

# Municipal Internship Program for Finance Officers



***2015/16 Workplan***

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Municipal Internship Program for Finance Officer  
Draft Workplan 2015/16**

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This Workplan was created with the help of a Focus group of Finance Officers who work in municipal finance in Alberta. We are very grateful for the time and expertise given towards this project so that the Municipal Internship Program for Finance Officers can be successful and aid the Alberta municipal finance field.

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## **Program Overview**

The Municipal Internship Program for Finance Officers is sponsored by Municipal Affairs in partnership with Alberta's municipalities. It is designed to attract recent post-secondary graduates to the field of municipal finance. Its objective is to assist in the training and development of competent, well-rounded senior municipal finance officers. It is expected that upon completion of the program, interns will be prepared to continue their career in municipal finance.

## **Internship Workplan**

### ***Objective***

The Workplan is a learning tool provided to interns and host municipalities participating in the program. It is used to plan and schedule activities throughout the year so the intern gains experience in the finance as well as exposure to other areas of the municipality. Modifications to the Workplan to meet specific needs of the intern and the municipality are anticipated and encouraged. The Workplan is designed to meet the following objectives:

- Provide each host municipality with a structure to guide the training and learning of the intern;
- Ensure that interns are exposed to the key aspects of municipal administration to gain an understanding of municipal structure, management, and operations;
- Set guidelines in terms of the expectations of completing the internship program and to help the intern develop competencies essential to municipal finance; and,
- To support the intern's training through contact with a number of experienced and knowledgeable individuals and information from various resources.

## **Implementing the Workplan**

The supervisor, with assistance and support from other senior managers and other resources in the municipality, is required to supervise, instruct, mentor, and coach the intern in key areas of the finance department. The goal of the Municipal Internship Program for Finance Officers is to train an intern in the different areas of municipal finance while providing the opportunity to learn about the whole municipality.

Awareness and understanding of the municipality's corporate culture will be key to the completion of the Workplan and a successful internship experience. It is

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the responsibility of the supervisor to assist the intern in understanding and blending into the corporate culture of the organization.

Interns and supervisors need to carefully plan their respective internships. The development of a customized Workplan will require a careful blending of pragmatism and patience. Host municipalities will have different ideas on how best to allocate interns' time.

Interns and supervisors are encouraged to identify other areas of learning not identified in the Guidebook or Workplan. Where additional learning needs are identified, the host municipality, Alberta Municipal Affairs, GFOA, other institutions and agencies may provide educational and training opportunities.

Interns and hosts are encouraged to keep track of the time required to complete activities. Your input with respect to timelines will be used to modify the internship program in the future.

The following pages outline the key categories of financial tasks and list the activities recommended for each topic. For the purposes of the Workplan, the main areas of municipal finance have been grouped as follows:

1. Budget and Financial Planning
2. Taxes
3. General Operations
4. Audit
5. Utilities
6. Cash Management
7. Accounts Payable / Accounts Receivable
8. Information Technology
9. Payroll
10. Other Municipal Departments

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<b>Budget and Financial Planning</b>	
<b>Tasks</b>	<b>Completed</b>
<b>Capital Plan</b>	
Review your municipality's multi-year capital plan and link to long term goals of the organization.	
Be part of the team at all stages that reviews and / or creates the capital plan.	
Identify the consequential operating costs that will result from all capital investments.	
Review how your municipality plans to fund future year capital projects.	
Review/create project profiles for each capital project that identifies why the investment is needed, what will be purchased, and how the project will be funded.	
Use financial tools to calculate the business merit of certain capital investments (i.e. payback period on purchasing equipment for internal use vs. contracting out the service).	
Develop visual charts for presentation of the capital plan (i.e. budgeted value of investment in each type of capital asset; buildings, roads, wastewater, etc.).	
Review how your municipality notifies council of any subsequent impact on operating expenses from a capital investment.	
Identify the consequential operating costs that will result from all capital investments.	
Prepare a list of all sources of revenue available to your host municipality, identifying the percentage of revenue derived from each.	

