

ANICINABE NATION OF KAKINWAWIGAK GOVERNANCE POLICY AUTHORIZATION

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ANICINABE NATION OF KAKINWAWIGAK GOVERNANCE PROCEDURES AUTHORIZATION

Effective Date: October 26, 2021

Executive Director Signature

Date

Amended Date: January 27, 2025 Minutes, Special Meeting of Chief and Council



Anicinabe Nation of Kakinwawigak

Governance Policy and Procedures

TABLE OF CONTENTS

1. DEFINITIONS	4
2. POLICIES AND PROCEDURES	13
POLICY.....	13
Policy Statement.....	13
Purpose	13
Scope.....	13
Responsibilities.....	13
ADMINISTRATIVE PROCEDURES	14
Procedures	14
2.1 Creation	14
2.2 Approval and Communication	15
2.3 Review and Revision	15
References and Related Authorities.....	16
3. DELEGATED & ASSIGNED RESPONSIBILITIES.....	17
POLICY.....	17
Policy Statement.....	17
Purpose	17
Scope.....	17
Responsibilities.....	17
ADMINISTRATIVE PROCEDURES	18
Procedures	18
3.1 Delegation	18
3.2 Temporary Delegation	18
3.3 Monitoring and Evaluation	18
References and Related Authorities.....	19
Attachments.....	19
Authorization and Delegation Table	20
Anicinabe Nation of Kakinwawigak Temporary Delegation of Duty/Function Form	24
4. CODE OF CONDUCT AND CONFLICT OF INTEREST.....	25
POLICY.....	25
Policy Statement.....	25
Purpose	25
Scope.....	25
Responsibilities.....	25
ADMINISTRATIVE PROCEDURES	27
Procedures	27
4.1 Acceptance of Gifts	27
4.2 Code of Conduct Declaration and Conflict of Interest Disclosure Forms	27
References and Related Authorities.....	27
Attachments.....	27

Anicinabe Nation of Kakinwawigak Code of Conduct Declaration	28
Anicinabe Nation of Kakinwawigak Conflict of Interest Disclosure Form	29
5. COMMITTEE ESTABLISHMENT AND DISSOLUTION	30
POLICY.....	30
Policy Statement.....	30
Purpose	30
Scope.....	30
Responsibilities.....	30
ADMINISTRATIVE PROCEDURES	31
Procedures	31
5.1 Establishment / Dissolution	31
5.2 Member Appointment	31
5.3 Performance Monitoring and Evaluation	32
5.4 Member Removal	32
References and Related Authorities.....	32
6. FINANCE AND AUDIT COMMITTEE	33
POLICY.....	33
Policy Statement.....	33
Purpose	33
Scope.....	33
Responsibilities.....	33
ADMINISTRATIVE PROCEDURES	35
Procedures	35
6.1 Member Appointment and Removal	35
6.2 Term Requirements.....	35
6.3 Eligibility Criteria	36
6.4 Administration and Reporting	36
References and Related Authorities.....	37
Attachments.....	37
Finance and Audit Committee Terms of Reference	38
Anicinabe Nation of Kakinwawigak Finance and Audit Committee Eligibility Declaration	42
7. DIRECTOR APPOINTMENT AND RESPONSIBILITIES	43
POLICY.....	43
Policy Statement.....	43
Purpose	43
Scope.....	43
Responsibilities.....	43
ADMINISTRATIVE PROCEDURES	44
Procedures	44
7.1 Appointment	44
References and Related Authorities.....	44

8. EXTERNAL AUDIT	46
POLICY.....	46
Policy Statement.....	46
Purpose	46
Scope.....	46
Responsibilities.....	46
ADMINISTRATIVE PROCEDURES	47
Procedures	47
8.1 Auditor Selection, Engagement and Performance	47
8.2 Auditor Independence	48
8.3 Audit Planning	49
8.4 Audit Preparations	49
8.5 Audited Annual Financial Statements	49
8.6 Auditor Dismissal	50
References and Related Authorities.....	50
9. REPORTING OF COMPENSATION, BENEFITS AND CONTRACTS.....	51
POLICY.....	51
Policy Statement.....	51
Purpose	51
Scope.....	51
Responsibilities.....	51
ADMINISTRATIVE PROCEDURES	52
Procedures	52
References and Related Authorities.....	52
10. WHISTLEBLOWER POLICY	53
POLICY.....	53
Policy Statement.....	53
Purpose	53
Scope.....	53
Responsibilities.....	53
ADMINISTRATIVE PROCEDURES	54
Procedures	54
10.1 Fostering an Open and Ethical Working Environment	54
10.2 Reporting Wrongdoing.....	55
10.3 Inquiry	56
10.4 Response and Remedial Actions	56
References and Related Authorities.....	57
APPENDIX A – AVOIDING AND MITIGATING CONFLICTS OF INTEREST	58

1. DEFINITIONS

“Accounts Payable”	is money owed by the Anicinabe Nation of Kakinwawigak and shown on the Balance Sheet as a Liability. Money owed by the Anicinabe Nation of Kakinwawigak generally comes from expenses such as phone bills, hydro, supplier purchases, etc
“Accounts Receivable”	is money owed to the Anicinabe Nation of Kakinwawigak and shown on the Balance Sheet as an Asset. Money owed to the Anicinabe Nation of Kakinwawigak generally comes from funding agreements and loans
“Arrears”	unpaid, overdue debt, or an unfulfilled obligation
“Assets”	anything of value owned by the Anicinabe Nation of Kakinwawigak
“Asset Recognition Criteria”	criteria to be used to set the threshold for determining whether a capital asset must be included in the capital asset register
“Assign”	transfer of duties or functions from one person to another where the former person (the assignor) retains responsibility for ensuring the activities are carried out
“Auditor”	means the external auditor selected by the Chief and Council to conduct an annual financial review of the Anicinabe Nation of Kakinwawigak to ascertain the validity and reliability of the financial reports as well as to provide an assessment of the system's internal control. The goal of the auditor is to express an opinion of the community's accounting and financial statements according the GAAP
“Authorization and Delegation Table”	a table approved by Council specifying the delegation and assignment authorities over decisions or activities related to the Anicinabe Nation of Kakinwawigak's financial administration
“Bad Debt”	bad debt is an amount owed to the community that is written off as a loss (and classified as an expense) because the money cannot be collected and all reasonable efforts to collect it have been exhausted
“Balance Sheet”	a Balance Sheet is a statement of financial position at a specific period and is comprised of three parts, assets, liabilities and equity

“Band Council Resolution”	a formalized document approved by Chief and Council to enact or confirm a decision made by the Council. Band Council Resolutions require quorum of three (3) Council Members in order to be valid
“Budget”	a plan or outline of expected funds and spending over a specified period
“Capital Assets”	tangible capital assets (physical assets) such as buildings, land, and major equipment
“Capital Plan”	a consolidated plan or outline of expected funds and spending of all capital projects to be undertaken in a fiscal year
“Capital Project”	the construction, rehabilitation or replacement of the Anicinabe Nation of Kakinwawigak’s capital assets and any other major capital projects in which the First Nation or its related entities are investors
“Capital Project Plan”	a project management plan to carry out a capital project that includes the budget
“Cash”	money, cheques, money orders, and equivalent forms of currency
“Cashflow”	the movement of cash in and out from day to day financial transactions
“Cash Reserves”	funds that a company keeps on-hand to meet short-term and emergency funding needs
“Classification”	process of categorizing records in an organized way
“Chairperson”	head of a meeting, department, committee, or board. The vice-chairperson acts as the head when the chairperson is not there
“Code of Conduct Declaration”	statement that Council, committee members, employees, and contractors must sign on an annual basis that states they understand and agree to the First Nation government’s code of conduct
“Committee”	group of people appointed by Council for advising Council or conducting decision-making activities assigned by Council until or unless they are suspended or disbanded by Council
“Conflict of Interest”	situation of personal gain at the expense of others

“Consultant”	Consultants offer advice and expertise to organizations to help them improve their business performance in terms of operations, profitability, management, structure and strategy.
“Contract”	legally binding agreement between two parties
“Contractor”	A contractor is responsible for the day-to-day oversight of a construction site, management of vendors and trades, and the communication of information to all involved parties throughout the course of a building project. The contractor should be registered through the Register des Entreprises du Québec.
“Control”	policy, procedure, or process put in place to manage a First Nation government’s administration
“Corrective Actions”	steps taken to deal with job-related behavior that does not meet agreed upon and communicated performance expectations
“Cost”	amount of funds to be paid or spent to obtain something
“Council”	duly elected official representatives of the Anicinabe Nation of Kakinwawigak that includes Chief and Councillors
“Current Assets”	anything owned by the Anicinabe Nation of Kakinwawigak having a monetary value that can be converted into cash within twelve months of the balance sheet date
“Current Liabilities”	money owed that is due for payment within twelve months of the balance sheet date
“Debt”	something that is owed or due
“Deficit”	shortage that occurs when an organization spends more funds than it has on-hand over a period
“Delegation”	transfer of specific responsibilities from one person to another
“Depreciation/Amortization”	a method of allocating the value of a tangible asset over its useful life. The cost is allocated as an expense while reducing the value of the asset
“Directors”	refers to the Director of Education, Director of Health and Social Services, Director of Community Services

“Director of Finance”	person responsible for the day-to-day management of the Anicinabe Nation of Kakinwawigak’s finances
“Eligibility Criteria”	requirements set by Council which must be met by an individual to be considered independent and eligible to be appointed to the Finance and Audit Committee
“Employee”	a person who is hired to provide services in the Anicinabe Nation of Kakinwawigak on a regular basis in exchange for compensation and who does not provide these services as part of an independent business
“Engagement Letter”	written document prepared by the auditor that serves as a contract to confirm the audit arrangements between the auditor and the Anicinabe Nation of Kakinwawigak; it is required by Canadian Generally Accepted Auditing Standards
“Entity”	corporation, partnership, joint venture or unincorporated association or organization whose financial transactions are consolidated in the Anicinabe Nation of Kakinwawigak government’s financial statements in accordance with GAAP
“Equity”	the value of the Anicinabe Nation of Kakinwawigak. This is the third part of the balance sheet which shows the value of the Anicinabe Nation of Kakinwawigak using the formula of Assets - Liabilities = Equity
“Executive Director”	person who is responsible for leading the day-to-day administration or management of the Anicinabe Nation of Kakinwawigak and who reports directly to Council
“Expenditure”	amount of funds spent by the Anicinabe Nation of Kakinwawigak to buy goods or services
“Expenses”	amount of funds spent by the Anicinabe Nation of Kakinwawigak to buy goods or services
“Finance Clerk”	the Finance Administration Clerk is responsible for providing financial, administrative and clerical services in order to ensure effective, efficient and accurate financial and administrative operations.
“Financial Competency”	ability to read and understand the Anicinabe Nation of Kakinwawigak’s financial statements
“Financial Reporting Risk”	possibility of a significant error in financial information often caused by weak internal controls or fraud

