

## 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 1<sup>st</sup> 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](http://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 |
|------|----------|-----------|
|      |          |           |



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