

Northern Village of Sandy Bay Municipal Inspection Report

April 28, 2023

This inspection report was prepared by Carissa Donaldson who was appointed as inspector pursuant to section 417 of *The Northern Municipalities Act, 2010* (NMA) to inspect and report any matter connected with the management, administration, or operation of the Northern Village of Sandy Bay. The appointment was made by Minister's Order dated March 20, 2023.

Council shall not disclose the report unless authorized by the Minister of Government Relations as per clause 417(6)(b) of the NMA.

Disclaimer

This report and its contents, statements, comments and recommendations are based on the review of produced records made available to the inspector from various sources detailed in the report. This communication is prepared solely for the purpose stated in the Minister's Order dated March 20, 2023 and is not intended for any other purpose. No responsibility is accepted in relation to a third party who relies on this communication for information.

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Executive Summary

This report summarizes the results of an inspection into matters connected with the management, administration and operation of the Northern Village of Sandy Bay (Village) pursuant to the Minister's Order dated March 20, 2023.

The inspection began on March 28, 2023 and concluded April 17, 2023. The inspection undertook a review of the Village's municipal records that were available at the municipal office and other sources as required. The council and administration may have taken action to remedy any non-compliance or deficiencies identified within this report after the inspection period. These actions are not reflected in this report if they took place outside of the timeframe noted above.

The inspection resulted in the following observations.

Introduction

The Northern Village of Sandy Bay is in the North Saskatchewan Administration District (NSAD) along Highway 135 northeast of the Northern Village of Pelican Narrows, Saskatchewan. The Village's 2021 census population was 671 according to Statistics Canada.

Minister's Order

On March 20, 2023, Carissa Donaldson (inspector) was appointed by the Honourable Don McMorris, Minister of Government Relations as inspector for the Village. The appointment was made pursuant to section 417 of *The Northern Municipalities Act, 2010*. The Minister considered it necessary to appoint an inspector for the Village due to governance, administrative and legislative compliance concerns. The Minister's Order is attached to this report as Exhibit A.

Inspection Terms of Reference

The Minister's Order sets out the terms of reference for the inspection:

1. Pursuant to the appointment, the inspector shall identify council and administration deficiencies, and non-compliance with legislation related to the matters set out in Appendix A.

Note: the numbering in the report follows the headings listed in Appendix A until item number 22, which was not assigned a number in the appendix. However, for readability and structure a contiguous numbering system has been followed throughout this report.

2. Upon completion of the inspection, the inspector shall prepare a written report in relation to the matters under inspection outlining the findings of fact, conclusions and any recommendations. The written report must be provided to the minister and to the council of the Village as soon as reasonably possible, but no later than April 28, 2023. The report shall be provided to members of the Village council but is not to be disclosed publicly without the Minister's approval.

3. To conduct the inspection, the inspector shall have the power, privileges and immunities provided for in section 417 of the Act which includes the power to:
 - a. Require the attendance of any officer of the municipality or of any other person whose presence the inspector considers necessary during the course of the inspection;
 - b. Require a person to give evidence under oath or after making an affirmation or declaration, orally or in writing, for the purpose of the inspection, and for that purpose may require a person to attend at any location; and
 - c. Require a person to produce to the inspector, or to a person designated by the inspector, all records and other property in their custody or control that may relate in any way to the matters that are the subject of the inspection.
4. The inspector may determine the rules of, as well as the process and procedure for, the inspection as they see fit.
5. The inspector may consider any document, including electronic record, or any other evidence, verbal or written, that they consider relevant and reliable.
6. The inspector may enter the Village office for the purpose of accessing any records and any computer system or data storage system in order to carry out the inspector's duties.
7. The inspector will provide progress reports regarding the status of the inspection to the minister when requested by the minister.

Legislative Responsibilities

To understand and identify governance, administrative and legislative non-compliance and deficiencies that occurred because of actions or inactions of the Village council members or administration in the management, administration, or operation of the Village, it is necessary to review various pieces of legislation that apply to municipalities in the NSAD. Each section of the report includes the related legislation as it pertains to the documents and procedures under inspection.

Abbreviations and Acronyms

Village	Northern Village of Sandy Bay	PBCN	Peter Ballantyne Cree Nation
CRA	Canada Revenue Agency	PDWA	Precautionary Drinking Water Advisory
MEPP	Municipal Employees' Pension Plan	ROE	Record of Employment
Minister	Minister of Government Relations	SPSA	Saskatchewan Public Safety Agency
MOE	Ministry of Environment	TEA	<i>The Tax Enforcement Act</i>
NMA	<i>The Northern Municipalities Act, 2010</i>	WSA	Water Security Agency
NMR	<i>The Northern Municipalities Regulations</i>		

The Inspection

On Wednesday, March 28, 2023, the inspector, Carissa Donaldson, along with Brad Henry, Executive Director of Northern Municipal Services, arrived at the municipal office for the Village on Sandy Bay Avenue around 8:30 am. In attendance for the meeting with council and administration were Mayor Gertrude Bear, Councillor Jesse McKay, Councillor Kevin Morin Sr., Councillor Nola Morin, Councillor Philip Ray Jr., and Acting Administrator Cara Morin.

Mr. Henry presented the attendees with an inspection notification letter from the Ministry of Government Relations, Assistant Deputy Minister of Municipal Relations, Sheldon Green, and a copy of the Minister's Order. Discussion took place with council members regarding the ongoing operational, management and administration challenges the Village was experiencing. The inspection got underway at approximately 10:30 am.

The terms of the inspection were for the municipality to produce the required documents for inspection in accordance with the scope outlined in the Minister's Order at the time the inspector was in attendance in the Village office.

For documents unavailable in the office, supporting information was sought from other sources including the Ministry of Government Relations, Ministry of Finance, Ministry of Environment, Water Security Agency, the appointed supervisor, and the contracted bookkeeper. The Ministry of Government Relations appointed a supervisor to the Village on November 16, 2022 pursuant to section 422 of the NMA. Bookkeeping services for the Village are provided by a bookkeeper in Saskatoon, who provided access to municipal documents currently at their office. Other items were retrieved from internal documents.

The inspection is a snapshot of information at a specific point in time within a specific scope. Any documents that may be produced after the publication of this report are not reflected herein. The documents and procedures reviewed are listed below along with comments on the findings and relevant sections of legislation.

Municipal Revenue Sharing Grant Eligibility Requirements

Due to the limited amount of tax revenues collected, many small municipalities rely on revenue sharing and other unconditional grants to provide basic services such as water and sewer to ensure the health and safety of residents. Municipalities also collect levies on behalf of school boards to fund education through the remittance of Education Property Taxes.

