

NIPISSING FIRST NATION

FINANCIAL AND PROCEDURAL POLICY

Enabling Legislative Clause

It is recognized that no legislation is currently in place on which to enable this policy document. Until such time as legislation is identified, the following clause shall be deemed the binding legislation and established by the inherent right of the Nipissing First Nation to create its own laws of governance and accountability;

“This Financial and Procedural Policy shall be in compliance with the Values and Principles endorsed by Nipissing First Nation”

It is intended to set operational binding guidelines respecting leadership roles and management, administration and accountability of the Nipissing First Nation and to make related enhancements or amendments to other policies of The First Nation.

Legal advice may be retained.

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PREAMBLE and Declaration

NIPISSING FIRST NATION

Declaration of Values and Principles

The Nipissing First Nation have decided to review and amend their current Financial Administration Policy to better reflect the operational requirements for today's business and to foster efficient and effective open government.

The Philosophy of the First Nation has been consistent in values and principles with equality service and governance for membership and improved quality of life of First Nation Members as constant corner stones of their goals and aspirations.

To achieve this, the Council is committed to the continued reviews and improvements to the public service organization and its service quality. Improvements to the Financial and Administrative Procedural Policy of the First Nation is one step in this ongoing process.

The revised Policy shall include managerial and employee empowerment by means of strong and meaningful delegations.

This strategic direction and planning with community membership will be an important annual exercise in forming the accountability framework in which the First Nation will operate programs.

(It is proposed a separate guiding document, "Nipissing First Nation Management and Accountability Framework", be worked on and presented at a later date to capture this strategic direction for all policies of the First Nation.)

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0.0 PURPOSE OF POLICY AND PROCEDURE MANUAL

The purposes of this financial and procedural policy includes the following:

- a) To provide guidance, assistance and accountability to the users of the accounting system. The users include the elected Council, the Executive Director, Program managers, other employees, committees, the Nipissing First Nation membership and other mandated authorities of the Nipissing First Nation Council;
- b) To Promote efficiency of operations;
- c) To ensure consistency in the preparation and processing of financial information;
- d) To ensure timeliness of the provision of information to Council and operating personnel.

0.1 MAINTENANCE OF POLICY

- a) The financial and procedural policy shall be reviewed annually within the month of final week of each October to accommodate changes to the accounting system or implementation of new policies or procedures and to provide an opportunity of maintaining awareness of the First nation's operating policies.
- b) The policy shall be reviewed by a group consisting of the Council, Executive Director and Program Directors or managers.
- c) Approval of revisions to the Policy shall be made by Council at a following regular public Council meeting based on the recommendation(s) of the Standing Finance Committee meeting.
- d) The Finance Director or Manager is responsible for processing all changes to the Financial and Procedural Policy and distributing revisions to the Executive Director and Program Heads.
- e) The Financial and Procedural Policy will be available for review by all employees and members of the Nipissing First Nation at all times for reference and guidance.

1.0 ORGANIZATIONAL STRUCTURE/REPORTING RESPONSIBILITIES

The Council is responsible for the efficient delivery of programs and services for the Nipissing First Nation. Responsibility for the day-to-day administration of programs and services shall be delegated to managers and employees of the First Nation by the Council. It is their duty to deliver the programs and services as approved and instituted by the Council. It is their duty also 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 delegated financial administration nor in the delegated administration duties of mandated programs or authorities without reference to the Conflict of Interest Guidelines of the Nipissing First Nation.

1.1 Delegation of Responsibilities

The administration for the Nipissing First Nation has been delegated to the Executive Director. All program directors and managers shall report directly in line to the Executive Director.

The Executive Director shall have the sole responsibility to extend and delegate managerial and administrative duties to program directors or managers. The Executive Director shall also have sole responsibility to withdraw delegated duties based on unsatisfactory annual performance reviews or for violations of the policies of the Nipissing First Nation.

Similarly, program directors or managers will have authority to delegate program duties to their complement of staff in accordance with annual work plans or normal administrative duties as assigned to their area of responsibility.

1.2 Finance Management Committee Meetings

Financial issues related to the administration of the Nipissing First Nation will be discussed at a Finance management Committee Meeting. Finance Management Committee Meetings will be chaired by the Executive Director and shall be attended by Program Managers as determined by the chairperson. The Chief and Councillors of the Nipissing First Nation may attend to present or represent funding requests or desired changes to the operational budgets.

Finance Management Committee meetings will be held on the last Tuesday of each month. Issues that may be discussed include review and approval of budgets, decisions to contract on behalf of the Nipissing First Nation, review of financial management for programs and activities, etc as determined in the Finance Management Committee Terms of Reference. The Executive Director shall ensure minutes of the Finance Management Committee meetings are maintained and is responsible for appropriate reports to Council. Recommendations made by the Committee shall be reviewed and approved at a regular meeting of Chief and Council with opportunity to review, revise or approve the recommendations.

2.0 DISCLOSURE OF FINANCIAL INFORMATION

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

2.1 Request for Disclosure

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

The Executive Director must make every effort to assist Members who make a request for the disclosure of financial records.

2.2 First Nation Response

The Executive Director must respond openly, accurately and completely within 30 days from the date a request is received unless more time is required. If more time is required, the Executive Director must inform the Member when the response can be reasonably responded to.

In a response to the request for information, the Executive Director must advise the Member in writing whether or not the Member is entitled to have the financial record or part of the record disclosed to him or her;

- a) If access to the financial record or to part of the record is refused, the reasons for the refusal must be given to the member and the Member may request a review of the Executive Director's decision by the Nipissing First Nation Council in accordance with the Dispute Resolution provisions.
- b) If the Member is entitled to have the financial record disclosed to him or her and it can be reasonably reproduced, a copy of the financial record must be provided with the Executive Director's response. (i.e. covering memo for documentation purposes).
- c) The Nipissing First Nation may charge the applicant reasonable photocopy charges for administrative time and supplies costs.
- d) Rates shall be published for public awareness.
- e) If the Member is entitled to have the financial record disclosed to him or her and it cannot be reasonably reproduced, the Member must be permitted to examine the financial record at the Nipissing First Nation office during regular business hours of any business day in the presence of an employee who shall be responsible for the protection and safe keeping of First Nation records.
- f) Records shall not be removed from the office or from any records library of the Nipissing First Nation, except where an employee of the Nipissing First Nation requires the file for work purposes and in accordance with established rules of access.

2.3 Exceptions to Disclosure

The Executive Director shall refuse to disclose to a Member, financial information that would reveal the deliberations of the Nipissing First Nation Council and any of its committees, including any advice, recommendations, or policy considerations submitted or prepared for submission to the Council or any of its committees unless those deliberations concerned the applicant's legal opinions which are subject to solicitor-client privilege;

- a) other privileged documents which could reasonably expect to reveal information received in confidence from a government, First Nation, Society, Corporation or harm the conduct of negotiations relating to Aboriginal self-government or treaties;
- b) could reasonably be expected to harm the financial or economic interests of the Nipissing First Nation;
- c) would be an unreasonable invasion of a third-party's personal privacy, including personal financial information relating to eligibility for or receipt of employment benefits, income assistance, education benefits or social service benefits,
- d) unless the financial information pertains to the payment of money, honouraria, contract fees, and travel expenses of an elected official received from the Nipissing First Nation for which the Executive Director must fully disclose upon request by a Member.

2.4 Third Party Disclosure

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

3.0 CONFLICT OF INTEREST

3.1 Related Person

“Related Person” means a spouse, common-law-relationship, parent, mother-in-law, father-in-law, sibling, sister-in-law, brother-in-law, child, grandchild, dependent. (The terms “sister-in-law” and “brother-in-law” also refer to the brother or sister of your spouse and the wife or husband of your brother or sister).

3.2 Financial Benefit

“Financial Benefit” includes, but is not limited to:

- a) employment benefit;
- b) contract benefit;
- c) educational, medical or other social benefit;
- d) compensations;
- e) payment of any consideration;
- f) allotment, lease or other grant of an interest in First Nation property.

3.3 Conflict of Interest Situation

A. “Conflict of Interest” will arise when:

- a) A Council Member, Employee, or Committee member exercises an official power or performs an official duty or function in the execution of his or her office, job or committee and, at the same time, knows or ought to know that in the performance of the duty or function, or in the exercise of the power, there is opportunity to receive a financial benefit for themselves or to provide a financial benefit to a related person; or
- b) A Council Member’s, Employee’s, or Committee Member’s personal interests supercede or compete with their dedication to the best interests of the Nipissing First Nation.
- c) When an elected official violates delegation authorities without Council approval by written resolution obtained at a duly convened meeting of Council.

B. “Conflict of Interest” will not arise if a Financial Benefit is intended or extended at the same time:

- a) to Membership;
- b) to a group of Members who are identifiable by reference to age, gender, financial circumstances, or medical needs; or
- c) to the Nipissing First Nation Council as a whole.
- d) when authorized by Council resolution.

3.4 Declaration of Conflict of Interest

All Council Members, Employees and Committee Members who are involved in decision-making whereby financial benefits are provided will sign a Declaration of Conflict of Interest. The Declaration of Conflict of Interest shall be signed upon commencement of the duty, and it will be renewed at the beginning of each fiscal year.

3.5 Financial Benefit to Council

Prior to approving a Financial Benefit to a Council Member, the Executive Director or his / her designate will determine whether the Financial Benefit is consistent with this policy and is consistent with standards of other federal governing boards. All Council discussions and resolutions concerning Financial Benefits payable to Council Members will be made at regular Council Meetings and the decision recorded as a motion in the meeting minutes.

3.6 Announcement of Conflict of Interest

Council Members, Employees, and Committee members will arrange their private affairs and conduct themselves in a manner to avoid Conflict of Interest. Council Members, Employees and Committee members with a Conflict of Interest will, without delay, declare the Conflict of Interest to his / her immediate manager. Where Council Members, Employees or Committee members are unsure whether they have a Conflict of Interest, the Council Member, Employee, or Committee member will raise the perceived Conflict of Interest to the chairperson who will undertake actions to decide whether a Conflict of Interest does in fact exist.

3.7 Conflict of Roles

Conflict in Roles shall also be deemed to exist when elected officials interfere in areas where financial and administrative duties and functions that have been duly delegated. It shall not be however a conflict when a member of the elected body carries out his delegated duty from Council to serve on a Committee or Authority. In that instance, the elected official is deemed to be carrying out his or her role as part of the recommending body in the normal decision making process.

3.7 Exercise of Powers

A Council Member, Employee or Committee member with a Conflict of Interest will not exercise their powers as a Council Member, Employee or Committee member, and will:

- a) Not take part in the discussion of or vote on any question in respect of the matter;
- b) Immediately leave the meeting or the part of the meeting during which the matter is under consideration;
- c) Not sign a Band Council Resolution or letter in respect of the matter;
- d) Not attempt in any way, whether before, during or after the meeting, to influence the opinion or vote of the Nipissing First Nation Council on any question in respect of the matter; and
- e) Not attempt in any way to influence Employees or Committee members in carrying out their duties.

3.8 Disclosure Post Decision-Making Procedure

- (a) Where a Conflict of Interest is discovered after consideration of the matter, the Conflict of Interest must be declared in writing. The Conflict of Interest must be validated with supporting documentation and the Council Member, Employee or Committee Member must respond to the matter.
- (b) Once a Conflict of Interest has been validated, any Council Member, Employee or Committee Member who fails to or makes an incomplete disclosure of Conflict of Interest will repay to the First Nation any sum of money equal to the value of any and all Financial Benefits the Council Member, Employee, Committee Member or Related Person received or benefited from the undisclosed Conflict of Interest notwithstanding any other disciplinary action the Nipissing First Nation Council may take.
- (c) Failure to comply to Clause 3.8(b) shall give grounds for possible legal proceeding by members of the Nipissing First Nation.

4.0 DISPUTE RESOLUTION

4.1 Council Decisions

Prior to a meeting to make a decision which may adversely affect the financial interests of a member, the Nipissing First Nation Council will:

- a) provide notice of meeting to the member, at least 5 days prior to the meeting, disclosing the nature of the meeting; and
- b) provide the member with an opportunity to be heard either orally or in writing.

This section does not apply to members who are employees or contractors of the First Nation.

The decision will be recorded as a motion in the minutes of the Nipissing First Nation Council meeting. Council will advise the member of the decision within 5 days of the Council meeting and disclose the factors used in making their decision which adversely affects the financial interests of a member.

4.2 Administrative Decisions

A member may appeal a decision of the Executive Director or those of delegated managers which adversely affects them financially within 30 days by providing the Nipissing First Nation Council a written notice to appeal and containing the reasons of appeal.

Upon receipt of a written notice to appeal from a member, the Nipissing First Nation Council **may** hear the member's appeal within 30 days at a Council meeting or refer the appeal to the Appeal Process provision described in Section 24.0.

4.3 Mediation and Arbitration

In the event of a dispute between The Nipissing First Nation Council and Membership in respect of this policy, the dispute may be resolved by either mediation or arbitration. The mediator or arbitrator selected must be acceptable to both parties.

- 4.4 In any instance whereby the Nipissing First Nation Council decides to approve a benefit which may violate funding or program guidelines or restrictions, Council shall produce a signed approval document indicating reason and stating responsibility for budget identification.

