



TS'IL KAZ KOH

FINANCIAL POLICIES AND PROCEDURES

OPERATIONS MANUAL

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PART 1: DEFINITIONS AND GENERAL PROVISIONS

1.0 Purpose and Scope

1.1 The purposes of this Manual are to:

- (a) regulate the receipt, management and expenditure of Ts'il Kaz Koh funds;
- (b) provide all TTK employees and Council members with direction and guidance in connection with TTK accounting transactions, procedures and reports; and
- (c) ensure that TTK finances are administered in a manner that encourages and promotes TTK solvency, good value for expenditures and up-to-date reporting of TWN's financial position.

1.2 Unless otherwise stated, the policies and procedures in this Manual

- (a) apply to all Councillors, Finance Committee members, and all officers, employees, committee members, contractors and agents involved in the financial administration of the Ts'il Kaz Koh ; and
- (b) apply to all areas of the Ts'il Kaz Koh 's operations that are included in the annual audited financial statements; and
- (c) affect all Members.

1.3 The Manual must be kept in the Executive Operations Director's office, and be provided or made available to Councillors, committee members, officers and employees, and as appropriate, to contractors or agents including any reasonable exceptions for those parts of the Manual that are appropriate for only limited distribution.

2.0 References and Related Authorities

2.1 The policies and procedures in this Manual comply with the requirements of

- (a) the FAL;
- (b) the COIP;
- (c) the Act;
- (d) the *First Nations Land Management Act*;
- (e) the Land Code;
- (f) other laws, bylaws, regulations, codes and policies of the Ts'il Kaz Koh ; and
- (g) applicable FMB standards,

as specified in each Part.

3.0 Definitions

3.1 The following definitions apply throughout this Manual, except where otherwise indicated

"Act" means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005 c. 9;

“agent” means a person, who may or may not be an employee, who has been appointed by BCR to represent the Ts'il Kaz Koh in dealing with third parties;

“annual financial statements” mean the annual financial statements of the Ts'il Kaz Koh prepared by the chief financial officer in accordance with the FAL;

“appropriation” means an allocation of money under a budget to the purposes for which it may be used;

“accounts payable and accounts receivable clerk” means the employee who reports to the chief financial officer, and who is responsible for accounts payable and accounts receivable;

“auditor” means the person appointed by the Council as auditor of the Ts'il Kaz Koh in accordance with the FAL;

“authorized signatory” means a Councillor, and any person that the Council has, by Council direction, authorized to sign documents on behalf of the Ts'il Kaz Koh ;

“BCR” means a Band Council Resolution;

“best value” means the optimal combination of factors such as experience, knowledge, expertise, geographic location, performance, quality, time, initial costs, operation and maintenance, cost, life cycle costs, service, performance characteristics, spare parts availability, warranties and guarantees;

“budget” means the annual budget of the Ts'il Kaz Koh that has been approved by the Council in accordance with the FAL;

“COIP” means the *Ts'il Kaz Koh Conflict of Interest Policy*;

“capital project” means the construction, rehabilitation or replacement of the Ts'il Kaz Koh 's tangible capital assets and any other major capital projects in which the Ts'il Kaz Koh is an investor;

“Executive Operations Director” means the person responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the Ts'il Kaz Koh , appointed by the Council under the FAL;

“chief financial officer” means the person responsible for the day-to-day management of the Ts'il Kaz Koh 's financial administration system, appointed by the Council under the FAL;

“committee” means a committee established by the Council to perform a function in the Ts'il Kaz Koh 's financial administration system;

“confidential information” means information that is important to the conduct of the Ts'il Kaz Koh 's operations that, if disclosed without authorization, would be prejudicial to the interests or prestige of the Ts'il Kaz Koh-;

“Council” means the Council of the Ts'il Kaz Koh ;

“Council direction” means a motion passed by the Council and recorded in the minutes of a duly convened Council meeting;

“Councillor” means a member of the Council of the Ts'il Kaz Koh;

“dependent child” means, in relation to an individual, a child who

- (a) has not reached the age of 18 years, or
- (b) has reached the age of 18 years, but is primarily dependent for financial support on the individual or the spouse of the individual;

“delegatee” means a person holding the position to whom a duty or function is delegated;

“delegation” means a transfer of an authority, duty or function from the Council to a designated person in accordance with Part 3;

“director” means a person, other than an officer, who is employed as the head of a specific group of programs or area of the Ts'il Kaz Koh administration, and who reports to the Executive Operations Director;

“director of economic development” means the person responsible for developing business opportunities for the Ts'il Kaz Koh and its Members;

“EFT” means electronic funds transfer, a method of payment by direct deposit into the recipient's bank account;

“FAL” means the *Ts'il Kaz Koh Financial Administration Law, 2012*;

“FMB” means the First Nations Financial Management Board established under the Act;

“FNFA” means the First Nations Finance Authority established under the Act;

“FNTC” means the First Nations Tax Commission established under the Act;

“family member” means, in relation to an individual, that person's spouse, dependent children, or dependent children of the spouse;

“Finance Committee” means the Finance Committee established under the FAL;

“financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the Ts'il Kaz Koh ;

“financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the Ts'il Kaz Koh 's financial statements;

“financial institution” means the FNFA, a bank, or credit union;

“financial records” mean all records respecting the financial administration of the Ts'il Kaz Koh , including the minutes of meetings of the Council and the Finance Committee;

“financial reporting risk” means the risk of a material misstatement in the quarterly and annual financial statements;

“financial reports list” means the list of financial statements and reports that are to be prepared on a regular basis;

“fiscal year” means the period beginning on April 1st of one year and ending on March 31st in the next year, as set out in the FAL;

“GAAP” means generally accepted accounting principles of the Canadian Institute of Chartered Accountants, as revised or replaced from time to time;

“human resources generalist” means the employee who reports to the chief financial officer, and who is responsible for human resources management;

“IT” means information technology;

“ITT” means an Invitation to Tender, which is a formal procurement method that identifies a project to be completed and a process for its completion, in which the lowest-priced bid that complies with all the mandatory requirements specified in the ITT document is normally awarded the contract;

“IT professionals” means the employees and contractors responsible for administering and maintaining the Ts'il Kaz Koh 's IT systems, including the Ts'il Kaz Koh 's local networks, computer workstations, servers, software and communications infrastructure;

“indemnity” means a payment required or incurred to

- (a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or
- (b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“independence” or **“independent”** means, in relation to a member of the Finance Committee, that the individual is independent of the Ts'il Kaz Koh , in accordance with subsections 12(2) and (3) of the FAL, and in accordance with Part 7, article 4.0;

“integrated planning” is the process whereby all planning and budgeting activities throughout every level of the organization are effectively linked, coordinated, and driven by the Ts'il Kaz Koh 's vision and strategic objectives;

“Land Code” means the *Ts'il Kaz Koh Land Code*;

“life-cycle plan” means the program of inspection, review and planning for management of the Ts'il Kaz Koh 's tangible capital assets as described in the FAL;

“local revenue account” means the local revenue account referred to in section 13 of the Act;

“local revenue law” means a local revenue law made by the Ts'il Kaz Koh under the Act;

“local revenues” means money raised under a local revenue law;

“Member” means a member of the Ts'il Kaz Koh ;

“multi-year financial plan” means the plan referred to in section 25 of the FAL;

“officer” means the Executive Operations Director, chief financial officer, tax administrator and any other employee of the Ts'il Kaz Koh designated by the Council as an officer;

“personal information” means recorded information about an identifiable individual other than contact information;

“Personnel Policy” means the TKK Personnel Policy and Procedures Manual adopted by the Council, which governs the relationship between the Ts'il Kaz Koh and its employees;

“planning documents” means and includes the strategic plan, tangible capital asset plan and life cycle plan, multi-year financial plan, and annual budget;

“portfolio-holder” means a Councilor to whom the Council has assigned responsibility for a specific area of the Council's jurisdiction, such as health or education, so that the Councilor can advise the Council on issues within their portfolio;

“portfolio rebalancing” means realigning the weightings of the Ts'il Kaz Koh 's portfolio of assets and involves periodically buying or selling assets in the portfolio to maintain the original desired level of asset allocation;

“record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“related body” means

- (a) any agency of Ts'il Kaz Koh,
- (b) any corporation in which the Ts'il Kaz Koh has a material interest or that is controlled by the Ts'il Kaz Koh ,
- (c) any formal written partnership in which the Ts'il Kaz Koh or another related body of the Ts'il Kaz Koh is a partner, or
- (d) a trust of the Ts'il Kaz Koh ;

“replacement” includes substitution, in whole or in part, with another of the Ts'il Kaz Koh 's tangible capital assets;

“restricted investment” means an investment made with funds, the source of which is either government transfers, local revenues, or other revenues with restrictions on use;

“RFP” means Request for Proposal, which is the process generally followed before awarding a major service contract that identifies the need and allows the prospective contractors to make an appropriate proposal;

“risk” means anything of variable uncertainty and significance that interferes with the achievement of business strategies and objectives;

“senior accountant” means the person who reports to the chief financial officer, and who is responsible for maintaining the Ts'il Kaz Koh 's accounting system;

“signing authority” means a person who is authorized to sign cheques, sign POs, and give approvals for requisitions, subject to this Manual and to the FAL, and includes the Councillors, the Executive Operations Director, and any officer designated as a signing authority by the Council;

“special purpose report” means a report included with the annual financial statements;

“spending authority” means a person who is authorized to approve a PO, and includes the Councillors, the Executive Operations Director, chief financial officer, directors, and any other employee designated as a spending authority by the Council;

“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 year in a marriage-like relationship;

“standards” mean the standards established from time to time under the Act;

“Statement of Commitment” means the Council Statement of Commitment, which is attached as Appendix 2-A, and which is signed by each Council member in accordance with Part 2;

“tax administrator” means the tax administrator appointed under the Ts'il Kaz Koh 's local revenue laws;

“tender” means a bid that is submitted in response to an ITT;

“Ts'il Kaz Koh ” means the Ts'il Kaz Koh , (formerly known as the Burns Lake Band), being a band named in the schedule to the Act;

“Ts'il Kaz Koh 's lands” means all of the Ts'il Kaz Koh 's reserves, within the meaning of subsection 2(1) of the *Indian Act*, and includes all lands that are or become subject to the Land Code;

“Ts'il Kaz Koh Law” means any Law, including any bylaw or code, of the Ts'il Kaz Koh made by the Council or the membership of the Ts'il Kaz Koh ;

“Ts'il Kaz Koh 's records” means all records of the Ts'il Kaz Koh respecting its governance, management, operations and financial administration;

“Ts'il Kaz Koh 's tangible capital assets” means all non-financial assets of the Ts'il Kaz Koh having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis,
- (d) are not for sale in the ordinary course of operations, and
- (e) have a replacement value of at least \$20 000; and

“unrestricted investment” means an investment made with funds, the source of which is not government transfers or local revenues;

“Vice-Chair” means the vice-chair of the Finance Committee, appointed by the Council under the FAL;

“working group” means a group of people, which may include Members, Councillors and employees, working together temporarily on a specific project or issue; and

“wrongdoing” means any breach of the FAL, FPP, COIP, and any other type of misconduct that affects the financial administration of the Ts'il Kaz Koh, including but not limited to

- (a) acts of fraud,
- (b) theft of the Ts'il Kaz Koh 's physical or intellectual property,
- (c) use of the Ts'il Kaz Koh 's funds for personal gain or unauthorized uses,
- (d) unethical behaviour,
- (e) illegal activities,
- (f) a deliberate act or an omission demonstrating willful disregard for the efficient and effective management of the Ts'il Kaz Koh 's resources,
- (g) questionable accounting practices,
- (h) inadequate internal controls,
- (i) misleading, obstructing or coercing auditors,

- (j) disclosure of fraudulent or misleading financial information, and
- (k) any material misrepresentation in any written or oral disclosure made by or on behalf of the Ts'il Kaz Koh.

4.0 Conflict of Interest

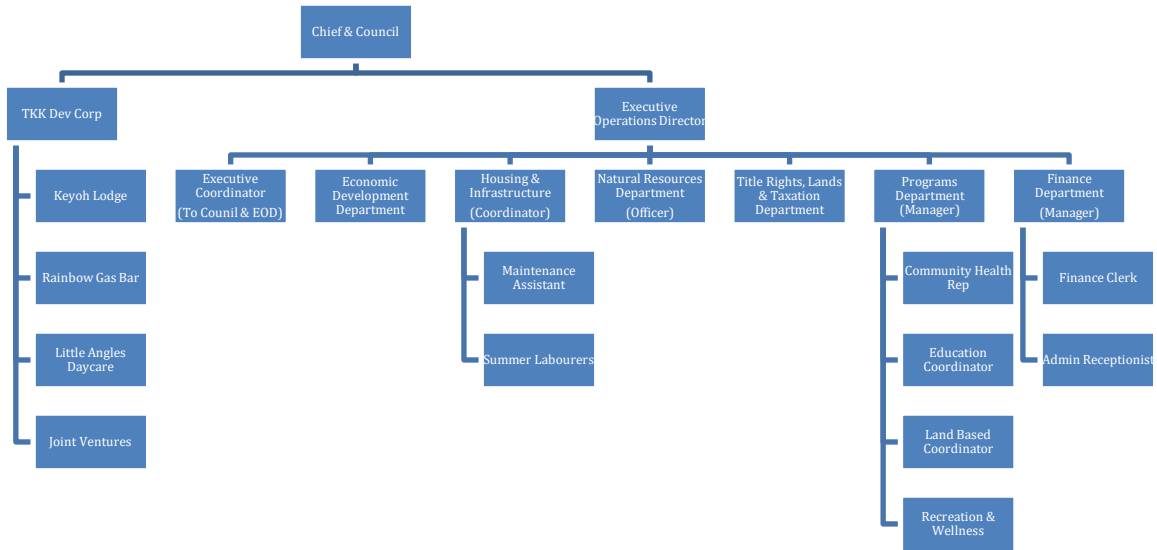
- 4.1 Councillors, Finance Committee members, officers, employees, committee members, contractors and agents must comply with the COIP.

5.0 Roles and Responsibilities

- 5.1 Every person who performs a function or has a role in the Ts'il Kaz Koh 's financial administration system must comply with all applicable provisions in the FAL and all applicable Council policies, procedures, and directions.
- 5.2 The Council has the authority and responsibility for establishing, approving, and periodically reviewing this Manual.
- 5.3 The Council must update this Manual as necessary, after receiving input from the Finance Committee and consulting with the chief administrative office, chief financial officer and directors, in accordance with Part 4.
- 5.4 The Council may establish such departments, board, authorities or committees as it deems necessary for the proper administration of TKKfund and must ensure that such bodies have a specific mandate, a clearly defined role, a defined relationship to the Council, and appropriate policies and procedures to govern their activities.
- 5.5 The general duties of the Finance Committee are as follows:
- (a) review and make recommendations to the Council regarding the annual budget and amendments to the annual budget;
 - (b) review and make recommendations to the Council regarding financial reports;
 - (c) discuss internally, and report to the Council on, new financial administration initiatives, auditing matters, and financial reporting issues; and
 - (d) investigate and report on any financial matter referred to it by the Council.
- 5.6 The chief financial officer reports to the Executive Operations Director, and is responsible for providing to the Council, committees and employees, the financial information necessary to carry out their duties and responsibilities.
- #### **6.0 Organization Chart**
- 6.1 At least annually, the Executive Operations Director must review the Organization Chart attached as Appendix 1-A, to ensure that it
- (a) is prepared and updated as necessary;
 - (b) accurately depicts the Ts'il Kaz Koh 's governance, finance, and administration systems;

- (c) identifies specific roles and responsibilities assigned to each level of governance and administration and to each participant in the financial administration system, including committees; and
 - (d) is accessible by all persons affected by it by making it available upon request.
- 6.2 On the recommendation of the Executive Operations Director, the Council may, by motion recorded in the minutes, approve revisions to the Organization Chart.
- 6.3 The Organization Chart must be kept in the Executive Operations Director's office, and made available to Councillors, committee members, officers, employees, contractors, agents and Members upon request.

Appendix 1-A: ORGANIZATIONAL CHART



PART 2: COUNCIL COMMITMENTS AND HONORARIA

1.0 Statement of Commitment

- 1.1 This Part applies to the Council and the Executive Operations Director.
- 1.2 The Council commits to taking all necessary steps to ensure that the Ts'il Kaz Koh complies at all times with all applicable requirements with the Act, the FAL, and all applicable FMB standards.
- 1.3 Upon being elected as a Councillor and on an annual basis thereafter, each Councillor must read and sign the Statement of Commitment.

2.0 Documented Commitment and Oath of Confidentiality

- 2.1 At the first duly convened Council meeting of each fiscal year, the Executive Operations Director must distribute to each member of the Council, for review and signature,
 - (a) the Statement of Commitment;
 - (b) the Oath of Confidentiality at Appendix 2-B; and
 - (c) the COIP.
- 2.2 The Executive Operations Director must witness each Councillor sign each of the documents at section 2.1, and must collect and file an original signed copy of each document.

3.0 Communicating the Commitment

- 3.1 The Executive Operations Director must communicate the signed Statement of Commitment by making the Statement of Commitment available to all Members by posting it at the band office and on the Ts'il Kaz Koh 's website.

4.0 Council Honoraria

- 4.1 As an acknowledgement of the considerable commitment of time and effort made by the Councillors, the Ts'il Kaz Koh provides each Councillor with honoraria, in accordance with Appendix 2-C, as follows:
 - (a) Councillors receive a flat-rate honoraria for all regular Council meetings;
 - (b) Councillors are entitled to receive a full- or half-day honoraria, as applicable, for
 - i. attending meetings related to their portfolio,
 - ii. attending meetings of Council committees they sit on, and
 - iii. performing Council duties at a meeting or event; and
 - (c) subject to subparagraph (b)(iii), Councillors are not entitled to honoraria or attending community gatherings.
- 4.2 The Council may, by resolution, establish a bonus system for Council honoraria.

Appendix 2-A: Council Statement of Commitment

We, the Council of the Ts'il Kaz Koh , commit to taking all necessary steps to ensure that the Ts'il Kaz Koh complies at all times with all applicable requirements in the FAL and the FPP.

Councillors of the Ts'il Kaz Koh commit that they will conduct their activities fairly, impartially, competently, in an ethical and proper manner, and in accordance with the Ts'il Kaz Koh values and Code of Conduct.

Specifically, we, the Council of the Ts'il Kaz Koh commit to providing ongoing operational control and effective management of the financial administration system by:

1. taking an active role in providing ongoing operational control, comprehensive financial reporting and effective management of the financial administration system;
2. responding in a timely manner to issues that arise regarding the financial administration system;
3. providing informed and effective leadership to the Council as a whole and to the committees we chair individually;
4. establishing business conduct and ethical behaviour expectations in a Code of Conduct;
5. addressing and furthering the economic, social and environmental objectives of the Ts'il Kaz Koh ;
6. communicating any issues involving the material financial affairs of the Ts'il Kaz Koh to the Members and to any other affected persons;
7. ensuring accountability in decision-making and transparency in the operations of the financial administration system;
8. continuing to improve the effectiveness and efficiency of the financial administration system; and
9. updating documents used in the financial administration system as the system changes.

Agreed to, and signed at a duly convened Council meeting on the _2nd_ day of ___April , 2022.

Councillor:

Councillor:

Witness: _____
Executive Operations Director

Appendix 2-B: Council Oath of Confidentiality

I, _____, understand and acknowledge that:

- 1) as a Councillor of the Ts'il Kaz Koh, I may come into contact with or possession of sensitive and confidential information regarding the Ts'il Kaz Koh and its Members, businesses, clients or organizations;
- 2) the maintenance of confidentiality is essential to the work that the Ts'il Kaz Koh carries out;
- 3) my participation in the governance of the Ts'il Kaz Koh is dependent on my signing, and abiding by, this Oath of Confidentiality; and
- 4) any breach of this Oath constitutes just cause for immediate restrictions being placed on my participation in the governance of the Ts'il Kaz Koh, upon the recommendation of the Council.

I promise that I will not disclose the affairs of the Ts'il Kaz Koh or its Members, businesses, clients or organizations to any person, company or firm, directly or indirectly, during or after my term as a Councillor of the Ts'il Kaz Koh , other than as required in the normal course of my position, or as required by law.

I promise that I will not use such confidential information for my, or any other person's, interests, whether or not such interests conflict with those of the Ts'il Kaz Koh , during or after my term as a Councillor of the Ts'il Kaz Koh .

[Sworn/affirmed] on the ____ day of _____, 20____, at _____, British Columbia.

[CHIEF COUNCILLOR]

WITNESS _____ SIGNATURE _____
Please Print

Appendix 2-C: Council Annual Honoraria Rate

For the annual fiscal year, the rate of Council honoraria is:

- | | | |
|----|------------------|---------------------|
| 1. | Chief Councillor | 4.1(a): \$97,760.00 |
| 2. | Councillor | 4.1(b): \$74,568.00 |

PART 3: DELEGATED RESPONSIBILITIES

1.0 Application and Scope

- 1.1 This Part applies to the Council, the Executive Operations Director, the officers, employees, delegates, and any other person with authority to conduct activities in connection with the financial administration of the Ts'il Kaz Koh .
- 1.2 Delegations must be to positions identified by title, not to individuals identified by name.
- 1.3 All delegations must be documented, and must comply with the FAL, the COIP and this Manual.
- 1.4 The Council may authorize the Executive Operations Director to delegate financial tasks and responsibilities to specific departments, committees, and positions, for the purpose of
 - (a) performing duties;
 - (b) making commitments; and
 - (c) authorizing the collection and disbursement of funds on behalf of the Ts'il Kaz Koh .

2.0 Limits on Delegation

- 2.1 The Council may authorize the Executive Operations Director to delegate any Council duties or functions related to the Ts'il Kaz Koh 's financial administration system to an officer, employee, committee, contractor or agent, except
 - (a) the approval of policies or procedures or the giving of directions respecting any financial administration matter which are the responsibility of the Council under the FAL;
 - (b) the appointment and dismissal of members of the Finance Committee, including the Chair and Vice-Chair;
 - (c) the approval of budgets and financial statements of the Ts'il Kaz Koh ;
 - (d) the approval of borrowing of the Ts'il Kaz Koh ;
 - (e) any matter relating to the employment or authorities of the Executive Operations Director; and
 - (f) other duties or functions as established by the Council.
- 2.2 For clarity, the Council is responsible for the financial administration of the Ts'il Kaz Koh , whether or not any part of that function is delegated to an officer, employee, committee, contractor or agent under the FAL.
- 2.3 The Executive Operations Director may delegate any of their duties or functions, except
 - (a) ensuring that delegates understand their responsibilities and have the skill and knowledge necessary for the effective exercise of the authority; and
 - (b) regularly monitoring the performance of delegates to ensure that the delegated duties, functions or authorities are being exercised in accordance with this Manual and the FAL.

3.0 Delegation Procedures

3.1 Before the Council authorizes the Executive Operations Director to delegate a Council duty or function, the Council, with input from the Executive Operations Director as necessary, must review and consider the

- (a) position descriptions and required qualifications for those positions with permanent delegated functions;
- (b) description of duties and functions to be delegated; and
- (c) applicable performance standards.

