

**Montreal Lake**

**FINANCIAL ADMINISTRATION BY-LAW,**

**2025**

[2019 Standards]

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WHEREAS:

A. Pursuant to subsection 83(1) of the *Indian Act*, the Council of a first nation may make by-laws for the financial administration of the first nation; and

B. The Council of Montreal Lake considers it to be in the best interests of Montreal Lake to make a financial administration by-law for these purposes which complies with the standards for financial administration laws established by the First Nations Financial Management Board under the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of Montreal Lake enacts as follows:

**PART I - Citation**

**Citation**

1. This By-law may be cited as the *Montreal Lake Financial Administration By-law, 2025*.

**PART II - Interpretation and Application**

**Definitions**

2. (1) Unless the context indicates the contrary, in this By-law:

"Act" means the *Indian Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 5 of Part IV;

"auditor" means the auditor of the First Nation appointed under section 50;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"chief administrative officer" means the person appointed chief administrative officer under section 17;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Council" means the Council of the First Nation and includes the Chief of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"director of finance" means the person appointed director of finance under section 18;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 11;

“financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

“financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;

“financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;

“financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

“First Nation” means Montreal Lake;

“First Nation’s financial assets” means all money and other financial assets of the First Nation;

“First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

“First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;

“fiscal year” means the fiscal year of the First Nation set out in section 23;

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

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

“officer” means the chief administrative officer, director of finance and any other employee of the First Nation designated by the Council as an officer;

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

“special purpose report” means a report described in section 49; and

“strategic plan” means the plan referred to in section 24.

(2) Except as otherwise provided in this By-law, words and expressions used in this By-law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this By-law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this By-law are to enactments of the Government of Canada.

### **Interpretation**

3.(1) In this By-law, the following rules of interpretation apply:



- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;
- (e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This By-law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this By-law according to its true spirit, intent and meaning.

(3) Words in this By-law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this By-law.

### **Calculation of Time**

4. In this By-law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

### **Conflict of Laws**

5. If there is a conflict between this By-law and another First Nation law, other than a code, this By-law prevails.

## **Scope and Application**

6. This By-law applies to the financial administration of the First Nation.

## **PART III - Administration**

### ***DIVISION 1 - Council***

#### **Responsibilities of Council**

7.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this By-law.

(2) Subject to this By-law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this By-law except the following:

- (a) the approval of Council policies;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

#### **Council Policies and Procedures**

8.(1) Subject to subsection (2), the Council may establish policies and procedures respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies and procedures respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies and procedures relating to the financial administration of the First Nation that are inconsistent with this By-law, the Act, or GAAP – except as permitted in subsection 49(2) of this By-law.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must ensure that all procedures made under this By-law are

- (a) consistent with, and made under the authority of, a policy approved by the Council, and
- (b) approved by the Council or the chief administrative officer.

(6) The Council must document all First Nation policies and procedures referred to in this By-law and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

## **Reporting of Remuneration and Expenses**

**9.(1)** In this section,

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the director of finance must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

### ***DIVISION 2 - Finance and Audit Committee***

#### **Interpretation**

**10.** In this Division, “Committee” means the Finance and Audit Committee.

#### **Committee Established**

**11.(1)** The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies and procedures

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent,

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent, and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor, and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than thirty-six (36) consecutive months.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee, or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

### **Chair and Vice-chair**

**12.** (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If the Council appoints a non-councillor as chair of the Committee,

(a) The Council must send to the chair notices and agendas of all Council meetings,

(b) on request of the chair, the Council must provide the chair with any materials or information provided to the Council respecting matters before it, and

(c) the chair may attend and speak at Council meetings.

### **Committee Procedures**

**13.**(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the chief administrative officer and the director of finance must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The chief administrative officer or the director of finance may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the chief administrative officer or the director of finance, or

(b) it is a meeting with the auditor.



