



External Review and Forensic Audit of the Rural Municipality of Lac du Bonnet

Presented August 30, 2022



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APPENDIX A: 2015 RM COUNCIL PROGRESS REPORT/ACTIONS TO ADDRESS THE 2013 OAG FINDINGS

August 30, 2022

RURAL MUNICIPALITY OF LAC DU BONNET
4187 - PR 317, P.O. Box 100
Lac du Bonnet, Manitoba R0E 1A0

Dear Sandra Broek, Chief Administrative Officer of Rural Municipality of Lac du Bonnet

RE: External Review and Forensic Audit of the Rural Municipality of Lac du Bonnet

Please contact us if you would like to discuss the content contained within this Report.

Yours very truly



Mike Stevens, CPA, CA-IT, CFE

Partner – Consulting

EXG

A. INTRODUCTION

1. Exchange Group ("we," "our," "EXG") was engaged by the Rural Municipality of Lac du Bonnet to investigate specific financial transactions and council activities for the period of January 1, 2014, to July 17, 2022. We prepared our Report using documentation supplied by RM Administration and staff interviews.

B. RESTRICTIONS AND QUALIFICATIONS

2. This Report is not to be reproduced or used for any purpose other than as approved in advance by EXG. We do not assume any responsibility or liability for losses occasioned to any user or reader by the circulation, publication, reproduction, or use of this Report, contrary to the provisions of this paragraph.
3. Our comments and conclusions are based on a review of our available information. We reserve the right to review and revise our calculations and conclusions in light of any information which becomes known to us subsequent to this Report's date.



4. This Report is not intended to constitute a quantification of the loss incurred by the Rural Municipality of Lac du Bonnet arising from matters identified.

C. STATEMENT OF INDEPENDENCE

5. We confirm that the authors and other professional staff involved in preparing this Report acted independently and objectively. The fees for this engagement were based strictly on professional time expended and were in no way contingent upon the conclusions of this Report or any action or event resulting from the use of this Report.

D. BACKGROUND

6. In **August 2013**, the Office of the Auditor General (“OAG”) made a special report to the assembly titled Rural Municipality of Lac du Bonnet¹, with findings and recommendations related to their review of the RM’s administrative practices, citing

"In March 2008, we began receiving allegations about poor administrative practices in the Rural Municipality of Lac du Bonnet (RM). We reviewed the more significant allegations.

Our findings support many of the allegations—administrative practices in the RM and in the Lac du Bonnet Planning District were inadequate.

Overall practices need to be improved. And the Department of Local Government should increase its oversight of the RM and the Planning District to ensure the improvements occur. Lastly, we draw the Province’s attention to sections 3, 5 and 6 of this Report for follow-up."

7. The OAG’s Report outlined that many allegations were supported by evidence that the administrative practices in the Rural Municipality and the Lac du Bonnet Planning District were inadequate. The areas that required improvement were:

- a. non-compliance with municipal legislation
- b. lack of administrative policies

¹ Office of the Auditor General (2013, August), *Rural Municipality of Lac du Bonnet*. Retrieved from Rural Municipality of Lac du Bonnet – Office of the Auditor General Manitoba available here: [Rural Municipality of Lac du Bonnet – Office of the Auditor General Manitoba \(oag.mb.ca\)](http://www.oag.mb.ca)



- c. established policies not followed
 - d. poor record-keeping practices
- 8. In **September 2015**, Council Meeting Minutes included the RM's Progress Report on each item identified in the OAG report (See Appendix A for RM Issued Progress Report).
- 9. In **May 2018**, the Chief Administrative Officer of the Rural Municipality of Lac du Bonnet resigned. As a result, the RM council proceeded with an independent selection process and hired a new Chief Administrative Officer. During the following months, the Chief Administrative Officer (CAO) began to evaluate and review the RM's overall financial and administrative processes.
- 10. In **2019** the new CAO provided a recommendation to Council, outlining that in the past 14 months, he had uncovered several concerning deficiencies and financial irregularities, some of which date back to 2013. These concerns surrounded financial transactions and payments processed by the Municipality, and in many transactions, current by-laws and administrative policy were not followed. Based on the historical OAG report and its 2013 findings and with the initial findings and recommendations of the CAO, the RM council recognized that a thorough "External Forensic Audit" was required.
- 11. The RM of Lac du Bonnet subsequently retained the services of Exchange Group to conduct an external review and forensic audit of the Rural Municipality of Lac du Bonnet, which focuses on areas outside of external auditor responsibilities.

