



BY-LAW NO. 2026-???

A FINANCIAL TRANSPARENCY BY-LAW FOR THE COUNCIL OF SUNBURY-YORK SOUTH RURAL COMMUNITY

WHEREAS: Financial transparency and public access to municipal financial records are essential to accountability, responsible governance, and maintaining public trust; and

WHEREAS: The Council of Sunbury-York South Rural Community considers proactive disclosure of financial information to be in the public interest while remaining compliant with applicable legislation, including the Right to Information and Protection of Privacy Act (RTIPPA); and

BE IT ENACTED by the Council of Sunbury-York South Rural Community as follows:

1. TITLE:

- a) This By-Law shall be cited as the "Financial Transparency By-Law."

2. DEFINITIONS:

a) "Municipal Financial Record" Includes all records created, received, held, or controlled by the Municipality relating to financial activity, including but not limited to:

- i. financial statements and financial reports;
- ii. general ledger extracts, transaction listings, and summaries;
- iii. accounts payable and accounts receivable records;
- iv. invoices and payment records;
- v. receipts issued or received;
- vi. purchase orders;
- vii. budget documents and budget amendments;

- viii. bank account statements and reconciliations;
- ix. grant funding records and financial submissions;
- x. payroll summaries and compensation reports where disclosure is legally permitted;
- xi. expense claims and reimbursement records;
- xii. audit reports and financial reviews; and
- xiii. any document forming part of municipal financial activity or expenditure authorization.

b) "Public Disclosure Platform" A centralized, publicly accessible digital document system (SharePoint or equivalent) shall be used for continuous publication of Municipal Financial Records on the Sunbury-York South Rural Community website.

c) "RTIPPA Redaction" The removal of information only where required under the Right to Information and Protection of Privacy Act (New Brunswick) or other applicable law.

d) "Final Record" Means any document that:

- i. is approved, executed, received, issued, or completed;
- ii. is used in financial processing or expenditure authorization; or
- iii. is otherwise relied upon by the Municipality in its official financial capacity.

e) "Draft Record" Means any preliminary financial document not yet finalized.

3. PURPOSE:

a) To establish continuous, proactive, and public disclosure of municipal financial records that would otherwise be available through a request under the Right to Information and Protection of Privacy Act (RTIPPA), thereby, eliminating the need for residents to submit RTIPPA requests for records that are eligible for disclosure; and

b) to ensure municipal financial activity and expenditure records are publicly accessible by default;

c) to minimize delay between creation or receipt of financial records and public availability;

d) to ensure compliance with the Right to Information and Protection of Privacy Act (RTIPPA) and other applicable acts while applying disclosure in the broadest lawful manner;

e) to strengthen public accountability through standardized, centralized, and continuously updated online publication of financial records.

4. INTERPRETATION AND PRINCIPLE OF DISCLOSURE:

a) All Municipal Financial Records are presumed to be public unless disclosure is expressly prohibited by law.

b) Where uncertainty exists regarding disclosure, the Municipality shall interpret RTIPPA exemptions narrowly and disclosure obligations broadly.

c) No municipal policy, procedure, or administrative practice shall restrict disclosure beyond what is required by law.

5. MANDATORY CONTINUOUS DISCLOSURE:

a) The Treasurer for the Municipality shall maintain continuous public disclosure of all Final Records through the Public Disclosure Platform.

b) All Final Records, including receipts and other financial documentation, shall be published immediately upon creation, receipt, execution, or completion, following review by a council-appointed body, solely for the purpose of identifying and applying any redactions required to ensure compliance with applicable legislation, including the Right to Information and Protection of Privacy Act, and shall be published as soon thereafter as technically possible, with no intentional delay.

c) The review process established under subsection (b) shall be limited to determining and applying legally required redactions and shall not be used to delay, withhold, alter, or otherwise prevent publication of Final Records.

d) Every expenditure, payment, reimbursement, purchase, transfer, invoice, contract payment, or other disbursement of municipal funds published under this section shall clearly identify the individual or authority responsible for authorizing, approving, or making the expenditure, including, where applicable, the name and position of the employee, officer, Mayor, Councillor, committee, or Council body responsible, or other authorizing instrument where such authorization exists.

6. DRAFT FINANCIAL RECORDS:

- a) Draft Financial Records shall be published only after they have become Final Records or are formally presented in a committee or council meeting.
- b) Published Draft Records shall be clearly marked as "Draft."
- c) Internal drafts not formally presented in a committee or council meeting remain exempt until they become Final Records or are formally presented in a committee or council meeting.

7. RTIPPA COMPLIANCE AND REDACTION:

- a) All Municipal Financial Records shall be published subject only to RTIPPA and legally required redactions.
- b) Redactions shall:
 - i. be limited strictly to legally protected information;
 - ii. be clearly marked on the published document;
 - iii, be reviewed by a body appointed by council prior to release; and
 - iv. not delay publication of the remaining content.

8. TIMING AND CONTINUOUS UPDATE REQUIREMENT:

- a) The Public Disclosure Platform shall be updated on a continuous basis.
- b) Municipal Financial Records shall not be held for batch publication, periodic release schedules, or administrative consolidation.
- c) Publication shall occur in real time or near real time as records are generated or received.

9. EFFECTIVE DATE:

a) This By-Law shall come into force upon adoption by Council.

First Reading (in its entirety) _____

Second Reading (by title only) _____

Third Reading and Enacted _____

MAYOR

CLERK