

*chapter M-22*

***ACT RESPECTING THE MINISTÈRE DES AFFAIRES MUNICIPALES***

*Chapter M-22 is replaced by the Act respecting the Ministère des Affaires municipales (chapter M-22.1).  
(1984, c. 40, s. 22).  
1984, c. 40, s. 22.*

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***REPEAL SCHEDULE***

## ***DIVISION I***

### ***MINISTER AND STAFF***

***1. The Minister of Municipal Affairs shall have the administration and direction of the Ministère des Affaires municipales.***

*R. S. 1964, c. 169, s. 1; 1977, c. 5, s. 14.*

***2. The Minister of Municipal Affairs shall have charge of supervising, throughout Québec, the administration and the carrying out of the laws respecting the municipal system.***

*R. S. 1964, c. 169, s. 2.*

***3. The Minister shall, within ten days after the opening of each session thereof, submit to the Legislature a report of the affairs of the department during the preceding year.***

*R. S. 1964, c. 169, s. 3.*

***4. The Government shall appoint a Deputy Minister of Municipal Affairs.***

*It shall further appoint all the officers, inspectors and clerks found necessary for the proper administration of the department.*

*Such officers, inspectors and clerks shall hold office during pleasure, and shall perform the duties which are assigned to them by law or by the Minister.*

*The Government may also appoint, from outside of the department, such accountants as it may deem necessary for the efficiency of the service, and dismiss them at its pleasure.*

*Such inspectors and accountants so appointed shall, before entering upon their duties, take the oath of office before a judge of the Superior Court.*

*R. S. 1964, c. 169, s. 4.*

***5. Every report of an inspector or an accountant, duly certified by either as a true copy, shall be proof prima facie of its contents before any court of justice.***

*R. S. 1964, c. 169, s. 5.*

***6. No deed, document or writing is binding on the department or may be attributed to the Minister unless it is signed by him, by the Deputy Minister or by an officer and only, in the case of an officer, to the extent determined by regulation of the Government published in the Gazette officielle du Québec.***

*The Government may, however, on conditions fixed by it, allow the required signature to be affixed by means of an automatic device to those documents it determines.*

*The Government may also allow a facsimile of the required signature to be engraved, lithographed or printed on those documents it determines. In that case, the facsimile has the same value as the signature itself if the document is countersigned by a person authorized by the Minister.*

*A copy of any document forming part of the records of the department certified by the Minister or the Deputy Minister as a true copy, shall be considered authentic, and shall have prima facie the same legal effect as the original in any court of justice.*

*R. S. 1964, c. 169, s. 6; 1978, c. 18, s. 3.*

## ***DIVISION II***

### ***BUREAU OF EXAMINING-AUDITORS***

**7.** *There shall be created, in the Ministère des Affaires municipales, a bureau of examining-auditors composed of competent persons appointed by the Government, in such number as it shall deem expedient and with the salary determined under the provisions of the Public Service Act (chapter F-3.1.1), to visit, under the direction of the Minister of Municipal Affairs, the offices of the municipal councils in Québec.*

*R. S. 1964, c. 169, s. 7; 1965 (1<sup>st</sup> sess.), c. 14, s. 81; 1977, c. 5, s. 14; 1978, c. 15, s. 140; 1983, c. 55, s. 161.*

**8.** *The words “municipal councils” and “municipal council”, in this division, mean and include the councils of county municipalities, of city municipalities with the exception of those of Québec and Montréal, of town, village and rural municipalities, irrespective of the law by which they are governed.*

*R. S. 1964, c. 169, s. 8.*

**9.** *(1) Each examining-auditor shall be obliged to visit the offices of the municipal councils mentioned in section 7, indicated to him by the Minister, in order to ascertain whether:*

- (a) The books, registers and archives of such offices are kept correctly and in accordance with the law;*
- (b) The security for the secretary-treasurer is valid and sufficient;*
- (c) The public moneys are administered according to law;*
- (d) The laws respecting the revenues and expenses of municipal corporations are observed.*

