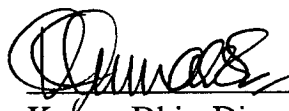


CERTIFICATION

Pursuant to Section 86, Indian Act RSC 1985 C.1-5 and amendments thereto, I certify that the attached copy of the Adams Lake Indian Band Financial Management By-Law No. 2000-1 dated the 5th day of May, 2001, is a true copy of the said by-law.



Kumar Dhir, Director
Lands and Trusts Services
(a Superintendent as defined in
Sec 2(1) Indian Act RSC 1985)

Minister of Indian Affairs
and Northern Development



Ministre des Affaires
indiennes et du Nord canadien

Ottawa, Canada K1A 0H4

I, the Minister of Indian Affairs and Northern Development, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following bylaw
made by the Adams Lake Indian Band, in the Province of British Columbia,
at a meeting held on the 12th day of January 2001.

- **Adams Lake Indian Band**
Financial Management Bylaw No. 2000-1

A handwritten signature in black ink, appearing to read "Robert D. Stewart".

Dated at Ottawa, Ontario this 5th day of 2001.

Canada

Adams Lake Indian Band

WHEREAS the Chief and Council of the Adams Lake Indian Band is empowered under Section 83 1(b) of the Indian Act R.S., C.1-6, and by the people of the Adams Lake Indian Band who support the Councils efforts to achieve "Economic & Financial Independence", to make by-laws for the purpose of the appropriation and expenditure of monies to defray Band expenses;

WHEREAS the Chief and Council of the Adams Lake Indian Band are desirous to enact this bylaw to better manage the Band finances by maintaining accountability of financial matters of the Adams Lake Band to the Band Membership;

1. SHORT TITLE

This bylaw shall be known as the Financial Management Bylaw 2000-1.

2. DEFINITIONS

"Act" means the Indian Act R.S.C. 1985, c.1- as amended from time to time.

"Auditor" means a person (or company) who is designated as a Chartered accountant or Certified General Accountant and who is a member in good standing of the registered accounting association which regulated their designation.

"Band" means the Adams Lake Band of Indians as a whole.

"Band Administrator" Resolution means the employee or contractor appointed as Administrator of the Band on terms set out approved by Band Council.

"Band business enterprises" includes any business, venture, investment or undertaking pursued or undertaken by the Band with the intention to make financial profit for the benefit of the Band.

Adams Lake Indian Band

"Band Council" or "Council"	means the Chief and Council of the Adams Lake Band of Indians duly elected by means of the custom of the Band as approved by the Minister of Indian and Northern Affairs Canada.
"Band Council Meeting"	means a duly convened meeting of a quorum of Band Council in accordance with the practice of the Band or pursuant to procedures adopted by Band Council Resolution.
"Band Funds"	means all monies received and managed by Band Council, or its designate, for the use and benefit of the Band and without restricting the generality of the foregoing, included grants, contribution, loans, earnings from Band business enterprises, tax revenue or any other monies that are managed by Band Council on behalf of the Band members.
"Band Member"	means any person who is registered with the Adams Lake Indian Band according to the Adams Lake Band Membership Rules. Collectively this may be called Band Membership.
"Financial Committee"	means a committee appointed by Band Council Resolution to plan Band Financial programs and budget procedures not inconsistent with procedures outlined in this bylaw.
"Capital Project" or "Capital"	means the purchase, construction or major renovation of physical assets of the Band. This includes roads, bridges, utilities, water supply and septic systems, ditches and water spillways, buildings, waste control facilities, land purchase, landscaping

Adams Lake Indian Band

and fencing. This does not include purchase, construction or renovation of large physical assets of Band business enterprises. These assets may also be called Band Capital Assets.

“Chief”

means a Chief of the Adams Lake Indian Band elected by means of the custom of the Band

“Councillor”

means a Councillor of the Adams Lake Indian Band of Indians elected by means of the custom of the Band.

“Department Manager”

means a person who has been appointed by Band Council to a position to manage the receipt and expenditure of Band Funds or monies designated to deliver a Band program on behalf of Band Council and may include persons designated to operate a Band business enterprise.