To support the objective of encouraging effective local governance, the Ministry of Government Relations (Ministry) implemented annual eligibility requirements for municipalities to receive their unconditional Municipal Revenue Sharing (MRS) Grant. If the eligibility requirements are not met by the municipality, the funds may be withheld. More information on MRS Grants, including eligibility requirements, is available at: [Municipal Revenue Sharing | Funding for Municipalities | Government of Saskatchewan](#).

1. Declaration of Eligibility – **Not compliant**

On or around November 15 of each year, all municipalities are required by the Ministry to complete an online Declaration of Eligibility for the MRS Grant. The declaration must have been approved by council resolution and submitted to the ministry by January 31 every year.

- a) 2023/24 Declaration was submitted to the Ministry after the January 31 deadline date.
- b) Council Resolution Number 056/23 at the March 23, 2023 council meeting, with the supervisor in attendance, approved the information on the eligibility form.

2. Audited Financial Statement – **Not compliant**

Audited financial statements and the auditor's report must be submitted to the Minister annually. This is not only a statutory requirement, but also an MRS eligibility requirement.

- a) According to the Ministry, and confirmed by the auditor, 2017 is the most recent year audited financial statements were submitted by the Village.

The Northern Municipalities Act, 2010

208(1) A municipality shall submit its financial statements and the auditor's report on the financial statements to the minister by July 1 of the year following the financial year for which the financial statements and report have been prepared.

3. Education Property Tax Standing and Amounts Owing – **Not compliant**

Education Property Tax (EPT) is levied along with municipal property taxes, collected by municipalities and remitted to the Ministry of Finance. Reporting requirements include monthly and annual returns. Penalty and interest charges are applied to taxes that are not remitted by the due date.

- a) The last monthly EPT return was submitted for April 2019 and the last annual return submitted was for 2019. The last year EPT was levied is unknown. Tax notices have not been sent out since 2017.

- b) The last payment to the Ministry of Finance for EPT was June 22, 2022 for \$103,174.75 and was made by the Northern Municipal Trust Account in response to a Right of Set Off issued by the Ministry of Finance. The current accumulated balance owing by the Village is \$727,090.36 including interest and penalties.

The Education Property Tax Act

10(1) The council of every municipality shall:

- (b) pay all proceeds of the school tax received to the Government of Saskatchewan not later than the 10th day of the month following their collection or in accordance with any other arrangement that is mutually acceptable to the municipality and the Government of Saskatchewan.

4. Waterworks Reporting – **Not compliant**

Waterworks are an important public health service infrastructure provided and operated by municipalities. To ensure sustainability and the ongoing provision of services, municipalities are required by regulation to annually review and report the revenues, expenditures, and financing of these critical systems.

- a) According to Municipal Infrastructure and Finance, Ministry of Government Relations, the Village has been non-compliant with waterworks reporting since the MRS withholding policy was approved three years ago.
- b) The last time the Village was compliant with reporting could not be confirmed.

The Northern Municipalities Regulations

45(1) On or before September 1 of each year, every council must provide the following information to its consumers respecting the municipality's municipal waterworks:

- (a) a statement of the municipality's revenues, expenditures and debt payments for the previous calendar year;
- (b) a comparison of the municipality's revenues to the municipality's expenditures and debt payments, expressed as a ratio in accordance with the following formula:

$$\frac{R}{(E + D)}$$

where:

- R is the municipality's revenues;
- E is the municipality's expenditures; and
- D is the municipality's debt payments;

- (c) any explanation of the ratio mentioned in clause (b) that the municipality considers necessary;
- (d) notice that the information required pursuant to section 44 is available for inspection at the municipality's municipal office during regular office hours.

5. Procedures at Meetings – **Not Compliant**

According to the NMA, council may adopt a Council Procedure bylaw to ensure proceedings are supported by a transparent and consistent process.

- a) A printed copy of a draft of Council Procedures Bylaw 2-22 was found in a file and received by email from the appointed supervisor.
- b) A signed and sealed copy of the bylaw was not found attached to the 2022 minutes. According to the supervisor, the bylaw was adopted by Council in October 2022. It is unknown if public notice was provided in accordance with clause 100.1(4) of the NMA.
- c) Resolution numbers 333/22 and 334/22 record the first and second readings of Bylaw 02/22 [sic] at the October 4, 2022 council meeting. A resolution passing the bylaw with a third reading was not found in the minutes. Council may proceed with the adoption of the bylaw if the third reading is completed within two years of the first reading.

The Northern Municipalities Act, 2010

100.1(1) Subject to the regulations, a council shall, by bylaw, establish general procedures to be followed in conducting business at council meetings.

6. Public Disclosure Statement – **Non-Compliant**

Public disclosure statements are required from every council member within 30 days of being elected. Some municipalities require a new public disclosure statement whenever change occurs that could affect council decisions such as a change in corporate interests, property holdings or other contracts or agreements. In accordance with subsection 160(4) of the NMA, public disclosure annual declarations must be submitted on or before November 30.

- a) Public disclosure statements were not available for the current council members who were elected on November 18, 2020.
- b) 2021/2022 Public disclosure annual declarations for Mayor Gertrude Bear and Councillor Kevin Morin Sr. were produced. The supervisor stated that all annual declarations were signed at a council meeting October 4, 2022. Signed forms for the other council members were not found in the personnel files or produced during the inspection period.

The Northern Municipalities Act, 2010

160(1) Subject to the regulations, every member of council shall, within 30 days after being elected, file a public disclosure statement with the administrator in the form provided by the council.

7. Employee Code of Conduct – **Not Compliant**

An employee code of conduct establishes standards for employees in the performance of their duties including conflict of interest provisions to protect the public interest. The employee code of conduct can take the form of a policy though is commonly adopted by bylaw.

- a) A printed copy of the “Municipal Employee Code of Conduct Town [sic] of Sandy Bay” policy was produced.
- b) Resolution 37/21 on February 23, 2021, states Council will review the policy at the March 9, 2021, council meeting.
- c) A review of the council meeting minutes could not confirm if the policy was adopted by resolution or bylaw. According to the minutes:
 - the policy was not reviewed at the March 9, 2021 council meeting.
 - the first and second readings did not take place prior to a third reading.
 - the third reading took place on April 21, 2021, recorded as resolution 70/21.
 - Resolution 137/21 on August 10, 2021 moved to approve the third and final reading for “Municipal Employee Code of Conduct” Bylaw 2/2021, even though the document does not take the form of a typical bylaw and does not have a bylaw number assigned.
 - Resolution 334/22 on October 4, 2022, moved to approve the Employee Code of Conduct once again and to have a copy be given to each staff member for review and signature requiring it to be returned to the administrator/assistant administrator no later than October 28, 2022.
- d) It is unknown if the policy was distributed to staff.

