



RURAL BOARD OF EXAMINERS

Province of Saskatchewan

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.

Section:		<u>Yes</u>	<u>No</u>	<u>N/A</u>
	<u>MINUTES:</u>			
	Are headings used and is civic address of the chambers noted?	☐	☐	☐
94	Has an Oath of Office been taken by all members of Council?	☐	☐	☐
142(3)	Do all members of Council file an annual public disclosure statement?	☐	☐	☐
121(1)	Is the first meeting of Council held within 31 days of election?	☐	☐	☐
121(2)	Is written notice of first meeting properly given?	☐	☐	☐
113(3)	Is the employees’ bond presented to Council each January?	☐	☐	☐
111(2)(b)	Are full names of council members consistently being recorded?	☐	☐	☐
111(2)(c)	Are the minutes approved in accordance with legislation?	☐	☐	☐
111(2)(l)	Are monthly financial statements presented to Council?	☐	☐	☐
122(1)	Are regular meeting dates set by bylaw or resolution?	☐	☐	☐



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<u>Section:</u>	<u>Yes</u>	<u>No</u>	<u>N/A</u>
82 Are council remunerations and allowances established?	☐	☐	☐
128(1) Is public notice provided for meetings where Council remuneration is being considered?	☐	☐	☐
110(1) Has the administrator been established by Council?	☐	☐	☐
188(1) Is the municipal auditor appointed by Council?	☐	☐	☐
81 Are committees of council appointed?	☐	☐	☐
103-107 Are the bylaw enactments properly recorded?	☐	☐	☐
69(1) Is the Organized Hamlet allotment set by resolution? (best practice to be set annually by resolution)	☐	☐	☐
144-146 Are conflicts of interest declared and properly recorded?	☐	☐	☐
101 Are recorded votes properly documented in the minutes?	☐	☐	☐
123 Are special meetings properly called, held, and the required notices given?	☐	☐	☐
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?	☐	☐	☐



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<u>Section:</u>		<u>Yes</u>	<u>No</u>	<u>N/A</u>
	<u>BUDGET:</u>			
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 _____	☐	☐	☐
	<u>INSURANCE:</u>			
	Property Insurance	☐	☐	☐
	Liability Insurance	☐	☐	☐
	Errors & Omissions	☐	☐	☐
	<u>BYLAW REGISTER:</u>			
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?	☐	☐	☐



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Section:

Are the following bylaws in place?

8(2)	General Penalty Bylaw	# _____
81.1(1)	Procedural Bylaw	# _____
93.1(1)	Code of Ethics Bylaw	# _____
116(1)	Records Retention Bylaw	# _____
128(3)	Public Notice Bylaw	# _____
159(a)	Authorization of Payments Bylaw	# _____
214(2)	Mailing of Assessment Notices Bylaw (a may not shall)	# _____
276(3)	Establish a Tax Certificate Fee Bylaw	# _____
280(1)	Tax Penalty Bylaw	# _____

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
<u>ASSESSMENT:</u>			
204(1) Is the assessment roll prepared by the 1 st of May?	☐	☐	☐
217(1) Is Notice of Assessment Roll published in The Gazette?	☐	☐	☐
Is Notice of Assessment Roll published in a newspaper or in any other manner?	☐	☐	☐
215(1)(d.1) Does the assessment notice state the division in which the owner is entitled to vote in?	☐	☐	☐
220-222 Has a certified or centralized Board of Revision been established or appointed?	☐	☐	☐



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240(4)	Is the Board of Revision completed within 180 days of publishing the assessment notice in The Gazette?	☐	☐	☐
258(1)	Is the annual assessment return completed by the time and date required by SAMA? State completion date _____	☐	☐	☐
	Do amounts shown on the assessment return balance with amounts shown on the Confirmation Certificate and the Assessment Roll?	☐	☐	☐
258(5)	Is Confirmation Certificate retained with assessment records?	☐	☐	☐
<u>GENERAL LEDGER:</u>				
	Is the general ledger balanced at the end of each month?	☐	☐	☐
	Does the applicant prepare and complete the majority of year end adjusting entries in preparation for the audit?	☐	☐	☐
186	Is the audited financial statement prepared and submitted to the Minister prior to the 1 st of July?	☐	☐	☐
	Are capital assets annually depreciated, with amortization accurately recorded, and is the GL in balance with amortization schedules?	☐	☐	☐
111(2)(m)	Is the financial statement prepared by the June 15 th deadline?	☐	☐	☐
185(3)	Are financial statements (or a summary of them) and auditor's report publicized by the 1 st of September?	☐	☐	☐