“Finance Manager”

means a person appointed by Band Council to review and control Band expenditures. It also can include an assistant controller appointed by Band Council.

“Financial Benefit” or
“Financial Interest”

means monetary, material or any other direct or indirect financial benefit received, or to be received, by an individual beyond the benefits normally provided to the Band or Band Members as a whole.

Adams Lake Indian Band

"Immediate Family"	means a common-law or legally married spouse, natural or adopted children, parent or grandparent, spouse's parent or grandparent, sister, brother, half-sister, half-brother or grandchild. It also includes anyone who has lived with a member of Council within three months of assuming his present term of office or during his term.
"Minutes"	means the duly certified written record of proceedings at all Band Council meetings.
"Operational Program" or "Local Services"	means programs operated by the Band Council which offer services to the Band members. It excludes Capital Projects. It excludes services provided by Band business enterprises.
"Reserve"	means Reserve #0 and any other lands held by the Band.
"Section 83(1)(b)"	83.(1) Money by-law – Without prejudice to the powers conferred by section 81, council of a band may, subject to the approval of the Minister, make by-laws for any or all of the following purposes, namely, (b) the appropriation and expenditures of moneys of the band to defray band expenses.
"Quorum"	the minimum number of Council Members who must be present at the Council Meeting for business to be legally transacted.

Adams Lake Indian Band

3. COUNCIL OVERALL RESPONSIBILITIES

- 3.1 Council shall conduct Band business in a manner, which ensures sound financial management by carrying out the following duties and responsibilities:
- a. A planning and budgeting meeting for monies and other resources for local services and capital projects for approval by the Band Membership;
 - b. overseeing the work of the Band employees, through the Band Administrator, and ensuring that Band employees conduct financial matters in accordance with procedures set out in this bylaw;
 - c. ensuring there is full financial accountability to Band Members at all times and to funding agencies as required under any agreement with those agencies;
 - d. ensuring that Band employees responsible for maintaining financial records and management of Band programs are qualified for the position to which they are appointed, or that they receive adequate training on the job in respect to their duties and become qualified within a reasonable period time;
 - e. permitting access by all Band Members at reasonable times during working hours, to the Minutes of Council and General Band meetings, bylaws, Band Council Resolutions and that such original reports remain in the Band Office at all times. (Excludes all 'In Camera' Sessions)
 - f. permitting access by all Band Members under the supervision of Band Council, or its designated, at reasonable times during working hours, to the budgets, monthly and annual financial statements and audit reports and that such original reports remain in the Band Office at all times
 - g. Copying of material mentioned in section 3.1(e) will be provided with a reasonable photocopying fee. Photocopying of items mentioned in section 3.1(f) will be for General Band Meetings and Department Managers only.

Adams Lake Indian Band

- h. ensuring that records including computer software, are kept in the Band Administration Office, as required under this bylaw, are kept in a secure safe condition, and copies are kept in a secure alternate place, and are not removed from the Band Administration Offices without the authority of Band Council;
 - i. setting policies and procedures of the Band to safe guard the resources of the Band and maximize the well-being of the Band Members;
 - j. ensuring that all investments in financial instruments are made in accordance with the Financial Institutions Act; and
 - k. ensuring that the sale of any Band assets is at Fair Market Value.
- 3.2 Every member of Band Council, in exercising his powers and performing his function, shall:
 - a. act honestly and in good faith, and in the best interests of the Band;
 - b. exercise the care, diligence and skill of a reasonably prudent person;
 - c. ensure that the Band's annual budget is presented by means of a written report to the Band Membership prior to May 31st of each year. Any mid year adjustments that affect the overall year-end budget negatively shall be presented by means of a written report to Band Membership before December 15th of the fiscal year. The Financial Committee will present this to the Band Membership.
- 3.3 The Band Council shall ensure that, in any given fiscal year, the Band's operational budget does not have expenditures exceeding revenues. The Band Council shall monitor expenditures monthly to ensure the budget is followed and remedial action is taken, when necessary, to ensure that, at fiscal year end, revenues equal or exceed expenditure. Special funds, as set out in section 17 of this by law, may not be used to make up a shortfall of revenues unless this shortfall is projected in the annual budget of the Band as set out in section 3.2 of this bylaw.