3.2 All delegations must be in writing in the form of the Delegation Agreement, attached as Appendix 3-A, which must

- (a) clearly identify the
 - i. specific duty or function to be performed by the delegatee,
 - ii. limits of the delegatee's authority,
 - iii. required qualifications of the delegatee, and
 - iii. performance standards to be met by the delegatee;
- (b) confirm that the delegatee holds the required qualifications;
- (c) state how the performance of the delegatee is to be monitored
- (d) state whether the delegation is indefinite or for a fixed term; and
- (e) be dated and signed by the delegatee and a quorum of the Council.

3.3 All officers, employees, committees, contractors or agents are responsible for carrying out all duties as delegated to them by the Council, according to the established standards.

3.4 An officer may delegate their duties or functions to an officer, employee, or contractor.

4.0 Monitoring, Maintenance and Review

4.1 For each duty or function delegated the Executive Operations Director must

- (a) monitor the performance of the delegated duties and functions; and
- (b) undertake an annual performance evaluation for permanent delegated duties, or a one-time evaluation for temporary duties and functions.

4.2 The Executive Operations Director must retain all original Delegation Agreements in accordance with Part 19 and if applicable must ensure that a copy of the original document is placed in the delegatee's personnel file.

4.3 On at least an annual basis, and more frequently as necessary, the Executive Operations Director and officers must review all Delegation Agreements to ensure that the delegatee continues to meet the hold the applicable qualifications and meet the required performance standards.

Appendix 3-A: Delegation Agreement

I, _____, _____, understand that
[name] [title/position]

the Council has delegated the following duties or functions to this position [list]:

- a)
- b)

I understand that the following limits apply to this delegation [list]:

- a)
- b)

I understand that this delegation is [indefinite/for (insert fixed period of time)]

I have read and understood the nature and limits of the duty or function delegated to the position of _____, as documented in this Agreement approved by the Council, and I agree to comply with the performance standards established. I understand that I will be responsible for the duties and functions that have been delegated to me. I agree to comply with the terms of this Agreement, and I understand that this Agreement may be revoked at any time.

Agreed to on the ___ day of _____ 20__.

Signature of Delegatee

Title of Delegatee

We understand that the Council remains responsible for all matters relating to the financial administration of the Ts'il Kaz Koh including the matters set out in this Delegation Agreement.

Chief

Councillor

Councillor

Councillor

Councillor

Councillor

PART 4: POLICY DEVELOPMENT

1.0 Policy, Purpose and Scope

- 1.1 Council policies, procedures and directions respecting the Ts'il Kaz Koh 's financial administration system must
- (a) adequately and effectively control the financial administration system;
 - (b) not be contrary to the FAL or inconsistent with GAAP;
 - (c) identify affected persons or classes of persons;
 - (d) be approved by the Council;
 - (e) be documented and updated on a regular basis; and
 - (f) be made available to all affected persons.
- 1.2 This policy applies to the Council, the Finance Committee, the Executive Operations Director, the chief financial officer, and any others persons involved in developing a policy related to the financial administration system.

2.0 Policy Creation and Amendment

- 2.1 Working together, the Executive Operations Director, chief financial officer and directors must
- (a) create a list of all policies, procedures and directions required under the FAL or necessary to adequately and effectively control the financial administration system, and provide the list to the Council for approval;
 - (b) at least annually, review this Manual;
 - (c) prepare and amend, as necessary, all policies, procedures and directions required under the FAL or FMB standards; and
 - (d) provide all draft policies, procedures and directions to the Finance Committee for their review prior to implementation.
- 2.2 Working together, the Executive Operations Director, chief financial officer and directors must develop and implement policies and procedures for all programs or program areas that handle money, including but not limited to the patient travel, social assistance, and post-secondary programs, which must each set out
- (a) eligibility criteria;
 - (b) funding levels and limits;
 - (c) application process, including deadlines;
 - (d) decision-making process, including the requirement to give reasons for decisions; and
 - (e) an appeal process through which members can seek redress if they are unhappy with a decision that has been made.

2.3 The Finance Committee must

- (a) annually review all policies, procedures and directions respecting the Ts'il Kaz Koh 's financial administration system and make recommendations to the Council;

- (b) review all policies, procedures and directions prepared or amended by the Executive Operations Director, and make recommendations to the Council prior to implementation; and
- (c) ensure that all policies, procedures and directions respecting the Ts'il Kaz Koh 's financial administration system comply with the FAL and with GAAP.

2.4 Each policy, procedure or direction must include a list of persons or classes of persons who are affected by it, if it differs from paragraph 1.1(b) of Part 1.

3.0 Approval

3.1 The Finance Committee may consult with outside experts to review the impact or financial implications of any proposed amendment to this Manual, before making a recommendation to the Council.

3.2 The Council must review, and decide whether to approve, each policy, procedure or direction related to the financial administration system, including amendments to existing policies, procedures and directions.

3.3 The Executive Operations Director must ensure that any new, revised or amended Council policies, procedures or directions respecting the Ts'il Kaz Koh 's financial administration system are delivered to the FMB before they are approved by the Council.

4.0 Implementation and Policy Maintenance

4.1 As soon as practicable after it has been approved by the Council, the Executive Operations Director must ensure that

- (a) affected persons are given access to the policy, procedure or direction at the band office during regular hours;
- (b) the policy, procedure or direction is properly implemented; and
- (c) the policy, procedure or direction is registered and filed according to Part 19.

4.2 The Executive Operations Director or chief financial officer must provide each person to whom the financial policies, procedures or directions of the Ts'il Kaz Koh apply

- (a) with a copy of this Manual or access to this Manual; and
- (b) with updates on any new, revised or amended policies, procedures or directions respecting the Ts'il Kaz Koh 's financial administration system as soon as practical.

4.3 The chief financial officer must keep and store, in accordance with Part 19 copies of all previous versions of this Manual for seven years.

PART 5: REPORTING OF REMUNERATION, EXPENSES, BENEFITS AND CONTRACTS

1.0 Policy, Purpose and Scope

1.1 The Council must ensure that all remuneration, expenses and benefits that each Councillor, the Executive Operations Director, or their family members received from the Ts'il Kaz Koh and contracts that each councillor, the Executive Operations Director or their family members of their families with the Ts'il Kaz Koh are

- (a) recorded, and records retained and safeguarded; and
- (b) reported annually in a special purpose report in the Ts'il Kaz Koh 's annual audited financial statements.

1.2 This Part applies to

- (a) members of the Council and their family members; and
- (b) the Executive Operations Director and the Executive Operations Director's family members.

1.3 This Part does not apply to remuneration, expenses or benefits received

- (a) in common by all Members;
- (b) under a program or service universally accessible to Members on published terms and conditions; or
- (c) from a trust arrangement according to the terms of the trust.

2.0 Reporting and Safeguarding of Payment Information

2.1 The Executive Operations Director and each Councillor must declare in writing a listing of their family members and any business in which they or their family members have a financial interest.

2.2 By April 15 of each year, each Councillor and the Executive Operations Director must submit to the chief financial officer the Remuneration, Expenses, Benefits and Contracts Report at Appendix 5-A, setting out

- (a) the total amount of remuneration, expenses and benefits, paid by the Ts'il Kaz Koh to themselves or their family members during the previous fiscal year; and
- (b) any contracts for the supply of goods and services between the Ts'il Kaz Koh and themselves or their family members during the previous fiscal year.

2.3 The chief financial officer must ensure that

- (a) all payments and financial interests that must be declared under section 4.1 are recorded under a separate G/L account; and
- (b) payment information is retained and securely stored in accordance with the FAL and with Part 19.

- 2.4 By April 30 of each year, the chief financial officer must prepare the Remuneration Special Purpose Report at Appendix 5-B, summarizing all compensation, benefits and contracts received by the Councillors, the Executive Operations Director and their family members in the previous fiscal year.
- 2.5 As part of the reporting process, the chief financial officer must
- (a) review the information provided by each Councillor and the Executive Operations Director in their Remuneration, Expenses, Benefits and Contracts Report at Appendix 5-A and compare with the Ts'il Kaz Koh 's records for completeness and accuracy;
 - (b) resolve any discrepancies between each individual Remuneration, Expenses, Benefits and Contracts Report and the Ts'il Kaz Koh 's records, with the assistance of the Finance Committee if necessary;
 - (c) prepare and finalize Appendix 5-B for inclusion in the annual financial statements; and
 - (d) include the special purpose report at Appendix 5-B with the annual audited financial statements.
- 2.6 The special purpose report at Appendix 5-B must set out the total amount of remuneration, expenses and benefits, paid to
- (a) each Councillor and the family members of each Councillor;
 - (b) the Executive Operations Director and the family members of the Executive Operations Director;
 - (c) any contracts for the supply of goods and services between the Ts'il Kaz Koh and a Councillor or a family member of the Councillor; and
 - (d) any contracts for the supply of goods and services between the Ts'il Kaz Koh and the Executive Operations Director or a family member of the Executive Operations Director.
- 2.7 The Executive Operations Director must ensure that that the reporting records required under this section are retained and securely stored in accordance with the FAL and Part 19.

Appendix 5-A: Remuneration Report

Name of Councillor/Executive Operations Director _____

Councillor, Executive Operations Director or Related parties	Details and amounts				Total Amount Received
	Remuneration	Benefits	Expenses	Contracts	

Date _____

 Councillor/Executive Operations Director

 Witness

Appendix 5-B: Remuneration Special Purpose Report

Individual / business	Relationship	Details and amounts				Total Amount Received
		Remuneration	Benefits	Expenses	Contracts	
Councillor A		\$xxxx	\$xxxx	\$xxxx	-	\$xxxx
Name	Spouse	\$xxxx	-	-	-	\$xxxx
Business X	50% ownership				\$xxxx	
Subtotal for Councillor A		\$xxxx	\$xxxx	\$xxxx	\$xxxx	\$xxxx
Councillor B		\$xxxx	\$xxxx	-	\$xxxx	
Name	Brother	\$xxxx	-	-	-	\$xxxx
Business Y	Son's business	-	-	-	\$xxxx	
Subtotal for Councillor B		\$xxxx	\$xxxx	\$xxxx	\$xxxx	\$xxxx

PART 6: COMMITTEES AND WORKING GROUPS

1.0 Policy, Purpose and Scope

- 1.1 The Council must create such standing committees as it deems necessary and appropriate to fulfill its mandate.
- 1.2 Subject to section 1.3, all committees are advisory only and are created for the purpose of making recommendations to the Council.
- 1.3 Notwithstanding section 1.3, the Council may, by resolution, delegate authority to a committee, provided that the delegated authority is set out in the committee's TOR.
- 1.4 The Executive Operations Director must manage records created by committees in accordance with Part 19.
- 1.5 Requirements specific to the creation and management of the Finance Committee are outlined in Part 7.
- 1.6 The purpose of this Part is to ensure that committees are consistently and purposefully organized to successfully achieve their mandates.
- 1.7 This Part applies to the Council, the Executive Operations Director, and to committees of the Ts'il Kaz Koh .
- 1.8 Except where specifically referenced, this Part does not apply to working groups.

2.0 Creating and Dissolving Committees

- 2.1 The Council may create or dissolve a committee by passing a motion, recorded in the minutes.
- 2.2 Working together, the Executive Operations Director and the director of the appropriate department must develop for each new committee a policy or TOR, which must include
 - (a) the mandate, role and functions of the committee;
 - (b) the number of its members;
 - (c) the required qualifications for members;
 - (d) appointment process for members and for the chair;
 - (e) term;
 - (f) quorum requirements;
 - (g) voting rules;
 - (h) honoraria, if applicable;
 - (i) meeting and reporting obligations; and
 - (j) grounds and process for removal.
- 2.3 The policy or TOR developed under section 2.2 must be approved by the Council.

- 2.4 The Executive Operations Director and the committee chair must identify and make recommendations for Council approval regarding the budget and financial, human, and other resource requirements for the committee.
- 2.5 The Executive Operations Director and the committee chair must ensure that budgets and resources approved by the Council for the committee are made available and are managed in accordance with this Manual.

3.0 Appointment of Committee Members

- 3.1 At least one member of each committee must be a Councillor.
- 3.2 The Executive Operations Director and committee chair must develop and implement a recruitment strategy to resource committees.
- 3.3 The committee chair must
 - (a) review eligible and qualifying potential committee members;
 - (b) recommend their appointment to the committee to the Council; and
 - (c) invite those accepted by the Council to participate as members on the committee.

4.0 Committee Meetings and Procedures

- 4.1 The Executive Operations Director must assign to each committee a director or manager to act as an employee liaison.
- 4.2 Committee meetings are convened using the following process:
 - (a) the employee liaison contacts the committee chair to ask for permission to convene a meeting;
 - (b) if the chair consents, the employee liaison sets the meeting agenda, sets the time and location of the meeting, and notifies the committee members of the meeting.
- 4.3 The chair of each committee must ensure that accurate minutes are kept for every committee meeting.
- 4.4 The employee liaison for each committee must ensure that the committee's meeting agendas, documents tabled, minutes, and other documents are retained and managed in accordance with Part 19.
- 4.5 Committee members must
 - (a) prepare for and attend committee meetings;
 - (b) contribute to committee work in the best interest of the Ts'il Kaz Koh ; and
 - (c) acting in accordance with the FAL, this Manual, the COIP and the Oath of Confidentiality.

- 4.6 If a committee requires the Council to make a decision on a matter, then the Councillor member of the committee must bring a briefing document or decision document forward to the Council, and the Council must review and make a decision on the matter.

5.0 Working Groups

- 5.1 The Council may, by motion recorded in the minutes, strike working groups, from time to time, as the Council deems necessary.
- 5.2 The Council must approve the TOR of a working group.

6.0 Monitoring and Evaluation

- 6.1 The Councillor member of each committee is responsible for reporting to the Council on the committee's activities on a regular basis.
- 6.2 At least every six months, the employee liaison of each committee must report to the Council on the committee's activities, including the committee's role, outcomes, and performance measures.

7.0 Confidentiality

- 7.1 Before they can participate in the activities of the committee or working group, each member must review and sign the Oath of Confidentiality at Appendix 6-A.

Appendix 6-A: Oath of Confidentiality

I, _____, understand and acknowledge that:

- 1) as a member of the _____ committee/working group of the Ts'il Kaz Koh , I may come into contact with or possession of sensitive and confidential information regarding the Ts'il Kaz Koh and its Members, businesses, clients or organizations;
- 2) the maintenance of confidentiality is essential to the work that the Ts'il Kaz Koh carries out;
- 3) my participation in the _____ committee/working group is dependent on my signing, and abiding by, this Oath of Confidentiality; and
- 4) any breach of this Oath constitutes just cause for my removal from the _____ committee/working group..

I promise that I will not disclose the affairs of the Ts'il Kaz Koh or its Members, businesses, clients or organizations to any person, company or firm, directly or indirectly, during or after my term as a committee/working group member, other than as required in the normal course of my position, or as required by law.

I promise that I will not use such confidential information for my, or any other person's, interests, whether or not such interests conflict with those of the Ts'il Kaz Koh , during or after my term as a committee/working group member.

[Sworn/affirmed] on the ____ day of _____, 20 __, at _____, British Columbia.

[MEMBER]

WITNESS _____ SIGNATURE _____

PART 7: FINANCE COMMITTEE POLICY AND TOR

1.0 Scope

- 1.1 This Part applies to the Council, the Finance Committee, the Executive Operations Director and the chief financial officer.

2.0 Appointment and Term of Finance Committee Members

- 2.1 The Executive Operations Director and Chair must identify the necessary qualifications and eligibility criteria for Finance Committee members, recruit qualified eligible Finance Committee member candidates, and present them to the Council.
- 2.2 The Council must review the list of candidates and, in making appointments to the Finance Committee, must ensure that the terms of membership comply with section 12 of the FAL.
- 2.3 As soon as practicable after being appointed, each member of the Finance Committee must review and sign the Oath of Confidentiality attached as Appendix 7-A.
- 2.4 The members of the Finance Committee must serve staggered terms, as follows:
- (a) non-Councillor members shall serve three-year terms, commencing September 1 and ending on August 31 three years thereafter; and
 - (b) Councillor members must be appointed to the Finance Committee as soon as practicable following their election to the Council, and shall serve on the Finance Committee to the end of their term on Council.
- 2.5 The Executive Operations Director must maintain a register of Finance Committee members which must, for each member, include the date of appointment or re-appointment, a copy of the signed Oath of Confidentiality, the term of the membership, and the term end date.

3.0 Financial Competency

- 3.1 The chief financial officer may establish a list of specific programs, courses or workshops which, in their opinion, provide adequate training for participants to meet the standards of financial competency as defined in section 2(1) of the FAL.
- 3.2 A member of the Finance Committee who wishes to be designated as financially competent must
- (a) provide written confirmation to the chief financial officer that they are a member in good standing of a professional accounting or auditing association;
 - (b) have a degree or certificate from an accredited post-secondary institution in finance, economics or business or related field; or
 - (c) have successfully completed a workshop, course or program designated under section 3.1.

- 3.3 The chief financial officer must maintain records of all documentation gathered under section 3.2.
- 3.4 The chief financial officer must maintain a file for each member of the Finance Committee in order to track their financial competency, which must contain
- (a) a resume or CV;
 - (b) confirmation or evidence of whether the member satisfies the financial competency requirements as set out in section 3.2;
 - (c) records of professional development or training; and
 - (d) any other information deemed appropriate by Council.
- 3.5 Upon changes in Finance Committee membership, the Council must confirm that the majority of the Finance Committee members are financially competent.

4.0 Independence

- 4.1 Subject to section 4.3, all members of the Finance Committee must be independent of the Ts'il Kaz Koh .
- 4.2 For clarity, the following individuals do not have independence:
- (a) an employee of the Ts'il Kaz Koh ;
 - (b) the Executive Operations Director;
 - (c) the chief financial officer;
 - (d) an individual whose spouse or dependent child is an officer of the Ts'il Kaz Koh Nation; and
 - (e) an individual who has a direct or indirect relationship with the Ts'il Kaz Koh by which the individual may accept any consulting, advisory, or other compensatory fee paid by the Ts'il Kaz Koh to the individual (other than remuneration paid for acting in their capacity as a Councillor or as a member of any committee or as fixed retirement compensation), to a spouse or dependent child of the individual or to an entity in which the individual is a partner, owner, member or officer and which provides any services to the Ts'il Kaz Koh or to a related body or agency including accounting, consulting, legal or any financial services.
- 4.3 Members of the Finance Committee must annually provide to the chief financial officer written confirmation of their independence, and the chief financial officer must maintain a file for each member of the Finance Committee in order to track their independence.

5.0 Administration and Reporting

- 5.1 The Finance Committee must meet at least quarterly, and as soon as possible following receipt of the annual financial statements.
- 5.2 The Council must approve all resources and budgets assigned to the Finance Committee.
- 5.3 The Executive Operations Director and chief financial officer must

- (a) be invited to and attend each Finance Committee meeting, unless excluded under the FAL;
 - (b) identify financial, human, and other resource requirements of the Finance Committee;
 - (c) provide administrative, technical and professional support to the Finance Committee as required; and
 - (d) ensure that approved resources are available to the Finance Committee and that those resources are managed in accordance with Council policies, procedures, and directions.
- 5.4 The Finance Committee may make its own rules of procedure, provided that these rules
- (a) are documented in writing; and
 - (b) are consistent with the Act, the FAL, thus Manual, and Council directions.
- 5.5 The Chair must
- (a) call and chair Finance Committee meetings;
 - (b) plan Finance Committee activities to ensure that the Finance Committee is successful in fulfilling its mandate and addressing its functions, duties and responsibilities;
 - (c) prepare Finance Committee agendas;
 - (d) ensure that minutes are prepared that accurately reflect the meetings held, including records of attendance, key issues discussed, voting records and all decisions taken;
 - (e) evaluate Finance Committee members and their contributions;
 - (f) recommend member appointments and removals to Council; and
 - (g) report to the Council.
- 5.6 In accordance with the FAL, unless a member is not permitted to participate in a motion because of a conflict of interest, every member of the Finance Committee has one vote in all committee decisions, and in the event of a tie vote, the Chair may cast a second tie-breaking vote.
- 5.7 After each meeting, the Finance Committee must either
- (a) make a verbal report to the Council at the next Council meeting; or
 - (b) provide the Council with a written report, within two weeks of the meeting.
- 5.8 Finance Committee members must
- (a) prepare for and attend Finance Committee meetings;
 - (b) contribute to the Finance Committee's work in the best interest of the Ts'il Kaz Koh ; and
 - (c) act in accordance with the Code of Conduct, the FAL, the COIP and this Manual.

6.0 Responsibilities under the FAL

Review of Draft Annual Budgets and Multi-Year Financial Plans

- 6.1 As part of the integrated planning process, the chief financial officer must prepare draft annual operating and capital budgets, develop or update multi-year financial plans, and present them to the Finance Committee for review, on or before February 28 of each year.
- 6.2 The Finance Committee must review the draft budgets and multi-year financial plans and consider, at a minimum
- (a) the reasonableness of assumptions;
 - (b) the internal consistency between strategic plans and budgets; and
 - (c) whether the draft budgets and multi-year financial plans are aligned with and must accomplish the Ts'il Kaz Koh 's strategic and business objectives for the upcoming year;
- 6.3 When satisfied that the draft budgets and multi-year financial plan accurately reflect the Ts'il Kaz Koh 's future financial plans and are aligned with the Ts'il Kaz Koh 's strategic plan, the Finance Committee must recommend approval of the draft budgets and multi-year financial plans to the Council, on or before March 15 of each year.

Quarterly Financial Statements and Financial Performance

- 6.4 The chief financial officer must prepare quarterly financial statements and provide them to the Finance Committee and the Council, along with a variance analysis comparing actual to budgeted performance, within 45 days of each quarter-end.
- 6.5 The variance analysis at section 6.4 must include
- (a) calculations of quarterly, year-to-date, and projected annual variances;
 - (b) explanations for any significant or material variances and projected variances;
 - (c) recommendations to manage identified variances;
 - (d) any risks /opportunities that may have an impact on year-to-date or projected annual variances; and
 - (e) any material accounting considerations (e.g. change in accounting policy, unrecorded liabilities at quarter end, subsequent events).
- 6.6 When satisfied that the quarterly financial statements accurately portray the Ts'il Kaz Koh 's financial performance and situation, the Finance Committee must recommend their approval to the Council.
- 6.7 The Finance Committee must review any recommendations made by Executive Operations Director or chief financial officer regarding the financial statements, and may recommend them to the Council.

Annual Audit

- 6.8 The Finance Committee must participate in the annual audit process, including auditor selection, in accordance with Part 18.

Monitoring of Financial Reporting and Fraud Risk

- 6.9 Along with the quarterly financial statements, the Executive Operations Director and the chief financial officer must prepare and present to the Finance Committee a report on financial reporting and fraud risk, which, for each reported risk,
- (a) identifies the mitigating controls in place to prevent or detect errors or fraudulent transactions;
 - (b) assesses the effectiveness of the identified controls in mitigating the identified risk;
 - (c) identifies control options to mitigate the identified risk where current controls are not effective, and their associated costs; and
 - (d) provides recommendations.
- 6.10 Within one month of receiving the report under section 6.9, the Finance Committee must review the report and may make recommendations to the Council as necessary.