“Financial Statement”	formal record of all funding, income, expenses and property of the Anicinabe Nation of Kakinwawigak within a specific period
“Fiscal Year”	twelve-month period used for tax or accounting purposes beginning on April 1 st of one year and ending March 31 st of the next calendar year
“Fixed Costs”	an expense which does not vary for a period of time. Eg. depreciation, permanent staff wages etc.
“Fraud”	wrongful or criminal act that involves lying or holding back information; this is usually done for personal or financial gain
“GAAP”	Canadian Generally Accepted Accounting Principles, the framework of accounting guidelines, rules and procedures is used to compile the financial statements
“HR Records”	records that contain information on an individual’s hiring, job duties, compensation, performance, and general employment history
“Immediate Family”	refers to spouse (implies common law as well), father, mother, child, step-child, sister/brother, father/mother-in-law, brother/sister-in-law, child of spouse or custom adoption, grandparent, grandchild, aunt, uncle, niece, nephew, son/daughter-in-law
“Indemnity”	security or protection against loss or other financial commitment
“Independence”	<p>eligibility criteria for finance and audit committee membership defined as an individual who does not have a direct or indirect relationship with the First Nation that could, in the opinion of Council, reasonably interfere with the individual’s judgment as a member of the finance and audit committee</p> <p>an individual with a role in the financial management of the Anicinabe Nation of Kakinwawigak involving planning, organizing, directing or controlling of its financial activities – including budgeting, financial accounting, financial reporting, procurement and use of funds, does not meet the minimum independence requirements for finance and audit committee membership</p>

“Information”	knowledge received and any documented material regardless of source or format
“Information Security”	way a First Nation government protects information from unauthorized access, use, modification, or destruction
“Integrated Planning and Budgeting”	annual process of planning and budgeting activities across every level of the Anicinabe Nation of Kakinwawigak that are linked, coordinated, and driven by the First Nation’s vision and strategic objectives
“Internal Assessment”	review of an activity/process by an independent First Nation staff member (i.e. an individual not responsible for or involved in the activity) to determine the effectiveness of that specific activity or process
“Investment”	an asset or item bought with the hope that it will gain value or provide income in the future
“Liabilities”	general term for what the Anicinabe Nation of Kakinwawigak owes. This includes accounts payable, loans payable, salaries payable etc.
“Life-Cycle Plan”	plan of the Anicinabe Nation of Kakinwawigak’s assets in terms of costs to buy, operate, upkeep and get rid of over a specified period
“Loan Guarantee”	promise to pay all or a part of the principal and/or interest on a debt obligation in the event of default by the borrower
“Local Revenues”	term used to describe property taxes under the <i>First Nations Fiscal Management Act</i>
“Materiality”	financial amount that the Anicinabe Nation of Kakinwawigak considers significant, typically large amounts; the materiality threshold is the minimum financial amount that a First Nation government considers significant
“Misconduct or Wrongdoing”	breach of the Anicinabe Nation of Kakinwawigak’s Financial Administration Law including conflict of interest provisions, code of conduct, Council-approved policies and administrative procedures
“Officer”	Executive Director, Director of Finance, Tax Administrator or any other employee of the Anicinabe Nation of Kakinwawigak designated by the Council as an Officer

“Organizational Chart”	visual representation of the different positions in the Anicinabe Nation of Kakinwawigak that clearly shows reporting relationships (who reports to who)
“Performance Improvement Plan”	plan developed by an employee’s direct supervisor, in consultation with the employee, to address the areas for improvement/development identified during the performance review process
“Personal Information”	information about a specific individual. In addition to common items such as an individual’s name, gender, physical characteristics, address, contact information, identification and file numbers - it also includes criminal, medical, financial, family and educational history as well as evaluative information and other details of an individual’s life
“Petty Cash”	is a small amount of discretionary funds in the form of cash used for expenditures where it is not convenient to make a disbursement by cheque
“Policy”	a document outlining guidelines and regulations for the control and management of programs. A policy is a principle or rule to guide decisions and achieve rational outcomes. Policies are adopted by the Chief and Council by resolution. Policies can assist in both subjective and objective decision making
“Privacy Protection”	rules the Anicinabe Nation of Kakinwawigak puts in place to collect, create, use, share/disclose, retain, protect and dispose of the Personal Information that it needs for its administration
“Projection”	estimates for a future situation based on all the information available now
“Purchase Order”	document stating the wish of a buyer to purchase something from a seller that shows the exact details of the items the buyer wishes to buy
“Purchasing”	buying an asset or item. Also referred as “procurement” per the First Nations Financial Management Board Standards
“Record”	information created, received, and maintained by the Anicinabe Nation of Kakinwawigak for operational purposes or legal obligations. A record may be electronic, or hardcopy paper based

“Recordkeeping”	how an organization creates, obtains, and manages records
“Rehabilitation”	asset alteration, extension and renovation but does not include routine maintenance
“Remuneration”	salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits
“Replacement”	substitution, in whole or in part, with another of the Anicinabe Nation of Kakinwawigak’s capital assets
“Requisition”	A document used by the Anicinabe Nation of Kakinwawigak when recording expenditures
“Restricted Funds”	these are funds that are earmarked for a specific purpose and cannot be used for any other purpose
“Revenues”	Income received from all sources such as the sale of goods, funding agreements, services, etc.
“RFP”	Request for Proposal, competitive process followed by the Anicinabe Nation of Kakinwawigak to enter into a major service contract. RFPs lay out the First Nation government’s needs and conditions and leave it up to the potential contractors to present a proposal that shows their experience, skills and ability to carry out the contract within time and cost specifications
“Risk”	possibility of a loss or other negative event that could threaten the achievement of the Anicinabe Nation of Kakinwawigak’s goals and objectives
“Sole Source”	contract entered into by the Anicinabe Nation of Kakinwawigak without a competitive process to purchase goods and/or services
“Special Committee”	committee formed for a specific purpose and is dissolved when that purpose has been achieved; or if the special purpose has not been achieved, council may dissolve the special committee without notice.
“Special Purpose Report”	financial report on a specific activity required by an agreement or a law
“Standing Committee”	committee that has an ongoing purpose
“Supervisor”	employee responsible for managing and overseeing the work and development of other staff members

“Tax Administrator”	person responsible for managing the local revenues and local revenue account on a day-to-day basis, if the First Nation government is collecting local revenues
“Terms of Reference”	outline of the purpose and structure of a project, committee, meeting, or negotiation
“Travel Status”	pre-approved travel on official the Anicinabe Nation of Kakinwawigak business by an individual’s direct supervisor.
“Useful Life”	estimate of how long a capital asset is expected to be used by the Anicinabe Nation of Kakinwawigak; the life of a capital asset may extend beyond the Useful Life and the life of a capital asset, other than land, is fixed (limited)
“Value for Money”	best combination of price, quality, and benefits of a product or service
“Virtual Private Network”	VPN is a way to use public telecommunication infrastructure, such as the internet, to provide remote offices or individual users with secure access to the Anicinabe Nation of Kakinwawigak’s virtual network

2. POLICIES AND PROCEDURES

POLICY

Policy Statement

It is the Anicinabe Nation of Kakinwawigak Council's policy to establish a process around creating, revising, and issuing policies and procedures that reflect the Anicinabe Nation of Kakinwawigak's practices and meet legal and regulatory requirements that affect the Anicinabe Nation of Kakinwawigak's financial, social, cultural, health, educational, economic administration.

Purpose

The purpose of this policy is to ensure that there is a standardized way of preparing, reviewing, issuing, maintaining and revising the Anicinabe Nation of Kakinwawigak's comprehensive management system, including policies and procedures.

Scope

This policy applies to the Council, Committees of Council and all employees and any other persons with authority to conduct activities in connection with the administration of the Anicinabe Nation of Kakinwawigak's programs and services.

Responsibilities

Council is responsible for:

- approving new policies and procedures, revising or removing old policies and procedures by Council Resolution that comply with applicable laws, regulations and standards unless procedures approval has been delegated to the Executive Director.

The Finance and Audit Committee is responsible for:

- recommending to Council the issuance, revision or removal of policy and procedure documents related to reimbursable expenses and perks of Council members and employees only.

The Executive Director is responsible for:

- recommending new or revised policy and procedures in collaboration with the management board
- maintaining a comprehensive list of all existing policies and procedures

- ensuring that the current list of policy and procedures is made available to all employees and members of the Anicinabe Nation of Kakinwawigak
- reviewing all policy requests (new, revised, eradicated) as recommended by the management board and submitting to Council for approval
- determining if a request related to any policy and/or procedures needs to be referred to an external expert for additional review
- assuring that all Anicinabe Nation of Kakinwawigak's policies and procedures manuals complements one another and assures equality and equity between all departments
- making sure proposed or revised policy and procedures incorporates the requirements of applicable laws, regulations and standards
- making sure proposed or revised procedures are consistent and compliant with the respective Council approved policies and applied accordingly
- making sure that at least every two years, all adopted policy and procedures will be reviewed for completeness, accuracy, and relevancy and revised or removed accordingly.

The Director of Finance is responsible for:

- making sure that the Anicinabe Nation of Kakinwawigak's finance policy and procedures is being reviewed and complies with the Anicinabe Nation of Kakinwawigak Financial Administration Law (FAL) and Generally Accepted Accounting Principles (GAAP)
- conducting a regular assessment for each significant function or activity of the Anicinabe Nation of Kakinwawigak's financial administration to determine if a policy and procedure document is required

All persons (employees and the Anicinabe Nation of Kakinwawigak members) affected by the policies and procedures are responsible for:

- understanding and complying with the Policy and Procedures with respect to their responsibility to support the governance of the Anicinabe Nation of Kakinwawigak

ADMINISTRATIVE PROCEDURES

Procedures

2.1 Creation

Any employee or member of the Anicinabe Nation of Kakinwawigak may make a written recommendation to create a policy or procedure. However, the Executive Director will create a list of all policies and procedures required by the Anicinabe Nation of Kakinwawigak's Financial Administration Law or required to adequately and effectively manage and control the financial management system and to safeguard the Anicinabe Nation of Kakinwawigak's assets.

The Management Board and its delegated authority from Council is made up of all Directors within the organization. The Board works closely with the Executive Director and is mandated in the scope of the delivery of programs and services of the Anicinabe Nation of Kakinwawigak.

The Executive Director will determine the appropriate content keeping within the following format for the policy:

- **policy** – clear statement that indicates the protocol or rule affecting the specific area
- **purpose** – the reason or rationale underlying the policy and procedure
- **scope** – the areas, functions, individuals, or departments affected by the policy
- **definitions** – any specialized terms that are not otherwise defined
- **responsibilities** – describes who, using titles or positions, is responsible for implementing or maintaining the policy and procedure
- **references (optional)** – list of applicable documents, policies, laws and regulations
- **attachments (optional)** – forms, reports, or records that are generated from the policy

The Executive Director will agree on the appropriate contents, in keeping with the following format for procedures:

- **procedures** – describes the steps, the details, or the methods to be used to implement and maintain the policy and procedures
- **references (optional)** – list of applicable policies, sources of information, etc

2.2 Approval and Communication

Council must approve all policies and procedures by Council Resolution unless procedures' approval has been delegated to the Executive Director.

Where approval of procedures has been delegated to the Executive Director, the Executive Director must approve all procedures in accordance with the policies and procedures of the Anicinabe Nation of Kakinwawigak.

The Executive Director will communicate all approved policies and procedures and assures that they are accessible to all departments and persons. The policies and procedures should be made available on the Anicinabe Nation of Kakinwawigak's servers, website, kept in a secured location and/or accessible to those who request a copy.