5.0 DELEGATED AUTHORITIES

For the purposes of administering the programs and services of the Nipissing First Nation, the Nipissing First Nation Council has delegated certain responsibilities and authorities to specific positions of employment or office. If the individual in the position of delegated authority is not available, a sub-delegation to lower line position may sign in their place. Employees with delegated or signing authorities must be bonded.

5.1 Authority to Contract

The Nipissing First Nation Council has the authority by virtue of being elected officials to enter into agreements, and applicable amendments, on behalf of the First Nation and has authority to delegate, to negotiate, amend and sign as follows;

(a) Funding / Contribution Agreements

The following levels of authority shall be allowed to negotiate Funding Agreements on behalf of the Nipissing First Nation. However, the signing of funding agreements shall be restricted to official signers authorized by Band Council Resolution.

Value of Funding	Position
\$0 to \$50,000	Program Managers
\$50,001 to \$100,000	Executive Director
\$100,001 to \$500,000	Chief and Executive Director
Over \$500,000 or Multi-Year Agreements	Chief, and Quorum of Council (Upon approval at a meeting of Council with quorum)
INAC/Health Canada Contribution Agreements	Quorum of Council at a duly convened meeting

(b) Contracts to Purchase Services

The following positions are authorized to enter into contracts to purchase services on behalf of the Nipissing First Nation based on pre-approved plans and budgets.

NOTE: Intended to delegated limited responsibility for approved budgets to managers.

Contract Value	Position
\$ 0 - \$50,000	Program managers
\$ 50,001 to \$100,000	Executive Director
Over \$100,000	Chief, and Quorum of Council (Upon approval at a meeting of Council with quorum)

(c) Lease/Rental Contracts

NOTE: Intended to allow managers limited authority to spend their approved Budgets.

The following positions are authorized to enter into leasing contracts (excluding land leases) on behalf of the Nipissing First Nation:

Annual Lease/Rental Value	Position
\$0 to \$5,000	Program Manager
\$5,001 to \$50,000	Executive Director
Over \$50,000	Chief and Quorum of Council (Upon approval at a meeting of Council with quorum)

d) Land Leases

Only the quorum of Nipissing First Nation Council is authorized to enter into land leases on behalf of the Nipissing First Nation based on the recommendations of the Lands Manager. Subject to NEW Lands Code "IF" Authority has shifted.)

e) Employment Contracts

NOTE: Intended to allow limited approval authority to undertake minor contracts.

The following positions are authorized to enter into employment contracts on behalf of the Nipissing First Nation detailing specific conditions and duties and time limitations based on pre-approved plans and budgets.

Employment Term	Position
Short Term (under 6 months)	Program Manager
Temporary (6 to 12 months)	Executive Director
Permanent (over 12 months)	Executive Director (Upon approval at a meeting of Council with quorum)

5.2 Authority to Purchase Goods & Services

The Nipissing First Nation Council has delegated the authority to purchases goods & services on behalf of the First Nation. The following positions are authorized to approve purchase orders according to approved work plans and supporting budgets as approved During the budgetary process.

5.3 Authority to Approve Payment of Expenditures

The Nipissing First Nation Council has delegated the authority to approve payment of expenditures on behalf of the First Nation in accordance to work plans and specific projects supported by approved financial budgets. Expenditures shall be authorized for payment by the appropriate program or project manager.

5.4 Authority to Sign on the Bank Account(s) (Cheque Signing)

The Nipissing First Nation Council has delegated the authority to sign on the bank account(s) on behalf of the First Nation. The following positions have been delegated authority to sign cheques, bank service agreements, and credit notes on the bank account(s) of the Nipissing First Nation:

Chief of The Nipissing First Nation

Deputy Chief

Executive Director

Finance Manager

Assistant Finance Manager

And the finance clerk

Any two (2) signatures of the above positions are required on banking forms.

5.5 Authority to Borrow

The Nipissing First Nation Council has the authority to borrow funds on behalf of the First Nation by a quorum vote Chief and Council members.

6.0 CAPITAL ASSETS

The Nipissing First Nation invests significant resources into Capital Assets. In order to protect and preserve the First Nation's investment in capital assets, an inventory of capital assets will be maintained and all assets will be kept secure against loss or damage.

6.1 Inventory of Capital Assets

A complete inventory of capital assets will be maintained by the Finance Manager and it will be updated annually.

- a) The master inventory list will include the following:
 - brief description of item purchased
 - cost and date of original purchase
 - serial number of the item
 - inventory identification number
 - department the item was assigned to
 - date of sale/disposal of assets
 - write-off or surplus value
 - Band Council motion number
- b) As assets are purchased, a copy of the invoice for the asset will be maintained in a separate capital asset file that contains a master inventory list. All moveable property and assets will be tagged with an inventory identification number. The inventory identification number will be noted on the copy of the invoice that is filed in the capital asset file.
- c) At the end of each fiscal year, the master inventory list will be updated using the invoices in the file. A copy of the updated master inventory list will be provided to the First Nation's auditors at year-end.
- d) Periodically, the Finance Manager will assign an employee to verify the existence of items contained in the master inventory list.
- e) The employee will confirm the existence of the items by making a notation on a copy of the master inventory list.
- f) If any assets are missing, the employee will attempt to locate the missing item(s) and note items found on the master inventory list.
- g) If the assignment of assets has changed to a different department, the new department shall be changed on the master inventory list.

- h) Any items that remain missing will be brought to the attention of the Finance Manager for possible write-off or recovery under the First Nation's insurance policy.
- i) The employee will prepare a list of missing, unserviceable or obsolete items for review by the Executive Director for write-off, sell or surplus recommendations to Council.
- j) The Nipissing First Nation Council will discuss the write-off, sale or surplus of assets and authorize its disposal through a formal motion.
- k) The motion will be recorded in the minutes of the Council meeting.
- l) Should an asset be approved by The Nipissing First Nation Council for write-off, sale or surplus, the asset will be removed from the master inventory list and the motion number noted beside the deleted item.
- m) Capital assets will be amortized in accordance with Generally Accepted Accounting Principals.
- n) At year-end, the amount of amortization will be determined and recorded on the master inventory list.

6.2 Security of Assets

The assets of the Nipissing First Nation shall be kept secure from loss or damage.

The Executive Director, with the assistance from the Finance Manager shall ensure that adequate insurance coverage is obtained to protect the full value of the First Nation's assets. Prior to renewing insurance policies, the value of assets covered under the policy will be revised to include all assets that may have been purchased or disposed of during the year.

- a) Financial data of the Nipissing First Nation will be backed-up on a daily basis.
- b) The backup may be in electronic format such as diskette or tape.
- c) It will be stored under lock and key in a fireproof container.
- d) Negotiable instruments and other secure documents, as determined by the Executive Director and or the Finance Manager will be secured in a **fire proof** safe located in the Finance office and shall have sole responsibility for access and by proper delegation to other employees of the Nipissing First Nation.
- e) The safe shall be locked at all times to prevent unauthorized access.
- f) When no finance staff are in the Finance office, the office will be locked to prevent unauthorized access.
- g) The combination to the safe is provided only to the Finance Manager and **Executive Director** who shall determine appropriate operational delegations.
- h) The Executive Director and / or Finance Manager or their delegates will unlock the safe to remove or deposit documents required and immediately close and lock the safe until required again.

- i) Office keys and security codes shall be provided to a limited number of employees. Employees will sign for receipt of the keys and will agree not to transfer any key to, or duplicate for, another employee or person.
- j) Employees will agree not to provide their code to another employee or individual. If an employee loses an office key, the employee will notify the Executive Director immediately.
- k) If an employee believes that their security code has been compromised, the employee will notify the Finance Manager immediately who will change the security code for the employee.
- l) Upon returning the key to the Finance Manager, the key receipt will be returned to the employee.
- m) Note: The Executive Director is the only individual authorized to give or transfer office keys or to give security codes to an employee.
- n) Employees who have been assigned a key will be responsible for locking and securing the office doors before leaving the office.
- o) Moveable property and assets will be kept secure by surveillance of equipment, proper keying and locking of doors, and maintaining equipment in locked premises.
- p) Portable items such as cameras and laptop computers will be placed in a locked cabinet or drawer when not in use.
- q) When moveable property must be removed from the office, the employee will complete a form indicating authorization to remove the property from the office.
- r) The form shall include dates required off-premises, description of the property, and the employee responsible for the property.
- s) It is of utmost importance that moveable property or assets are handled with the utmost of care.
- t) If they are to be left in a vehicle for a period of time, the assets will be placed out-of-view, and the vehicle will be locked.
- u) Upon returning the property to the office, the individual shall note on the form if any damage or malfunction that occurred while in their care.

7.0 BUDGETING PROCESS

The Nipissing First Nation utilizes budgets to plan and monitor the financial resources for the First Nation.

7.1 Development of Annual Budgets

Annual budgets are used to manage the short-term financial requirements of the Nipissing First Nation.

- a) By October 31st, the Executive Director reviews the budgeting process for the coming year with the Finance Manager. The Executive Director gives the Finance Manager any special budget instructions given by The Nipissing First Nation Council.

- b) At the beginning of November, the Finance Manager distributes budget worksheets to all Program Managers to draft budgets for the forthcoming fiscal year. The worksheet is provided with completion instructions including special budget instructions (ex. administration charges, salary increases, etc.) that have been decided by Council. An electronic format is provided to Program Managers to ensure that all budgets are completed in a consistent format and can be compiled easily.
- c) Each Program Manager completes budget worksheets for all programs/contracts within their department. Notes and assumptions are also completed to explain budget line items. Budgets are drafted based on anticipated funding agreements and expected activity under those agreements. The Program Manager returns an electronic copy of the draft budget with notes and assumptions to the Finance Manager by the beginning of January.
- d) The Finance Manager reviews all draft budgets for reasonableness of costs and accuracy. He/she also ensures that all financial policies of the First Nation are taken into consideration (ex. administration charges, internal transfers). The Finance Manager discusses possible revisions with the Program Manager and updates the draft budgets based on these discussions.
- e) The Finance Manager compiles all budgets using the formats provided to Program Managers. Budgets are completed for each contract anticipated for the First Nation. Contract budgets are compiled into departmental budgets to show the overall budget that each Program Director is responsible for. All departmental budgets are compiled into an overall budget for the First Nation.
- f) The Executive Director reviews the budgets with the Finance Manager to ensure the overall budget is in compliance with funding agreements and the special instructions given by Council.
- g) The overall First Nation budget is reviewed at a February Finance Committee Meeting. The overall budget package includes:
 - Overall First Nation Budget
 - Departmental Budget
 - Contract Budget
 - Notes and Assumptions to each Contract Budget
- h) The Nipissing First Nation Council reviews and approves the annual budgets at a regular meeting. If any revisions are requested, the revisions are recorded in the meeting minutes. The Finance Manager makes all revisions requested and forwards copies of the amended budgets to the Executive Director and Program Managers for final review and recommendation to Council.

- i) At the beginning of the fiscal year, the Finance Manager enters all budgets into the accounting system. The annual budget is broken down into monthly budgets so that monthly financial statements can present monthly budget information and annual budget information.

7.2 Revision to Approved Budgets

The annual approved budgets of the Nipissing First Nation may be revised and recommended for adjustments at monthly standing Finance Committee meetings due to changes in anticipated funding or expenditures. Budgets are revised and approved by the Nipissing First Nation Council.

- a) The approval of budget revisions shall be recorded in the minutes of the Finance Committee Meetings.
- b) The Finance Manager inputs the budget revision in the accounting system.
- c) The Finance Manager revises the overall budget for the Nipissing First Nation.
- d) A note is added to the budget notes indicating the change and the date the change was approved by Council.
- e) The revised overall budget is provided to Council, the Executive Director and the Program Managers by the Finance Manager.

7.3 Changes to Funded Programs

Changes in funding agreements require revisions to approved budgets.

- a) When a new funding agreement is secured for the Nipissing First Nation, the Program Manager informs Executive Director of the new or decreased funding available. The changed status of the funding and effects on the budgets is presented at a Finance Committee Meeting. The revised budget status is presented to Council for approval.
- b) If the additional budget affects other First Nation programs or departments or requires the commitment of First Nation resources, this is included in the budget discussion.
- b) When an anticipated funding agreement is not forthcoming, the Executive Director informs Council following notification of the funding decision. There may be times when funding is not forthcoming, but the Nipissing First Nation does not receive notification of the decision on funding. In this case, the Program Manager follows-up with the funding agency to inquire into the status of the funding. The Program Manager discusses the issue at a Finance Committee Meeting to advise when or if the funding may be anticipated. Failure to secure anticipated funding shall result in removal of this portion from the approved overall budget for the First Nation.

7.4 Unanticipated Changes in Operations

- a) Unanticipated changes in personnel or operations may require re-allocation of funds between budget line items. In these cases, no programs are added to or removed from the annual budgets. Amendments to approved annual budgets shall require the consideration and recommendations for approval within the original total approved budget for the program or activity.
- b) Increased budgets to programs shall require consideration by the monthly Finance committee and shall be approved by management discretion and subject always to the overall Council approval of operational plans and objectives.

