

Appendix 13: Control List - Governance

Governance	Yes / Done	Yes / To Do	No / NA	Comment	
<p>Objectives: <i>Clearly defined roles and responsibilities for council, committees, and management.</i> <i>Appropriate committee structure (audit, advisory etc.)</i> <i>Written mandates for council and committees</i></p>					
	Council has developed a procedural bylaw as required by the MGA.				
	Council reviews their procedural bylaw at least once during their term of office (preferably early in their term) to ensure that the organizational structure and procedures continue to meet their needs.				
	Council amends the procedural bylaw if changes are required.				
	Council operates in accordance with their bylaws.				
	Council does not ignore or suspend bylaws that are no longer useful or necessary; bylaws are in force until amended or repealed by bylaw.				
	Roles and responsibilities of council, committees, and management are well defined and understood.				
	Roles and responsibilities are reviewed and updated annually.				
<p>Clearly documented duties and responsibilities of the CAO</p>					
	In addition to the specific administrative duties and responsibilities assigned to the CAO under the MGA (Part 4, Division 3 of the Act), Council has written and well defined expectations of the CAO including job descriptions and employment contracts. Delegated powers and duties or functions are well documented and understood.				
	Formal policies exist for the types of questions and events that would require discussion and approval at Council (legal situations, etc.).				
	Council reviews CAO decisions to ensure that they are not overstepping their delegated authority.				
	Council have a defined process in place for completing the CAO's annual (or regular) performance review.				

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	Council gives regular feedback to the CAO on performance strengths and areas that may require improvement.				
	Council does not perform or take on duties that are or should be performed by the CAO or an employee.				
	If required, council establishes a personnel committee for human resource matters and to ensure employer statutory responsibilities are met.				
<i>Adherence and respect of established policy and procedures (code of conduct).</i>					
<i>Independence of Council members and Management. Recognition of conflict of interest situations with established procedures to manage conflicts.</i>					
	Council has adopted a code of conduct bylaw and a conflict of interest bylaw in accordance with the MGA and regulations.				
	The code of conduct bylaw includes rules regarding confidentiality, disclosure of members' holdings, the acceptance of gifts, and must describe a process for resolving a breach of the code of conduct.				
	The conflict of interest bylaw describes the procedure to be followed where a member of council knows or questions whether they have a conflict of interest.				
	The conflict of interest bylaw describes the process to be followed by council if a complaint has been made to council that a member of council is in a conflict of interest.				
	A process exists to help evaluate the independence of Council members (affiliations, transactions).				
	Council has an employee code of conduct in place.				
	Council reviews the employee code of conduct early in their term to ensure it meets legislative requirements and the expectations and needs of the municipality.				
	The code of conduct applies to all employees including volunteers.				
	The employee code of conduct includes conflict of interest rules.				

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	Employee conflict of interest rules prohibit the use of "insider" or non-public information or the use of one's position to influence a decision to further their own interests or the interests of a person to whom they are closely connected.				
	The employee code of conduct provides direction about receiving gifts or benefits, the improper use of municipal resources, and consequences of not disclosing a conflict or not withdrawing during a conflict of interest situation.				
	The employee code of conduct provides procedures for whistleblowing and protection for those who come forward.				
	A register of policies has been established and is maintained. The register can also serve as a policy manual, keeping and publishing all policies in one place to help staff apply policies consistently and to promote transparency to council, administration, and the public.				
	Minutes, bylaws, resolutions and policies are retained in accordance with the MGA and regulations.				
	Members of Council and Management sign a form annually declaring their independence and respect for the Code of Conduct.				
	Council leads by example and ensures policies and procedures are respected and well defined.				
<i>Timely and adequate information is provided to Council</i>					
	Council meets at least six times per year and in accordance with the pre-established schedule as defined in the procedural bylaw and as required by the MGA.				
	The CAO ensures minutes of all council meetings are recorded.				
	Draft meeting minutes are available within a few days after the meeting.				
	Meeting minutes are reviewed carefully and revised if they do not accurately reflect the decisions made.				

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	All important information (financial or otherwise) is communicated to Council in a timely manner.				
	Council approves the annual operational and capital budgets (including the five year capital expenditure program) before March 31st.				
	Council begins the financial planning process early to ensure there is adequate time to develop the financial plan, prepare comprehensive financial information for the public, and hold the public meeting on the financial plan.				
	Council receives regular and timely financial reports either on a monthly or quarterly basis.				
	Council receives variance reports with comparisons of actual results to budgeted results along with explanations for large differences.				
	Council does not hesitate to ask difficult questions to the CAO and management and ensures that answers are adequate and received in a timely manner.				
	Council approves all significant expenditures that fall outside of the adopted financial plan and ensures that the procedures outlined in the MGA for variances in the plan are respected.				
	Council or the audit committee ensures adequate internal controls are in place both for the financial and information technology systems.				
	The audit or finance committee provides Council with an annual evaluation report on the internal control systems.				
	Council ensures that there is timely follow-up on any recommendations in the internal control report.				
<i>Council and committee members have appropriate knowledge, competence, and education.</i>					
	Council recruits and selects committee members that have knowledge, skills, or experience relevant or useful to the committee.				

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	The audit/finance committee has at least one member with financial qualifications and expertise.				
	Council ensures that they receive adequate training at the start of their term particularly regarding their role and responsibilities.				
<i>Implementing the Strategic Plan and Risk Management</i>					
	Council has a formal, approved and written strategic plan.				
	Council reviews the plan to ensure it is well thought out, realistic, and compatible with the municipality's vision and strategy.				
	Council has developed an implementation plan that aligns activities with the strategy and assigns accountabilities for all strategic initiatives.				
	Performance objectives (quantitative and qualitative) are used to monitor strategic progress.				
	A formalized system exists to monitor progress and to regularly review performance and the plan itself.				
	The strategic plan is used as a basis for developing the annual operating plan and budget.				
	Council participates in a regular review and assessment of potential risks and ensures mitigating actions are taken when appropriate.				
<i>Role of the audit/finance committee in the financial management and overview of the internal control system including the review of the yearend audit.</i>					
	The procedural bylaw establishes the Audit/Finance Committee , the terms of reference, roles, frequency of meetings, functions, level of responsibility related to the internal control system, and financial policy and procedures.				
	The audit/finance committee has regular and planned meetings documented with minutes.				
	The audit/finance committee receives accountability reports from the CFO regarding the management of the internal control system (weaknesses, etc.).				