The Executive Director will ensure that all employment contracts, service contracts, and contractors comply with the policies and procedures of the Anicinabe Nation of Kakinwawigak.

2.3 Review and Revision

At least every two years, all adopted policy and procedures will be reviewed for completeness, accuracy, and relevancy and revised or removed accordingly.

Recommendations for amendments to the Anicinabe Nation of Kakinwawigak Policies can be made at any time and must be given to the Executive Director in writing. The Executive Director will review and present to Chief and Council all recommendations for amendments. All amendments require the approval of Chief and Council through Council Resolution before they come into effect.

References and Related Authorities

FMB's Financial Management System Standards

- Standard 9.0 – Policies and Procedures

FMB's Financial Administration Law Standards

- Standard 8.0 – First Nation Council

3. DELEGATED & ASSIGNED RESPONSIBILITIES

POLICY

Policy Statement

It is Council's policy to establish a process around giving financial administration authorizations and delegations to identified departments, committees, and individuals. Overall responsibility for financial management of the Anicinabe Nation of Kakinwawigak remains with the Council.

Purpose

The purpose of this policy is to document and specify the use of delegation and assignment authority to transfer the responsibility for making a decision or performing a duty to another functional area, Officer, Director, Supervisor, Manager, or employee, and to provide accountability with respect to financial authorization and authority to bind the Anicinabe Nation of Kakinwawigak to legal obligations.

Scope

This policy applies to the Council, Committees of Council, employees of the Anicinabe Nation of Kakinwawigak and any other persons with authority to conduct activities in connection with the financial administration of the Anicinabe Nation of Kakinwawigak.

Responsibilities

Council is responsible for:

- authorizing the Executive Director to delegate any Council duties or functions related to the Anicinabe Nation of Kakinwawigak's financial administrative system to an employee, Committee, contractor except:
 - the approval of financial administration policies that fall under Council's responsibility as specified in a Financial Administration Law
 - the appointment and removal of the Finance and Audit Committee members, including the Chairperson and Vice-Chairperson
 - the approval of budgets, budget amendments, borrowings and financial statements
 - the approval of the Anicinabe Nation of Kakinwawigak's Authorization and Delegation Table
 - any matter relating to the employment or authorities of any Directors

The Executive Director is responsible for:

- assigning their financial management activities or functions except:
 - making sure those with delegated authority understand their responsibilities and have the skills and knowledge necessary to effectively exercise authority

- establishing protocols for delegation and temporary assignments to deal with absences due to illness, vacation, or other extended leaves using the Anicinabe Nation of Kakinwawigak's Temporary Delegation and Authorization form.

Regardless of the delegation of any financial administration authority by Council, Council remains responsible for the financial management of the Anicinabe Nation of Kakinwawigak.

ADMINISTRATIVE PROCEDURES

Procedures

3.1 Delegation

The Executive Director will prepare and update the Authorization and Delegation Table in accordance with this policy.

The Executive Director will make sure there is an appropriate level of documentation including the Anicinabe Nation of Kakinwawigak's Authorization and Delegation Table and a signed Temporary Delegation and Authorization form. The Executive Director will make sure that delegated authority is specified in job descriptions where appropriate.

The Executive Director will submit the Anicinabe Nation of Kakinwawigak Authorization and Delegation Table to Council for approval.

The Executive Director will make sure that the Anicinabe Nation of Kakinwawigak Authorization and Delegation Table is communicated to all staff to ensure delegated responsibilities can be carried out effectively.

Council, Committees, employees, contractors may delegate authority only to individuals competent and capable of carrying out the delegated authority.

The Executive Director will make sure that any delegation of authority granted is aligned with the organizational structure.

All Council approvals are done by a motion or duly signed Council Resolution with quorum of three Council members needed.

3.2 Temporary Delegation

Delegation and temporary assignments for absences due to illness, vacation, or other extended leaves must be documented using the Temporary Delegation and Authorization form and reported to and filed with the Executive Director.

3.3 Monitoring and Evaluation

The Executive Director will monitor and evaluate the performance of the delegated duties and functions and if necessary, make recommendations to Council for amendments to the Anicinabe Nation of Kakinwawigak Authorization and Delegation Table.

References and Related Authorities

FMB's Financial Management System Standards

- Standard 8.0 – Delegated/Assigned Responsibilities

FMB's Financial Administration Law Standards

- Standard 8.0 – First Nation Council
- Standard 11.0 – First Nations Directors and Employees

Attachments

1. Authorization and Delegation Table
2. Temporary Delegation of Duty/Function Form

ANICINABE NATION OF KAKINWAWIGAK

AUTHORIZATION AND DELEGATION TABLE

Financial Administration Activity / Function	Responsible	Authority Level (where applicable)
Policy Approval	Council	No delegation
Procedure Approval	Executive Director	No delegation
Annual Signing of Code of Conduct Declaration	Council, Finance & Audit Committee Members, Officers, Employees	No delegation
Annual Completion and Signing of Private Interests Disclosure Form	Council	No delegation
Committee Establishment, Terms of Reference and Termination	Council	No delegation
Appointment and Termination of Finance & Audit Committee Members	Council	No delegation
Finance & Audit Committee Terms of Reference Approval	Council	No delegation
Signing of Finance & Audit Committee Eligibility Declaration	Finance & Audit Committee Members	No delegation
Appointment of Officers (Executive Director and Director of Finance)	Council	No delegation
External Auditor Appointment and Termination	Council	No delegation
Strategic Plan Approval	Council	No delegation
Multi-year Financial Plan Approval by March 31 of each year	Council	No delegation
Annual Budget Approval by March 31	Council	No delegation
Budget Amendment Approval (Materiality Threshold)	Council	Must approve amounts greater than \$25 000
Annual Report Approval by Sept 27	Council	No delegation

Financial Administration Activity / Function	Responsible	Authority Level (where applicable)
Annual Audited Financial Statements Approval by July 29	Council	No delegation
Annual Special Purpose Reports Approval	Council	No delegation
Quarterly Financial Statements Approval within 45 days of quarter end	Council	No delegation
Approval of Bank Account Transfers	Council	Two approvals from authorized Council signatories – no delegation
Bank Accounts – Opening/Closing	Council	No delegation
Bank Accounts – Approval of Reconciliations	Officer	No delegation
Approval of Budgeted Expenditures, Capital Asset Purchases & Disposals, Expense Allowances, and Contracts to be completed within the current fiscal year	Council	Must approve amounts greater than \$25 000
	Executive Director	Must approve amounts between \$2 501 and up to \$25 000
	Director of Finance	Must approve amounts between \$2 501 and up to \$25 000
	Directors and program Managers	Up to \$2 500
Approval of Contracts that extend beyond the current fiscal year	Council	No delegation
Approval of Emergency Expenditures	Council	Must approve amounts greater than \$199 999

Financial Administration Activity / Function	Responsible	Authority Level (where applicable)
	Chief	Must approve amounts between \$100 001 and up to \$199 999
	Executive Director	Must approve amounts up to \$100 000
Payroll Remittance Package Approval	Director of Finance	No delegation
Approval of Reimbursable Expense Claims – Council	Council and Officers	Two approvals – one non-claimant Council member and one Officer or two non-claimant Councillors
Approval of Short-term Borrowing Transactions (Line of Credit, Overdraft)	Council	No delegation
Approval of Long-term Borrowing Transactions	Council	No delegation
Granting security for borrowings	Council	No delegation
Approval of Lending	Council	No delegation
Approval of Guarantees and Indemnities	Council	No delegation
Loan Forgiveness Approval	Council	No delegation
Payroll Advance Approval	Executive Director	No delegation
Approval of Capital/Operating Leases	Council	No delegation
Investment Strategy Approval	Council	No delegation
Investment Manager Appointment and Termination	Council	No delegation
Approval of Capital Project Trigger Threshold	Council	A project is considered a “capital project” when total cumulative costs will be greater than \$100 000

Financial Administration Activity / Function	Responsible	Authority Level (where applicable)
Inform or involve First Nation members of capital projects and borrowings (if any) for capital projects	Council	No delegation
Capital Projects Approval	Council	No delegation
Capital Asset Reserve Fund Establishment	Council	No delegation
Approval of Insurance Coverage and Premiums	Council	No delegation
Annual Review of Insurance Coverage	Executive Director	No delegation
Annual Risk Register Approval	Council	No delegation
Annual Emergency and Operations Continuity Plan Review and Approval	Council	No delegation
Annual Review of Financial Management System	Executive Director	No delegation
Document Retention Periods Approval	Council	No delegation
Organization Chart Approval	Council	No delegation
Hiring – Executive Director	Council	No delegation
Hiring – Director of Finance	Executive Director	No delegation
Hiring – Non-Officers	Executive Director	No delegation
Annual Performance Evaluation of Executive Director	Council	No delegation
Annual Performance Evaluation of Director of Finance	Executive Director	No delegation
Annual Performance Evaluations of Employees	Direct Supervisor	No delegation
Termination – Executive Director	Council	No delegation
Termination – Director of Finance	Executive Director	No delegation
Termination – Non-Officers	Executive Director	No delegation

ANICINABE NATION OF KAKINWAWIGAK TEMPORARY DELEGATION OF DUTY/FUNCTION FORM

I, [insert name and position title], hereby delegate to [insert name and position title] the duty/function, on a temporary basis, of my position effective [insert start date] to [insert end date].

Agreed to on the XX day of Month 20XX

Person delegating:

Name and Position Title

Person delegated to:

Name and Position Title

4. CODE OF CONDUCT AND CONFLICT OF INTEREST

POLICY

Policy Statement

It is Council's policy to establish a process around having Council, committee members, Directors and any staff and contractors, if applicable involved in the financial administration of the Anicinabe Nation of Kakinwawigak, make an annual Code of Conduct Declaration and disclose as soon as possible any circumstances which could result in an actual or potential conflict of interest.

Purpose

The purpose of this policy is to provide each Council member, committee member, employee and contractor with a clear understanding of their expected conduct, including managing conflicts of interest, in the performance of their responsibilities.

Scope

This policy applies to all individuals involved with the financial administrative system of the Anicinabe Nation of Kakinwawigak, including Council, committee members, Directors, employees and contractors.

