

Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by Ahtahkakoop in the Province of Saskatchewan at a meeting held on November 30, 2018.

- ***Ahtahkakoop Financial Administration Bylaw, 2018***

Dated at Ottawa, Ontario, this 22 day of February, 2019.

A handwritten signature in blue ink that reads 'Carolyn Bennett'.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

AHTAHKAKOOP
FINANCIAL ADMINISTRATION BYLAW
2018

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WHEREAS:

A. Ahtahkakoop has the authority pursuant to its inherent right of self-government and subsection 83(1) of the *Indian Act*, to make this Bylaw for the "appropriation and expenditure of moneys of the band to defray band expenses" and in relation to "any matter arising out of or ancillary to the exercise of powers under this section"; and

B. The council of Ahtahkakoop considers it to be in the best interests of Ahtahkakoop to make a financial administration Bylaw for such purposes which complies with the standards for financial administration laws established by First Nations Financial Management Board under the *First Nations Fiscal Management Act*;

NOW THEREFORE the council of Ahtahkakoop enacts as follows:

PART I - Citation

Citation

1. This Bylaw may be cited as *Ahtahkakoop Financial Administration Bylaw, 2018*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Bylaw:

"Ahtahkakoop" means Ahtahkakoop, which is a "band" within the meaning of the *Indian Act*;

"Ahtahkakoop's financial assets" means all money and other financial assets of Ahtahkakoop;

"Ahtahkakoop's lands" means all reserves of Ahtahkakoop within the meaning of the *Indian Act*;

"Ahtahkakoop law" means any law, including this Bylaw, of Ahtahkakoop made by the council or the membership of Ahtahkakoop;

"Ahtahkakoop's records" means all records of Ahtahkakoop respecting its governance, management, operations and financial administration;

"annual financial statements" means the annual financial statements of Ahtahkakoop referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of Ahtahkakoop appointed under section 71;

"budget" means the annual budget of Ahtahkakoop that has been approved by the council;

"code" means a code adopted by Ahtahkakoop under the *First Nations Oil and Gas and Moneys*

Management Act or a land code adopted by Ahtahkakoop under the *First Nations Land Management Act*;

“council” means the duly elected council of Ahtahkakoop;

“council chair” means the person appointed or elected to act as the chair of the council;

“council resolution” means a written band council resolution passed at a duly convened meeting of the council and signed by at least a quorum of the council;

“councillor” means a member of the council of Ahtahkakoop and includes the Chief of Ahtahkakoop;

“director of finance” means the person appointed the director of finance under section 19;

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

“finance and audit committee” means the finance and audit committee established under section 12;

“financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by Ahtahkakoop’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 Ahtahkakoop, including the minutes of meetings of the council and the finance and audit committee;

“fiscal year” means the fiscal year of Ahtahkakoop 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;

“*Indian Act*” means the *Indian Act*, R.S.C., 1985, c.1-5, as amended or replaced from time to time;

“*Interest Act*” means the *Interest Act*, R.S.C., 1985, c-1-5, as amended or replaced from time to time;

“investment manager” means a firm which is duly registered to conduct business in Canada, that has obtained registration with a provincial securities commission as a portfolio manager, or as the term is amended from time to time, under and pursuant to subsection 7.2(1) of National Instrument 31-103, Registration Requirements and Exemptions, as amended from time to time, and whose revenue is derived from the discretionary management of investment portfolios;

“multi-year financial plan” means the plan referred to in section 24;

“officer” means the senior manager, director of finance and any other employee of Ahtahkakoop designated by the council as an officer;

"quorum" means a majority of the members of council;

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

"related body" means

- a. any agency of Ahtahkakoop,
- b. any corporation in which Ahtahkakoop has a material or controlling interest,
- c. any partnership in which Ahtahkakoop or another related body of Ahtahkakoop is a partner with a material or controlling interest, or
- d. a trust of Ahtahkakoop

"senior manager" means a person appointed senior manager under section 18; and

"special purpose report" means a report described in section 70.

(2) Except as otherwise provided in this Bylaw, words and expressions used in this Bylaw have the same meanings as in the *Indian Act*.

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

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

(5) Headings form no part of this Bylaw, but must be construed as being inserted for reference only.

(6) For greater certainty, nothing in this Bylaw is to be construed to abrogate or derogate from the Aboriginal and Treaty rights of Ahtahkakoop or its members as recognized and affirmed in Section 35 of the *Constitution Act, 1982*.

(7) A finding by a court of competent jurisdiction that a section or provision of this Bylaw is void or invalid shall not affect nor bear upon the validity or invalidity of any other section of this Bylaw or this Bylaw as a whole.

Interpretation

3.(1) In this Bylaw, 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”;
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Bylaw 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 Bylaw according to its true spirit, intent and meaning.

