



Policy No.: A-27	Section: Administration	Page # 1 of 11
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Title:	Municipal Accountability Program (MAP)
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Legislation Reference:	Under Section 571 of the Municipal Government Act, the Municipal Accountability Program is ordered by the Minister and consists of a multi-year cycle review. Participation is for municipalities with populations of 5,000 or less.
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Purpose:	The Municipal Accountability Program is intended to aid municipal officials to effectively meet the challenges that are involved in responding to a wide range of legislative needs to collaboratively foster effective local governance and build administrative capacity.
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**Policy Statement and Guidelines:**

1. **STATEMENT:**
  - 1.1 The Municipal Accountability Program (MAP) will review municipal processes and procedures to help develop knowledge of mandatory legislative requirements. This will support the Town with its legislative compliance.
  - 1.2 The Town of Smoky Lake with a population of 5,000 or less will automatically be scheduled for a visit once every four years under the review of Municipal Affairs Ministry and Staff.
2. **OBJECTIVES:**
  - 2.1 To promote an environment supportive of accountable, well-managed local government is to be compliance of the Municipal Government Act and other statutes and regulations is essential to good governance, the successful operation of a Town and the viability, safety, and well-being of a community.
  - 2.2 A proactive approach with the ministry working collaboratively with Chief Administrative Officer (CAO) to develop a report that will contain recommendations and resources.
3. **GUIDELINES:**
  - 3.1 The primary contact for the ministry will be the CAO. Ministry staff will co-ordinate the visit and make document requests through the CAO, or their designate. The attached **Schedule "A": Municipal Accountability Program (MAP) Checklist** provides an overview of the type of information that will be reviewed.

**Municipal Accountability Program (MAP) Checklist: [Categories](#)**

<b>PART ONE: BYLAWS</b>	<b>PART FOUR: TAXATION</b>
<b>PART TWO: GOVERNANCE</b>	<b>PART FIVE: PLANNING</b>
<b>PART THREE: FINANCIAL</b>	<b>PART SIX: ELECTION</b>

- 3.2 The MAP Checklist as per **Schedule "A"** shall be considered as a living document and information contained with the checklist categories will be updated as Town legislative procedures by Council resolution are amended from time to time. The Policy will be reviewed by Council upon receiving notification from Alberta Municipal Affairs on future scheduled reviews.
  - 3.3 Working collaboratively with the CAO, a customized 'MAP' report will be provided to identify areas of compliance, as well as include recommendations and resources to assist in remedying any legislative inconsistencies that may exist.
  - 3.4 Continued proactive contact, support, and relationship building between Municipal Affairs and the Town of Smoky Lake as a collaborative partnership will be maintained throughout the four-year cycle, as needed or as requested, regardless of compliance status.
- 4. PROCEDURES:**
- 4.1 The report entitled "**Municipal Accountability Review Report**" in its entirety shall be shared with Council to strengthen awareness of the diversity and magnitude of municipal responsibilities, the significant tasks and work involved, and achievements in compliance.
  - 4.2 The report will be used as a planning tool for addressing the compliance gaps identified and for future training purposes to aid the Town in achieving legislative compliance.
  - 4.3 To demonstrate transparency and accountability to citizens, the Municipal Accountability Review Report results will be shared during a Council Meeting and posted on the Municipal website.

	DATE	RESOLUTION NUMBER
Approved	August 10, 2021	535-2021
Amended		
Amended		

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Original Signed.  
Hank Holowaychuk  
Mayor

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Original Signed.  
Adam Kozakiewicz  
Chief Administrative Officer

Section 01  
Schedule "A"

**Legislation: Legend**  
 EMA: Emergency Management Act  
 LAEA: Local Authorities Election Act  
 MGA: Municipal Government Act  
 LA: Libraries Act