7.0 Removal of Finance Committee Members

- 7.1 A member of the Finance Committee may only be removed by Council motion recorded in the minutes, and in accordance with the FAL.
- 7.2 Before acting to remove a Finance Committee member, the Chair must provide the member with
- (a) reasonable notice under the circumstances, including reasons; and
 - (b) the opportunity to respond to the facts or to rectify the situation.
- 7.3 The Chair must review the member's response and make a recommendation to the Council.
- 7.4 The Council must assess the risk of liability when considering whether to remove a member and consult legal counsel if warranted.
- 7.5 The Council must review the Chair's notice, the member's response, the Chair's recommendation, and any legal advice to make a decision whether or not to remove the Finance Committee member.
- 7.6 Decisions to remove Finance Committee members must be documented by the Council in a Record of Removal which must consist of the
- (a) Chair's notice to the member;
 - (b) member's response;
 - (c) Chair's recommendation to the Council;
 - (d) any legal advice obtained;

- (e) BCR and Council's reasons, including reference to the circumstances specified in the FAL for the removal; and
- (f) confirmation that these procedures have been complied with.

7.7 All Council deliberations and the Record of Removal must be kept strictly confidential, and maintained in accordance with Part 19.

8.0 Review and Monitoring

8.1 Annually, the Finance Committee must review this Part to ensure that it continues to meet the requirements of the FAL and the additional needs and requirements of the Council, and must present any recommended changes to this Part to Council.

8.2 Any changes to this Part must be approved by Council motion recorded in the minutes.

Appendix 7-A: Finance Committee Oath of Confidentiality

I, _____, understand and acknowledge that:

- 1) as a member of the Finance Committee, I may come into contact with or possession of sensitive and confidential information regarding the Ts'il Kaz Koh and its Members, businesses, clients or organizations;
- 2) the maintenance of confidentiality is essential to the work that the Ts'il Kaz Koh carries out;
- 3) my participation in the Finance Committee is dependent on my signing, and abiding by, this Oath of Confidentiality; and
- 4) any breach of this Oath constitutes just cause for my removal from the Finance Committee, in accordance with article 8.0 of Part 7 of the FPP.

I promise that I will not disclose the affairs of the Ts'il Kaz Koh or its Members, businesses, clients or organizations to any person, company or firm, directly or indirectly, during or after my term as a Finance Committee member, other than as required in the normal course of my position, or as required by law.

I promise that I will not use such confidential information for my, or any other person's, interests, whether or not such interests conflict with those of the Ts'il Kaz Koh, during or after my term as a Finance Committee member.

[Sworn/affirmed] on the ____ day of _____, 20____, at _____, British Columbia.

[FINANCE COMMITTEE MEMBER]

PART 8: INTEGRATED PLANNING

1.0 Policy, Purpose and Scope

- 1.1 The Ts'il Kaz Koh 's annual planning and budgeting process must incorporate and integrate
- (a) a strategic plan;
 - (b) tangible capital project plans and tangible capital asset life-cycle plans;
 - (c) a multi-year financial plan;
 - (d) the risk-management plan; and
 - (e) the annual budget.
- 1.2 The strategic plan must be used as the basis for the financial and capital planning documents.
- 1.3 All plans must be integrated and consistent with each other and address the overall strategic goals and objectives of the Ts'il Kaz Koh .
- 1.4 The Council must not approve planning documents that result in an annual budgeted deficit, except in accordance with the FAL.
- 1.5 This Part applies to the Council and the officers and directors.

2.0 Integrated Planning Process

- 2.1 The Ts'il Kaz Koh must perform integrated budget planning on an annual basis, as outlined at section 27 of the FAL.
- 2.2 The Executive Operations Director must set a planning calendar at the beginning of the planning cycle that describes the required planning tasks and timelines, which must culminate in the Council approving the final annual planning documents no later than March 31.
- 2.3 The Executive Operations Director must
- (a) assign responsibilities for each component of the integrated planning process to Ts'il Kaz Koh employees;
 - (b) monitor progress against the integrated planning timelines and ensure deadlines are met;
 - (c) ensure that Members may provide input to and receive the final results of the integrated planning process, in accordance with FAL requirements; and
 - (d) ensure that relationships and dependencies between the various components of the overall integrated plan are addressed.
- 2.4 Changes to any of the approved planning documents require the approval of the Council.

3.0 Strategic Plan

- 3.1 The Executive Operations Director must lead the Ts'il Kaz Koh in the development of a five-year strategic plan that outlines
- (a) the mission, vision and core values of the Ts'il Kaz Koh ; and
 - (b) specific goals and objectives to be achieved.
- 3.2 Every year thereafter, until the expiry of the strategic plan, the Executive Operations Director, working with the other officers and directors, must lead the Ts'il Kaz Koh in the review and updating of the five-year strategic plan.
- 3.3 The previous year's goals must be used as a starting point for developing a list of three to five specific, measurable, and realistic goals that the Ts'il Kaz Koh wants to achieve.
- 3.4 The Executive Operations Director must present the strategic plan to the Council for review, input, and approval.

4.0 Tangible Capital Asset and Life-Cycle Planning

- 4.1 The chief financial officer must lead the development of an annual tangible capital asset and life-cycle plan, which must
- (a) be prepared in accordance with Part 20; and
 - (b) consider and integrate the strategic plan, goals and objectives.

5.0 Multi-Year Financial Plan

- 5.1 On or before March 1 of each year, the chief financial officer must prepare, and present to the Council, a multi-year financial plan that addresses the Ts'il Kaz Koh 's goals and objectives over a five-year period, and includes
- (a) projected statements of operations;
 - (b) financial position;
 - (c) a cash flow forecast; and
 - (d) a description of all assumptions used to develop the multi-year financial plan.
- 5.2 The multi-year financial plan must consider and integrate
- (a) the strategic plan goals and objectives;
 - (b) expected revenues, expenditures, debt requirements and any debt payment requirements;
 - (c) tangible capital asset/project and life-cycle plans;
 - (d) the risk-management plan; and
 - (e) the economic and social impact of the Ts'il Kaz Koh 's planned capital projects and projects undertaken by the Ts'il Kaz Koh with other governments.

6.0 Annual Budget

6.1 The chief financial officer must lead the development of an annual budget that considers and integrates

- (a) the previous year's budget and actual, or projected actual, results;
- (b) strategic plan goals and objectives;
- (c) the multi-year financial plan;
- (d) capital plans, including any tangible capital project plans and life-cycle plans;
- (e) advice and input from the Council, the Executive Operations Director, and other directors; and
- (f) input from the Members in accordance with section 6.3.

6.2 The budget must encompass all operations for which the Ts'il Kaz Koh is responsible, and be organized into the following departments:

- (a) Treaty Lands and Resources;
- (b) Public Works;
- (c) Community Services;
- (d) Economic Development; and
- (e) Administration,

and must contain, at a minimum, the following components

- (f) revenue:
 - i. each anticipated source of revenue and the estimated amount, and
 - ii. a sub-category for any revenues from natural resources obtained from the land must be identified;
- (g) each anticipated category of expenditure and the estimated amount;
- (h) surplus or deficit:
 - i. identification of any surplus or deficit,
 - ii. for a surplus, a description of how year-end surplus funds must be applied, and
 - iii. for a deficit, an analysis of why a deficit is budgeted and plans to remediate; and
- (i) a description of material assumptions used in the budgeting process.

6.3 Employees must meet with the Members annually at a community gathering, in order to

- (a) review the objectives and activities for each program;
- (b) review measurable indicators that demonstrate whether and how the program is meeting its objectives; and
- (c) seek input from the Members on how to improve the programs and services being offered.

6.4 The chief financial officer must ensure that

- (a) the content of the annual budget includes the information required under section 26 of the FAL; and

- (b) the annual budget and planning process follows the procedure outlined in section 27 of the FAL;
- (c) the local revenue account complies with the Act, its regulations and the standards established by the FNTC; and
- (d) supporting documentation for the draft budget, including documentation supporting any assumptions used, is retained in accordance with Part 19.

7.0 Approval Process

- 7.1 When the planning documents are presented to the Finance Committee and the Council they must be accompanied by
- (a) descriptions of any major assumptions underlying any of the planning documents;
 - (b) identification of any significant risks to achieving the planned results;
 - (c) identification of any instances where the planning documents are not integrated, linked, or are not consistent with each other;
 - (d) identification of any significant changes from prior year planning or prior year actual results;
 - (e) a summary of feedback received during the planning process from the Members or other stakeholders in accordance with section 31 of the FAL; and
 - (f) identification of any planned deficits, rationale, and remediation plans.
- 7.2 The Finance Committee must review the planning documents and provide recommendations and guidance to the Council prior to Council approval.
- 7.3 Before approving a budget deficit, the Council must consult with the Finance Committee for recommendations to balance the budget.
- 7.4 The Finance Committee must review proposed changes or amendments to the budget and provide recommendations to the Council.
- 7.5 The Council must document its approval of any changes or amendments to the budget.

Appendix 8-A: Planning Process Schedule

Planning component / activity	Individual(s) responsible	Deadline	Reference
Prepare and provide a quarterly monitoring report re: investments to the Finance Committee	Chief Financial Officer	April 15	FPP Part 24 s. 6.2
Submit Remuneration, Expenses, Benefits and Contracts Report at Appendix 5-A to the Chief Financial Officer	Councillors Executive Operations Director	April 15	FPP Part 5 s. 2.2
Prepare the Remuneration Special Purpose Report at Appendix 5-B	Chief Financial Officer	April 30	FPP Part 5 s. 2.4
Review quarterly investment monitoring report, make recommendations and provide report to the Council	Finance Committee	April 30	FPP Part 24 s. 6.3
Prepare and provide quarterly financial statements for previous quarter and variance analysis comparing actual to budgeted performance to Council and Finance Committee	Chief Financial Officer	May 15	FAL s. 66(1) FPP Part 7 s. 6.4
Report separately on the Ts'il Kaz Koh's for-profit activities in the quarterly statements	Director of Economic Development	May 15	Part 12 s. 3.4
Provide draft annual financial statements to the Finance Committee	Chief Financial Officer	May 15	FAL s. 67(4)
Prepare and present a report on financial reporting and fraud risk to the Finance Committee	Chief Financial Officer and Executive Operations Director	May 15	FPP Part 7 s. 6.9
Review quarterly investment monitoring report, recommendations and make any necessary decisions	Council	May 15	FPP Part 24 s. 6.4
Present draft annual financial statements to the Council for review	Finance Committee	May 30	FAL s. 67(5)
Review financial reporting and fraud risk report and make recommendations to the Council as necessary	Finance Committee	June 15	FPP Part 7 s. 6.10
Submit draft amendment to annual budget to the FAC re: local revenue account	Tax Administrator	June 15	FAL s. 27(4)

Ensure accounts are properly updated to reflect audit adjustments; account balances are reconciled to the audit statements and schedules; and a proper year end closing of the accounts is completed	Chief Financial Officer	June 30	FPP Part 18 s. 6.3
Review tax administrator's amendments and make recommendations to Council	Finance Committee	June 30	FAL s. 27(5)
Provide audited financial statements to the Finance Committee for its review and consideration	Auditor	July 14	FAL s. 71(1)
Approval of local revenue account amendments	Council	July 15	FAL s. 27(6)
Prepare and provide a quarterly monitoring report re: investments to the Finance Committee	Chief Financial Officer	July 15	FPP Part 24 s. 6.2
Report separately on the Ts'il Kaz Koh's for-profit activities in the annual statements	Director of Economic Development	July 29	Part 12 s. 3.4
Prepare annual report on operations and financial performance for the previous fiscal year, and make report available to the members and provide to FMB and FNFA	Council	July 29	FAL s. 73(1)
Review and approve the audited financial statements			FAL s. 71(2) FPP Part 18 s. 2.1
Review quarterly investment monitoring report, make recommendations and provide report to the Council	Finance Committee	July 30	FPP Part 24 s. 6.3
Prepare and provide quarterly financial statements for previous quarter and variance analysis comparing actual to budgeted performance to Council and Finance Committee	Chief Financial Officer	August 14	FAL s. 66(1) FPP Part 7 s. 6.4
Report separately on the Ts'il Kaz Koh's for-profit activities in the quarterly statements	Director of Economic Development	August 14	Part 12 s. 3.4
Prepare and present a report on financial reporting and fraud risk to the Finance Committee	Chief Financial Officer and Executive Operations Director	August 14	FPP Part 7 s. 6.9
Review quarterly investment monitoring report, recommendations and make any necessary decisions	Council	August 14	FPP Part 24 s. 6.4

Review the financial administration system for the previous four quarters	Finance Committee	August 31	FPP Part 21 s. 2.1
Review financial reporting and fraud risk report and make recommendations to the Council as necessary	Finance Committee	September 14	FPP Part 7 s. 6.10
Report to Finance Committee on all active guarantees and indemnities	Executive Operations Director	October 1	FPP Part 22 s. 7.1
Prepare a report for the Council, Executive Operations Director, chief financial officer and auditors re: Tseil-Waututh's financial system compliance and recommendations for changes	Finance Committee	October 15	FPP Part 21 s. 2.3
Prepare and provide a quarterly monitoring report re: investments to the Finance Committee	Chief Financial Officer	October 15	FPP Part 24 s. 6.2
Review quarterly investment monitoring report, make recommendations and provide report to the Council	Finance Committee	October 30	FPP Part 24 s. 6.3
Prepare and provide quarterly financial statements for previous quarter and variance analysis comparing actual to budgeted performance to Council and Finance Committee	Chief Financial Officer	November 14	FAL s. 66(1) FPP Part 7 s. 6.4
Report separately on the Ts'il Kaz Koh's for-profit activities in the quarterly statements	Director of Economic Development	November 14	Part 12 s. 3.4
Prepare and present a report on financial reporting and fraud risk to the Finance Committee	Chief Financial Officer and Executive Operations Director	November 14	FPP Part 7 s. 6.9
Review quarterly investment monitoring report, recommendations and make any necessary decisions	Council	November 14	FPP Part 24 s. 6.4
Perform condition assessments of all tangible capital assets	Chief Financial Officer	November 30	FPP Part 20 s. 6.5
Arrange for the inspection and review of the state of each of Tseil-Waututh's tangible capital assets	Executive Operations Director	November 30	FPP Part 20 s. 4.1 FAL s. 83(2)
Report condition assessment to Executive Operations Director	Chief Financial Officer	December 10	FPP Part 20 s. 6.5
Review financial reporting and fraud risk report and make recommendations to the Council as necessary	Finance Committee	December 14	FPP Part 7 s. 6.10

Prepare financial information related to routine maintenance and rehabilitation or replacement of tangible capital assets	Executive Operations Director ensures that this is done by Chief Financial Officer and Director of Public Works	January 31	FPP Part 20 s. 2.4 FAL s. 83(3)
Prepare and provide a quarterly monitoring report re investments to the Finance Committee	Chief Financial Officer	January 15	FPP Part 24 s. 6.2
Review quarterly investment monitoring report, make recommendations and provide report to the Council	Finance Committee	January 30	FPP Part 24. 6.3
Prepare and provide the annual capital asset life cycle management plan to the Finance Committee	Executive Operations Director	January 31	FPP Part 20 s. 7.1
Prepare and provide quarterly financial statements for previous quarter and variance analysis comparing actual to budgeted performance to Council and Finance Committee	Chief Financial Officer	February 14	FAL s. 66(1) FPP Part 7 s. 6.4
Report separately on the Ts'il Kaz Koh's for-profit activities in the quarterly statements	Director of Economic Development	February 14	Part 12 s. 3.4
Prepare and present a report on financial reporting and fraud risk to the Finance Committee	Executive Operations Director and Chief Financial Officer	February 14	FPP Part 7 s. 6.9
Review quarterly investment monitoring report, recommendations and make any necessary decisions	Council	February 14	FPP Part 24 s. 6.4
Prepare draft annual operating and capital budgets, develop or update multi-year financial plans, and present to Finance Committee for review	Chief Financial Officer	February 28	FPP Part 7 s. 6.1 FAL s. 27(1)
Review the annual life cycle management plan	Finance Committee	February 28	FPP Part 20 s. 2.2 and 7.3
Prepare and present multi-year financial plan to the Council	Chief Financial Officer	March 1	FPP Part 8 s. 5.1
Prepare or update Strategic Plan	Executive Operations Director		FPP Part 8 s. 3.0
Review and report to the Council on the physical security arrangements	Executive Operations Director	March 1	FPP Part 20 s. 5.1

over tangible capital assets, including any recommendations made by the Finance Committee			
Review financial reporting and fraud risk report and make recommendations to the Council as necessary	Finance Committee	March 14	FPP Part 7 s. 6.10
Review/recommendations re: annual budget, multi-year financial plan and submissions from members	Finance Committee	March 15	FPP Part 7 s. 6.3 FAL s. 27(2)
Review and update financial reports list and submit to the Finance Committee	Executive Operations Director Chief Financial Officer	March 31	FPP Part 14 s. 3.3
Complete all commitments for essential services for the coming fiscal year and issuing a PO for those services	Persons with spending authority	March 31	FPP Part 10 s. 3.7
Review and make recommendations on the financial reports list and forward to Council for approval	Finance Committee		Part 14 s. 3.4
Approval of final annual budget and final annual planning documents, including a multi-year financial plan	Council	March 31	FAL s. 27(3) FPP Part 8 s. 2.2
Notice to members of important financial issues e.g. capital projects, budget	Council	As soon as practical as issues arise	
Reconcile all bank accounts and ensure that the reconciliation is independently reviewed and approved; monitor outstanding cheques	Chief Financial Officer Accounts Payable and Accounts Receivable Clerk	Monthly	FPP Part 9 ss. 4.3, 6.16
Reconcile investment accounts to general ledger and financial statements	Chief Financial Officer	Monthly	Part 24 s. 6.1
Distribute financial statements for each program to employees responsible for each program budget	Chief Financial Officer	No more than 15 days following the end of each month	FPP Part 14 s. 4.2
Prepare a reconciliation report for all financial institution accounts	Chief Financial Officer	Within 30 days of the end of each month	FPP Part 9 s. 10.2(c)

Prepare and provide monthly financial information to the Council and Finance Committee	Chief Financial Officer	No more than 45 days following the end of each month	FAL s. 65
Report separately on the Ts'il Kaz Koh's for-profit activities in the monthly reports	Director of Economic Development	No more than 45 days following the end of each month	Part 12 s. 3.4
Report to the Executive Operations Director on the Safety Committee's activities	Chair of the Safety Committee	Every six months	FPP Part 17 s. 2.2
Evaluate each committee	Council Executive Operations Director	Every six months	FPP Part 6 s. 6.2
Provide Executive Operations Director with an update on condition assessments and maintenance reports	Each department responsible for tangible capital assets	Every six months	FPP Part 20 s. 6.1
Fill out TD 1 forms	All employees	First work day of January	FPP Part 10 s. 4.6

PART 9: FINANCIAL INSTITUTION ACCOUNTS

1.0 Scope

- 1.1 This Part applies to the Council, the Executive Operations Director, the chief financial officer, the senior accountant, and any other employee who receives cash or cheques, or to whom banking responsibilities have been assigned.

2.0 Cash and Cheques Received for Deposit

- 2.1 All cash received must be recorded in a duplicate receipt book with one copy provided to the organization or individual submitting the cash, and the other copy maintained for the Ts'il Kaz Koh 's records, and all receipts for cash payments must indicate the amount, source, date, and reason for payment.
- 2.2 All cash received must be securely stored in a safe or a locked cabinet until it is brought to the bank for deposit, and access to the secure storage must be limited to the individual making deposits.
- 2.3 All cheques received must be recorded in a log to track receipt and record the date, source, amount and reason for payment.

3.0 Recording of Deposits

- 3.1 All deposits must be identified by revenue source and segregated as appropriate.
- 3.2 In order to maintain proper segregation of duties, the individual who records revenue in the accounting system must not be the same individual who receives cash or cheques for the Ts'il Kaz Koh .
- 3.3 Any expected deposits that have not been deposited in a bank account must be reported to the chief financial officer immediately.

4.0 Bank Account Management

- 4.1 Approval of the Council is required to open a Ts'il Kaz Koh bank account.
- 4.2 A separate local revenue account must be opened and maintained, into which only local revenues may be deposited.
- 4.3 The chief financial officer must ensure that all bank accounts of the Ts'il Kaz Koh are
- (a) operated solely for the identified purposes and by persons authorized by the Council;
 - (b) reconciled on a monthly basis and independently reviewed and approved; and
 - (c) recorded in the books of account and reported in the Ts'il Kaz Koh 's financial statements.

- 4.4 The chief financial officer must ensure that records of all financial institution transactions are made and retained in accordance with Part 19.
- 4.5 The chief financial officer is the main point of contact for all interactions with the Ts'il Kaz Koh 's bank.
- 4.6 The senior accountant is responsible for reviewing all bank statements, returned cheques and enquiries, and must notify the chief financial officer of any unusual or unexpected activity
- 4.7 Any restricted monies must be deposited in a separate account and accounted for on a separate basis.
- 4.8 The chief financial officer must maintain a current list of all bank accounts and a file of all bank mandates, letters of intent, and bank correspondence.
- 4.9 Arrangements must be made with the bank to ensure that all bank statements, returned cheques or enquiries are sent to the chief financial officer or delegated employee.
- 4.10 The individual preparing bank reconciliations must be a different individual than the person designated under section 4.9.
- 4.11 The Council must approve a list of authorized signing authorities for each bank account, and changes to signing authority names or limits must be approved by a quorum of the Council and recorded in the minutes of the Council meeting.
- 4.12 The chief financial officer or the Executive Operations Director must notify the Ts'il Kaz Koh 's financial institution of any changes in signing authority.
- 4.13 The bank account must be set up such that two approvals are required for payments to third parties.
- 4.14 The Council must approve any electronic banking agreements between financial institutions and the Ts'il Kaz Koh , on the recommendation of the Executive Operations Director.
- 4.15 Only the Executive Operations Director, chief financial officer and senior accountant may be provided online banking access to perform transactions.
- 4.16 The chief financial officer must ensure that the following duties related to bank accounts are segregated:
 - (a) receiving banking documentation and communicating with the bank;
 - (b) receiving cash/cheques and making deposits;
 - (c) recording transactions;
 - (d) reconciling accounts; and
 - (e) reviewing and approving reconciliations.

5.0 Signing Authority

- 5.1 All cheques, must be authorized by two signing authorities.
- 5.2 All requisitions and POs must be signed by the director of the relevant department or their delegatee.
- 5.3 The authorization of an expenditure and the approval of payment of an authorized expenditure must not be exercised by the same person in respect to any payment.
- 5.4 If an authorized signatory believes that a transaction or cheque does not comply with the policies in this Manual or the FAL, they must not sign for that transaction, and must notify the other authorized signatories of that decision by completing a "Notice of Refusal" form attached at Appendix 9-A.
- 5.5 An authorized signatory must not sign cheques, issue POs, or issue cheque requisitions made payable to themselves or to a family member, unless
 - (a) no other authorized signatories are available; and
 - (b) the matter is urgent.
- 5.6 The chief financial officer must ensure that written notification of any withdrawal or change to cheque writing limitations established by the Council, the Finance Committee or the chief financial officer is communicated as soon as possible to the Ts'il Kaz Koh 's financial institution with a copy retained in the Ts'il Kaz Koh 's records.