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<b>Reserve Policies</b>	
Review your municipality's policy for the qualification and use of a reserve fund.	
Find out how reserves are approached and handled within your municipality.	
During budget development, undertake a review to ensure sufficient reserves are available to fund any projects that are budgeted to be funded by a reserve.	
Learn how different departments managers reserve funds that are specific to their department.	
<b>Debt Management</b>	
Review the MGA about debt restrictions.	
Review your municipality's current level of long-term debt.	
Review your municipality's debt payment schedule (principal vs. interest).	
Calculate the maximum level of debt your municipality can carry based on the MGA restrictions. Calculate the maximum debt service limit.	
Learn about mandated debt limits.	
Discuss plans to reduce any of your municipality's existing debt.	
Determine the decision matrix for funding through debt vs taxes / fees.	
Conduct a financial analysis to compare the cost of constructing a particular capital asset in the current year using debt versus deferring the project for several years and funding it by reserves.	

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<b>Grants</b>	
Be involved with meetings discussing grant application strategies.	
Review all grants that your municipality has been approved for.	
Review an existing grant agreement to understand responsibilities of your municipality.	
Find out how your municipality budgets for grant funding that may not be announced / approved.	
Review several grant guidelines to understand eligible project scopes and constraints.	
Review the different requirements for competitive grants vs. non-competitive grants. Find out what are the different methods used when applying for these grants.	
Apply for a grant(s).	
Be the lead person on the public presentation of how your municipality's MSI grant funds are used.	
Calculate year-end interest earned on grant funds.	
Reconcile and submit a Statement of Funding and Expenditures (SFE).	
Create / review a grant tracking spreadsheet.	
Review how your municipality accounts for grant funds received but not yet spent.	
Conduct a review to determine that your municipality is operating in accordance with all grant requirements.	



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<b>Risk Management/ Insurance</b>	
Review the types of risk management policies held by the organization.	
Review the process used to maintain up-to-date insurance for all municipal assets.	
Meet the staff responsible for risk management for your municipality. Find out what they do and accompany them on any facility inspections.	
Discuss with management why the municipality chose the company they are insured by.	
Calculate the total amount that your municipality pays for insurance annually.	
<b>Fees and User Charges (policy)</b>	
Review your municipality's fees and user charges policy.	
Discuss with management why these charges are used instead of general tax increases.	
Compare the user fees in your municipality with another municipality of comparable size.	
Inquire when your municipality last conducted a fee level review.	
Interview departments to determine if your municipality should consider charging for other types of services or terminate certain fees.	

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<b>Request for Proposal (RFP) / Contract Management</b>	
Review a current/past Request For Proposal (RFP).	
Assist in creation of RFP.	
Review the tender proposals linked to an RFP.	
Review the process used to evaluate each tender.	
Assist with monitoring an ongoing project.	
<b>Costing / Research</b>	
Determine what the major cost drivers are for core functions.	
Work with department heads to understand their approach to estimates.	
Research the cost for your municipality to deliver a new type of service.	
Conduct a cost comparison review of a particular service that is contracted by your municipality (i.e. benefits, contractor rates, insurance, software, etc.).	
Conduct a breakeven analysis of a particular municipal service to determine if or how much it is subsidized through taxation (e.g. recreation facility use, campground, FCSS program, etc.).	

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<b>Cash Flow Forecasting</b>	
Learn about the cash flow cycle, i.e. big amount of income in one period, significantly less throughout the year.	
<b>New West Trade Partnership Agreement (NWTPA)</b>	
Understand the requirements and limits of the New West Trade Partnership Agreement (NWTPA).	
Gain an understanding of your municipality's responsibility with regards to NWTPA.	

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<b>Taxes</b>	
<b>Tasks</b>	<b>Completed</b>
<b>Market value assessment</b>	
Review Part 9 of the MGA on assessments.	
Shadow your municipality's assessor for a day or two to learn the basic process of calculating the assessed value of a property/improvement. Preferably complete this when the assessor is compiling the assessments for the upcoming tax year.	
Assist with uploading the assessments and reviewing them as they are transferred into the computer from the assessor.	
Assist with the preparation of the assessment process.	
Learn the differences between Farm, Residential, Machinery and Equipment, Linear, and Commercial properties and how each is assessed.	
Find out what the rights of the assessor are and the duty to provide information from and rights of the owners of property.	
Assist with the procedures for sending the assessment notices out and publications required when notices have been sent.	
Learn about the appeal system and the roll of the CARB and LARB and the timing of appeals.	
Find out about the changes to the assessment roll. (MGA 305)	
Learn about equalized assessments.	

