

## Delegated and Assignment of Responsibilities Policy

### Policy

While the overall responsibility for financial management of the Nipissing First Nation remains with the Council, it is Council's policy to give specific financial administration authority to identified departments, committees and individuals for the purpose of performing duties, making commitments, and authorizing the collection and disbursement of funds on behalf of the Nipissing First Nation.

All persons affected by this Systems Manual are required to understand and comply with the policies and procedures appropriate to their responsibility and interaction.

### Purpose

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

### Scope

This policy and procedure applies to the Council, committees of Council, officers, employees of the Nipissing First Nation and any other persons with authority to conduct activities in connection with the Financial Administration of the Nipissing First Nation.

In addition to the authorities and responsibilities identified within this policy and procedure document, the following transactions or decisions will comply with their related policies and procedures:

- Expenditures
- Procurement
- Debt
- Investments
- Capital assets
- Loans, Guarantees and Indemnities
- Self Generating Revenue
- Insurance
- Human Resources
- Records Management
- Financial Reporting
- Integrated Planning and Budget

### Definitions

"Authorization and Delegation Table" means a table approved by Council specifying the delegation and assignment authorities over decisions or activities in connection with the financial administration of the Nipissing First Nation.

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

“to assign” means the transfer of duties or functions from one person to another where the former person (the assignor) retains responsibility for ensuring the activities are carried out;

“to delegate” means the transfer of the authority to carry out decisions or activities from Council to an officer where the officer receiving the delegation authority assumes full responsibility for carrying out the activities;

“officer” means the Chief Executive Officer, Chief Financial Officer, or any other employee of the Nipissing First Nation designated by the Council as an officer;

“Chief Executive Officer” means the person who is responsible for leading the day to day administration or management of the Nipissing First Nation and who reports directly to Council.

#### **Organizational Structure / Reporting Responsibilities**

##### **Responsibilities**

Council is responsible for all matters relating to the efficient delivery of programs and services of Nipissing First Nation whether or not they have assigned or delegated to an officer, employee, committee, contractor agent.

The Chief Executive Officer is responsible for the planning, organization, implementation and evaluation of the overall management of the day-to-day operations of the Nipissing First Nation. The Chief Executive Officer has the sole responsibility to delegate the day-to-day administration of programs and services to Program Directors, managers and employees of Nipissing First Nation. It is their duty to deliver the programs and services as approved and instituted by the Council. It is the Chief Executive Officer’s duty to report back to the Council on progress and financial status based on established time lines.

Elected officials shall not be directly involved or be perceived to interfere with the delegated financial administration nor the delegated administration duties of mandated programs or authorities without reference to the Conflict of Interest Guidelines of the Nipissing First Nation.

Council can delegate or assign to others any or all of its financial management activities or functions except:

- a) approval of policies and procedures or the giving of directions respecting any financial administration matter;
- b) approval of budgets, budget amendments, borrowings and financial statements;
- c) approval of the Authorization, Assignment and Delegation Table;
- d) any matter which is the employment or statutory responsibility of the Chief Executive Officer, the Chief Financial Officer;

- e) the appointment and removal of the Finance and Audit Committee members, including the Chairperson and Vice-Chairperson.

For the purposes of administering programs and services of Nipissing First Nation, the Council has delegated certain responsibilities and authorities to specific positions of employment or office.

Employees with delegated or signing authorities must be bonded bondable.

The Finance and Audit Committee is responsible for:

- a) making recommendations to Council for the issuance, revision or rescission of any policy and procedure document;
- b) ensuring policy and procedure documents being reviewed are neither contradictory to the Nipissing's Financial Administration Law nor inconsistent with GAAP;
- c) conducting an assessment for each significant function or activity of the Nation's financial administration to determine if a policy and procedure document is required (e.g. policies and procedures that ensure the control and safeguarding of all the assets of the Nation);
- d) conducting an assessment of the Nipissing's Financial Administration Law to determine the policies or procedures required by the Law.

The Chief Executive Officer is responsible for:

- a) reviewing all policy and procedure document requests and submit the document to the Finance and Audit Committee for review and a recommendation to Council for approval where the Chief Executive Officer supports the request;
- b) determining if the policy and procedure document request needs to be referred to a subject matter expert for additional review;
- c) determining if the policy and procedure document needs cross functional review from other departments within the Nation;
- d) ensuring that the current list of policy and procedures are made available to all affected persons.