(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee, and

(b) as soon as practicable after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this By-law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the chief administrative officer, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

### **Financial Planning Responsibilities**

**14.(1)** The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually review and recommend to the Council for approval a strategic plan and a multi-year financial plan;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council;

(d) review the quarterly financial statements and recommend them to the Council for approval;

(e) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;

(f) carry out any other activities specified by the Council that are not inconsistent with the Committee's duties specified in this By-law; and

(g) perform any other duties of the Committee under this By-law.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this By-law.

### **Audit and Oversight Responsibilities**

**15.** The Committee must carry out the following audit and oversight activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) periodically review and make recommendations to the Council on policies and procedures on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (e) monitor financial reporting risks and risk of fraud and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (f) conduct a review of this By-law under section 70 and, where appropriate, recommend amendments to the Council; and
- (g) periodically review and make recommendations to the Council on the terms of reference of the Committee.

### **Council Assigned Responsibilities**

**16.** Subject to paragraph 14(1)(f), the Council may assign to the Committee or another committee of the Council any other matter respecting the financial administration of the First Nation.

## ***DIVISION 3 - Officers and Employees***

### **Chief Administrative Officer**

**17.(1)** The Council must appoint a person as chief administrative officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the chief administrative officer is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (b) to oversee and administer the contracts of the First Nation;
- (c) to identify, assess, monitor and report on financial reporting risks and risk of fraud;
- (d) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (c) taking into consideration the cost of implementing those controls;
- (e) to perform any other duties of the chief administrative officer under this By-law; and
- (f) to carry out any other activities specified by the Council that are not inconsistent with the chief administrative officer's duties specified in this By-law.



(3) The chief administrative officer may assign the performance of any of the chief administrative officer's duties or functions (except the approval of procedures made under this By-law)

- (a) to an officer or employee of the First Nation, and
- (b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the chief administrative officer of the responsibility to ensure that these duties or functions are carried out properly.

### **Director of Finance**

**18.(1)** The Council must appoint a person as director of finance of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the chief administrative officer, the director of finance is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets;
- (d) to prepare the monthly financial information required in section 46, the quarterly financial statements required in section 47 and the draft annual financial statements required in section 48;
- (e) to prepare the financial components of reports to the Council and of the multi-year financial plan;
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to actively monitor compliance with the Act, this By-law, any other applicable First Nation law, applicable standards and any policies and procedures respecting the financial administration of the First Nation;
- (i) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (j) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(k) to develop and recommend procedures to Council for identifying and mitigating financial reporting and risk of fraud and to ensure approved procedures are followed;

(l) to perform any other duties of the director of finance under this By-law; and

(m) to carry out any other activities specified by the chief administrative officer that are not inconsistent with the director of finance's duties under this By-law.

(3) With the approval of the chief administrative officer, the director of finance may assign the performance of any of the duties or functions of the director of finance to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the director of finance of the responsibility to ensure that these duties or functions are carried out properly.

### **Organizational Structure**

**19.(1)** The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the chief administrative officer, the director of finance and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the chief administrative officer must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this By-law, the chief administrative officer must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

## ***DIVISION 4 - Conduct Expectations***

### **Policy/Procedure for Conflicts of Interest**

**20.(1)** The Council must establish policies and procedures for the avoidance, mitigation and disclosure of actual or potential conflicts of interest by councillors, officers, employees, committee members, contractors and agents.

(2) The policies and procedures referred to in subsection (1) must provide for the following:

- (a) defining private interests that could result in a conflict of interest;
- (b) keeping records of all disclosures and declarations made relating to actual or potential conflicts of interest;
- (c) specifying restrictions on the acceptance of gifts and benefits that might reasonably be seen to have been offered in order to influence the making of a decision;
- (d) prohibiting any person who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and
- (e) specifying how any undisclosed or any alleged but not admitted conflicts of interest of councillors are to be addressed.

### **Conduct of Councillors**

**21.(1)** When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this By-law, the Act, any other applicable First Nation law, policies, procedures and any applicable standards,
- (b) act honestly, in good faith and in the best interests of the First Nation,
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances, and
- (d) avoid conflicts of interest and comply with applicable policies and procedures made under section 20.