E. SUMMARY OF OBSERVATIONS

- 12. From our review, we have made the following key observations:
 - a. There are **minimal finance policies** and procedures in place and followed by staff.
 - b. There are **weak internal controls** relating to purchases, payables, and payments.
 - c. **Weak records management** processes are impacting the availability of complete and accurate information.



- d. Staff would benefit from **professional development training** and additional instructional material such as documented processes for their position.
- e. Council would benefit from regular and non-complex **training on their roles, responsibilities, and duties** in safeguarding RM resources and implementing relevant legislation.

F. EXG PROGRESS REPORTS

- 13. The RM has requested that we **regularly monitor and report** on the status and implementation of each significant findings area. To do this, we will independently select a representative sample for each significant finding area and test how well the RM has implemented the recommendations. Accordingly, the Progress Reports will include the following:
 - a. Methodology used
 - b. List of selected transactions and documents reviewed
 - c. Pass/Fail assessment for each review item based on our recommendations and best practices.
 - d. Action-oriented correct steps for each review item assessed “Fail.”
- 14. Based on our discussions with the RM, we have determined the following schedule to release Progress Reports:
 - a. June 2023
 - b. December 2023
 - c. June 2024
 - d. December 2024
 - e. June 2025
 - f. December 2025



FINDINGS

15. The following section provides a summary of our observations, including EXG Recommendations and responses received from the Administration

G. LACK OF DOCUMENTED POLICIES AND PROCEDURES

16. From our discussions with Administration, we understand the RM does not have a comprehensive Finance Policy and Procedures Manual.
17. From our discussions with Administration, we understand the RM does not have a comprehensive Council Governance Policy and Procedure Manual with policies and procedures.

R	EXG RECOMMENDATIONS: LACK OF DOCUMENTED POLICIES AND PROCEDURES	TIMELINE FOR COMPLETION	RM STATUS UPDATE
R1	Conduct a Financial Internal Controls Assessment and identify where policies and processes are weak or not compliant with accounting and legislative requirements.	NOV 2022	IN PROGRESS
R2	Implement a <u>Finance Policy and Procedure Manual</u> that incorporates accounting best practices and municipal legislation requirements.	DEC 2022	ON TRACK
R3	Implement a <u>Council Governance Policy and Procedure Manual</u> that includes council and administration roles and responsibilities.	NOV 2022	ON TRACK



H. RESOLUTIONS APPROVED WITHOUT BY-LAW

18. We investigated concerns that the Council violated the Municipal Act when approving Resolutions 2017 0074 and 2018 0067, providing the Arena Board and Youth Centre with repayable loans of \$15,000 and \$5,000, respectively.
19. The Municipal Act stipulates that Council may lend money only if a by-law authorizes the loan; however, we could not locate a by-law that allowed the loans approved by resolutions 2017 0074 and 2018 0067.
20. In 2018, Council recognized that a by-law did not support Resolutions 2017 0074 and 2018 0067, and the payments made to the Arena Board and Youth Centre did not qualify as a repayable loan. Accordingly, the Council approved Resolution 2018 0446, which reversed the repayable loan receivables from the Arena Board and Youth Centre and recorded them in the appropriate RM expense accounts.
21. The RM has provided the following update related to the matter: The RM has engaged a consultant to provide Council training following the October 2022 election.

R	EXG RECOMMENDATIONS: RESOLUTIONS APPROVED WITHOUT BY-LAW	TIMELINE FOR COMPLETION	RM STATUS UPDATE
R4	Provide Administration and Council with training on Municipal Act requirements relating to by-laws and resolutions.	NOV 2022	IN PROGRESS The RM has engaged a consultant to provide the Council with training following the Oct 2022 election.
R5	Create a summary table of frequent council decisions and include the legislative requirements of the Municipal Act and RM by-laws.	NOV 2022	ON TRACK