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<b>Tax Bylaw / Millrate</b>	
Review Part 10 of the MGA on Taxation.	
Review previous Tax Rate Bylaws and analyze how the millrates have changed over the past few years.	
Find out what the breakdown of the taxes are for your municipality (Municipal, School, Seniors).	
Talk with the CAO or mayor to council's philosophy and reasoning for making past and current changes to your municipality's millrate (e.g. staying competitive to attract and retain residents/businesses, need additional funding for large upcoming projects, etc.).	
Calculate the Tax Levy using the assessed value of a property and the millrate.	
Attend council/committee meetings during the discussion and adoption of the new Tax Rate Bylaw.	
Find out what the relationship between assessment roll, budget and millrate.	
Learn how council sets the millrate.	
Find out how to prepare a tax bylaw and what needs to be included in bylaw.	
Learn how to apply the tax bylaw to the tax roll.	
Find out what properties are tax exempt and how they are dealt with.	
<b>Tax Notices</b>	
Review the MGA for the format of the Tax Notice to understand what information is required on them.	

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Learn the purpose of the tax role and learn what information needs to be included on the tax roll.	
Assist in printing and mailing out tax notices.	
Make a list of the important tax dates for the year (e.g. when notices are to be sent, when Taxes are due, when penalties are incurred, etc.).	
Learn when the tax notices need to be sent out and when it has been deemed to be received.	
Learn how tax payments are applied.	
Learn what the penalties are for nonpayment of taxes by the due date.	
Learn about Grants in Place of taxes (GIPOT).	
<b>Tax Recovery</b>	
Review MGA Part 10, Division 8 – Recovery of Taxes Related to Land.	
Learn the important dates regarding unpaid taxes and how to start the Tax Recovery Process.	
Learn about and assist in preparing a tax arrears list and learn what information has to be included the list.	
Learn the procedures to follow once the tax arrears list is prepared.	
Learn the procedures if the property taxes are paid after the property is on the tax arrears list and before it has been sold.	
Learn what a warning of sale is and the timing of it. Who it is sent to and what it must say. Review any recent warning of sale in your municipality.	

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If applicable, talk with the CAO or other designated officer regarding any current Tax Recovery Properties to understand the history and steps being taken in the process.	
Learn the procedure for offering parcels from the tax arrears list up for sale.	
Learn about the public auction procedure including the required advertisement and auction process.	
Attend a land sale in your municipality or surrounding municipality if available.	
Find out what happens to the proceeds of the sale of the land from a tax arrears list.	
Find out what the procedure is to transfer the land parcel to your municipality, if not sold and your municipality decides to take possession of the land.	
Learn the procedures for recovery of taxes on designated manufactured homes.	
Learn the procedures for recovery of other taxes not related to land.	
<b>Requisitions</b>	
Learn who can requisition municipalities and how it is done.	
Learn the requirement of municipalities to pay requisitions.	
Learn how to calculate the requisition rate on assessed classes of property and what properties it can be applied to.	
Learn about over and under levies of requisitions and how they are dealt with.	

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<b>Local Improvement Tax</b>	
Learn the definition of a local improvement tax and when it is used.	
Learn when a Local Improvement Tax can be used and for what reasons and who pays it.	
Review any current or past bylaws for Local Improvement taxes and understand what needs to be stated in them.	
Assist with preparing a new bylaw for a Local Improvement Tax if there is one needing to be done.	
Learn who can purpose a local improvement tax and how it is done.	
Find out what has to be in a local improvement plan and how to prepare one.	
Learn what the procedure for informing people of the tax is and the appeal process.	
Learn how to calculate the local improvement tax per parcel.	
Learn what has to be included in the local improvement tax bylaw and how to prepare it.	
<b>Special Taxes</b>	
Learn when a special tax can be used and for what reasons and who pays it.	
Review any current or past bylaws for special taxes and understand what needs to be stated in them.	