*(2) Each such officer shall further make to the municipalities all suggestions of a nature to induce them to adopt a uniform system of accountancy, and, for such object, supply them gratuitously with all necessary information.*

*(3) Each such officer may act separately.*

*R. S. 1964, c. 169, s. 9.*

**10.** *Each examining-auditor shall make a complete report to the Minister of Municipal Affairs of each of his inspections, and insert in such report all the remarks he may deem expedient regarding the office in question and particularly the changes which seem to him necessary in order to obtain uniformity in the accountancy of the offices, and all recommendations as to the safe-keeping of the funds of the municipality and the accomplishment of the duties of the secretary-treasurer and of the other municipal officers.*

*R. S. 1964, c. 169, s. 10.*

**11.** *Upon receipt of the report from an examining-auditor, the Minister of Municipal Affairs may give the council interested such instructions as he may deem to be in the interest of the municipality.*

*R. S. 1964, c. 169, s. 11.*

**12.** *The Minister’s instructions shall be sent by registered or certified letter to the mayor and secretary-treasurer or clerk of the municipality, and the mayor, secretary-treasurer or clerk must acquaint the council therewith at the first general or special meeting held after the receipt thereof.*

*The municipal council shall, at such meeting, take cognizance of such instructions and may order the steps it deems necessary to carry them out.*

*R. S. 1964, c. 169, s. 12; 1975, c. 83, s. 84.*

**13.** Every examining-auditor shall likewise, when so required by the Minister of Municipal Affairs, hold an inquiry into the conduct of any municipal officer; when it is in the public interest that such inquiry be held; and he shall have, with respect to such inquiry, all the powers of a commissioner appointed under the Act respecting public inquiry commissions (chapter C-37) sections 2 to 7.

R. S. 1964, c. 169, s. 13.

**14.** Every municipal officer who keeps the account books or the registers of the procès-verbaux of a municipality must, whenever asked to do so by an examining-auditor, produce and show to such examining-auditor, for examination and inspection, all rolls, books, accounts, vouchers and documents in his possession, custody or control.

R. S. 1964, c. 169, s. 14.

**15.** Every municipal officer who neglects or refuses to comply with the provisions of section 14 shall be liable, for each offence, to a fine of not less than \$25 nor more than \$200, recoverable on summary proceeding.

R. S. 1964, c. 169, s. 15.

**16.** The Deputy Minister of Municipal Affairs shall ex officio have all the rights and powers conferred by this division upon the examining-auditors.

R. S. 1964, c. 169, s. 16.

**17.** The Government shall determine the sum to be paid to examining-auditors in order to defray the costs incurred by them in travelling in the execution of the duties with which they are charged.

R. S. 1964, c. 169, s. 17.

### **DIVISION III**

#### **MUNICIPAL ACCOUNTS**

**18.** The clerk or secretary-treasurer of every municipality incorporated by special act or in virtue of a general act shall, within the two months immediately following the expiration of its fiscal year, transmit to the Minister of Municipal Affairs a report of its auditor covering the assets and liabilities of the municipality and its financial operations during the fiscal year; made on and in accordance with such forms as may on application be furnished by the Minister of Municipal Affairs, certified to by the auditor and accepted by the secretary-treasurer or other officer in charge of the accounts of the municipality.

R. S. 1964, c. 169, s. 18.

**19.** Should any such clerk or secretary-treasurer fail to transmit, within the proper delay, the report required by section 18, or should the report so transmitted be incomplete or erroneous, in the opinion of the Minister of Municipal Affairs, the latter shall have the right to cause a proper audit and report, for any period of time, to be made at the expense of the municipality in question by one or more of the inspectors of the Ministère des Affaires municipales or accountants acting for that department.

R. S. 1964, c. 169, s. 19; 1977, c. 5, s. 14.

**19.1.** A statement of the aggregate taxation rate of the municipal corporation for a particular fiscal year; within the meaning of paragraphs 2, 4 and 7 of section 262 of the Act respecting municipal taxation (chapter F-2.1), must accompany the financial report of the municipal corporation for that fiscal year.