**BYLAWS**  
**MUNICIPAL ACCOUNTABILITY PROGRAM (MAP) CHECKLIST**

<b>Municipal Accountability Program (MAP) Checklist</b>						
MAP	TOPIC	LEGISLATION	STATUS/MOTION	2018-2021	2022-2025	2026 -2029
<b>PART 1</b>	<b>BYLAWS</b>	<b>LEGEND</b>		Review: 2021		
1	Municipal Accountability Program (MAP) Policy	MGA: 571	Policy No. A-23. Passed [redacted]. Motion No.:			
2	Operating Expenditure Borrowing Bylaw	MGA: 251-259	Bylaw No. 027-2020. Passed December 15, 2020. Third and Final Reading Motion No. 928-2020.	✓		
3	Borrowing Bylaws	MGA 251, 253, 258, 263, 264	*Paving – Bylaw 008-15. Passed May 14, 2015. Third and Final Reading Motion 253/15. *South Side Sewer – Bylaw 009/15. Passed July 8, 2015. Third and Final Reading Motion 349/15. *Paving – Bylaw 010-19. Passed on July 16, 2019, Third and Final Reading Motion 491-19. *Solar Project – Bylaw 024-2020. Passed December 1, 2020. Third and Final Reading Motion 876-2020.	✓		
4	Advertising / Public Notification		Public Notification Bylaw No. 003-18 (Advertising Bylaw). Passed July 17, 2018. Third and Final Reading Motion No. 3423/18.	✓		
5	Council Authority to Act	MGA: 180-181	Procedural Bylaw 002-2021. Passed May 4, 2021. Third and Final Reading Motion No. 329-2021.	✓		
6	Council Meeting Minutes	MGA: 172, 184, 185, 197, 208, 230	Procedural Bylaw 002-2021, Section 14. Passed May 4, 2021. Third and Final Reading Motion No. 329-2021.	✓		
7	Bylaw Enforcement Bylaw	MGA: 555-556	Bylaw No. 001-13. Passed on April 3, 2013. Third and Final Reading Motion No. 209/13.  Policy A22: Bylaw Enforcement and Response to Citizen Complaints.	✓		
8	Code of Conduct Bylaw	MGA: 146.1	Bylaw No. 004-18. Passed July 17, 2018. Third and Final Reading Motion No. 3426/18.	✓		

9	CAO Bylaw and Appointment	MGA: 205	Bylaw No. 002-16. Passed on February 24, 2016. Third and Final Reading Motion No. 781/16.	✓		
10	Procedural Bylaw	MGA: 145(b)	Procedural Bylaw 002-2021. Passed May 4, 2021. Third and Final Reading Motion No. 329-2021.	✓		
11	Designated Officers (assessor, SDAB clerk, ARB clerk, other)	MGA: 210, 284.2, 456.1, 627.1(3)	Bylaw 018-2020: Subdivision and Development Appeal Board. Third and Final Reading Motion No. 701-2020.  Bylaw No. 023-2020: Development Authority. Passed October 6, 2020. Third and Final Reading Motion No. 693-2020.	✓		
12	Meeting Quorum (Procedural Bylaw)	MGA: 167	Procedural Bylaw 002-2021, Section 6. Passed May 4, 2021. Third and Final Reading Motion No. 329-2021.	✓		
13	Bylaw Revision and Amendments	MGA: 63-69, 191	The Town does not revise bylaws but rather creates Bylaw Amendments to a bylaw. Or creates a new one and rescinds the old one.	✓		
14	Procedure passing Bylaws	MGA: 187-189	As per the MGA. Each bylaw receives 3 readings with permission for third and final (carried unanimously). Land Use Bylaw amendments are given first reading, public hearing is advertised and held at the next meeting with second and third readings to follow.	✓		
15	Petitions	MGA: 226.1	The Town does not have a bylaw to modify petition requirements under the MGA. Municipal Affairs: Petition to Your Council – Guide.	✓		
16	Voting	MGA: 182-185	Procedural Bylaw 002-2021, Section 10. Passed May 4, 2021. Third and Final Reading Motion No. 329-2021.	✓		
17	Recording of Pecuniary Interest	MGA: 172	Procedural Bylaw 002-2021 Section 10 under 10.18. Passed May 4, 2021. Third and Final Reading Motion No. 329-2021.	✓		
18	Discretionary Bylaws	MGA: 7				
19	Utilities: Natural Gas, Water, Sewer and Solid Waste	Discretionary	Bylaw No. 005-19. Passed on April 9, 2019. Third and Final Reading Motion No. 246-19.	✓		
20	Master Rates	Discretionary	Bylaw No. 022-2020. Passed on October 6, 2020. Third and Final Reading Motion No.672-2020.	✓		
21	Emergency Advisory Committee		Regional Emergency Advisory Committee, Passed on October 27, 2020, Motion 768-2020.	✓		
22	Regional Emergency Management Bylaw		Bylaw No. 011-19. Passed on November 19, 2019. Third and Final Reading Motion No. 810-19.	✓		
23	Animal Control	Discretionary	Bylaw No. 001-14. Passed on May 21, 2014. Third and Final Reading Motion No. 254-14.	✓		
24	Electronic Meetings	Discretionary	Bylaw No. 028-2020. Passed on December 15, 2020. Third and Final Reading Motion No. 922-2020.	✓		
25	Bylaw Index		Bylaw index is saved in the Bylaw Folder on the H:Drive.	✓		
26	Ad-Hoc Committee Bylaw		N/A.	x		