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Find out what are the difference between Local Improvement taxes and Special taxes.	
Assist in preparing a special tax bylaw if your municipality needs one and how often it needs to be prepared.	
<b>Balancing</b>	
Ensure that all assessed properties are being charged taxes at the correct rate for that classification of property.	
Ensure that taxes being imposed are what has been passed in the bylaw.	
Ensure that taxes balance to what has been budgeted for the fiscal period to cover operations, requisitions, special taxes and local improvements.	
<b>Penalties</b>	
Find out what the differences and amounts of tax penalties incurred (current vs. arrears).	
Learn how and when penalties are calculated in the computer system.	
Review when penalties are applied.	
Learn that a bylaw is required before penalties can be applied and what needs to be in the bylaw.	

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<b>General Operations</b>	
<b>Tasks</b>	<b>Completed</b>
<b>Council / Internal Reporting</b>	
Review the different requirements of each department to ensure the best information is provided.	
Understand the reporting process used within your municipality, research what other municipalities may be doing.	
Talk with the Mayor or CAO to understand the internal and external checks and balances between council, administration, and the auditors.	
Throughout the year, keep a running list of all of the controls in place. Ask why things are done the way they are and look for possible gaps or places that could be improved and make those suggestions to the CAO or your manager.	
Determine which financial reports are prepared on a regular basis for council, review the content and become familiar with how the report is prepared.	
Review what type of information council requires and whether this is an MGA requirement or if the information is prepared to meet your municipality's policies.	
Determine how the ongoing reports to council relate to the annual financial statement.	
Assist to develop a quarterly interim financial report – one format for management use and one format for council's use.	
<b>How other departments contribute / link</b>	
Determine what information other departments require to support decisions.	

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Find out your department's process to work with other departments when they are making decisions that have financial impacts.	
Participate in your municipality's budget meetings to view how each department interacts with budget decisions (top-down vs. bottom-up process or a combination).	
Talk with each department head to understand their financial priorities and how they manage their own budgets.	
Review the work flow chart of how each department submits financial information.	
Find out what are each department's responsibilities for developing the budget.	
<b>Financial Information Flow</b>	
Map out the current flow of Financial Information to identify potential gaps, bottlenecks, or especially efficient areas in the process. Is information provided on a reactive or proactive response? Why might this be the case?	
Talk with the CAO or CFO regarding how financial information is regularly communicated amongst administration, council, and residents (meetings, printed reports, oral reports, etc.)	
Look for innovative ways that Financial Information could be communicated more effectively by gathering ideas from other municipalities/interns and how things are done elsewhere (making sure not to share confidential information of course).	
<b>Request for Decisions (RFD) for Council</b>	
Review what information is required to present to council.	

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Prepare an RFD to be presented at a council meeting.	
Prepare a CDR (Council Direction Request) and present it at a Committee meeting.	
Review how your municipality ensures its RFD format will capture any financial consequence of an RFD recommendation.	
<b>Policies and Bylaws</b>	
Determine what financial bylaws are required to meet the requirements of the MGA.	
Find out how policies impact financial decisions.	
Learn what a policy and bylaw represent to the organization. Learn when is a policy more appropriate than a bylaw.	
Familiarize yourself with your municipality's policies and bylaws by reading the current ones.	
Attend one or more Bylaw/Policy Committee Meetings.	
Follow a Bylaw or Policy the entire way through the process, from the deliberation phase in Committee meetings, to the 3 <sup>rd</sup> and final reading in a council meeting. If possible, assist in writing and making edits to the new bylaw/policy.	
Review all existing financial policies for relevance, MGA requirements and review dates. Identify opportunities to update/create financial policies where applicable.	
Update an expiring policy for presentation to senior administration and then council.	
Draft a sample annual borrowing bylaw.	

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Draft a bylaw for a local improvement that meets all the requirements of the MGA.	
Draft a bylaw for a capital borrowing meeting all requirements of Alberta Capital Finance Authority (ACFA).	
Manage the required advertising process for budget meetings.	
<b>Human Resources – Job Descriptions, Pay Scales, Employment Policies</b>	
Familiarize yourself with the Organizational Chart.	
Learn about of the basic Human Resources (HR) processes within your municipality.	
Discuss with the CAO regarding current positions and the history and evolution of your municipality to better understand how/why it looks the way it does today.	
Review the current job descriptions and, with the CAO's approval, interview various employees to learn their roles and afterwards, compare notes with their actual job descriptions.	
Possibly suggest edits to the job descriptions based on any major differences that are found.	
Review current employment policies to better understand how the organization functions.	
Determine what policies are in place for HR.	
Review how pay scales are developed and implemented.	
Gain an understanding of how the salary grid is structured.	