(2) Annually a councillor must file with the chief administrative officer a written disclosure of his or her private interests which could result in a conflict of interest.

(3) If a councillor believes he or she has a conflict of interest, the councillor must disclose the circumstances to the council in writing as soon as practicable.

(4) If it has been determined under this By-law or by a court of competent jurisdiction that a councillor has contravened this section, the Council may take any or all of the following actions:

- (a) remove the councillor from their assigned administrative responsibilities or portfolio;

- (b) withhold the councillor's compensation or honoraria for a period of time;
- (c) record the Council's displeasure in the Council minutes;
- (d) take any other appropriate action authorized under any other First Nation law, code or policy; and
- (e) use any legal means available to it to remedy the situation.

**Conduct of Officers, Employees, Contractors, etc.**

**22.(1)** This section applies to

- (a) an officer, employee, contractor and agent of the First Nation,
- (b) a person acting under the delegated authority of the Council or the First Nation, and
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this By-law, the Act, any other applicable First Nation law and any applicable standards,
- (b) comply with all policies and procedures of the First Nation, and
- (c) avoid conflicts of interest and comply with applicable policies and procedures made under section 20.

(3) If an officer, employee, committee member, contractor or agent believes he or she has a conflict of interest, that person must disclose the circumstances in writing as soon as practicable to the chief administrative officer or, in the case of the chief administrative officer, to the chair of the Finance and Audit Committee.

(4) The Council must incorporate the relevant provisions of this section into the following:

- (a) the terms of employment or appointment of every officer or employee of the First Nation;
- (b) the terms of every contract of a contractor of the First Nation;
- (c) the terms of appointment of every member of a committee who is not a councillor; and
- (d) the terms of appointment of every agent of the First Nation.

(5) If a person contravenes subsection (2) or (3), the following actions may be taken:

- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked;



- (d) the appointment of an agent may be revoked; and
- (e) the council may use any legal means available to it to remedy the situation.

## **PART IV - Financial Management**

### ***DIVISION 1 - Financial Plans and Annual Budgets***

#### **Fiscal Year**

- 23.** The fiscal year of the First Nation is April 1 to March 31 of the following year.

#### **Strategic Plan**

- 24.(1)** The Council must

- (a) approve a strategic plan that sets out the long-term vision for the First Nation and its members, and
- (b) review the strategic plan on a regular, periodic basis and revise it as necessary.

(2) The Council must take the strategic plan into account when making financial decisions which will impact members of the First Nation or the First Nation's financial assets.

#### **Multi-year Financial Plan Process**

**25.(1)** The multi-year financial plan referred to in this section is to be used by the First Nation for the purpose of informing its financial decision-making in a manner that is consistent with and supports the vision of the strategic plan.

- (2) The multi-year financial plan must comply with the following:

- (a) have a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) be based on the projections of revenues, expenditures and transfers between accounts;
- (c) set out projected revenues, segregated by significant category;
- (d) set out projected expenditures, segregated by significant category; and
- (e) indicate whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

(3) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft multi-year financial plan for the next fiscal year.

(4) On or before February 15 of each year, the Finance and Audit Committee must review the draft multi-year financial plan prepared by the director of finance and recommend a multi-year financial plan to the Council for approval.

(5) No later than March 31 of each year, the Council must approve a multi-year financial plan for the next fiscal year.

### **Annual Budget**

**26.(1)** The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft annual budget for the next fiscal year.

(3) On or before February 15 of each year, the Finance and Audit Committee must review the draft annual budget prepared by the director of finance and recommend an annual budget to the Council for approval.

(4) On or before March 31 of each year, the Council must review and approve the annual budget for the next fiscal year.

### **Additional Requirements for Budget Deficits**

**27.** If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) the multi-year financial plan demonstrates how and when the deficit will be addressed and how it will be serviced, and
- (b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

### **Amendments to Budgets**

**28.(1)** The Council must approve any change to the budget.

(2) Subject to any emergency expenditure referred to in paragraph 32(c), unless there is a substantial and unforeseen change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

### **Policy for First Nation Information or Involvement**

**29.** The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of the following:

- (a) the strategic plan;



- (b) the multi-year financial plan;
- (c) the proposed annual budget, including any budget deficits; and
- (d) extraordinary expenditures.