8.0 MONITORING FINANCIAL POSITIONS

- 8.1 Monitoring of monthly budgets is essential in determining how actual activities impact on the finances of the Nipissing First Nation. The Program Manager reviews monthly financial statements that are provided by the Finance Manager. When the Program Manager feels that revisions are required to the budgets, the Program Manager discusses the issue at the following Finance Committee Meeting.
- 8.2 It shall be a standing management practice to conduct managers monthly meetings in order to provide a forum to exchange program updates and to monitor financial concerns. These concerns and updates could then be presented more formally and in more detail to future Finance Committee meetings.
- 8.3 Council shall monitor budgets status via the Finance Committee minutes and shall be provided budget status reports every Three (3) months by the Executive Director and the Finance Manager. The Program managers shall discuss the monthly and year-to-date financial statements with Council as required. The operations of programs and activities are discussed with the need for the re-allocation of funds, and the Nipissing First Nation Council may approve any re-allocations.
- 8.4 In the event of increasing over expenditures by program or in the event of increasing deficits by more than Five (5 %) percent of an approved and delegated budget, a Program manager shall be required to institute corrective plan for presentation to the next Finance Committee meeting.
- 8.5 Failure to bring budgetary spending to within original approval levels may result in removal of delegation, or suspension of delegated duties with decreased remuneration for a specified time not to exceed Three (3) months.
- 8.6 If the Corrective Plan continues to fail after this three (3) month suspension, the manager shall be removed from duty. The Finance manager must provide a detailed report to the to the Executive Director and must make recommendations for other remedial actions including the removal of the Program manager.

8.7 The Executive Director shall decide either to accept the recommendation(s) or provide directions to bring budgetary spending back into balance and shall be required to report to Chief and Council at the following regular meeting of Council.

8.8 Should the Program manager be removed from duty for failure to control spending, or for authorizing inappropriate expenditures not contained in the operational budgets, the Executive Director must ensure a detailed report is placed into a confidential file and shall be responsible to report to Council.

8.9 The affected Program manager shall be entitled to appeal rights outlined in Section 24.0 COMPLIANCE AND REMEDY established under this Financial and Procedural Policy

9.0 FIVE YEARS BUDGETING

Note: Councillor recommends the development of a "Critical Path Calendar"

Five-year budgets are used to help manage the long-term finances of the Nipissing First Nation. The procedure shall be as follows;

9.1 At the beginning of November, the Finance Manager distributes the 5-year budget worksheets to all Program Managers for their drafting of long term budgets or for the upcoming Five (5) year period. The worksheet includes completion instruction including special instructions (ex. administration charges, salary increases, etc.) that have been decided by The Nipissing First Nation Council. An electronic format is provided to Program Directors to ensure that all budgets are completed in a consistent format and can be compiled easily.

9.2 Each Program manager completes budget worksheets only for those long term programs of the Nipissing First Nation. Budgets are drafted based on anticipated funding agreements and expected activity under those agreements. Budgets include repayment of any loans taken by the Nipissing First Nation specifically for their program activities.

9.3 The Finance Manager reviews all draft budgets before the end of January for reasonableness of costs and accuracy.

9.4 The Finance Manager ensures that all financial policies of the First Nation are taken into consideration (ex. administration charges, internal transfers).

9.5 The Finance Manager discusses possible revisions with the Program manager and updates the draft budgets based on these discussions.

9.6 The Finance Manager compiles all 5-year budgets using the format provided to the Program Managers.

9.7 The Executive Director reviews the 5-year budgets with the Finance Manager for reasonableness and accuracy and ensures that the budgets are in accordance with the long-terms plans for the Nipissing First Nation.

9.8 The 5-year budgets are reviewed at a February Finance Committee Meeting.

9.9 The 5-year budget package includes:

- 5-year Program Budgets
- Notes & Assumptions to each Program Budget

9.10 The Nipissing First Nation Council reviews and approves the 5-year budgets at a regular regular convened Council meeting.

9.11 If any revisions are requested, the revisions are recorded in the meeting minutes. The Finance Manager makes all revisions requested and forwards copies of the final approved budgets to Council, the Executive Director and Program Managers.

10.0 REVENUES BY TYPE AND TREATMENT

The Nipissing First Nation receives various revenues for the administration and delivery of programs for the community. Revenue is safeguarded to ensure that funds are used for the intended purposes.

A) Funding Revenue

1. The Nipissing First Nation receives funding under agreements with government agencies.
2. The Executive Director participates in negotiations with government departments to ensure that program funding meets the needs of the First Nation.
3. Upon receipt of the final agreement, it is reviewed by the Program Managers and Executive Director to ensure that the agreement meets the negotiated terms.
4. Upon completion of the review, the delegated authorities of the Nipissing First Nation sign the agreement and return it to the relevant Program manager.
5. The Nipissing First Nation Council is informed of the agreement and provided with the detailed budget for the program being funded.
6. The signed, original copy of the agreement is forwarded for central filing.
7. A copy is provided to the employee responsible for project management and financial reporting.

B) Rental Revenues

The Nipissing First Nation receives rental revenues for housing and land leases and on some occasions could receive revenues from other rental or lease agreements (example hall rentals, equipment etc.)

The manager responsible for specific assets of the Nipissing First Nation shall be responsible for negotiating rent and lease contracts or agreements in accordance with rental / lease policies of the Nipissing First Nation.

1. Prior to finalization of the rent/lease contract, the Manager reviews the agreement with the Executive Director.
2. The Executive Director reviews it to ensure that it is consistent with the policies established for the First Nation.
 - a) Upon review, the rental / lease agreement is finalized.
 - b) Two (2) copies of the rental/lease agreement are provided to the tenant for signature.
 - c) The copies are then provided to the Nipissing First Nation delegated signing authorities to sign the agreement on behalf of the First Nation. Once signed, the original copy is forwarded for central filing.
 - d) A copy of the agreement is provided to the operational Program manager.
 - e) The second, original copy of the agreement is provided to tenant / leasee by the Manager.
 - f) Upon receipt of the rental/lease agreement, the Manager enters the information and rent amount into the accounting system for recording of monthly accounts receivable.

C) Recording of Rents

1. At the beginning of every month, the Finance Manager ensures all rents due from tenants and lessees are recorded using the accounting program. This records rents receivable system is intended to serve both tenants and landlord in order to maintain track of all rents due.
2. When rents are received from tenants, the procedures for receipt of revenue are followed.
3. The receipt is recorded and the rent receivable is reduced by the amount received.
4. At the end of the month, the Finance Manager prints an aged summary of receivables indicating rents receivable from tenants.

D) Other Revenue

From time to time, the Nipissing First Nation receives other revenue that does not pertain to funding or rental/lease agreements. (example, disposal of assets, investment income, reimbursement of expenses, etc. In these instances, the following procedures are followed:

1. Program Managers advise the Finance Manager when other revenue is expected for their program. This is done either by forwarding a memo or confirmation document of the revenue to the Finance Manager.
2. The Finance Manager records the account receivable and files the memo or revenue confirmation document in the appropriate revenue file.
3. At the end of the month, the Finance Manager prints an aged summary of receivables indicating other revenues receivable from other sources.
 - a) When other revenue is received, the procedures for receipt of revenue is followed.
 - b) The Finance Manager matches the revenue information (ex. payee, amount, note on cheque stub) to the memo or revenue confirmation document and issues a receipt using the accounting system.
 - c) A copy of the receipt is filed with the memo or revenue confirmation document in the appropriate revenue file.

D) Receipts

Revenue is received by the Nipissing First Nation in various forms, ex. cheque, direct deposit, cash, etc. Receipts are safeguarded to ensure they are deposited into the First Nation bank account in a timely manner and that the receipt of funds is recorded to the appropriate Program.

1. Funds are received by cheque or money orders for program revenue, rents, leases and miscellaneous transactions.
2. All incoming mail for the Nipissing First Nation is opened by a delegated receptionist (employee) on a daily basis.
3. Upon receipt of a cheque, the receptionist immediately date stamps all incoming mail and records receipt of mail into a logbook, noting file number and designation of responsible Program manager. Financial documents such as cheques with any backup documentation is placed into file designated for the Finance Manager.
4. The Finance manager ensures a bank endorsement stamp is placed on the back of the cheque indicating "For Deposit Only"

5. The Finance manager ensures the receipt of the cheque is recorded indicating the payee, date received, and the amount of the cheque.
6. The Finance Manager or her / his delegate initials the cheque register verifying that he/she completed the entry into the cheque register.
7. The Finance manager or his / her delegate forwards the cheque to the Accounts Receivables Clerk as soon as all mail has been opened.
8. When the Accounts Receivables Clerk receives any cheques, he/she completes a duplicate deposit form.
9. The duplicate deposit form indicates the payee, amount, and date of deposit.
10. The Accounts Receivables Clerk initials the deposit slip and gives it, with the cheques, to the Finance Manager on the same day the cheques are received.
11. Upon receipt of the cheque(s) and duplicate deposit slip, the Finance Manager or the delegated employee records the receipt of the cheque into the accounting system.
12. The Finance Manager or a delegated employee determines the account and department to record the receipt to by matching notes on the cheque stub to agreements held by the First Nation or accounts receivable documents.
13. If it is not clear which revenue the cheque should be applied to, the Finance Manager consults with the Program Manager who receives funds from the payee.
14. If requested by the payee, a copy of the receipt is mailed to the payee. If not, the receipt is filed in the appropriate revenue file with the cheque stub or a copy of the cheque.
15. On the same day as receipt of the duplicate deposit slip and cheques, the Finance Manager or delegate employee makes the deposit into the First Nation bank account.
16. The bank cashier stamps the date of the deposit on the duplicate copy of the deposit slip.
17. All duplicate deposit slips are maintained together.

F) NSF CHEQUES (Non Sufficient Fund Cheques)

1. When a cheque is returned for nonsufficient funds (NSF fee), the payee will be charged a Twenty five (\$25.00) dollars NSF fee.
2. The Finance Manager will notify the payee in writing of the returned cheque and request the payee to re-issue payment for the amount of the cheque plus the NSF fee.

G) Direct Deposit

Some revenue is received by direct deposit into the First Nation bank account.

1. When the Finance Manager or his / her delegate receives the First Nation bank statement, entries to the bank account are reviewed to determine direct deposits that may have been made by funding agencies.
2. When a direct deposit is identified, the Finance Manager or her / his delegate matches the deposit amount to a deposit confirmation notice received from the funder, or to the funding agreement if a deposit confirmation notice is not available. The Finance Manager uses the deposit confirmation notice or funding agreement to determine the account and department that the revenue is recorded to.
3. The revenue is recorded in the accounting system, and a receipt is printed by the Finance Manager.
4. The receipt is filed in the appropriate revenue file with the deposit confirmation notice.

H) Cash

Some revenues are received in cash for rents or miscellaneous transactions. Cash is handled with extra precaution because it is the most negotiable instrument.

1. Employees who generate cash through fundraising activities remit the cash to the finance department in the same way as individuals; however, the cash is remitted by the next working day following the fundraising activity.
2. The individual gives the cash to the Accounts Receivables Clerk and advises Clerk of the purpose of the cash remittance.
4. The Accounts Receivables Clerk immediately counts the cash in view of the individual.
5. The Accounts Receivables Clerk records the revenue in the accounting system and issues a receipt.
6. The Accounts Receivables Clerk provides a copy to the client, and a copy is filed in the appropriate revenue file.
7. On the same day, as receipt of the duplicate deposit slip and cash, the Accounts Receivables Clerk makes the deposit into the Nipissing First Nation bank account.
8. The bank cashier stamps the date of the deposit on the duplicate copy of the deposit slip.
9. In the event where monies are brought into the office and the cash receivables clerk is not available, another employee may issue a temporary receipt.

I) SERVICE LEVIES and USER FEES

The Nipissing First Nation believes in its inherent right of self-government to have sole jurisdiction in the establishing and collection of service levies and / or user fees charges for the delivery of various community support services to its members and to other service users. While these services may be limited in scope at the present time, such as water distribution, garbage and waste disposal, day care and road maintenance, the Nipissing First nation Council shall be deemed to have authority to expand and set appropriate rates for other services that may be required.

The exercise of this authority shall be restricted only by a required process to announce new levies and rates to its membership at Three (3) regular Council meetings prior to official adoption by Council Resolution and the annual posting of service rates.

APPLICATION

The application of this provision shall be based on equal obligation to pay the service charge(s) by all households or by all recipients of specified services with no exemption provided unless authorized by Council Resolution at a public meeting.

The application of this policy for private business or for industrial purposes may be adjusted by Council Resolution based on usage and benefits to the Nipissing First Nation Membership.

The receipt and collection of service levies and user fees revenues shall follow established procedures.

SECTION 11.0 Accounts Receivables

Revenues are recorded when due in order to maintain control of funds due to the Nipissing First Nation and to enable staff to follow-up on amounts that are due to the Nipissing First Nation. Accounts receivable of the Nipissing First Nation are followed-up regularly in the following manner;

- 11.1 An aged listing of accounts receivable is printed, using the accounting system, at the end of every month.
- 11.2 The aged listing of accounts receivable is reviewed for delinquent accounts. All outstanding accounts are followed-up and acted upon by the delegated employee or Manager, as follows:

11.3 DEBTS COLLECTION PROCEDURES

Debts to the Nipissing First Nation require constant monitoring by a delegated Manager equipped with specific guidelines to act and maintain program stability. The Nipissing First Nation therefore establishes the following procedures to guide management notwithstanding the obligation and the vigilant responsibility of the Executive Director to inform Council.