Responsibilities

Council is responsible for:

- at the beginning of their term of office, reading and understanding the code of conduct and conflict of interest requirements and signing the Code of Conduct Declaration and the Conflict of Interest Disclosure forms
- in addition to annually disclosing as they arise and as soon as possible, any circumstances which could result in an actual, potential or perceived conflict of interest
- complying with the Anicinabe Nation of Kakinwawigak Financial Administration Law, Appendix A – Mitigating Conflicts of Interest, and any other applicable Anicinabe Nation of Kakinwawigak law, policies, procedures and any applicable standards
- taking appropriate action, as outlined in the Anicinabe Nation of Kakinwawigak Financial Administration Law, to remedy Councillor misconduct
- rejecting gifts or benefits over the value of \$500 that might reasonably be seen to have been offered in order to influence the making of a decision
 - if a Councillor is unsure whether to accept a gift or benefit, they will bring the matter before Council for a decision
- taking appropriate action to remedy undisclosed conflicts of interest by Councillors

- if a Councillor has reason to believe that another Councillor has a conflict of interest or an apparent conflict of interest regarding a matter before the Council, the Councillor may request clarification of the circumstances at a Council meeting
- if a Councillor is alleged to have a conflict of interest or an apparent conflict of interest, and does not acknowledge it and take action to disclose the conflict, Council must determine whether the Councillor has a conflict of interest or an apparent conflict of interest
- the minutes of the Council meeting must record any decision made by the Council regarding an undisclosed conflict of interest by a Councillor.
- if Council determines that a Councillor has a conflict of interest or an apparent conflict of interest, the Councillor must comply with the requirement to disclose the conflict of interest

The Executive Director is responsible for:

- making sure that Council members, committee members, employees and contractors are informed of the code of conduct and conflict of interest requirements and that training/orientation is provided to Council members, Directors and employees and contractors in a timely manner upon being hired or elected
- making sure that Council members sign the Code of Conduct Declaration and the Conflict of Interest Disclosure forms annually and submit it to the Executive Director in a timely manner
- making sure that Directors, committee members, employees and contractors sign the Code of Conduct Declaration upon appointment and annually thereafter, and the Conflict of Interest Disclosure forms as actual or potential conflicts arise, and submit it to the Executive Director in a timely manner
- filing the Code of Conduct Declaration and Conflict of Interest Disclosure forms according to the relevant records management policy that protects the privacy of the persons making the disclosure
- ensuring the applicable conduct expectations as set out in the FAL and/or the Anicinabe Nation of Kakinwawigak's policies and procedures are included in the terms of any applicable employment contracts, appointments to the Finance and Audit Committee, contracts for service with consultants and contracts and appointments of agents.

Directors, committee members, employees and contractors are responsible for:

- disclosing circumstances which could result in an actual, potential or perceived conflict of interest as they arise and as soon as possible

Immediate supervisors are responsible for:

- making sure their supervised employees and contractors sign the Code of Conduct Declaration annually, and Conflict of Interest Disclosure forms as actual, potential or perceived conflicts arise, and submit to the Executive Director in a timely manner if the Executive Director has delegated this responsibility to Directors and immediate supervisors

ADMINISTRATIVE PROCEDURES

Procedures

4.1 Acceptance of Gifts

Councillors, committee members, directors, employees and contractors will not accept any gifts and benefits exceeding a value of \$500 or that might reasonably be seen to have been offered in order to influence the making of a decision by that person. If an employee or contractor is unsure whether to accept a gift or benefit, they will discuss the matter with their immediate supervisor.

4.2 Code of Conduct Declaration and Conflict of Interest Disclosure Forms

At the end of each fiscal year, the Executive Director will communicate, in writing, to Council members, Directors, employees and contractors to obtain the signed Code of Conduct Declaration, and to obtain the annual Conflict of Interest Disclosure forms from Council members.

The Executive Director will file the Code of Conduct Declaration and Conflict of Interest Disclosure forms according to the relevant records management policy that protects the privacy of the persons making the disclosure.

Signed Council Code of Conduct Declaration and Conflict of Interest Disclosure forms will be filed with the relevant administrative personnel.

The Executive Director will retain all Code of Conduct Declarations and Conflict of Interest Disclosure forms in the respective Director, employee personnel or contractor file.

Council will act if the required forms are not received within **90 days** of being notified by the Executive Director.

References and Related Authorities

FMB's Financial Management System Standards

- Standard 13.0 – Conduct Expectations

FMB's Financial Administration Law Standards

- Standard 12.0 – Conduct

Attachments

1. Code of Conduct Declaration
2. Conflict of Interest Disclosure Form

ANICINABE NATION OF KAKINWAWIGAK CODE OF CONDUCT DECLARATION

I hereby confirm that I have read and understood the Conduct and Conflict of Interest Expectations set out in Appendix A – Avoiding and Mitigating Conflicts of Interest, and the Anicinabe Nation of Kakinwawigak’s Financial Administration Law (“the Law”), and agree to comply fully with them.

I agree that I will adhere to the following principles and responsibilities governing my professional and ethical conduct.

To the best of my knowledge and ability:

- I will comply with the Law, any other applicable Anicinabe Nation of Kakinwawigak law and any applicable standards
- I will act with integrity, honesty, neutrality, diligence, good faith and in the best interest of Anicinabe Nation of Kakinwawigak
- I will exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances
- I will avoid any real, potential, or perceived conflicts of interests
- I will act with due care, competence, and diligence, without misrepresenting material facts or allowing my independent judgement to be subordinated
- I will respect the confidentiality of information acquired in the course of my work or service except when authorized to do so in the performance of my duties or am otherwise legally obligated to disclose
- I will ensure responsible use of and control over all Anicinabe Nation of Kakinwawigak assets and resources entrusted to me
- I will be accountable for adhering to this declaration

Declaration of Understanding:

Council member, Committee member,
Employee or Contractor name (print)

Council member, Committee member,
Employee or Contractor name (signature)

Title

Date

ANICINABE NATION OF KAKINWAWIGAK CONFLICT OF INTEREST DISCLOSURE FORM

A Council member, employee or contractor (“an individual”) has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests, otherwise known as personal gain at the expense of others.

All Council members, employees and contractors are required to declare any actual, potential or perceived conflicts of interest to Anicinabe Nation of Kakinwawigak. Conflicts of interest could arise from “personal interests” which include:

- the individual’s spouse
- a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity
- a person for whom the individual or the individual’s spouse is acting as guardian
- a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent
- an entity in which the individual or the individual in combination with any other person described in this section has a controlling interest
- close family or personal relationships with persons in a position to influence the affairs of Anicinabe Nation of Kakinwawigak, or otherwise engaged in the affairs of Anicinabe Nation of Kakinwawigak
- close relationships with persons having an interest in information, competitive, intellectual or other interests of Anicinabe Nation of Kakinwawigak

Declaration: I disclose the following actual, potential or perceived conflicts of interest:

***When there are none to disclose, the disclosure should indicate “None”*

Council member, Committee member,
Employee or Contractor name (print)

Council member, Committee member,
Employee or Contractor name (signature)

Title

Date

5. COMMITTEE ESTABLISHMENT AND DISSOLUTION

POLICY

Policy Statement

It is Council's policy to establish a process around standing committees and special committees it deems necessary to fulfill its mandate or to assist in meeting its legal and regulatory obligations.

Purpose

The purpose of this policy and procedure is to establish an effective governance system that ensures Committees are consistently and purposefully structured to carry out its specified functions assigned by Council or in Anicinabe Nation of Kakinwawigak laws.

Scope

This policy applies to Council, its committees and the Executive Director.

Responsibilities

Council is responsible for:

- establishing a committee and its mandate
- approving the terms of reference for each committee
- determining the minimum qualifications and eligibility requirements of committee members and chairpersons
- appointing a chairperson or filling a chairperson vacancy on a committee
- evaluating the effectiveness of each committee
- approving any recommendations presented by the committee

The Executive Director is responsible for:

- ensuring that the agendas and minutes of all committee meetings are retained for a period of at least seven years or a period specified in Anicinabe Nation of Kakinwawigak's relevant policy

The Chairperson is responsible for:

- facilitating committee meetings and making sure they are conducted in an efficient and effective manner
- scheduling committee meetings as necessary and planning committee activities to ensure that the committee is successful in fulfilling its mandate and addressing its functions, duties and responsibilities, including working within its approved budgetary resources
- approving committee agendas

- ensuring that the minutes are prepared and that they accurately reflect meeting outcomes
- identifying the necessary qualifications and eligibility criteria for committee members, subject to Anicinabe Nation of Kakinwawigak's laws
- recruiting qualified committee member candidates and recommending them to Council
- evaluating committee members and their contributions
- recommending member appointments and removals to Council
- reporting to Council on behalf of the committee

The Committee members are responsible for:

- preparing for applicable committee meetings by reading reports and background materials prepared for each meeting and obtaining information necessary for decision making
- becoming knowledgeable of the committee functions
- participating fully in the discussions of the committee meeting
- attending all committee meetings
- avoiding conflicts of interests and complying with conflicts of interest policies and procedures established by Council or under Anicinabe Nation of Kakinwawigak's laws

ADMINISTRATIVE PROCEDURES

Procedures

5.1 Establishment / Dissolution

Subject to Anicinabe Nation of Kakinwawigak laws, Council may establish or dissolve a committee, other than the Finance and Audit Committee, by passing a Council Resolution. Council will also establish terms of reference regarding the committee's mandate, objectives and expected outcomes.

Subject to Anicinabe Nation of Kakinwawigak laws, for each new committee, the Executive Director and the chairperson will develop and recommend to Council for approval the terms of reference which will include, at a minimum, the following:

- composition of members, including minimum number of Council members and any requirements for specific experience, skills, knowledge or expertise
- quorum
- term of the committee members
- detailed role and functions
- voting rules
- meeting and reporting obligations

5.2 Member Appointment

Subject to Anicinabe Nation of Kakinwawigak laws, Council will appoint a committee chairperson.

Subject to Anicinabe Nation of Kakinwawigak laws, the Executive Director and the respective committee chairperson will develop and recommend to Council for approval membership

qualification and eligibility criteria for each committee, including avoiding any potential conflicts of interest.

The chairperson, based on consultations with the committee, will recommend to Council the appointment of new committee members.

5.3 Performance Monitoring and Evaluation

Annually, the chairperson will evaluate the committee's progress against its terms of reference, objectives, and stated outcomes. The results of the analysis will be presented to Council and used as the basis for the following year's annual plan for the committee.

The chairperson will continually monitor the performance of committee members against their terms of appointment.

5.4 Member Removal

Subject to Anicinabe Nation of Kakinwawigak laws, a committee member may be removed on the recommendation of the committee chairperson if the committee member has committed a breach of the code of conduct, confidentiality, an Anicinabe Nation of Kakinwawigak policy or fails to perform expected duties of a committee member or is no longer qualified or eligible to be a committee member or an abandonment of duties.

References and Related Authorities

FMB's Financial Management System Standards

- Standard 11.0 – First Nation Committees

6. FINANCE AND AUDIT COMMITTEE

POLICY

Policy Statement

It is Council's policy and a requirement of the Anicinabe Nation of Kakinwawigak's Financial Administration Law (FAL) to establish a process around creating and maintaining a Finance and Audit Committee ("the FAC") to assist Council in carrying out its responsibilities for financial reporting, internal control and risk management processes.

Purpose

The purpose of this policy is to set out the composition, responsibilities, and procedures in creating and maintaining a Finance and Audit Committee.

Scope

This policy applies to Council, the Finance and Audit Committee, the Executive Director and the Director of Finance.