## ***DIVISION 2 - Revenues and Expenditures***

### **Financial Institution Accounts**

**30.** The First Nation may establish any accounts in financial institutions as may be necessary and appropriate to manage the First Nation's financial assets.

### **Budget Approved Expenditures**

**31.** The First Nation may only expend First Nation funds if the expenditure has been approved in the budget in effect at the time of the expenditure.

### **Required Policies and Procedures**

**32.** The Council must establish policies and procedures respecting the following matters:

- (a) effective management and control of all First Nation cash, funds and revenues, including internal controls for financial institution accounts and asset management;
- (b) effective management of all First Nation expenditures, including internal controls for financial institution accounts and the procurement of goods and services;
- (c) expenditures for an emergency purpose which were not anticipated in the budget but which are not expressly prohibited by or under this By-law or another First Nation law;
- (d) management of advances, holdbacks, deposits and refunds;
- (e) collection and charging of interest;
- (f) writing off and extinguishing debts; and
- (g) fiscal year-end surpluses.

## ***DIVISION 3 - Borrowing***

### **Policies/Procedures for Borrowing**

**33.(1)** The Council must establish policies and procedures respecting the incurring of debt, granting security, debt management and use of borrowed funds by the First Nation.

**(2)** The Council may approve the borrowing of money by the First Nation in accordance with the policies and procedures of the First Nation and this By-law.

## **Borrowing for New Tangible Capital Asset Projects**

**34.** The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new tangible capital asset projects described in Part V.

## **Execution of Security Documents**

**35.** A security granted by the First Nation must be signed by a councillor designated by the Council and by either the chief administrative officer or the director of finance.

## ***DIVISION 4 - Risk Management***

### **Management of Business Activity**

**36.(1)** If the First Nation intends to carry out for-profit activities, the Council must establish policies and procedures respecting the limitation or management of the risks associated with the First Nation carrying on those activities.

(2) The Council may approve the First Nation carrying on for-profit activities in accordance with the policies and procedures established by the Council.

### **Guarantees and Indemnities**

**37.(1)** The First Nation must not give a guarantee unless the Council has considered the report of the director of finance under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the director of finance must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 69,

(b) necessary and incidental to and included in another agreement to which the First Nation is a party, or

(c) in relation to a security granted by the First Nation that is authorized under this By-law or another First Nation law.

(4) Subject to a resolution described in section 69, the Council must make policies and procedures respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

## **Investments**

**38.(1)** The First Nation may invest the First Nation's financial assets under the conditions set out in this By-law or in another First Nation law.

(2) If the First Nation intends to invest the First Nation's financial assets, the Council must first approve an investment management strategy.

(3) The Council must establish policies and procedures respecting the development, approval and periodic review of an investment management strategy for the First Nation's financial assets.

(4) If the First Nation is authorized to invest the First Nation's financial assets, the Council may authorize the director of finance to invest the First Nation's financial assets

(a) as specifically approved by the Council, or

(b) in accordance with the investment management strategy approved by the Council under subsection (2).

(5) Despite any other provision in this By-law, the First Nation may only invest government transfer funds in investments specified in paragraph 82(3)(a), (b), (c) or (d) of the *First Nations Fiscal Management Act* and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province.

(6) The Council must establish policies and procedures identifying the financial institutions or types of financial institutions in which the First Nation may invest its funds.

## **Loans**

**39.(1)** The Council must establish policies and procedures respecting the First Nation lending First Nation's financial assets including actions to ensure effective management and collection of these loans.

(2) The Council may approve the lending of First Nation's financial assets in accordance with the policies and procedures of the First Nation.

