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AT A GLANCE

Best Practices

This document is intended for the use of the Municipal Administrator (Chief Administrative Officer, Town Manager, Town Clerk/Manager, or Town Clerk) in assisting them in performing their duties in their respective positions with the Town. While there are other municipal duties requiring the involvement of the Municipal Administrator, they may be the primary responsibility of other municipal employees. This document identifies those which the Municipal Administrator has primary responsibility for, or in which they have significant involvement. The dates included in this document are suggested dates which should be modified by each municipality to reflect their specific requirements or capacity. A second column has been added, wherein your specific dates approved by Council should be included.

It is also recommended that this document be shared with all respective employees to identify any duties not referenced herein so they can be noted and provided to PMA. PMA will insure that this document is updated on an annual basis to make it a more inclusive and complete document for the benefit of all Municipal Administrators.

FREQUENCY	DATES	ACTIVITY	ACTIVITY SUMMARY
Annual Tax Bills within two (2) weeks of Tax Rates approval: Semi- annual Tax Bills same as annual and within two (2) weeks of July 1 st .		Tax Bills	Tax bills should be issued as early as possible in the fiscal year (or in July if semi-annual tax bills are issued) as revenue generation is dependent on the early issuance of tax bills and payment of taxes.
As soon as all information has been compiled but no later than February 28 th		Issuance of T4 and T4A	T4 and T4A statements should be issue to employees as early in the year as possible however they must be issued on or before February 28 th .
February 28 th		Workplace NL Statement	In accordance with PR – 02 of the Workplace Health, Safety and Compensation Regulations, Employer Payroll Statements are due by February 28th of each year.
By March 15 th		Assessment Review Commission Hearings	Property owners are entitled to appeal the valuation of their property as determined by the Municipal Assessment Agency. Council must appoint an Assessment Review Commissioner and appeals must be submitted within 30 days of receipt of the Property Assessment Notification. It is important that the process be concluded as early as possible to establish revenue levels. Appeals can only be delayed during an Appeal Hearing with the agreement of all parties or as determined by the Assessment Review Commissioner.
End of March		Assess tax recovery plan compliance and prepare for water disconnections	Council should have a process for the recovery of unpaid taxes (Tax Collection Policy approved by Motion of Council) and the Municipal Administrator should monitor compliance with and enforce the tax collection provisions of the Tax Collection Policy.
By July 15 th		Supplementary Assessments are to be submitted to the Municipal Assessment Agency.	Any changes to property in the Town are identified through the issuance of permits. This information is to be provided to the Municipal Assessment Agency and enables them to provide an accurate and timely Assessment Roll and ensure that Council will be able to collect its appropriate amount of taxes. Council should approve a Policy requiring the frequency of the submission of Supplementary Assessments.
End of September		Begin compiling information for Budget	Council should contact all departments, and other community organizations to whom they provide funding, to request budgetary requirements for the following year. If Council requires the submission of financial statements as part of the approval process for funding this requirement should be included in the budgetary request.
End of October		Import Assessment Roll to Tax Billing System	Revenue levels are dependent on the data contained in the Assessment Roll and importing the data into the billing system is required to determine these levels.
On Receipt of Invoice		Pension Fund (TRIO or other pension provider) and Group Insurance Remittances	Contributions by participants and the Town in the TRIO Pension Fund or other Pension Provider and Group Insurance Plan are to be remitted on receipt of an invoice. This may be accomplished by arranging for funds to be withdrawn directly from the Town's bank account.
On Receipt of Invoice		Municipal Assessment Agency Fees	Towns with a property tax are required to have property valuations completed by the Municipal Assessment Agency. Fees of the Agency should be paid upon receipt of an invoice.

