

# Action Plan to Address Inspector Recommendations

VILLAGE OF ANDREW

#	Description	Municipal Action / Acknowledgement
<b>R1</b> <b>D3</b>	<b>SAGE recommendation:</b> That village council pass a bylaw in accordance with the MGA s. 143(2) to authorize the five-member council for the Village of Andrew or locate this historical bylaw record.	Administration to first try to locate previous bylaw; if no bylaw found, administration will prepare a bylaw to authorize a 5 member council which is to be passed by council prior to <b>December 31, 2024.</b>
<b>R2</b>	<b>SAGE recommendation:</b> That officials consider the following sample council resolution wording to comply with the LAEA s. 13: That council appoints ___ as returning officer and as substitute returning officer for the (date) byelection, in accordance with the LAEA s. 13.	All municipal election requirements are to be reviewed thoroughly prior to the 2025 municipal election. Returning officer and substitute returning officer will complete returning officer training available through municipal affairs.
<b>R3</b> <b>D8</b>	<b>SAGE recommendation:</b> That village administration establish clear and consistent employment management procedures that comply with employment standards and best practices. This includes maintaining copies of employment contracts, offers of employment, job descriptions, performance evaluations, and any management notes made on employee files.	Human resource policies to be updated by <b>October 31, 2024.</b>
<b>R4</b>	<b>SAGE recommendation:</b> That the June 14, 2023 regular council meeting minutes be corrected to accurately reflect the actions of council at that meeting; And that council rescind any resolutions that may have been made improperly.	The June 14, 2023 council meeting minutes will be revised and brought forward for council approval on March 27, 2024.
<b>R5</b> <b>D8</b>	<b>SAGE recommendations regarding code of conduct bylaw:</b> 1. To add an educational, informal resolution process as an option to address disputes and complaints. 2. To distinguish between informal and formal complaints. 3. To include a preliminary review process by council, to determine if a complaint will proceed to further investigation. 4. To include an optional an initial step with an informal resolution opportunity, such as mediation or a facilitated discussion, when a council member or the CAO submits a council code of conduct complaint. 5. To ensure that a complainant council member does not concurrently serve as a primary adjudicator. A fair, impartial process is impossible if a complainant or party in a dispute serves as a judge of the matter.	Council to adopt a new Code of Conduct Bylaw by <b>October 31, 2024.</b>

R6	<p><b>SAGE recommendation:</b> That the MGA s. 187(4) be followed consistently, and that the minutes clearly show if the resolution passed with unanimous consent. Suggested wording:  Moved by _____ that council consider third reading of Bylaw _____ at this meeting. Carried unanimously.</p>	<p>CAO acknowledges MGA s. 187 (4) requirements.</p>
R7	<p><b>SAGE recommendations regarding bylaws:</b></p> <ol style="list-style-type: none"> <li>1. That all current bylaws for the Village of Andrew be made available on the village website for easy public access.</li> <li>2. That the bylaws be listed in reverse-chronological order showing the most recent at the top of the list.</li> <li>3. That repealed or expired bylaws be organized online separately from the current bylaws to reduce confusion of what is "in force today."</li> <li>4. That bylaws be signed by the appropriate officials upon passing.</li> <li>5. That online documents show that the [original copy is signed] and that the village discontinue the process of inadvertently broadcasting personal signatures online, to protect personal privacy.</li> <li>6. That the binder index of the original, signed hardcopy bylaws be updated to remain current when any bylaw changes are made.</li> <li>7. That any repealed or amended bylaws be clearly labeled.</li> <li>8. That bylaws reference wording that is consistent with the MGA when "repealing" of a bylaw.</li> <li>9. That a CAO bylaw be in place to establish the position of chief administrative officer, as required by the MGA 205(1), and that appointments to this established position be made by resolution. This bylaw does not need to name a new CAO individually.</li> <li>10. That a bylaw review cycle be established to ensure that officials put their minds to local bylaws periodically. That a "review date" section be added to bylaws and diarized in the legislative staff calendar.</li> </ol>	<p>Bylaws have been added to the villages website and ongoing review and updating will occur.</p> <p>The CAO is establishing an organizational systems and internal controls for bylaw and record management going forward (filing, signing, managing rescinded/repealed bylaws, bylaw numbering system, bylaw tracking system, hard copy and electronic filing system, labelling, reviewing system).</p> <p>Council and the CAO are aware that bylaws need to be properly signing and filed.</p> <p>The CAO is creating a plan for council to deal with any bylaw discrepancies including unsigned bylaws and bylaws that contradict one another.</p> <p>CAO Bylaw 2023-12 was passed by council on December 13, 2023.</p>
R8	<p><b>SAGE recommends</b> that utility credits be applied to all affected customer accounts to correct the utility rate increases that were applied in June 2023 prior to passing Utility Rates Bylaw 2023-03 on July 12, 2023.</p>	<p>Council and administration will review the 2023 Utilities and all previous bylaw amendments. Administration will bring forth a new utility bylaw that takes into consideration all the previous amendments to ensure a clear and concise bylaw moving forward. A target to complete this review is <b>August 31, 2024.</b></p>
R9	<p><b>SAGE recommendation regarding policies:</b> That all Village of Andrew policies be reevaluated by council and be updated or repealed to ensure consistency with legislation.</p>	<p>CAO will bring forth policies suggestions to address discrepancies with current policies and develop</p>