The Northern Municipalities Act, 2010

127.1(1) A council shall cause to be established and made publicly available a code of conduct for employees of the municipality that includes conflict of interest rules.

Public Safety

8. Water Treatment Plant Operator – *Not Compliant*

Municipalities are required by statute to provide potable water to residents. Regulations include the requirement for operators of water treatment plants to be certified to the appropriate standard for the facility. The Village operates a class 2 water treatment plant and distribution system which serves the Village and PBCN’s Wapaskokimaw Indian Reserve 202 community.

- a) Water Security Agency (WSA) conducted an inspection of the Village waterworks on September 21, 2022. All the operators were listed as uncertified.
- b) WSA noted that the Village should work towards certifying all operators to class 2 as per the permit to operate the water treatment plant and distribution system and renew any expiring certificates prior to their expiry. It is unknown if any deficiencies have been addressed in either the operations or certification.

The Waterworks and Sewage Works Regulations

62 Subject to sections 63 to 65, every municipality and permittee of a waterworks or sewage works governed by this Part shall ensure that the operation, repair and maintenance of those works is under the direction of an operator who holds at least the corresponding certificate for the classification of those works that is set out in the standards.

9. Precautionary Drinking Water Advisory – **Deficiencies**

The Village waterworks are regulated by WSA. Precautionary Drinking Water Advisories (PDWAs) may be issued by WSA when drinking water quality problems exist although an immediate public health threat has not been identified.

- a) A PDWA was issued on October 11, 2022 due to treatment/distribution equipment failure or damage caused by a line break or pressure loss in the distribution system.
- b) The PDWA is still in effect at the date this report was written as repairs have not been completed.

10. Solid Waste Management – **Non-Compliant**

The Village holds the permit for the landfill serving the Village and the Peter Ballantyne Cree Nation (PBCN) Wapaskokimaw Indian Reserve 202 community. PBCN operates the landfill through an agreement with the Village.

- a) The Village has a valid permit to operate a solid waste facility from the Ministry of Environment (MOE) which expires on September 1, 2023.
- b) Due to the reoccurring non-compliances observed at the waste disposal grounds MOE has taken enforcement actions against the municipality. In a May 5, 2022 inspection report completed by MOE, action items required to be addressed from 2018 through 2020 had not been addressed. Additional action items were detailed in the report with required completion dates from July through September 30, 2022. There is no documentation that any of these items have been addressed. The municipality may be subject to fines and further legal action for the ongoing inaction and non-compliance.

The Environmental Management and Protection (General) Regulations

9(1) A person who intends to construct, alter, operate, temporarily close, close or decommission a facility that is mentioned in subsection 8(2) and that is not exempt from this Part pursuant to subsection 8(3):

- (a) is required to obtain a permit; and
- (b) shall provide a financial assurance in the form and amount acceptable to the minister.

11. Fire Services – **Not Compliant**

Public safety, including the provision of fire services, is the jurisdiction of a municipality. A municipality can pass a bylaw providing the authority for the fire department to exist and outlining the services it provides to the community. Municipalities are required to declare a service level for firefighting to Saskatchewan Public Safety Agency (SPSA).

- a) According to Cara Morin, Everette Morin was appointed fire chief by Council. The date or terms of the appointment were not produced.
- b) A policy or procedure manual regarding emergency response was not produced. Confirmation that a level of service declaration had been submitted to SPSA could not be found.

- c) An employment agreement or a resolution appointing a fire chief was not produced.

The Northern Municipalities Act, 2010

8(1) A municipality has a general power to pass any bylaws for the purposes of the municipality that it considers expedient in relation to the following matters respecting the municipality:
(b) the safety, health and welfare of people and the protection of people and property;

Administration

12. Duly Called Council Meeting Minutes – **Non-Compliant**

Minutes of all council meetings must be taken and approved at a subsequent council meeting. Official minutes should be signed by the administrator and mayor (or the person that presided at the meeting) with the municipal seal affixed. The scope of this item was limited to documents from 2022 to March 23, 2023.

- a) Council meeting minutes are available for regular and special council meetings from January 2022 to March 23, 2023. The original copies of the minutes from 2018-2022 were found at the bookkeeper's office in Saskatoon. Minutes from 2023 were not approved as the resolution numbers needed to be revised to reflect the beginning of the new fiscal year.

Regular council meetings are set for the first and fourth Tuesday of each month. Several meetings either did not occur or the minutes were not retained in the binder. Council meeting date changes and special meetings require public notice in accordance with subsections 140 (3) and 141(2) of the NMA.

- b) Council meeting minutes are frequently approved at the next council meeting or the meeting following but most of the official minutes are not signed by the mayor and administrator. An example of an error:
- There were two sets of minutes for with a November 8, 2022 date in the title.
 - One states the meeting started at 5:18p November 8 (reference document 1) and the other states the meeting started at 5:23pm on October 25, 2022 (reference document 2).
 - There are also minutes with an October 25, 2022 (reference document 3) date in the title which duplicate the one copy of the November 8 minutes.
 - The duplicate meeting minutes (reference documents 2 and 3) were the only minutes from 2020 through to 2023 signed by the Mayor and Franklin Ballantyne, the Assistant Administrator.

Bylaws and policies passed at a meeting are not attached to the minutes. As a regular practice, the councillor that made the motion and the mayor sign resolutions which are attached to the minutes. This is not a statutory requirement and may be time-consuming for council members and administration.

The Northern Municipalities Act, 2010

8(1) A municipality has a general power to pass any bylaws for the purposes of the municipality that it considers expedient in relation to the following matters respecting the municipality:
(b) the safety, health and welfare of people and the protection of people and property;

131(1) Minutes of council meetings must be signed by:

- (a) the person presiding at the meeting at which the minutes are approved; and
- (b) the administrator or the administrator's designate, whichever was present at the meeting at which the minutes are approved.

13. Financial Controls – **Not Compliant**

In accordance with subsection 105(f) of the NMA councillors have a duty to maintain the financial integrity of the municipality including designating signing authorities. One signatory for cheques and negotiable instruments must be the Administrator.