Responsibilities

Council is responsible for:

- assigning to the FAC any responsibilities or functions in addition to those set out in the FAL
- approving the FAC's terms of reference
- determining eligibility criteria of FAC members, chairpersons and vice-chairpersons
- confirming, before appointment, that each potential FAC member is eligible to be a member and is independent
- making sure that each FAC member signs a statement annually, confirming that they continue to meet the eligibility criteria and remain independent
- determining that the requirements of financial competency are met by the majority of FAC members
- appointing the FAC's chairperson and vice-chairperson and filling any vacancies in those offices
- evaluating the FAC's effectiveness
- providing the FAC with the resources it might need to carry out its functions
- considering any FAC recommendations or advice
- If the chairperson is not a Council member, sending notices and agendas of all Council meetings to the chairperson

The Finance and Audit Committee Chairperson is responsible for:

- facilitating the FAC's interaction with Directors

- chairing FAC meetings and making sure they are conducted in an efficient and effective manner
- planning the FAC's activities to ensure that it is successful in fulfilling its mandate and addressing its functions, duties and responsibilities
- preparing FAC agendas
- making sure minutes are recorded at each duly convened meeting
- recruiting qualified FAC member candidates and recommending them to Council
- evaluating FAC members and their contributions
- reporting to Council on behalf of FAC

FAC Members are responsible for:

- preparing for meetings by reading reports and background materials prepared for each meeting and acquiring adequate information necessary for decision making
- actively participating in FAC deliberations
- attending all scheduled FAC meetings subject to reasonable exceptions acceptable to the chairperson
- becoming knowledgeable of FAC's functions and statutory responsibilities under the Anicinabe Nation of Kakinwawigak's Financial Administration Law
- maintaining communications with management, FAC members, the auditor and other advisors as appropriate
- making sure they have the minimum level of financial competency necessary to fulfill their responsibilities
- ensuring they maintain their independence as required in the Anicinabe Nation of Kakinwawigak's Financial Administration Law
- avoiding conflicts of interests and complying with conflict of interest policies and procedures established by Council and described in the Financial Administration Law
- reviewing and making recommendations to the chairperson on the FAC terms of reference for Council consideration and approval

The Executive Director is responsible for:

- maintaining the current FAC members list
- tracking FAC member financial competency
- keeping the chairperson current on major developments and providing FAC with sufficient information on a timely basis to enable FAC to discuss potential issues, make decisions, and fulfill its mandate
- assisting the chairperson in planning and making necessary arrangements for proposing agendas, giving required meeting notices and convening meetings
- attending each FAC meeting, unless excused by the chairperson for a justified reason or excluded from attendance by FAC vote as provided in the Anicinabe Nation of Kakinwawigak's Financial Administration Law

The Director of Finance is responsible for:

- attending each FAC meeting, unless excused by the chairperson for a justified reason or excluded from attendance by FAC vote as provided in the Anicinabe Nation of Kakinwawigak's Financial Administration Law

- providing technical and professional support to the FAC as requested or as required in the Anicinabe Nation of Kakinwawigak's Financial Administration Law

ADMINISTRATIVE PROCEDURES

Procedures

6.1 Member Appointment and Removal

Subject to the Anicinabe Nation of Kakinwawigak's Financial Administration Law, Council will appoint the FAC chairperson and vice-chairperson.

Council must establish its FAC consistent with the number of members specified in the Anicinabe Nation of Kakinwawigak Financial Administration Law.

Council will appoint the FAC members by passing a Council Resolution, a majority of whom must have financial competency and all of whom must have independence and meet the eligibility criteria as set out in the terms of reference approved by Council.

A FAC member may be removed from office by Council in the circumstances permitted in the Anicinabe Nation of Kakinwawigak's Financial Administration Law. In such circumstances, Council will remove a FAC member by passing a Council Resolution.

Subject to the Anicinabe Nation of Kakinwawigak's Financial Administration Law, Council may choose to appoint an alternate FAC member by passing a Council Resolution.

6.2 Term Requirements

Subject to the Anicinabe Nation of Kakinwawigak's Financial Administration Law, when making FAC appointments, Council will make sure that no more than half of the members' terms will expire in any one fiscal year.

The Executive Director will maintain a register of FAC members which will, for each member, include the date of appointment or re-appointment, the term of the membership, and the term end date and which will track independence and financial competency issues for each member.

Upon any changes in the FAC membership, the Executive Director will report to Council on the term end dates for each FAC member.

The term of a FAC member will be as established in the Anicinabe Nation of Kakinwawigak's Financial Administration Law.

The terms of office of FAC members are staggered to ensure the continuing effectiveness of the FAC and to provide for succession planning. Non-Council members shall serve three-year terms, appointed in opposite years of Council elections.

Council members must be appointed to the Finance and Audit Committee as soon as possible following their election to the Council and will serve on the Finance Committee to the end of their term on Council

If a FAC member is removed from office, dies, or resigns before their term expires, Council must as soon as possible appoint a new FAC member to hold office for the remainder of the term.

6.3 Eligibility Criteria

Council will establish FAC member eligibility criteria as set out in the Finance and Audit Committee Declaration of Eligibility. Council will specify that an individual will not have a role in the financial management of the Anicinabe Nation of Kakinwawigak involving the planning, organizing, directing, or controlling of its financial activities, including budgeting, financial accounting, financial reporting, procurement and utilization of funds.

Council will document FAC member criteria for independence by specifying that the individual does not have a direct or indirect financial relationship with the Anicinabe Nation of Kakinwawigak government that could, in the opinion of Council, reasonably interfere with the individual's exercise of independent judgment as a FAC member.

Council will establish FAC member financial competency criteria that, in the opinion of Council, will reasonably allow a FAC member to fulfill their required role and responsibilities and support the FAC effectiveness.

All FAC members will sign the Finance and Audit Committee Eligibility Declaration form and provide to the Executive Director for record retention.

6.4 Administration and Reporting

Subject to the Anicinabe Nation of Kakinwawigak's Financial Administration Law, the quorum necessary for the transaction of business at FAC meetings will be a majority of FAC members.

Subject to the Anicinabe Nation of Kakinwawigak's Financial Administration Law, the FAC will meet at least quarterly and otherwise as necessary but in any event as soon as possible following receipt of the audited annual financial statements and report of the auditor.

All Council members of the Anicinabe Nation of Kakinwawigak may attend FAC meetings provided, however, that no Council member is entitled to vote at such meetings and is not counted as part of FAC quorum if they are not a FAC member.

The external auditor may attend and be heard at FAC meetings.

The FAC will maintain written meeting records of attendance of FAC members and of any ex-officio member such as the Executive Director and the Director of Finance.

The FAC will provide minutes of its meetings to Council and the chairperson will provide reports to Council as appropriate on the substance of meetings as soon as possible.

If the FAC has permission under the provisions of the FAL to make rules for the conduct of its meetings, those rules must not contradict the FAL, the policies and procedures of the Anicinabe Nation of Kakinwawigak, or the directions of Council.

References and Related Authorities

FMB's Financial Management System Standards

- Standard 11.0 – First Nation Committees

FMB's Financial Administration Law Standards

- Standard 10.0 – Finance and Audit Committee
- Standard 21.0 – Audits

Attachments

1. Finance and Audit Committee Terms of Reference
2. Finance and Audit Committee Eligibility Declaration

FINANCE AND AUDIT COMMITTEE TERMS OF REFERENCE

Composition: At least one (1) Council member must be a member of a Finance and Audit committee consisting of three members and at least two (2) Council members must be members of a Finance and Audit committee consisting of four or more members. Council will appoint committee members, including a chairperson and a vice-chairperson one of whom must also be a member of Council. Each committee member will perform their role in an objective, fair, and impartial manner. The majority of committee members must have financial competency and all of the members must have independence as defined below.

Financial Competency:

- the ability to read, understand and analyze the Anicinabe Nation of Kakinwawigak's annual audited financial statements and the notes to the financial statements
- the ability to understand accounting policies, including any estimates used or judgments applied by management in the application of the Anicinabe Nation of Kakinwawigak's accounting policies, when these are explained by the Anicinabe Nation of Kakinwawigak's Director of Finance and the auditor
- an understanding of the Anicinabe Nation of Kakinwawigak's objectives and operations that may impact the selection or application of accounting policies
- a knowledge and understanding of the strategies that have been adopted by the Anicinabe Nation of Kakinwawigak and the risks involved with any new strategies
- an ability to understand the Anicinabe Nation of Kakinwawigak's risk environment

Independence: An individual is independent if they do not have a direct or indirect financial relationship with the Anicinabe Nation of Kakinwawigak that could, in the opinion of Council, reasonably interfere with the individual's exercise of independent judgment as a member of the Finance and Audit Committee with the below exception:

An individual who has a role in the financial management of the Anicinabe Nation of Kakinwawigak involving the planning, organizing, directing or controlling of its financial activities – including budgeting, financial accounting, financial reporting, procurement and utilization of funds **is not** considered independent.

Quorum: Quorum necessary for the transaction of business at committee meetings will be majority of the voting members of the committee.

Voting Rules: Unless a committee member is not permitted to participate in and vote on a motion because of a conflict of interest, every member has one vote in all committee decisions. In the event of a tie vote, the chairperson may cast a second tie-breaking vote.

Committee Term: The Finance and Audit Committee is a standing committee established by the Financial Administration Law.

Member Term: The members of the Finance and Audit Committee must serve staggered terms, as follows:

- non-Council members shall serve three-year terms, appointed in opposite years of Council elections

- Council members must be appointed to the Finance and Audit Committee as soon as possible following their election to the Council and will serve on the Finance Committee to the end of their term on Council

Chairperson: Appointed by Council. Either the chairperson or the vice-chairperson must be a member of Council.

Vice-chairperson: Appointed by Council. Either the chairperson or the vice-chairperson must be a Council member.

Mandate: The Finance and Audit Committee is responsible to review and make recommendations to Council on the financial administration matters of the Anicinabe Nation of Kakinwawigak. The Finance and Audit Committee will assist Council in fulfilling its oversight responsibilities for the financial reporting process, the internal control system, the audit process, and the process for monitoring compliance with laws and regulations and the code of conduct.

Meetings: The Finance and Audit Committee will meet not less than quarterly and immediately following completion of the annual audit, with the chairperson having authority to convene additional meetings as circumstances required.

All committee members are expected to attend each meeting, in person or via tele/video-conference. The committee will invite members of the management, auditors, or others to attend meetings as necessary.

The Executive Director and Director of Finance must be notified of all meetings and must attend those meetings, subject to reasonable exceptions.

The auditor of the Anicinabe Nation of Kakinwawigak must receive notices of all meetings and may attend and be heard at such meetings.

Meeting agendas will be prepared and provided in advance to members, along with appropriate briefing materials. Minutes will be prepared. The chairperson will report key decisions and areas of discussion or concern to Council as soon as possible following each Finance and Audit Committee meeting or in writing if the information needs attention in a timely manner.

The Executive Director or Director of Finance may be excluded from all or any part of a committee meeting at the discretion of the committee – decided by a recorded vote.