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The Chief Executive Officer can assign any or all of his or her financial management activities or functions except:

- a) maintaining and revising the Authorization and Delegation Table;
- b) ensuring those with delegated authority understand their responsibilities and have the skill and knowledge necessary for the effective exercise of the authority;
- c) establish protocols for temporary delegation and temporary assignments to deal with absences due to illness, vacation, or other extended leaves;
- d) on a regular and periodic basis, monitoring performance of individuals' delegated authorities to ensure that the delegated authority is being exercised in the manner intended and that there is no delegation of authority when specifically precluded under this policy.

The Chief Financial Officer is responsible for:



- a) maintaining a comprehensive list and repository of all existing policies and procedure documents;
- b) ensuring proposed or revised policy and procedure documents are in the standardized format;
- c) ensuring proposed or revised policy and procedure documents incorporate the requirements of the Nation's laws and regulatory requirements;
- d) monitoring the policy and procedure document through the draft, approval, and issuance process;
- e) serving as the policy and procedure document sponsor and providing the initial approval to the document initiator to proceed with creating a proposed document, revising an existing document or rescinding an existing policy; and
- f) ensuring that existing policy and procedures are kept current by reviewing periodically.

The document initiator is responsible for:

- a) preparing a draft policy and procedure document (for new policies) in accordance with the standardized format established by this policy;
- b) revising an issued policy and procedure document in accordance with the standardized format;
- c) preparing a written request to rescind an outdated or inaccurate policy and procedure document;
- d) submitting all policy and procedure document requests to the Chief Executive Officer or delegated authority for review and recommendation of approval.

All officers, employees, committees, contractors or agents of Nipissing First Nation are responsible when acting under delegated authority to ensure the activity or function is within the authority and limitation of their delegation and that they have followed other relevant policies and procedures.

Officers, employees, committees, contractors or agents of Nipissing First Nation may reassign functional authorities and responsibilities as long as it is made in accordance with the Authorization and Delegation Table.

Officers, employees, committees, contractors or agents will ensure that decisions or transaction approval falling outside of their scope of authority are referred to the Chief Executive Officer or otherwise as appropriate.

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

## **Procedures**

### **Procedures for delegation**

1. The Chief Executive Officer is responsible for preparing and updating the Authorization and Delegation Table in accordance with this policy for the Nipissing First Nation.

2. The Chief Executive Officer will ensure an appropriate level of documentation including a signed delegation of authority statement or agreement accompanies and is maintained with the Authorization and Delegation Table.
3. The Chief Executive Officer will submit the Authorization, Assignment and Delegation Table (see Appendix "C") to Council for approval and Council will at least annually, with a motion duly recorded in the minutes, approve the Authorization and Delegation Table with a band council resolution.
4. The Chief Executive Officer will ensure that the delegation of authorities is communicated to each department head and other persons as appropriate to ensure the delegated responsibilities can be carried out effectively.
5. Council, Committees, Chief Executive Officer, officers, employees, contractors, or agents delegate authority only when there is assurance that the control objectives of authorization of the decision or transaction will be effectively served.

#### **Procedures for the Authorization, Assignment and Delegation Table**

The Authorization, Assignment and Delegation Table will include components of the financial management system that require decisional and approval authority to carry out activities, make commitments, collect and disburse funds on behalf of Nipissing First Nation.

Any delegation of authority granted will be aligned with the hierarchical organizational chart structure.

Updates made to the Authorization, Assignment and Delegation Table by the Chief Executive Officer will be approved by Council. The Chief Executive Officer will submit an updated Authorization and Delegation Table to Council for approval as soon as practicable.

#### **Temporary delegation of responsibility**

Short-term – Each functional area or department with authority under the Table will establish a protocol for delegation of responsibility to deal with absences due to illness, vacations, and other forms of temporary leave. Delegations of assignment are to be documented and distributed to the Chief Executive Officer.

Long-term – Any delegation of responsibility of a long-term nature will be approved by the Chief Executive Officer and appropriately documented.

#### **Procedures for monitoring and evaluation**

The Chief Executive Officer will at least annually, monitor and evaluate the performance of the delegated duties and functions and if necessary make recommendations to Council for amendments to the Authorization and Delegation Table.

Approved this 21<sup>st</sup> day of March, 2017