Adams Lake Indian Band

4. DISCLOSURE

- 4.1 If a decision is to be made by Band Council, which may result in a member of Band Council, or his immediate family, receiving any financial benefit, such member shall make a full and complete disclosure to Band Council of his financial interest at a meeting of Band Council.
- 4.2 It shall be the duty of each and every Chief or Councillor to disclose to Band Council any real or perceived financial interest of any other Councillor.
- 4.3 The disclosure required by subsections 4.1 and 4.2 shall be made:
- a. at the meeting at which the decision is first considered;
 - b. if the Chief or Councillor or his immediate family was not, at the time of the meeting referred to in subsection (a), going to receive a financial benefit from the decision, then at the first meeting after he becomes aware of the financial interest;
 - c. at the first meeting after the Chief or Councillor becomes aware of the financial interest; or
 - d. in writing to Band Council.
- 4.4 Immediately upon the disclosure set out in subsection 4.1 and 4.2 hereof the Chief or Councillor having the financial interest shall withdraw from the meeting of Council and shall not participate in any discussions or vote concerning the matter.
- 4.5 The Minutes of the Band Council meeting shall record the details of the disclosure made pursuant to this section, including the point of departure and re-entrance of the Chief and/or Councillor to the meeting, pursuant to subsection 4.4.
- 4.6 Every Chief and/or Councillor shall account to the Band for any financial interest made as a result of the decision of Band Council, unless:
- a. the Chief and/or Councillor has disclosed his financial interest as required by this section, and has followed the procedures set out in subsection 4.3 and 4.4; and

Adams Lake Indian Band

- b. the Chief and/or Councillor have abstained from voting on the decision.

4.7 No vote shall be taken on a matter in which a Chief and/or Councillor or Councillors have disclosed a financial interest and have withdrawn from the meeting unless the number of the remaining Councillors present constitutes a quorum.

5. ADMINISTRATOR'S RESPONSIBILITIES

The Band Administrator, or his/her designate, under the direct supervision of Council shall be responsible for:

- 5.1 Recording of Council minutes, resolutions, decisions and other proceedings of Council and maintaining these records in an orderly and chronological fashion;
- 5.2 Keeping books, records and accounts of Council, and Band, in accordance with principles and procedures set out in this bylaw;
- 5.3 Maintaining an orderly filing system in which is kept all minutes of the Band Council meetings, and bylaws, and copies of all vouchers, financial statements, cancelled cheques and correspondence relating to the financial business of the Band;
- 5.4 Maintaining security, by means of establishing security codes and/or locks on files stored in computers and cash and/or valuable documents stored in a safety deposit box or drop safe. The Administrator shall ensure that no more than two people, in addition to himself, have knowledge of the security codes or combination or possession of keys to the safes or security boxes and that these codes, in written form, shall be kept under security at the Band's bank in a safety deposit box in a sealed envelope;
- 5.5 Ensuring that all cash is deposited in a safe located in the Band Administration Office by the closure of office hours each day;
- 5.6 Receiving, recording and depositing all monies received by the Band and paying out these monies in accordance with principles and procedures set out in this bylaw;

Adams Lake Indian Band

- 5.7 by the end of each month, preparing a month-end financial statement which includes a income statement.
- 5.8 Prepare and distribute to Council by the 20th of each month a financial management report for the previous month, which report shall include:
- a. yearly budget of revenues and expenditures;
 - b. summary of revenues and expenditures;
 - c. cumulative summary of year-to-date revenues and expenditures;
 - d. balance of remaining budget of expenditures and revenues to year end;
 - e. bank balances for all Band bank accounts;
 - f. a monthly cash flow report, which shows annual projections for each Band program and year-to-date revenues and expenditures. The report shall include both local services and capital program budgets and expenditures; and
 - g. meet quarterly with Council, Department Managers, Administrator and Accounting.
- 5.9 Ensure staff maintains financial confidentiality at all times and failure to do so would result in immediate termination or disciplinary procedures as set out in the employee guidelines (Progressive Discipline).