Section 02  
“A”

<b>Legislation: Legend</b>	
EMA:	Emergency Management Act
LAEA:	Local Authorities Election Act
MGA:	Municipal Government Act
LA:	Libraries Act

## GOVERNANCE MUNICIPAL ACCOUNTABILITY PROGRAM (MAP) CHECKLIST

MAP	TOPIC	LEGISLATION	STATUS/MOTION	2018-2021	2022-2025	2026 -2029
<b>PART 2</b>	<b>GOVERNANCE</b>	<b>LEGEND</b>		Review: 2021		
27	Location of Municipal Office	MGA: 204	Motion No. 81-19 on February 5, 2019.	✓		
28	Organizational Meeting	MGA: 152, 192	Procedural Bylaw 002-2021 Section 5: 5.1.	✓		
29	Council Orientation and Training	MGA: 201.1	Following election, council is registered for the “Roles and Responsibilities” training hosted by Alberta Municipal Affairs.	✓		
30	CAO Evaluation	MGA 205.1	Policy A25. Passed April 6, 2021.	✓		
31	Council-CAO Covenant	Town		x		
32	Provision of Information to Council by the CAO	MGA: 153.1	As per the MGA. The CAO provides pertinent information to each member of council as a whole.	✓		
33	Signing of Municipal Documents	MGA: 213	Signed in accordance with MGA Section 213.	✓		
34	Repairs of Roads, Public Places and Public Works	MGA: 532	*Snow Removal Policy R/S-002. *Street Sanding Policy R/S-003. *Custom Work Policy R/S-005.	✓		
35	Public presence at meetings	MGA: 197(1)	All meetings are open to the public.	✓		
36	Closed Meetings	MGA: 197 <i>refers to closed to public – not closed session</i>	Meetings are open to the public unless council makes a motion to discuss a particular item in closed session under FOIPP.	✓		
37	Public Participation	MGA: 216.1 Regulation: 192/2017	Policy A-18: Public Participation.	✓		
38	Regular Meeting Change Notice	MGA: 193	Procedural Bylaw 002-2021, Section 5: 5.2.	✓		
39	Special Meetings Procedures	MGA: 194	Procedural Bylaw 002-2021, Section 5: 5.3.	✓		
40	Meetings through Electronic Communication	MGA: 199	Bylaw No. 028-2020: Electronic Bylaw.	✓		
41	Document Security		Records Management Policy G02. Bylaws, Policies, Minutes, and Municipal seal are stored in the Safe.	✓		
42	Fees and Charges		Master Rates Bylaw No. 022-2020.	✓		
43	Strategic Plan		Adopted by the Joint Municipalities Committee September 10, 2007. Town draft July 2007	✓		
44	Policies					

45	Municipal Emergency Plan	EMA: 11-11.2 Regulation: 203/2018	Regional Emergency Management Bylaw No. 011-19 on November 19, 2019.	✓		
46	Municipal and System Library Boards	LA: 3-5, 16 Regulation: 141/1998	Bylaw 007-15: Smoky Lake Public Library Board Bylaw. First reading May 6, 2015. Bylaw 77 is outdated as it refers to "Village" of Smoky Lake.	✓		

Section 03  
Schedule "A"

<b>Legislation:</b>	<b>Legend</b>
EMA:	Emergency Management Act
LAEA:	Local Authorities Election Act
MGA:	Municipal Government Act
LA:	Libraries Act