## **Permitted Loans to First Nation Members**

**40.(1)** The First Nation may make a loan to a member of the First Nation if

(a) the loan is made from a program approved by the Council, and

(b) the program provides for universal accessibility, has published terms and conditions, and is transparent.

(2) If the First Nation intends to make loans to members of the First Nation, the Council must make policies and procedures for the effective management and operation of the program referred to in this section.

(3) The Council may approve the making of loans to members of the First Nation in accordance with the policies and procedures referred to in subsection (2).

### **Risk Assessment and Management**

41.(1) Annually, and more often if necessary, the chief administrative officer must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the chief administrative officer must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

### **Insurance**

42.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 41 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

### **Risk of Fraud**

43. The Council must establish policy and procedures for the identification and assessment of the risk of fraud in the First Nation.

### **Operational Controls**

44. The Council must establish policies and procedures respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

## ***DIVISION 5 - Financial Reporting***

### **GAAP**

45. All accounting practices of the First Nation must comply with GAAP.

### **Monthly Financial Information**

46.(1) The director of finance must prepare monthly financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The director of finance must provide the financial information in subsection (1) to the chief administrative officer within a reasonable period of time following the end of the month for which the information was prepared.



## **Quarterly Financial Statements**

**47.(1)** At the end of each quarter of the fiscal year, the director of finance must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The director of finance must provide the quarterly financial statements in subsection (1) to the Finance and Audit Committee and the Council not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval, and

(b) reviewed and approved by the Council.

## **Annual Financial Statements**

**48.(1)** At the end of each fiscal year the director of finance must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include all the financial information of the First Nation for the fiscal year.

(4) The director of finance must provide draft annual financial statements to the Finance and Audit Committee for review within a reasonable period of time following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within a reasonable period of time following the end of the fiscal year for which they were prepared.

(6) For purposes of this section, a reasonable period of time means a period of time which will allow the annual financial statements to be audited within the time required in subsection 52(1).

## **Special Purpose Reports**

**49.(1)** The director of finance must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 9;

(c) a report setting out all debts or obligations forgiven by the First Nation; and

(d) any other report required under the Act or an agreement with the First Nation.

(2) The director of finance may prepare special purpose reports on a basis of accounting other than GAAP if necessary to comply with any reporting obligations the First Nation has under an agreement.

### **Appointment of Auditor**

**50.(1)** The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered, or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the content required by the Canadian generally accepted auditing standards.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

- (a) be independent of the First Nation, its related bodies, councillors and officers and members, and
- (b) be a public accounting firm or public accountant
  - (i) in good standing with the Chartered Professional Accountants of Canada and its respective counterpart in the province or territory in which the public accounting firm or public accountant is practicing, and
  - (ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

- (a) advise the First Nation in writing of the circumstances, and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

### **Auditor's Authority**

**51.(1)** To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

- (a) all records of the First Nation for examination or inspection and given copies of these records on request, and
- (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must



(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control, and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee, and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

### **Assurance Requirements**

**52.(1)** The auditor must provide an audit report on the annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with Canadian generally accepted auditing standards.

(3) The auditor must provide an audit report or a review engagement report on the special purpose reports referred to in section 49.

### **Review of Audited Annual Financial Statements**

**53.(1)** The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration within a reasonable period of time after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end for which the statements were prepared.

### **Access to Annual Financial Statements**

**54.(1)** Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council,

- (b) be signed by
  - (i) the Chief of the First Nation or the Council chair,
  - (ii) the chair of the Finance and Audit Committee, and
  - (iii) the director of finance, and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

### **Annual Report**

**55.(1)** No later than one hundred and eighty (180) days after the end of each fiscal year, the Council must publish an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include

- (a) a description of the services and operations of the First Nation, and
- (b) a progress report on any established objectives and performance measures of the First Nation.

(3) The annual report referred to in subsection (1) must include or incorporate by reference

- (a) the audited annual financial statements for the previous fiscal year, and
- (b) any special purpose reports referred to in section 49, including the auditor's report.

(4) The chief administrative officer must provide the annual report referred to in subsection (1) to a member of the First Nation as soon as practicable after a request is made by the member.