Responsibilities:

Financial Accounting and Reporting Oversight

- subject to the Anicinabe Nation of Kakinwawigak's Financial Administration Law, review draft annual budgets and multi-year financial plans and recommend them to Council for approval
- monitor the financial performance of the Anicinabe Nation of Kakinwawigak against budget and report any significant variations and their reasons to Council
- review the quarterly and annual financial statements of the Anicinabe Nation of Kakinwawigak and recommend them to Council for approval

- if the Anicinabe Nation of Kakinwawigak collects local revenues, review the annual financial statements of the Anicinabe Nation of Kakinwawigak's local revenue account and recommend them to Council for approval
- review the annual special purpose reports of the Anicinabe Nation of Kakinwawigak and recommend them to Council for approval
- review the annual report of the Anicinabe Nation of Kakinwawigak and recommend it to Council for approval
- make any other recommendations to Council on any matter respecting the financial administration of the Anicinabe Nation of Kakinwawigak
- review management's approach for safeguarding the Anicinabe Nation of Kakinwawigak's assets and information systems, the adequacy of staffing of key financial functions and any plans for improvement
- review with management and the external auditors emerging accounting issues and their potential impact on the Anicinabe Nation of Kakinwawigak's financial reporting
- review with management the Anicinabe Nation of Kakinwawigak's financial policies and compliance with such policies

Auditor Oversight

- make recommendations to Council on the selection, engagement and performance of the Anicinabe Nation of Kakinwawigak's independent auditor
- receive assurances on the independence of a proposed or appointed auditor
- review and make recommendations to Council to approve the annual audit plan of the external auditor, including the scope of the audit to be performed and the estimated audit fees
- review and make recommendations to Council respecting the audited annual financial statements, including the audited local revenue account financial statements, if applicable, and any special purpose reports
- review any management letters containing recommendations of the external auditor and management's response
- recommend to Council pre-approval of all audit, audit-related and non-audit services to be provided to the Anicinabe Nation of Kakinwawigak by the external auditor
- periodically review, and make recommendations to Council respecting policies, procedures and directions on reimbursable expenses and perks of Council members, Directors and employees
- monitor financial reporting risks and fraud risks and the effectiveness of internal controls designed to mitigate those risks taking into consideration the cost of implementing any change to internal control
- review the Anicinabe Nation of Kakinwawigak's Financial Administration Law and recommend amendments to Council
- review and make recommendations to Council on the terms of reference

Risk Management

- review the annual risk management plan and fraud risk assessment completed by the Executive Director and provide input to the identification, monitoring and reviewing of the annual risk assessment process

- provide recommendations to Council on the annual risk management plan and fraud risk assessment
- provide updates to the Council on any significant changes to the assessment and adequacy of monitoring activities
- review requests for non-budgeted funding for the Anicinabe Nation of Kakinwawigak's business enterprises and make recommendations to Council

Other

- review expenses of Council members and Directors and assess the Anicinabe Nation of Kakinwawigak's policies with respect to expense reimbursement and allowances
- evaluate at least annually the adequacy of these terms of reference

ANICINABE NATION OF KAKINWAWIGAK FINANCE AND AUDIT COMMITTEE ELIGIBILITY DECLARATION

The eligibility criteria to be a Finance and Audit Committee member is as follows:

- the ability to read, understand and analyze annual financial statements and the notes to the financial statements
- the ability to understand accounting policies, including any estimates used or judgments applied by management in the application of the accounting policies, when these are explained by Director of Finance and the auditor
- an understanding of the Anicinabe Nation of Kakinwawigak's objectives and operations that may impact the selection or application of accounting policies
- a knowledge and understanding of the strategies that have been adopted by the Anicinabe Nation of Kakinwawigak and the risks involved with any new strategies
- an ability to understand the Anicinabe Nation of Kakinwawigak's risk environment

Valid for the 2021/22 and 2022/2023 fiscals unless member term ends, whichever comes first.

I have read the terms of reference of the Finance and Audit Committee and will comply with these.

I am independent and am eligible to be a member of the Finance and Audit Committee.

[Insert name]

Date

[Insert title]

7. DIRECTOR APPOINTMENT AND RESPONSIBILITIES

POLICY

Policy Statement

It is Council's policy to establish a process around outlining the duties and roles of Anicinabe Nation of Kakinwawigak's Directors, which include the Executive Director and the Director of Finance and the Tax Administrator, if applicable, and to establish a process for the appointment or removal of Directors of the Anicinabe Nation of Kakinwawigak.

Purpose

The purpose of this policy is to provide guidance on the appointment and removal process and responsibilities of Directors of the Anicinabe Nation of Kakinwawigak.

Scope

This policy applies to Council and Directors of the Anicinabe Nation of Kakinwawigak.

Responsibilities

Council is responsible for:

- appointing the Directors of the Anicinabe Nation of Kakinwawigak

The Executive Director is responsible for:

- developing and recommending policies and procedures for Council approval, if procedures' approval has not been delegated by Council to the Executive Director
- preparing and recommending for Council approval, descriptions of the powers, duties and functions of all employees of the Anicinabe Nation of Kakinwawigak
- hiring the employees of the Anicinabe Nation of Kakinwawigak, as the Executive Director considers necessary and within Council approved budget, and to set the terms and conditions of their employment
- overseeing, supervising and directing the activities of all Directors and employees of the Anicinabe Nation of Kakinwawigak
- overseeing and administering the contracts of the Anicinabe Nation of Kakinwawigak
- identifying, assessing, monitoring and reporting on financial reporting risks and fraud risks
- monitoring and reporting on the effectiveness of mitigating controls for financial reporting and fraud risks
- other duties as required by Council that are not contrary to the *First Nations Fiscal Management Act* ("the *FMA*") or inconsistent with the Executive Director's duties under the Anicinabe Nation of Kakinwawigak's Financial Administration Law
- reporting directly to Council

The Director of Finance is responsible for:

- the day-to-day management of the Anicinabe Nation of Kakinwawigak's financial administration system
- other duties as required by the Executive Director that are not contrary to the *FMA* or inconsistent with the Director of Finance's duties under the Anicinabe Nation of Kakinwawigak's Financial Administration Law
- reporting directly to the Executive Director
- administering and supervising the maintenance of the records of all receipts and expenditures of the Anicinabe Nation of Kakinwawigak
- preparing any documentation and financial information required by Council or the FAC to carry out their responsibilities
- any other duties as set out in the Financial Administration Law

If applicable, the Tax Administrator is responsible for:

- the day-to-day management of the Anicinabe Nation of Kakinwawigak's local revenues system
- other duties as required by the Executive Director that are not contrary to the *FMA* or First Nation's local revenue laws or inconsistent with the tax administrator's duties under the Anicinabe Nation of Kakinwawigak's Financial Administration Law
- reporting directly to the Executive Director

ADMINISTRATIVE PROCEDURES

Procedures

7.1 Appointment

Council will approve, prior to posting a job, the specific qualifications required for each position.

Council will determine the selection process for all Directors positions identified by this policy. At minimum the Council will create a selection committee for hiring Directors. The selection committee will develop criteria for a selection process that will evaluate the qualifications, experience, and any other interview standards deemed appropriate for each candidate.

Initial screening will occur to assess each applicant's ability to meet the minimum stated standards. Applications of qualified candidates received for a posting will be forwarded to the selection committee to further screen the applications to select individuals to be interviewed for the position. The interview process will be consistent for all applicants.

The selection committee will then evaluate each candidate against the established criteria and recommend a candidate for the position to Council.

References and Related Authorities

FMB's Financial Management System Standards

- Standard 12.0 – First Nations Directors and Employees

FMB's Financial Administration Law Standards

- Standard 11.0 – First Nations Directors and Employees

8. EXTERNAL AUDIT

POLICY

Policy Statement

It is Council's policy to establish a process around the appointment, management and termination of a qualified and licensed external auditor to render an audit opinion on the annual financial statements (and special purpose reports, where applicable) of the Anicinabe Nation of Kakinwawigak in accordance with GAAP.

Purpose

The purpose of this policy is to provide guidance on the appointment of an external auditor and the management of the annual audit process within the Anicinabe Nation of Kakinwawigak.

Scope

This policy applies to Council, the Finance and Audit Committee, Directors and employees providing services within the financial administration system.

Responsibilities

Council is responsible for:

- appointing (or re-appointing) an auditor meeting the specified eligibility requirements and documenting the appointment by Council Resolution
- making sure the engagement letter requires the auditor to confirm that the financial statements and the audit comply with the First Nations Financial Management Board's standards, any relevant funding agreement requirements, and applicable laws
- approving and reviewing periodically the policy related to the external auditor's authority to receive the information and documents required to perform the audit function
- confirming that the auditor has carried out the audit as required by the Anicinabe Nation of Kakinwawigak Financial Administration Law and the engagement letter
- reviewing and approving the audited annual financial statements within 120 days after fiscal year end, and ensuring they are signed by those required in the Anicinabe Nation of Kakinwawigak's Financial Administration Law – at minimum the Chief or Council chairperson, chairperson of the Finance and Audit Committee and the Director of Finance
- making sure the Anicinabe Nation of Kakinwawigak members have access to the audited financial statements and special purpose reports after they have been approved and signed as required in the Anicinabe Nation of Kakinwawigak's Financial Administration Law

The Finance and Audit Committee is responsible for:

- overseeing the external audit and advising Council as required

- making recommendations to Council on the selection, engagement and performance of an auditor
- receiving assurances on the independence of a proposed or appointed auditor
- approving the terms and conditions of the auditor appointment as set out in the engagement letter and making sure it includes the auditor's obligation to confirm that the annual financial statements and the audit of them comply with the Financial Administration Law, the *FMA* and the First Nations Financial Management Board's Standards and any relevant funding agreements
- reviewing the draft annual financial statement from the Director of Finance and presenting the statements to Council within 105 days following the end of the fiscal year for which they were prepared
- reviewing and making recommendations to Council on the planning, conduct and results of audit activities
- reviewing and making recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements if applicable and any special purpose reports

The Executive Director is responsible for:

- directing and facilitating any notices regarding meetings on the annual audit or audited financial statements

The Director of Finance is responsible for:

- overseeing, supervising, directing and facilitating requests for any information required by the auditor to carry out its audit responsibilities
- providing the auditor with copy of the First Nation's Financial Administration Law and FMB's Local Revenue Financial Reporting Standards, if the First Nation is collecting property taxes and the auditor is auditing the First Nation's local revenues financial report
- preparing and providing to the Finance and Audit Committee within sixty days of the fiscal year end the annual financial statements and special purpose reports for the fiscal year in accordance with Canadian GAAP and any funding agreements
- making sure the accounts are properly updated to reflect audit adjustments, the account balances are reconciled to the audit statements and schedules, and a proper year end closing of the accounts is completed
- providing feedback on the auditor's performance to the Executive Director

ADMINISTRATIVE PROCEDURES

Procedures

8.1 Auditor Selection, Engagement and Performance

The Executive Director and the Director of Finance will establish evaluation criteria to be included in a Request for Proposal ("RFP") for the external audit which will be reviewed by the Finance and Audit Committee and approved by Council and include, at a minimum, for the auditor to be:

- independent from the Anicinabe Nation of Kakinwawigak, its related bodies, Council and Directors and members
- in good standing with regulatory bodies (Chartered Professional Accountants of Canada) and/or their respective counterparts in the province or territory in which the firm or accountant is practicing
- licensed to practice public accounting

The Finance and Audit Committee will review the Directors' evaluation of the proposals and their recommendation. The Finance and Audit Committee may recommend or ask for additional information, including an in-camera (i.e. without management) interview with the recommended auditor.

The Finance and Audit Committee will recommend the engagement of the selected auditor and the engagement letter to Council for approval.