6. ACCOUNTING SYSTEMS

- 6.1 The Band Administrator, or his/her designate, shall maintain an adequate bookkeeping system on a daily basis to record all financial transactions of the Band. This system shall include:
- a. a daily journal for receipts and disbursements;
 - b. accounts receivable journal;
 - c. accounts payables journal;
 - d. payroll records; and
 - e. general ledger.

Adams Lake Indian Band

- 6.2 The Band Administrator, or his/her designate, shall prepare monthly bank reconciliation upon receipt of the bank statement and cancelled cheques.
- 6.3 The Band Administrator, or his/her designate, shall prepare a month-end listings of accounts receivable and payable and balanced to the general ledger.

7. DEPOSITS, BANKING AND RECEIPTS

- 7.1 The Band Council, by means of a Band Council Resolution, shall establish all bank accounts in the Band's name in an approved-chartered bank, trust company or credit union.
- 7.2 The Band Council, by Band Council Resolution, shall establish one bank account only for the purposes of day to day Band financial operations.
- 7.3 The Band Council may, from time to time, establish trust or special bank account(s) for special purposes. The terms of trust or requirements for establishing the account(s) shall be approved by Band Council Resolution and any additional accounts shall be approved by the Band Membership.
- 7.4 All Accounting for funds pursuant to section 7.3 must be included as part of the Band's accounting system as set out in this bylaw.
- 7.5 A numbered receipt book shall be maintained and all monies, which are received by the Band and the Band Administration Office, must have a receipt issued in the correct amount to the payer. The monies shall be deposited directly to the Band's bank account and will be recorded from statements of receipt provided by the bank.
- 7.6 Upon receipt of all cheques paid to the Band, the cheques must be stamped which designates the monies for deposit into the Band's bank account.
- 7.7 The Band Council, upon receipt of Band funds, shall cause said funds to be deposited in the Band's banking account within five working days or prior to any weekend closure of the Band Administration Office.

Adams Lake Indian Band

8. EXPENDITURES

- 8.1 Expenditures from Band revenue funds may be made by Band Council, if and only if, the following conditions have been met:
- a. necessary funds to pay for such expenditures are budgeted for or have been authorized by Band Council Resolution; and
 - b. funds for the expenditures are actually under the control of the Band, or may be reasonably anticipated to be received within the fiscal year.
 - c. the expenditures are for local services, Band business enterprises or capital projects for the Band;
- 8.2 The Band Council may, by Band Council Resolution, designate employees to sign purchase orders and work orders using the following limits for capital purchases and local services.
- a. Department Managers \$1,000.00
 - b. Band Administrator \$2,500.00
- 8.3 The Band Council may, by Band Council Resolution, designate employees to sign purchase orders and work orders using the following limits for capital construction projects:
- a. Department Managers \$5,000.00
 - b. Band Administrator & One Councillor \$50,000.00
- 8.4 Purchase orders and work orders which meet the conditions of section 8.1 of this bylaw.
- 8.5
- a. All Band credit cards are assigned to an individual Council Member or Staff Member. That individual is responsible for any incurred expenses on the assigned card.
 - b. The use of credit cards for emergencies is permitted providing the emergency is Band related. The following information will be required for the emergency use of a credit card: The type of emergency, the date, and the cost incurred for the emergency.

Adams Lake Indian Band

- c. Gas Cards will have a sign out/sign in procedure that is set up by the Department Manager. A signed receipt is required to be handed in after the purchase and the proper account is to be charged for the expenditure.

