

THE CORPORATION OF THE TOWNSHIP OF EMO

BY-LAW No. 2026-15

Being a By-Law to establish a Joint Compliance Audit Committee and approve the Terms of Reference for the Joint Compliance Audit Committee for The Corporation of the Township of Emo for the 2026 Election period.

WHEREAS Section 88.37 of the *Municipal Elections Act*, S.O. 1996, as amended, requires a municipality to establish a compliance audit committee before October 1 of an election year;

AND WHEREAS Section 20(1) of the *Municipal Act*, S.O., 2001, Chapter 25, authorizes a municipality to enter into an agreement with one or more municipalities, for their joint benefit, for any matter which all of them have the power to provide within their own boundaries;

AND WHEREAS the Corporation of the Township of Emo has collaborated with other local municipalities within the Rainy River District to establish a Joint Compliance Audit Committee and create a roster of individuals from each as members;

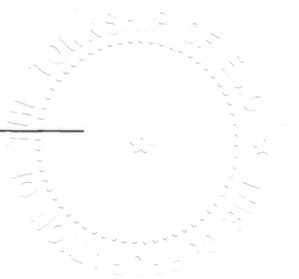
NOW THEREFORE Council for the Corporation of the Township of Emo HEREBY ENACTS as follows:

1. That a Committee, to be known as the Joint Compliance Audit Committee for the Township of Emo, be and is hereby established in collaboration with other municipalities within the Rainy River District to deal with the matters provided for in Section 88.33 of the *Municipal Elections Act*, 1996.
2. That the Joint Compliance Audit Committee shall consist, and carry on the business, of the Committee in accordance with the Terms of Reference attached as Schedule "A" and forming part of this by-law.
3. That the Application for a Compliance Audit form attached as Schedule "B" and forming part of this by-law be approved.
4. That the members of the Joint Compliance Audit Committee shall be as set out in Appendix "A" of the attached Terms of Reference.
5. That this By-Law repeals By-Law 2022-21 as of November 15, 2026, when this By-Law shall come into force and take effect.
6. The committee's term will take effect as of November 15, 2026, and will run to November 14, 2030.

THIS BY-LAW READ A FIRST, SECOND AND THIRD TIME IN OPEN COUNCIL AND FINALLY PASSED THE 28TH DAY OF April, 2026.


Harold McQuaker, Mayor


Crystal Gray, CAO/Clerk-Treasurer



**TERMS OF REFERENCE
FOR JOINT COMPLIANCE AUDIT COMMITTEE**

1. Authority:

The powers and functions of the Joint Compliance Audit Committee (hereinafter referred to as the "Committee") are set out in the Municipal Elections Act, 1996.

2. Roles and Responsibilities:

The role of the Committee is to receive and make decisions about applications for compliance audits of candidate and Registered Third Party election campaign finances, appoint auditors where applicable, receive compliance audit reports and make decisions with regards to reports that indicate apparent contraventions of the rules.

- a. Within 30 days of receipt of an application requesting a compliance audit, the Committee shall consider the compliance audit application and decide whether it should be granted or rejected;
- b. If the application is granted, the Committee shall appoint an auditor to conduct a compliance audit of the candidate's election campaign finances;
- c. The Committee will review the auditor's report within 30 days of receipt and decide whether legal proceedings should be commenced; and
- d. If the auditor's report indicates that there were no apparent contraventions and if there appears there were no reasonable grounds for the application, the Committee shall advise Council accordingly.

3. Eligibility to Serve on Committee:

- a. The Clerk or designate of each participating municipality shall be appointed as a Committee member for those participating municipalities as set out on Appendix 'A' attached hereto.
- b. If a designate is appointed in place of the Clerk, the designate must have the necessary qualifications and experience in municipal elections and accounting to perform the duties as a committee member.
- c. Any person who has:
 - i. participated as a candidate in the elections of the participating municipalities on whose committee he or she is appointed as a member; or
 - ii. conducted audits or provided financial advice in respect of such campaigns, is not eligible to be appointed to the Committee for the participating municipalities during the subject term.
- d. Members of Council and candidates who are running for office in the 2026 municipal election are not eligible to be appointed to the Committee.

4. Rules Governing Committee Members:

- a. If a Committee member at any time during the term of his or her appointment, either accepts employment with or registers as a candidate for any of the participating municipalities on whose Committee he or she serves as a Member, his or her appointment to the Committee shall be terminated effective upon commencement of such employment or registration of candidacy.
- b. Each Committee Member shall not at any time during the term of his or her appointment work for, or provide advice to, any candidate running for municipal office within the participating municipalities on whose Committee he or she serves as a Member.

- c. To avoid any potential conflict of interest, any Committee member who has an accounting or auditing background shall not offer his or her services to any municipal election candidate.

5. Committee Composition:

The Committee of each participating municipality shall be comprised of three individuals to deal with each compliance audit request.