- a) In discussion with Mayor Bear and Council, signatories for the bank accounts during the transition to the new council in 2020 took some time to change and the previous Mayor had to be asked to sign cheques for a period of time. The municipality's bank is in Flin Flon, MB. The supervisor noted on January 26, 2023 Councillor Phillip Ray Jr. had yet to complete signing authority documents with the bank.
- b) Resolution 239/20 was passed at a special council meeting on December 8, 2020 granting signing authority to Mayor Gertrude Bear and Councillors Nola F. Morin and Kevin H. Morin. According to the minutes, it does not appear that the Administrator attended this meeting.
- c) Bank documentation of signing authority changes were not produced. Since the appointment of a supervisor for the Village on November 16, 2022, all payments are required to be approved first by the supervisor prior to issuance. However, payments continue to be made without the supervisor's approval.

The Northern Municipalities Act, 2010

131(5) Cheques and other negotiable instruments must be signed by the administrator and at least one other person designated by council.

14. Preservation of Public Documents – **Not Compliant**

Municipalities are accountable to the public and preserving documents that reflect council decisions and policies is required. A schedule helps direct administration in this process.

- a) A records retention and disposal schedule or related bylaw was not produced.

The Northern Municipalities Act, 2010

132(1) A council shall establish a records retention and disposal schedule, and all documents of the municipality shall be dealt with in accordance with that schedule.

15. Taxes Levied – **Not Compliant**

Saskatchewan Assessment Management Agency provides property assessment values to municipalities from which property tax assessments are determined and taxes are levied. The municipality may also determine mill rate factors for different classes of property. Mill rates are based on the municipality's budget estimates for the fiscal year. Municipalities are required by statute to levy taxes for all taxable property.

- a) The last year taxes were levied is unknown. The bookkeeper has tax information entered in the accounting system for 2017 to 2019 however tax notices have not been sent out.
- b) The bookkeeper has worked with the Village since 2015 and could not confirm when the last time tax notices were sent out. The software that generates tax notices is on the Village computer which is in the control of the bookkeeper in Saskatoon, not at the Village office.

The Northern Municipalities Act, 2010

290(1) A designated officer shall certify the date the tax notices are sent pursuant to section 289.

16. Fidelity Bond or Equivalent Insurance – **Not Compliant**

Employees that handle money for a municipality are entrusted with that responsibility by council. Fidelity bonds provide insurance against employees' fraudulent or dishonest actions and should be in place for all employees that have duties relating to any municipal money or securities.

- a) The current Acting Administrator does not have signing authority on the Village bank accounts. Monies are handled by staff who are not covered by a fidelity bond or equivalent including the employee at the post office. Cheques are signed by council members only.
- b) Resolution 005/23 on January 20, 2023, a \$10,000 fidelity bond was to be purchased for the previous Assistant Administrator, Franklin Ballantyne who has resigned. Confirmation of a fidelity bond or other equivalent insurance was not produced.

The Northern Municipalities Act, 2010

129(1) The council shall annually obtain a fidelity bond, or equivalent insurance, to cover, with respect to each of:

- (a) the administrator; and
- (b) any other employees of the municipality while carrying out duties relating to any money or security belonging to or held by the municipality.

17. Complete Bylaw Registry – **Not Compliant**

Bylaws are legal documents which allow the municipality to exercise its powers in the areas within its jurisdiction, which are detailed in section 8 of the NMA.

- a) A bylaw registry could not be produced. Bylaws that were produced were not signed or sealed but printed copies of the draft bylaws.
- b) Resolution 390/22 from the December 20, 2022 council meeting directs the Acting Administrator to create a bylaw register binder.

The Northern Municipalities Act, 2010

127 (2) The administrator shall ensure that:

- (i) an indexed register containing certified copies of all bylaws of the municipality is maintained;

131(3) Bylaws must be signed by the mayor and the administrator.

Governance

18. Appointed Administrator – **Not Compliant**

Every council must appoint an administrator who is qualified as required by *The Urban Municipal Administrators Act*. An uncertified person would need to apply for a conditional certificate and be mentored by a qualified mentor according to the standards and requirements outlined by the Urban Municipal Administrators Association of Saskatchewan.

- a) The Village does not have a qualified administrator. Resolution 061/23 on March 23, 2023 Council moved to hire Cara Morin as Acting Administrator for three months effective March 23, 2023. Ms. Morin is not a certified or conditionally certified administrator.

The Northern Municipalities Act, 2010

126(1) Every council shall establish a position of administrator of the municipality.

- (2) A person who holds the position of administrator must be qualified as required by *The Urban Municipal Administrators Act*.

19. Personnel Files – **Deficiencies**

The Minister's Order directed the inspector to locate personnel file documents related to the employment of an administrator and assistant administrator from 2021 to present (March 2023).

Cara Morin was appointed the Acting Administrator for three months on March 23, 2023. Ms. Morin has worked for the Village before but has no experience in the role and is not a qualified administrator. The previously appointed administrator did not provide supervision or training for the Acting Administrator. There seems to be some confusion about the qualifications needed to be a municipal administrator.

It was challenging to locate any documents confirming who held the positions of Administrator and Assistant Administrator from 2021 to March 2023 as the personnel files are incomplete. The table below

shows the timeline regarding the employment of an Administrator and Assistant Administrator for the Village from January 26, 2021 to March 23, 2023 as derived from the minutes of council meetings.

- a) No employment agreements were produced for the Administrator or Assistant Administrator.
- b) No Records of Employment (ROE) could be found for the above positions. The bookkeeper explained that ROEs are produced upon request of a former employee, not as a routine part of the termination process. ROEs are currently filled out by the bookkeeper under their personal account with CRA.
- c) Other than the wording in the minutes regarding hourly wages, no letters of offer were produced. Cara Morin indicated she had been working at the Village office since January 11, 2023. She was appointed Acting Administrator on March 23, 2023.
- d) According to the supervisor, payroll remittances for all employees are in arrears with the Canada Revenue Agency (CRA) to the amount of \$871,398.72. This amount includes the remittances owed for Kaministikochiwak Development Corporation (KDC) payroll, a development corporation owned by the Village. The amounts in arrears for the two specific positions could not be determined. There is also an amount owing to the Municipal Employees Pension Plan estimated at \$124,500 which municipal employees are required to be enrolled in.
- e) Motions are the only documentation found for the termination of some employees. No written termination letters were found.
- f) Resignations are occasionally noted in the minutes. Resignation letters were not found.