		new policies to meet organizational needs. A review of all policies
<b>R10</b> <b>D8</b>	<p><b>SAGE recommendation:</b> That the following additional policies be considered for the Village of Andrew. If these exist in some form, they should be brought up to date and followed.</p> <ol style="list-style-type: none"> <li>1. Personnel policy</li> <li>2. Facility security access and key distribution policy</li> <li>3. Privacy policy</li> <li>4. Financial policies: <ol style="list-style-type: none"> <li>a. Bank reconciliation policy</li> <li>b. Cash handling policy</li> <li>c. Procurement policy</li> <li>d. Investment management policy</li> <li>e. Reserve contribution policy</li> </ol> </li> </ol>	Finance and personnel policies to be updated by <b>October 31, 2024.</b>
<b>R11</b>	<p><b>SAGE recommendation:</b> That officials discontinue tracking the public during regular meeting attendance. Only public delegations registered to speak to council and individuals speaking during a public hearing need to be documented in the meeting minutes. If personal information is collected through a meeting sign in sheet, a process would need to be developed to ensure the protection of personal privacy.</p>	The village no longer keeps track of public attendance.
<b>R12</b>	<p><b>SAGE recommendation:</b> That officials develop and adhere to a more comprehensive agenda preparation process, and that staff recommendations are provided in a request for decision (RFD) format with background information.</p>	CAO has implemented formal agenda processes including the use of RFD's.
<b>R13</b> <b>D4</b>	<p><b>SAGE recommendation:</b> That council meeting agendas be provided to council and be made available to the public in advance of meetings in an easily accessible format, such as through the village website; And that council will address this item in an updated meeting procedures bylaw.</p>	Council may consider further changes to the recently adopted Procedural Bylaw 2024-01; however, current practice includes agendas being prepared and circulated to council and the public in advance of meetings including being available on the website.
<b>R14</b> <b>D4</b>	<p><b>SAGE recommendation:</b> That Council restrict random interjections from the gallery during meetings. Any person wishing to address council during a meeting can be invited to register as a delegate and can provide background information on their topic. Council should describe options for public participation in an updated meeting procedures bylaw.</p>	Procedural Bylaw 2024-01 addresses these areas.

<b>R15</b>	<b>SAGE recommendation:</b> That all council and committee meetings should be advertised and documented with meeting minutes for the public record, even if no actionable resolutions are made.	Minutes will be prepared for all council and council committee meetings. Meetings will be advertised.
<b>R16</b>	<b>SAGE recommendation:</b> That all closed sessions during meetings reference the appropriate FOIP exceptions to disclosure.	Closed sessions will be accurately documented in accordance with FOIP. This process has already been adopted.
<b>R17</b>	<b>SAGE recommendation:</b> That village council collaborate with EIPS and consider engaging a qualified firm to conduct a business case analysis of potential options for the destruction or retention of the Andrew School building, and the location or relocation of village facilities.	The Andrew School building has been purchased for \$1 by the Village. The Village continues to work with various parties to address community needs.
<b>R18</b>	<b>SAGE recommendation:</b> That village council engage in meaningful consultation with the community and region prior to finalizing a decision on the Andrew School building.	Council heard from multiple delegations at the November 15, 2024 council meeting prior to making a decision regarding the purchase.
<b>R19</b>	<b>SAGE recommendation:</b> That village council engage qualified expertise to conduct a community safety audit to reduce the risk of crime in the community, to ensure effective use and integration of facility monitoring systems, and to promote public education and awareness for crime prevention.	Council and administration will continue to bring up concerns to the RCMP as required and communicate safety tips to the public on the website.
<b>R20</b>	<b>SAGE recommendation:</b> That village council pass a new records management bylaw that complies with legislation and the <i>Retention and Scheduling of Municipal Records</i> guidelines; And that staff receive records management training.	Council to consider a records management bylaw in 2025 after required bylaws are properly passed.  CAO to review records management requirements with staff and consider budgeting for training.
<b>R21</b> <b>D6</b>	<b>SAGE recommendations regarding assessment:</b> 1. That village council review and update the Designated Officer Bylaw 2008-01. 2. That village council consider participating in a joint assessment review board, as per the MGA s. 455, and begin discussions with municipal neighbours. 3. That village council provide a reasonable reimbursement of costs, including the \$50 complaint fee, and provide an apology letter to the property owner of tax roll 20076000 for the confusion and errors made in handling their 2022 assessment complaint.	Council to repeal and replace Bylaw 2008-01 to reflect current practice for appointment of assessor.  Council to review options for joint Assessment Review Boards and implement a viable option as soon as possible.  Administration acknowledges the situation and suggestions with no further actions being taken at this time besides working towards ensuring fairness and respect in handling assessment complaints.