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<u>Section:</u>	<u>Yes</u>	<u>No</u>	<u>N/A</u>
<u>ELECTIONS:</u> (<i>Local Government Election Act, 2015</i>)			
54(1) Is preparation of a list of voters authorized?	☐	☐	☐
24 Are polling places established for <u>each</u> division by the RO?	☐	☐	☐
9.1 Has Council adopted a General Election Bylaw?	☐	☐	☐
47 Is a Returning Officer appointed by Council?	☐	☐	☐
52 Has Council set remuneration amounts for all election officials?	☐	☐	☐
50(1)(2) 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?	☐	☐	☐
67(6) Are Public Disclosure Statements attached to nomination forms?	☐	☐	☐
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 Is an advance poll established or mail in ballots procedure established?	☐	☐	☐
139(2) Has the RO's statement of results been presented to Council and acknowledged?	☐	☐	☐
142(2) Are ballot box contents destroyed as required?	☐	☐	☐
Has the Ministry of Government Relations and SARM been notified of election results and the Municipal Directory updated?	☐	☐	☐



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Yes

No

N/A

TAX ROLL:

263	Is the tax roll prepared by the 15 th of August?	☐	☐	☐
290.01(1)	Is the Mill Rate Return submitted by the 15 th of August?	☐	☐	☐
	Is the RM compliant with the effective tax rate limit 7 to 1 ratio as per section 42.1 of <i>The Regulations</i> ?	☐	☐	☐
	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 st 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?	☐	☐	☐



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Yes

No

N/A

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*?

☐☐☐

Are payroll records properly completed?

☐☐☐

111.1(1)

Has an Employee Code of Conduct been established, which includes conflict of interest rules?

☐☐☐

Has a Workplace Harassment Policy been developed and implemented as per *The Saskatchewan Employment 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 January 31st deadline as per Section 26.1 of *The Municipal Grant Regulations*?

☐☐☐

Is a list of tax arrears submitted to the Head of Council prior to November 15th in accordance with Sec. 3(1) of *The Tax Enforcement Act*?

☐☐☐

Is the Tax Title Property Record in balance with the GL?

☐☐☐

Did Council authorize the treasurer to start proceedings for title in accordance with Sec. 22(1) of *The Tax Enforcement Act*?

☐☐☐

Are all tax liens registered with ISC by the 31st of January?

☐☐☐

Are tax enforcement records kept up to date?

☐☐☐

276

Are tax certificates properly completed and the appropriate fee collected?

☐☐☐



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Is the Volunteer Firefighters/First Responders Registration list submitted annually to SARM by resolution of Council?	☐	☐	☐
Is a Development Appeals Board appointed in accordance with Sec. 214(2) of <i>The Planning & Development Act, 2007</i> ?	☐	☐	☐
49.1 Has a policy been established for the review of division boundaries?	☐	☐	☐
Are easements or right of way purchase agreements properly completed and signed?	☐	☐	☐
Has the hail roll been properly completed and confirmed?	☐	☐	☐
Does the applicant hold a valid Hail Insurance License in order to conduct business for Additional Municipal Hail Insurance?	☐	☐	☐
Is your Council aware of the provisions of the New West Partnership Trade Agreement as it applies to tendering?	☐	☐	☐
Are legislated tendering requirements being followed?	☐	☐	☐
Has an asset management policy and strategy been approved?	☐	☐	☐
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> ?	☐	☐	☐
Does the RM have a licensed building official appointed as per Section 16.4 of <i>The Construction Codes Act</i> ?	☐	☐	☐
Is the filing system satisfactory?	☐	☐	☐
Does the office appear organized, neat, and professionally kept?	☐	☐	☐



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Does the applicant present in a professional manner both in attire and interactions with staff, council, and the public?	☐	☐	☐

COMPUTER:

Are computer backups generated on a regular basis?	☐	☐	☐
Is an off-site set of backups maintained?	☐	☐	☐

Notes and additional comments: _____