Council Meeting Dates	Resolution Number	Motion Purpose or Note
January 26, 2021	18/21	Appointed Jeremy Morin as Administrator and Barbara Bear as Assistant Administrator.
March 30, 2021	57/21	Issue a termination letter dated March 8, 2021, for Heather McCallum Assistant Administrator.
August 10, 2021	139/21	Jeremy Morin's request for educational leave from August 13, 2021, to June 30, 2022 is approved.
	140/21	Open a one-year term administrator position.
September 16, 2021	150/21	Appoints Heather Ray-Arcand as Administrator effective September 16, 2021. Heather Ray-Arcand is not mentioned as accepting the position or attending the council meetings in the minutes moving forward.

Council Meeting Dates	Resolution Number	Motion Purpose or Note
October 2021 until June 2022		Franklin Ballantyne is listed in the minutes as Assistant Administrator or Administrator.
November 9, 2021	168/21	Hire Franklin Ballantyne as Assistant Administrator effective December 1, 2021.
July 27, 2022	300/22	Reinstate Jeremy Morin as assistant administrator.
August 9, 2022		The last time Franklin Ballantyne is listed as attending a council meeting as the Assistant Administrator.
August 23, 2022	315/22	Advertise for an Administrator for the Village.
August 23 to December 2022		Jeremy Morin is listed in the minutes as the Assistant Administrator, except for the November 16, 2022 meeting which he did not attend.
January to March 2023		Does not list an Administrator or Assistant Administrator as attending the council meetings.
January 24, 2023	011/23	Terminate the employment of the Assistant Administrator Franklin Ballantyne effective January 13, 2023.
March 23, 2023	061/23	Hire Cara Morin as Acting Administrator for three months effective March 23, 2023.

20. Adoption of a Budget – **Not Compliant**

Municipalities are required to adopt operating and capital budgets estimating expenditures and revenues for the fiscal year on or before April 30 of that year. Municipalities are not allowed to plan for an operating budget deficit.

- a) The 2022 operating budget was drafted by the bookkeeper and reviewed by Council. A copy of the budget document was not provided to the inspector or attached to the minutes but the amounts in the resolution stated revenues of \$1,822,736.53, expenses of \$1,807,038.49 and a surplus of \$15,698.04. Documentation of the adoption of a capital budget was not found.

- b) Council adopted the operating budget for 2022 with Resolution 280/22 on June 14, 2022 after the prescribed deadline. No extension of time bylaw in accordance with section 440 of the NMA could be found.

The Northern Municipalities Act, 2010

175(1) A council shall adopt an operating and capital budget for each financial year on or before April 30 of that year.

(2) No council shall authorize a tax levy in accordance with section 304 with respect to a financial year unless it has adopted the operating and capital budget for that year.

21. Council Members Oaths of Office – ***Deficiencies***

Elected officials are required to sign an oath of office on the prescribed Form A found in the appendix of the NMR.

- a) The minutes of the special council meeting on December 8, 2020 state in resolution 237/20 that the “Newly sworn in Mayor and Council” called the meeting to order. The first meeting was held within 30 days of the election date of November 18, 2020.
- b) On April 17, 2023 the Acting Administrator provided signed copies of the oaths of office on Form A from the November 18, 2020 election of the current council members. Copies of two pieces of identification were attached for each new council member which were signed and dated November 18, 2020. The documents were not witnessed or sealed by a commissioner for oaths as required.

The Northern Municipalities Act, 2010

108(1) Every member of council shall, before carrying out any power, duty or function of his or her office, take an official oath or affirmation in the prescribed form.

(2) The oath or affirmation mentioned in subsection (1) must include statements declaring that the member of council:

- (a) is qualified to hold the office to which he or she has been elected;
- (b) has not received and will not receive any payment or reward or promise of payment or reward for the exercise of any corrupt practice or other undue execution or influence of his or her office;
- (c) has read and understands the code of ethics, rules of conduct and procedures applicable to the member’s office imposed by this and any other Act and by the council; and
- (d) promises to:
 - (i) perform the duties of office imposed by this and any other Act or law and by the council;
 - (ii) disclose any conflict of interest within the meaning of Part VII in accordance with this Act; and
 - (iii) comply with the code of ethics, rules of conduct and procedures applicable to the member’s office imposed by this and any other Act and by the council.

(3) Every member of council holding office on the day before the coming into force of this section shall take the official oath or affirmation in the prescribed form within 30 days after council’s adoption or amendment of the code of ethics, rules of conduct and procedures applicable to the member’s office imposed by this and any other Act and by the council.

General

22. Compliance with the Minister's Order dated November 16, 2022 Appointing a Supervisor

The supervisor’s role as prescribed in the Minister’s Order is to approve and track financial decisions, attend council and committee meetings, and provide guidance to improve the Village’s compliance with legislation to increase the stability of the municipal operations where possible. The success of the supervisor’s appointment is dependent upon the compliance and support of council and administration. Please see the summary table below.

<p>a) The supervisor must approve in writing any bylaw or resolution that authorizes the municipality to incur a liability before it has any effect and the supervisor may at any time within 60 days after passing any bylaw or resolution, disallow it. A bylaw or resolution disallowed is deemed to have always been void.</p>	<p>Not Compliant – Payments to be made or liabilities incurred by the municipality must be approved by resolution of the council. Since the appointment of a supervisor, payments and liabilities must also have the supervisor’s approval. A few examples:</p> <ul style="list-style-type: none"> • Resolution 381/22 and 382/22 on December 6, 2023, approved an increase in compensation for council members. A public notice in accordance with subsection 146 (1) of the NMA was not provided to the inspector. Proof of approval from the supervisor was not produced. • Since the appointment of the supervisor over \$92,000 in unapproved payments have been issued by the Village. The supervisor learns of the unapproved payments when performing daily bank reconciliations, as payments clear the accounts.
<p>b) The supervisor shall attend all regular, special and committee meetings of council and ensure all meetings are held in accordance with the requirements of the NMA and the procedures set out in the municipality’s Council Procedures Bylaw.</p>	<p>Not Compliant – The Council is not heeding advice from the supervisor in meeting compliance requirements.</p> <ul style="list-style-type: none"> • The supervisor has attended the majority of council meetings either in person or virtually. • The March 28 council meeting was changed to March 23. The supervisor advised administration to provide public notice 24 hours prior to the meeting where the council compensation will be discussed in accordance with the Village’s Council Procedures Bylaw and required by subsection 140(3) of the NMA. That public notice was provided could not be confirmed.