FREQUENCY	DATES	ACTIVITY	ACTIVITY SUMMARY
Ongoing		Table tax accounts at regularly scheduled Finance Meetings and submit to a privileged meeting for Council consideration and write off.	The Municipalities Act, 1999 requires Council approval to write off tax accounts. While tax accounts are presented to the Finance Committee and tabled at a privileged meeting for appropriate discussions by Council, the actual approval to write off taxes must be approved by motion of Council in a Public Council meeting.
Ongoing		All invoices should have signed Purchase Orders attached and confirmation that goods or services were received and/or provided.	Financial Controls must be in place to protect both the employee and Council.
Prior to General Election		Compile all relevant legislation, policies and procedures, minutes of the previous five (5) Council Meetings, and regulations to be provided to Councillors upon their election.	This enables Councillors to be informed and should be accompanied by an orientation session. This may be done by Town Staff or contracted out to other external qualified providers.
DAILY		Reconciling deposits and cheques (made available by online banking)	Municipal Administrator must compile and provide information so that Council can confirm the accuracy of all banking records. The frequency of this confirmation is dependent on the volume of activity.
DAILY		General Ledger Account Reconciliation (receivables, payables, trust accounts, other high volume transactions)	Municipal Administrator must compile and provide this information so that Council can measure its anticipated activity against the actual activity. This information enables Council to modify its activity as required.
DAILY		Backup all records and if system is computerized a backup of the system should be kept in a safe place outside Council office.	Municipal Administrator must back up the Town's records as it is vital to preserve their integrity.
DAILY		Deposit all funds received by the Town.	This is a valuable Financial Control to have in place to protect both the employee and Council. Council should have a policy approved indicating the frequency of bank deposits and include the maximum amount required to make a deposit.
DAILY		Deposit of Post-dated Cheques	Many Councils receive postdated cheques from tax payers as an acceptable method of payment. These cheques are to be deposited in accordance with the date of the cheque. Postdated cheques should be acknowledged when received.
BI-WEEKLY		Complete and submit Variance and other Financial Reports for Council	Council must be appropriately advised to enable them to make informed decisions. Council should measure its anticipated activity against the actual activity. This information enables Council to modify its activity as required. The nature of the reports are dependent on the requirements of Council; however, all reports should be submitted to the appropriate Committees prior to the regularly scheduled public Council Meetings.

FREQUENCY	DATES	ACTIVITY	ACTIVITY SUMMARY
MONTHLY		Bank Reconciliations	Banking transactions are to be reconciled against the records of the Town. This enables Council to be aware of available expenditure capacity.
MONTHLY		Payroll Remittance	Remittance to the Canada Revenue Agency is required in accordance with legislation. This is to be completed monthly or as required by legislation. Consult with CRA to determine the submission requirement of your municipality.
MONTHLY		Payroll Tax – Health and Post-secondary Education Tax	Payroll tax, at a rate of 2%, is payable by employers whose annual remuneration in this province exceeds a predetermined exemption threshold which currently is \$1.2 million for all employers. The remittance is to be made within twenty (20) days after the payroll period.
MONTHLY		HST Returns	Municipalities may choose to submit returns Quarterly. The Municipal Administrator must comply with the chosen frequency.
MONTHLY		Reconcile Government transfers	Council projects are often funded with the support of other levels of government. Confirmation of the receipt of these revenues are to be determined to enable the payment of financial commitments.
MONTHLY		Review tax and other receivables, follow up on aged receivables, and take appropriate action on outstanding taxes	Council should adopt a policy on the collection of revenues. This policy should determine the action required to collect the revenues.
MONTHLY		Apply interest to outstanding accounts.	The Municipalities Act, 1999 authorizes Council to charge interest on outstanding accounts. The rate of taxes and whether it is compound or simple interest should be approved by Council during annual budget process
MONTHLY		Union, payroll, dues, and other remittances	All remittances are to be made in accordance with Council commitments. As a general statement, the Municipal Administrator should ensure that monthly remittances are submitted on time to avoid interest charges on the account.
MONTHLY		Credit Card Reconciliation	Purchases made by Council issued credit cards should be reconciled against statements.
MONTHLY		Complete and submit Council Minutes	This requirement can vary depending on the frequency of meetings but ideally should be drafted and provided to Council within two (2) to three (3) days following the Council meeting.
QUARTERLY		Review of debt and debt payments	Municipal Administrator should compile and provide Council with the required information so they can monitor the level of its debt and ensure that payments are issued in accordance with commitments.
ANNUALLY		Submit Fuel Tax Rebate Request	Municipalities are entitled to rebates on fuel purchased and may submit at other times depending on the amounts of rebate
ANNUALLY		Include funding requirements for capital projects during budget preparation	Council should identify capital projects to be undertaken and budget for the expenditure accordingly.