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Gain an understanding of the linkage between a job description qualifications/responsibilities and the salary grid levels.	
Participate in a payroll survey for another municipality.	
Determine a HR issue that is not currently covered in your municipality's policies and draft a new policy to cover it.	
Review the HR policy manual and how it relates to the Finance department's responsibilities.	
Determine what options your municipality has if an employee operates in contradiction of the employee code of conduct.	
Develop the job description for a new position (if needed).	

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<b>Audit</b>	
<b>Tasks</b>	<b>Completed</b>
<b>Financial Information Return (FIR)</b>	
Learn what the Financial Information Return (FIR) is, where the information is collected to complete it.	
Review last year's submission; Download new template with instructions; highlight the changes.	
Determine why municipalities complete the FIR. Find out what the FIR impacts.	
Participate in the completion of the FIR.	
Compile the working paper file that supports the FIR.	
Review the completion requirements of the FIR as per the MGA.	
Review the related municipal profile information hosted on your municipal Affairs website.	
<b>Tangible Capital Assets (TCA)</b>	
Learn what the history of Tangible Capital Assets (TCA) is.	
Assist in the data entry of TCA.	
Review/assist in the development of supporting documentation for TCA.	
Ensure all payments and holdbacks are correctly recorded.	

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Ensure assets are categorized and input into your tracking system.	
Make sure you can separate assets into the necessary breakdowns for the FIR (e.g. sewer, water, wastewater, engineering, etc.)	
Record all disposals, retirements and sale of TCAs.	
Learn how to depreciate TCAs – reconcile assets, depreciation expenses and accumulated depreciation with General Ledgers.	
Review the TCA policy.	
Review the requirements for TCA reporting under PSAB PS3150.	
Follow the transactions in the life of a TCA from the purchase to the retirement of the asset.	
Manually prepare the amortization entries for an asset, then compare the same transaction as produced in the relevant accounting program in your municipality.	
Determine the process for Work in Progress.	
Compile an audit working paper for a segment of TCA.	
Learn about TCA thresholds.	
Learn about the work process to complete annual TCA reporting. Write out this procedure.	
<b>Internal Controls</b>	
Review any applicable internal controls.	
Review your policy on internal controls and verify they are working E.g. pull expense accounts to see if the claims have documentation and necessary authorizations.	



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If you use purchase orders (POs), reconcile the outstanding POs. If your municipality does not use POs, find out what they use in place of POs.	
Pursue bank statements for signatures (have samples on hand for auditor).	
Prepare a written report outlining the various internal control measures in place in your municipality.	
Complete a risk assessment and suggest a minimum of one new internal control measure that would benefit your municipality.	
Learn about the controls in place for payment to vendors.	
Learn about the internal controls in place for cash management and bank reconciliations.	
<b>Financial Statements</b>	
Find out what financial statements are prepared within your municipality.	
Find out how often each financial statement is prepared and for who it is prepared.	
Prepare financial statements as per the final Trial Balance submitted to Auditor; Review New Sampleford Statements for new accounting developments, discuss changes in format with Auditor.	
Determine who prepares your municipal financial statements, is this internal or prepared by the auditors.	
Review the working paper file from the prior year to see what is involved and which departments contribute to the file.	
Review and become familiar with each schedule in the statement clearly identifying what the purpose of each schedule is.	

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Determine how debt is recorded and calculate the debt limit and debt servicing limits.	
Work with a department to produce their working paper for year end.	
Review all notes to the statement and determine how they meet the need of providing information to the user.	
Develop an understanding of each statement/schedule to be able to explain them to the public.	
<b>Journal Entries / Coding</b>	
Learn how coding links to financial statements.	
Learn what types of journal entries are completed.	
Complete a journal entry.	
Find out who in your municipality has the authority to complete a journal entry.	
Ensure all final invoices for the year ending are coded.	
Balance prepaids, debentures, accrued interest for debentures, grants accrued, payroll, etc.	
Check billings and payments done in an early part of year to ensure they are coded to correct year.	
Balance all sub-ledgers (taxes, utilities, accounts receivable, etc.) to general ledgers.	
Prepare year end journal entries for at least one department.	