6.0 Cheques and Cheque Stock

- 6.1 Cheque stock must be sequentially pre-numbered and all blank cheques must be stored in a safe with controlled and access limited to the accounting department.
- 6.2 Before signing a cheque, the signing authority must ensure that
 - (a) the date, payee and amount are properly filled in on the cheque;
 - (b) supporting documentation is attached; and
 - (c) cheque stubs are completed which include the information in (a) and (b), and the cheque number.
- 6.3 Cheques must be issued in a timely manner.
- 6.4 Subject to section 6.5, cheques are generally issued on Tuesdays and Fridays; requisitions or invoices must be submitted by noon on Monday for the Tuesday cheque run and by noon on Thursday for the Friday cheque run.
- 6.5 Notwithstanding section 6.4,
 - (a) Social Assistance, school support, and other cheques issued on a fixed schedule will be prepared for delivery on the due date;

- (b) the Finance department may conduct special cheque runs for bulk expenditures such as member distributions and student recreation expense fees, on days other than Tuesdays and Fridays; and
 - (c) cheques for unexpected and time-sensitive expenditures such as funeral expenses and travel support, may be issued on an as-needed basis.
- 6.6 Council members must not direct the Finance Department to make cheque runs for themselves or others on timelines other than as set out at sections 6.4 and 6.5.
- 6.7 Cheque runs must be completed by authorized personnel only.
- 6.8 The accounts payable and accounts receivable clerk must ensure that each cheque stub contains the following information
 - (a) the date of payment;
 - (b) the amount of payment;
 - (c) the cheque number;
 - (d) to whom the payment was made; and
 - (e) invoice or account number.
- 6.9 Upon the issuance of a cheque for an invoice, the accounts payable and accounts receivable clerk must match the invoice with the cheque stub in order to prevent accidental duplicate payments.
- 6.10 The printed cheque and related accounts payable coding voucher must be matched together to form a payment voucher.
- 6.11 The cheque and one copy of the cheque advice must be forwarded to the vendor, and the second copy of the cheque advice must be attached to the completed payment voucher.
- 6.12 All disbursements must be issued to the individual or entity to which the Ts'il Kaz Koh owes an account payable with the exception of garnishee orders or court orders.
- 6.13 If a payee wishes to authorize another individual to pick up their cheque, the individual must present to the Executive Operations Director, chief financial officer, or their director, a signed release letter from the payee.
- 6.14 If a cheque contains an error, it must be marked VOID, the signing area must be blotted or cut out, and the spoiled cheque must be retained and filed in numerical sequence with the cancelled cheques for that month when the cheques are returned from the bank.
- 6.15 When a cheque is reported lost, destroyed, or stolen, the chief financial officer
 - (a) must cancel the cheque and send a stop payment order sent to the Ts'il Kaz Koh 's financial institution; and
 - (b) may arrange for a second cheque to be issued only after the financial institution has confirmed the stop payment order.

- 6.16 Outstanding cheques must be monitored on a monthly basis, and if any cheques remain outstanding for more than three months, the accounts payable and accounts receivable clerk must investigate to determine whether the cheque remains valid or if it must be stale-dated.
- 6.17 If a Ts'il Kaz Koh cheque is not presented to the bank for payment within six months of the date of issue, the chief financial officer
- (a) must cancel the cheque and send a stop payment order to the Ts'il Kaz Koh 's financial institution; and
 - (b) may arrange for another cheque to be issued upon request of the payee.
- 6.18 The chief financial officer must ensure that adjusting entries are made to the journal, on a timely basis
- (a) on all cancelled cheques, once the Ts'il Kaz Koh 's financial institution has confirmed the stop payment order; and
 - (b) to reverse voided, stale-dated and spoiled cheques.
- 6.19 The Ts'il Kaz Koh may deduct the stop payment order fees from a re-issued cheque.
- 6.20 The authority to transfer funds and stop payments must be limited to the chief financial officer and the Executive Operations Director.

7.0 Use of Credit Cards

- 7.1 Authority to possess and use a credit card of the Ts'il Kaz Koh must be authorized by the Executive Operations Director.
- 7.2 All credit cards must be registered in the name of the Ts'il Kaz Koh , and indicate the name of the authorized holder of the corporate credit card.
- 7.3 The credit limit on each credit card, in accordance with the credit lending institution, must be established at a maximum amount of \$15 000.
- 7.4 Only personnel authorized under section 7.1 may use or authorize the use of a corporate credit card.
- 7.5 Credit cards may only be used for the purchase of goods or services directly relating to the Ts'il Kaz Koh 's business, including
- (a) meeting costs;
 - (b) travel expenses;
 - (c) accommodation;
 - (d) vehicle rentals; and
 - (e) office supplies,

and must not be used for

- (f) personal purchases;
- (g) cash advances; or
- (h) financial institution transfers.

7.6 When a credit card purchase is completed, the purchaser must

- (a) initial the invoice or receipt as an indication of authorization;
- (b) code the invoice with the appropriate general ledger expense account code; and
- (c) submit the receipt and invoice to the finance department.

7.7 Each month, the accounts payable and accounts receivable clerk must

- (a) compare actual credit card receipts against the credit card statement;
- (b) investigate and, where possible, resolve any discrepancies;
- (c) report all unresolved discrepancies to the Executive Operations Director;
- (d) record each purchase appearing on the monthly statement as a debit to the appropriate expense account and a credit to the accounts payable account; and
- (e) complete an accounts payable coding voucher ("the coding voucher").

7.8 The senior accountant must review the coding voucher, initial it and approve payment.

7.9 The senior accountant must ensure that all credit card balances are paid in full by the due date, except in circumstances where certain purchases are in dispute, in which case only the balance not in dispute must be paid.

8.0 Cash Management

Advances

8.1 The Executive Operations Director or the chief financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

8.2 The Executive Operations Director or the chief financial officer, on the recommendation of the tax administrator, may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Interest

8.3 All interest earned on the accounts described at section 32 of the FAL, other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to at section 32 of the FAL.

8.4 All interest earned on

- (a) a trust account must be retained in that account;
- (b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

8.5 Subject to the *Interest Act*, R.S.C. 1985 c. I-15, the Ts'il Kaz Koh may charge interest at a rate set from time to time by the Council on any debts or payments owed to the Ts'il Kaz Koh that are overdue.

Refunds and Year-end Surpluses

8.6 Money received by the Ts'il Kaz Koh that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

9.0 Reconciliation

9.1 By the end of the following month, the accounts payable and accounts receivable clerk must

- (a) prepare a bank reconciliation for each of the Ts'il Kaz Koh's bank accounts for the previous month by comparing the deposits listed on the bank statement with the deposits shown in the Ts'il Kaz Koh's accounting records and deposit books;
- (b) ensure that supporting documentation and records are retained for each bank reconciliation;
- (c) sign the reconciliation as evidence that the reconciliation is complete and that they have carried out their duty as described in this Manual;
- (d) submit all bank reconciliations to the chief financial officer; and
- (e) alert the chief financial officer of any irregularities.

9.2 Reconciliation records must be retained, including documentation to support the amounts recorded on the reconciliation, such as accounting system general ledger reports, bank statements, and outstanding cheque reports.

9.3 The person preparing the bank reconciliation must monitor and investigate adjustments that carry over from month to month.

9.4 In-transit deposits must be investigated immediately if not cleared by the bank within one week.

9.5 Other adjustments that are routine in nature must be entered in the accounting system through the journal entry process.

9.6 Unusual, or unresolved entries that carry over for more than one month, must be reported to the chief financial officer, or an appropriately delegated financial officer within the Ts'il Kaz Koh.

9.7 The individual preparing the reconciliation must sign it as evidence that the reconciliation is complete and that they have carried out their duty as described in this policy.

10.0 Independent Review

10.1 The chief financial officer must review and approve each bank account's reconciliation for completeness, timeliness and accuracy, to ensure that

- (a) the reconciliation balances;
- (b) all amounts recorded on the reconciliation are appropriately supported by documentation such as bank statements and accounting system reports;
- (c) adjustments are reasonable, routine in nature, supported by documentation, and are not carried over for multiple months on the reconciliation; and
- (d) unusual adjustments are well explained, supported, and are brought to the attention of the Finance Committee.

10.2 The chief financial officer must

- (a) sign and date the reconciliation to indicate that they have carried out their duties as described in this Manual;
- (b) report to the Finance Committee and the Executive Operations Director any irregularities, such as reconciliations that do not balance or unusual adjustments, as soon as practical; and
- (c) prepare a reconciliation report for all financial institution accounts within 30 days of the end of each month, except under extenuating circumstances.

11.0 Records Management

11.1 The chief financial officer must ensure that

- (a) current records of all account transactions are retained and available for review by authorized persons at any time;
- (b) all records pertaining to financial institution authorities are maintained and changes are reported to the Council and the Finance Committee; and
- (c) all banking records, including bank reconciliation records, are retained for a period of at least six years.

12.0 Irregularities

12.1 Any irregularities, such as reconciliations that do not balance or unusual adjustments, must be reported by the chief financial officer to the Finance Committee as soon as practical.

Appendix 9-A: Notice of Refusal

To: Council
 Executive Operations Director
 Chief Financial Officer

Date: _____

From: _____

Re: Refusal to sign cheque# _____ Company _____

The above numbered cheque does not comply with the FAL section _____ and/or with section ____ of the FPP .

Comments:

Signed: _____

PART 10: EXPENDITURES

1.0 Application

- 1.1 This Part applies to all employees, committee members and the Council.
- 1.2 This Part does not apply to expenditures that arise out ITTs or RFPs in accordance with Part 25.

2.0 Procedures for General and Operational Expenditures

- 2.1 Payments for expenditures must not be made unless the expenditure
 - (a) has been provided for in the approved annual budget;
 - (b) is appropriately recorded in the general ledger; and
 - (c) is made using a PO, or requisition for payment that details the goods or services being requested, in accordance with this Part.
- 2.2 Wherever possible, the Ts'il Kaz Koh must use POs to commit funds for the purchase of goods and services, following the procedure set out at article 3.0.
- 2.3 Whenever possible funds for essential services must be committed on an annual basis by the Executive Operations Director or manager, as applicable, including for
 - (a) utilities such as hydro, propane, and telephone;
 - (b) internet services; and
 - (c) security monitoring.
- 2.4 Whenever possible, the Ts'il Kaz Koh must take advantage of purchase discounts, including discounts for early payment.
- 2.5 The Council must approve all donations in excess of \$500.
- 2.6 Unless otherwise stated, all managers may commit and spend funds from expense accounts within their department, up to the amount allocated to their department in the annual budget, but only after assessing and securing the best possible financial arrangement for the Ts'il Kaz Koh , by
 - (a) ensuring that the program budget for which the purchase relates has sufficient funds available;
 - (b) ensuring that the purchase is in accordance with any existing funding agreements between the Ts'il Kaz Koh and funding agencies;
 - (c) ensuring that the goods and services are to be purchased for the benefit of the Ts'il Kaz Koh ;
 - (d) seeking competitive prices for goods and services including obtaining a variety of price quotes wherever possible;
 - (e) minimizing shipping costs; and
 - (f) taking into consideration
 - i. quality of goods or services;

- ii. timeliness and reliability of delivery; and
- iii. suitability and compliance with any contract or purchase specifications.

2.7 The chief financial officer is responsible for

- (a) the ongoing evaluation of suppliers of goods and services in accordance with the criteria set out at section 2.6;
- (b) investigating sources of new suppliers to participate in the supply of goods and services to the Ts'il Kaz Koh ;
- (c) maintaining records of the examinations or reviews of suppliers; and
- (d) effectively monitoring expenditures to ensure that any cost overruns are promptly identified and reported to the Finance Committee.

2.8 Suppliers must submit an invoice or weigh bill for any services, equipment or supplies sold to the Ts'il Kaz Koh before payment can be made.

2.9 Upon opening the mail, the receptionist must stamp the date on any invoices received and forward them to the accounts payable and accounts receivable clerk.

2.10 The accounts payable and accounts receivable clerk must file alphabetically by supplier name all documentation supporting a purchase transaction, including monthly statements from suppliers.

2.11 At least twice a month, the accounts payable and accounts receivable clerk must

- (a) enter the invoices in the accounting sub-ledger to generate a Pre-Cheque Register, debiting to the appropriate accounts payable ledger account; and
- (b) make a credit entry to the designated cash account where a cheque has been issued.

2.12 The A/P batch must be reviewed by the chief financial officer and returned to the accounts payable and accounts receivable clerk to generate payment.

2.13 Any changes made to spending authority positions, authority limits, or authorized accounts must be approved by the Council and recorded in the minutes.

3.0 Purchase Order ("PO") Procedures

3.1 POs must be used whenever possible to order goods and services.

3.2 Blank, sequentially pre-numbered PO forms must be issued and controlled by the finance officer, who must ensure that the blank forms are kept under lock and key.

3.3 Employees must not authorize purchases outside of their designated program areas under no circumstances.

3.4 The senior accountant must provide each director with a current chart of accounts for their department and programs, to assist the director in account-coding POs.

- 3.5 All POs must be filled out in duplicate and must contain
- (a) the name and address of the supplier or vendor;
 - (b) the unit price and quantity;
 - (c) a detailed description of item or service;
 - (d) the total cost of the purchase;
 - (e) the expected receipt date;
 - (f) the general ledger code used when recording the expense; and
 - (g) the initials of the purchaser, as an indication of authorization.
- 3.6 After filling out a PO, the person with spending authority must forward the
- (a) original PO to the supplier; and
 - (b) duplicate copy to the accounts payable and accounts receivable clerk.
- 3.7 The person with spending authority is also responsible for
- (a) when goods are to be delivered to the reserve, informing the supplier that the goods are subject to FNGST but exempt from provincial sales tax;
 - (b) ensuring that their department maintains an accurate record of all POs issued; and
 - (c) completing all commitments for essential services for the coming fiscal year by March 31 of each year and issuing a PO for those services.
- 3.8 The accounts payable and accounts receivable clerk must ensure that
- (a) all invoices received are reconciled with the POs;
 - (b) if there is a discrepancy between the amount of the invoice and the amount of the PO, it is returned to the originating manager; and
 - (c) the quality and quantity of all items on a PO are certified received and the price and total charge on the invoice are verified against the duplicate copy of the PO.
- 3.9 The employee receiving goods under a PO must reconcile POs to packing slips, sign as goods received, and forward the signed packing slip to the accounts payable and accounts receivable clerk.

4.0 Payroll

General

- 4.1 The chief financial officer administers the payroll for all Ts'il Kaz Koh employees, in compliance with the payroll procedures in the Personnel Policy.
- 4.2 The Finance Department must not add a new employee to the payroll, and the chief financial officer must not issue a paycheque or authorize payment by EFT to an employee, unless the Finance Department has received from the human resources generalist
- (a) a New Employee Declaration form;
 - (b) a completed TD1 form;

- (c) the employee's banking information, if the employee wishes to be paid by EFT; and
 - (d) the employee's signed consent for all optional deductions from their pay.
- 4.3 Paycheques are issued every other Friday on a biweekly basis, and the pay period is for the two-week period up to the previous Friday before payday.
- 4.4 The Executive Operations Director must
- (a) establish an annual salary schedule for each employment position that contains the employee name, job title and wage rate or annual salary;
 - (b) store each employee's pay rate information in their personnel file;
 - (c) ensure that any change to an employee's rate of pay is reflected in both the accounting records and the personnel records;
 - (d) notify the Finance Department in writing of any terminations, vacations or leaves of absence; and
 - (e) at least annually, review the master payroll file against the personnel records to ensure that they are consistent.
- 4.5 The employee's supervisor must complete and provide to the Finance Department an Employee Status Change Form for all pay rate changes, and a copy must be placed in the employee's personnel file.

Payroll Deductions

- 4.6 TD 1 forms must be filled out by
- (a) new employees on their first day of work; and
 - (b) all employees annually on the first work day of January,
- and stored in the employee's personnel file.
- 4.7 The senior accountant must ensure that all applicable statutory deductions are made from employee paycheques and remitted to the appropriate government agency, including CPP, EI, and federal and provincial income taxes.

Recording and Calculating Pay

- 4.8 If an employee has requested and been authorized to take a leave,
- (a) the employee's supervisor must provide the Finance Department with an approved Leave Form; and
 - (b) the senior accountant must check the approved Leave Form against the employee's timesheet, as applicable, and enter the leave on the employee's annual Leave tracking sheet.
- 4.9 By the end of the day of the Wednesday prior to payday, the senior accountant must ensure that a payroll authorization sheet is created that lists all payment amounts and deductions for

the previous two-week period, based on the weekly timesheets for hourly employees and any adjustments required from the salaried employees.

4.10 The senior accountant must

- (a) review the authorization and calculations on each timesheet for accuracy; and
- (b) deduct any time-off in excess of available sick days or vacation days.
- (c) prepare and submit the payroll batches to the chief financial officer;
- (d) draw up a statement of earnings for each employee which lists all deductions or additions made to calculate the payroll amounts to be paid by EFT into each employee's bank account, and provide this information to employees upon request;
- (e) prepare a payroll report summarizing all employees' statements of earnings and must forward it to the chief financial officer.

4.11 The chief financial officer must

- (a) verify all entries made for regular and overtime hours worked, banked time totals and any leave credits owing or taken; and
- (b) review and approve the payroll batches, and signify this approval in writing prior to payroll being processed.

4.12 Payroll reconciliations must be performed on a monthly basis, comparing the payroll authorization sheet, payroll batches, bank statement and the general ledger payroll accounts, and any irregularities must be reported to the Executive Operations Director.

Distribution of Pay

4.13 Employees are paid every other Friday on a biweekly basis, and the pay period is for the two-week period up to the Monday before payday.

4.14 Before employee wages may be distributed by EFT, the chief financial officer or Executive Operations Director must

- (a) review and initial each page of the payroll register for EFT payments;
- (b) review and initial the Payroll Register Grand Total Report which shows the grand total of all EFT payments; and
- (c) review the manual payroll with the senior accountant.

4.15 Documents and electronic records related to payroll must be handled and stored in a manner consistent with privacy legislation, and in accordance with Part 19.

5.0 Reimbursable Expenditures

Travel

5.1 Councillors, Finance Committee members, employees, officers and agents of the Ts'il Kaz Koh must be reimbursed for reasonable travel expenses incurred in carrying out activities on behalf of the Ts'il Kaz Koh , including attendance at meetings, conferences and training courses.

- 5.2 Managers must establish travel expense budgets for their departments and programs.
- 5.3 Provided that a proposed trip meets the following criteria:
- (a) the travel costs are within purchase authority limits and within travel budget limits;
 - (b) the travel is for a valid purpose relevant to the person's job; and
 - (c) sufficient funds are available in the designated expense account,
- then travel may be approved as follows:
- (d) a manager may authorize travel for their employees,
 - (e) a director or the Executive Operations Director may authorize travel for a manager,
 - (f) the Executive Operations Director may authorize travel for a director,
 - (g) the Chief or a Councillor may authorize travel for the Executive Operations Director, and
 - (h) a quorum of the Council may approve travel for a Councillor, where the travel is to be paid for by the Ts'il Kaz Koh .
- 5.4 Should the purpose of the travel be in question, the Executive Operations Director, or the Chief in the case of the Executive Operations Director, must have final approval.
- 5.5 Upon receiving travel authorization, the person authorized to travel is responsible for making all travel arrangements in a timely fashion and submitting to the chief financial officer a travel expense claim form.
- 5.6 The chief financial officer may only issue travel advances and reimburse travel expenses based on the submission of approved travel expense claim forms.
- 5.7 Travel expense claim forms must reflect the actual costs
- (a) of travel including actual mileage minus any travel advances issued;
 - (b) of reasonable single hotel rates for the traveller, excluding costs related to family or other persons accompanying the traveller; and
 - (c) for transportation and accommodation if the host agencies of conferences and meetings have provided a subsidy, the details of which must be noted by the traveller on the travel expense claim form.
- 5.8 Travellers have a choice in selecting a preferred mode of transportation should the business location be accessible by both methods of air or ground transportation, but
- (a) the Ts'il Kaz Koh reserves the right to reimburse the traveller the lesser costs of round trip mileage or airfare;
 - (b) reimbursement for air travel must be based on the most economical flight available and travelers are expected to book early, and take advantage of seat sales in order to get the best price; and
 - (c) if ground transport takes much longer than flying the traveller must use vacation time or leave for the extra travel time.

- 5.9 Travel receipts must be provided to support any additional out-of pocket travel expenses incurred, which may include
- (a) bus fares;
 - (b) taxi fares;
 - (c) airport taxes;
 - (d) parking fees; and
 - (e) vehicle rental costs, provided that the following conditions have been met:
 - i. the rental is for a non-luxury, intermediate-size or smaller vehicle, unless four or more people are travelling together,
 - ii. the Executive Operations Director approved the rental in advance, and
 - iii. adequate insurance was obtained.
- 5.10 All employees and representatives using private vehicles for authorized travel must have a valid drivers' license of the appropriate class and a minimum \$2 000 000 third party liability vehicle insurance.
- 5.11 Private vehicle allowance for employees or representatives of the Ts'il Kaz Koh must be claimed at current National Joint Council rates per kilometre for actual mileage traveled to and from the destination.
- 5.12 The Ts'il Kaz Koh must not be held responsible for any claims, accidents or damage to a private vehicle.
- 5.13 Meals, accommodations and incidentals must be reimbursed at current National Joint Council rates, and eligibility is as follows
- (a) breakfast – departing or on travel status by 6:00 am;
 - (b) lunch – departing or on travel status by 12:00 pm;
 - (c) dinner – departing or on travel status at or after 5:00 pm;
 - (d) accommodations (hotel or private) – dependent upon overnight stay; and
 - (e) incidentals – dependent upon overnight stay.
- 5.14 Travellers must submit travel expense claim forms for reimbursement of travel expenses to the chief financial officer within ten days of the traveller's return, with all supporting documentation, including the original travel expenditure receipts (i.e. charge card slips are not sufficient, other than for gas or taxi costs).
- 5.15 The senior accountant must reconcile ravel expense claim forms as soon as practical upon the traveller's return, and in accordance with all applicable deadlines, and must ensure that
- (a) the expense claim is mathematically correct and that taxes are identified and accounted for correctly;
 - (b) account coding instructions are identified;
 - (c) expenses claimed are for authorized activities;
 - (d) the claimed expenses are eligible and comply with this Manual;
 - (e) adequate and sufficient supporting documentation is attached; and
 - (f) the payment is processed in a timely manner.

Ineligible Travel Expenses

- 5.16 The Ts'il Kaz Koh must not reimburse travelers for
- (a) meals or other expenses that are provided by host agencies of conferences or meetings;
 - (b) additional travel or expenses incurred for personal or recreational purposes;
 - (c) business or first class airfare;
 - (d) excess personal baggage fees;
 - (e) speeding tickets, parking tickets, or other violations or fines;
 - (f) interest charges on outstanding credit card balances;
 - (g) mini-bar charges, excursions or other similar items;
 - (h) laundry or dry-cleaning charges;
 - (i) child care costs; or
 - (j) costs resulting from failure to cancel a guaranteed reservation.