Delinquent or Default Loan Payments Monitoring Standards

Past Due Standards	Method of Notification
30 days	Statement of Account is issued
60 days	Statement of Account with caution that non payment within 90 days will result in the use of a collection agency.
90 days	Statement of Account with list of First Nation privileges that could be suspended (i.e. land issuances)
120 days	Notify client by registered letter that the default is to be referred to Section 11.0 Subsections 1, 2, 3 or 4 as appropriate.

1. Delinquent Loans

- a) Those companies or individuals who have delinquent accounts over 60 days with the First Nation are contacted to request payment.
- b) The results of the contact are noted on the accounts receivable listing.
- c) The accounts receivable listing (with contact results) are forwarded to the Finance manager.
- d) The Finance manager reviews the accounts receivable listing, determines options to pursue with the debtor, and provides direction to finance staff on collection actions to take.
- e) The direction of the Finance manager is recorded.
- f) The accounts receivable listing is returned to the employee responsible for collections with a copy of the motion indicating the direction to take.
- g) The employee responsible for collections follows-up on accounts receivable as directed by Council.
- h) Follow-up results are recorded on the accounts receivable listing, and filed in an aged-accounts receivable file.
- i) Follow-up on accounts receivable is reported at the following Finance Committee meeting.

2. Follow-up Procedures On Rents Receivable

Rents receivable of the Nipissing First Nation are followed-up monthly to maintain current rents with housing tenants.

- a) Housing rents are due of the 1st day of the month for the current month's rent.
- b) On the 10th day of the month, the Finance Manager provides a copy of the aged rent receivable listing to the manager responsible for Rental Housing.
- c) If rent has not been received from a tenant by the 20th day of the month, the Manager responsible sends a 1st notice to the tenant.
- d) If the tenant responds to the notice, an agreement may be worked out with the Manager for payment of the rent.
- e) The Manager for Rental Housing shall enter revised agreement and submit a copy to the Finance Manager.
- f) On the 30th day of the month, the Finance Manager provides an updated copy of the aged rent receivable listing to the Manager of Rental Housing and indicates those tenants with whom an agreement was made noting status of outstanding obligation or failure to comply with revised agreement.
- g) If the obligation to the revised agreement has not been honored, the Manager for Rental Housing sends a 2nd reminder notice by 10th day of the second month of default to the tenants with outstanding rents and inform those tenants that revised agreement is deemed null and void.
- h) If the tenant responds to the notice, an agreement may be worked out between the Manager for Rental Housing for payment of the rent with a signed statement by the Tenant of this last attempt to deter legal proceedings
- i) On the 22nd day of the Second month default , the Finance Manager provides an updated copy of the aged rents receivable listing to the Manager of Rental Housing.
- j) The Manager indicates those tenants with whom a revised agreement was made and remain delinquent.
- k) During the First week of the Third month defaulted, the Manager sends an eviction notice to the tenant with outstanding rents (and no agreements).
- l) The tenant is advised of their right to appeal the eviction notice within Three (3) days.
- m) If the tenant proceeds with an appeal, the Manager meets with the tenant to hear the appeal.
- n) Should the appellant wish to pursue the appeal, the manager shall inform the appellant of the Mediation and Arbitration rights provided within this policy.
- o) The Manager, with the assistance of the Finance Manager, provides a report to the Executive Director who reports to Chief and Council, outlining the tenant's intentions to pursue an appeal, outlining the process to date.
- p) The Executive Director decides whether to uphold the eviction notice or strike it down by the 20th. Day of the Third month defaulted.
- q) The decision of the Executive Director is recorded.
- r) The Manager informs the tenant in writing of Executive Director's decision in writing within one week of the decision and shall notify the tenant that eviction actions will commence within Ten (10) days. Negotiating Process Ends After Three Months or Ninety Days.

- s) The Manager shall be responsible to implement evictions actions by presenting a written notice of eviction stating date and time, notifying the tenant of door lock replacements specifying date and time, posting "No Trespass" signs.
- t) The Manager shall record and file reports of all eviction actions for possible legal proceedings.
- u) If legal proceedings become a requirement, the Nipissing First Nation Council shall authorized by resolution the necessary resources for court actions at a Committee of the Whole meeting.

3. Follow-up on Mortgages Receivable

Mortgages receivable on Rent-to-Own Agreements with the Nipissing First Nation are to be followed-up monthly to maintain current mortgages with homeowners.

- a) Mortgages on Rent-to-Own Agreements are due on the 1st working day of the month for the current month's mortgage payments.
- b) On the 10th day or next working day of the month, the Finance Manager responsible for mortgage agreements provides a copy of the aged mortgages receivable listing to the Manager of Mortgage Housing if the mortgage payment hasn't been received by the 10th day of the month.
- c) The Manager sends a First (1st) notice to the homeowner indicating they are in default of their agreement.
- d) If the homeowner responds to the notice, an agreement may be worked out between the Manager and the homeowner for payment of the mortgage arrears.
- e) On the 10th day of the second month of default, the Finance Manager provides an updated copy of the aged mortgages receivable listing to the Manager indicating those homeowners with whom an agreement was made. The Manager and sends a Second (2nd) reminder notice to the remaining homeowners with mortgage arrears.
- f) If the homeowner responds to the notice, an agreement may still be worked out between the Manager for payment of the mortgage arrears.
- g) On the 22nd day or the next working day of the second month of default, the Finance Manager provides an updated copy of the aged mortgages receivable listing to the Manager.
- h) The Manager indicates those tenants with whom an agreement was made.
- i) On the 10th day of the Third (3rd) month of default, the Manager sends a mortgage termination notice to the remaining homeowners with mortgage arrears.
- j) The homeowner is advised of their right to appeal the mortgage termination notice within 3 days.
- k) If the homeowner proceeds with an appeal, the Manager meets with the homeowner to hear the appeal.
- l) The Manager, with the assistance of the Finance Manager, provides a report to Executive Director outlining the mortgage arrears and the process to date.
- m) The Manager responsible for mortgage agreements decides whether to terminate the agreement or to make appropriate revisions or amendments to the agreement based on the appeal.
- n) The decision of Manager is recorded in the appropriate files.

- o) The Manager informs the tenant, in writing, of his / her decision within the next Five (5) working days.
- p) Should eviction actions be required, it shall be the responsibility of the manager to carry out eviction actions.

4. PAYMENT CLAIMS / REPORTS TO FUNDING AGENCIES

Funding agreements require submission of claims or reports to ensure that funds are paid to the Nipissing First Nation. Funding claims or reports are submitted no less than quarterly to maintain regular cash flow for the First Nation.

- a) By the end of the month following the quarterly reporting period, the Program Manager ensures that payment claims or reports are submitted to funding agencies.
- b) The Manager completes the narrative report required by funding agencies and forwards it to the Finance Manager.
- c) The Program Manager provides the Finance Manager with the format required for the completion of the financial report.
- d) The Finance Manager prepares a draft copy of the financial report for the applicable funding agreement.
- e) The draft financial report is forwarded to the Program Manager who verifies that the information reported is correct and in accordance with the funding agreement.
- f) The Program Manager returns the draft financial report to the Finance Manager indicating any changes required or that the report is acceptable to send to the funding agency.
- g) The Finance Manager prepares a finalized copy of the financial report and attaches it to the narrative report.
- h) The finalized copy of the report is provided to the Executive Director.
- i) The Executive Director reviews the report to the funding agency.
- j) If the Executive Director has any questions, they are discussed with the Program Manager.
- k) The Executive Director signs the report submission on behalf of the Nipissing First Nation and returns it to the Finance Manager.
- l) The Finance Manager and Administration makes Two (2) copies of the report and mails the original, signed report to the appropriate funding agency.
- m) One (1) copy of the report is maintained in the Finance files with the funding agreement.
- n) The second copy is forwarded to the Program Managers for their records.

12.0 LOAN GUARANTEES

The Nipissing First Nation Council may periodically receive requests from Members to guarantee loans between lending institutions and Members of the Nipissing First Nation, ex. mortgages, business loans, etc. The loan guarantee constitutes a contingent liability of the Nipissing First Nation and commitment of funds by the First Nation in the event of default by the Member.

NOTES:

1. It is acknowledged, no authority or internal structure exists at the present time to assist Members of the Nipissing First Nation with Loan Guarantees for housing or for economic opportunities.
2. However, the following internal general process could be considered to protect the interest(s) of the Nipissing First Nation as "Guarantors" since it is presumed the lending financial institutions would apply their appropriate assessment procedures.
3. In the absence of a formal internal capacity, such as a Housing agency or an Economic Development unit with authority to manage loans or Loan Guarantees, the following procedures shall apply.

12.1 Approval of Loan Guarantees

- a) The request for a loan guarantee from a member shall be in written format prepared by the applying Member describing the purpose of the loan and providing a detailed business plan and a repayment schedule.
- b) Loan guarantee request must be presented to the Executive Director for assessment.
- c) Based on the assessment, the Executive Director or his / her delegate shall prepare recommendations to the Nipissing First Nation Council.

The decision to approve a loan guarantee for the member of the Nipissing First Nation will be discussed at a duly convened Committee of the Whole meeting of the Nipissing First Nation Council. Should the request for a loan guarantee be deemed to require further clarifications, the following procedures shall be followed;

- 12.2 Council directs the Executive Director to review the Loan Guarantee with the member (applicant) to verify facts and credit worthiness in order to assess ability to repay the loan.
- 12.3 If the Member has previously defaulted on loans, the circumstances of the previous defaults are discussed.
- 12.4 Council determines whether or not to approve the loan guarantee.
- 12.5 The decision is recorded in the minutes of the meeting.
- 12.6 The Band Council Resolution that is provided to the lender for the loan guarantee shall include a clause that requires the lending institution to notify the Nipissing First Nation whenever the loan becomes in arrears for One (1) month.
- 12.7 The Band Council Resolution shall also require any and all collateral applied against the Loan Guarantee shall be deemed to be property or other assets belonging to the Nipissing First Nation to offset potential defaults.

A) Default of Loan Guarantees

- a) Upon notification of a defaulted loan by a Member, the Executive Director or his / her delegate shall immediately attempt to resolve the issue with the Member.
- b) Upon receipt of the loan default notice, the Executive Director notifies the Manager responsible for loan guarantees, of the defaulted loan.
- c) The Manager shall contact the Member in writing, determines the issues facing the Member and negotiates, if possible, a tentative agreement with the Member for payment of the loan arrears.
- d) Upon negotiating a tentative agreement with the Member, the Program Manager via the Executive Director presents the tentative agreement to the Nipissing First Nation Council for discussion and decision.
- e) The decision is recorded in the minutes of the meeting.
- f) Upon approval, the Executive Director contacts the lending institution outlining the agreement that has been made with the Member and makes arrangements for payment of the loan arrears.
- g) Confirmation of the discussion will be sent, in writing, to the lending institution.
- h) The borrower shall be required to sign all amendments, alterations to the original loan Guarantee agreement.

FINANCIAL + PROCEDURAL POLICY

13.0 CONTRACTS & TENDERING

The Nipissing First Nation periodically requires the services of contractors for services such as construction, public works services, consulting services, etc. Entering into a contract for the provision of any type of service is considered a commitment to spend First Nation funding.

The Nipissing First Nation membership shall be informed of all contracted work opportunities as outlined in the following procedures and shall be extended a Ten (10 %) preference when comparing non- Aboriginal proposed costs.

Delegated Managers shall be responsible for the composition of The Receipt and Review of Contract Proposals "Selection Committee" required in Part "E" and shall ensure appropriate representation according to delegated authorities.

- 13.1 All contracted services shall be obtained by public tender, unless sole source contracting is justified, and shall be posted on Nipissing First Nation posting locations and methods. Requests for Proposals for contracted services may also be published in local newspapers, however the First Nation may decide to advertise more broadly depending on the requirements of the service to be contracted for.
- 13.2 Preparation of tenders for contracted services shall be the responsibility of the approved delegated Manager of the Nipissing First Nation.
- 13.3 Minor or short term employment contracts with individual Members shall always include benefits provisions in order to protect the future well being of the Member.
- 13.4 An external contractor hired for specific work shall not be extended regular employment with the Nipissing First Nation as a result of their contract.

A) SOLE SOURCE CONTRACTS

- a.) Sole Source Contracting shall be used only for unique requirements such as cultural considerations or requirements such as language and knowledge of community or for instances of emergencies.
- b.) The Program Manager shall be required to document rationale and submit documentation to the Executive Director who shall inform the Council at the next regular meeting.

B) Contracting Limits

- a) For contracts of less than Fifteen (\$15,000) Thousand Dollars, the Nipissing First Nation Council reserves the right to authorize the Executive Director to negotiate and sign a specific contract on a sole source basis subject always to approved operational plans.
- b) Where a contract for services is expected to exceed \$15,000, tenders or quotes are invited from at least three (3) firms, posted at community buildings on the Nipissing First Nation and or be publicly advertised in newspapers for a minimum of Two(2) weeks.
- c) All contracts shall require written reports as to progress and end results against stated objectives.

