



A BYLAW TO EXTEND THE TIME REQUIRED FOR THE COMPLETION OF THE 2018 FINANCIAL STATEMENT

WHEREAS subsection 185(1) of *The Municipalities Act* requires that on or before June 15 of each year, a municipality shall prepare financial statements of the municipality for the preceding financial year in accordance with the generally accepted accounting principles for municipal governments recommended from time to time by Chartered Professional Accountants of Canada; and

WHEREAS subsection 186(1) of *The Municipalities Act* requires that a municipality shall submit its financial statements and the auditor's report on the financial statements to the minister by July 1 of the year following the financial year for which the financial statements and report have been prepared; and

WHEREAS subsection 185(3) of *The Municipalities Act* requires 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 the council considers appropriate by September 1 of the year following the financial year for which the financial statements and report have been prepared; and

WHEREAS subsection 404(4) of *The Municipalities Act* allows that if a council-related matter cannot be or is not done within the number of days or at a time fixed by or pursuant to *The Municipalities Act*, the council may, by bylaw, set a further or other time for doing it, whether the time at or within which it ought to have been done has or has not expired; and

WHEREAS subsection 404(5) of *The Municipalities Act* allows that a bylaw must be passed within 30 days after the time fixed by or pursuant to *The Municipalities Act* has expired; and

WHEREAS subsection 404(5) of *The Municipalities Act* requires that no council shall pass a bylaw extending the time fixed by or pursuant to *The Municipalities Act* by more than 90 days; and

WHEREAS the 2018 audited financial statements have not at the date of adoption of this bylaw been approved by the Council of the Rural Municipality of McKillop No. 220;

NOW THEREFORE the Council of the Rural Municipality of McKillop No. 220 in the Province of Saskatchewan enacts as follows:



1. Definitions

1.1. In this bylaw:

(a) "RM" means the Rural Municipality of McKillop No. 220.

2. Extension of Time

2.1. The time required for submission of a copy of the 2018 audited financial statement and the Auditor's Report be and is extended to September 1, 2019.

2.2. The time required for publication of the 2018 audited financial statement or synopsis and Auditor's report be and is extended to September 30, 2019.

3. Repeal Bylaw

3.1 Bylaw No. 358/2018 adopted on July 9, 2018, is hereby repealed.

4. Effective Date of Bylaw

4.1. This bylaw shall come into force and take effect on the date of final approval by the RM Council.





Reeve



Administrator