The statement must indicate the data used in computing the aggregate taxation rate. It must be prepared on a form furnished by the Minister if a form is furnished by him.

*The statement must be certified true by the treasurer or the secretary-treasurer of the municipality, as the case may be, and by its auditor:*

*1982, c. 63, s. 226.*

**20.** *Every secretary-treasurer or other officer in charge of the books of account or the minute-books of the municipality, shall, whenever requested so to do by the Minister of Municipal Affairs, produce and exhibit to the inspector or inspectors of the Ministère des Affaires municipales or to the accountants acting for that department, for examination and inspection, all rolls, books, accounts, vouchers and documents which, in his said capacity, he has in his possession, custody or control, respecting the accounts of the municipality.*

*R. S. 1964, c. 169, s. 20; 1977, c. 5, s. 14.*

**21.** *Any secretary-treasurer or other officer in charge of the books of account or minute-books mentioned in section 20, who neglects or refuses to comply with the provisions of this Division, shall be liable, for each offence, to a penalty of not less than \$25 nor more than \$200.*

*R. S. 1964, c. 169, s. 21.*

**22.** *Every inspector or accountant making an audit under this Division shall, in his report, make such recommendations as may seem to him necessary respecting the books and accounts of the municipality, the safekeeping of the moneys of the municipality, and the performance of the duties of the secretary-treasurer or other officer in charge of the books of account.*

*R. S. 1964, c. 169, s. 22.*

**23.** *If the report of the inspector or accountant shows such a condition of affairs in the municipality as warrants summary action, the council thereof shall forthwith, upon receipt of the report, take such action thereon as may protect and further the interests of the municipality, and in default of the council so doing within thirty days from the receipt of the report, any ratepayer may take an action at law to compel the council to adopt the proper remedy.*

*R. S. 1964, c. 169, s. 23.*

**24.** *No inspector of the Ministère des Affaires municipales or accountant acting for the department shall receive from any such municipality, or from any officer thereof, any fees or other remuneration for services rendered by him in fulfilment of the duties of his office under this Division, but every such inspector or accountant shall be paid for his services, and for reasonable travelling and other expenses, in the manner hereinafter provided.*

*R. S. 1964, c. 169, s. 24; 1977, c. 5, s. 14.*

**25.** *Each of the inspectors or accountants shall receive such salary and fees as may be fixed by the Government, which salary or fees, together with all the expenses incurred by him under this Division, may be paid by the Minister of Municipal Affairs and shall be respectively reimbursed by each municipality whose accounts shall have been audited under the provisions of this Division.*

*R. S. 1964, c. 169, s. 25.*

**26.** *The Government shall have power to make regulations, similar or different for the different municipalities in Québec, or with reference to different conditions, concerning the following matters:*

*(1) The manner in which the records, books of account, vouchers, money and securities of the municipality shall be kept and reported upon by the officials of the municipality;*

*(2) The inspection and audit of the books, accounts and assets of the municipality, and the report to be made thereon by the inspector or accountant.*

*R. S. 1964, c. 169, s. 26.*

**27.** *All salaries, fees and pecuniary penalties established by or recovered under such regulations shall form part of the consolidated revenue fund.*

*R. S. 1964, c. 169, s. 27.*

***DIVISION IV***

***SPECIAL PROVISION***

**28.** *This Act shall operate notwithstanding the provisions of sections 2 and 7 to 15 of the Constitution Act, 1982 (Schedule B of the Canada Act, chapter 11 in the 1982 volume of the Acts of the Parliament of the United Kingdom).*

*1982, c. 21, s. 1.*

*REPEAL SCHEDULE*

*In accordance with section 17 of the Act respecting the consolidation of the statutes (chapter R-3), chapter 169 of the Revised Statutes, 1964, in force on 31 December 1977, is repealed effective from the coming into force of chapter M-22 of the Revised Statutes.*