(5) The Council must establish policies and procedures respecting an accessible process and remedy available to members of the First Nation who have requested but have not been provided with the annual report of the First Nation or access to the audited annual financial statements and special purpose reports incorporated by reference in the annual report.

## ***DIVISION 6 - Information and Information Technology***

### **Ownership of Records**

**56.** The Council must establish policies and procedures to ensure that all records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

### **Record Keeping and Maintenance**

**57.** The Council must establish policies and procedures respecting

(a) the preparation, maintenance, security, storage, access to and disposal of records of the First Nation, and

(b) the confidentiality, control and release of First Nation information that is in the possession of the First Nation, the Council, councillors, committee members, employees, contractors or agents of the First Nation.

### **Information Technology**

**58.** The Council must establish policies and procedures respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

## **PART V - Tangible Capital Assets**

### **Definitions**

**59.** In this Part,

"First Nation tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, planning, maintenance, replacement and oversight for First Nation tangible capital assets as described in section 62; and

"tangible capital asset project" means the acquisition, construction, repair or replacement of a First Nation tangible capital asset, but does not include routine maintenance.

### **Council General Duties**

**60.** The Council must take reasonable steps to ensure that First Nation tangible capital assets are

(a) recorded in an assets register,

(b) adequately safeguarded,

(c) maintained in accordance with a life-cycle management program described in this Part, and

- (d) planned, financed, managed and constructed to acceptable community standards.

### **Tangible Capital Assets Reserve Fund**

**61.** The Council must establish and manage a tangible capital assets reserve fund to be applied for the purpose of funding expenditures for tangible capital asset projects carried out under this Part.

### **Life-cycle Management Program**

**62.(1)** The Council must establish a life-cycle management program for First Nation tangible capital assets which includes the following:

- (a) the development, maintenance and updating of an assets register for First Nation tangible capital assets;
  - (b) the regular, periodic inspection of First Nation tangible capital assets;
  - (c) for routine maintenance of First Nation tangible capital assets, preparation of the following:
    - (i) a plan for annual scheduling of required maintenance for the next fiscal year;
    - (ii) short and long-term forecasting of estimated costs; and
    - (iii) a budget for required annual maintenance for the next fiscal year; and
  - (d) for tangible capital asset projects, preparation of the following:
    - (i) a plan for annual scheduling of projects for the next fiscal year; and
    - (ii) short and long-term forecasting of estimated costs of projects; and
  - (e) the annual review by the Finance and Audit Committee of the proposed scheduling and budgets for routine maintenance and tangible capital asset projects.
- (2)** The Council must establish policies and procedures respecting
- (a) a life-cycle management program for First Nation tangible capital assets, and
  - (b) tangible capital asset projects.

### **Tangible Capital Asset Projects Management**

**63.(1)** The Council must establish policies and procedures respecting procurement, contract and risk management and administration of tangible capital asset projects.

**(2)** All tangible capital asset projects must be managed in accordance with the policies and procedures referred to in subsection (1).



## **Policy for Information or Involvement of First Nation Members**

**64.** The Council must establish policies and procedures respecting the means by which First Nation members must be informed about or involved in consideration of tangible capital asset projects.

## **PART VI - Miscellaneous**

### **Reports of Breaches and Financial Irregularities, etc.**

**65.(1)** Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this By-law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this By-law has been contravened, or
- (d) a person has failed to comply with applicable policies and procedures referred to in section 20,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the chief administrative officer or the chair of the Finance and Audit Committee.

### **Inquiry into Report**

**66.(1)** If a report is made to the chief administrative officer under subsection 65(3), the chief administrative officer must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 65, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Committee under this section, including the Committee's recommendations, if any.

## **Protection of Parties**

**67.(1)** All reasonable steps must be taken by the chief administrative officer, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 65 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 65 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The chief administrative officer and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies and procedures

(a) for the recording and safeguarding of reports made under section 65 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 65; and

(c) concerning the fair treatment of a person against whom a report has been made under section 65.