<p><b>R22</b> <b>D7</b></p>	<p><b>SAGE recommendations regarding taxation:</b></p> <ol style="list-style-type: none"> <li>1. That any material variances identified in the 2023 audited financial reporting be considered when preparing the 2024 operating and capital budgets for the Village of Andrew.</li> <li>2. That the bylaw title "Property tax bylaw" be used in the future to match the legislative reference in the MGA s. 353.</li> <li>3. That <i>either</i> mill rates or tax rates be shown on the property tax bylaw, <i>not both</i>, to avoid confusion.</li> <li>4. That the operating and capital budgets be provided to council in a format that is clear and acceptable to them.</li> </ol>	<p>A qualified accounting firm has been secured to review the 2023 tax rate bylaw for possible levy corrections.</p> <p>2024 Tax Rate Bylaw to include any required adjustments resulting from 2023 tax rate bylaw review.</p> <p>Administration and council to come up with a budget format that is acceptable to all – further budget discussions to take place in April 2024</p>
<p><b>R23</b> <b>D8</b></p>	<p><b>SAGE recommendations regarding tax sale:</b></p> <ol style="list-style-type: none"> <li>1. That all 2023 tax sale proceeds be properly applied to the property tax arrears owing for each respective tax account; And that any surplus tax sale proceeds be maintained in a separate account for sale proceeds as per the MGA s. 427 and be distributed in accordance with s. 428.</li> <li>2. That village council contract qualified expertise to conduct a detailed review of the Village of Andrew 2023 tax recovery process; And that following the detailed review council directs administration to inform the affected previous property owners that their property was sold below market value in a public auction.</li> <li>3. That village council seek independent legal advice to provide options to compensate property owners who were negatively impacted by the irregularities in the Village of Andrew 2023 tax sale process.</li> <li>4. That village council contract qualified expertise and to provide guidance to village officials for the 2024 tax recovery process to ensure that it fully complies with the MGA requirements.</li> </ol>	<p>Council to adopt a tax recovery policy prior to <b>October 31, 2024.</b></p> <p>Administration to access resources available via Municipal Affairs to guide any future tax recovery processes to ensure compliance with the MGA and reach out for expert advise if required.</p> <p>Administration will review 2023 tax recovery process and bring forth recommendations to council if required.</p>
<p><b>R24</b> <b>D8</b></p>	<p><b>SAGE recommendation:</b> That village administration establish monthly and yearend financial procedures to ensure timely reconciliations of bank accounts and subledgers.</p>	<p>To be included in future financial policy updates which are due by <b>October 31, 2024.</b></p>
<p><b>R25</b></p>	<p><b>SAGE recommendation:</b> That village council ensure that adequate resources are budgeted for contracted financial expertise and staff training in 2024.</p>	<p>Administration will ensure accurate figures are presented for council's budget approval regarding contracted expertise.</p>

R26  
D8

**SAGE recommendations regarding finance:**

1. Perform reconciliations on all bank accounts.
  - Although only two main accounts are used, all accounts should be reconciled to ensure all cash is monitored.
  - Ideally, each bank account maps to one GL account. This provides for easier tracking and transactions and outages are more easily identified.
  - It would be useful to review if the inactive accounts are still necessary. If they are not serving a purpose, the account can be closed.
  - Perform reconciliations monthly.
2. Timely reconciliations will give management the opportunity to address errors and other irregularities sooner, reducing risk. The monthly financial statements are more reliable if any adjustments required on the cash accounts are recorded through the process of the reconciliation. Management will be able to better manage cash flow.
  - Reconciliations should be fully documented.
  - Source documents (ex. the bank statements), and a schedule comparing the book and bank balance should be attached to the reconciliation. For example, a report from the municipal software showing the book balance and the outstanding deposits and cheques.
  - Record adjustments promptly.
3. Transactions should be posted when they occur, not just when the bank statement is received. For example, payments made and received are posted against the accounts payable and receivable account, and then later matched to the bank statement.
  - Adjusting entries, correcting entries should be posted promptly.Prioritize research to find outages.
  - Record the date and sign the reconciliations. File in a secure place and make electronic backup copies.
  - The reconciliations should be signed by the preparer and reviewing and dated by each person. This record should be stored in a systemic filing system that is accessible as staff transition between roles. The dates of signature will provide support that reconciliations are performed in a timely manner.
  - Ensure segregation of duties. Staff performing bank reconciliations should not have access to bank deposits, accounts payable, or payroll, and should not have authority to be a signer on a bank account.
4. Segregation of duties ensures that the person checking the bank activity is not also the one performing the bank activity. This may be a challenge with limited staff in Andrew.
5. Document policies and procedures and update as needed.
  - Documenting financial policies and procedures ensure the controls are formally in place and preserves organizational knowledge.

All recommendations to be reviewed as directive 8 (c) is implemented by **October 31, 2024.**

It is noted that a new finance clerk and CAO are in place to work on improving all areas of finance.

GL review is underway.

Internal procedures and policies are being revised/created as applicable.