<p>c) The supervisor shall oversee the general operation of the municipality and monitor the municipality's progress toward achieving legislative compliance and sustainable operations.</p>	<p>Not Compliant – The supervisor's efforts to oversee operations of the municipality have been declined or disregarded in some cases. A few examples:</p> <ul style="list-style-type: none"> • Council submitted the 2023-24 MRS Declaration of Eligibility and indicated compliance with adoption of an Employee Code of Conduct, a Council Procedures Bylaw and Public Disclosure Statements. These requirements could not be verified. Council indicated non-compliance with audited financial statements, waterworks reporting, and EPT remittances in good standing which were verified as non-compliant. • In resolution 243/20 on December 10, 2020, Council directed administration to discontinue the practice of providing advances on wages/honorariums to council members or staff. There has been no resolution to alter this decision. Recently two council members with signing authority endorsed cheques to pay themselves the council honorarium for the council meeting the following week (April 11, 2023) explaining to the supervisor that these were due to personal financial emergencies.
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23. Outstanding Known Current Liabilities

The supervisor supplied documents outlining the current outstanding liabilities owed by the Village. There are financial as well as infrastructure liabilities that have been identified.

Financial liabilities total over \$3 million dollars with the foremost indebtedness owed to the Ministry, CRA, Ministry of Finance and other government ministries and Crown corporations. A few examples:

- CRA is owed \$871,398.72 related to payroll remittances for employees of the Village and Kaministikochiwak Development Corporation.
- Ministry of Government Relations is owed \$566,400 for a Gas Tax Grant (now Canada Community-Building Fund) for a rink improvement project. Funding appears to have been misappropriated into general operating funds.
- Ministry of Finance is owed \$669,151.77 for EPT levies.
- SaskPower is owed \$225,293.03 in electricity bills.
- Ministry of Justice is owed \$163,200.
- Municipal Employees Pension Plan is owed an estimated \$124,500.

Infrastructure liabilities are items that are known to require immediate investment, including staffing, equipment and other capital items. They include:

- The absence of a certified municipal administrator.
- Repairs to the grader transmission of approximately \$73,000.
- Water works truck is currently unusable as there is a \$400 repair bill that remains unpaid.

- There is a Precautionary Drinking Water Advisory that can be contributed in part to a failure of a distribution pump. The required repair is an estimated \$50,000 to \$75,000. This distribution pump is also causing an increase in payroll overtime expenditures for waterworks operators as it must be attended to hourly.
- There is a sewer pump station repair required and compliance issues at the landfill that currently have no estimated costs associated with the work required.

24. Any Additional Irregularities and Deficiencies

Several additional irregularities, deficiencies and items of concern were found when conducting the inspection.

a) Municipal Documents

In general, the Village's municipal documents are not filed correctly. Many file folders do not have labels and the lack of a filing system made it very difficult for the administrator to locate the information requested during the inspection. Over one hundred boxes of municipal files had been moved off-site to the Multipurpose Building. However, council members and administration were unsure where the municipal documents from 2013 through 2019 could be found.

The boxes at the Multipurpose Building appeared to contain documents from 2008 through 2011. A thorough review of the contents of these boxes was not completed as it was out of the scope of the inspection. 15(1)(m)

Many of the municipal documents requested were in the control of the bookkeeper at their office in Saskatoon, including payment vouchers and the minutes from 2018 through to 2022.

15(1)(m)

The Northern Municipalities Act, 2010

127(2) The administrator shall ensure that:

- (d) the corporate seal of the municipality, bylaws and minutes of council meetings and all other records and documents, funds and securities of the municipality are kept safe;

b) Duties of Councillors

Council has not fulfilled several of the statutory duties found in section 106 of the NMA. Administrative practices and procedures are not in place, or are not followed. In many cases council decisions, such as hiring and other spending decisions or requests, are putting a significant strain on the financial health of the municipality. Often, human resource issues are described in the council meeting minutes which is not appropriate and should be discussed in private.

The Northern Municipalities Act, 2010

106 Councillors have the following duties:

- (a) to represent the public and to consider the well-being and interests of the municipality;
- (b) to participate in developing and evaluating the policies, services and programs of the municipality;
- (c) to participate in council meetings and council committee meetings and meetings of other bodies to which they are appointed by the council;
- (d) to ensure that administrative practices and procedures are in place to implement the decisions of council;
- (e) subject to the bylaws made pursuant to section 100.1, to keep in confidence matters discussed in private or to be discussed in private at a council or council committee meeting until discussed at a meeting held in public;
- (f) to maintain the financial integrity of the municipality;
- (g) to perform any other duty or function imposed on councillors by this or any other Act or by the council.

c) Duties of the Administrator

Through an examination of the minutes from 2018 through 2023, the council appears to be actively involved in all hiring decisions. There was no documentation that this duty was no longer the responsibility of the Administrator of the Village. It would appear that Council has assumed the duty of hiring, disciplining, suspending and dismissing municipal employees.

The Northern Municipalities Act, 2010

127(3) The administrator is responsible for the hiring, suspension and dismissal of all employees of the municipality, unless otherwise provided by council.

d) Labour Standards and Payroll Remittances

Many people are directly employed by the Village or contracted to work. These contractors are referred to as “custom workers” and fill various roles as water treatment plant operators, community security, administration, and garbage disposal personnel along with other roles.

A cheque listing from January 3-26, 2022 reported on cheques numbered 32818 through 32932 (116 cheques) of which seventeen were void, four had no payee or amount listed, fourteen were to businesses and the remaining eighty one cheques were for employees or custom workers. Many of the amounts paid to custom workers were described as “wages” but payroll deductions are not taken from the custom workers’ pay. The bookkeeper and supervisor both confirmed that some of the custom workers submit timecards, are paid overtime and accrue paid vacation and sick leave.

The bookkeeper mentioned many custom workers request ROEs and T4-Statements of Remuneration Paid which when submitted to CRA result in the municipality incurring fines for not treating these workers as employees. In a recent case, the fine from CRA for one employee was \$2000. There are significant risks to the Village by continuing this practice of “custom workers” who may be deemed as employees.

Resolution 243/20 on December 10, 2020 council stated all advances were to be paid back by December 18, 2020 and no more advances were to be issued. However, many employees, custom workers and councillors are issued advances on wages or honourariums on a regular basis.

e) Other Financial Irregularities

15(1)(a)(b)(k)(m)

Conclusion and Recommendations

The Northern Municipalities Act, 2010

4(2) The purposes of municipalities are the following:

- (a) to provide good government;
- (b) to provide services, facilities and other things that, in the opinion of council, are necessary and desirable for all or a part of the municipality;
- (c) to develop and maintain a safe and viable community;
- (d) to foster economic, social and environmental well-being;
- (e) to provide wise stewardship of public assets.