(3) Words in this Bylaw 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 Bylaw.

Posting of Public Notice

4.(1) If a public notice must be posted under this Bylaw, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of Ahtahkakoop and any other place directed by council.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Bylaw the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Bylaw, 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

6. If there is a conflict between this Bylaw and another Ahtahkakoop law, other than a code or trust agreement, this Bylaw prevails.

Scope and Application

7. This Bylaw applies to the financial administration of Ahtahkakoop.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The council is responsible for all matters relating to the financial administration of Ahtahkakoop whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Bylaw.

(2) Subject to this Bylaw and any other applicable Ahtahkakoop law, the council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Bylaw except the following:

- (a) the approval of council policies, procedures or directions;
- (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 Ahtahkakoop; and
- (d) the approval of borrowing of Ahtahkakoop.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the council may establish policies and procedures and give directions respecting any matter relating to the financial administration of Ahtahkakoop.

(2) The council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of Ahtahkakoop assets.

(3) The council must not establish any policies or procedures or give any directions relating to the financial administration of Ahtahkakoop that are in conflict with this Bylaw, the *Indian Act* or GAAP.

(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 document all its policies, procedures and directions 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

10.(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 Ahtahkakoop 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 or cause to be prepared a report separately listing the remuneration paid and expenses reimbursed by Ahtahkakoop, 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

11. In this Division, “committee” means the finance and audit committee.

Committee Established

12.(1) The committee of Ahtahkakoop is established to provide council with advice and recommendations in order to support council’s decision-making process respecting the financial administration of Ahtahkakoop.

(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 Ahtahkakoop 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 or procedures or give directions

- (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 section (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 three (3) complete fiscal years.

(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 Committee 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 Committee member's term of office.

Chair and Vice-chair

13. (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

14.(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 senior manager and the director of finance must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager 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 senior manager 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 practical 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 Bylaw and any directions given by the council, the committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The committee must carry out the following activities in respect of the financial administration of Ahtahkakoop:

- (a) annually develop, and recommend to the council for approval, short, medium and long-term
 - (i) strategic plans, projections and priorities,
 - (ii) operational plans, projections and priorities,
 - (iii) business plans, projections and priorities, and
 - (iv) financial plans, projections and priorities;
- (b) review draft annual budgets and recommend them to the council for approval;
- (c) on an ongoing basis, monitor the financial performance of Ahtahkakoop against the budget and report any significant variations to the council; and
- (d) review the quarterly financial statements and recommend them to the council for approval.

(2) The committee may make a report or recommendations to the council on any matter respecting the financial administration of Ahtahkakoop that is not otherwise specified to be its responsibility under this Bylaw.

Audit responsibilities

16. The committee must carry out the following audit activities in respect of the financial administration of Ahtahkakoop:

- (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) review and make recommendations to the council on the audited annual financial statements, including any special purpose reports;
- (e) periodically review and make recommendations to the council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of Ahtahkakoop;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Bylaw under section 98 and, where appropriate, recommend amendments to the council; and

- (h) periodically review and make recommendations to the council on the terms of reference of the committee.

Council Assigned Responsibilities

17. The council may assign to the committee or another committee of the council the following activities in respect of the financial administration of Ahtahkakoop:

- (a) to develop, and recommend to the council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the council for approval, cash management plans;
- (c) to review and report to the council on the financial content of any Ahtahkakoop reports;
- (d) to review, monitor and report to the council on the appropriateness of Ahtahkakoop's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the council for approval, any proposed significant changes in Ahtahkakoop's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of Ahtahkakoop's financial assets, including debts owed to Ahtahkakoop;
- (g) to review and report to the council on Ahtahkakoop's risk management policies and control and information systems and, where appropriate, recommend improvements to the council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the council;
- (i) to monitor compliance with the legal obligations of Ahtahkakoop, including legislative, regulatory and contractual obligations, and report to the council;
- (j) to review and report to the council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the council on the adequacy and appropriateness of Ahtahkakoop's insurance coverage respecting significant Ahtahkakoop risks; and
- (l) to review, monitor and report to the council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The council must appoint a person as senior manager of Ahtahkakoop and may set the terms and conditions of that appointment.

(2) Reporting to the council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of Ahtahkakoop, including the following duties:

- (a) to develop and recommend to the council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of Ahtahkakoop;
- (b) to prepare and recommend to the council for approval, descriptions of the powers, duties and functions of all employees of Ahtahkakoop;
- (c) to hire the employees of Ahtahkakoop, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of Ahtahkakoop;
- (e) to oversee and administer the contracts of Ahtahkakoop;
- (f) to prepare, recommend to the council and maintain and revise as necessary the organization chart referred to in section 20;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the senior manager under this Bylaw; and
- (j) to carry out any other activities specified by the council that are not contrary to the *Indian Act* or inconsistent with the senior manager's duties specified in this Bylaw.