## **Liability for Improper Use of Money**

**68.(1)** A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this By-law or another First Nation law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

## **Indemnification against Proceedings**

**69.(1)** In this section:

"indemnify" means pay amounts required or incurred to



(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

#### **Periodic Review and Changes of By-law**

**70.(1)** On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this By-law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this By-law that may better serve this objective.

(2) The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of proposed amendment of this By-law.

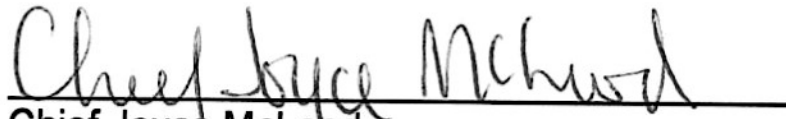
## Coming into Force

71. (1) This section and the operative portions of sections 1-6, 23, 26, 28, 45-48, 50-54 and 70 of this By-law come into force on the day after this By-law is approved by the Minister under section 83 of the Act.

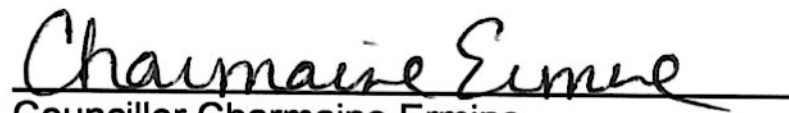
(2) The operative portions of sections 7, 10, 11(1), 17(1), 18(1), 19(1), 20, 21(1-3), 22(2),(3) and (5), 24, 25, 29, 55 and 65-68 of this By-law come into force on January 1, 2026.

(3) Subject to subsections (1) and (2), this By-law comes into force on a date or dates established by resolution of the Council.

**THIS LAW IS HEREBY DULY ENACTED** by Council on the 7<sup>th</sup> day of January, 2025, at Montreal Lake, in the Province of Saskatchewan at a duly called and conducted Council meeting at which the required quorum of five (5) members of Council was present throughout.

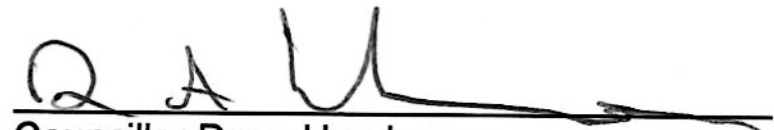
  
Chief Joyce McLeod

  
Councillor Louis Badger

  
Councillor Charmaine Ermine

\_\_\_\_\_  
Councillor Elisa Halkett

\_\_\_\_\_  
Councillor Alden Henderson

  
Councillor Dean Henderson

  
Councillor Carol Naytowhow

\_\_\_\_\_  
Councillor Troy Naytowhow

  
Councillor Allen Naytowhow



# MONTREAL LAKE CREE NATION BAND COUNCIL RESOLUTION

DATE: January 7, 2025

File Reference: Financial Administration By-Law 01-2025

Community: **Montreal Lake Cree Nation**

**Note:** The words "From our Band Funds" "Capital" or "Revenue" whichever is the case, must appear on all resolutions requesting expenditures from Band Funds.

THE COUNCIL OF THE:  
AGENCY:

MONTREAL LAKE CREE NATION  
PRINCE ALBERT, SASKATCHEWAN

**WHEREAS** the Council of Montreal Lake (the "First Nation") wishes to enact a financial administration by-law (the "By-law") under section 83 of the *Indian Act* and after enactment of the By-law requests the First Nations Financial Management Board ("the FMB") under the *First Nations Fiscal Management Act* ("the Act") to:

## FAB Compliance Opinion for Minister

- A. formally review the By-law and issue a compliance opinion that the By-law is in compliance with the FMB's *Financial Administration Law Standards*; and

## FAB & FP Compliance Opinion for 10 Year Grant

- B. formally review the By-law and the financial performance of the First Nation and issue compliance opinions they meet the criteria of the *Grants to support a New Fiscal Relationship with First Nations under the Indian Act* ("NFR Grants Program").