Travel Cancellation

- 5.17 Should an employee or representative of the Ts'il Kaz Koh not take a trip for which a travel advance has been issued, the recipient of the funds must repay the travel advance to the Ts'il Kaz Koh immediately.
- 5.18 Any employee or representative of the Ts'il Kaz Koh who cannot attend the out of town meeting or conference for which travel arrangements have already been made must personally cancel those travel arrangements and notify their supervisor, and obtain any relevant cancellation confirmation numbers.

Membership Fees

- 5.19 Memberships in professional organizations that are required for an individual's position or are meeting a demonstrated need of the Ts'il Kaz Koh may be reimbursed, provided that in the case of
- (a) an employee, the Executive Operations Director has approved such membership; or
 - (b) the Executive Operations Director, the chief financial officer, a Councillor, or a Finance Committee member, the Council has approved such membership.

Funding from Outside Sources

- 5.20 For reimbursable expenditures related to the Ts'il Kaz Koh's activities that are funded through an outside source such as a Federal government contribution agreement, the Executive Operations Director or chief financial officer must monitor the requirements of that source to ensure proper adherence to all accepted terms and conditions.
- 5.21 When the standards for reimbursable expenditures differ between the Ts'il Kaz Koh and the funding agreement, the more conservative of the two must be followed.

- 5.22 When an employee who has received a travel advance from the Ts'il Kaz Koh is eligible for reimbursement for those expenses by another agency, the employee must ensure that the reimbursement from the agency is payable to the Ts'il Kaz Koh , and not to themselves personally.

6.0 Approval for Payment

- 6.1 Invoices received must be immediately forwarded to the accounts payable and accounts receivable clerk who must then process them to
- (a) match with the purchase order and the receiving document;
 - (b) verify mathematical accuracy;
 - (c) ensure that any taxes are correctly calculated; and
 - (d) identify and note the authorized general ledger account coding.
- 6.2 Accounting must enter invoices and expense reports into the general ledger for payment only once they have been appropriately processed and approved according to this Part.
- 6.3 Invoices or expense reports that are still being processed or approved at the end of an accounting cycle must be recorded as an accrued liability.

7.0 Contracts with Third Parties

- 7.1 The Executive Operations Director must ensure that a written, signed contract is in place with every third party that is retained to provide a good or service to the Ts'il Kaz Koh .
- 7.2 Each contract at section 7.1 must include the following information
- (a) nature and scope of the work;
 - (b) timelines;
 - (c) outcomes and deliverables;
 - (d) required support and equipment from the Ts'il Kaz Koh , if applicable;
 - (e) performance standards;
 - (f) required qualifications;
 - (g) termination of the contract; and
 - (h) authorized expenditures, including travel, and supplies as applicable.

8.0 Payments

- 8.1 Accounts payable must be paid within 30 days of the receipt of an invoice or expense report.

PART 11: DEBT POLICY

1.0 Scope

- 1.1 This Part applies to the Executive Operations Director, the chief financial officer, the Finance Committee, and the Council.

2.0 Determination of Need and Evaluation of Options

- 2.1 The Executive Operations Director and chief financial officer must document the need for the Ts'il Kaz Koh to incur a debt obligation by examining the strategic plans, budget, current financial situation, and any planned activities requiring funding.
- 2.2 Once the need and amount of funding required is determined, the chief financial officer must work with the Executive Operations Director to outline the various financing options available to the Ts'il Kaz Koh .
- 2.3 The chief financial officer must prepare a financing proposal report in accordance with section 2.1, taking into consideration, for each financing alternative identified in the report,
- (a) the impact on future budgets and projected cash flow;
 - (b) the cost to the Ts'il Kaz Koh ;
 - (c) the level of risk involved;
 - (d) the potential impact on the Ts'il Kaz Koh 's credit rating;
 - (e) the Ts'il Kaz Koh 's ability to service the debt and repayment schedules;
 - (f) an analysis of the terms and conditions and how these would impact the Ts'il Kaz Koh ; and
 - (g) any financial reporting implications.

3.0 Approval

- 3.1 The Executive Operations Director must review the financing proposal report and recommend a course of action to the Finance Committee.
- 3.2 The Finance Committee must review the report and make a recommendation to the Council on whether to incur the debt and which option it recommends.
- 3.3 The Council must review the financing proposal report and accompanying recommendations and vote on whether to approve the need for entering into a debt obligation.
- 3.4 In considering whether to enter into a loan agreement, the Council must consider the following risks:
- (a) the Ts'il Kaz Koh 's ability to repay the loan;
 - (b) potential for negative impact on the Ts'il Kaz Koh 's reputation;
 - (c) extent of other similar situations or agreements the Ts'il Kaz Koh has entered into; and
 - (d) aggregate loan portfolio risk.

3.5 If the recommendation to acquire debt is approved, the Council must approve the terms and conditions of the debt financing option that is to be used and the granting of any security that is required.

3.6 All loan agreements must be in writing, and must include provisions for proper security for repayment and principal and interest repayment.

4.0 Management and Monitoring of Debt Obligations

4.1 The chief financial officer must manage and monitor the debt obligation by ensuring that

- (a) timely payments are made according to the terms and conditions and repayment schedule of the debt obligation; and
- (b) monthly or quarterly reconciliations are performed, as appropriate, between the Ts'il Kaz Koh 's accounting records and statements from the lending institution.

5.0 Reporting

5.1 The chief financial officer must ensure that the debt obligation is reported to the Council on a quarterly basis and in the financial statements in accordance with GAAP.

6.0 Records Management

6.1 The chief financial officer must maintain, for every debt obligation, records of the

- (a) principal amount borrowed;
- (b) date or dates all or any part of the principal amount must be repaid;
- (c) date or dates when interest on the debt must be paid;
- (d) cost of borrowing including interest payments and service or other charges; and
- (e) purpose for which the debt has been incurred.

6.2 For each debt obligation, the chief financial officer must retain and ensure the safekeeping of

- (a) the loan agreement and any ancillary agreements;
- (b) any insurance policy or rider relating to the debt or the security;
- (c) the financing proposal report on which the Council based its decision;
- (d) documented Council approval;
- (e) an interest and principal repayment schedule that includes the dates of all payments required under the agreement; and
- (f) reconciliations of the debt with lender records.

PART 12: RISK MANAGEMENT

1.0 Scope

1.1 This Part applies to the Council, the Executive Operations Director, the chief financial officer and the directors.

2.0 General Risk Management Approach

2.1 On an annual basis, as part of the integrated planning process, the Executive Operations Director must ensure that the Ts'il Kaz Koh performs a risk assessment that identifies any risks that could impact the Ts'il Kaz Koh's achievement of its strategic objectives or operations in general.

2.2 At the discretion of the Executive Operations Director, the risk assessment at section 2.1 may be performed internally or by an independent third party.

2.3 The Executive Operations Director, in consultation with the chief financial officer, must develop a risk management plan, that sets out, for each risk identified,

- (a) an estimate of the likelihood and potential impact;
- (b) mitigation options;
- (c) selected strategy; and
- (d) strategy status.

2.4 The risk management plan must ensure that risks related to specific business activities; loans, guarantees, and indemnities; investments; wrongful dismissal; general operations; and financial reporting are separately assessed, managed and monitored.

2.5 The Executive Operations Director must present the risk management plan to the Council for approval

- (a) annually, during the integrated planning review; and
- (b) as significant changes occur.

2.6 On a quarterly basis, the Executive Operations Director, in consultation with the chief financial officer, must review the risk management plan to update or adjust it as required.

2.7 The Executive Operations Director and chief financial officer must ensure that sufficient resources are allocated to managing risks within the Ts'il Kaz Koh .

3.0 For-Profit Business Activity

- 3.1 Prior to beginning any for-profit business activity, the Executive Operations Director and director of economic development must lead the preparation of a business plan supporting the activity that contains, at a minimum,
- (a) a detailed description of the proposed activity;
 - (b) costs;
 - (c) projected revenues and benefits;
 - (d) funding arrangements;
 - (e) return on investment;
 - (f) strategic impact; and
 - (g) and a separate risk management plan that identifies and addresses all risks related to the project and the potential impacts on the business and on the Ts'il Kaz Koh .
- 3.2 The Executive Operations Director and director of economic development must present the business plan and risk management plan to the Council for approval.
- 3.3 Once the Council has given approval to a for-profit activity, and has approved the associated business plan and risk management plan, the Executive Operations Director or economic development officer is responsible for managing the for-profit activity, and may make changes to the business plan as necessary.
- 3.4 The director of economic development must report on the for-profit activity separately in the monthly reports and quarterly and annual financial statements.

4.0 Loans, Guarantees, Indemnities and Contractual Obligations

- 4.1 With the exception of payroll and expense advances, the Executive Operations Director and chief financial officer must review and report to the Council on all contracts and agreements, including
- (a) a risk assessment;
 - (b) planning and budget authorities identified;
 - (c) guarantees, indemnities, and contractual obligations identified and quantified; and
 - (d) an assessment prepared of the Ts'il Kaz Koh 's ability to honour any guarantee,
- and the Council must review the report before the contract or agreement is executed.
- 4.2 The Council must approve all contracts and agreements where the contract or agreement includes an indemnity or guarantee.

PART 13: INSURANCE

1.0 Scope

- 1.1 This policy applies to the Council, the Finance Committee, the Executive Operations Director, the chief financial officer and the director of public works.

2.0 Identification of Material Risks

- 2.1 On an annual basis, the Finance Committee must assess the risks associated with any financial or tangible capital assets or operations and any other risks associated with any assets, property or resources under the care or control of the Ts'il Kaz Koh , and make recommendations to the Council to obtain insurance coverage that is appropriate and commensurate with those risks, taking into consideration

- (a) the risk management report prepared in accordance with Part 12;
- (b) general liability for the Ts'il Kaz Koh ;
- (c) property and equipment;
- (d) assets under control of the Ts'il Kaz Koh ;
- (e) liability for individuals such as Councillors, officers and employees;
- (f) the mandatory insurance requirements at section 3.1; and
- (g) other risk areas that could result in a loss to the Ts'il Kaz Koh and must be insured.

- 2.2 As part of the assessment process at section 2.1, the Finance Committee and director of public works must annually review the register of tangible capital assets prepared under subsection 83(1) of the FAL to ensure that it is accurate and that all properties are insured appropriately.
- 2.3 The Council must consider the Finance Committee's recommendations and direct the Executive Operations Director and chief financial officer to obtain and maintain in force all appropriate insurance coverage.

3.0 Mandatory Insurance

- 3.1 The Ts'il Kaz Koh must obtain the following insurance coverage
- (a) commercial general liability coverage for the Ts'il Kaz Koh for protection against third-party claims;
 - (b) directors' liability coverage for Councillors, officer and directors;
 - (c) medical or professional malpractice coverage for all health centre employees;
 - (d) construction insurance for all construction projects, to be paid for by the contractor;
 - (e) property insurance for coverage against fires, earthquakes and perils for all Ts'il Kaz Koh assets; and
 - (g) third party liability coverage on all vehicles.

4.0 Obtaining Insurance

- 4.1 When selecting insurance coverage as directed by the Council, the Executive Operations Director and chief financial officer must consider
- (a) the cost of the coverage;
 - (b) attributes and features of the proposed coverage;
 - (c) the reputation and strength of proposed insurance providers; and
 - (d) where applicable, legal advice as to whether the terms and conditions of coverage sought are appropriate for the Ts'il Kaz Koh .
- 4.2 The Finance Committee must review the insurance coverage proposed by the Executive Operations Director and chief financial officer, and make a recommendation to the Council.
- 4.3 The Council must review the recommendations of the Finance Committee, and determine whether to approve the proposed insurance coverage.

5.0 Review of Insurance Coverage

- 5.1 The Executive Operations Director must maintain a schedule of insurance policy expiration dates and payment dates that must be monitored on a regular basis to ensure that coverage does not lapse.

PART 14: FINANCIAL REPORTING

1.0 Scope

- 1.1 This Part applies to the Council, the Finance Committee, the Executive Operations Director, the chief financial officer, and officers and directors of the Ts'il Kaz Koh .

2.0 Responsibility

- 2.1 The chief financial officer must establish, maintain and monitor adequate internal controls and systems to ensure that

- (a) all financial transactions are properly authorized;
- (b) all financial transactions are recorded and coded correctly;
- (c) all Ts'il Kaz Koh assets are safeguarded;
- (d) relevant, timely and clear financial information is provided to those who need it to carry out their duties; and
- (e) error and fraud in financial reports is prevented and detected.

3.0 Financial Reports List

- 3.1 The chief financial officer must prepare a list of all financial statements and reports that are to be prepared on a regular basis, which must include monthly information and quarterly and annual financial statements.

- 3.2 Each report or financial statement listed under section 3.1 must set out

- (a) the name of the report;
- (b) the person responsible for preparing it;
- (c) when it is to be made available; and
- (d) who is to receive it.

- 3.3 The Executive Operations Director and chief financial officer must review and update the financial reports list annually, and submit the list to the Finance Committee for their review and recommendation by March 31.

- 3.4 The Finance Committee must review the financial reports list and must forward it to the Council along with their recommendation, for the Council's review and approval.

4.0 Monthly Reporting

- 4.1 The chief financial officer must ensure that the annual budget figures are allocated as appropriate to the 12 months of the year and are entered into the financial accounting system.

- 4.2 The chief financial officer must ensure that, no more than 15 days following the end of each month, the following documents are produced and distributed to the employees responsible for each program budget:

- (a) financial statements for each Ts'il Kaz Koh program, each containing, at minimum, the
 - i. revenues and expenditures for the preceding month,
 - ii. revenues and expenditures for the year-to-date,
 - iii. budgeted revenues and expenditures for the year-to-date, and
 - iv. total budget for the year;
- (b) a detailed general ledger listing; and
- (c) the trial balance.

4.3 Before distributing the documents at section 4.2, the chief financial officer must scrutinize the documents to ensure they do not contain any errors.

4.4 Employees who are responsible for program budgets must review the documents referred to at section 4.2 for accuracy, and must notify the chief financial officer of any irregularities or anomalies including overspending, under-spending or uncollected revenues.

5.0 Financial Statement Preparation

5.1 The chief financial officer must ensure that the monthly financial information and quarterly and annual financial statements are prepared in accordance with the FAL.

5.2 Other financial reports that are listed in the approved financial reports list must be prepared by the person identified as responsible for its preparation.

5.3 Each financial statement must include

- (a) a statement of revenue and expenditures containing a comparison to the annual budget;
- (b) a statement of financial position; and
- (c) financial institution account reconciliations.

6.0 Financial Reporting Risks

6.1 The Executive Operations Director must review the financial reports list monthly to ensure that all identified financial statements and reports have been prepared and submitted for review and approval.

6.2 Annually, as part of the evaluation process, the Executive Operations Director must ensure that the persons engaged in the financial management system

- (a) have the necessary knowledge, skills and competence to perform the services for which they have been engaged; and
- (b) confirm in writing that they understand their responsibilities.

6.3 On an ongoing basis, the chief financial officer, together with the Executive Operations Director and the Finance Committee, must assess and manage the risk of a material misstatement in the quarterly and annual financial statements, including misstatements respecting

- i. financial reporting framework and timelines,

- ii. the capturing of information from various routine and non-routine sources of information and the evaluation and analysis of this information, and
- iii. the financial closing process at the end of each reporting period.

6.4 The chief financial officer must develop procedures for use at the end of each accounting period, which must include procedures to mitigate financial reporting risk and include, at a minimum, the following procedures

- (a) reconciliation / analysis of all balance sheet accounts with approval by the chief financial officer
 - i. in those instances where the chief financial officer prepared the reconciliation or analysis, then the Executive Operations Director must be required to approve the reconciliation or analysis,
- (b) review of accounts and loan receivable balances to identify late payments
 - i. late payments followed up on and have been reviewed for collectability, and
 - ii. any necessary adjustment to the allowance for doubtful accounts has been prepared;
- (c) reconcile general ledger balances with sub-ledger balances (i.e. accounts receivable, accounts payable);
- (d) search for unrecorded liabilities and preparation of accrual journal entries, including
 - i. reconciliation of supplier statements,
 - ii. review of unmatched receiving information,
 - iii. review of unmatched purchase orders,
 - iv. review of numerical continuity of purchase orders,
 - v. review of current contracts for supplies or services, including follow-up with supplier when necessary, and
 - vi. query managers for any invoices, expense reports or any other knowledge of liabilities incurred at reporting date;
- (e) analysis of revenue and expense accounts for budgetary variances and for reasonability has been performed;
- (f) where necessary, an account analysis has been prepared;
- (g) reconcile payroll expense to the payroll register and bank account balance;
- (h) preparation of non-recurring journal entries and journal entries not in the ordinary course of business, with supporting documentation;
- (i) approval of non-recurring journal entries and journal entries that are not in the ordinary course of business by the chief financial officer, prior to recording in the general ledger, in those instances where the chief financial officer prepared the adjusting journal entry, then the Executive Operations Director must be required to approve it;
- (j) recurring journal entries have been prepared, approved by the chief financial officer, and recorded;
- (k) the financial statements have been reviewed for accuracy, additions, and cross-references;
- (l) the financial statements agree with the general ledger;
- (m) the presentation of the financial statements has been reviewed;
- (n) necessary disclosures, and presentation and reclassification entries have been prepared and have been approved by the chief financial officer.

- (o) draft departmental financial statements have been provided to managers for their review, comment and budgetary variance explanations and any issues or questions have been resolved; and
- (p) the chief financial officer is satisfied that the financial statements are accurate and presented in accordance with GAAP.

6.5 The chief financial officer must prepare a highlights memo for each set of quarterly and annual financial statements prepared, which must report, at a minimum,

- (a) financial performance, including
 - i. identification and explanation of material budgetary variances,
 - ii. current ratio and any ratios required to be maintained by contract, doubtful accounts receivable, with changes since last quarter summarized,
 - iii. payment status of statutory and contractual obligations, including a list of all late payments with explanations, and
 - iv. remediation options where financial performance is not in accordance with plans;
- (b) exceptions to expected financial and system performance, including
 - i. unanticipated problems preparing the financial statements and their resolution,
 - ii. unusual or unexpected accounting balances or transactions,
 - iii. accounting entries not in the ordinary course of business,
 - iv. explanation of transactions where measurement or accounting treatment was uncertain or where there were choices under GAAP,
 - v. weaknesses in, and, suggestions to improve, the financial management system, and
 - vi. instances of FAL or financial administration system non-compliance, fraud and / or unauthorized activities; and
- (c) at least annually, a forecast to end of year, including
 - i. forecast of annual operations and budgetary performance, and annual cash flow and expected cash surplus or financing requirement,
 - ii. identification of emerging financial performance risks and opportunities, and
 - iii. remediation options where forecast financial performance is not in accordance with plans.

6.6 Officer and directors must as soon as practicable, provide all requested information in relation to the preparation of financial statements and reports, and the assessment and management of financial reporting risks.

7.0 Review and Approval of Financial Statements

7.1 The chief financial officer must present the financial statements at article 3.0, and the highlights memo at section 4.5 to the Executive Operations Director and the Finance Committee, in accordance with the FAL.

7.2 The Finance Committee must review the information at section 5.1 and forward the information and its recommendations to the Council within the applicable time period set out in the FAL.

- 7.3 The Council must review the information at sections 5.1 and 5.2 and must make a decision to approve or not approve the financial statements within the applicable time period set out in the FAL.
- 7.4 The chief financial officer must prepare a “financial reporting record” file for each financial statement which contains, at a minimum,
- (a) the financial statements presented to the Council;
 - (b) the recommendations made by the Executive Operations Director and the Finance Committee; and
 - (b) a record of the Council’s decision to approve or not approve the financial statements.
- 7.5 The financial reporting record file must be classified as confidential and secure, maintained according to Part 19 and retained for seven years.
- 7.6 Financial reports other than financial statements must follow the same review, approval and filing process set out at sections 5.1 to 5.5.

PART 15: INFORMATION TECHNOLOGY CONTROLS

1.0 Scope

- 1.1 This Part applies to all employees involved in the selection, implementation, operations, or ongoing maintenance of the Ts'il Kaz Koh 's information systems, including the Executive Operations Director, chief financial officer, and IT professionals.

2.0 Planning and Evaluation

- 2.1 The Executive Operations Director, chief financial officer with assistance and input from the directors and officers and IT professionals, must determine the IT needs of the Ts'il Kaz Koh , which reflect the strategic and operational plans of the Ts'il Kaz Koh .

- 2.2 The chief financial officer, in consultation with the IT professionals, must ensure that

- (a) the information systems used support the Ts'il Kaz Koh 's strategic plan and operations;
- (b) information systems are actively monitored for effectiveness;
- (c) transactions are processed in a timely manner; and
- (d) data is retained in accordance with legal requirements in applicable laws or in agreements to which the Ts'il Kaz Koh is a party and is retrievable when needed.

- 2.3 When external resources are required to provide IT advice or perform technical services, the chief financial officer must ensure that the following specific items are included in the contract for IT services:

- (a) a requirement that the service provider submits regular reports of all work performed on the Ts'il Kaz Koh 's information systems;
- (b) a requirement that outsourced parties are responsible to comply with legal and regulatory requirements, including the protection of confidential and private information;
- (c) access by outsourced parties to Ts'il Kaz Koh information is provided on a 'need to know basis' only; and
- (d) clear definition of the work to be performed or deliverables.

3.0 Data Management

- 3.1 The IT professionals must ensure that all sensitive, valuable, or critical information or data residing on the Ts'il Kaz Koh 's IT systems is backed-up daily

- (a) onto external hard drives or zip drives; and
- (b) onto the server.

- 3.2 The IT Professionals must ensure that the server is backed-up weekly, and the backup must be stored as follows:

- (a) the backup must be stored onsite; and
- (b) a copy of the backup must be stored offsite, either

- i. using secure cloud storage, or
 - ii. under lock and key in a secure location and stored in a fire-proof container,
- and access must be limited to the Executive Operations Director and limited other employees, as appropriate.

3.3 The IT professionals must test the back-up procedures quarterly to ensure that

- (a) all sensitive, valuable, or critical data is being backed up properly; and
- (b) the backed up information is capable of being restored,

and must report the results of the quarterly test to the Executive Operations Director and chief financial officer.

3.4 Backup drives must be retained for a period of seven years, and in accordance with Part 19.

3.5 At least quarterly, the IT professionals must review all Ts'il Kaz Koh computers to scan for viruses and review activity histories for inappropriate usage, and must immediately report any suspected inappropriate use to the Executive Operations Director.

4.0 Access Management

4.1 All individuals requiring access to the Ts'il Kaz Koh 's information systems require unique user IDs and passwords, and accordingly, the following items are prohibited:

- (a) automatic authentication using scripts or macros inserting user IDs or passwords; and
- (b) shared IDs or passwords.

4.2 Individuals must be given access privileges to the extent necessary to fulfill their individual job function, in accordance with the process at section 4.3.