## FINANCIAL MUNICIPAL ACCOUNTABILITY PROGRAM (MAP) CHECKLIST

MAP	TOPIC	LEGISLATION	STATUS/MOTION	2018-2021	2022-2025	2026 -2029
<b>PART 3</b>	<b>FINANCIAL</b>	<b>LEGEND</b>		Review: 2021		
47	Operating Budget	MGA: 242-244	Motion No. 376-2021, May 18, 2021.	✓		
48	Capital Budget	MGA: 245-246	Motion No. 377-2021, May 18, 2021.	✓		
49	Financial Records and Receipts	MGA: 268.1	Town uses Muniware software for maintaining financial records as well as budgeting purposes. Revenues and receipts are collected and issued from the Town office.	✓		
50	Financial Reporting to Council		The CAO/Assistant CAO provides monthly Actual to Budget Report, Monthly Financial reporting to Council.	✓		
51	Designation of Financial Institutions (Municipal Accounts)	MGA: 270	Motion 244-2021, April 6, 2021.	✓		
52	Purchasing Policy		Policy G-11-003: Town Purchasing Policy. Policy G-05: Purchasing Local Policy.	✓		
53	Procurement		Policy G-11: Town Purchasing Policy. Policy G-05: Purchasing Local Policy.	✓		
54	Fidelity bonds / insurance	MGA: 212.1	The Town holds a policy with AMSC Insurance Program.	✓		
55	Audit Appointment	MGA: 280.1	Motion No. 771-2020, October 27, 2020.	✓		
56	Audited Financial Statements / Audit Report	MGA: 276 , 281	Done on an annual basis. Town has contracted Seniuk & Company Chartered Accountants. Audited Financial Statements are posted online.	✓		
57	Salary and benefit disclosure	MGA: 217	The required salary disclosure is included in the municipality's annual financial statements, which are published on the Town website.	✓		
58	Auditor's Management letter	MGA: 281	The Town CAO signs the Auditors Management Letter, in accordance with the CPSA Standards.	✓		
59	Three-year Operating Plan	MGA: 283.1	Motion 924-2020, December 15, 2020.	✓		
60	Five-year Capital Plan	MGA: 283.1	Motion 932-2020, December 15, 2020.	✓		

Section 04  
Schedule "A"

<b>Legislation: Legend</b>
EMA: Emergency Management Act
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LA: Libraries Act

**TAXATION**  
**MUNICIPAL ACCOUNTABILITY PROGRAM (MAP) CHECKLIST**

MAP	TOPIC	LEGISLATION	STATUS/MOTION	2018-2021	2022-2025	2026 -2029
PART 4	TAXATION	LEGEND		Review: 2021		
61	Property Tax Bylaw Contents Matters Relating to Assessment Sub-Classes Regulation	MGA: 323,353-359	Bylaw #007-2020: 2020 Tax Rate Bylaw Motions: 293-2020, 294-2020, 295-2020, 296-2020.	✓		
62	Assessment Review Board Bylaw	MGA: 454-456	Bylaw 006-10 Assessment Review Boards Bylaw 007-10 Assessment Complaints Designated Officer MOTION: 103-2020.	✓		
63	Tax Notice: Preparation and Contents	MGA: 333-334	Tax Notices are prepared annually and sent to taxpayers in accordance with MGA requirement.	✓		
64	Tax Recovery	MGA: 413, 436.04	Tax Recovery in accordance with MGA requirement.	✓		
65	Tax Agreement		Copy of Tax Agreement in folder.	✓		
66	Assessment and Tax Roll	MGA: 284.2(1) 307, 327, 329	In accordance with MGA requirement.			
67	Tax Arrears List	MGA: 412, 418, 436.03, 403.08	The Town's tax arrears list has been prepared and submitted to the Registrar as required before the March 31 deadline. A copy is sent to the Minister for the Unclaimed Personal Property and Vested Property Act. The list is posted in the municipal Town office.	✓		
68	Tax Penalties	Discretionary	Master Rates Bylaw #022-2020, Page 5 Section 5.	✓		
69	Certification of the date of mailing of assessment and tax notices	MGA: 310-311 335-336	Notice of preparation of the assessment roll and mailing of assessment and tax notices certified by the CAO, which was published in the local newspaper on June 9, 2020 and June 16, 2020 and posted on the Town's Facebook Page and website.	✓		
70	Preparation and content of Assessment Notices	MGA: 308-309	Assessment Notices and Tax Notices are combined.	✓		



71	Tax Sale	MGA 418, 436.08	The last tax sale followed the process outlined in legislation and the Municipal Affairs Tax Recovery manual.  Motions:628-2020, 877-2020.	✓		
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Section 05  
Schedule "A"