Council will review the engagement letter with the auditor selected to ensure it contains the content required by the Anicinabe Nation of Kakinwawigak Financial Administration Law including the following:

- requirement for audit to be completed in compliance with Canadian Generally Accepted Auditing Standards
- audit objective and scope
- auditor responsibilities (e.g. including providing 10 copies of the audited financial statements as well as a PDF version)
- Anicinabe Nation of Kakinwawigak's management responsibilities
- expected form and content of any reports issued by auditor including circumstances when a report may be different from these requirements
- requirement for auditor to communicate in writing to Council matters that come to auditor's attention during audit involving:
 - identified or suspected non-compliance with relevant laws (other than insignificant non-compliance matters)
 - significant internal control deficiencies

Council will proceed to sign the engagement letter in accordance with the Anicinabe Nation of Kakinwawigak's Authorization and Delegation Table and make sure it is delivered to the auditor.

On a periodic basis, the Finance and Audit Committee will review and make recommendations to Council on the engagement of the external auditor and recommend to Council for approval on whether an RFP should be initiated for the appointment of a new auditor. The RFP must be for a period not exceeding 5 years and at least two (2) financial auditors will be invited to tender.

8.2 Auditor Independence

The Finance and Audit Committee will make sure that the Anicinabe Nation of Kakinwawigak has received a letter from the auditor, before the annual audit is finalized, in which the auditor confirms their continued independence.

8.3 Audit Planning

The Director of Finance will meet with the auditor before commencement of the annual audit to review the proposed audit plan, to make any requests or to provide any feedback that the auditor should consider when finalizing the plan and conducting the audit.

The Director of Finance will submit the finalized audit plan to the Finance and Audit Committee for review.

The Finance and Audit Committee will submit the finalized audit plan along with any recommendations to Council for approval.

8.4 Audit Preparations

The Director of Finance will keep the auditor informed and discuss in advance of the audit of any significant accounting issues, developments or changes for the Anicinabe Nation of Kakinwawigak that could have an impact on the audit and the audit report.

Prior to fiscal year end, the Director of Finance will oversee staff concerning fiscal year end procedures ensure of the accuracy and completeness of the Anicinabe Nation of Kakinwawigak's financial statements and disclosures.

All final year-end adjusting entries must be completed no later than June 15th of each fiscal year.

The Director of Finance will ensure that the following records are balanced, completed, and are accessible and ready for the Auditors:

- Applicable Policies and BCR's
- Bank reconciliations and cancelled cheques
- Funding Agreements, Contracts, Finance Documents
- Tax Reports
- General Ledgers
- Trial Balance
- Financial Statements

Staff who are under the supervision of the Director of Finance, will prepare necessary schedules and working papers. This will include preparation of accounts receivable and accounts payable confirmation letters, financial institution account confirmations, and account balance reconciliations.

The Finance and Audit Committee will be informed of any issues that could affect the audit (e.g. where the auditor believes a change in the terms of the engagement may be needed).

8.5 Audited Annual Financial Statements

The Finance and Audit Committee will receive and review the draft audited annual financial statements, including any special purpose reports and the local revenue account financial statements if applicable.

The Finance and Audit Committee will assure that:

- the audit has been completed according to the plan
- the financial statements are fairly presented according to Canadian GAAP
- the auditors have provided an opinion on the financial statements and an opinion over any special purpose reports as required by the Anicinabe Nation of Kakinwawigak's Financial Administration Law
- there are no significant unresolved issues

The Finance and Audit Committee will meet with the auditor to review the draft audited financial statements. The committee may meet with the auditor 'in camera' (without the Anicinabe Nation of Kakinwawigak's management team) for a part of the meeting.

When satisfied with its review of the draft audited financial statements and the resolution of any audit issues, the Finance and Audit Committee will recommend the draft audited financial statements to Council for approval.

Before publishing the audited financial statements, the following approvals are required:

- approval of Council through a Council Resolution
- approval by signature from Chief or Council chairperson, chairperson of the Finance and Audit Committee and the Director of Finance

8.6 Auditor Dismissal

Council may remove the auditor before the expiration of the term on the recommendation of the Finance and Audit Committee by passing a Council Resolution, or may choose not to re-appoint the auditor for a further term.

If Council removes or does not re-appoint the auditor, the auditor selection process will be initiated in accordance with this policy and procedure.

References and Related Authorities

FMB's Financial Management System Standards

- Standard 22.0 – Audits

FMB's Financial Administration Law Standards

- Standard 10.0 – Finance and Audit Committee
- Standard 21.0 – Audits

9. REPORTING OF COMPENSATION, BENEFITS AND CONTRACTS

POLICY

Policy Statement

It is Council's policy and a requirement of the Anicinabe Nation of Kakinwawigak's Financial Administration Law to establish a process around the annual disclosure for each Council member the remuneration paid, and expenses reimbursed by the Anicinabe Nation of Kakinwawigak, and by any entity that is consolidated by the Anicinabe Nation of Kakinwawigak, whether such amounts are paid to the Council member while acting on Council or in any other capacity.

Purpose

The purpose of this policy is to establish accountability, transparency and full disclosure for each Council member's remuneration and expenses paid by the Anicinabe Nation of Kakinwawigak and by its consolidated entities.

Scope

This policy applies to Council. This policy and procedure does not apply to remuneration or expenses received:

- in common by all Anicinabe Nation of Kakinwawigak members
- under a program or service universally accessible to the Anicinabe Nation of Kakinwawigak members on published terms and conditions
- from a trust agreement, according to the terms of the trust

Responsibilities

Council is responsible for:

- making sure that each Council member annually reports to the Director of Finance all remuneration paid and all expenses reimbursed by the Anicinabe Nation of Kakinwawigak and by any entity consolidated into the Anicinabe Nation of Kakinwawigak's annual audited financial statements

The Director of Finance is responsible for:

- preparing an annual report separately listing the remuneration paid and expenses reimbursed by the Anicinabe Nation of Kakinwawigak, and by any entity, to each Council member whether such amounts are paid to them while acting on Council, or in any other capacity
- including the Schedule of Remuneration and Expenses as a special purpose report in the Anicinabe Nation of Kakinwawigak's financial statements

- making the Schedule of Remuneration and Expenses report available on the Anicinabe Nation of Kakinwawigak website or location to which membership has access or as requested by any Anicinabe Nation of Kakinwawigak member.

ADMINISTRATIVE PROCEDURES

Procedures

The Director of Finance or a designate will use amounts from the general ledger to complete the special purpose report.

The special purpose report must include any Council member that left prior to the end of the fiscal year.

If a Council member worked in another capacity for the Anicinabe Nation of Kakinwawigak during part of a fiscal year that is being disclosed, the remuneration earned and any other expenses paid in the other position must be included. To be clear, a footnote will be included in the special purpose report to explain which amounts relate to the respective roles.

The Director of Finance will hire Anicinabe Nation of Kakinwawigak's independent auditor to issue an audit or a review engagement report on the special purpose report in accordance with the terms of the engagement.

The Director of Finance will submit the special purpose report along with the draft unsigned audit or review engagement report from the Anicinabe Nation of Kakinwawigak's auditor to the Finance and Audit Committee for review and recommendation for approval to Council.

Once the special purpose report is approved by Council, the Director of Finance will arrange for it to be included in the annual report. The special purpose report will be formatted so it can be published electronically.

The Director of Finance will retain and safeguard the records of each Councillor according to the requirements for information management set out in the policies and procedures of the Anicinabe Nation of Kakinwawigak.

References and Related Authorities

FMB's Financial Management System Standards

- Standard 10.0 – Reporting of Remuneration and Expenses

FMB's Financial Administration Law Standards

- Standard 9.0 – Reporting of Remuneration and Expenses
- Standard 20.0 – Financial Reporting

10. WHISTLEBLOWER POLICY

POLICY

Policy Statement

It is Council's policy to establish a process around the reporting and investigation of misconduct while protecting the identity of individuals who report misconduct to the extent possible.

Purpose

The purpose of this policy is to ensure there is a procedure to report, investigate, and act on allegations of wrongdoing within the financial management system and to provide protection to persons who come forward with these reports in good faith.

Scope

This policy applies to Council, Directors, employees, contractors, agents and members of the Anicinabe Nation of Kakinwawigak.

Responsibilities

Council is responsible for:

- making sure that this policy is communicated to all affected and interested persons
- investigating reported misconduct of Finance and Audit Committee members
- making sure that the identity of the person who makes a report of misconduct in good faith is kept confidential to the extent possible in all circumstances and not subject to negative actions for making the report
- ensuring that reports and any records prepared during any related inquiry, are recorded and safeguarded
- approving policies and procedures required in the Anicinabe Nation of Kakinwawigak Financial Administration Law on such matters
- supporting and fostering an open and ethical environment

The Finance and Audit Committee is responsible for:

- reviewing any reports provided to it on inquiries into the circumstances of the reported misconduct; conducting any further inquiry it considers necessary; and providing a report to Council, along with any recommendations
- taking all reasonable steps to ensure that the identity of the person who makes a report of misconduct is kept confidential to the extent possible in all circumstances
- taking necessary steps to ensure that persons who have reported instances of wrongdoing remain protected against any negative actions including but not limited to discrimination, threats, harassment or loss of employment or employment opportunities
- supporting and fostering an open and ethical environment

The Chair of the Finance and Audit Committee is responsible for:

- taking all reasonable steps to ensure that the identity of the person who makes a report of misconduct is kept confidential to the extent possible in all circumstances
- taking necessary steps to ensure that persons who have reported instances of wrongdoing remain protected against any negative actions including but not limited to discrimination, threats, harassment or loss of employment or employment opportunities
- reporting to Council any potential or real breaches of policy and/or negative actions against the whistleblower

The Executive Director is responsible for:

- communicating the Whistleblower Policy to all affected and interested persons
- providing a confidential reporting procedure(s) to report violations
- receiving reports of misconduct, making an appropriate and timely inquiry into the matter and reporting to the Finance and Audit Committee as soon as possible
- taking all reasonable steps to ensure that the identity of the person who makes a report of misconduct is kept confidential to the extent possible in all circumstances
- taking necessary steps to ensure that persons who have reported instances of wrongdoing remain protected against any negative actions including but not limited to discrimination, threats, harassment or loss of employment or employment opportunities
- reporting to Council any potential or real breaches of policy or negative actions against the whistleblower
- securing related records
- fostering and supporting an open and ethical environment

ADMINISTRATIVE PROCEDURES

Procedures

10.1 Fostering an Open and Ethical Working Environment

The identity of any person who raises a concern of wrongdoing will remain confidential to the extent possible.

A person reporting a breach in good faith will receive fair and unbiased treatment throughout the investigative process. Council will make sure that the person is protected from any discrimination, threats, retaliation, or harassment.

A person against whom a report has been made will receive fair and unbiased treatment. Where a preliminary inquiry into a report indicates a possible finding of misconduct, the person against whom the report has been made will be given an appropriate opportunity to answer the allegation in a manner consistent with the other provisions of this policy.

On an annual basis, the Finance and Audit Committee will provide Council with a report on the effectiveness of this policy and the Code of Conduct policy.

10.2 Reporting Wrongdoing

Council has established the following procedures to receive, retain, investigate and act on complaints and concerns of Council members, Directors, employees, contractors and agents of the Anicinabe Nation of Kakinwawigak regarding instances of misconduct or wrongdoing.

The Executive Director will make sure that the procedures described above will be included in contracts and the appointment of agents and committee members.