**NOW THEREFORE BE IT RESOLVED** that Council, for and on behalf of the First Nation, hereby:

## FAB Compliance Opinion for Minister

1. requests the FMB to formally review the By-law and issue a compliance opinion of the By-law under section 50.1 of the Act;
2. directs a representative of the First Nation to deliver any documents required by the FMB to formally review the By-law, determine that the By-law was duly made by the Council and ensure the By-law was made in accordance with the Act, the regulations and any FMB standards;
3. after the FMB issues a compliance opinion of the By-law, authorizes the FMB to deliver a copy of the By-law and a copy of the FMB's compliance opinion to the Minister of Indigenous Services Canada (the "Minister") under subsection 83(4) of the *Indian Act*;
4. after the FMB issues a compliance opinion for the By-law, authorizes the FMB to deliver a copy of the By-law to the *First Nations Gazette*;

## FAB Compliance Opinion for 10 Year Grant

5. requests the FMB to formally review the By-law and issue a compliance opinion that the By-law meets the relevant criteria of the NFR Grants Program;
6. directs a representative of the First Nation to deliver to the FMB all documents required by the FMB to conduct the formal review of the By-law;

## FP Compliance Opinion for 10 Year Grant

7. requests the FMB to formally review the First Nation's financial performance and issue a compliance opinion that it meets the relevant criteria of the NFR Grants Program;
8. directs any representative of the First Nation and the First Nation's auditor to communicate with the FMB and deliver any documents and information required by the FMB to formally review the First Nation's financial performance, and to issue a financial performance compliance opinion for the NFR Grants Program;





MONTREAL LAKE CREE NATION  
BAND COUNCIL RESOLUTION

DATE: January 7, 2025

File Reference: Financial Administration By-Law 01-2025

Community: *Montreal Lake Cree Nation*

FMS Requirements for 10 Year Grant

9. confirms that the Council of the First Nation commits to:
- take all necessary actions to implement the First Nation's financial management system in accordance with the requirements of the By-law, any applicable FMB *Financial Management System Standards* and relevant criteria of the NFR Grants Program, and
  - request a report from the FMB in respect of the matters described in the above paragraph no later than eighteen (18) months after the effective date of approval of a grant under the NFR Grants Program;

General

10. agrees to indemnify, defend and hold harmless the FMB, its directors, officers, employees and every person acting on behalf of the FMB, its directors, officers and employees from any damages, costs, claims or causes of action regarding any aspect of formal reviews conducted in this resolution including opinions, reports, unless these damages, costs, claims or causes of action result from gross negligence or bad faith;
11. confirms that this resolution was approved at a duly called and conducted Council meeting at which the required quorum of councillors was present throughout in person or by videoconference or teleconference, and that the required number of councillors approved this resolution; and
12. confirms that this resolution and the By-law may be signed in counterparts and by way of hand or electronic signature, and such counterparts and electronic signatures together, each for this resolution and the By-law, shall constitute one and the same original instruments, and electronic, facsimile or portable document format (PDF) transmissions signed by any councillor named below will be sufficient to establish the signature of that councillor and to constitute the consent in writing of that councillor to this resolution. This resolution shall be deemed to be executed as of the date set out below.

RESOLUTION NUMBER: 01-25

DATED: 7 DAY OF January, 2025

LOCATION (CITY/TOWN, PROVINCE): Montreal Lake, Saskatchewan

A QUORUM OF COUNCIL CONSISTS OF: 5 MEMBERS OF COUNCIL

Chief Joyce McLeod  
Chief Joyce McLeod

Louis Badger  
Councillor Louis Badger

Charmaine Ermine  
Councillor Charmaine Ermine

\_\_\_\_\_  
Councillor Elisa Halkett

\_\_\_\_\_  
Councillor Alden Henderson

Dean Henderson  
Councillor Dean Henderson

Carol Naytowhow  
Councillor Carol Naytowhow

\_\_\_\_\_  
Councillor Troy Naytowhow

Allen Naytowhow  
Councillor Allen Naytowhow