4.3 Requests for access to the Ts'il Kaz Koh network, accounting system, or other access restricted information system must

- (a) include a description of an employee's role and rationale for the level of access required;
- (b) be provided to an IT professional, for review and discussion with the chief financial officer; and
- (c) receive signed approval from the chief financial officer.

4.6 Systems and applications must not be configured with unrestricted access to all data.

4.7 When an individual or contractor is terminated or ends employment with the Ts'il Kaz Koh , their user IDs must be disabled immediately.

4.8 Support personnel must notify the user when attempting to take control of a workstation.

4.9 All instances where specific software is loaded to remotely control a workstation must be removed when the support function is completed.

4.10 The use of the remote control software must be in accordance to applicable agreements.

5.0 Information System Security

5.1 Each computer resource must have an approved antivirus program installed which meet the following standards

- (a) the antivirus program must not be disabled and must be configured to scan all programs and files upon execution and must have real time protection enabled. If encrypted and password protected files may not be virus checked, it is the responsibility of the user to ensure that virus checking takes place whenever this protection is removed; and
- (b) antivirus files must be updated on the network every week or whenever a new threat is identified.

5.2 Network firewalls must be configured to support a 'least-privilege' approach to security, allowing only specific systems, services and protocols to communicate through the network perimeter.

5.3 Logical and physical access to these systems must be limited strictly to those personnel with specific training and authorization to manage the device, and

- (a) firewall and proxy servers must be securely installed;
- (b) detailed firewall logs must be maintained; and
- (c) alerts must be raised if important services or process crash.

6.0 Change Management

6.1 All computer and communications systems used for a production environment must employ a documented change control process which is used to ensure that only tested and authorized changes are implemented.

6.2 The change management process must include the following activities

- (a) description and rationale for the proposed change and how it meets the needs of the Ts'il Kaz Koh ;
- (b) an assessment of any risks involved with the change;
- (c) roll-back considerations;
- (d) implementation considerations;
- (e) a description of the testing required;
- (f) approval from the Executive Operations Director; and
- (g) communication of changes to Ts'il Kaz Koh employees as appropriate.

7.0 Monitoring

- 7.1 Only approved and authorized programs must be implemented onto Ts'il Kaz Koh information management systems, and the IT professionals must periodically review the workstations and the system in order to monitor compliance with this requirement.
- 7.2 No one may
- (a) use external software from DVDs, CDs or downloaded online on Ts'il Kaz Koh computers;
 - (b) use Tsleil-Waututh software on computers not owned by the Ts'il Kaz Koh ;
 - (c) install software on Ts'il Kaz Koh computers without authorization; or
 - (d) allow a non-authorized person such as a family member to access Ts'il Kaz Koh computers.
- 7.3 The chief financial officer must ensure that an inventory is kept of all
- (a) hardware acquisitions, including serial numbers and location, ensuring that peripherals are cross-referenced to the computers to which they have been assigned;
 - (b) software acquisitions, including license expiry dates, and computers onto which the software has been installed; and
 - (c) licenses and software media or manuals,
- and must ensure that the items are stored in a secure location, accessible to the IT professionals.
- 7.4 The IT professionals must maintain a log of staff, their user IDs, and their access levels within Ts'il Kaz Koh information systems.
- 7.5 On a quarterly basis, the chief financial officer must review the log under section 7.4 to ensure that the users have appropriate access rights, including the following
- (a) user access management;
 - (b) third party access, including by outsourced IT professionals;
 - (c) network access and file sharing; and
 - (d) remote and VPN access.
- 7.6 On an ongoing basis, the IT professionals must monitor the performance of the network system.
- 7.7 The IT professionals must monitor the firewalls daily, and review and report on the functionality of the firewalls at least twice per year.
- 7.8 Annually, the chief financial officer in consultation with the IT professional and other officers and directors, must review and recommend any changes to this Part.

PART 16: WHISTLEBLOWER POLICY

1.0 Scope

1.1 This Part applies to the Council, officers, employees, contractors and agents of the Ts'il Kaz Koh .

2.0 Fostering an Open and Ethical Working Environment

2.1 The Executive Operations Director must communicate this Part to interested and affected individuals.

2.2 Each individual employed or contracting with, or acting as an agent for the Ts'il Kaz Koh , must sign the Whistleblower Policy Agreement at Appendix 16-A to indicate that they have read, understood and accepted its contents before their employment or contract begins, and annually thereafter.

3.0 Reporting Wrongdoing

3.1 Any person who believes in good faith that that an instance of wrongdoing has occurred must submit a report to any member of the Council, or to the Executive Operations Director, and the recipient who is then responsible for ensuring that the report is conveyed to the Chair of the Finance Committee or the Executive Operations Director.

3.2 Reports of wrongdoing must be made in writing, and may be made anonymously.

3.3 Any person who receives a report of alleged wrongdoing must hold the report and the identity of the reporting person in confidence, except as necessary to inform the Chair or the Executive Operations Director of the report.

4.0 Investigating Reported Wrongdoing

4.1 The Chair of the Finance Committee or the Executive Operations Director must investigate all reports of wrongdoing, except that

- (a) if the allegations involve a member of the Finance Committee, the Executive Operations Director must conduct the investigation; and
- (b) if the allegations involve a member of the Finance Committee and the Executive Operations Director, the Council must retain an independent third party to conduct the investigation.

4.2 As soon as possible after receiving a report, the investigator must confirm in writing to the person who made the report that the matter is being investigated and advise them of the expected timeframe for completion, except where the complaint was made anonymously.

4.3 The investigator may take whatever steps deemed reasonable and necessary to properly carry out the investigation, including

- (a) conducting interviews with any individual;

- (b) reviewing any record deemed relevant to the matter under investigation; and
 - (c) consulting with or referring the matter to an external source.
- 4.4 All Councillors, employees, officers, agents, committee members, Finance Committee members and contractors of the Ts'il Kaz Koh must co-operate with any reasonable request of the investigator.
- 4.5 The investigator must
- (a) conduct the investigation in a timely manner;
 - (b) maintain confidentiality as much as is practical in the circumstances; and
 - (c) keep accurate records of the investigation and safeguard those records, by
 - i. keeping a copy of any written report or disclosure received,
 - ii. taking written notes of any oral report or disclosure received,
 - iii. taking written notes of any interviews conducted in the course of the investigation,
 - iv. printing or photocopying any relevant documents or files,
 - v. keeping any hard copies of the above records in a file clearly labeled "Confidential" in a locked filing cabinet in their office, and
 - vi. keeping any electronic copies of the above records in a password-protected or encrypted file.

5.0 Responding to Wrongdoing and Initiating Remedial Actions

- 5.1 Upon completion of the investigation, the investigator must submit a written summary to the Council which must include
- (a) a summary of the allegations made in the report;
 - (b) how, when and to whom the report was made;
 - (c) the process followed to investigate the report, including summaries of any interviews held and documents or files reviewed;
 - (d) findings supported by reasons;
 - (e) a tracking of the costs associated with or resulting from the breach;
 - (f) recommendations; and
 - (g) any other information deemed relevant for the Council's consideration.
- 5.2 The Council must review the summary report at an *in camera* meeting as soon as practical after receiving the report and may
- (a) request copies of any records collected in the course of the investigation; and
 - (b) consult with legal counsel or other professional advisor before taking appropriate action.
- 5.3 The Council must take effective and immediate remedial action commensurate with the severity of the wrongdoing incurred, which may include reprimands, leave without pay, termination or other remediation as determined by the Council.

- 5.4 If practical, the Council must attempt to recover any funds of the Ts'il Kaz Koh that were expended or forfeited as a result of the wrongdoing from the individual responsible and track the collection of those funds.

6.0 Protecting Parties who Report Wrongdoing

- 6.1 All information collected through the investigative process must be held in confidence, except where disclosure may be necessary to further the investigation, or as required by law.
- 6.2 Throughout the investigation, the investigator must ensure that the identity of the person involved in the reports is kept confidential to the extent practicable and ensure that they are protected from any discrimination, retaliation, threats or harassment.
- 6.3 Anyone who experiences or becomes aware of an act of discrimination, retaliation, threats or harassment related to an investigation into wrongdoing must immediately report the incident to the Executive Operations Director or the Chair of the Finance Committee.
- 6.4 The individual reporting the breach in good faith must receive fair and unbiased treatment throughout the investigative process and beyond.
- 6.5 Any person who knowingly and intentionally makes a false claim under this Part may be disciplined, up to and including termination of employment in the case of an employee, and termination of a contract in the case of a contractor or agent.

7.0 Review

- 7.1 Annually, the Finance Committee must provide the Council with a report on the effectiveness of this policy, including
- (a) statistics regarding the number of cases reported, investigated, resolved and outstanding;
 - (b) any lessons learned; and
 - (c) proposed changes to this Part.

Appendix 16-A – Acknowledgement and Agreement Regarding the Whistleblower Policy

I, _____ acknowledge that I have received a copy of the Ts'il Kaz Koh 's Whistleblower Policy. I understand that the integrity of the financial information and other information of the Ts'il Kaz Koh is vital.

I further understand that the Ts'il Kaz Koh specifically prohibits discrimination, retaliation, threats or harassment whenever an employee or consultant makes a good faith report under Part 16. Accordingly, I specifically agree that to the extent I have concerns that I reasonably believe to be related to accounting or auditing matters, potential violations or grave misconduct, or which are otherwise in violation of the Ts'il Kaz Koh 's policies, I must immediately report such conduct in accordance with the Ts'il Kaz Koh 's Whistleblower Policy. I agree to cooperate with any reasonable request made by the investigator in accordance with an investigation under Part 16.

I understand and agree that to the extent I do not use the procedures outlined in Part 16, the Ts'il Kaz Koh and its officers and Councillors must have the right to presume and rely on the fact that I have no knowledge or concern regarding any such information or conduct.

_____ Employee's/Contractor's Signature

_____ Employee's/Contractor's Name [printed]

_____ Date

PART 17 - EMERGENCIES POLICY

1.0 Policy, Purpose and Scope

- 1.1 An emergency response plan addressing the key risks facing the Ts'il Kaz Koh must be documented, updated on an annual basis and communicated to all affected persons.
- 1.2 The purpose of this Part is to provide guidance on preparing for emergencies through a documented emergency plan designed to meet the size, risk and impact of potential emergencies that could affect the Ts'il Kaz Koh and its finances.
- 1.3 This Part applies to the Council, the Executive Operations Director, the human resources generalist, and the Safety Committee.

2.0 Safety Committee

- 2.1 The Executive Operations Director must ensure that a Safety Committee is created in accordance with Part 6, which must include as members a representative from each department.
- 2.2 At least every six months, the Chair of the Safety Committee must report to the Executive Operations Director on the Committee's activities.
- 2.3 The Safety Committee must conduct a risk assessment to identify all risks that could have an impact on the operations and finances of the Ts'il Kaz Koh , including potential threats such as fires, natural disasters, power outages and environmental risks.
- 2.4 For each of the risks identified, the Safety Committee must determine the likelihood of the threat occurring and the potential impact on the Ts'il Kaz Koh 's operations.

3.0 Development of the Emergency Plan

- 3.1 Based on the likelihood and impact, the Executive Operations Director, with input from outside expertise as required, and the Safety Committee must determine which risks will be addressed in the emergency plan.
- 3.2 The emergency plan must identify critical systems or operations and address how these will be managed in the event of an emergency to minimize the effects on the Ts'il Kaz Koh 's overall operations and finances, including
 - (a) buildings and sites
 - i. how operations will continue if the site is inaccessible and destroyed, and
 - ii. the safety precautions that need to be taken in the event of damage to the building;
 - (b) critical equipment:
 - i. ensuring that backups are in place for critical equipment,
 - ii. how quickly repairs can be made and by whom, and

- iii. whether outside vendors can be used to replace a piece of equipment that is unavailable;
 - (c) information technology:
 - i. whether the network can be accessed offsite,
 - ii. whether there are an adequate numbers of laptops, cell phones and landlines to maintain communication remotely during an emergency, and
 - iii. whether critical systems and databases are regularly backed up and stored offsite.
 - (d) people:
 - i. how the Ts'il Kaz Koh will communicate with staff and Members during an emergency,
 - ii. whether the critical finance and operations staff members have designated and trained back-ups,
 - iii. whether there is an offsite location where limited but critical operations can continue during an emergency,
 - iv. transportation for people without vehicles;
 - v. emergency housing for people who are displaced, and
 - iv. whether there are any health and safety issues associated with a particular risk, and how these issues will be dealt with.
- 3.3 Responsibilities for each component of the emergency plan must be clearly identified and communicated with the assigned individuals.
- 3.4 Alternates for key individuals must be identified and provided with information on their duties.
- 3.5 The Safety Committee must develop an emergency notification procedure to explain how to enact the plan should an emergency occur.
- 3.6 The Executive Operations Director must present the emergency plan to the Council for the Council's approval.
- 4.0 Implementation**
- 4.1 The Executive Operations Director must develop a communications strategy to ensure that all affected staff and Members have access to the emergency plan.
- 4.2 All staff who have been assigned responsibilities within the emergency plan must be provided with training to carry out their role in the event of an emergency.
- 4.3 At least annually, the emergency plan must be tested by the Safety Committee, which may include mock disaster exercises, testing of communications, and fire drills.

4.4 Emergency plan documentation, emergency contact and responsibilities list, vendor lists, fire drill routes, and all the required information to enact the emergency plan must be maintained at all of the Ts'il Kaz Koh 's site locations, and the following persons must keep a copy at their home:

- (a) the Chief;
- (b) two Councillors;
- (c) the Executive Operations Director;
- (d) the chief financial officer; and
- (e) the director of public works.

5.0 Annual Review

5.1 At least annually, the Safety Committee must review the emergency plan and associated documentation to ensure it remains relevant and up to date.

5.2 Any changes to the emergency plan must be approved by the Council.

5.3 If any changes are made to the emergency plan, the Executive Operations Director must ensure that the new version of the plan and associated documentation is distributed to the sites and affected individuals.

PART 18: AUDIT POLICY

1.0 Policy, Purpose and Scope

- 1.1 A qualified external auditor must be appointed to provide an audit opinion on the annual financial statements and special purpose reports, as applicable, in accordance with GAAP.
- 1.2 The Ts'il Kaz Koh must appropriately prepare for the audit and ensure that the external auditor has the necessary access and authorities to complete their work.
- 1.3 The purpose of this Part is to provide guidance on the appointment of an external auditor and the management of the annual audit process within the Ts'il Kaz Koh .
- 1.4 This Part applies to the Council, the Finance Committee, the Executive Operations Director, and the chief financial officer.

2.0 Responsibilities

- 2.1 The Council must review and approve the audited financial statements within 120 days after fiscal year end.
- 2.2 The Executive Operations Director and the chief financial officer must ensure that the appropriate action is taken with respect to any communication from the external auditor.
- 2.3 The Executive Operations Director must
 - (a) ensure that the auditor's appointment is documented;
 - (b) direct and facilitate any notices regarding meetings concerning the annual audit or audited financial statements; and
 - (c) ensure that Members have access to the audited financial statements and special purpose reports after they have been approved and signed.

3.0 Auditor Selection, Engagement and Performance

- 3.1 The Executive Operations Director and the chief financial officer must establish evaluation criteria to be included in an RFP for the external audit which must be approved by the Finance Committee and include, at a minimum
 - (a) independence from the Ts'il Kaz Koh , its related bodies, Councillors, officers and Members;
 - (b) status with regulatory bodies, such as the Canadian Institute of Chartered Accountants, Certified General Accountants Association of Canada, or the Society of Management Accountants of Canada;
 - (c) license to practice public accounting; and
 - (d) other considerations as appropriate, such as funding partner requirements.
- 3.2 The Finance Committee must review and approve the RFP at section 3.1 before it is made public.

- 3.3 The Executive Operations Director and the chief financial officer must evaluate the proposals from potential auditors and make a recommendation to the Finance Committee.
- 3.4 The Finance Committee must review the information from the Executive Operations Director and chief financial officer under section 3.3, and may approve the recommendation or ask for additional information including an *in-camera* interview with the recommended auditor.
- 3.5 The Finance Committee must
- (a) recommend the engagement of the selected auditor to the Council;
 - (b) recommend the terms and conditions of the engagement to the Council; and
 - (c) ensure that the engagement letter requires the auditor to confirm that the financial statements and the audit comply with the FMB standards, any relevant funding partner requirements and all applicable laws.
- 3.6 The Council must review the engagement letter with the auditor selected to ensure it contains the content required by the FAL and any other applicable requirements, and proceed to sign the engagement letter.
- 3.7 Annually at the conclusion of the audit, the Executive Operations Director and the chief financial officer must prepare a performance evaluation report of the auditor's activities, along with any management recommendations, and present the report to the Finance Committee.
- 3.8 The performance evaluation report referred to at section 3.7 must confirm whether the auditor has carried out the audit as required by the FAL, the terms of the auditor's engagement letter and the *Local Revenue Account Financial Reporting Standards*.
- 3.9 The Finance Committee must review the auditor performance evaluation and recommendations at section 3.7, and must take necessary steps as appropriate.
- 3.10 At least every five years, or earlier if recommended by the Finance Committee, the Finance Committee and the Council must review the engagement of the auditor and determine whether to initiate an RFP for a new auditor.

4.0 Auditor Dismissal or Resignation

- 4.1 The Finance Committee may recommend that the auditor be dismissed if the auditor
- (a) ceases to meet the eligibility criteria required in the FAL;
 - (b) fails to meet the terms and conditions set out in the letter of engagement;
 - (c) provides substandard service;
 - (d) fails to provide the completed audit within 105 days;
 - (e) is no longer independent; or
 - (f) becomes incapacitated or is otherwise unable to deliver the services.
- 4.2 If the auditor resigns or is dismissed, a new auditor must be appointed in accordance with article 3.0.

- 4.3 Notwithstanding section 4.2, the Council may appoint an auditor upon the recommendation of the Executive Operations Director or the Finance Committee without an RFP if the services of an auditor are urgently required to meet FAL obligations.

5.0 Audit Planning

- 5.1 The Finance Committee must 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.
- 5.2 The Finance Committee must submit the finalized audit plan along with any recommendations to the Council for approval.
- 5.3 The Finance Committee must ensure that the Ts'il Kaz Koh has received a letter from the auditor, before the audit is finalized, in which the auditor confirms their continued independence.

6.0 Preparations for the Audit

- 6.1 The chief financial officer must keep the auditor apprised and discuss in advance of the audit of any significant accounting issues, developments or changes for the Ts'il Kaz Koh that could have an impact on the audit and the audit report.
- 6.2 Prior to fiscal year end, the chief financial officer must
- (a) issue instructions to the finance and accounting staff concerning fiscal year end procedures to ensure the accuracy and completeness of the accounts; and
 - (b) oversee, supervise, direct and facilitate requests for any information required by the auditor.
- 6.3 On or before June 30 of each year, the chief financial officer must ensure that
- (a) the accounts are properly updated to reflect audit adjustments;
 - (b) the account balances are reconciled to the audit statements and schedules; and
 - (c) a proper year end closing of the accounts is completed.
- 6.4 Finance staff, under the direction of the chief financial officer, must commence preparation before fiscal year end of necessary schedules and working papers for audit according to the audit work plan, which must include preparation of third party confirmation letters, bank confirmations, and account reconciliations.
- 6.5 The Executive Operations Director or chief financial officer must inform the Finance Committee of any issues that could affect the audit, such as where the auditor believes a change in the terms of the engagement may be warranted.

7.0 Audited Annual Financial Statements

- 7.1 The Finance Committee must receive and review the draft audited financial statements, including any special purpose reports and the local revenue account financial statements.
- 7.2 The Finance Committee must satisfy itself that
 - (a) the audit has been completed according to the audit plan;
 - (b) the financial statements are fairly represented according to GAAP;
 - (c) the auditor has provided an opinion on the financial statements and an opinion or review of any special purpose reports as required under the FAL; and
 - (d) there are no significant unresolved issues.
- 7.3 The Finance Committee must meet with the auditor to review the draft audited financial statements, and part of the meeting must be without the Executive Operations Director and chief financial officer to ensure sound governance.
- 7.4 When satisfied with its review of the draft audited financial statements and the resolution of any audited issues, the Finance Committee must recommend the draft audited financial statements to the Council for approval.
- 7.5 Before publishing, the audited financial statements must be approved by a quorum of the Council and signed by
 - (a) the Chief;
 - (b) the Chair of the Finance Committee;
 - (c) the Executive Operations Director; and
 - (d) the chief financial officer.
- 7.6 The Members must be notified in writing when the audited financial statements are ready for distribution, and must be given access to the statements in accordance with Part 19.

PART 19: RECORDS AND INFORMATION POLICY

1.0 Policy, Purpose and Scope

- 1.1 The Ts'il Kaz Koh 's records and information must be clearly organized and retrievable, adequately secured, managed in accordance with applicable privacy legislation, and retained for legally required periods.
- 1.2 The purpose of this Part is to provide guidance on the implementation and maintenance of a records management system to effectively manage and protect information at the Ts'il Kaz Koh .
- 1.3 This Part applies to the Council, the Executive Operations Director, the chief financial officer, and all employees of the Ts'il Kaz Koh .

2.0 Responsibilities

- 2.1 The Executive Operations Director must manage and oversee the Ts'il Kaz Koh 's compliance with its legal requirements regarding privacy and access to information.
- 2.2 The Executive Operations Director must ensure that all persons who have access to the Ts'il Kaz Koh 's records comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.
- 2.3 The Executive Operations Director must implement a document management, storage and retention system and oversee the document destruction process.
- 2.4 The Executive Operations Director must ensure that systems and processes are in place to support the Ts'il Kaz Koh 's privacy and access to information procedures.
- 2.5 All employees and Councillors must ensure that
 - (a) proper records are kept; and
 - (b) the privacy of personal information is respected.

3.0 General Records Management

- 3.1 All records that are produced by or on behalf of the Ts'il Kaz Koh or kept, used or received by any person on behalf of the Ts'il Kaz Koh are the property of the Ts'il Kaz Koh .
- 3.2 All Ts'il Kaz Koh records must be legible, readily identifiable and retained for the required period.
- 3.3 The chief financial officer must ensure that Ts'il Kaz Koh 's financial records are filed promptly, and must maintain a filing system that allows for easy retrieval of those records.
- 3.4 The Ts'il Kaz Koh must take all reasonable steps to secure and protect information under its control, including requiring that all agreements with contractors must contain a provision

acknowledging that all records that are produced, used or received by the contractor on behalf of the Ts'il Kaz Koh are the property of the Ts'il Kaz Koh .

- 3.5 Records must be securely stored with access limited only to those with a valid business reason and appropriate security authorization.
- 3.6 Electronic records containing confidential or personal information must be password protected or controlled with other appropriate security measures, such as encryption.
- 3.7 Printed records of personal information or confidential Ts'il Kaz Koh information, when not under the control of authorized personnel, must be kept securely in locked rooms or cabinets, accessible only by authorized personnel.
- 3.8 Discarded confidential documents must be placed in a locked recycling bin until confidentially shredded.
- 3.9 The Ts'il Kaz Koh must comply with any federal or provincial privacy or access to information legal requirements to which it is subject.