(3) The Senior Manager may assign the performance of any of the senior manager's duties or functions:

- (a) to an officer or employee of Ahtahkakoop; and
- (b) with the approval of the council, to a contractor or agent of Ahtahkakoop.

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

Director of finance

19.(1) The council must appoint a person as director of finance of Ahtahkakoop and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the director of finance is responsible for the day-to-day management of the systems of the financial administration of Ahtahkakoop, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of Ahtahkakoop;
- (c) to prepare the draft annual budgets;

- (d) to prepare the monthly financial information required in section 67, the quarterly financial statements required in section 68 and the draft annual financial statements required in section 69;
- (e) to prepare the financial components of reports to the council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by Ahtahkakoop;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of Ahtahkakoop to facilitate the annual audit;
- (i) to actively monitor compliance with the *Indian Act*, this Bylaw, any other applicable Ahtahkakoop law and any policies, procedures and directions of the council respecting the financial administration of Ahtahkakoop;
- (j) to prepare or provide any documentation and financial information required by the council or the finance and audit committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of Ahtahkakoop and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend to council procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the director of finance under this Bylaw; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the *Indian Act* or inconsistent with the director of finance's duties under this Bylaw.

(3) With the approval of the senior manager, 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 Ahtahkakoop, 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

20.(1) The council must establish and maintain a current organization chart for the governance, management and administrative systems of Ahtahkakoop.

- (2) The organization chart under subsection (1) must include the following information:
 - (a) all governance, management and administrative systems of Ahtahkakoop;
 - (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 Ahtahkakoop,
- (ii) the senior manager, the director of finance and other officers of Ahtahkakoop, 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 senior manager 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 Ahtahkakoop and a member of Ahtahkakoop.

(4) In the course of discharging his or her responsibilities under this Bylaw, the senior manager 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 Ahtahkakoop hires or retains qualified and competent personnel to carry out the financial administration activities of Ahtahkakoop.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

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

- (a) comply with this Bylaw, the *Indian Act*, and any other applicable Ahtahkakoop law;
- (b) act honestly, in good faith and in the best interests of Ahtahkakoop;
- (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 the requirements of the Schedule: *Avoiding and Mitigating Conflicts of Interest*, including required annual disclosures of private interests.

(2) If it has been determined under this Bylaw or by a court of competent jurisdiction that a councillor has contravened this section, the council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

22.(1) This section applies to

- (a) an officer, employee, contractor and agent of Ahtahkakoop;
- (b) a person acting under the delegated authority of the council or Ahtahkakoop; or

(c) a member of a committee of the council or Ahtahkakoop who is not a councillor.

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

- (a) comply with this Bylaw, the *Indian Act* and any other applicable Ahtahkakoop law;
- (b) comply with all policies, procedures and directions of the council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule A: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The council must incorporate the relevant provision of this section into the following:

- (a) the terms of employment or appointment of every officer or employee of Ahtahkakoop;
- (b) the terms of every contract of a contractor of Ahtahkakoop;
- (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 Ahtahkakoop.

(4) If a person contravenes subsection (2), 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; or
- (d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

23. The fiscal year of Ahtahkakoop is April 1 to March 31 of the following year.

Multi-year Financial Plan

24. No later than March 31 of each year, the council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

- (f) shows all categories of restricted cash; and
- (g) indicates 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.

Content of Annual Budget

25.(1) The annual budget must encompass all the operations for which Ahtahkakoop 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) The revenue category of moneys derived from Ahtahkakoop's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from Ahtahkakoop's lands.

(3) In subsection (2), "natural resources" means any material on or under Ahtahkakoop's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

26.(1) On or before January 31 of each year, the director of finance must prepare or cause to be prepared and submit to the finance and audit committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

- (2) On or before February 15 of each year, the finance and audit committee must review
 - (a) the draft annual budget and recommend an annual budget to the council for approval; and
 - (b) the draft multi-year financial plan and recommend a multi-year financial plan to the council.

(3) On or before March 31 of each year, the council must review and approve the annual budget for Ahtahkakoop 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 of Ahtahkakoop demonstrates how and when this 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 Ahtahkakoop.

Amendments to Annual Budgets

28.(1) The annual budget of Ahtahkakoop must not be changed without the approval of the council.

(2) Subject to section 35, unless there is a substantial change in the forecasted revenues or expenses of Ahtahkakoop or in the expenditure priorities of the council, the council must not approve a change to the annual budget of Ahtahkakoop.

