

R.M. of Leask No. 464

STATEMENT of POLICY and PROCEDURE			
Chapter:	General Government Procedure	SPP No.	GG - 001
Subject:	Publication of Annual Financial Statements	Effective:	
Issue to:	All Manual Holders	Page:	1 of 2
Issued by:	Resolution #	Version:	1
Effective:	August 19, 2026	Review:	January

1. Definitions

“Administrator” means the administrator of a municipality appointed pursuant to *section 110, of The Municipalities Act*.

“Act” means all statute section references in this policy, unless otherwise stated, are to *The Municipalities Act*.

“RM” means Rural Municipality of Leask No. 464.

“Council” means the council of a municipality.

2. Purpose

The purpose of this policy is to establish a procedure for ensuring that the annual financial statements summary is provided to municipal property owners in the time frame required and, in a manner, deemed appropriate by Council.

3. Scope

Subsection 185(3) of the *Act* states that, “*A municipality shall publicize its financial statements, or a summary of them, and the auditor’s report of the financial statements, in the manner council considers appropriate by September 1 of the year following the financial year for which the financial statements and reports have been prepared.*”

4. Policy and Procedures

The RM’s annual financial statements and auditor’s report will be published by electronic means on the municipal website by September 1st of each year.

Furthermore, upon request, printed copies will be provided to eligible voters of the RM. Copies will also be provided to any non eligible voters; however, they will be required to pay current photocopying rates for requested documents.

5. Responsibility

The Administrator will be responsible for publishing on the RM's webpage www.rmleask.ca the annual financial statement including:

- Cover Page for Financial Statements;
- Independent Auditor's Report of the Financial Statements;
- Statement of Financial Position;
- Statement of Operations;
- Change in Net Financial Assets; and
- Statement of Cash Flow;

This will occur after Draft Audit has been approved by Resolution of Council and final documents are received from the Municipal Appointed Auditor.

5. Attachments

None.

REVISION CONTROL

Date	Revision	Effective



Erin Robertson
ADMINISTRATOR

{SEAL}

Gordon Stieb
REEVE