4.0 Records Maintenance

- 4.1 A records filing system, including filing structure, naming conventions, and security provisions must be implemented and maintained by the Executive Operations Director.
- 4.2 The Executive Operations Director must ensure that staff are appropriately trained in document management and understand the retention requirements of the Ts'il Kaz Koh .
- 4.3 The Executive Operations Director must ensure that previous versions of policies or manuals are retained, using Appendix 19-A as a guideline.
- 4.4 Important documents must be scanned and stored permanently in an electronic format.

5.0 Retention and Destruction

- 5.1 On an annual basis, the Executive Operations Director must review the Ts'il Kaz Koh 's records and files to determine whether documents should be archived or destroyed.
- 5.2 The Executive Operations Director must maintain a record of the material destined for the archive.
- 5.3 Documents are stored on-site for up to three years, after which time documents are archived by moving them into secure off-site storage.

6.0 Disclosure of Financial Information

- 6.1 Members may access the following documents at the administration office during regular office hours

- (a) annual budget;
- (b) multi-year financial plan;
- (c) monthly financial reports; and
- (d) annual audited financial statements.

6.2 Members who wish to access other records must follow the Access to Information procedures at article 7.0.

7.0 Access to Information

7.1 Subject to section 7.2, a person has a right of access to any record in the custody of the Ts'il Kaz Koh , including a record containing personal information about the applicant.

7.2 Individuals may not access the personal information of another individual without that person's written consent, unless there is a circumstance allowing for access identified under PIPEDA, or financial information of the Ts'il Kaz Koh that

- (a) was obtained in confidence from another person or organization;
- (b) contains positions or plans developed for the purpose of treaty, self-government or other negotiations to be carried on by or on behalf of the Ts'il Kaz Koh ;
- (c) relates to on-going discussions, consultations or negotiations with another order of Government;
- (d) contains advice or recommendations developed by or for the Ts'il Kaz Koh ;
- (e) would reveal the deliberations of the 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 held at any in-camera session;
- (f) is subject to solicitor client privilege;
- (g) could reasonably be expected to reveal information received in confidence from another Government, Ts'il Kaz Koh , Society or Corporation;
- (h) could reasonably be expected to harm the financial or economic interests of the Ts'il Kaz Koh ;
- (i) would be an unreasonable invasion of a third party's personal privacy, including personal financial information relating to eligibility for a receipt of employment benefits, income assistance, education benefits or social service benefits unless the financial information pertains to the payment of money, honoraria, contract fees, travel expenses, or employment benefits of a Councillor received from the Ts'il Kaz Koh for which the Executive Operations Director must fully disclose;
- (j) relates to consultations or deliberations involving Ts'il Kaz Koh employees or other Ts'il Kaz Koh officials; or
- (k) is confidential financial or commercial information that is supplied to the Ts'il Kaz Koh by a third party and is treated as confidential information by that party.

7.3 All requests for information, including financial or employment references, must be made in writing in the form set out in Appendix 19-B.

7.4 The Executive Operations Director is responsible for responding to requests for information, and must make every effort to assist those who make a request to access specific information.

- 7.5 The Executive Operations Director must respond openly, accurately and completely to the request for information within 30 days from the date a request is received.
- 7.6 If the Executive Operations Director is unable to respond to the request within 30 days, reasons must be provided for the delay and the applicant must be advised when the response can reasonably be provided.
- 7.7 The Executive Operations Director must respond to the applicant in writing, and advise
 - (a) whether or not the information requested may be disclosed; and
 - (b) of the reason for the refusal if access to the information is denied.
- 7.8 If the applicant is entitled to have the information disclosed and it can reasonably reproduced, the applicant may at their discretion
 - (a) examine the record at the band office during regular business hours; or
 - (b) receive a photocopy of the record, subject to a reasonable photocopying fee.
- 7.9 Upon request by an individual to whom information relates, the Executive Operations Director will correct or annotate the information with a correction when documentary evidence, satisfactory to the Executive Operations Director, is provided to substantiate the correction.
- 7.10 The Ts'il Kaz Koh will protect personal information by making reasonable security arrangements to prevent the risk of unauthorized collection, access, use, disclosure or disposal of personal information.

Appendix 19-A – Document Retention Periods

Record or information	Duration
General Ts'il Kaz Koh governance records	
All bylaws, amendments to the bylaws, the Ts'il Kaz Koh constitution, and BCRs	Permanent
Appointments and terms of appointments	Permanent
Applicable Acts, agreements, funding arrangements, council commitments, land codes in force, financial administration codes for oil & gas monies management	Permanent
Financial Management Board's financial administration law standards and financial administrative system standards	Permanent
Minutes from the meetings of the Council and all council committees, annual reports, debenture records and council, committee and Membership records, public notices, records of incorporation, corporate seal	Permanent
Legal files and papers	
Customer and supplier contracts and correspondence related to the terms of the contracts	7 years beyond life of contract
Papers relating to major litigation including those documents relating to internal financial misconduct	5 years after expiration of the legal appeal period or as specified by legal counsel
Papers relating to minor litigation including those documents relating to internal financial misconduct	1 year after the expiration of the legal appeal period
Insurance policies including product or service liability, council and officers liability, general liability, and third-party liability, property and crime coverage	7 years after the policy has been superseded
Documents pertaining to the purchase, sale or lease of property	Permanent
Human Resources	
Personnel manuals and procedures	Permanent
Organization charts	Permanent
Where there is a pension plan (excluding RRSP plans): <ul style="list-style-type: none"> ▪ Original plan documents; ▪ records of pensionable employee service and eligibility; ▪ associated personal information including name, address, social insurance number, pay history, pension rate 	7 years after the death of the employee or employee's spouse in the case of spousal eligibility
Letters of offer and individual contracts of employment	3 years after termination of the employee
Signed Code of Conduct obligations and signed Conflict of Interest declarations	3 years after termination of the employee
Attendance records	3 years after termination of the employee

Financial information such as payroll history including RRSP contributions, commission and bonus history	3 years after termination of the employee
Medical information	3 years after termination of the employee
Job descriptions	3 years beyond the period to which it applies
Performance assessments	3 years beyond the period to which it applies
Applications, resumes, and correspondence related to individuals not hired	No retention required
Financial records	
Operations manuals, procedures, and internal control guidelines	Permanent
Signed and audited financial statements and external auditor reports	Permanent
Internal reports, including but not limited to: <ul style="list-style-type: none"> ▪ Reviews ▪ Annual operations report ▪ Internal audit reports 	10 years
Accounting documentation, including but not limited to: <ul style="list-style-type: none"> ▪ General ledgers, general journals, financial records and supporting documentation ▪ Monthly and quarterly financial statements ▪ Monthly and quarterly management reports ▪ Special purpose reports ▪ Financial institution statements ▪ Cancelled cheques and cash register tapes ▪ Invoices ▪ Annual budgets ▪ Multi-year financial plans 	8 years
Asset management documentation, including but not limited to: <ul style="list-style-type: none"> ▪ Asset register ▪ Reserve fund reports ▪ Life cycle planning ▪ Capital project budgeting ▪ Contract and tendering provisions 	8 years beyond completion of the project or asset utilization
Taxation related documentation, including but not limited to: <ul style="list-style-type: none"> ▪ Tax working papers ▪ Summary payroll records for tax purposes ▪ Tax filings 	8 years
Charitable contribution records	8 years
Operational records	
Operations manuals and procedures	Permanent
Original patents, trademarks, and copyrights	7 years after the expiration of the right
Customs documents	7 years
Annual physical inventories	Permanent
Safety committee minutes, inspection reports and related action reports	10 years

Appendix 19-B: Request for Information Form

REQUEST TO ACCESS INFORMATION	
Last name	Commonly used first name or initials
Mailing address	
Telephone	Email
ABOUT YOUR REQUEST	
1. What kind of information are you requesting access to? ↑ <input type="checkbox"/> General information. ↑ <input type="checkbox"/> Personal information about yourself. ↑ <input type="checkbox"/> Personal information about another (attach proof that you can legally act for the person).	
2. Do you want to: ↑ <input type="checkbox"/> Receive a copy of the record* ↑ <input type="checkbox"/> Examine the record * Please note that a photocopying charge will be applied.	
3. If your personal information is requested, please provide full given names and all previous names.	
4. If personal information about another is requested, please provide their full given names and any previous names.	
ABOUT THE INFORMATION YOU WANT TO ACCESS	
What records do you want to access? Please give as much detail as possible. If you need more space, please attach a separate sheet of paper.	
What is the time period of the records? Please give specific dates.	
Signature	Date

PART 20: TANGIBLE CAPITAL ASSETS POLICY

1.0 Policy, Purpose and Scope

- 1.1 Tangible capital must be managed using a life-cycle approach that effectively plans, manages, and disposes of assets according to the Ts'il Kaz Koh 's asset strategy and that ensures assets are accurately reflected in the Ts'il Kaz Koh 's financial statements.
- 1.2 The purpose of this Part is to provide guidance on the planning, management and accounting treatments for tangible assets over the entire asset life cycle.
- 1.3 The Part applies to the Council, the Finance Committee, the Executive Operations Director, the chief financial officer, the director of public works, the directors and the employees.

2.0 Responsibilities

2.1 The Council must

- (a) approve capital asset plans and asset reserve fund transactions; and
- (b) ensure that capital project budgeting requirements are implemented.

2.2 The Finance Committee must

- (a) review, on or before February 28 of each year, the financial information contained in the life-cycle plan provided by the Executive Operations Director;
- (b) review and recommend to the Council the annual budget for tangible capital assets;
- (c) review status reports on the capital asset reserve fund and make recommendations to the Council as appropriate; and
- (d) review any scheduled capital project plans including supplemental information and their budgets and develop recommendations for the Council.

2.3 The Executive Operations Director must

- (a) develop the capital asset plan and make recommendations to the Finance Committee and the Council regarding the management of the Ts'il Kaz Koh 's tangible capital assets; and
- (b) ensure that Members are informed and involved in tangible capital asset projects and borrowings for construction in accordance with the FAL.

2.4 The chief financial officer and the director of public works must

- (a) ensure that the recording and reporting of tangible capital assets in the financial statements is accurate and timely;
- (b) monitor the application of this Part and make recommendations to the Council regarding revisions to this Part;
- (c) ensure that, on or before January 31 of each year, the financial information related to routine maintenance and rehabilitation or replacement of tangible capital assets is prepared;

- (d) ensure that the asset protection insurance program is monitored, and make recommendations to the Finance Committee at each annual renewal, or sooner if circumstances warrant;
- (e) report to the Finance Committee quarterly, or more frequently if necessary, regarding the status of the capital asset reserve fund; and
- (f) ensure that the budget for the capital project plan is developed.

2.5 Directors must ensure that the tangible capital assets belonging to their department or program are protected, and are only used for authorized purposes.

2.6 All employees are responsible and accountable for the security of tangible capital assets that relate to their job function or department.

3.0 Tangible Capital Asset Register

3.1 The Executive Operations Director must maintain and keep current a detailed tangible capital asset register, which contains, at a minimum, the following information

- (a) purpose and brief description of the asset;
- (b) location of the asset, including the department responsible for the asset;
- (c) serial number;
- (d) ownership and restrictions over ownership;
- (e) year of acquisition;
- (f) date of last inspection;
- (g) expected life of the asset at the time of acquisition;
- (h) assessment of condition of the asset and its remaining useful life;
- (i) original purchase price;
- (j) estimated residual value of the asset;
- (k) insurance coverage for the asset;
- (l) if sold or written-off, date of sale/write-off and sale or write-off price; and
- (l) any other information required by the Council.

3.2 Managers must be provided with an annual copy of the register listing the assets assigned to their respective departments and it is their responsibility to regularly report any changes that are to be made to the register to the chief financial officer and director of public works.

3.3 The Executive Operations Director must ensure that the auditor receives a copy of the register at section 3.1.

3.4 The chief financial officer must regularly reconcile the accounting records to the asset register.

4.0 Annual Inspection and Review

4.1 On or before November 30 of each year, the Executive Operations Director must arrange for the inspection and review of the Ts'il Kaz Koh's tangible capital assets.

4.2 The Executive Operations Director must report to the Finance Committee on the outcome of the annual inspection and review of assets, noting any significant developments or findings.

4.3 In the event that there is evidence of a loss or theft of an asset during the inspection process or when discovered at any time of the year, the Executive Operations Director must

- (a) investigate the matter and initiate the insurance claim process if applicable; and
- (b) update the register based on this information.

5.0 Safeguarding Assets

5.1 On or before March 1 of each year, the Executive Operations Director must review and report to the Council on the physical security arrangements over tangible capital assets, including any recommendations made by the Finance Committee.

5.2 All tangible capital assets listed on the asset register must be insured.

5.3 Tangible capital assets must not be used for personal or other unauthorized use.

5.4 Assets must be locked up and protected to a degree that is commensurate with their value and ease of theft; small, desirable items must be engraved.

5.5 All employees must sign a form when removing equipment from the premises and must sign the form when the equipment is returned.

5.6 Designated employees who are authorized to receive office keys and alarm codes must

- (a) sign for the keys and alarm codes at the time they are issued;
- (b) lock and secure the office before they leave work; and
- (c) use their keys and codes to secure assets within their workplace.

5.7 All keys must

- (a) be engraved "do not duplicate";
- (b) not be transferred to, or duplicated for, another employee or person; and
- (c) be returned to the Executive Operations Director upon resignation or termination from the Ts'il Kaz Koh .

6.0 Maintenance of Assets

6.1 Every six months, for each tangible capital asset, the department responsible for the asset must

- (a) provide the Executive Operations Director with an update on condition assessments for all tangible capital assets and preventative maintenance reports, including machine and vehicle logs, showing maintenance completed vs. scheduled;
- (b) explain any deficiencies noted, which must be shared with the Finance Committee where appropriate; and
- (c) provide the Executive Operations Director with a list of those tangible capital assets no longer considered usable or safe and remove them from use and reported to the Executive Operations Director.

- 6.2 All maintenance, warranty and related work including inspections must be undertaken in a timely manner.
- 6.3 The Executive Operations Director must recommend that any critical assets of an unsafe nature, based on the annual review, are given priority for replacement or rehabilitation in future planning.
- 6.4 The Executive Operations Director, with the assistance of the director of public works, must ensure that appropriate staff training on the use of the particular tangible capital asset is provided to ensure safety.
- 6.5 On or before November 30 of each year, the chief financial officer must perform condition assessments of all tangible capital assets, including
- (a) any deferred maintenance;
 - (b) a description of the performance and condition of the asset; and
 - (c) a forecast of the maintenance, repairs, betterment and replacement costs over the course of the remaining useful life of the asset,
- and must report to the Executive Operations Director by December 10 of the same year.
- 6.6 The chief financial officer must update the asset register and accounting records, and make recommendations to the Executive Operations Director and the Finance Committee for changes to the capital plan based on the results of the condition assessments performed for the year.

7.0 Life Cycle Management Plan

- 7.1 Based on the information in the asset register and consultations with chief financial officer and the director of public works, the Executive Operations Director must prepare and provide to the Finance Committee the annual capital asset life cycle management plan by January 31 of each year.
- 7.2 The life cycle management plan must include short and long term forecasts for asset rehabilitation or replacement, which must include at a minimum
- (a) a description of each asset to be replaced or refurbished;
 - (b) estimated cost, including contingencies, of each proposed acquisition or refurbishment project;
 - (c) estimated timeframe and schedule for completion of each asset acquisition or proposed refurbishment project; and
 - (d) ongoing maintenance requirements and costs and the impact on the Ts'il Kaz Koh 's budget.
- 7.3 On or before February 28 of each year, the Finance Committee must review the annual life cycle management plan, in conjunction with the asset register in order to
- (a) identify any means to reduce the costs of each replacement or refurbishment project;

- (b) understand the effect that each proposed project on the annual operating costs and routine maintenance costs in future years; and
- (c) determine whether any significant savings might be affected by coordinating the scheduling of projects, deferring any projects, or carrying out rehabilitation projects rather than replacement projects.

7.4 The Finance Committee must report on its findings and recommendations with respect to the asset life cycle management plan to the Council in a timely manner for consideration in relation to the budget for the upcoming year.

8.0 Capital Projects

8.1 For all capital projects with a value of \$250 000 or greater, the Executive Operations Director, with input from the chief financial officer, must develop a capital project plan that addresses, at a minimum,

- (a) the financial viability of the project;
- (b) project operating requirements; and
- (c) a project risk assessment,

and which is integrated with the Ts'il Kaz Koh 's strategic plan described in Part 9.

8.2 The Executive Operations Director must coordinate, or retain a capital project consultant or engineer to coordinate, project planning, design, engineering, tendering, bid selection and environmental requirements for all capital projects.

8.3 The Executive Operations Director must ensure that for each project, the project costing, budgeting, financing and approval are coordinated.

8.4 The Executive Operations Director must inform the chief financial officer, the director of public works and the Finance Committee of scope adjustments, modifications and other significant adjustments made to the project.

8.5 The Finance Committee must review the capital project plans as soon as practical and forward their recommendations to the Council for approval.

9.0 Construction Management

9.1 The Executive Operations Director must ensure that construction insurance and project performance guarantees and bonding are in place, as appropriate, for all capital projects.

9.2 Depending on the size of the project, an independent project manager may be retained to provide contract management and control.

9.3 The Executive Operations Director, the chief financial officer and the director of public works, with input from the project manager as applicable, must process contractor progress payments, manage construction holdbacks, and organize audit procedures in conjunction with the annual audit.

- 9.4 Work approvals, including change orders, must be approved by the director of public works or Executive Operations Director and signed off by the project manager or designate and forwarded to the chief financial officer for retention and clearance against the contractor's invoice.

10.0 Acquisition of Tangible Capital Assets

- 10.1 Directors must identify to the Executive Operations Director the asset to be acquired as part of the annual budget and capital plan.
- 10.2 All commitments to third parties for the acquisition of tangible capital assets must be made in accordance with the annual budget, capital plan and Part 10 or 25, as applicable.
- 10.3 The director must report any significant variance between budgeted and actual cost of the tangible capital asset to the Executive Operations Director.
- 10.4 Following acquisition and delivery of a new tangible capital asset, the chief financial officer must ensure that
- (a) the asset is reflected in the accounting records and the financial statements of the Ts'il Kaz Koh ;
 - (b) a copy of the invoice is provided to the Executive Operations Director; and
 - (c) the asset is added to the register at section 3.1.

11.0 Tangible Capital Asset Reserve Fund

- 11.1 The Executive Operations Director and the chief financial officer must establish and manage a Tangible Capital Asset Reserve Fund to be applied for the purposes of construction, acquisition, maintenance, rehabilitation and replacement of the Ts'il Kaz Koh 's tangible capital assets.
- 11.2 The operations and maintenance budget for each public building, and the budgets for each program that operates major equipment, must each contain an amount to be transferred annually to the Tangible Capital Asset Reserve Fund, and these transfers must be noted in the annual budget.
- 11.3 All withdrawals from the reserve fund must be
- (a) approved by the Council;
 - (b) made in accordance with the annual budget and capital plan; and
 - (c) only be used for the purposes set out at section 11.1.

12.0 Disposal of Tangible Capital Assets

- 12.1 Directors must identify to the Executive Operations Director the asset to be disposed of, and the method of disposal, as part of the annual budget and capital plan.
- 12.2 The Executive Operations Director must determine the fair market value for all assets to be disposed of, and may consult with external sources or consultants where appropriate to reach this determination.
- 12.3 The disposal or write-off of any tangible capital assets valued at \$10 000 or more must be approved by the Council, on the recommendation of the Executive Operations Director, chief financial officer and Finance Committee.
- 12.4 All proceeds from the sale or disposal of the Ts'il Kaz Koh 's tangible capital assets must be deposited into the Tangible Capital Asset Reserve Fund.
- 12.5 Any item determined to be of no value or unsafe must be disposed of as waste in an appropriate manner.
- 12.6 All capital assets must be amortized.

PART 21: FINANCIAL ADMINISTRATION SYSTEM IMPROVEMENT POLICY

1.0 Policy, Purpose and Scope

- 1.1 Areas for improvement in the financial administration system must be managed, tracked and resolved on an ongoing basis as identified by the chief financial officer and annually through internal assessments of critical activities.
- 1.2 The purpose of this Part is to provide guidance on the Ts'il Kaz Koh 's continual improvement of its financial administration system.
- 1.3 This Part applies to the Executive Operations Director, the chief financial officer, and the Finance Committee.

2.0 Review by Finance Committee

- 2.1 On or before August 31 of each year, the Finance Committee must review the Ts'il Kaz Koh 's financial administration system for the previous four quarters and up to the date of the meeting, including a review of
 - (a) the financial administration system's processes and procedures;
 - (b) applicable laws for compliance;
 - (c) external and internal assessment results;
 - (d) identified process improvement opportunities including their resolution;
 - (e) all committees' TOR; and
 - (f) the organizational chart.
- 2.2 If the Ts'il Kaz Koh becomes a borrowing member, the Finance Committee's review at section 2.1 must include a self-assessment of
 - (a) the Ts'il Kaz Koh 's financial administration standards as compared to the FMB's standards;
 - (b) all significant activities and a schedule of critical dates for completion of these activities;
 - (c) the responsibilities and authority for all significant activities;
 - (d) a description of all records maintained including records of response to any non-compliance,

and the Finance Committee must

- (e) ensure that any deficiencies are rectified as soon as possible; and
- (f) report to the Council on the results of the self-assessment exercise and ongoing progress in remediating the differences identified.

- 2.3 On or before October 15 of each year, the Finance Committee must prepare a report for distribution to the Council, the Executive Operations Director, the chief financial officer and the auditors that includes the following
- (a) a statement of whether the financial system has, during the review period, been operated in compliance with all applicable laws, policies, procedures, directions and standards; and
 - (b) recommendations for any changes to those laws, policies, procedures and directions that in the opinion of the Finance Committee would be beneficial to the financial administration system.

3.0 Continual Improvement Process

3.1 The chief financial officer must

- (a) ensure that issues and concerns regarding the financial administration system are collected, tracked, managed and resolved; and
- (b) report those issues to the Executive Operations Director and the Finance Committee.

3.2 Where the chief financial officer becomes aware of an issue or concern that relates to

- (a) improvements in efficiency or effectiveness, the chief financial officer must consider the cost versus the benefit of implementing the changes and act accordingly; and
- (b) any other issues, such as breaches in policy, the chief financial officer must refer to Part 16,

and the chief financial officer must ensure that items are tracked and records are maintained of all actions taken.

3.3 The Finance Committee must ensure that all issues or concerns identified through the internal assessment process are resolved.

4.0 Membership Information and involvement

4.1 In the event that recommendations from the review require amendments to the FAL, the Council must ensure that Members are informed of the issue and the impact of the proposed amendment to the FAL.

PART 22: LOANS, GUARANTEES AND INDEMNITIES

1.0 Policy, Purpose and Scope

- 1.1 In accordance with the FAL, the Ts'il Kaz Koh must not make a loan to a Member or to an entity in which a Member has an interest.
- 1.2 The Ts'il Kaz Koh must ensure that any guarantees or indemnities given include standard clauses, are appropriately approved, monitored for compliance with agreement terms regularly, and reported to the Finance Committee on a regular basis.
- 1.3 The purpose of this Part is to provide the Ts'il Kaz Koh with an effective and transparent process for the approval, collection and documentation of guarantees and indemnities enacted by the Ts'il Kaz Koh .
- 1.4 This Part applies to the Council, the Executive Operations Director, and the chief financial officer.