Policy for Ahtahkakoop Information or Involvement

29.(1) The council must establish policies or procedures or give directions respecting the means by which members of Ahtahkakoop must be informed about or involved in consideration of the following:

- (a) the annual budget;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The council must post a public notice of each council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of Ahtahkakoop may attend that part of the council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

30.(1) No account may be opened for the receipt and deposit of money of Ahtahkakoop unless the account is:

- (a) in the name of Ahtahkakoop;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the director of finance.

(2) Ahtahkakoop must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (d);
- (b) a trust account if Ahtahkakoop has money held in trust;
- (c) a land and resources account for money from revenues from Ahtahkakoop's lands; and
- (d) a tangible capital asset reserve account for money set aside for purposes of section 84.

(3) Ahtahkakoop may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage Ahtahkakoop's financial assets.

Accounts Management

31.(1) The director of finance must ensure the safekeeping of all money received by Ahtahkakoop.

(2) The director of finance must:

(a) deposit all money received by Ahtahkakoop as soon as practicable into the appropriate accounts described in section 30; and

(b) not authorize payment of money from an account described in section 30 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Bylaw.

DIVISION 3 - Expenditures

Prohibited Expenditures

32.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

33. Ahtahkakoop must not enter into an agreement or undertaking that requires Ahtahkakoop to expend money that is not authorized by or that contravenes this Bylaw.

No Expenditure Without Appropriation

34.(1) Subject to subsection 35(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

35.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Bylaw or another Ahtahkakoop law.

(2) The council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the council as soon as practicable and the council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

36.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by Ahtahkakoop in relation to an appropriation must not exceed the amount specified in the budget for Ahtahkakoop for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

37.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be:

- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

38.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is:

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Bylaw.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that:

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the director of finance must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The senior manager or director of finance may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(10) Subject to subsection (8), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

39. Payments by Ahtahkakoop may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the council and by either the senior manager or the director of finance .

DIVISION 4 - General Matters

Advances

40. The senior manager or the director of finance may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

Holdbacks

41. If Ahtahkakoop withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

42.(1) Money received by Ahtahkakoop as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with the following:

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the council.

(2) The council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

43.(1) All interest earned on the accounts described in subsection 30(2), other than a trust account or tangible capital asset reserve account, must be deposited in the general account referred to in paragraph 30(2)(a).

(2) All interest earned on:

- (a) a trust account must be retained in that account; and
- (b) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, Ahtahkakoop may charge interest at a rate set from time to time by the council on any debts or payments owed to Ahtahkakoop that are overdue.

Refunds

44.(1) Money received by Ahtahkakoop that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

45. All or part of a debt or obligation owed to Ahtahkakoop may be written off

- (a) if approved by the council; or
- (b) if done under the authority of a policy or direction of the council.

Extinguishment of Debts

46. All or part of a debt or obligation owed to Ahtahkakoop may be forgiven only

- (a) if approved by the council; or
- (b) if done under the authority of a policy or direction of the council.

Year-end Surplus

47.(1) Subject to subsection (2), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 30(2)(a).

(2) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

48.(1) Except as specifically authorized in this Bylaw or trust agreement, Ahtahkakoop must not borrow money or grant security.

(2) Subject to this Bylaw, if Ahtahkakoop is authorized in this Bylaw to borrow money or grant security, the council may authorize the director of finance to borrow money or grant security in the name of Ahtahkakoop

- (a) as specifically approved by the council; or
- (b) in accordance with the policies, procedures or directions made by the council.

Borrowing for Ordinary Operations

49.(1) Ahtahkakoop may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Bylaw.

(2) Ahtahkakoop may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the council approves.

(3) Ahtahkakoop may enter into a general security agreement or a lease for the use or acquisition of lands, materials, or equipment required for the operation, management or administration of Ahtahkakoop.

Financial Agreements

50.(1) Ahtahkakoop may enter into the following agreements in the name of Ahtahkakoop:

- (a) for the purpose of efficient management of Ahtahkakoop's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of Ahtahkakoop's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the council, the director of finance may enter into any agreements referred to in subsection (1) on behalf of Ahtahkakoop.

Borrowing for Authorized Expenditures

51.(1) If the general account described in paragraph 30(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the director of finance recommends that money be borrowed to ensure that the general account is sufficient for these purposes, Ahtahkakoop may borrow an amount not exceeding a maximum amount specified by the council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing for New Capital Projects

52.(1) The council must establish policies or procedures or give directions respecting the means by which members of Ahtahkakoop must be informed about or involved in consideration of borrowing for new capital projects described in subsection 87(2).

(2) The council must post a public notice of each council meeting when borrowing for new capital projects described in subsection 87(2) is presented for approval.