9. CHEQUES AND PROCEDURES

- 9.1 All payments, except petty cash pursuant to section 11, are to be made by prenumbered checks. These are to be used only in accordance with payroll and accounts payable procedures as established by this bylaw or by a Band Council Resolution consistent with this bylaw. All cheques must be accounted for in the month-end and year-end financial statements. Unissued cheques must be safely secured in a locked fireproof safe.
- 9.2 Band Council shall, by Band Council Resolution, authorize four people as signing authorities, two of whom shall sign all cheques issued in the name of the Band or drawn on the Band's accounts. Two of the signing authorities must be a member of Band Council and the other two, a member of staff as appointed by Band Council Resolution. A person who cannot be bonded will not have signing authority. One Councillor and one staff signature is required on each check issued.
- 9.3 The Band Council Resolution made pursuant to section 9.2 hereof shall be deposited at the bank of the Band and shall continue to be in force and effect until replaced by Band Council Resolution made pursuant to this bylaw.
- 9.4 No cheque drawn on any bank account of the Band shall be released from the Band Administration Office unless properly signed as set out in section 9.2. No cheques shall be postdated except for staff payroll, social assistance or education living allowance cheques which are payable during Christmas holidays office closure and have been authorized by Band Council Resolution. No cheques shall be pre-signed before the payee, amount and date are entered.
- 9.5 All bank records must be kept under security in the Band Administration Office. This security requires being locked in theft proof cabinets and safes during office hours and when financial administration staff is not present in their workspace or attending financial matters.

Adams Lake Indian Band

- 9.6 Any cheques not cashed within six months of the date of issue, lost or stolen by or from the payee, shall be cancelled and stop payment registered with the bank by the Administrator or his/her designate. Any costs associated with this stop payment will be made by the payee and deducted from the issuance of any replacement check.

10. COMMITTEES

10.1 Financial Committee

The Financial Committee: shall consist of one or more member(s) of Band Council, the Band Administrator, Finance Manager and two (2) Band Members selected (one member will be selected from Sahhalkum I.R.#4 and one member will be selected from Switsemalph I.R.#6) at a General Band Meeting with a term that will be set the same as the election term.

- a. plan and prioritize financial commitments for the ensuing fiscal year. It shall, in this process, review any long term financial planning programs for both local service and capital projects that have previously been approved by Band Council Resolution and set priorities in respect to this plan and/or alternatives suggested by Band Council;
- b. meet, as required, with Band Council, other Band committees, and Band employees to prepare a provisional budget which is to be submitted to Band Council by May 15th of each year;
- c. keep minutes of Financial Committee meetings, if required by Band Council Resolution, keep them at the Band Administration Office and make them available to Band Council; and
- d. the Financial Committee may be called upon by Council to review any financial matters, policies and procedures of the Band. Band Council and the Financial Committee will establish terms of reference for this review.

11. PETTY CASH

- 11.1 The Band Council may, by Band Council Resolution, establish and maintain a petty cash fund to a maximum of \$300.00 under the following conditions:
- a. an employee, designated by Band Council Resolution and who is not a signing authority of the Band, shall be responsible for the fund;

Adams Lake Indian Band

- b. the employee, designated in section 11.1 (a), shall complete a voucher for each disbursement made, and ensure that the total of such vouchers plus the cash on hand, equals the amount of the fund; and
- c. reimbursement of the fund, supported by vouchers, shall be made as required and each expense must be charged to the appropriate activity account.

12. CONTRACTS AND TENDERS

- 12.1 For all capital construction projects totaling over \$60,000.00, the Band Council shall require a minimum of three (3) bids from independent contractors. Selected bids shall be based upon experience of the contractor, price of the bid, quality of services and goods to be provided and the ability of the bidder to employ and/or train Band Members. If three bids were not forthcoming by tender closing dates, bids received by that date would be considered.
- 12.2 Contracts and tenders, set out in section 12.1, may be only accepted by Band Council Resolution. All terms of contracts and tenders are to be determined by Band Council Resolution.

13. TRAVEL

- 13.1 The Band Council upon recommendation by the Financial Committee shall determine rates of travel expenses and conditions of reimbursement annually. If there are no recommendations, the previous year's rates shall prevail.

14. PAY OR CONTRACT ADVANCES

- 14.1 No advances of wages or payment for service shall be paid to an employee or contractor except in the amount of wages earned to date or as determined by a contract and approved by the Administrator in consultation with the Department Head.

15. INVENTORIES

- 15.1 The Band Council shall maintain an updated inventory for all equipment, buildings, vehicles and other real assets equal to or greater than Two Hundred and Fifty (\$250.00) dollars.