I. PROCUREMENT OF RM ASSETS WITHOUT PROPER AUTHORITY

22. We investigated concerns that, in October 2018, Councillors Douglas Ernest Marks and Rob McLachlan violated the Municipal Act when they purchased RM assets (laptops) for \$50.00 without resolution or by-law.
23. For background information, the RM issues Council members with RM-owned laptops to conduct municipal business while elected to Council. Resolution 2012 548 states the laptops' purpose is *"using a paperless service for Agendas and Minutes through an internet access program set up by ALL-Net Services."* In addition, resolution 2012 548 clarifies the intended operations, maintenance and ownership of the laptops as follows *"Council adopts a usage policy where Council will be responsible for the operations."*
24. We could not locate a resolution or by-law that approved the sale of RM laptops to Douglas Ernest Marks and Rob McLachlan.
25. From our discussion with Administration, once they knew of the transaction, Douglas Ernest Marks and Rob McLachlan were provided with refund cheques of \$50.00 each and requested to return the laptops, citing the Municipal Act violation. Accordingly, Douglas Ernest Marks and Rob McLachlan acted as follows:
 - a. Douglas Ernest Marks returned the laptop to the RM office and cashed the \$50.00 refund cheque.
 - b. As of this Report's date, Rob McLachlan has retained the laptop and has not cashed the \$50.00 refund cheque.
26. At the direction of the Council, Administration reported the matter to the RCMP.



R	EXG RECOMMENDATIONS: PROCUREMENT OF RM ASSETS WITHOUT PROPER AUTHORITY	TIMELINE FOR COMPLETION	RM STATUS UPDATE
R6	Provide Administration and Council with training on Conflict of Interest, including common issues impacting council members.	OCT 2022	IN PROGRESS The RM has engaged a consultant to provide the Council with training following the Oct 2022 election.
R7	Provide Council with training on good governance practices and behaviour.	OCT 2022	IN PROGRESS The RM has engaged a consultant to provide the Council with training following the Oct 2022 election.
R8	Implement a Council Laptop Usage Policy that specifies ownership and terms of use.	OCT 2022	ON TRACK



J. CREDIT CARD PURCHASES WITHOUT SUPPORTING DOCUMENTS

27. We investigated concerns that purchases made using the RM credit cards did not follow the RMs Purchasing and Procurement Policy, precisely, supporting documents such as invoices.
28. Of the 949 credit card purchases reviewed, 13% did not have documentation such as an invoice or receipt to support the transaction.

R	EXG RECOMMENDATIONS: CREDIT CARD PURCHASES WITHOUT SUPPORTING DOCUMENTS	TIMELINE FOR COMPLETION	RM STATUS UPDATE
R9	Implement a Credit Card Usage Policy specifying who is authorized to make purchases, how the purchases are approved, required supporting documentation, spending authorization limits, and implications of purchases made without approval and supporting documentation.	OCT 2022	ON TRACK

K. EMPLOYEE DISHONESTY

29. We investigated concerns that a former employee ("Employee A") had falsified Purchase Order details to acquire items for personal use. From our review of purchases initiated by Employee A, we found the following:
- a. Two hundred ninety-three individual items were purchased which did not relate to RM operations, totalling \$19,000.
 - b. Purchase Order details did not agree to the item product description listed on the supplier invoice.
 - c. Purchase Orders included a general ledger expense code that did not reasonably relate to the item purchased, including capital assets no longer in use.
 - d. After their employment with the RM ended, Employee A brought RM-owned tools to the Public Works Shop, with an estimated value of \$3,900.
 - e. The tools returned to the shop included a scan tool purchased for \$2,100, with the Employee's personal address as the delivery address.
30. From our discussions with the Public Works Manager, we learned there was a common practice of creating Purchase Order Documents after the purchase was complete, violating the Procurement Policy requirement for purchases to be approved before initiating the transaction.
31. From January 1, 2016, to July 17, 2021, we identified 293 individual items purchased that did not reasonably relate to normal public works operations, totalling \$19,000. In addition, there were instances where purchase order details lacked essential purchasing information or did not agree to the supplier invoice product description.
32. After completing our review, Administration supplied the RCMP and insurer with our detailed findings.
33. In November 2021, the RM received payment from their insurer, totalling \$22,488 related to this matter.
34. In February 2022, the RM received restitution of \$6,700 from Employee as ordered by the court.



