or a summary of them) and auditor's report publicized by the 1<sup>st</sup> of September?  Yes  No  N/A

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

- 54(1) Is preparation of a list of voters authorized?  Yes  No  N/A
- 24 Are polling places established for **each** division by the RO?  Yes  No  N/A
- 9.1 Has Council adopted a General Election Bylaw?  Yes  No  N/A
- 47 Is a Returning Officer appointed by Council?  Yes  No  N/A
- 52 Has Council set remuneration amounts for all election officials?  Yes  No  N/A
- 50(1)(2) Did election officials take and subscribe to an oath of office on the prescribed form upon appointment?  Yes  No  N/A
- 66(1) Is a call for nomination of candidates published at least 10 business days before nomination day?  Yes  No  N/A
- 67(6) Are Public Disclosure Statements attached to nomination forms?  Yes  No  N/A
- 75 Are receipts for nomination issued on the prescribed form?  Yes  No  N/A
- 142(5) Are nomination papers destroyed as required?  Yes  No  N/A
- 81 Is notice of poll published within 10 business days after the close of the nomination period?  Yes  No  N/A
- 83 Is an advance poll established or mail in ballots procedure established?  Yes  No  N/A
- 139(2) Has the RO's statement of results been presented to Council and acknowledged?  Yes  No  N/A
- 142(2) Are ballot box contents destroyed as required?  Yes  No  N/A



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Section:

Has the Ministry of Government Relations and SARM been notified of election results and the Municipal Directory updated?

Yes      No      N/A

          

**TAX ROLL:**

263 Is the tax roll prepared by the 15<sup>th</sup> of August?

          

290.01(1) Is the Mill Rate Return submitted by the 15<sup>th</sup> of August?

          

Is the RM compliant with the effective tax rate limit 7 to 1 ratio as per section 42.1 of *The Regulations*

          

Is the tax roll up-to-date and in balance?

          

Is a copy of the tax roll printed at year end?

          

269 Is the form confirming the mailing of tax notices completed, dated, and signed?

          

267(1) Were the tax notices mailed before the 1<sup>st</sup> of September?

          

274(4) Are other taxing authorities advised of all tax abatements?

          

**CASH RECEIPTS & PAYMENTS:**

Are receipts fully completed 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*?



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111.1(1) Has an Employee Code of Conduct been established, which Includes conflict of interest rules?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has the Municipal Revenue Sharing Grant Annual Declaration Resolution been accurately approved by Council and the Declaration of Eligibility filed with the province by January 31 <sup>st</sup> deadline as per Section 26.1 of <i>The Municipal Grant Regulations</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 <sup>th</sup> in accordance with Sec. 3(1) of the <i>Tax Enforcement Act</i> ?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the Tax Title Property Record in balance with the GL?	<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"/>
Are all tax liens registered in ISC by the 31 <sup>st</sup> of January?	<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"/>
Is the Volunteer Fire Fighters/First Responders Coverage Registration completed annually by resolution of Council?	<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 &amp; 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"/>
Has a Workplace Harassment Policy been developed and Implemented as per <i>the Saskatchewan Employment Act</i> ?	<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"/>
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"/>
Has an asset management policy and strategy been approved?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the RM have a Building Bylaw as per Section 17(1) 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"/>