C) Construction Projects

For construction projects exceeding \$50,000, invitations to tender must contain appropriate Nipissing First Nation documents specifying quality and types of information required. These shall be called "Tender instructions;" including but not limited to the following:

- a) Tender and Contract form;
General Conditions;
Insurance Schedule;
Contractor Statement of Qualifications;
Proof of Workplace Safety Insurance Board Coverage;
Statement of Work Plan and Specifications; and
Requirements for local content, joint venture arrangements.

D) Professional Services

For non-construction contract services classified as "Professional Services", exceeding \$15,000, proposals for services are invited from at least three (3) individuals or firms, or a Request for Proposals is publicly advertised in area newspapers.

- a) A Request for Proposal (RFP), once advertised, has the following documentation available for interested contractors:
- b) Letter of Invitation must include;
Statement of Work Required;
Proposal Evaluation Criteria; (Including any preferential factors reserved for Nipissing First Nation Members).
Contract Agreement (including general conditions and terms of payment)

E) Receipt and Review of Proposals / Bid Tenders

Tenders and proposals received are to be date stamped, kept safe and sealed until the deadline date for submission. On the pre-determined date, a selection committee opens and reviews the tenders.

The Selection Committee shall be composed of appropriate level representation in accordance to the delegated authorities and shall be a discretionary right of attendance of members of Council.

For the purposes of opening competition bids or proposals for work, bidders may personally attend to observe the opening of bids or shall be allowed to authorize One (1) representative to act as an observer but shall not be allowed to take part in the selection of bids or proposals.

All tenders or proposals received are reviewed against an evaluation criteria list, **including the allowance of a Ten (10 %) preferential for Nipissing First Nation / member bids.**

The contract bidder or proposal proponent who best meets the evaluation criteria is recommended for the contract by the selection committee, subject to approval by the delegated purchasing authorities for the Nipissing First Nation.

Upon approval by the delegated authorities of the Nipissing First Nation, the candidate is informed of the awarding of the contract, and the contract is drawn up. Any contracts drawn and signed between the Nipissing First Nation and a contractor clearly state the requirements of the contract in detail.

The contract contains a provision for the First Nation to hold-back a minimum of ten percent (10%) of the total contract amount subject to the contractor complying with all contract deliverables.

Should the Nipissing First Nation not have the expertise to execute any part of the procedures stated in this policy section, the Nipissing First Nation reserves the right to hire experts, such as consultants or engineers to execute these procedures on their behalf, subject only to provisions contained in this policy RE: "Contracting" and its procedures.

14.0 PURCHASING

The Nipissing First Nation shall acquire supplies through a competitive Process unless otherwise justified;

14.1 Purchase Order Request Form

- a) Each individual program identifies purchases required for the delivery of their programs or projects.
- b) The employee designated as the purchasing agent for the First Nation gathers all pertinent information regarding the purchase, delivery site or recipient completes a Purchase Order Request Form and gets their immediate supervisor to sign it.
- c) After signature by the immediate supervisor, the employee forwards the Purchase Order Request Form to the Finance unit.
- d) The Finance unit confirms that the budget is available to make the purchase.
- e) The Finance Manager initials the Purchase Order Request Form verifying that the budget is available for the purchase.
- f) The Finance unit prepares the Purchase Order in triplicate, based on the Purchase Order Request Form, and attaches the Purchase Order Request Form to the Purchase Order.
- g) The Finance unit forwards the Purchase Order to the delegated authority of the Nipissing First Nation for approval of the purchase.
- h) The delegated authority signs the Purchase Order indicating approval of the purchase.
- i) The Purchase Order is returned to the Finance unit.
- j) Upon approval of the Purchase Order, the Finance unit sends the original copy of the Purchase Order to the supplier to place the order.
- k) The second copy is forwarded to the Program manager to provide confirmation that the order was placed.
- l) The third copy is filed in a Pending Purchase Order file in numerical order with the Accounts Payables Clerk.
- m) The Pending Purchase Order file is kept for tracking of orders and audit purposes.

Note: Program Managers are not entitled to order their purchases directly from suppliers. If goods are purchased without the use of an approved purchase order, the Nipissing First Nation may withhold payment for those goods. This provision is added to enhance the purchasing power and cost effectiveness of bulk purchasing.

14.2 RECEIPT OF GOODS

Purchased goods are to be received only by appropriate designated employees of the Nipissing First Nation as directed by the Purchase Order instructions and at times specified therein, and shall include instructions as to delivery site(s). Example: Specified construction sites or specific office locations.

- a) Upon receipt of goods, the designated employee counts the items received and compares the count to the items listed on the packing slip.
- b) Discrepancies and back orders are checked and noted on the packing slip.
- c) The designate, attaches the packing slip to the Purchase Order and initials the Purchase Order to verify receipt of the goods.
- d) The designate, forwards the Purchase Order and packing slip to the Administrative or Finance employee responsible for the maintenance of records.
- e) The Administrative designate files the Purchase Order and attached packing slip in a Completed Purchase Order file pending receipt of the invoice.
- f) If goods are received directly by the designated employee, the designate then forwards the goods to the Program designate based on the information on the Purchase Order.
- g) If goods must be returned to the supplier, they are returned to the Administrative designate, who contacts the supplier immediately and arranges to return the goods to the supplier.
- h) The Designate indicates on the Purchase Order that the goods were returned to the supplier.

14.3 Petroleum Purchase Vouchers

Purchase Vouchers are used in place of Purchase Orders for employees to purchase gasoline for Nipissing First Nation vehicles at local gasoline service stations.

- a) When an employee must purchase gas, oil lubricants or other such vehicle operational supplies, the employee must request a Purchase Voucher from the Finance and Administration employee assigned the duties of recording purchases.
- b) The designated employee issues the purchase voucher to the employee.
- c) The employee takes the vehicle and purchase voucher to the identified gasoline service station where petroleum supplies are to be purchased.
- d) The employee signs the gas voucher verifying the amount of gas that was purchased.
- e) The gasoline service station keeps a copy of the gas voucher and mails it with an invoice to the Nipissing First Nation.

14.4 PETTY CASH

Occasionally, the Nipissing First Nation requires the use of immediate cash on hand for incidental, yet essential, purchases. During these occasions, the cheque disbursements process may not be practical. A petty cash fund shall be maintained by the Finance Manager or his / her designate in the amount of Two (\$200.00) Hundred Dollars in the following manner;

- a) To establish the petty cash fund, a cheque requisition is issued payable to the Finance Manager.
- b) The amount of the cheque is debited to the Petty Cash.
- c) The Finance Manager cashes the cheque and stores the cash in a locked box stored in a secure place.
- d) As cash is required for incidental expenses, the Finance Manager issues a petty cash voucher.
- e) The petty cash voucher indicates the payee, date, amount of amount paid, and the purpose of cash.
- f) The Finance Manager gives the cash to the payee , and the payee signs the petty cash voucher.
- g) If the payee receives a receipt from the supplier to whom the cash was paid, the payee gives the receipt to the Finance Manager who attaches it to the petty cash voucher.
- h) The petty cash fund is replenished once the fund has been almost fully disbursed.
- i) The Finance Manager completes a cheque requisition form and attaches all petty cash vouchers to the cheque requisition.
- j) The Finance Manager breaks down the cost allocation for the replenishment of the petty cash fund based on the purposes indicated on the vouchers.
- k) A cheque is issued payable to the Finance Manager in accordance with disbursement procedures as described in Section 15.0 Disbursements.
- l) At any point in time, the total cash in the petty cash box plus the total of petty cash vouchers must equal the amount of the petty cash fund.
- m) The Finance manager or his / her designate must confirm reconciliation of balances by signature.

15.0 DISBURSEMENTS

1. Receipt of Invoices

Invoices from various sources arrive daily by postal services or by other means for payment processing. These require rigid documentation and proper processing for payment of goods and supplies and services.

- a) Upon opening the mail, the Receptionist date stamps the invoice and records the document in the Incoming Mail Log book, and files the document in its appropriate File reference number.
- b) The Receptionist or another designated employee attaches supporting documents i.e. a copy of the purchase order to the or the packing slip to the invoice and forwards it to the Accounts Payable Clerk
- c) When invoices are received with delivery of goods, the Receptionist forwards the invoice to the Accounts Payable Clerk who attaches the Purchase Order and packing slip.
- d) When internal claims are generated for payment, example travel expense claims / travel or advance request for travel, the designated employee date stamps each one and records and places them into appropriate files and forwards these to the Accounts Payable.
- e) The Accounts Payable Clerk has the responsibility to double check for accuracy and appropriateness.
- f) The Accounts Payable Clerk then obtains the signature of approval from the Program Manager.
- g) The Accounts Payable Clerk proceeds to issue payment.
- h) Payments for some expenses may not have an invoice or supporting internal documentation such as postage or other carrying charges. In these cases, the employee completes a Cheque Requisition form, obtains the claimant's signature and forwards the claim to the Accounts Payable Clerk for processing.
- i) In the event a claim for expenses is not possible, for example, when an employee Loses or cannot obtain a receipt, the Accounts Payable Clerk may accept an affidavit from the claimant.

2. CHEQUE REQUISITIONS

- a) Upon receipt of invoices, the Accounts Payable Clerk reviews the invoice for accuracy in relation to the Purchase Order and packing slip.
- b) The Accounts Payable Clerk notes discounts and due dates to limit penalties and late payment charges.
- c) If the invoice is different from the approved Purchase Order, the Accounts Payable/Payroll Clerk calls the supplier to discuss the issue and request a possible correction to the invoice.
- d) The correction is noted on the original invoice.
- e) Upon receipt of travel expense claims / travel advance requests, the Accounts Payable Clerk attaches the travel claim to the travel authorization advance form.

- f) The Accounts Payable Clerk reviews the claim to ensure that only authorized expenses are claimed, allowances are claimed at the approved amount and any travel advances are deducted from travel reimbursements owing to the individual.
- g) The Accounts Payable Clerk double-checks the addition on the claim to ensure accuracy, and ensures that it is signed by the appropriate manager.
- h) Changes for approved amounts or for additions are noted on the claim.
- i) A Cheque Requisition is prepared for all invoices/claims noting the account number from the chart of accounts, program budget to be charged, the amount of the cheque and date the cheque is to be prepared.
- j) The Cheque Requisition is forwarded to the delegated authority of the Nipissing First Nation for approval.
- k) The delegated authority of the Nipissing First Nation indicates their approval of the cheque requisition by signing it and returns the cheque requisition to the Accounts Payable Clerk.

3. **CHEQUE PROCESSING**

- a) Upon receipt of the approved Cheque Requisition, the Accounts Payable Clerk prepares a cheque using the computerized accounting program.
- b) The Accounts Payable Clerk records the disbursements to the account and program indicated on the invoice or Purchase Order.
- c) The Accounts Payable Clerk forwards the cheques to two of the authorized bank signatories.
- d) After the signatures have been obtained, the Accounts Payable Clerk ensures delivery of cheques to the employee responsible for mailing payments.
- e) The Accounts Payable Clerk places all cheques to be picked-up in sealed windowed envelopes to protect the confidentiality of the payee.
- f) The Accounts Payable Clerk retains the cheques for pick-up by payees.
- g) The Accounts Payable Clerk distributes cheques directly to the employees.
- h) The payee signs a cheque sign out log to verify receipt of the cheque(s).
- i) Any cheques remaining at the end of the day are protected by the Accounts Payable Clerk by locking them in the safe.
- j) The following day, the Accounts Payable Clerk resume normal distribution of cheques.
- k) Any cheques that are held longer than Three (3) working days by the Accounts Payable Clerk are mailed to the payee.

4. **Lost or Misplaced Cheques**

The Nipissing First Nation shall always provide and maintain a responsive service standard for its membership, while securing the integrity of its accountability for financial instruments.

- a) When a cheque is lost or misplaced, the payee must notify the Finance Manager or the Accounts Payable Clerk of a lost or misplaced cheque or in the event of not receiving a cheque. The payee shall give reasons or circumstances for the lost or misplacement of the cheque.
- b) The payee signs an affidavit confirming that the cheque was lost and that the cheque wasn't cashed by them.
- c) The Finance Manager or his / her designate shall inform the payee that a "stop-payment" order will be initiated notifying the financial institution not to process payment of the particular cheque, quoting the number and other pertinent details.
- d) The payee shall be notified that a "re-issue charge" may be required in the amount of Twenty- five (\$25.00) dollars, or in the amount of any stop order charges imposed by the financial institution, payable prior to the release of any re-issued cheque(s) exceeding One Hundred (\$100.00) Dollars.
- e) The payee shall also be notified that any lost cheques valued less than One hundred (\$100.00) dollars will not be re-issued for Fourteen (14) days.
- f) Upon agreement with the payee, that the original cheque amount may be re-issued, less the re-issue charge agreed upon.
- g) In urgent cases, or in cases where the Finance manager is satisfied that the lost or misplacement of a cheque is not the fault of the payee, may order a replacement cheque without the required re-issue charge. In this event, the Finance manager shall inform the payee of the payee's responsibility to reimburse the Nipissing First Nation should the original issued cheque be cashed.
- h) The Finance manager shall inform the payee that in the event the original issued cheque become cashed, irregardless of the Stop payment Order, the payee will be held liable for any financial loss to the Nipissing First Nation and that the full amount of the liability will be recorded as an account payable by the payee and that non payment of this particular liability will result in suspension of future cheque issues to the payee unless suitable arrangements are made to satisfy the outstanding obligation.
- i) The Finance Manager contacts the Nipissing First Nation banking institution and requests that a "stop payment" be placed on the cheque.
- j) After the 14th day, the Finance Manager checks the monthly bank statement to verify that the cheque was not cashed.
- k) Upon verification, the Finance manager instructs the Accounts Payable Clerk to re-issue a cheque for the original amount if the re-issue charge had been paid prior to or to re-issue a replacement cheque less the "stop-payment" fee.
- l) The Accounts Payable Clerk re-issues the cheque in accordance with Disbursements procedures (as described in Section 15: Disbursements).
- m) If a lost cheque is for specific medical travel, a voucher will be put in place to allow the Member to travel for medical purposes.