R	EXG RECOMMENDATIONS: EMPLOYEE DISHONESTY	TIMELINE FOR COMPLETION	RM STATUS UPDATE
R10	Implement an electronic purchasing system and grant access to approved employees to prepare and approve purchase orders per the purchasing by-law.	JAN 2023	IN PROGRESS
R11	Regularly select a sample of purchases and supporting documents and test compliance with policies, processes and by-laws.	Quarterly	ON TRACK
R12	Provide managers with training on internal controls relating to purchase initiation and authorization processes.	DEC 2022	COMPLETE
R13	Provide payables staff with training on internal controls relating to payment processing.	DEC 2022	COMPLETE
R14	Implement a shipment receiving process to confirm product received agrees to the purchase order and invoice and that quality is acceptable.	DEC 2022	COMPLETE
R15	Implement an inventory system that tracks inventory on hand, used and discarded.	FEB 2023	ON TRACK
R16	Regularly select a sample of inventory and confirm the quantity on hand and product information agrees to the accounting records.	QUARTERLY	ON TRACK



L. VACATION ENTITLEMENT

35. We investigated concerns that Administration allocated employees more vacation hours than entitled in the Collective Agreement. As a result, we used payroll and personnel records and Collective Agreements to complete our analysis of total vacation hours available on December 31, 2019. Our review was limited to the availability and accuracy of documentation, including:
- a. Employee personnel files were disorganized and incomplete and included conflicting information such as employee start/end dates and vacation hours.
 - b. Multiple excel files and manual reports calculated and tracked vacation hours earned and used.
 - c. Vacation hours earned and used were inconsistently recorded in the accounting system; manual adjustments to the accounting system for vacation hours without supporting documentation. In addition, there were instances where vacation hours available for use did not accurately carry forward into the following year.
 - d. Employees did not receive accurate and timely information about the status of their vacation hours earned and used; for example, pay stubs did not include the correct vacation hours available for use. Employees who met with us to review their December 31, 2019, vacation balance disputed the vacation hours used as reported in the accounting system.
 - e. The Collective Agreement was inconsistently applied when determining when to earn vacation. In addition, we received conflicting interpretations of the Collective Agreement from the Union Representatives.



R	EXG RECOMMENDATIONS: VACATION ENTITLEMENT	TIMELINE FOR COMPLETION	RM STATUS UPDATE
R17	Implement an electronic system for storing and retrieving employee personnel data.	DEC 2022	COMPLETE
R18	Start tracking vacation entitlement, hours used and available hours in the Muniware accounting system.	DEC 2022	COMPLETE
R19	Ensure employee paystubs include up-to-date vacation information that agrees with the Muniware records.	DEC 2022	COMPLETE
R20	Revise the Collective Agreement to include vacation entitlement language that is easy to follow and implement.	DEC 2022	COMPLETE



M. INCOMPLETE COUNCIL EXPENSE CLAIM FORMS

36. We investigated concerns that council members received payment for Expense Claim Forms that did not show evidence of statutory declaration (submitting member signature), violating by-laws laws 07-13, 12-15 and 09-19.
37. Our review identified instances where Council Expense Claims Forms were approved and paid without evidence of the statutory declaration.

R	EXG RECOMMENDATIONS: INCOMPLETE COUNCIL EXPENSE CLAIM FORMS	TIMELINE FOR COMPLETION	RM STATUS UPDATE
R21	Revise the Council Expense Claim Form into a simple format to complete and includes instructions related to the by-law requirements.	NOV 2022	IN PROGRESS
R22	Include instructions for completing each section of the Council Expense Claims Form in the Council Governance Policy and Procedure Manual.	NOV 2022	IN PROGRESS
R23	Provide Council with training for completing the Council Expense Claim Form per the by-law.	NOV 2022	IN PROGRESS



N. COMMITTEE AND BOARD COMPENSATION

38. We investigated concerns that council members had received compensation for attending the Agassiz Weed Board ("Board") meetings from the RM and the Board.
39. From our review of by-laws 07-13, 12-15, and 09-19, we found no language that specifically disallowed council members from receiving compensation from the RM and the Board for the same activity.

R	EXG RECOMMENDATIONS: COMMITTEE AND BOARD COMPENSATION	TIMELINE FOR COMPLETION	RM STATUS UPDATE
R24	Revise the by-law to clarify what amounts are claimable under different scenarios (e.g. in-town versus out-of-town).	NOV 2022	ON TRACK
R25	Revise the Council Expense Claim Form for the submitting council member to declare if they were compensated for the same expense by another party.	NOV 2022	ON TRACK
R26	Regularly select a sample of Council Expense Claim Forms and test for compliance with policies, processes and by-laws.	QUARTERLY	ON TRACK