(3) Members of Ahtahkakoop may attend that part of the council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

53. Subject to this Bylaw, Ahtahkakoop may borrow money that is required for the repayment or refinancing of any debt of Ahtahkakoop.

Use of Borrowed Money

54.(1) Subject to this section, money borrowed by Ahtahkakoop for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by Ahtahkakoop and not required to be used immediately for that purpose may be temporarily invested under subsection 60(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

55. A security granted by Ahtahkakoop must be signed by a councillor designated by the council and by either the senior manager or the director of finance or the chief.

Operational Controls

56. The council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of Ahtahkakoop's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

57.(1) Subject to subsections (2) and (3), Ahtahkakoop must not:

- (a) carry on business as a proprietor;

- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) Ahtahkakoop may carry on a business that:

- (a) is ancillary or incidental to the provision of programs or services or other functions of Ahtahkakoop governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, Ahtahkakoop's lands or lands owned in fee simple by, or in trust for, Ahtahkakoop, or
 - (ii) any other property of Ahtahkakoop.

(3) Ahtahkakoop may carry on business activities for the primary purpose of profit if the council determines that the business activities:

- (a) do not result in a material liability for Ahtahkakoop; or
- (b) do not otherwise expose Ahtahkakoop's financial assets, property or resources to significant risk.

(4) The council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

58.(1) Ahtahkakoop 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 or cause to be prepared a report for council identifying any risks associated with giving the guarantee and assessing the ability of Ahtahkakoop to honour the guarantee should it be required to do so.

(3) Ahtahkakoop must not give an indemnity unless it is:

- (a) authorized under section 98;
- (b) necessary and incidental to and included in another agreement to which Ahtahkakoop is a party; or
- (c) in relation to a security granted by Ahtahkakoop that is authorized under this Bylaw or another Ahtahkakoop law.

(4) Subject to a council resolution described in section 98, the council must make policies and directions 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 Ahtahkakoop 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 Ahtahkakoop.

Authority to Invest

59.(1) Except as specifically authorized in this Bylaw or another Ahtahkakoop law, Ahtahkakoop must not invest Ahtahkakoop's financial assets.

(2) If Ahtahkakoop is authorized in this Bylaw to invest Ahtahkakoop's financial assets, the council may retain an investment manager to invest Ahtahkakoop's financial assets

- (a) as specifically approved by the council; or
- (b) in accordance with the policies, procedures or directions made by the council.

Approved Investments

60.(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested by Ahtahkakoop in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by First Nations Finance Authority or by a local or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the *First Nations Fiscal Management Act*.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by Ahtahkakoop as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of Ahtahkakoop's lands are located.

(3) If Ahtahkakoop has established an investment account under section 30, Ahtahkakoop may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which Ahtahkakoop is a shareholder;
- (b) a trust in which Ahtahkakoop is a beneficiary;
- (c) securities issued by First Nations Finance Authority or by a local or regional government in Canada;
- (d) a limited partnership in which Ahtahkakoop is a partner; or

(e) a member investment program described in section 61.

(4) Despite any other provision in this section, Ahtahkakoop may only invest government transfer funds in investments specified in paragraph 82(3)(a), (b), (c) or (d) of *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.

Permitted Loans in Ahtahkakoop Member Activities

61.(1) Ahtahkakoop may only make a loan to a member of Ahtahkakoop or to an entity in which a member of Ahtahkakoop has an interest if the loan is made from a program of Ahtahkakoop that has been approved by the council and that meets the requirements of this section.

(2) Before the council establishes a program under this section, the director of finance must prepare or caused to be prepared, a report for council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of Ahtahkakoop;
- (b) the terms and conditions of the program must be published and accessible to all members of Ahtahkakoop;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,
 - (iii) subject to applicable privacy laws, the names of those receiving a loan, and
 - (iv) repayments of principal and interest on the loans; and
- (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Loans

62. If Ahtahkakoop is authorized to make a loan under this Bylaw, the council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

63.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to Ahtahkakoop's financial assets, Ahtahkakoop's tangible capital assets as defined in Part V and the operations of Ahtahkakoop.

(2) Annually, and more often if necessary, the senior manager 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

64.(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 63 and any other risks associated with any assets, property or resources under the care or control of Ahtahkakoop.

(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.

Fraud Risks

65.(1) In this section:

“fraudulent financial reporting” means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

“fraudulent non-financial reporting” means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

“misappropriation of assets” means the theft of Ahtahkakoop assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The council must establish procedures for the identification and assessment of the following types of potential fraud in Ahtahkakoop:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

66. All accounting practices of Ahtahkakoop must comply with GAAP.

Monthly Financial Information

67.(1) At the end of each month, the director of finance must prepare or cause to be prepared financial information respecting the financial affairs of Ahtahkakoop 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 council and the finance and audit committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

68.(1) At the end of each quarter of the fiscal year, the director of finance must prepare or cause to be prepared financial statements for Ahtahkakoop 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 council and the finance and audit committee 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

69.(1) At the end of each fiscal year the director of finance must prepare or cause to be prepared the annual financial statements of Ahtahkakoop for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(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 the following information:

- (a) the financial information of Ahtahkakoop for the fiscal year; and
- (b) the revenue categories for Ahtahkakoop's lands referred to in subsection 25(2).

