Mamalilikulla First Nation

COUNCIL AND FINANCIAL ACCOUNTABILITY POLICY

WHEREAS the Chief and Council of the Mamalilikulla First Nation wishes to establish a comprehensive policy to govern financial accountability of the Band to its Members.

THEREFORE the Chief and Council of the Mamalilikulla First Nation at a duly convened meeting resolves to adopt the following as its policy in respect of financial accountability of the Band to its Members.

I. GENERAL

DEFINITIONS

1. The following terms, whenever used in this policy, will have the meanings respectively ascribed:

   "Band" means the Mamalilikulla First Nation.

   "Committee" means a committee of the Band.

   "Council" means Chief and Council of the Band.

   "Councillor" means any member of the Council.

   "Employee" means any employee or contractor of the Band.

   "Financial Officer" means the financial officer appointed from time to time by Council.

   "Member" means a member of the Band.

   "Membership" means the membership of the Band.

COMPLIANCE WITH POLICY

2. The Council, Employees and Committee members will act in accordance with this policy.

3. The Council, Employees and Committee members will not disclose confidential financial information unless authorized by this Policy.

II. FINANCIAL DECISION-MAKING PROCESS

4. Council, Employees and Committee members will be provided with all financial information necessary to carry out their roles and responsibilities.

GENERAL MEETINGS

5. The Band will hold General Meetings not less than three times a year.

6. Council and program managers will provide regular performance reports at General Meetings.

7. Council will hold community workshops and information sessions for Membership prior to Council embarking on major financial projects.

OPEN MEETINGS

8. Council will provide notice of Council and General Meetings to Membership.

9. Regular meetings of Council and General Meetings will be open to Members. No Member will be excluded from a Council or General Meeting except for improper conduct.

MINUTES OF MEETINGS

10. Council will keep minutes of all Council and General Meetings. The minutes of Council and General Meetings will be made available to Membership at the next regular meeting. Council will provide copies of minutes to Members upon request. Minutes of Council meetings held *in camera* will not be disclosed to Members.

FINANCE PORTFOLIO

11. Council will appoint a Councillor to hold the Finance Portfolio for the Band.

FINANCE COMMITTEE

12. Council may appoint a special committee on financial matters (the "Finance Committee"). The Councillor who holds the Finance Portfolio will be the chairperson for the Finance Committee. A Finance Committee will be comprised of not less than any combination of five Councillors and Members. The Chief of the Band will be an ex officio member of the Finance Committee and be entitled to vote at all meetings.

13. The general duties of the Finance Committee are as follows:
    (a) To consider all financial matters referred to them by Council;
    (b) To report to Council from time to time, as often as the interests of the Band

may require; and

(c) To recommend such action by Council in relation to Band finances as they deem necessary, quarterly, leading to the annual budget process.

ANNUAL BUDGET

14. Council will oversee the preparation of the Annual Budget for each fiscal year.

15. Each program manager of the Band will work with the Band Administrator to prepare the program budget for the operation of the program, and will submit the prepared budget to Council. For each program budget, Council may increase allocation of funds, reduce allocation of funds, or reallocate funds to different programs or sectors. Council will consolidate program budgets into an annual budget for the Band.

16. The Annual Budget will be presented by Council to Membership at a General Meeting for discussion.

17. Council must approve the Annual Budget for the Band for each fiscal year by Band Council Resolution.

18. Council may occasionally amend, from time to time, before or after its implementation by Band Council Resolution.

19. A copy of the Annual Budget will be:
    (a) Available during reasonable business hours of any business day at the Band office for inspection by any Member upon a request for such inspection made to the Band Manager; and
    (b) Provided to any Member upon a written request made to the Band Manager and payment of a reasonable photocopy fee, if requested by the Band Manager.

EXPENDITURES

20. All payments and financial commitments of the Band will be in accordance with the Annual Budget or in accordance with Band Council Resolution.

MONTHLY FINANCIAL STATEMENT

21. No later than the 15th day of each month, the Bookkeeper will prepare and deliver to the Band Manager a Financial Statement in respect of all Band finances for the preceding month showing:

    (a) An itemization of all revenue monies received and expenditures made;
    (b) Standing of the general ledger balances, and
    (c) Any other information that may be required or requested by the Administrator.

22. Each monthly Financial Statement prepared and delivered by the Bookkeeper to the Administrator will be presented to Council by the Bookkeeper and the Administrator at the next regular meeting of Council.