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Determine the role each department plays in providing journal entry information at year end.	
Review the timing and control of year end journal entries and the impact that timing has on financial statement completion.	
Determine how the coding of entries impacts the balance sheet and income statement.	
Review the journal entry template.	
<b>General Ledgers</b>	
Learn the structure of a general ledger.	
Find out how does the general ledger links to budgeting processes.	
Compare the general ledger to the budget and previous year to spot variances. Obtain explanations for variances within a preset \$ or % amount.	
Compare GL's to sub-ledgers and ensure they balance.	
File the year end Goods and Services Tax (GST) as close to Jan 31 as possible to capture as much GST information from the previous year.	
Determine how to prepare a year end trial balance for the audit.	
Follow the process to regenerate a trial balance if an adjusting entry is required.	
Complete the data-entry process to create a new general ledger (if needed).	

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<b>Public Sector Accounting Board (PSAB)</b>	
Learn about the requirements under the Public Sector Accounting Board (PSAB) and how they differ from other accounting standards.	
Read up on all new developments and upcoming changes.	
Attend a seminar on the annual changes to the PSAB Handbook.	
Become familiar with how to look up a topic in the Handbook.	

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<b>Utilities</b>	
<b>Tasks</b>	<b>Completed</b>
<b>Collecting</b>	
Determine how the utility accounts links with tax accounts.	
Apply a late payment penalty to late accounts.	
Accompany the person who completes the metre reading.	
Visit the water treatment plant and lift station.	
<b>Billing</b>	
Process a complete a billing cycle.	
Learn the process to update a utility billing account after a metre change.	
Process general maintenance issues such as a change of account owners.	
<b>Policies</b>	
Find out how or if your municipality writes off small dollar amounts owing.	
<b>Balancing</b>	

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Review how/if your municipality writes off small dollar amounts owing.	

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<b>Cash Management</b>	
<b>Tasks</b>	<b>Completed</b>
<b>Investments</b>	
Review the requirements for investing in the MGA.	
Review your municipality's investment policy.	
Learn about your municipality's current investments.	
Find out what the different terms are for your municipality's investments. Develop a schedule of investment maturity dates.	
Find out how your municipality uses term deposits.	
Discuss with your manager what rates your municipality looks for investing.	
Find out how you complete the year end accruals for the investments.	
<b>Cash Receipts</b>	
Work at the front desk and process the money that come in.	
Find out what happens after payments are received at the front desk (e.g. taxes, accounts receivable, general ledger etc.).	
Find out if your municipality allows pre-authorized payments. What is the process for a taxpayer to set this up? What is the process after the payment is received?	
Work at the front desk to balance at the end of day or month (debit machine processing, credit card processing, deposits etc.).	

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Find out what reports are filled out by the front desk on the cash receipts.	
<b>Banking / Request For Proposal (RFP) for services</b>	
Learn when and what factors were critical in the last banking service RFP. When does the current contract expire?	
Find out why the current bank is the preferred service provider.	
Make a list of all the banking service charges that your municipality pays.	
Find out what are the current interest rates that your municipality is current receiving.	
<b>Borrowing / Debentures</b>	
Assist in writing the Request for Proposal (RFP) for a line of credit.	
Follow the process your municipality follows when borrowing money from the Alberta Capital Finance Authority (ACFA).	
Draft a sample annual borrowing bylaw	
<b>Bank Reconciliations</b>	
Find out how often your municipality completes bank reconciliations.	
Make a list of all the steps that different bank reconciliations require to complete.	
Assist with completing bank reconciliations.	