(4) The director of finance must provide draft annual financial statements to the finance and audit committee for review within forty-five (45) days 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 sixty (60) days following the end of the fiscal year for which they were prepared.

Special Purpose Reports

70. The director of finance must prepare or cause to be prepared 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 10;
- (c) a report setting out all debts or obligations forgiven by Ahtahkakoop;

- (d) a report setting out the information required in paragraph 61(3)(c);
- (e) if Ahtahkakoop has a land code in force, a report setting out moneys of Ahtahkakoop derived from Ahtahkakoop lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from Ahtahkakoop lands; and
- (f) any other report required under the *Indian Act* or an agreement.

Appointment of Auditor

71.(1) Ahtahkakoop 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 auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Bylaw, or
- (b) to identify in writing consequential non-compliance matters.

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

- (a) be independent of Ahtahkakoop, 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, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts 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 Ahtahkakoop 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 Ahtahkakoop in writing of the circumstances; and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

72.(1) To conduct an audit of the annual financial statements of Ahtahkakoop, the auditor must be given access to

- (a) all records of Ahtahkakoop for examination or inspection and given copies of these records on request; and
 - (b) any councillor, officer, employee, contractor or agent of Ahtahkakoop 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 Ahtahkakoop 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 Ahtahkakoop.
- (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.

Audit Requirements

- 73.(1)** The annual financial statements of Ahtahkakoop must be audited by the auditor 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 generally accepted auditing standards established by the Chartered Professional Accountants of Canada.
- (3) When conducting the audit, the auditor must provide
- (a) an audit opinion of the annual financial statements; and
 - (b) an audit report or review engagement report on the special purpose reports referred to in section 70.

Review of Audited Annual Financial Statements

- 74.(1)** The audited annual financial statements must be provided to the finance and audit committee for its review and consideration not more than one hundred and five (105) days 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

75.(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 Ahtahkakoop 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 Ahtahkakoop at the principal administrative offices of Ahtahkakoop during normal business hours.

Annual Report

76.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the council must prepare an annual report on the operations and financial performance of Ahtahkakoop for the previous fiscal year.

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

- (a) a description of the services and operations of Ahtahkakoop;
- (b) a progress report on any established financial objectives and performance measures of Ahtahkakoop;
- (c) the audited annual financial statements of Ahtahkakoop for the previous fiscal year; and
- (d) any special purpose reports referred to in section 70, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1) to a member of Ahtahkakoop as soon as practicable after a request is made by the member.

(4) The council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to Ahtahkakoop members who have requested but have not been provided with the annual report of Ahtahkakoop including requiring

- (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and
- (b) the senior manager to report quarterly to the finance and audit committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

77.(1) All records that are produced by or on behalf of Ahtahkakoop or kept, used or received by any person on behalf of Ahtahkakoop are the property of Ahtahkakoop.

(2) The council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of Ahtahkakoop.

Operations Manual

78.(1) The senior manager must prepare or cause to be prepared and maintain a current operations manual respecting every element of Ahtahkakoop's administrative systems, including any financial administration systems referred to in this Bylaw.

(2) The operations manual under subsection (1) must be made available to councillors, members of the finance and audit committee and all other council committees and officers and employees of Ahtahkakoop.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of Ahtahkakoop, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

79.(1) The senior manager must ensure that Ahtahkakoop prepares, maintains, stores and keeps secure all of Ahtahkakoop's records that are required under this Bylaw or any other applicable law.

(2) Ahtahkakoop's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the council.

(3) All financial records of Ahtahkakoop must be stored for at least seven (7) years after they were created.

(4) The council must establish policies and procedures or give directions respecting access of any persons to Ahtahkakoop's records.

Confidentiality of Information

80.(1) No person may be given access to Ahtahkakoop's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the council.

(2) All persons who have access to Ahtahkakoop's records must comply with all policies, procedures or directions of the council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

81. The council must establish policies or procedures or give directions respecting Information technology used by Ahtahkakoop in its operations to ensure the integrity of Ahtahkakoop's financial administration system and its database.

