

## **Appendix A - Municipal Act, 2001, S.O. 2001, c. 25, s. 296 - 297**

### **Auditor**

**296** (1) A municipality shall appoint an auditor licensed under the *Public Accounting Act, 2004* who is responsible for,

(a) annually auditing the accounts and transactions of the municipality and its local boards and expressing an opinion on the financial statements of these bodies based on the audit; and

(b) performing duties required by the municipality or local board.

(c) Repealed: 2006, c. 32, Sched. A, s. 124 (1).

2001, c. 25, s. 296 (1); 2004, c. 8, s. 46; 2006, c. 32, Sched. A, s. 124 (1).

(2), (2.1) Repealed: 2015, c. 27, Sched. 5, s. 4 (3).

### **Term**

(3) An auditor of a municipality shall not be appointed for a term exceeding five years. 2001, c. 25, s. 296 (3).

### **Non-employee**

(4) Despite any Act, the auditor of a municipality shall not be an employee of the municipality or of a local board of the municipality. 2001, c. 25, s. 296 (4).

### **Reporting relationship**

(5) The auditor of a municipality shall report to the council of the municipality. 2001, c. 25, s. 296 (5).

### **Inspection**

(6) The reports of the auditor provided to council under clause (1) (a) are public records and may be inspected by any person at the clerk's office during normal office hours. 2001, c. 25, s. 296 (6); 2006, c. 32, Sched. A, s. 124 (2).

### **Copies**

(7) A person may make copies of the reports upon payment of the fee established by the clerk which shall not exceed the lowest rate the clerk charges for copies of other records. 2001, c. 25, s. 296 (7).

### **Separate opinion not required**

(8) An auditor is not required in any report to council to provide a separate opinion with respect to each reserve fund except as otherwise provided in any Act. 2001, c. 25, s. 296 (8).

## **Payment of fees**

(9) Where an auditor of a municipality audits a local board, the municipality shall pay the fees of the auditor and may collect the fees as a debt of the local board payable to the municipality. 2001, c. 25, s. 296 (9).

## **Joint boards**

(10) If a local board is a local board of more than one municipality, only the auditor of the municipality that is responsible for the largest share of the expenses of the local board in the year is required to audit the local board in that year. 2009, c. 18, Sched. 18, s. 5.

## **Consolidated statements**

(11) Where the financial statements of a municipality and a local board are consolidated, the municipality may require the local board to be audited as if it were part of the municipality, in which case, the auditor of the municipality is not required to provide a separate opinion with respect to the statements of the local board. 2001, c. 25, s. 296 (11).

## **Separate auditor not required**

(12) Despite any Act, other than Part IX of the *Education Act*, a local board is not required to have its own auditor. 2001, c. 25, s. 296 (12).

## **Unorganized territory**

(13) A board, commission, body or local authority established or exercising any power or authority with respect to municipal affairs under any Act in unorganized territory shall appoint an auditor and the provisions of this Act with respect to audits apply with necessary modifications to that board, commission, body or local authority. 2001, c. 25, s. 296 (13).

## **Right of access**

**297** (1) The auditor of a municipality has right of access at all reasonable hours to all records of the municipality or any of its local boards. 2001, c. 25, s. 297 (1).

## **Information**

(2) The auditor may require from the current and former members of council and local boards and from the current and former officers and employees of the municipality and its local boards such information and explanation as in his or her opinion is necessary to carry out the duties of the auditor. 2006, c. 32, Sched. A, s. 125.

## **Evidence on oath**

(3) The auditor may require any person to give evidence on oath respecting any of the information and explanation under subsection (2) and section 33 of the *Public Inquiries Act, 2009* applies to the taking of that evidence. 2009, c. 33, Sched. 6, s. 72 (6).

**Auditor may attend meetings**

(4) The auditor may attend any meeting of members of council or any local board of the municipality and is entitled,

(a) to receive all notices relating to the meeting that any member is entitled to receive; and

(b) to make representations at that meeting on any matter that concerns him or her as auditor. 2001, c. 25, s. 297 (4).