23. Program Managers of a Department may be requested by Council to make a financial activity report to Council for the next regular meeting of Council eg. In priority sequence: Housing, Medical Travel and Finance.

AUDIT

24. Council will appoint by Band Council Resolution an Auditor at the Annual General Meeting to audit the books and records of the Band.

25. The Auditor will be a member of a recognized professional accounting association authorized to conduct audits.

26. The Auditor is entitled to access the following Band information:
    (a) All books, records, accounts and vouchers;
    (b) Information from any Program Manager necessary for the completion of the audit;
    (c) Council resolutions, bylaws and minutes;
    (d) Administration and financial regulations; and
    (e) Agreements, contracts, and any other related documents required by the Auditor to complete the Audit.

27. The Auditor is entitled to attend any Council or General Meeting, and to receive every notice and other communication relating to such meetings that a Member and Councillor are entitled to receive, and is entitled to be heard at any Council or General Meeting that he or she attends on any part of the business of such meeting that concerns him or her as Auditor for the Band, or that concerns Financial Statements of the Band.

28. Council will provide the Auditor with instructions concerning the Audit, and through the Financial Officer, will assist the Auditor in the completion of the Audit.

29. The Audit will include all transactions involving Band finances. The Audit must be in accordance with generally accepted auditing procedures. The Audit will include a general review of the adequacy of the accounting procedures and systems of control employed to preserve and protect the assets of the Band.

30. The Audit must be accepted by Council by Band Council Resolution prior to June 30 of each year.

31. The Auditor will present the Audit to Council and Membership at the Annual General Meeting of the Band.

32. An original copy of every annual Audit will be kept at all times by the Band as part of the permanent financial records of the Band.

33. A copy of the Audit will be:
    (a) Available during reasonable business hours of any business day at the Band office for the inspection of any Member upon a request for such inspection made to the Band Manager; and
    (b) Provided to any Member upon a written request to the Band Manager and payment of a reasonable photocopy fee, if required by the Band Manager.

III. CONFLICT OF INTEREST GUIDELINE

34. In this Policy "Related Person" means a spouse, parent, parent-in-law, sibling, child, grandchild, dependents, aunt, uncle, niece, nephew, any person with whom the individual currently resides, or a controlled corporation.

35. In this policy "Financial Benefit" includes, but is not limited to:
    (a) Employment benefits;
    (b) Contract benefits;
    (c) Educational, medical or other social benefits;
    (d) Honourariums;
    (e) Payment of any money; or
    (f) Allotment, lease or other grant of an interest in Band lands.

36. A "Conflict of Interest" will arise when:
    (a) A Councillor, Employee, or Committee member exercises an official power or performs an official duty or function in the execution of his or her office, job or committee and at the same time knows or ought to know that in the performance of the duty or function or in the exercise of the power there is opportunity to receive a Financial Benefit for themselves or to provide a Financial Benefit to a Related Person; or
    (b) A Councillor's, Employee's or Committee member's personal interests supersede or compete with their dedication to the best interests of the Band.

37. A Conflict of Interest will not arise if a Financial Benefit is intended or extended at the same time:
    (a) To Membership;
    (b) To a group of Members who are identifiable by reference to age, gender, financial circumstances, or medical needs; or
    (c) To Council as a whole.

38. Prior to approving a Financial Benefit to a Councillor, the Council will determine whether the Financial Benefit is consistent with this Policy and with standards of other federal governing boards.

39. All Council discussions and resolutions concerning Financial Benefits payable to Council or Councillors will be made at General Meetings.

40. Councillors, Employees, and Committee members will arrange their private affairs and conduct themselves in a manner to avoid a Conflict of Interest.

41. Councillors, Employees and Committee members with a Conflict of Interest will, without delay, declare the Conflict of Interest to the Council.

42. Where Councillors, Employees or Committee members are unsure of whether they have a Conflict of Interest, the Councillor, Employee or Committee member will raise the perceived Conflict of Interest with the Council, and the Council will decide whether a Conflict of Interest does exists with the Band.

43. A Councillor, Employee, or Committee Member with a Conflict of Interest will not exercise their powers as a Councillor, Employee, or Committee Member, and will:
    (a) Not take part in the discussion of or vote on any question in respect of the matter;
    (b) Immediately leave the meeting or the part of the meeting during which the matter is under consideration;
    (c) Not sign a Band Council Resolution or letter in respect of the matter;
    (d) Not attempt in any way, whether before, during or after the meeting, to influence the opinion or vote of the Council on any question in respect of the matter, and
    (e) Not attempt in any way to influence Employee's or Committee members in carrying out their duties.