PART V - Capital Projects

Definitions

82. In this Part:

"Ahtahkakoop's tangible capital assets" means all non-financial assets of Ahtahkakoop 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;

"capital project" means the construction, rehabilitation or replacement of Ahtahkakoop's tangible capital assets and any other major capital projects in which Ahtahkakoop or its related bodies are investors;

"life-cycle management program" means the program of inspection, review and planning for management of Ahtahkakoop's tangible capital assets as described in section 86;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of Ahtahkakoop's tangible capital assets.

Council General Duties

83. The council must take reasonable steps to ensure that

- (a) Ahtahkakoop's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of Ahtahkakoop's tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of Ahtahkakoop's lands are located.

Tangible Capital Assets Reserve Fund

84. The council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

85. At each finance and audit committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 88 for every capital project.

Life-cycle Management Program

86.(1) The senior manager must establish and keep current a register of all Ahtahkakoop's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of Ahtahkakoop's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;

- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the director of finance must prepare or cause to be prepared the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of Ahtahkakoop's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of Ahtahkakoop's tangible capital assets;
- (c) the proposed budget for rehabilitation of Ahtahkakoop's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of Ahtahkakoop's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and audit committee

87.(1) On or before January 15 of each year, the finance and audit committee must review the information, schedules and budget prepared under section 86 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the finance and audit committee must review any plans for new construction of Ahtahkakoop's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

88.(1) The council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All Ahtahkakoop capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

89. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, finance and audit committee and the council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

- 90.** The council must establish policies or procedures or give directions for
- (a) the provision of information to members of Ahtahkakoop respecting capital projects;
or
 - (b) the involvement of members of Ahtahkakoop in consideration of capital projects.

PART VI - Miscellaneous

Land Management Obligations

91.(1) If Ahtahkakoop has a land code under the *First Nations Land Management Act*, Ahtahkakoop must comply with the *First Nations Land Management Act* and any land code made by Ahtahkakoop as required or permitted under that Act.

(2) If Ahtahkakoop has a land code under the *First Nations Land Management Act*, the council must establish and implement a policy that provides a method consistent with the requirements of Ahtahkakoop's land code for being accountable to members of Ahtahkakoop for the management of

Ahtahkakoop's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

92. If Ahtahkakoop has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, Ahtahkakoop must comply with that Act and any financial code made by Ahtahkakoop as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

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

- (a) an expenditure, liability or other transaction of Ahtahkakoop is not authorized by or under this Bylaw or another Ahtahkakoop law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of Ahtahkakoop,
- (c) a provision of this Bylaw has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Bylaw,

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 Ahtahkakoop 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 Senior Manager or the chair of the finance and audit committee.

Inquiry Into Report

94.(1) If a report is made to the senior manager under subsection 93(3), the senior manager 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 93, 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 finance and audit committee under this section, including the committee's recommendations, if any.

Protection of Parties

95.(1) All reasonable steps must be taken by the senior manager, 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 93 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 93 must not be subjected to any form of reprisal by Ahtahkakoop or by a councillor, officer, employee, contractor or agent of Ahtahkakoop as a result of making that report.

(3) The senior manager 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 or procedures or give directions

- (a) for the recording and safeguarding of reports made under section 93 and any records prepared during the inquiry or investigation into those reports;
- (b) for the inquiry or investigation into reports made under section 93; and
- (c) concerning the fair treatment of a person against whom a report has been made under section 93.

Liability for Improper Use of Money

96.(1) A councillor who votes for a council resolution authorizing an amount to be expended, invested or used contrary to this Bylaw is personally liable to Ahtahkakoop for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of Ahtahkakoop 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 Ahtahkakoop under subsection (1) may be recovered for Ahtahkakoop by Ahtahkakoop, a member of Ahtahkakoop or a person who holds a security under a borrowing made by Ahtahkakoop.

(4) It is a good defence to any action brought against an officer or employee of Ahtahkakoop for unauthorized expenditure, investment or use of Ahtahkakoop'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

97.(1) In this section:

"Ahtahkakoop official" means a current or former councillor, officer or employee of Ahtahkakoop.

"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);

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

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

Periodic Review and Changes to Bylaw

98.(1) On a regular, periodic basis established by a policy of the council, the finance and audit committee must conduct a review of this Bylaw

- (a) to determine if it facilitates effective and sound financial administration of Ahtahkakoop; and
- (b) to identify any amendments to this Bylaw that may better serve this objective.

(2) The council must establish policies or procedures or give directions for

- (a) the provision of information to members of the Ahtahkakoop respecting any proposed amendment of this Bylaw.
- (b) the involvement of members of Ahtahkakoop in consideration of an amendment to this Bylaw.

(3) The council must post a public notice of each council meeting when a proposed amendment to this Bylaw is presented for approval.

(4) Members of Ahtahkakoop may attend that part of the council meeting when the matter referred to in subsection (3) is being considered.

