

Delegated and Assignment of Responsibilities Policy

Policy

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

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

Purpose

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

Scope

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

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

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

Definitions

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

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

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

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

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

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

Organizational Structure / Reporting Responsibilities

Responsibilities

Council is responsible for authorizing the Chief Executive Officer to delegate any Council duties or functions related to NFN’s financial administrative system to an Officer, employee, Committee, contractor or agent except:

- a) the approval of financial administration policies the fall under Council’s responsibility as specified in the Financial Administration Law (FAL);
- b) the appointment and removal of the Finance and Audit Committee members, including the Chairperson and Vice-Chairperson;
- c) the approval of budgets, budget amendments, borrowings, and financial statements;
- d) the approval of the Authorization and Delegation Table; and
- e) any matter relating to the employment or authorities of any Officers.

The Chief Executive Officer is responsible for:

- a) making sure those with delegated authority understand their responsibility and have the skill and knowledge necessary for the effective exercise of the authority;
- b) establish protocols for delegation and temporary assignments to deal with absences due to illness, vacation, or other extended leaves;

The Chief Financial Officer is responsible for:

maintaining a comprehensive list and repository of all delegation of authorities assigned by the Chief Executive Officer. Regardless of the delegation of any financial administration authority by the Council, the Council remains responsible for the financial management of Nipissing First Nation.

Procedures

Procedures for delegation

1. The Chief Executive Officer is responsible for preparing and updating the Authorization and Delegation Table in accordance with this policy for the Nipissing First Nation.
2. The Chief Executive Officer will ensure an appropriate level of documentation including a signed delegation of authority statement or agreement accompanies and is maintained with the Authorization and Delegation Table.
3. The Chief Executive Officer will submit the Authorization, Assignment and Delegation Table (see Appendix “C”) to Council for approval with a band council resolution.
4. The Chief Executive Officer will ensure that the delegation of authorities is communicated to each department head and other persons as appropriate to ensure the delegated responsibilities can be carried out effectively.

Temporary delegation of responsibility

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

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

Procedures for monitoring and evaluation

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

*Approved this 1st day of September, 2015.
Amended and approved this 21st day of March, 2016
Amended and approved this 8th day of December, 2021.*