Adams Lake Indian Band

- 15.2 Each Department Head appointed by the Administrator shall have control of supplies ordered and keep on file as to what has been purchased; that include desks, chairs, computers, printers, file cabinets etc. An up to date inventory list is to be kept of everything that is purchased that is equal to or is greater than \$250.00.
16. PROCEDURES FOR LOANS, BORROWING POWERS AND DEBTS
- 16.1 The Band Council is prohibited from making loans to any Band member or any individual or group of individuals.
- 16.2 The Band Council shall not co-sign any loan or provide any form of security for any loan made for the benefit of any individual or group of individuals other than for the Band as a whole.
- a. The Band Council may upon recommendation from the Adams Lake Development Corporation provide loans or co-sign for Band Members for a financially viable business opportunity. The Adams Lake Development Corporation will review the business loan and business plan before giving their recommendation to the Band Council.
- 16.3 For the purposes of conducting the Band's business, Council may on behalf of the Band, borrow monies from a Chartered Bank, Trust Company, Credit Union or any other lending source under the following conditions:
- a. by Band Council Resolution, Council may obtain credit not exceeding \$1,000,000.00 annually to maintain local services and/or capital programs. Prior to using this credit, repayment funds must be confirmed in writing by the revenue source; and
- b. any loans over \$1,000,000.00 made by the Band must have the approval of the Band membership at a duly convened Band meeting. The Band Council shall obtain approval in the following manner:
- i. notice to authorize the loan shall be given by Council to all households on the Reserve and Band members who live off the Reserve, that the Band Council wishes to engage in a loan and details of the loan and repayment shall be made part of the notice. A similar notice shall be posted at the Band Administration Office and at one conspicuous place on the Reserve ten days prior to the meeting;

Adams Lake Indian Band

- ii. the notice, in section 16.3 (b) i), shall state a time, date and location of a meeting of the Band Membership to authorize the loan;
 - iii. Band Council must inform the membership at the meeting of the amount of the loan, its purpose, the cost of the interest and how it will be repaid; and
 - iv. the Band Council must hold a vote of members present at the meeting, before proceeding to contract a loan. Fifty-one percent (51%) of the persons present must indicate, by a show of hands, or secret ballot, approval to contract the loan.
- 16.4 Band members, or other persons, owing monies to the Band must make monthly payments on their debt in accordance with a schedule of terms of repayment agreed upon in writing with Band Council. This agreement must include the following:
- a. for debts under the amount of \$2,000.00, repayment schedules cannot exceed 12 months in length. At the end of 12 months, the debt must be paid in full;
 - b. for debts of \$2,000.00 or over, the repayment schedule cannot exceed 24 months in length. The debt must be paid in full at the end of 24 months; and
 - c. no repayment schedule is conditional upon employment with the band. Payment schedules are binding, but may be revised by Band Council Resolution providing they conform to section 16.4 (a) or (b) of this bylaw as required by the amount of the loan.
- 16.5 The Band Council, or its designate, is required to charge interest on debts owing to the Band. The interest shall be paid prior to the principal of the debt and shall be calculated monthly. The amount of interest may be set from time to time by Band Council Resolution but cannot be lower than the current prime rate.
- 16.6 Should a debtor refuse to sign an agreement of repayment of a debt, the Band Council, or its designate, is empowered to deduct payment from monies owing to the debtor by the Band in accordance with sections 16.4 (a) or (b) of this bylaw.

Adams Lake Indian Band

16.7 The Band Council, or its designate, on behalf of the Band membership, shall use debt collection agencies or the British Columbia Courts to collect debts which are more than 90 days in arrears. Prior to initiating collections action, the Band Council shall make reasonable efforts to re-negotiate payment of outstanding debts with the debtor. This re-negotiation must conform to sections 16.4 (a) and (b) of this bylaw. If after 30 days, no negotiation is possible, the Band Council shall take collection action as set out above in this section.

16.8 The Band Administrator, or his designate, shall bill debtors monthly. These billings must be forwarded to the debtor by the 15th of each month.