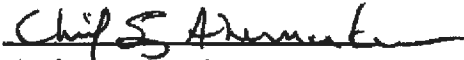
Coming into Force

99. (1) This section and the operative portions of sections 1 - 7, 23, 25, 26, 28, 66 - 69 and 71 - 75 of this Bylaw come into force the day after this Bylaw is approved by the Minister under section 83 of the *Indian Act*.

(2) The operative portions of sections 8, 11, 12(1), 18(1), 19(1), 20(1), 21(1), 22(2) and (4), 24, 29(1), 76, 93 - 96 of this Bylaw and the Schedule to this Bylaw come into force on January 1, 2020.

(3) Subject to subsection (1) and (2), this Bylaw comes into force on a date or dates established by council resolution.

THIS BYLAW IS HEREBY DULY ENACTED by council on the 30 day of November, 2018, at Antahkapee, in the Province of Saskatchewan at a duly called and conducted council meeting at which the required quorum of seven (7) members of council were present throughout.


Chief Larry Ahenakew


Councillor Ben Ahenakew

Councillor Burton Ahenakew

~~_____
Councillor Clifford Ahenakew~~


Councillor Utin Ahenakew

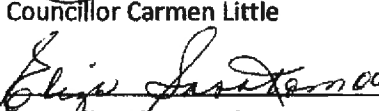
~~_____
Councillor Bryce Isbister~~

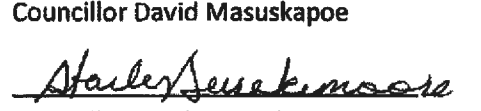

Councillor James Isbister

Councillor Patricia Isbister


Councillor Carmen Little


Councillor David Masuskapoe


Councillor Eliza Sasakamoose


Councillor Stanley Sasakamoose

SCHEDULE "A"– Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Bylaw" means the Financial Administration Bylaw to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Bylaw.

(3) Sections 3 and 5 of this Bylaw apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Bylaw, the provision of this Bylaw applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

- (a) the individual's spouse,
- (b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,
- (c) a person in respect of whom the individual or the individual's spouse is acting as guardian,
- (d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and
- (e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of Ahtahkakoop of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of Ahtahkakoop and, where applicable, to all members of council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) Ahtahkakoop's traditional land holding system pursuant to a council resolution.

(2) A councillor must file a written disclosure of the following information with the Senior Manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in section 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of Ahtahkakoop or any person engaged in any aspect of the financial administration of Ahtahkakoop, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of Ahtahkakoop;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the council have determined would be acceptable if offered by Ahtahkakoop to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of Ahtahkakoop.

(4) Subsection (3) does not apply to a gift received during a public cultural event of Ahtahkakoop.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of Ahtahkakoop.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next council meeting.

(2) A councillor must leave any part of a council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the council, the councillor may request clarification of the circumstances at a council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the council considers the matter referred to in subsection (1).

(3) The minutes of the council meeting must record any determination made by the council under subsection (2).

(4) If the council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of council committees.

(2) Sections 4 and 6 to 9 apply to a member of a council committee and all references in those sections to

- (a) a councillor are considered to be references to a member of a council committee;
- and
- (b) a council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

- 11.** This Part applies to all officers and employees of Ahtahkakoop.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of Ahtahkakoop.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the Senior Manager or, in the case of the senior manager, to the chair of the finance and audit committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

- (2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit
 - (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of Ahtahkakoop;
 - (b) is of nominal value;
 - (c) is given by a close friend or relative as an element of that relationship; or
 - (d) is of a type that the policies or directions of the council have determined would be acceptable if offered by Ahtahkakoop to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the finance and audit committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available:

- (a) to members of the public; or
- (b) to members of Ahtahkakoop.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

Ahtahkakoop Property and Services

17.(1) Officers and employees must not use any personal property or services of Ahtahkakoop for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the council.

(2) Officers and employees must not acquire any personal property of Ahtahkakoop unless it is done in accordance with policies or directions of the council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of Ahtahkakoop, other than a person who has an employment contract with Ahtahkakoop.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with Ahtahkakoop.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of Ahtahkakoop.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

- (a) in its dealings with Ahtahkakoop; and
- (b) in its dealing with any third party when the contractor is representing or acting on behalf of Ahtahkakoop.

(2) A contractor must not attempt to obtain preferential treatment from Ahtahkakoop by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with Ahtahkakoop is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by Ahtahkakoop and which the contractor becomes aware of while performing services for Ahtahkakoop unless Ahtahkakoop has determined not to pursue the opportunity.

Ahtahkakoop Property and Services

23. If a contractor has been provided the use of any property or services of Ahtahkakoop in order to perform services for Ahtahkakoop, the contractor must not use the property or services for any purposes unrelated to performance of those services.