16.0 CREDIT CARDS

The use of credit cards are sometimes necessary to purchase products or services for the Nipissing First Nation. Credit cards are used for the purchase of goods and services for the Nipissing First Nation only. Personal purchases with the credit cards are not permitted.

1. Usage of Credit Cards

- a) The Nipissing First Nation restricts the use of the authorized credit cards to conduct First Nation business.
- b) The Executive Director shall be responsible for the issuance of credit cards to authorized users.
- c) The Executive Director or his designate shall ensure all billing arrangements be forwarded directly to the Nipissing First Nation for payment.
- d) The Executive Director shall ensure a comprehensive review of credit card usage by authorized personnel be undertaken each to ensure only appropriate charges were made and only legitimate charges are paid.
- e) The Executive Director shall ensure illegitimate charges to the credit card shall be brought to the attention of the authorized card user for reimbursement to the Nipissing First Nation.
- f) The authorized users shall be required to settle any outstanding differences each month.
- g) The Nipissing First Nation's credit card spending limit is Twenty Five (\$ 25.0) Thousand and is restricted to authorized users except for the special authorization limit for the Chief of the Nipissing First Nation.
- h) Total purchases charged to the card during any monthly period will not exceed this credit limit.
- i) Misuse of credit card privileges will result in withdrawal of authority by the Executive Director.
- j) Suspected fraud or theft shall be reported to law enforcement agencies by the Executive Director.

2. RECONCILIATION of CREDIT CARD STATEMENT

- a) The credit card statement is reconciled on a monthly basis.
- b) All receipts are attached to the statement before payment is made.
- c) Each purchase is recorded separately as a debit to the appropriate expense account and a credit to the appropriate bank account.

3. Payment of Credit Card Statements

Credit cards statements are paid in advance of the deadline to ensure that interest is not charge.

17.0 TRAVEL

1. By Nipissing First Nation Vehicle

The Nipissing First Nation owns or leases vehicles for First Nation business to effectively use travel budgets.

- a) Council Members, Employees and Committee Members who must travel on business for the Nipissing First Nation are required to use the Nipissing First Nation vehicles when available and shall not be authorized to transport non –authorized Nipsing First Nation travelers in First Nation vehicles, unless a valid waiver of liability is signed by the authorized user of the vehicle.
- b) Individuals who prefer and are authorized to use their own vehicle to travel on First Nation business must ensure that the vehicle used for Nipissing First Nation business travel has a minimum of One (\$1,000,000.00) Million dollars of public liability and property damage insurance coverage under law to protect other First Nation employees and other interests of the Nipissing First Nation.
- c) Proof of this insurance coverage is submitted to the Administration Office.

2. TRAVEL AUTHORIZATION and ADVANCES

- a) Employees are encouraged to travel during working hours when possible.
- b) When an employee must travel while carrying out their duties, the employee submits a Travel Authorization Advance form to their direct supervisor for approval of travel.
- c) The employee's direct supervisor reviews the travel request to ensure that budget is available to cover the employee's travel expenses and signs the Travel Authorization Advance form indicating approval of the travel.
- d) Employees may request travel advances to cover travel expenses incurred. The employee indicates on the Travel Authorization Advance form, the travel expenses required and the amount of advance requested.
- e) Upon approval, the Program manager or his / her designate forwards the travel Authority Advance Form to the Accounts Payable Clerk.
- f) Employees must complete and submit for settlement all outstanding travel expense claims no less than monthly to account for any travel advances received.
- g) Travel allowances are paid according to approved rates.
- h) Employees sign the travel expense claims verifying that they incurred the travel expenses on business for the Nipissing First Nation.
- i) An authorized traveler who fails to complete the intended business for which the travel was authorized to attend to is required to notify their immediate supervisor.
- J) Authorized travelers sign travel expense claims verifying they have incurred the travel costs on business for the Nipissing First Nation.
- k) Should a staff member receive a travel advance for a trip not taken, that staff member is required to return the travel advance to the Nipissing First Nation immediately.
- l) In the event travel a travel advance is not repaid to the Nipissing First Nation, the amount shall be deducted from the employee's salary as directed by his supervisor.
- m) A trip or meeting report is completed by travelers to their immediate supervisor and a duplicate copy filed in the employees travel file upon returning from the business trip.
- n) The trip or meeting report is submitted to their immediate supervisor within 5 working days of return from the trip providing outcomes and results.

- o) The claim is submitted to the accounts payable clerk who reviews the claim and forwards it to the Program manager for his / her approval and signature.
- p) The Accounts Payable Clerk then processes payment in accordance with disbursement procedures.

3. **EXTERNAL RE-IMBURSEMENTS and COMPENSATIONS**

- a) Where an external organization reimburses or compensates a member of Council, an employee or committee member for travel to attend a meeting or event, the reimbursement / compensation must be reported by the recipient to the Nipissing First Nation in cases where the Nipissing First Nation has provided reimbursements **or** has already compensated recipient. This is required to protect the Nipissing First Nation from potential conflict of interests and to prevent duplicated costs.
- b) When the compensation is issued directly the individual by the external organization and where the Nipissing First Nation has already provided financial travel advances, the traveler must remit the amount to the Nipissing First Nation immediately upon returning to the office.

B) **MILEAGE RATES**

- a) Mileage is paid to employees/committee members for use of their personal vehicle for travel on behalf of the Nipissing First Nation.
- b) The mileage allowance is paid to employees at the following rates:

When First Nation vehicle is available: 13¢ per kilometer
When First Nation vehicle is not available: 42.5¢ per kilometer

- c) The amount of mileage that an individual may claim is based on prescribed mileage as indicated in the Nipissing First Nation mileage charts.

C) **MEALS and ALLOWANCES**

When attending approved meetings which is at least 16 kilometers away from the Nipissing First Nation, individuals traveling on Nipissing First Nation business are entitled to meal allowances as follows: NOTE: Rates shall be adjusted to comply with generally accepted standards.

Breakfast: Travel between 7:00 to 8:30 a.m.
Lunch: Travel between 11:00 a.m. to 2:00p.m.
Dinner: Travel between 4:30 p.m. to 6:30 p.m.

- a) Approved meal allowances are paid to individuals traveling on Nipissing First Nation business when the meal is not provided at meetings, as follows:

Breakfast: \$10.05

Lunch: \$10.35

Dinner: \$27.80

- b) Accommodations

When commercial accommodations are required, individuals traveling on Nipissing First Nation business ensure the rates are reasonable and approved by the delegated authority of the Nipissing First Nation. Receipts are acquired from the hotel and submitted with travel claims.

Accommodation expenses will be paid, as follows:

Commercial Accommodations: Reimbursement based on receipt

Private Accommodations: \$50.00 per night

- c) Incidentals and Allowances

Incidental allowances are paid only for overnight travel.

Incidental allowances will be paid, as follows:

Commercial Accommodations: \$11.50 per day

Private Accommodations: \$11.50 per day

18.0 PAYROLL RECORDS

NOTE 1 First Nation's The following manual system is now obsolete due to local arrangements with the banking institution(s) for various payroll services.

1. Time Sheets and Work Records
 - a) Time sheets are kept for all hourly employees by the Program manager or his / her designate.
 - b) The time sheets are verified and signed by the Program manager and forwarded to Payroll Clerk for preparation of payroll records and cheques.
2. Payment of Wages and Salaries
 - a) Wages and salaries are paid on a weekly or bi-weekly basis.
 - b) Salaried employees are issued payroll cheques based on an annualized basis according to the employment contract.
 - c) Salaried employees are paid by direct deposit using a payroll service.
 - d) Hourly employees are paid an hourly rate based on the time sheets signed by the Program manager.

- e) Vacation pay is paid to hourly employees over and above their regular pay as per employment standard percentages.
- f) Payroll cheques are issued to hourly employees by the Nipissing First Nation.
- g) Where applicable and agreed to by the employee, "direct bank deposits" may be utilized by the employer.

3. VERIFICATIONS of WORKSHEETS

- a) On the 1st day of the week, the Finance Manager completes a payroll input worksheet for all employees to be paid for that week and signs it to verify that she has completed the worksheet.
- b) The Finance Manager forwards the payroll input worksheet to the Executive Director for approval of payment.
- c) The Finance Manager faxes the approved payroll input worksheet to the payroll service for all salaried employees.
- d) The payroll service inputs all payroll based on the faxed information and delivers a payroll report to the Nipissing First Nation's banking institution within 2 days of receipt of the fax.
- e) The Finance Manager the payroll report at the bank on the 3rd day of the week.
- f) The Finance Manager the payroll report to verify that the correct amounts are being paid to employees.
- g) The Finance Manager calls the payroll service to adjust any incorrect payroll that has been identified.
- h) The Finance Manager initials the payroll report indicating that he/she has verified it.
- i) The Finance Manager the payroll information in the accounting system by the last day of the week.

4. DEDUCTIONS FROM WAGES and SALARIES

The Human Resources Management Policy (personnel policy) governs deductions for sick leave, compassionate leave, vacation pay, and personnel deductions. Other deductions for payroll advances are governed by policy. It is the practice of the Nipissing First Nation to exercise deductions from employees with a signed consent and full knowledge of the deduction details.

5. STATUTORY DEDUCTIONS are defined by Revenue Canada.

A) Revenue Canada Remittances

- 1) Remittances to Revenue Canada are calculated by the payroll service and indicated on the payroll reports.
- 2) Before the 15th of the month, the Finance Manager calculates the total remittances payable to Revenue Canada for the previous month.
- 3) The Finance Manager totals the remittance amounts indicated on the payroll reports for the month.
- 4) The Finance Manager completes a cheque requisition and attaches the calculations to determine the total remittance.

- 5) The Finance Manager provides the cheque requisition and accompanying documentation to the Executive Director for approval.
- 6) Upon approval, the Cheque Requisition is forwarded to the Payroll Clerk for issuance of cheque .

B) Deductions for Lateness/Absences

- 1) The Program manager notifies the Payroll Clerk of required deductions from an employee's pay for lateness, absences or reduced hours. Notification must be provided to the Payroll Clerk by memo, time sheet or attendance forms prior to processing of payroll for the week.
- 2) The Payroll Clerk will provide a copy of the notification to the employee.
- 3) If the notification was not received by the Payroll Clerk prior to payroll processing for the current week, the deduction will be made on the employee's next pay. The Payroll Clerk will inform the Program manager and the employee of this requirement and notification placed the employee employment file.

C) SALARY ADVANCE

- a) Salary advances are only provided to permanent, full-time staff of the Nipissing First Nation. Salary advances are not allowed for programs, part- time, seasonal, or contract workers.
- b) The maximum salary advance is 75% of the employee's pay for a specific pay period.
- c) Payroll advances are subject to a 5% administration fee and are recovered from the employee's following pay.
- d) Employees with an outstanding salary advance are not eligible for another salary advance.

D) PROMISSORY NOTES

- e) Employees complete a promissory note to request a salary advance and submits the request to their supervisor.
- f) Salary advances are only considered under exceptional circumstances.
- g) The employee's supervisor forwards the promissory note to the Executive Director for formal approval.
- h) The Executive Director forwards the promissory note to the Accounts Payable/Payroll Clerk issues the payroll advance to the employee..

E) RECOVERY OF SALARY ADVANCES

- i) Upon receipt of the approved promissory note, the Payroll Clerk enters the recovery of the advance in the payroll module of the accounting system.
- j) The salary advance is automatically deducted from the employee's relevant net weekly pay.

F) TERMINATION OF EMPLOYMENT

Should an employee leave employment with the Nipissing First Nation before the advance is recovered, the outstanding payroll advance is deducted in whole from the employee's final cheque.

19.0 FINANCIAL ASSISTANCE to MEMBERS

The Nipissing First Nation may provide financial assistance to Nipissing First Nation members including employees for various purposes including social assistance, education assistance, emergency and medical travel assistance respecting program guidelines at all times and may provide such assistance from its discretionary financial resources with due consideration for the the overall well being and fairness to all members.

1. APPROVAL OF FINANCIAL ASSISTANCE

Financial assistance is approved for Members of the Nipissing First Nation in accordance with the applicable program policy by the Program manager and the approval of financial assistance and the substantiation is recorded.

2. CONFLICT OF INTEREST

When a request for financial assistance is received by a Member, and the employee who is authorized to make the decision is related to the Member, or the employee, a conflict of interest situation exists as described in Section 4: Conflict of Interest. When a conflict situation exists, the Manager may approve the assistance as long as the request conforms and is in accordance with the applicable program policy.