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<b>Accounts Payable / Accounts Receivable</b>	
<b>Tasks</b>	<b>Completed</b>
<b>Payable Cycle / Receivables Cycle</b>	
Learn the process used for departments to approve coding and payments on invoices.	
Assist to complete a payables cycle (e.g. coding review, data entry, batch approvals, cheque/payment approval, etc.).	
Learn about the filing system your municipality uses.	
Assist to complete a billing cycle.	
Find out who can authorize expenditures and how they are initiated (PO's).	
Follow a purchase from the time it has been made to the point it is paid out.	
Learn how purchase invoices are coded to the correct expense account or project.	
Learn how invoices are filed once paid for so that they can be easily found if needed.	
Learn how revenue is generated and how A/R invoices are initiated.	
Learn about the controls in place to ensure that all revenue is recorded and collected.	
Learn how A/R invoices are generated and followed up on.	
Learn what your municipality's policies on charging penalties on uncollected receivables.	
Learn what type of uncollected revenue can be transferred to the tax roll and become part of taxes due.	

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Learn how other uncollected revenues are dealt with.	
<b>Purchasing Policy</b>	
Learn about of the signing authority of position levels in your municipality.	
Learn your municipality's policies on purchases (who is authorized, dollar limits, purchasing orders(POs) etc.).	
Learn what control systems in place so that unauthorized purchases are not made or paid for.	
Learn your municipality's policy on credit cards and who can use them and the controls in place for use of them.	
<b>Balancing</b>	
Learn how to balance the A/P, A/R aged sub-ledgers to the general ledger account.	
Following up on any accounts more than 30 days old from the aged sub-ledger listing.	

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<b>Information Technology</b>	
<b>Tasks</b>	<b>Completed</b>
<b>Software</b>	
Find out what software your municipality uses. Find out how is it licensed and why your municipality chose that software.	
Learn how to generate reports using your financial software.	
Compare with other interns what reports your municipality uses.	

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<b>Payroll</b>	
<b>Tasks</b>	<b>Completed</b>
<b>Timesheets</b>	
Assist in the tasks required when a new employee starts. How do these tasks differ between seasonal or full-time employees and council?	
Find out how time sheets differ between salary and wage employees?	
Find out how your municipality collects time sheets.	
If required, participate in the data entry from time sheets.	
Find out the different paycodes for the system your municipality uses.	
Find out how statutory holidays, sick days, vacation and overtime etc. are calculated on timesheets.	
Assist in the process to prepare T4 slips for employees.	
<b>Benefits</b>	
Assist with enrolling an employee into your municipality's benefit program.	
Assist with the steps taken concerning the benefit program when an employee is terminated, if available.	
Learn how the various services within the benefits program are calculated and charged to the employer/employee.	
Conduct a cost trend of benefit program costs.	
Find out if / how an employee can change his/her benefits.	

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Attend and if possible assist with information sessions to employees concerning benefits.	
Find out the process when an employee makes a claim or find out the process of coordination of benefits (COB) when an employee is covered by more than one benefits package.	
Assist in the annual benefit review.	
Talk with a manager about why your municipality uses a specific benefit program. What are other options available to your municipality?	
<b>CRA –CPP /EI</b>	
Find out what policies your municipality has to follow concerning the Canadian Revenue Agency.	
Find out how your municipality sets up a new employee's paycheck.	
<b>HR- supervision / hiring</b>	
Participate in an interview panel. Be part in the short listing of resumes.	
Assist to create interview questions specific to a position.	
Find out what are the job advertisement requirements for your municipality.	
Assist in preparing a job description.	
<b>Union negotiations</b>	
Find out if your municipality is part of a union.	

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Find out what the financial department is required to prepare for union negotiations (e.g. compile wage and benefit reports).	
If it is possible, observe the union negotiations when updating a contract.	
<b>Local Authorities Pension Plan (LAPP)</b>	
Have the Plan Administrator give you an overview of what Local Authorities Pension Plan (LAPP) is.	
Explore <a href="http://www.lapp.ca">www.lapp.ca</a> to learn more about it on your own as well.	
Write down any questions from reading the information on the website.	
Sit down with the Plan Administrator to ask the questions and have them go through some of the regular responsibilities of administering the plan for your municipality.	
Learn the difference between Defined Benefit Plan and Defined Contribution Plan.	
Review the LAPP website and resources to the pension model.	
Find out how the employer and employee's LAPP costs are calculated.	
Review the process for how LAPP funds are collected.	
Process a payment to LAPP.	
In January, assist with submitting the Year End Reconciliation Summary to LAPP.	
Attend and LAPP information session if there are any sessions available.	