The Executive Director and the Chair of the Finance and Audit Committee will receive and inquire into reports of misconduct or wrongdoing such as:

- an expenditure, liability or other transaction of the Anicinabe Nation of Kakinwawigak is not authorized under the Anicinabe Nation of Kakinwawigak Finance Policy and procedures;
- there has been a theft, misuse or other irregularity in relation to the Anicinabe Nation of Kakinwawigak Funds or regarding accounts, assets, liabilities and financial obligations of the Anicinabe Nation of Kakinwawigak;
- non compliance with the conflict of interest policy;
- to comply with by-laws, policies, laws of the Anicinabe Nation of Kakinwawigak;

The Executive Director and the Chair of the Finance and Audit Committee will report their respective findings of an inquiry into a report of misconduct or wrongdoing that they receive.

The Finance and Audit Committee will inquire, if necessary, further into any findings reported.

Any report received by a Council member, Officer, employee, contractor or agent from any source inside or outside the Anicinabe Nation of Kakinwawigak will be immediately forwarded to the Finance and Audit Committee chairperson.

The Anicinabe Nation of Kakinwawigak Directors, employees, contractors and agents will forward their reports to the Executive Director or the Finance and Audit Committee chairperson.

Instances of wrongdoing will be reported directly to the Finance and Audit Committee chairperson in the following ways:

- anonymously in writing to the attention of the Finance and Audit Committee chairperson: **Diane Polson, 112 Kakinwawigak Mikana, Winneway, Quebec J0Z 2J0**
- via email: **dianepolson@lpfn-aki.ca**
- via telephone to the Finance and Audit Committee chairperson at **1-819-722-2441**

Instances of wrongdoing can be reported directly to the Executive Director in the following ways:

- anonymously in writing to the attention of the Executive Director: **Sharon Hunter, 112 Kakinwawigak Mikana, Winneway, Quebec J0Z 2J0**
- via email: **sharonhunter@lpfn-aki.ca**
- via telephone to the Executive Director at **1-819-722-2441 extension 227**

10.3 Inquiry

Promptly upon receipt of a report, the Executive Director and the Finance and Audit Committee chairperson will:

- if not anonymous, confirm in writing to the whistleblower that the report has been received
- make sure that the identity of the person(s) making the report is kept confidential to the extent possible and that individuals who report in good faith are protected from negative actions
- include the report in a confidential memo including the following:
 - the nature of the report (including specific allegations made and the names of the persons involved)
 - the date of receipt of the report
 - the current status of any inquiry
 - the report made to the Finance and Audit Committee
 - any final resolution of the reported wrongdoing
- decide on the appropriate action to be taken when conducting the inquiry and start the inquiry as soon as possible. The inquiry should seek to confirm or deny the allegations presented
- when the alleged incident is of significant risk to the operations, reputation, etc. of the Anicinabe Nation of Kakinwawigak, related to potential criminal acts by individuals, or of high financial value to the Anicinabe Nation of Kakinwawigak, the Executive Director or the Finance and Audit Committee chairperson may retain external expertise to conduct the inquiry
- within a period of a minimum of eight weeks from the moment the report has been received, inform the whistleblower, if not anonymous, of the status of the inquiry and steps that have been taken or will be taken following the results of the inquiry
- report on the progress of current inquiries at each Finance and Audit Committee meeting
- upon completion of the inquiry, report to the Finance and Audit Committee on the conduct of the inquiry and the result of the inquiry and recommended actions to Council for review and approval
 - the Finance and Audit Committee will actively monitor inquiries ensure they are conducted in accordance with this policy
 - if the reported wrongdoing concerns a Finance and Audit Committee member, Council will inquire into the matter or retain external expertise to conduct the inquiry

10.4 Response and Remedial Actions

After considering the final report of an inquiry, the Finance and Audit Committee will make a recommendation to Council which will make a decision to resolve the issue as soon as possible.

Recommended actions will correspond with the severity of the wrongdoing and can include reprimands, leave without pay, termination, revocation of appointment or other actions as determined by Council and subject to the provisions of the relevant policy.

Police will be contacted if activities of a criminal nature are identified.

Recovery of the Anicinabe Nation of Kakinwawigak funds as a result of the wrongdoing as described in the Financial Administration Law will be tracked and collected from the responsible individual(s).

References and Related Authorities

The FMB's Financial Management System Standards

- Standard 28.0 – Financial Misconduct

The FMB's Financial Administration Law Standards

- Standard 32.0 – Financial Misconduct

APPENDIX A – AVOIDING AND MITIGATING CONFLICTS OF INTEREST

PART I - Interpretation

Interpretation

1.(1) In this Appendix:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“the FAL” means the Anicinabe Nation of Kakinwawigak’s Financial Administration Law.

(2) Except as otherwise expressly provided in this Appendix, words and expressions used in this Appendix have the same meanings as in the FAL and this Policy.

Definition of Conflict of Interest

2.(1) In this Appendix, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Appendix, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Appendix, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

- (a) the individual’s spouse,
- (b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,
- (c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,
- (d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and
- (e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.
- (f) An immediate family member (as stipulated in the HR Policy).

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests

- (a) are the same as those of a broad class of members of the Anicinabe Nation of Kakinwawigak of which the individual is a member; or
- (b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Council and Committee Members

Application

3. Part II applies to all members of Council of the Anicinabe Nation of Kakinwawigak and, where applicable, to all members of Council committees.

General Obligations

4.(1) Council must avoid circumstances that could result in the Council member having a conflict of interest or an apparent conflict of interest.

(2) Council must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private or personal obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) “Real property” includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the Anicinabe Nation of Kakinwawigak’s traditional land holding system pursuant to a Council resolution.

(2) A Councillor must file a written disclosure of the following information with the Executive Director:

- (c) the names of the Councillor’s spouse and any persons or entities referred to in subsection 2(3);
- (d) the employer of the Councillor and the Councillor’s spouse;
- (e) real property owned by the Councillor or the Councillor’s spouse; and
- (f) business interests and material investments of the Councillor or the Councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A Council member must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;

- (b) as soon as practicable after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the Council holds office.

(4) The Executive Director must establish and maintain a register of all information disclosed by a Council member under this section and section 6.

(5) On request of a member of the Anicinabe Nation of Kakinwawigak or any person engaged in any aspect of the financial administration of the Anicinabe Nation of Kakinwawigak, the Executive Director must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A member of Council or a person referred to in paragraphs 2(3)(a) to (d) in relation to that Council member must not accept a gift or benefit that might reasonably be seen to have been given to influence the Council member in the exercise of the Council's powers or performance of the Council's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

- (i) normal protocol exchanges or social obligations associated with the Council's office,
- (ii) normal exchanges common to business relationships, or
- (iii) normal exchanges common at public cultural events of the Anicinabe Nation of Kakinwawigak;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type which the policies or procedures of the Anicinabe Nation of Kakinwawigak have determined would be acceptable if offered by the Anicinabe Nation of Kakinwawigak to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500) is given to a Council or a person referred to in subsection (1), the Council must make a written disclosure of the gift to the Executive Director under section 5, and the gift must be treated as the property of the Anicinabe Nation of Kakinwawigak.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the Anicinabe Nation of Kakinwawigak.

Confidential Information

7.(1) Council must keep confidential all information that the Council receive while performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the Anicinabe Nation of Kakinwawigak.

(2) Council must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the Council.

(3) Council must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the Council's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as Council becomes aware of circumstances in which the Council member has a conflict of interest, the Council member must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A member of Council must leave any part of a Council meeting where the circumstances in which the Council member has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the Council member's disclosure under subsection (1) and note the Council member's absence from the Council meeting when the circumstances in which the Council member has a conflict of interest were being discussed or voted on.

(4) A Council member must not take part in any discussions or vote on any decision respecting the circumstances in which the Council member has a conflict of interest.

(5) A Council member must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the Council member has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a Council member has reason to believe that another Council member has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the Council member may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a Councillor is alleged to have a conflict of interest or an apparent conflict of interest and the Councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the Councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a Council member has a conflict of interest or an apparent conflict of interest, the Council member must comply with section 8.

Obligations of all the Anicinabe Nation of Kakinwawigak Committee Members

10.(1) This section applies to all members of the Anicinabe Nation of Kakinwawigak committees.

1a. Sections 4 and 6 to 9 apply to all members of the Anicinabe Nation of Kakinwawigak committees and all references in those sections to :

(a) a Council member is considered a member of an Anicinabe Nation of Kakinwawigak committee; and

(b) a Council meeting is considered to be references to a committee meeting.

PART III - Directors and Employees

Application

11. Part III applies to all Directors and employees of the Anicinabe Nation of Kakinwawigak.

General Obligations

12.(1) In the performance of their duties and functions, a director or employee must act honestly and in good faith and in the best interests of the Anicinabe Nation of Kakinwawigak.

(2) A director or employee must avoid circumstances that could result in the director or employee having a conflict of interest or an apparent conflict of interest.

(3) An director or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private or personal obligation or who expects to receive some benefit or preferential treatment from them.

(4) The Executive Director must ensure that every director and employee is informed of their obligations under this Appendix and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If a director or employee believes he or she has a conflict of interest, the director or employee must

(a) disclose the circumstances in writing as soon as practicable to the Executive Director or, in the case of the Executive Director, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the Executive Director or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) A director or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the director or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the Anicinabe Nation of Kakinwawigak;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or procedures of the Anicinabe Nation of Kakinwawigak have determined would be acceptable if offered by the Anicinabe Nation of Kakinwawigak to another person.

Outside Employment and Business Interests

15.(1) If a director or employee is permitted under their terms of employment to have outside employment or business interests, the director or employee must disclose these employment or business interests in writing to the Executive Director or, in the case of the Executive Director, to the chair of the Finance and Audit Committee.

(2) A director or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) A director or employee must keep confidential all information that the director or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the the Anicinabe Nation of Kakinwawigak.

(2) A director or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the director or employee.

(3) A director or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the director or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Directors and employees must not use any personal property or services of the Anicinabe Nation of Kakinwawigak for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or procedures of the Anicinabe Nation of Kakinwawigak.

(2) Directors and employees must not acquire any personal property of the Anicinabe Nation of Kakinwawigak unless it is done in accordance with policies or procedures of the Anicinabe Nation of Kakinwawigak.

PART IV - Contractors

Application

18.(1) Part IV applies to all contractors of the the Anicinabe Nation of Kakinwawigak, other than a person who has an employment contract with the the Anicinabe Nation of Kakinwawigak.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the Anicinabe Nation of Kakinwawigak.

Contractor Acting as a Director or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Appendix as if the contractor were a director or employee of the Anicinabe Nation of Kakinwawigak.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the the Anicinabe Nation of Kakinwawigak; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the Anicinabe Nation of Kakinwawigak.

(2) A contractor must not attempt to obtain preferential treatment from the Anicinabe Nation of Kakinwawigak by offering gifts or benefits that a Councillor, committee member, director or employee is prohibited from accepting under this Appendix.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the Anicinabe Nation of Kakinwawigak is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the Anicinabe Nation of Kakinwawigak and which the contractor becomes aware of while performing services for the Anicinabe Nation of Kakinwawigak unless it has determined not to pursue the opportunity.

Anicinabe Nation of Kakinwawigak Property and Services

23. If a contractor has been provided the use of any property or services of the Anicinabe Nation of Kakinwawigak in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.