<b>Legislation: Legend</b>	
EMA:	Emergency Management Act
LAEA:	Local Authorities Election Act
MGA:	Municipal Government Act
LA:	Libraries Act

**PLANNING**  
**MUNICIPAL ACCOUNTABILITY PROGRAM (MAP) CHECKLIST**

MAP	TOPIC	LEGISLATION	STATUS/MOTION	2018-2021	2022-2025	2026 -2029
<b>PART 5</b>	<b>PLANNING</b>	<b>LEGEND</b>		Review: 2021		
72	Subdivision Authority and Development Authority	MGA: 623-626	Bylaw 023-2020 Motion: 693-2020, October 6, 2020.	✓		
73	Subdivision and Development Appeal Board	MGA: 627,628	Bylaw 018-2020 Motion: 699-2020, October 6, 2020. This is annually done at the Organizational Meeting: Members at large.	✓		
74	Subdivision Applications and decisions	MGA: 653, 653.1, 679	Subdivision applications and decisions are performed by Municipal Planning Services and by Town planning staff.	✓		
75	Municipal Development Plan	MGA: 230,606, 632, 641, 692	Bylaw 012-2012. Motion: 951-12, December 21, 2012.	✓		
76	Municipal Planning Commission	MGA: 626	Bylaw 017-2020. Motion: 697-2020, October 6, 2020.	✓		
77	Land Use Bylaw	MGA: 230, 606, 639, 640, 642(1), 692(4)	Bylaw 007-2018 Motion: 3694-18, October 16, 2018.	✓		
78	IDP: Intermunicipal Development Plan(s)	MGA: 230, 606, 631, 636, 692, 708.28, 708.3	Bylaw 003-16 Motion: 2303-2017, March 3, 2017.	✓		
79	ICC: Intermunicipal Collaborative Committee	MGA: 708.33	Bylaw 002-2020. Motion: 148-2020, March 24, 2020.	✓		
80	Development Permits: Application and decisions	MGA: 683.1,686, 687		✓		
81	Public Hearing Procedures: Planning		By-law 019-2020.	✓		
82	Alberta Land Stewardship Act Regional plans	MGA: 622, 630.2 ALSA: 20	The Town of Smoky Lake has no Alberta Stewardship Act Regional plan in effect.	✓		
83	Growth Management Boards	MGA: 708.23	Town of Smoky Lake is not a member of the Growth Management Board.	✓		
84	Planning Policies: Publish List	MGA: 638.2	The Town of Smoky Lake has a section on the website which includes all Policies to planning.	✓		

Section 06  
Schedule "A"

<b>Legislation: Legend</b>	
EMA:	Emergency Management Act
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MGA:	Municipal Government Act
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**ELECTION**  
**MUNICIPAL ACCOUNTABILITY PROGRAM (MAP) CHECKLIST**

MAP	TOPIC	LEGISLATION	STATUS/MOTION	2017-2021	2022-2025	2026 -2029
PART 6	ELECTION	LEGEND		Review: 2021		
85	Returning Officer and Deputy Returning Officer Oath	LAEA: 16	Motion: 2352/17-April 7/17 Upon appointment, prior to the October 2017 general election, each election officer took the appropriate oath. Copies of the official oath retained by the Town	✓		
86	Substitute Returning Officer Appointment	LAEA: 13(2.1)				
87	Election nomination forms and procedures	LAEA: 27, 28.1, 34, 97	By-law 004-2017 passed February 21, 2017 establishes a fee for submission of nomination papers.	✓		
88	Ballot Account	LAEA: 88-89, 94, 100	The town of Smoky Lake retains a copy of the election count.	✓		
89	Vote by Special Ballot		The Town of Smoky Lake did not provide special ballots	✓		
90	Disposition of elections materials	LAEA: 101	The election materials were destroyed, and affidavits of destruction were completed	✓		
91	Election campaign disclosure statements	LAEA: 147.4	No campaign contributions are collected by candidates.	✓		
92	Proof of Elector Eligibility		The Town of Smoky Lake does not have a By-law requiring additional identification for electors.	✓		
93	Joint Elections	LAEA: 2-3	The Town of Smoky Lake has a joint election with Aspen View Schools for the position of School Trustee for the Town of Smoky Lake.	✓		