When a municipality is in receipt of a compliance audit application, the Clerk of the municipality receiving the application shall contact that municipality's Committee members, as shown on Appendix 'A' hereto, and shall arrange for the three Members to hear the audit request during regular business hours. If one of the three appointed Committee members is unable to participate when the Committee is required to process a compliance audit application, an alternate will be appointed to the Committee in place of the member who is unable to participate. An alternate committee member will be any Clerk from any Participating Municipality, selected in order of next closest proximity to the Municipality requiring the Compliance Audit.

6. Term of Appointment:

The term of appointment to the Committee shall be equivalent to the term of Council during which the appointment was made.

7. Governance

Any responsibilities not clearly identified within these Terms of Reference shall be in accordance with the Municipal Elections Act.

8. Committee Chair:

The three-member Committee called to hear a request for a compliance audit shall, at its first meeting, select one of its Members to act as a Chair for the balance of its term of appointment.

9. Proposed Meeting Schedule:

The Committee shall meet during regular business hours, as required when a compliance audit application is received. Committee meetings shall be scheduled during regular business hours by the Clerk of the municipality in which an application is received, in consultation with the Committee Chair.

10. Staffing and Funding:

Administrative support for the Committee shall be provided by the municipality requiring the services of the Committee. A municipality requiring the services of the Committee shall be responsible for all expenses associated with the Committee's processing of an application for a compliance audit on its behalf. The municipality requiring the compliance audit shall reimburse Committee members for mileage at the rate of the committee members' municipality and for expenses incurred for which supporting documentation is provided.

11. Meetings:

Meetings of the Committee shall be conducted (during regular business hours) in accordance with the open meeting requirements of the provisions in the Municipal Act, 2001. Where an application will be considered at the meeting, the Clerk shall give reasonable notice by e-mail, telephone or by regular mail to the Applicant and Candidate of the time, place and purpose of the Committee Meeting, and of the fact that if either party fails to attend the meeting, the Committee may proceed in the party's absence and the party will not be entitled to further notice concerning the meeting.

12. Remuneration:

Municipalities shall pay no retainer fee for participating in this agreement.

13. Conflict of Interest:

Members shall abide by the rules outlined within the Municipal Conflict of Interest Act, R.S.O. 1990, and shall disclose the pecuniary interest to the recording secretary and absent themselves from meetings for the duration of the discussion and voting (if any) with respect to the matter.

APPENDIX 'A'

to

Terms of Reference for Joint Compliance Audit Committee

Joint Compliance Audit Committee membership for each Participating Municipality

An alternate committee member will be any Clerk from any Participating Municipality, selected in order of next closest proximity to the Municipality requiring the Compliance Audit.

MUNICIPALITY	COMMITTEE MEMBER		
Atikokan	Fort Frances	Alberton	La Vallee
Fort Frances	Alberton	Atikokan	La Vallee
Alberton	Fort Frances	Atikokan	La Vallee
La Vallee	Fort Frances	Atikokan	Alberton
Emo	Chapple	Lake of the Woods	Sioux Narrows Nestor Falls
Chapple	Emo	Dawson	Sioux Narrows Nestor Falls
Morley	Dawson	Rainy River	Sioux Narrows Nestor Falls
Dawson	Morley	Chapple	Rainy River
Rainy River	Morley	Lake of the Woods	Dawson
Lake of the Woods	Morley	Emo	Rainy River
Sioux Narrows Nestor Falls	Emo	Lake of the Woods	Chapple

BY-LAW 2026-15

SCHEDULE 'B'

Application for a Compliance Audit

Municipal Elections Act, 1996, 88.33

INSTRUCTIONS: Applications for a compliance audit of a candidate or third-party advertiser's election campaign finances for the Township of Emo municipal election can be:

- hand delivered or sent by regular mail to Township of Emo, 39 Roy Street, Emo ON P0W 1E0
- sent by fax to 807-482-2741, or
- emailed to township@emo.ca

Applicant Information		
Last Name	First Name	
Mailing Address	City/Town	Postal Code
Address or Description of Property that Qualifies the Applicant as an Elector in the Township of Emo		
Email Address	Business Phone	Home Phone

Candidate/Third Party Advertiser Information	
Last Name (or Third-Party Advertiser Name)	First Name
Office for Which the Candidate Sought Election (if applicable):	
Financial Statement Filing Date (yyyy-mm-dd)	

Reasons for Compliance Audit
Provide the reason(s) why you believe the candidate or third party advertiser named above has contravened the <i>Municipal Elections Act, 1996</i> relating to election campaign finances. (Attach additional pages if necessary).

I confirm that the information provided in this application is complete and accurate to the best of my knowledge and that I am eligible under the Municipal Elections Act, 1996 to vote in an election for the Township of Emo.

Signature of Applicant	Date (yyyy-mm-dd)
Office Use Only	
Received by (Name/Signature)	Date Received (yyyy-mm-dd)

Personal information contained on this form is collected under the authority of the *Municipal Elections Act, 1996*, s. 88.33. The information will be used to respond to your application for a compliance audit. This document is a public record, and until its destruction, will be available online and for public inspection by any person at the Clerk's Office at any time when the office is open. Questions about this collection can be directed to the Clerk, 39 Roy St., Emo, ON P0W 1E0 or at township@emo.ca.