OTHER ISSUES REVIEWED

O. COUNCIL MEMBER PERSONAL LAPTOP REPAIR

40. We investigated concerns that a Council Member had submitted a Council Expense Claim Form for an expense reimbursement not approved by by-law or resolution.
41. For background information: On November 7, 2017, Council unanimously carried Resolution No. 2017 0519 to reimburse up to \$500 for the cost of repairing Past Council Member Cindy Kellendonk's personal computer for viruses she indicated were acquired while the RM-provided laptop was unavailable. Based on the RM accounting records, the RM paid BRD to repair Past Council Member Cindy Kellendonk's personal computer referenced in Resolution No. 2017 0519.
42. In October 2018, Past Council Member Cindy Kellendonk submitted an Expense Claim Form to purchase a new laptop for \$500, including the following text *"RM use of personal computer during the period of failure of the original RM laptop to the untimely purchase two years later. Cost of damages per RM Resolution"* and *"Need to purchase new laptop as damage was irreparable"*.
43. We could not locate a by-law or resolution that approved paying Council Member Cindy Kellendonk \$500 to replace her personal laptop, and noted that the Council did not approve the request and manually adjusted the Council Expense Claim Form to remove this line item.



R	EXG RECOMMENDATIONS: COUNCIL MEMBER PERSONAL LAPTOP REPAIR	TIMELINE FOR COMPLETION	RM STATUS UPDATE
R27	[Repeated] Provide Administration and Council training on Municipal Act requirements for by-laws and resolutions.	NOV 2022	ON TRACK
R28	[Repeated] Implement a Council Laptop Usage Policy to specify the ownership of the laptop and council member terms of use.	NOV 2022	ON TRACK
R29	Implement a Municipal Information Policy to specify how council members can receive, distribute, and retain information and documents obtained while elected; clarify the ownership of the documents and the process for council members to supply the RM with these documents at the end of their term.	NOV 2022	ON TRACK

P. ARENA BOARD PAYMENTS

44. We investigated concerns that the Arena District received payments from the RM without proper approval and documentation.

JOINT COMMUNITY CENTRE DISTRICT AND COMMUNITY CENTRE

45. For background information, The Lac du Bonnet Arena is located in the Town of Lac du Bonnet (Town) and is available for all RM ratepayers. From 1980 to 2020, by-law 18-80 established an arena joint community centre district and community centre, stipulating that the RM would contribute an annual minimum of \$6,000 towards the arena costs.
46. For the period under review, the RM met and exceeded the minimal annual \$6,000 contribution to the Arena Board. We reviewed seven grant applications from the Area Board, totalling \$306,300 for costs related to operations, maintenance, and roof repairs, of which the RM approved \$176,400. In addition, supporting documentation such as the grant application and Arena-provided financial statements were available for review. Council approved all grant payments by resolution.
47. The RM has provided the following update related to the matter:
- a. In 2020, the RM and Town entered into an Arena Use Agreement stipulating the arena terms of use and annual usage fee schedule for RM ratepayers. For the 2022 fiscal year, the RM's annual usage fee was \$68,600, including capital costs.

ARENA ROOF REPAIRS

48. In January 2016, the Arena requested financial support to undertake roof repairs estimated to cost \$200,000. The RM provided the Arena Board with \$73,268 as approved by Resolution 2016 0023 to support *"the project financially up to \$73,268.32 with the expectation that the Arena board continue with fundraising efforts"*. We reviewed the 2017 Arena Board internal financial statement "budget comparison," which included Repairs and Maintenance costs of \$189,000, of which \$88,000 appears to relate to the roof repairs. However, supporting documentation such as receipts and invoices were unavailable for our review.



R	EXG RECOMMENDATIONS: ARENA BOARD PAYMENTS	TIMELINE FOR COMPLETION	RM STATUS UPDATE
R30	Implement an agreement between the RM and organizations receiving funding for specific activities (e.g. roof repair) that requires the organization to provide an accounting of the project costs with supporting invoices and receipts. Alternatively, the RM may choose to arrange payment directly to the supplier.	JAN 2022	ON TRACK



Q. BROOKFIELD WATER PROJECT

49. We received information from Council that the RM undertook the Brookfield Water Project before adequate contracts were in place. Specific examples of agreements not in place before installing infrastructure were a valid water sales agreement with a supplier and a valid purchase agreement for infrastructure owned by the Brookfield Water Co-op.
50. The RM has provided the following update related to the matter:
- a. Agreements with RM of Whitemouth and Brookfield Co-op members are complete. LGD of Pinawa water services agreement is outstanding pending water rate study.

R	EXG RECOMMENDATIONS: BROOKFIELD WATER PROJECT	TIMELINE FOR COMPLETION	RM STATUS UPDATE
R31	Engage professionals, such as municipal engineering firms, to support the Council and Administration during all aspects of capital and public works projects.	ONGOING	The RM has hired a consultant to conduct a new water rate study for Brookfield Utility.