17. SPECIAL FUNDS

17.1 A capital reserve fund shall be established and maintained for sole purposes of constructing or upgrading Band capital assets. This fund will be called the Committed Reserve Fund. It shall be established and maintained under the following conditions:

- a. The fund will be established in a separate bank account with a Bank, Trust Company or Credit Union;
- b. Band Council will ensure that the Band membership, in accordance with section 3.1 and 3.2 of this bylaw, will be informed of the use of funds from this account;
- c. Band Council will ensure that contributions to this fund will be budgeted as part of the Band's annual budget and be shown in monthly management reports as required under section 5.8 of this bylaw.

18. AUDIT

18.1 The Band Council shall have all Band finances audited annually by an independent auditor, in the following manner;

- a. an auditor shall be appointed by Band Council Resolution on or before the 15th of February of each year; and
- b. the audit shall be completed by June 30th of each year.

18.2 the terms of reference for the auditor must be in accordance with accepted auditing practices, and must include a review of accounting procedures, and such tests of accounting records considered necessary by the auditor.

Adams Lake Indian Band

- 18.3 The Band Council and staff shall provide the auditor with all required accounting records, minutes of Council meetings, vouchers and documents supportive of the financial records.
- 18.4 The audit shall report all Band financial activities and shall include:
- a. statements of revenue and expenditures for each program, service or activity;
 - b. details of surplus or deficits for each local service or capital program; and
 - c. a consolidated balance sheet and statement of revenues and expenditures.
- 18.5 The auditor shall express an opinion on the financial statements as a reflection of the financial position of the Band in accordance with generally accepted accounting principles. He may also state recommendations for consideration of Band Council.
- 18.6 The audited financial statement shall be signed by the Chief and by the Band Administrator.
- 18.7 The Audit is to be presented to the Band Membership within 30 days of the signing by authorized persons.
19. **FISCAL YEAR**
- The fiscal year begins on April 1st and ends March 31st of the following year.
20. **PENALTIES**
- Any person not complying with the provisions of this bylaw will be prosecuted under other applicable laws not specifically set out under this bylaw.
21. **SEVERABILITY**
- If any provision of this bylaw is found invalid, such provision is severable.

Adams Lake Indian Band

22. AMENDMENTS

22.1 With consultation of the Financial Committee, portions of this bylaw may be added to or amended by Band Council Resolution provided that the portion to be amended is repealed and that the new wording is added to this bylaw. The amendment shall be forwarded to the Minister of Indian Affairs in the usual manner of bylaw approval as set out in section 83 of the Act, Notices of any additions and amendments must be posted for 30 days at the Band Administration Office.

22.2 Notwithstanding section 22.1, sections 2, 3, 4, 5, 6, 7, 8, 16, 17, 18, 20 and 22 may not be changed by Band Council without the approval of the Band obtained in the following manner:

- a. the proposed amendment shall receive the approval of 60% of eligible voters, as determined by the voters list from the previous elections for Chief and Council, who are present at a meeting duly called for the purpose of considering the amendment(s);
- b. that notice of the proposed amendments containing actual wording shall be provided 30 days prior to the General Band Meeting and a notice of such changes, including the proposed wording, shall be delivered to each residence on the Reserve and shall be posted at the Band Administration Office and one other public facility on the Reserve;
- c. that minutes of the General Band Meeting and results of the vote be included in the amendment forwarded to the Minister; and
- d. voting may be either by secret ballot or by a show of hands.

23. GENDER AND PLURALITY

In this bylaw, any words in the singular include the plural and words in the plural include the singular, and the masculine includes the feminine and neuter where the context requires.

Adams Lake Indian Band

All of which was assented to at a duly convened meeting of the Chief and Council of the Adams Lake Indian Band.

Ron Jules
Chief

Joyce Kenoras Peley
Councillor

Kenneth U. Dennis
Councillor

Allen Ford
Councillor

Norm J.
Councillor

Chm Kenoras
Councillor

I, Ronnie Jules, Chief of the Adams Lake Indian Band, do hereby swear and certify that a true copy of the Adams Lake Indian Band Financial Management Bylaw No. 2000-1 was forwarded to the Minister of Indian Affairs pursuant to Section 82 of the Indian Act this 22nd day of January, 2000

Ron Jules
Chief

Cathleen M. Armaise
Commissioner for Taking Affidavits
in the Province of British Columbia

No 2000-0141
Ercp 02/28/03