Municipalities are often described as “creatures of the province” because municipalities are granted broad powers in specific areas of jurisdiction through provincial legislation. These powers are then exercised by a duly elected council who direct the administration to fulfill the purposes of a municipality.

Council and administration have a responsibility to comply with legislation and provide oversight needed to protect the public interest and establish a transparent and accountable local government. Council members have a duty to act in the best interests of the public to ensure the well-being of the community and the financial integrity of the municipality. Through the development of policies, procedures and bylaws, council can establish internal controls to ensure that the goals and objectives of the municipality are met.

A qualified, experienced administrator provides guidance to council to make informed decisions. The breadth of knowledge required, and the duties associated with the administrator role, are significant. While council develops goals, objectives, and policies the administrator is tasked with executing the various activities to achieve the council’s vision. An experienced council can also help administration in performing their duties by having some understanding of municipal legislative requirements, policies, and procedures. Council and administration’s overarching duty is to the public.

The inspection provided evidence of an absence of process, non-compliance with legislation and a lack of understanding of the purpose of a municipality and the duty of council and administration. The actions or inactions of Village council members and administration, as highlighted in this inspection report, demonstrate a disregard for the undertaking of their roles and a lack of willing compliance with supervision and guidance is evident in all aspects of the operations, management and administration of the Village. The community is not being served by the municipal leadership whose decisions continue to destabilize the municipality. Their actions and inactions risk the financial health of the Village and could have a detrimental impact on the future health, safety and welfare of its residents.

It is imperative that intervention in the operations, management and administration of the Village takes place as soon as is practical. Timely, efficient and effective actions will be required to address the full extent of the deficiencies and non-compliance. Establishing municipal stability and capacity needs to occur concurrently to provide a balanced approach for the immense amount of effort that will be required to realign the municipality with its purpose.

These recommendations do not bind the government or other parties to any specific action or decision.

Exhibit A



Government
of
Saskatchewan

Minister of
Government Relations
Legislative Building
Regina, SK Canada S4S 0B3

MINISTER'S ORDER TO APPOINT AN INSPECTOR FOR THE NORTHERN VILLAGE OF SANDY BAY

WHEREAS:

1. Subsection 417(1) of *The Northern Municipalities Act, 2010* (Act) provides that the minister may require any matter connected with the management, administration or operation of any municipality be inspected if the minister considers the inspection to be necessary.
2. Subsection 417(2) of the Act provides the minister may appoint one or more persons as an inspector for the purposes of carrying out an inspection.
3. Due to governance and administrative concerns and legislative non-compliance by the Northern Village of Sandy Bay (Village), the minister considers it necessary to appoint an inspector.

IT IS HEREBY ORDERED THAT:

1. Pursuant to section 417 of the Act, Carissa Donaldson of the Rural Municipality of Paddockwood, Saskatchewan, is appointed as an inspector to inspect and report on the matters connected with the management, administration and operation of the Village.
2. Pursuant to the appointment, the inspector shall identify council and administration deficiencies, and non-compliance with legislation related to the matters set out in Appendix A.
3. Upon completion of the inspection, the inspector shall prepare a written report in relation to the matters under inspection outlining the findings of fact, conclusions and any recommendations. The written report must be provided to the minister and to the council of the Village as soon as reasonably possible, but no later than April 28, 2023.

The report shall be provided to members of the Village council, but is not to be disclosed publicly without the minister's approval.

4. To conduct the inspection, the inspector shall have the power, privileges and immunities provided for in section 417 of the Act which includes the power to:
 - a. Require the attendance of any officer of the municipality or of any other person whose presence the inspector considers necessary during the course of the inspection;
 - b. Require a person to give evidence under oath or after making an affirmation or declaration, orally or in writing, for the purpose of the inspection, and for that purpose may require a person to attend at any location; and
 - c. Require a person to produce to the inspector, or to a person designated by the inspector, all records and other property in their custody or control that may relate in any way to the matters that are the subject of the inspection.
5. The inspector may determine the rules of, as well as the process and procedure for, the inspection as they see fit.
6. The inspector may consider any document, including electronic record, or any other evidence, verbal or written, that they consider relevant and reliable.
7. The inspector may enter the Village office for the purpose of accessing any records and any computer system or data storage system in order to carry out the inspector's duties.
8. The inspector will provide progress reports regarding the status of the inspection to the minister when requested by the minister.
9. This order shall take effect on the date of signing and shall terminate two weeks following receipt of the inspector's written report, unless otherwise extended by the minister.

Dated at Regina, Saskatchewan this 20 day of March, 2023



Don McMorris
Minister of Government Relations and
Minister Responsible for First Nations, Métis and Northern Affairs
Minister Responsible for Provincial Capital Commission

Appendix A

Minimum required information to be provided to the Inspector by the Village. Additional questions may be asked during the Inspection as deemed appropriate by the Inspector

Municipal Revenue Sharing Grant Eligibility Requirements			
1) Declaration of Eligibility - 2023			
a)	Submitted to the Ministry of Government Relations	Yes <input type="radio"/>	No <input type="radio"/>
b)	Council Resolution Number:		
2) Audited Financial Statement - Current Status			
<i>The Northern Municipalities Act, 2010, subsection 208(1)</i>			
a)	Most Recent Year Submitted to the Ministry of Government Relations:		
3) Education Property Tax Standing and Amounts Owning			
<i>The Education Property Tax Act, clause 10(1)(b)</i>			
a)	In Good Standing	Yes <input type="radio"/>	No <input type="radio"/>
b)	Amount Owning to the Government of Saskatchewan:		
4) Waterworks Reporting			
<i>The Northern Municipalities Regulations, subsection 45(1)</i>			
a)	Compliant with Legislation	Yes <input type="radio"/>	No <input type="radio"/>
b)	Most Recent Year of Compliance		
5) Procedures at Meetings			
<i>The Northern Municipalities Act, 2010, subsection 100.1(1)</i>			
a)	Council Procedure Bylaw	Yes <input type="radio"/>	No <input type="radio"/>
b)	Date Adopted:		
c)	Council Resolution Number:		
6) Public Disclosure Statement – 2020, 2021 and 2022			
<i>The Northern Municipalities Act, 2010, subsection 160(1)</i>			
a)	Public Disclosure Statement - 2020	Yes <input type="radio"/>	No <input type="radio"/>
<i>The Northern Municipalities Act, 2010, subsection 160(3)</i>			
b)	Public Disclosure Annual Declaration - 2021 and 2022	Yes <input type="radio"/>	No <input type="radio"/>
7) Employee Code of Conduct			
<i>The Northern Municipalities Act, 2010, subsection 127.1(1)</i>			
a)	Employee Code of Conduct	Yes <input type="radio"/>	No <input type="radio"/>
b)	Date Adopted:		
c)	Resolution Number:		
d)	Distributed to Staff	Yes <input type="radio"/>	No <input type="radio"/>