44. Where a Conflict of Interest is discovered after consideration of the matter, the Conflict of Interest must be declared in writing to Council.

45. Any Councillor who fails to or makes an incomplete disclosure of a Conflict of Interest will pay to the Band a sum of money equal to the value of any and all Financial Benefits the Councillor or Related Person received and benefited from the undisclosed Conflict of Interest notwithstanding any other disciplinary action the Council may take.

IV. FINANCIAL INFORMATION DISCLOSURE

PURPOSE

46. The purpose of this Policy is to make the Band more accountable to Membership by giving Membership a general right of access to financial records of the Band in the custody or under the control of the Band. This Policy also sets out specific limited exceptions to the Membership's right of access to certain financial records.

How to Make A Request For Disclosure

47. To obtain access to a financial record, a Member must make a written request to the Band for a copy of the financial record or make a verbal request to examine the financial record.

48. The Band Manager must make every effort to assist Members who make a request for the disclosure of financial records.

Band Response

49. The Band Manager must respond openly, accurately and completely to the Member within 30 days from the date a request is received unless more time is required. If more time is required, the Band Manager will tell the applicant when the response can be reasonably expected.

50. In a response under section 49, the Band Manager must advise the Member in writing:
    (a) Whether or not the Member is entitled to have the financial record or part of the record disclosed to him or her;
    (b) If access to the financial record or to part of the record is refused,
        (i) the reasons for the refusal, and
        (ii) the Member may request a review of the Band Manager's decision by Council pursuant to Part V of this Policy.

51. If the Member is entitled to have the financial record disclosed to him or her and it can be reasonably reproduced, a copy of the financial record must be provided with the Band Manager's response. The Band may charge the applicant a reasonable photocopy charge.

52. If the Member is entitled to have the financial record disclosed to him or her and it cannot be reasonably reproduced, the Member must be permitted to examine the financial record at the Band office during regular business hours of any business day.

Exceptions To Disclosure

53. The Band Manager must refuse to disclose to an applicant financial information that:
    (a) Would reveal the deliberations of Council or any of its committees, including any advice, recommendations, or policy considerations submitted or prepared for submission to the Council or any of its committees unless those deliberations concerned the applicant;
    (b) Contains legal opinions, which are subject to solicitor client privilege;
    (c) Includes other privileged documents that could reasonably expect to reveal information received in confidence from a government, Band, Society, Corporation, or harm the conduct of negotiations relating to aboriginal self-government or treaties;
    (d) Could reasonably be expected to harm the financial or economic interests of the Band; or
    (e) Would be an unreasonable invasion of a third party's personal privacy,

including personal financial information relating to eligibility for or receipt of employment benefits, income assistance, education benefits or social service benefits, unless the financial information pertains to the payment of money, honorariums, contract fees, and employment benefits of a Councillor received from the Band for which the Band Manager must fully disclose upon request by a Member.

THIRD PARTY DISCLOSURE

54. The Band may disclose a Member's financial information to another government body only if that financial information is required to ensure that the Member is complying with all eligibility requirements for Financial Benefits of programs administered by the Band.

V. DISPUTE RESOLUTION

COUNCIL DECISIONS

55. Prior to Council meeting to make a decision that may adversely affect the financial interests of a Member, Council will:
    (a) Provide notice of the meeting to the Member, disclosing the nature of the meeting; and
    (b) Provide the Member with an opportunity to be heard either orally or in writing.

    This section does not apply to Members who are Employees or Contractors of the Band.

56. Council will advise the Member of the decision and will disclose factors used in making their decision that adversely affects the financial interests of a Member.

ADMINISTRATIVE DECISIONS

57. A Member may appeal within 30 days a decision of the Band Manager or Band administration that adversely affects them financially by providing Council a written notice to appeal and containing the reasons of appeal.

58. Upon receipt of a written notice to appeal from a Member, Council will hear the Member's appeal within 30 days at a Council meeting in accordance with sections 54 and 55.

MEDIATION AND ARBITRATION

59. In the event of a dispute between Council and Membership in respect of this policy, the dispute may be resolved by either mediation or arbitration if Membership at a General Meeting resolves to settle the dispute by either mediation or arbitration.

APPROVED AND PASSED at a duly convened meeting of the Council of the Mamalilikulla First Nation this 5th day of September, 2017.

Richard Sumner, Chief

Edna Puglas, Councillor

John Powell, Councillor

Hazel Ettagiak, Councillor

Gilbert James, Councillor