Appendix A: 2015 RM COUNCIL PROGRESS REPORT/ACTIONS TO ADDRESS THE 2013 OAG FINDINGS

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Overall the OAG made 7 specific recommendations. We understand from the OAG, we are to provide a progress report on each of the identified issues. Thus, taking the audit results and recommendations directly from the OAG 2013 Audit, our collective comments are listed below. Note that we made mention of 4 initiatives we have recently raised for review or in the infant stages as each one goes directly to the required actions;

1. A proposed informational sheet on infrastructure projects was submitted a month ago for Council review.
2. The Policy and Procedure Manual the Planning Board will be developing this winter for everyone's benefit,
3. Administrational procedural practices efficiency review,
4. Develop procedural practices in terms of by law enforcement and identify areas of improvement.

We believe we are responsible to follow through in light of the OAG Findings and our obligation to the ratepayers.

Recommendation	Status as at June 30, 2015	Significant Actions Taken	Significant Actions Planned	Title of Supporting Document(s) Provided (Required if Status is implemented/resolved)
1. The Municipal Act not followed for water project	Work in Progress	Developing a procedure outlining the steps involved in launching a public infrastructure project inclusive of provincial and local policy.	1. To provide comprehensive instructional guidelines to any public group looking to establish a water project or other infrastructure projects.	
2. Zoning by-laws not followed and work inadequate	Work in Progress	Revamping the Zoning, Building, Lot Grade, and other by-laws	2. Zoning bylaw 80% complete. Reviewing and updating bylaws involve a lengthy process. The new administration has taken steps to review and expedite the process more efficiently given the number of bylaws up for review. 3. The Planning Department is also developing an internal policy and procedure manual to assist the RM with process. As part of the review, recommendations will be made by the Planning Department to the RM to improve process and	



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			<p>accountability (with circulation to Provincial Planning for comment prior to implementation).</p> <p>4. The current council is also reviewing by law enforcement procedures and looking at opportunities to improve in anticipation of the Bill 38.</p>	
3. Conflict of interest existed	Resolved/Implemented	The individual resigned.	5. Changes to the Muni Act have now addressed this type of COI to prevent from reoccurring. Municipal Code of Conduct policy implemented.	
4. RM did not follow tendering policy	Lagoon Expansion Project Tender awarded September 10/13 almost complete.	Council had an opportunity to review the current tendering and procurement policy adopted March 2013 by resolution, no changes were made. The advertisement requesting seasonal hourly equipment rates annually is not a tender or a contract and does not fall within the tendering policy. All original submissions received for the seasonal equipment rates are filed in the RM vault and only copies are provided to the public works department.	6. The current policy will be followed on any new tendered projects.	



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<p>5. Emergency Measures Organization paid to repair improperly built ditch</p>	<p>Work in Progress</p>	<p>Legally challenged by landowner.</p>	<p>7. 95K judicially mediated settlement (price set by landowner - no market assessment) to purchase a 33 x 200 ft. Strip of land (actual size to be determined once surveyed) to enable the RM future appropriate access to maintain ditch and avoid further delays to co-defendant's subdivision plans that were put in abeyance resulting from this legal action..</p> <p>8. Additional agreement struck between RM and co-defendants where the co-defendant will pay 20K toward the settlement and the RM will reimburse full amount plus up to 5K in additional engineering fees and reduced maintenance period on newly developed subdivision. The Province paid 26K for ditch reconstruction and the RM covered the balance of cost. Total cost not yet known, but advised project went over budget.</p>	
<p>6. RM violated The Municipal Act when it wrote off taxes</p>	<p>Resolved</p>	<p>Policy is now being followed although there are still situations arise that should require additional clarification from the Department of Local Government.</p>		
<p>7. Improve Administrative Practices</p>	<p>Work in Progress</p>	<p>Currently exploring an efficiency review of administrative and procedural practices. Bylaws' are continuously being reviewed and updated. The</p>	<p>9. To identify administrative procedural practices areas for improvement. To develop an actionable plan with timelines</p>	
		<p>following administrative improvements have been made; adopted vacation policy, adopted employee code of conduct and council code of conduct, communications between Planning District and the municipal office, new punch card system to access RM transfer station, new cemetery module to maintain and keep accurate records</p>	<p>for success.</p> <p>10. Ongoing review of current bylaws and policies</p>	