Public Safety			
8) Water Treatment Plant Operator – Current Status			
<i>The Waterworks and Sewage Works Regulations section 62</i>			
a)	Current Water Treatment Plant Operator Certified	Yes <input type="radio"/>	No <input type="radio"/>
b)	Lapses in Certification	Yes <input type="radio"/>	No <input type="radio"/>
9) Precautionary Drinking Water Advisories – 2022 to Present			
a)	Precautionary Drinking Water Advisories	Yes <input type="radio"/>	No <input type="radio"/>
b)	Date(s)		
10) Solid Waste Management – Current Status			
<i>The Environmental Management and Protection (General) Regulations, subsection 9(1)</i>			
a)	Permit to Operate	Yes <input type="radio"/>	No <input type="radio"/>
b)	Compliant with Legislation or Permit	Yes <input type="radio"/>	No <input type="radio"/>
11) Fire Services – Current Status			
<i>Fire Service Minimum Standards Guide: https://www.saskpublicsafety.ca/first-responders/fire-service-minimum-standards</i>			
a)	Fire Chief	Yes <input type="radio"/>	No <input type="radio"/>
b)	Policy or Procedure Manual that Provides for the Emergency Response Service	Yes <input type="radio"/>	No <input type="radio"/>
c)	Fire Chief Contract or Employment Agreement	Yes <input type="radio"/>	No <input type="radio"/>
Administration			
12) Duly Called Council Meeting Minutes – 2022 to Present			
<i>The Northern Municipalities Act, 2010, clause 132(2)(b)</i>			
a)	Council Meeting Minutes from January 2022 to present	Yes <input type="radio"/>	No <input type="radio"/>
b)	Approved by Council	Yes <input type="radio"/>	No <input type="radio"/>
13) Financial Controls – November 16, 2022 (Ministers Order appointing a Supervisor) to Present			
<i>The Northern Municipalities Act, 2010, subsection 131(5)</i>			
a)	Signatories:		
b)	Motion of Council Approving Signing Authority	Yes <input type="radio"/>	No <input type="radio"/>
<i>The Northern Municipalities Act, 2010, clause 127(2)(l)</i>			
c)	Bank Documentation Approving Signing Authority	Yes <input type="radio"/>	No <input type="radio"/>
14) Preservation of Public Documents			
<i>The Northern Municipalities Act, 2010, subsection 132(1)</i>			

	Records Retention Bylaw	Yes <input type="radio"/>	No <input type="radio"/>
15) Taxes Levied - Current Status			
<i>The Northern Municipalities Act, 2010 subsection 290(1)</i>			
a)	Most Current Year Levied		
b)	Certification of the Date the Tax Notices were Sent	Yes <input type="radio"/>	No <input type="radio"/>
c)	Compliant with Legislation	Yes <input type="radio"/>	No <input type="radio"/>
16) Fidelity bond, or equivalent insurance - 2021, 2022, 2023			
<i>The Northern Municipalities Act, 2010, clause 129(1)(a) and 129(1)(b)</i>			
a)	Fidelity bond or insurance	Yes <input type="radio"/>	No <input type="radio"/>
b)	Compliant with Legislation	Yes <input type="radio"/>	No <input type="radio"/>
17) Complete Bylaw Registry			
<i>The Northern Municipalities Act, 2010, subsection 131(3)</i>			
a)	Bylaw Registry	Yes <input type="radio"/>	No <input type="radio"/>
b)	Compliant with Legislation	Yes <input type="radio"/>	No <input type="radio"/>

Governance			
18) Appointed Administrator – Current Status			
<i>The Northern Municipalities Act, 2010, subsection 126(1)</i>			
a)	Resolution Number		
19) Personnel Files – Administrator, Assistant Administrator - 2021 to Present high level synopsis			
a)	Employment Agreements	Yes <input type="radio"/>	No <input type="radio"/>
b)	Record of Employments	Yes <input type="radio"/>	No <input type="radio"/>
c)	Letters of Offer	Yes <input type="radio"/>	No <input type="radio"/>
d)	Payroll Remittances	Yes <input type="radio"/>	No <input type="radio"/>
e)	Letters of Termination	Yes <input type="radio"/>	No <input type="radio"/>
f)	Resignation documents	Yes <input type="radio"/>	No <input type="radio"/>
20) Adoption of a Budget - 2021, 2022, 2023			
<i>The Northern Municipalities Act, 2010, section 175</i>			
a)	Adopted Annual Budget	Yes <input type="radio"/>	No <input type="radio"/>
b)	Resolution Numbers		

c)	Compliant with Legislation	Yes <input type="radio"/>	No <input type="radio"/>
21) Council Members Oaths of Office - 2020			
<i>The Northern Municipalities Act, 2010, section 108</i>			
a)	2020 Council Members' Oath of Office	Yes <input type="radio"/>	No <input type="radio"/>
b)	Compliant with Legislation	Yes <input type="radio"/>	No <input type="radio"/>
General			
Compliance with the Minister's Order dated November 16, 2022 Appointing a Supervisor			
a)	<i>The Supervisor must approve in writing any bylaw or resolution that authorizes the municipality to incur a liability before it has any effect, and the Supervisor may at any time within 60 days after passing any bylaw or resolution, disallow it. A bylaw or resolution disallowed is deemed to have always been void.</i>	Yes <input type="radio"/>	No <input type="radio"/>
b)	<i>The Supervisor shall attend all regular, special, and committee meetings of council, and ensure all meetings are held in accordance with the requirements of The Northern Municipalities Act, 2010 and the procedures set out in the municipality's Council Procedures Bylaw.</i>	Yes <input type="radio"/>	No <input type="radio"/>
c)	<i>The Supervisor shall oversee the general operation of the municipality and monitor the municipality's progress toward achieving legislative compliance and sustainable operations.</i>	Yes <input type="radio"/>	No <input type="radio"/>
22) Outstanding Known Current Liabilities			
23) Any Additional Irregularities and Deficiencies Which May Become Evident to the Inspector During the Inspection			