20.0 MONTH END PROCESSING

Specific procedures are followed after the end of every month to ensure that financial information is accurate, financial reports are prepared in a timely manner, and the resources of the Nipissing First Nation are safeguarded.

20.1 Bank Reconciliations

- a) The Finance Manager or his / designate prepares a bank reconciliation upon receipt of the bank statement and cancelled cheques from the First Nation's banking institution.
- b) The bank reconciliation is prepared within 3 to 4 days of receipt of the bank statement.
- c) The Finance Manager scans the bank statement for direct deposits and bank services charges.
- d) Direct deposits of revenue are recorded in accordance with revenue procedures.
- e) Bank service charges are also to be recorded at this time.
- f) The Finance Manager prints a general ledger listing of the bank account for the period of the bank statement.

- g) The Finance Manager compares the deposits listed on the bank statement with deposits listed on the general ledger listing.
- h) Any discrepancies are noted and a list of errors or unrecorded items are noted.
- i) All cleared cheques included with the bank statement are compared with each bank statement listing in the order of their listing.
- j) Any discrepancies or errors are noted.
- k) The previous month's bank reconciliation is used to determine if any cheques outstanding at the end of that month are still outstanding.
- l) Cheques issued during the period of the bank statement are compared to cheques listed on the general ledger listing.
- m) Any discrepancies, errors, outstanding cheques or bank memorandums are noted.
- n) Once the reconciliation has been finalized, a statement that reconciles the bank statement with the accounting record of cash balance is prepared.
- o) All noted discrepancies are listed on the reconciliation and justified with the correct balance.
- p) Adjusting entries are recorded in the accounting system if debits or credits appear on the bank statement that do not appear on the First Nation's general ledger listing.
- q) The Finance Manager forwards the bank reconciliation to the Executive Director.
- r) The Executive Director reviews the bank reconciliation and initials it indicating her or his review.
- s) The Executive Director returns the bank reconciliation to the Finance Manager.
- t) The bank reconciliation is attached to the bank statement and filed with bank statements for the year.
- u) If any cheques are outstanding for longer than 6 months, the cheque becomes stale-dated. Cheques that are outstanding longer than 6 months are voided and reversed in the accounting system.
- v) The Finance Manager informs the appropriate Program manager of the staledated cheque and suggests that the Program manager follow-up with the supplier.

20.2 Accounts Receivable Listing

- a) An aged listing of accounts receivable is printed within Three (3) days after the bank reconciliation is completed.
- b) Procedures to follow-up on accounts receivable are followed in accordance with Accounts Receivable Procedures.

20.3 Accounts Payable Listing

- a) An aged listing of accounts payable is printed within Three (3) days after the bank reconciliation is completed.

20.3 MONTHLY REPORTS

- a) Monthly financial reports are reviewed by Program managers to assist Nipissing First Nation Council in the financial management and administration role.

- b) Monthly statements of revenue and expenditures are prepared by the Finance Manager within Fifteen (15) days after month-end.
- c) The Finance Manager prints copies of the Statements of Revenues and Expenditures for all programs and distributes the Statements to the Program managers.
- d) The Program managers review the Statements of Revenue and Expenditures that apply to their programs.
- e) Any errors or discrepancies are discussed with the Finance Manager within Two (2) days for possible correction in the accounting system.
- f) Revised Statements of Revenue and Expenditures are printed by the Finance Manager after discussions with the Program managers. The Statements are signed by the Program managers verifying that they have reviewed the Statements.
- g) The Statements are reviewed at a Finance Committee Meeting **on the last Tuesday** of the month by the management team.
- h) The Executive Director, with the assistance of the Finance Manager shall prepare a quarterly executive report of the financial situation of the Nipissing First Nation.
- i) Chief and Council shall "accept and approve" the quarterly financial report by Council **motion**.

21.0 MISCELLANEOUS TRANSACTIONS

- a) Miscellaneous transactions are conducted by the Nipissing First Nation for administration charges or internal transfers.
- b) These transactions are processed to allocate shared costs to programs.

21.1 Administration Charges Against Program Budgets

- a) Administration fees are charged to programs to cover general administration charges not directly attributable to programs and services.
- b) These charges help defray costs such as Council salaries, honorarium, per diems, travel, salaries, rent, utilities, photocopying, office supplies, First Nation insurance , etc.
- c) An administration fee of 10% of revenue is charged to program and services.
- d) Some funding agreements do not allow for administration fees.
- e) In those cases, administration fees are not charged to the program. However, administration costs may be charged to those contracts that are more directly attributed to the program, For example: rent can be charged based on a pro-rated share of rent.
- f) Prior to the beginning of each budget period, or with the presentation of a new funding agreement, Council reviews the administration fees charged to program budgets.
- g) The administration fee is approved by Council as part of the budget approval.
- h) The Finance Manager records the annual administration fee at the beginning of the budget period.
- i) The total administration fee charged is based on the amount approved in the budget.

21.2 Internal Transfers

Some expenditures for common expenses that are directly attributable to programs are transferred internally between programs.

A) Vehicles

Operating costs of the Nipissing First Nation vehicles are charged to the applicable Program based on usage. The costs of operating the vehicles are monitored and charged-back to the specific program quarterly.

- a) A mileage log is used to keep track of all mileage used on the vehicles and the program utilization.
- b) When the vehicles are used by an employee, the employee records the date(s) of use, beginning and ending mileage, and program on the vehicle log.
- c) The employee initials the mileage log certifying that the vehicle was used for the purpose indicated.
- d) The costs of operating the vehicles are maintained as a separate account in the accounting system.
- e) All costs associated with the vehicles, example, gas, insurance, repairs & maintenance, are charged to this account.
- f) At the end of each quarter, the mileage log is totaled and the total mileage per program is calculated.
- g) The amounts to transfer to each program are calculated based on the proportion of mileage used.
- h) The Finance Manager records the transfer between programs based on the calculated cost allocation.

B) RENTALS OF FIRST NATION ASSETS

1. Equipment Rental

Equipment that is owned by the Nipissing First Nation is charged to the programs based on an hourly rate to recover the operating costs of the equipment.

- a) The employee responsible for "assets management" maintains a log of hours used on equipment by each program.
- b) At the end of every month, the employee issues an invoice to each program that has used the equipment during the month.
- c) The responsible employee keeps a copy of the invoice in an Equipment Rental file.
- d) The employee forwards the invoice to the applicable Program manager.
- e) The employee signs and initials the invoice verifying the hours used.
- f) If the Program manager disagrees with the invoice, the Program manager discusses the issue with the responsible employee who may re-issue a revised invoice based on the discussions.
- g) The Program manager forwards the invoice to the Finance Manager.

- h) Upon receipt of the invoice, the Finance Manager records the internal transfer between the Program and the Public Works unit

2. Community Centre(s) Rentals

Community centre rent is charged according to established rates to the programs, individual members, or other organizations based on the time used for activities to recover the operating costs associated with the community centre(s).

- a) The Facilities manager maintains a log of hours used at the community centre by each Program, Member, or other organization.
- b) At the end of every month, the Facilities Manager issues an invoice to each program, Member of other organization that has used the community centre during the month.
- c) The Facilities manager keeps a copy of the invoice in a Community Centre Rental file.
- d) The Facilities Manager forwards the invoice to the applicable Program manager, Member, or other organization.
- e) The Program manager signs and initials the invoice verifying the hours used.
If the Program manager disagrees with the invoice, the Program manager discusses the issue with the Facilities Manager who may re-issue a revised invoice based on the discussions.
- f) The Program manager forwards the invoice to the Finance Manager.
- g) Upon receipt of the invoice, the Finance Manager records the internal transfer between the Program and the Facilities manager.
- h) When the invoice is issued to an individual Member or other organization, the Facilities Manager forwards a copy of the invoice to the Finance Manager.
- i) The Finance Manager records the amount receivable from the individual Member.
- j) The individual Member or other organization pays the invoice to the Nipissing First Nation within the time indicated on the invoice.

22.0 YEAR END PROCESSING

Specific procedures are followed at the end of the year to prepare financial information for annual reporting. **Year End Processing is intended to determine the financial position of all planned and budgeted activities to be confirmed by the appointed auditor. All reconciliations therefore reveal on target, in surplus or over expenditure and rolled over to the following year, unless the funding is recalled into general revenues of the Nipissing First Nation or in some cases returned or credited to the funding source(s).**

1. Bank Reconciliations

- a) The Finance Manager ensures that all bank reconciliations for the Nipissing First Nation are completed and cash balances according to the accounting records are reconciled to the bank statement.
- b) The Finance Manager provides a copy of the bank reconciliation for the last month of the year to the First Nation's auditor.
- c) All other bank reconciliations for the fiscal year are readily-available for the First Nation's auditor during the audit review.

2. Cut-off Bank Statement

At approximately April 15th, the Finance Manager requests that the First Nation's banking institution issue a cut-off bank statement on the First Nation's bank account.

- a) The Finance Manager provides the cut-off bank statement to the First Nation's auditor.
- b) The bank reconciliation for April is readily available for the First Nation's auditor during the audit review.

3. Accounts Receivable

- a) No later than April 25th, the Finance Manager ensures that payment claims or reports to funding agencies are completed and submitted for all funding agreements for the period ending March 31.
- b) The Finance Manager determines the funding revenue receivable from funding agencies based on the claims submitted.
- c) The Finance Manager records the revenue receivable from the funding agencies.
- d) No later than April 15th, the Program Directors advise the Finance Manager of additional funds that are due to the Nipissing First Nation at March 31st.
- e) The Program Directors provide copies of documentation that demonstrate that the funds are receivable.
- f) The Program managers indicate which department and account in the accounting system should be credited for the amounts that are receivable.
- g) The Finance Manager records the funds receivable in the accounting system.

- h) The Finance Manager ensures that all accounts receivable are recorded in the accounting system.
- i) The Finance Manager prepares a complete listing of accounts receivable for the First Nation.
- j) This listing includes all government funding as well as rents and miscellaneous revenue. The listing identifies the accounts and departments the accounts receivable were credited to.
- k) The Finance Manager ensures that supporting documentation for all accounts receivable over \$500 are photocopied and attached to the accounts receivable listing.
- l) The accounts receivable listing with supporting documentation are provided to the First Nation's auditors.
- m) All original documents for accounts receivable are readily-available from the First Nation's auditor during the audit review.

4. GST Receivable

- a) Upon recording of all accounts payable, the Finance Manager compiles the GST paid on purchases for the Nipissing First Nation.
- b) The Finance Manager completes a GST Refund form and forwards it to the Canada Customs Revenue Agency.

5. Employee Advances Receivable

- a) The Finance Manager reconciles the advances that are receivable from employees to the Nipissing First Nation.
- b) The reconciliation includes a listing of all advances paid to employees, amounts repaid, administration charge and balances owing at March 31st.
- c) The Finance Manager copies all employee advance agreements for advances that are outstanding at March 31st and attaches the copies to the reconciliation of employee advances.
- d) The Finance Manager forwards the information to the First Nation's auditors.

6. Accounts Payable

- a) The Accounts Payable Clerk records all accounts payable at year-end by April 25th at the latest. The Accounts Payable Clerk prepares a complete listing of accounts payable for the First Nation.
- b) The accounts payable listing includes all payables to suppliers, employees, funding agencies, etc.
- c) The listing identifies the accounts and departments that the accounts payable were debited to.
- d) The Accounts Payable Clerk prepares photocopies of all accounts payable invoices over \$500 and attaches them to the accounts payable listing.
- e) The Finance Manager forwards the accounts payable listing and invoices to the First Nation's auditors.

- f) All original invoices are readily available for the First Nation's auditor during the audit review.

7. Reconciliation of Revenue

- a) The Finance Manager prepares a reconciliation of revenue for each funding agreement held by the Nipissing First Nation during the fiscal year.
- b) The revenue reconciliation includes the amounts indicated in the funding agreement and the amount indicated in the general ledger listing for revenue for that particular funding agreement.
- c) If errors were made in the recording of revenue for the agreement, the Finance Manager records the journal entry required to make the correction.
- d) If accounts receivable were not included in the revenue balance according to the general ledger listing, the Finance Manager records the accounts receivable and updates the revenue balance accordingly.
- e) The Finance Manager includes the corrected balance on the revenue reconciliation.
- f) Any difference between the amount according to the contract and the amount according to the general ledger listing are noted.

8. Reconciliation of Salaries and or Payments to Council and Management

- a) The Accounts Payable and or the Payroll Clerk prepare a reconciliation of salaries and payments to Council and Management of the Nipissing First Nation.
- b) Management positions include the Executive Director and all Program managers.
- c) The Finance Manager provides the reconciliations to the First Nation's auditors.
- d) All original copies of supporting documents for the payments to Council and management are readily available to the First Nations auditor during the audit review.

9. Reconciling Salaries, Honorarium, Per Diem Allowances

- a) The Accounts Payable Clerk and or the Payroll Clerk prepare a list of salaries, honoraria and per diems paid to each individual on the Nipissing First Nation Council or employed in a management position by the First Nation.
- b) The list for each individual includes total salaries, honorarium and per diem allowances paid. The total amount is compared to the balance indicated in the general ledger listing.
- c) Any errors in recording these payments are identified.
- d) The Accounts Payable Clerk and or the Payroll Clerk provides the corrected journal entry to the Finance Manager to be recorded in the accounting system.
- e) Any discrepancies between the amounts paid and the general ledger listing are **noted**.