2.0 Loans

- 2.1 In accordance with the FAL, the Ts'il Kaz Koh must not loan money to a member or to any entity in which a member has an interest.

3.0 Guarantees

- 3.1 The Ts'il Kaz Koh may grant a guarantee in exceptional circumstances only and only in accordance with this Part.
- 3.2 A guarantee may only be approved by the Council and only
 - (a) after consulting with the Finance Committee, the Executive Operations Director and the chief financial officer; and
 - (b) if the risk of non-payment is at an acceptable level.
- 3.3 A binding written legal agreement must be made between the Ts'il Kaz Koh and the individual requesting the guarantee which must contain the
 - (a) name of the individual;
 - (b) amount of the guarantee;
 - (c) duration of the agreement; and
 - (d) details of the asset, project or venture guaranteed, including payment schedule, principal, interest and the organization providing the loan for the asset.
- 3.4 The agreement at section 3.3 must be reviewed by the Ts'il Kaz Koh 's legal counsel prior to signing and must be signed by a quorum of Council.

4.0 Indemnities

- 4.1 An indemnity may only be approved by the Council and only
- (a) after consulting with the Finance Committee, the Executive Operations Director and the chief financial officer; and
 - (b) if the risk of incurring damages or loss is at an acceptable level.
- 4.2 A binding written legal agreement must be made between the Ts'il Kaz Koh and the individual requesting the indemnity that contains standard clauses which must contain
- (a) the name of the individual;
 - (b) a description of the type, amount and extent of damages or losses that will be covered by the agreement;
 - (c) the duration of the agreement; and
 - (d) the details of the goods or services covered for damages or loss including a copy of the agreement, the value of the asset or work, and the organization providing the asset.
- 4.3 The agreement at section 4.2 must be reviewed by the Ts'il Kaz Koh 's legal counsel prior to signing and must be signed by a quorum of Council.

5.0 Leases

- 5.1 The Ts'il Kaz Koh must comply with the terms and conditions of any lease agreements that it enters into.

6.0 Accessibility and Accountability

- 6.1 The Executive Operations Director must ensure that the requirements to obtain a guarantee or indemnity, as well as the standard terms and conditions of these agreements, are accessible to all Members by making this information available to any Member who requests it.
- 6.2 The Ts'il Kaz Koh preserves all legal rights of recourse against a person who defaults on an indemnity or guarantee entered into by the Ts'il Kaz Koh .
- 6.3 All or part of a debt or obligation owed to the Ts'il Kaz Koh may be written off by the chief financial officer, after notifying the Council, if
- (a) reasonable efforts have been made to recover the debt;
 - (b) the debt has been owing for more than five years;
 - (c) in the opinion of the chief financial officer there is little likelihood of recovering the debt.

7.0 Monitoring, Reporting and Record Keeping

- 7.1 On or before October 1 of each year, the Executive Operations Director must report to the Finance Committee on all active guarantees and indemnities, including
- (a) the name of the individual;
 - (b) the purpose of the guarantee or indemnity;
 - (c) the amount of guarantee or indemnity;
 - (d) actual payments made, if any, against guarantees;
 - (e) actual payments made to compensate for damages, if any, against indemnities; and
 - (f) any expected payments required as a result of a guarantee or indemnity agreement based on the chief financial officer's knowledge of the contracts in place.
- 7.2 All agreements and payment records associated with guarantees, indemnities and leases must be stored in the Ts'il Kaz Koh 's financial records in accordance with Part 19.

PART 23: LOCAL REVENUE ACCOUNT POLICY

1.0 Policy, Purpose and Scope

- 1.1 On an annual basis, the Ts'il Kaz Koh must set a
 - (a) tax rate to be applied to the assessed value of each class of property; and
 - (b) budget for expenditures of revenues raised under the tax law.
- 1.2 Local revenues must be managed by the tax administrator in an account operated solely for local revenue deposits and expenditures.
- 1.3 The purpose of this Part is to provide guidance in the management of local revenues and the administration of the local revenue account.
- 1.4 This Part applies to the Council, the Executive Operations Director, the chief financial officer and the tax administrator.

2.0 Responsibilities

- 2.1 The Council must ensure that the Ts'il Kaz Koh complies with all of its property tax and financial administration laws, as well as the FMB's Local Revenue Account Financial Reporting Standards and Financial Administration System Standards.
- 2.2 The tax administrator must
 - (a) maintain the local revenue accounts of the Ts'il Kaz Koh ;
 - (b) ensure that assessment notices are provided to individuals and entities on the assessment roll on an annual basis;
 - (c) create the tax roll and distribute tax notices on an annual basis;
 - (d) monitor tax collection and take action on accounts in arrears; and
 - (e) maintain and make available at all times a complete set of records respecting the Ts'il Kaz Koh 's local revenue laws and their administration.

3.0 Other Taxation Duties

Payment and Receipt

- 3.1 On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must keep a copy of the receipt for the Ts'il Kaz Koh 's records.

Taxation and Local Revenue Account Records

- 3.2 The tax administrator must ensure that all records produced by the administration of the Property Taxation Law, Expenditure Law, Assessment Law and Tax Rates Law, as well as copies of the laws themselves are complete and up to date at all times and securely stored in accordance with Part 19.

Local Revenue Account Audit

- 3.3 An audit of the local revenue account must be conducted on an annual basis in accordance with Part 18 and the FAL.
- 3.4 Upon request, the Executive Operations Director or tax administrator must provide the annual audit report of the Ts'il Kaz Koh 's local revenue account to
- (a) Members;
 - (b) any other persons who have an interest in, or the right to occupy, possess or use the Ts'il Kaz Koh 's lands;
 - (c) the FNTC, the FMB and the FNFA; and
 - (d) the Minister.

4.0 FNTC Review

- 4.1 If a FNTC review made under section 33 of the Act results in the FNTC ordering the Ts'il Kaz Koh to remedy a situation due to non-compliance with the regulations of the Act or where a law has been unfairly applied, the tax administrator must, in a timely manner, remedy the situation and present it to the Council for approval.
- 4.2 The Council must, in a timely manner, review, make any changes and approved the proposed solution, then forward the remedied situation to the FNTC for approval.
- 4.3 The tax administrator must ensure that all records produced by the proceedings under section 33 of the Act respecting the Ts'il Kaz Koh are
- (a) securely stored within the Ts'il Kaz Koh 's records; and
 - (b) available for review at any time.

5.0 Services Paid from Local Revenue Account

- 5.1 The tax administrator, with the advice as needed of the Council, the Executive Operations Director and chief financial officer, must develop a list of all local services paid for in whole or in part from the local revenue account.
- 5.2 The tax administrator and director of public works must monitor the performance of local service providers and advise the chief financial officer of any unresolved concerns.

PART 24: INVESTMENT POLICY

1.0 Policy, Purpose and Scope

- 1.1 This Part applies to the investment of funds designated for the use and benefit of the Ts'il Kaz Koh .
- 1.2 The Ts'il Kaz Koh 's investments will be managed and administered in a manner to preserve capital and generate sufficient income and growth to meet the Ts'il Kaz Koh 's operational or strategic objects.
- 1.3 The purpose of this policy is to provide a framework for management of the Ts'il Kaz Koh 's investments to achieve short- and long-term operational and strategic objectives within an acceptable level of risk.
- 1.4 For clarity, where this Part conflicts with a trust agreement, the terms of the trust prevail.
- 1.5 This policy and procedure applies to Council, the Finance Committee, the Executive Operations Director and the chief financial officer.

2.0 Selection of Investment Manager

- 2.1 If the Ts'il Kaz Koh wishes to invest its funds in accordance with this Part, then the Executive Operations Director must prepare an RFP for potential investment managers.
- 2.2 The chief financial officer must review and analyze the proposals received from potential investment managers, taking into consideration
 - (a) experience;
 - (b) qualifications;
 - (c) costs and fees;
 - (d) past performance;
 - (e) assessment of risk;
 - (f) security and volatility of returns; and
 - (g) any other criteria identified by the Council,and must report their findings to the Finance Committee and the Council.
- 2.3 After considering the recommendations of the Executive Operations Director and the chief financial officer, the Council may select an investment manager.

- 2.4 If the Council selects an investment manager under section 2.3, then before any funds are transferred into the investment account, the Ts'il Kaz Koh must enter into an investment management agreement that
- (a) is consistent with the FAL and with this Part;
 - (b) allows the Ts'il Kaz Koh to meet its short- and long-term investment strategies; and
 - (c) allows the Ts'il Kaz Koh to terminate the agreement upon cause or adequate notice.

3.0 Removal of Investment Manager

- 3.1 The Council may remove an investment manager on any of the following grounds
- (a) performance results;
 - (b) changes in the Ts'il Kaz Koh or its investment strategy which no longer require the services of an investment manager;
 - (c) changes in investment manager personnel, firm or ownership structure, investment philosophy, style or approach which might adversely affect the potential return or risk level; and
 - (d) failure to adhere to this Part.

4.0 Designation and Transfers of Investment Funds

- 4.1 The Council, on the recommendation of the Finance Committee, must determine the Ts'il Kaz Koh's short- and long-term investment objectives.
- 4.2 The chief financial officer must notify the Council in writing when there are Ts'il Kaz Koh funds available for transfer to the investment account, including
- (a) the source of the available funds and whether they can be placed in restricted or unrestricted investments; and
 - (b) whether the funds are to be invested according to the short-term or long-term strategy.
- 4.3 The investment manager must prepare an investment plan setting out specific investments that meet the Ts'il Kaz Koh's short-term and long-term strategy and submit the plan to the chief financial officer and the Finance Committee.
- 4.4 Before any funds are invested, the Council must approve the investment plan, after considering the recommendations of the chief financial officer and the Finance Committee.

4.5 Once the investment plan has been approved by the Council, the Executive Operations Director and chief financial officer must monitor the investment, and may

- (a) approve the transfer of funds to and from the investment account;
- (b) authorize the creation of a new investment account if required;
- (c) authorize the redemption of investments;
- (d) approve portfolio rebalancing;
- (e) transfer approved funds into designated investment accounts and communicate to the investment manager whether the investments are restricted or unrestricted, and whether they are to be invested over the short-term or long-term; and
- (f) communicate and oversee approved requests to redeem investments and transfer the proceeds to the Ts'il Kaz Koh .

4.6 The investment manager may rebalance the investment in accordance with the terms of the investment agreement.

5.0 Approved Investments

5.1 Restricted investments may only be made in accordance to Section 82(3) of the Act, which mandates funds be invested only in

- (a) securities issued or guaranteed by Canada or a province;
- (b) securities of a local, municipal, or regional government in Canada;
- (c) investments guaranteed by a bank, trust company or credit union; or
- (d) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

5.2 Unrestricted investments may be made in

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short term paper of, or guaranteed by a financial institution including swaps in United States of America currency;
- (c) securities issued by the FNFA or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two recognized security-rating institutions;
- (e) any class of investments permitted under an Act of any province relating to trustees;
- (f) any other investments or class of investments prescribed by a regulation under the Act;
- (g) a company that is incorporated under the laws of Canada or of a province or territory and in which the Ts'il Kaz Koh is a shareholder;
- (h) a trust in which the Ts'il Kaz Koh is a beneficiary; and
- (i) a limited partnership in which the Ts'il Kaz Koh is a partner.

6.0 Monitoring of Investments

6.1 On a monthly basis, the chief financial officer must reconcile the investment accounts to the general ledger and financial statements.

- 6.2 Within 15 days of the end of each quarter, the chief financial officer must prepare and provide to the Finance Committee a quarterly monitoring report that summarizes, as relevant
- (a) the amount and type of each investment;
 - (b) the rate of return and performance of the investments under management to relevant benchmark;
 - (c) maturity date of each investment;
 - (d) the weighting of the investment portfolio and comparison to the target portfolio asset allocation;
 - (e) any instances of non-compliance with the Act, the FAL, or this Part;
 - (f) recommendations in relation to portfolio rebalancing or removal of the investment manager, or any other issues; and
 - (g) any other relevant information about the investment manager, including whether the investment management fees charged are consistent with the investment management agreement.
- 6.3 Within 30 days of the end of each quarter, the Finance Committee must review the quarterly monitoring report at section 6.2, add its recommendations, and provide the report to the Council.
- 6.4 Within 45 days of the end of each quarter, the Council must review the quarterly monitoring report and accompanying recommendations and make any necessary decisions.
- 6.5 The Investment Manager may be required to attend a Council meeting in order to discuss investment performance, and changes in strategy, approach or personnel.
- 6.6 The chief financial officer must report any significant changes to the investment portfolio to the Finance Committee.
- 6.7 All records of investment decisions must be kept and retained in the Ts'il Kaz Koh 's financial records in accordance with Part 19.

PART 25: PROCUREMENT POLICY

1.0 Policy, Purpose and Scope

- 1.1 The procurement of goods, services and assets must be conducted with sufficient due diligence to demonstrate transparency, fairness, quality and value for money in meeting the Ts'il Kaz Koh's requirements.
- 1.2 The purpose of this Part is to provide guidance to the Ts'il Kaz Koh on how purchases will be planned, managed, approved and paid; these guidelines are subject to the discretion of the Council, the Executive Operations Director and the chief financial officer.
- 1.3 This Part only applies to the procurement of
- (a) all purchases with a value of at least \$100 000, and
 - (b) assets valued at less than \$100 000, as directed by the Executive Operations Director;
- all other expenditures of the Ts'il Kaz Koh must be made in accordance with Part 10.
- 1.4 This Part applies to the Council, the Executive Operations Director, the chief financial officer and any other employees involved in purchasing goods, services and assets on behalf of the Ts'il Kaz Koh .

2.0 General

- 2.1 The Council must
- (a) ensure effective control of procurement of goods, services and assets; and
 - (b) ensure that the procurement process is fair, open and accountable, and enables the Ts'il Kaz Koh to obtain the best value for time and money.
- 2.2 To maximize the use and development of available local and Aboriginal resources, the Ts'il Kaz Koh may
- (a) develop and review on an annual basis a source list of qualified local and Aboriginal suppliers from which to invite bids;
 - (b) include a clause in construction project contracts that requires the contractor to employ local or Aboriginal labour and resources;
 - (c) add a training component to construction contracts to train local or Aboriginal labourers; or
 - (d) require bidders to stipulate the extent to which they will use local materials and equipment, and provide formal training for local or Aboriginal labour employed by the contractor.
- 2.3 Goods, services and assets may be procured on a non-competitive basis, under any of the following exceptional circumstances
- (a) there are no bids received during the ITT or RFP process;

- (b) the goods, services or assets are available only through a sole source; or
- (c) in an emergency situation where a delay in procurement would result in severe loss or damage to the Ts'il Kaz Koh ,

but the Executive Operations Director must document the exceptional circumstances and the rationale for following a non-standard procurement process.

3.0 RFPs and ITTS

3.1 All purchases made under this Part must be procured through either an

- (a) RFP, in the event that there are numerous methods by which the project results can be achieved, and price is not the primary factor in evaluation; or
- (b) an ITT, in the event that the project is well-defined and the Ts'il Kaz Koh has specific requirements about how the project should be done, and evaluation of bids is based on the lowest price from qualified bidders.

RFP process

3.2 If an RFP process is selected, the Executive Operations Director must ensure that the RFP documents include the following components

- (a) statement that the RFP is not an ITT or a Call for Tender, and does not represent an offer to create binding contractual relations upon the submission of a proposal;
- (b) date by which proposals are due;
- (c) timing and key deadlines;
- (d) background information;
- (e) specific requirements of the proposal, but leaving at least some of the essential specifications undefined and thus open to initiatives by the proponents;
- (f) qualifications of the ideal supplier;
- (g) criteria and weighting by which proposals will be assessed, which may include preference being given to a local or Aboriginal supplier or business;
- (h) statement that proposals are not irrevocable and no bid security is required;
- (i) caveat providing the Ts'il Kaz Koh with the right to pick any proposal or none;
- (j) general conditions and terms of payment, including holdbacks if any; and
- (k) any other important information.

3.3 The Executive Operations Director may seek professional or legal advice prior to issuing the RFP documents.

3.4 For each RFP, the Council must appoint a review panel that consists of at least two employees, at the recommendation of the Executive Operations Director.

3.5 The review panel at section 3.4 must review and evaluate the proposals, and make a recommendation to the Council, taking into consideration

- (a) whether the applicant meets the RFP evaluation criteria;
- (b) the applicant's qualifications;

- (c) the price quoted;
- (d) results and quality of all work the supplier has previously done for the Ts'il Kaz Koh , if relevant; and
- (e) any other requirement added to the methodology as deemed necessary by the Executive Operations Director.

ITT process

3.6 All ITT packages must include the following documents

- (a) tender instructions;
- (b) tender and contract form;
- (c) general conditions;
- (d) insurance schedule;
- (e) contractor Statement of Qualifications;
- (f) requirement for proof of WorkSafe BC (Workers Compensation Board) coverage;
- (g) requirement for bid security, if applicable under section 3.7;
- (h) evaluation criteria; and
- (i) statement of work plan and specifications.

3.7 For ITTs over \$500 000, the Council must request bid security of at least 10% of the tender price to guarantee entry into contract.

3.8 Acceptable forms of bid security include

- (a) a bid bond in a form approved by the Council and issued by an insurance company whose bonds are acceptable to the Council; or
- (b) a security deposit in the form of a certified cheque, bank draft, money order or letter of credit drawn on a recognized banking institution payable to the Council.

3.9 If an ITT process is selected, the Executive Operations Director must seek professional or legal advice prior to issuing the ITT documents and implementing a tender review process.

3.10 All tender documents must be treated confidentially until they are opened in public.

3.11 The Council must appoint a review panel consisting of the Executive Operations Director and at least one other employee, who must recommend to the Council for approval the tender that best meets the evaluation criteria.

3.12 The lowest tender must normally be accepted, unless the Council deems a higher tender proposal to be in the best interests of the Ts'il Kaz Koh because it offers better quality or service, or provides economic benefits to the Ts'il Kaz Koh or its members and passes a motion, recorded in the minutes, that sets out its reasons for accepting the higher tender.

3.13 The Executive Operations Director must keep a record of each tendering process, including copies of the tendering documents, all tenders received, and records regarding the evaluation of the tenders.

- 3.14 At the discretion of the Executive Operations Director, the Ts'il Kaz Koh reserves the right to hire outside professionals, such as engineers, to execute the tendering procedures on its behalf.

4.0 Approval, Initiation and Monitoring

- 4.1 Approval of procurements decisions must be documented on the relevant purchasing document.
- 4.2 Once approved, the chief financial officer must ensure that an encumbrance accounting system is in place for each purchase with a value of more than \$350 000, so that money is set aside and used specifically for those goods and services.
- 4.3 On a monthly basis, the chief financial officer must
- (a) review the status of procurement encumbrances, noting and investigating any over budget commitments; and
 - (b) report procurement activities that are over budget by 5% of the project budget to the Executive Operations Director and the Finance Committee.

5.0 Monitoring of Suppliers

- 5.1 On an ongoing basis, the Executive Operations Director must
- (a) monitor the quality of the work and the working relationship with the supplier;
 - (b) document any issues in the supplier file; and
 - (c) resolve the issues identified.
- 5.2 A review of both the project quality and the service quality must be conducted using a standard set of criteria and applying weight factors established at the time of award, but the performance evaluation must be tailored to job size and complexity.
- 5.3 Adjustments made to the criteria weighting must not be made without consultation with the supplier.

6.0 Encouraging New Suppliers

- 6.1 Contracts must be reviewed on an annual basis, or other timeframe as deemed appropriate by the Executive Operations Director according to the nature and complexity of the goods, services or assets in question, and a request for other suppliers initiated.

7.0 Contracts

- 7.1 The Executive Operations Director must ensure that the Ts'il Kaz Koh enters into a contract with each successful RFP or ITT applicant, in accordance with Part 10 article 7.0.

Appendix 25-A: Competitive Tendering Processes Guidelines

	Request for Proposal (RFP)	Invitation to Tender (ITT) or Call to Tender
<i>\$ value (generally)</i>	\$100 000+	\$100 000+
<i>Purchase or Project characteristics</i>	You know what you want, when you want it, why you want it but not the "how" Project result can be achieved by numerous methods	You know what you want and how you want to accomplish it Project results must be achieved in a specific way
<i>Purpose of using this method</i>	Formal method to obtain the best value, not necessarily lowest cost Allows greater flexibility in evaluating bids	Formal method to obtain lowest cost for specific, defined project Price is the determining factor in evaluating bids
<i>Content of procurement documents</i>	Describe in detail the project to be completed, the intended result and the criteria for choosing a successful bid May propose a preferred method of completing the work or can ask proponents to provide solutions	Describe specifications in significant detail May precede ITT with Prequalification Statement to review the capabilities of potential bidders Often bid security, irrevocability of bids and/or specific contract is required
<i>Response from bidder</i>	"Proposal" Vendors compete on their ability to meet the project criteria	"Tender" Vendors compete on their qualifications and submitted price for the goods or services
<i>Obligations</i>	RFP is not an offer to create binding contractual relations upon submission; Proposals are an invitation to negotiate	A tender creates a binding contractual obligation upon submission (i.e. bid price is irrevocable, general expectation that lowest qualified bid will be awarded the contract)
<i>Important considerations</i>	To avoid RFP being viewed as an ITT, avoid tendering language and allow for meaningful negotiation Ensure appropriate professional/legal advice obtained before issuing RFP	Tendering process has many legal implications e.g. litigation may arise if lowest qualified bidder is not selected Ensure appropriate professional/legal advice obtained before issuing ITT

Appendix 25-B: RFP Evaluation Template

Supplier Evaluation				
Proponent name:				
Service / goods to be provided:				
RFP / reference #:				
Value of contract:				
	Criteria	Details / Comments	Value	Score
1.	RFP or other requirements (list here)	<i>Describe any areas of concern or where requirements were not met....</i>	##	##
	xxx			
	xxx			
	xxx			
2.	Qualifications and experience	<i>Do they have the appropriate qualifications and experience to perform the work?</i>	##	##
3.	Terms and conditions	<i>Are their terms and conditions acceptable to the Ts'il Kaz Koh ?</i>	##	##
4.	Has the organization worked previously with the Ts'il Kaz Koh ? Provide details and an evaluation of the work.	<i>Evaluate the Ts'il Kaz Koh 's previous experience with this supplier</i>		
5.	xxxx			
6.	xxxx			
7.	xxxx			
8.	xxxx			
9.	xxxx			
10.	xxxx			
11.	Price	<i>Evaluation of the price, results of previous criteria.</i>		
12.	Other considerations?	<i>Anything not covered above that should be included in evaluation the supplier i.e. inclusion of local content</i>		
Evaluation			Score: ##/##	
Overall comments / recommendation:				%

Attachments:

- Proponent response to RFP
- Results of any previous proponent evaluations
- Other supporting information as required