10. Travel

- a) The Accounts Payable Clerk prepares a list of travel expenses paid to each individual on the Nipissing First Nation Council or employed in a management position by the First Nation.

- b) The list for each individual includes total travel paid directly to the individual. The total amount is compared to the balance indicated in the general ledger listing.
- c) Any errors in recording these payments are identified.
- d) The Accounts Payable Clerk provides the corrected entry to the Finance Manager to be recorded in the accounting system.
- e) Any discrepancies between the amounts paid and the general ledger listing are noted.
- f) Questionable travel claim items shall be brought to the attention of the Finance manager who shall report the questionable claim item to the Executive Director.
- g) Unexplained items shall be deleted from the total claim by the Executive Director and the reason noted in the travel claim file.

11. Capital Asset Inventory

- a) The capital asset inventory is updated at year-end according to capital asset policies and procedures.
- b) The Finance Manager provides a copy of the capital asset inventory with accompanying invoices for asset additions and motions for asset disposals, sales, and write-offs to the First Nation's auditors.

12. Loan Reconciliation

- a) The Finance Manager prepares a reconciliation of loans outstanding by the Nipissing First Nation at March 31st.
- b) The Finance Manager requests a loan statement from the lender for the period ending March 31st.
- c) The loan reconciliation includes the balance outstanding according to the loan statement provided by the lender.
- d) It also includes the balance payable at the beginning of the year according to the general ledger listing less total loan payments during the year plus total loan advances during the year.
- e) If errors were made in the recording of loan activity, the Finance Manager records the journal entry required to make the correction.
- f) If interest paid on loans was not recorded prior to determining the general ledger balance for that loan account, the Finance Manager records the interest accrued.
- g) The Finance Manager includes the corrected loan balance on the loan reconciliation.
- h) Any difference between the balance according to the lender and the balance according to the general ledger listing are further investigated for errors and corrections recorded.

23.0 AUDIT PROCESS

The Nipissing First Nation is required by Membership and by law to have an annual audit covering the total fiscal year.

The annual audit provides assurances to First Nation membership and to the First Nations Funding agencies that all revenues received by the First Nation are properly accounted for, and that expenditures were made appropriately.

Annual audits also provide First Nation membership at an annual general assembly with the opportunity to review information on how their elected government utilized First Nation funds.

Detailed financial statements covering all financial activities of the Nipissing First Nation are prepared annually, or more frequently as requested by the Council or the organization's funding agents.

A separate schedule shall be prepared and included in the annual audit by the auditor(s) listing information required under Section 22.0 Part 8 a)- c) regarding salaries, honorarium and per Diem allowances paid to Council and management.

Similarly, the auditor(s) shall prepare a separate schedule providing information required under Section 22.0 Part 9 a) to e). This provision shall also apply if a special audit is required. (Example, where interim or forensic audits may be required.)

A) Appointment of Auditor

- a) The Nipissing First Nation Council appoints an Auditor to audit financial statements, records and supporting documentation of the First Nation once per fiscal year. The audit is completed and submitted to Council on, or before, July 31st for the fiscal year ending March 31st.
- b) The Auditor selected by Council must be a Chartered Accountant and must be licensed to practice audits under provincial guidelines.
- c) In order to evaluate the market, and ensure the First Nation continues to receive good auditing services at a fair market price, Council tenders auditing services every three (3) years.
- d) Upon Council's selection of a qualified auditor, an engagement letter is drawn up and signed by both the Nipissing First Nation delegated authorities and the auditor.
- e) The Executive Director advises funding agencies of the auditor selection, if required in funding agreements.
- f) The Executive Director or his / her delegate shall instruct the auditor(s) of specific Nipissing First Nation requirements such as special or extra schedules.

B) Audit Completion

- a) The Finance Manager contacts the Auditor at least Two (2) months prior to fiscal year-end to discuss what information, other than bookkeeping records, the Auditor requires for the audit.
- b) This process determines pre-audit specifications and helps reduce the First Nation's auditing costs.
- c) The Finance Manager ensures that he/she is available for the First Nation's auditor during the audit review at the Nipissing First Nation office. The Finance Manager provides assistance to the auditor as requested.
- d) All files are readily available to the auditor during the audit review.
- e) The Finance Manager helps the First Nation's auditors in the preparation of reconciliations to assist in completion of the audit and, possibly, reduce the audit fees of the First Nation.
- f) The Auditor prepares a draft audit report and reviews it at a Finance Committee Meeting.
- g) Any errors or revisions to the draft audit report are discussed at this meeting.
- h) Upon revision of the draft audit report, the final audit report is prepared by the Auditor and signed by a quorum of the Nipissing First Nation Council.
- i) Acceptance of the audit report is recorded as a motion in the minutes of the meeting of Council.
- j) As part of the annual audit of financial statements, the Auditor prepares a Management letter that comments on and lists the recommendations relating to the First Nation's financial management practices and its system of internal controls. Council ensures that, where appropriate, the recommendations of the auditor are implemented.
- k) A copy of the final audit report is forwarded to funding agencies with other required financial or narrative reports within 10 working days of acceptance of the final audit report by Council.
- l) The final audit report is presented to the Nipissing First Nation membership at an annual general membership meeting where First Nation financial issues, questions and concerns may be addressed.
- m) The auditor presents the audited financial report on behalf of the Nipissing First Nation Council.
- n) A condensed format of the audit report is presented to the community membership.
- o) Members are advised that copies of the complete audit report are available upon request.
- p) The Nipissing First Nation may also produce an Annual Report outlining year end results by program activity as an informational method.

24.0 COMPLIANCE AND REMEDY

INTERNAL PROCESS

The Nipissing First Nation believes in the redress right of Nipissing First Nation Members to bring instances of non compliance of this policy by means of an internal appeal process whether the noncompliance is caused by the elected officials, or by employees of the Nipissing First Nation or by other Members of the First Nation as follows;

- a) If a member of the Nipissing First Nation becomes aware of noncompliance, she / he shall bring the matter to the attention of the Executive Director.
- b) The Executive Director shall record the matter noting the Section and subsection of the policy in question.
- c) The Executive Director shall investigate the concern within Five (5) working days and notify the Member of findings.
- d) If the concern has satisfied the Member, the matter shall be recorded and filed as resolved.
- e) In the event the Member is not satisfied, the matter is referred to Council with a recommendation to place this matter before an internal appeal board comprised of Three (3) members, made up of One (1) finance and administration employee and Two (2) members of the First Nation.
- f) The internal appeal members shall be members of the Nipissing First Nation with no vested or personal interest in the matter under appeal, other than to resolve the concern in a fair and just manner in accordance with First Nation principles.
- g) The appeal members shall be selected by a draw method and invited to assist in resolving the concern. The draw shall be made from a pre-established list of volunteers. Volunteers who are drawn randomly and perform duties shall be compensated for duties performed.
- h) Appeal Board Members shall be required to complete and sign a Conflict of Interest Declaration Form prior to appointment.
- i) The selected Appeal Board shall arrange a meeting with the Member to review facts.
- j) The Appeal Board shall render a recommendation to Council within Two (2) weeks.
- k) Council shall consider the recommendation at its next regular meeting or refer the matter to the next monthly Standing Finance Committee meeting.
- l) The Finance Committee shall report back to Council for final decision.
- m) The Executive Director then ensures the Member is informed of the decision.

Special Note: Council had indicated the need to elaborate on the proposed Appeal Body and process described in Section 24 parts e to m on this page.

A draft NFN Internal Appeals Protocol is attached that may serve to further define the proposed method

Accepted by Council this 5th day of October, 2004 BCR#1408.

EXTERNAL PROCESS

The Member shall always have the right to proceed with legal court proceedings and actions at his / her costs if the remedy is not found within the Internal Appeal Process.

Penalty for Violations of Policy

A person or persons found to violate the provisions of the Financial and Administrative Procedural Policy could face suspensions from duties and or dismissal from employment and or removal from elected office. Additionally, the party found in violation may be held liable to repay to the Nipissing First Nation the total financial lost(s) incurred by the violation(s).
Section 25.0

ATTACHMENT

SAMPLE FORMS

NOTE: The Nation Building and Accountability Committee of the Nipissing First Nation include some sample operating forms, however it is acknowledged the First Nation currently has a number of forms already in use may require and may not be required to use these particular forms.

- A) Declaration of Conflict of Interest
- B) Office Key Form
- C) Removal of Equipment from Premises
- D) Cheque Register
- E) Purchase Order Request Form
- F) Purchase Order
- G) Cheque Requisition
- H) Travel Authorization/Advance
- I) Travel Expense Claim
- J) Trip/Meeting Report
- K) Promissory Note
- L) Time Sheet

**Nipissing First Nation
Declaration of Conflict of Interest**

Name:	Position:
Department:	Committee Name:

I, _____, realize the necessity of avoiding relationships which would impair, or which in the view of a reasonable observer, would have the appearance of impairing my professional judgement or objectivity in carrying out my responsibilities for the Nipissing First Nation.

Accordingly, while I carry out my responsibilities for the Nipissing First Nation, I will arrange my private affairs and conduct myself in a manner to avoid a conflict of interest (as defined in the Nipissing First Nation Financial Policies and Procedures - a copy of which has been provided to me). I further agree that I will not at any time exploit insider information (i.e. confidential information that comes to my attention) relating to the Nipissing First Nation.

While carrying out my responsibilities for the Nipissing First Nation, if a conflict of interest should arise, I will declare the Conflict of Interest without delay and I will:

-)Not take part in the discussion of or vote on any question in respect of the matter;
- a)Immediately leave the meeting or the part of the meeting during which the matter is under consideration;
- b)Not sign a Band Council Resolution or letter in respect of the matter;
- c)Not attempt in any way, whether before, during or after the meeting, to influence the opinion or vote of the Council on any question in respect of the matter; and
- d)Not attempt in any way to influence employees or committee members in carrying out their duties.

Note: If space below is insufficient, attach a second page.

In compliance with the Nipissing First Nation's Conflict of Interest Policy, I hereby disclose the following outside employment and activities that may give rise to a real or potential conflict of interest in respect of the duties and responsibilities of the position offered to or occupied by me:

Description of Outside Employment and Activities:

Signature	Date
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Privacy Statement

The information you provide on this document is collected for the purpose of maintaining information about potential and actual conflict of interest situations for employees, Council Member, and committee members of the Nipissing First Nation. Personal information that you provide is protected as personal employee information.

**Nipissing First Nation
Office Key/Security Code Form**

I, _____, understand that I am signing for this key and security code to the Nipissing First Nation _____ office.

The key and security code has been entrusted to me while carrying out my responsibilities for the Nipissing First Nation. I agree not to transfer any key to, or duplicate for, another person or employee. I will keep the key secure so as not to permit access to another individual. I agree not to provide my security code to another person or employee.

I must immediately report lost keys to the Executive Director of the Nipissing First Nation. I must immediately report any compromise to my security code to the Executive Director of the Nipissing First Nation.

Upon termination of my employment with the Nipissing First Nation, I must return the keys to the Executive Director. Failure to return the keys on leaving employment will result in a holding of my final pay cheque until the keys have been returned.

Receipt of key:

Signature

Date

Witness

Return of key:

Signature

Date

Witness

Nipissing First Nation Removal of Equipment from Premises

Equipment Required:	
Purpose:	
Dates Required:	
From: _____	To: _____

I, _____, request authorization to remove the equipment listed above from the Nipissing First Nation premises, and I agree to the following:

)The equipment is being used outside the premises for Nipissing First Nation business only;

a)I have examined the equipment to be free of defects and have notified the Finance Manager and Administration of any problems prior to taking the equipment in my possession;

b)I will take exceptional care of the equipment, including where the equipment is stored, while in my possession;

c)I understand that I may be liable to pay 100% of the costs to repair, or replace, the equipment should damages occur due to negligent care or use of the equipment while it is in my possession.

Signature

Date

The Nipissing First Nation has determined that the equipment has been checked for any defects:

)Before the equipment was removed from the premises. Initials_____

a)After the equipment was returned to the premises. Initials_____

**Nipissing First Nation
Travel Authorization/Advance Request**

Travel Authorization:

Name: _____

Date(s) of Travel: _____ Purpose of Travel: _____

Travel Advance Request? YES NO (Please circle. If yes, complete chart below)

Travel Advance Request: YES (Please circle: if yes, complete chart below)										
Date	Time		Destination	Reimbursed Expenses		Allowances (not more than 90% of allowances)				
	Dept	Arrive		Transportation	Accommodation	Mileage (38 ¢ /km)		Meals Breakfast: \$9.95 Lunch: \$10.25 Dinner: \$27.50	Incidentals Private: \$4.00 Commercial: \$6.00	Private Accommodation \$13.50/night
						KM	\$			

Total Travel Advance Requested: _____

I request authorization to travel for the purpose of carrying out business for the Nipissing First Nation. I certify that the above-requested advance is required for the requested travel. I agree to provide an accounting of my travel at least monthly. If I do not require the full amount of the travel advance received, the balance will be a debt to the Nipissing First Nation and will be repaid prior to requesting a subsequent advance.

Signed:**Authorized:**_____
Employee/Committee Member/Council Member_____
Supervisor

Purpose of

Travel: _____