

Ministre des Affaires
autochtones et du Nord



Minister of Indigenous and
Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE,
pursuant to section 83 of the *Indian Act*, the following by-law made by the
Kwikwasut'inuxw Haxwa'mis First Nation, in the Province of British
Columbia, at a meeting held on the 24th day of March 2017.

- **Kwikwasut'inuxw Haxwa'mis First Nation
Financial Management By-law**

Dated at Ottawa, Ontario, this 13 day of July 2017.

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

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

**KWIKWASUT'INUXW HAXWA'MIS
FIRST NATION**

FINANCIAL MANAGEMENT BYLAW

2017

Bylaw Number: 2017 - _____

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WHEREAS the *Indian Act* provides that Council may, subject to the approval of the Minister of Aboriginal Affairs and Northern Development Canada, make bylaws for the following purposes:

- (a) appropriation and expenditure of moneys of the Kwikwasut'inuxw Haxwa'mis First Nation to defray Kwikwasut'inuxw Haxwa'mis First Nation expenses;
- (b) the appointment of officials to conduct the business of Council; and
- (c) any matter arising out of or ancillary to the exercise of the powers described in subsection 83(1) of the *Indian Act*;

AND WHEREAS the Council of the Kwikwasut'inuxw Haxwa'mis First Nation has determined that it is necessary and desirable that a financial management bylaw be established for the purposes set out in subsection 83(1) of the *Indian Act*;

NOW THEREFORE the Council of the Kwikwasut'inuxw Haxwa'mis First Nation, at a duly convened Council meeting, enacts the following bylaw:

PART 1 - OBJECTIVES

1. The objectives of this bylaw are to

- (a) ensure that Kwikwasut'inuxw Haxwa'mis First Nation finances are administered in a manner that
 - i. ensures KHIFN can manage a balanced budget and does not incur deficits overall;
 - ii. obtains good value for money spent; and
 - iii. results in regular, understandable reporting of KHFN's financial position to the Council and membership;
- (b) enhance the public confidence in the integrity of the Council, committees, and staff by establishing clear roles and responsibilities in matters of financial administration and rules of conduct respecting conflict of interest; and
- (c) ensure transparency and accountability by establishing regular financial reporting and clearly outlining the members' rights of access to financial records of KHFN.

PART 2 – CITATION

2. This bylaw may be cited as the Kwikwasut'inuxw Haxwa'mis First Nation Financial Management Bylaw, 2017.

PART 3 – INTERPRETATION AND APPLICATION

Definitions

3. Unless the context indicates to the contrary in this bylaw:

“Band Administrator” means the person appointed as band administrator by the Kwikwasut’inuxw Haxwa’mis First Nation Council;

“Capital Asset” means all non-financial assets of KHFN having physical substance that have a value over \$1,000, are to be used on a continuing basis, are not for sale in the ordinary course of operations and have a useful life extending beyond one fiscal year;

“Chief” means the elected Chief Councillor of the Kwikwasut’inuxw Haxwa’mis First Nation;

“Committee member” means a member of any committee established by Council;

“Council” means the elected council of the Kwikwasut’inuxw Haxwa’mis First Nation and includes the Chief Councillor;

“Councillor” means an elected member of the Kwikwasut’inuxw Haxwa’mis First Nation council and includes the Chief Councillor;

“Department” means a division of the KHFN administration covering a particular subject area and includes the Departments of Finance, Education, Operations and Maintenance/Housing and Infrastructure, Social Development Services, Membership, Community Health and any other Departments established by KHFN;

“DIAND” means the Department of Indian Affairs and Northern Development and any successor Departments;

“Director” means the staff member designated by Council as director of a department or if no staff member is so designated, the most senior staff member within a department;

“Financial Administration” means the management, supervision, control and direction of all matters relating to the financial affairs of KHFN;

“Fiscal Year” means the 12-month period KHFN uses for accounting purposes, from April 1 to March 31;

“Generally Accepted Accounting Principles” means generally accepted accounting principles of the Canadian Institute of Chartered Accountants, as amended or replaced from time to time;

“Immediate Family” means a person’s father, mother, foster parent, brother, sister, spouse (including common-law spouse), child, stepchild, ward, father-in-law, mother-in-law,

individual permanently residing in the same household;

“KHFN” means the Kwikwasut’inuxw Haxwa’mis First Nation, a band within the meaning of the *Indian Act*;

“Member” means a member of the Kwikwasut’inuxw Haxwa’mis First Nation;

“Own Source Revenue” means those funds raised directly by Kwikwasut’inuxw Haxwa’mis First Nation and includes royalties but excludes payments or transfers from other governments;

“Program” means an activity of a department that is significant in terms of funding received and/or money spent, and that differs significantly from other types of activities or programs of that department;

“Program Manager” means the staff person responsible for the day to day management of a program and fulfilling the program’s objectives;

“Public Official” means a Councillor, a committee member, a staff member or any other officer or agent of KHFN;

“Reserve” means the reserve land of the Kwikwasut’inuxw Haxwa’mis First Nation within the meaning of the *Indian Act*;

“Spending Approval Limit” means the maximum value of purchase that may be made by a staff member established by the Band Administrator under section 34;

“Staff” means collectively the full- or part-time employees of KHFN; and

“Staff Member” means a full- or part-time employee of KHFN.

4. (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) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (c) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”;
- (d) where a provision in this bylaw is expressed in the present tense, the provision applies to the circumstances as they arise; and
- (e) headings form no part of this bylaw and must be construed as being inserted for convenience of reference only.

(2) Provisions of this bylaw that apply to any person also apply to any designate, assignee or delegate of that person.

(3) The provisions of this bylaw are severable, and where any provision of this bylaw is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this bylaw and the decision that it is invalid must not affect the validity of the remaining portions of this bylaw.

(4) This bylaw must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

PART 4 – ROLES AND RESPONSIBILITIES

Division 1 - Chief and Council

Responsibilities of Council

5. (1) The Council is responsible for all matters relating to the financial administration of KHFN, whether or not they have been assigned to a committee member, staff member, contractor or agent by or under this bylaw, including
 - (a) approving and amending as needed Council policies, procedures or directions relating to the financial administration of KHFN;
 - (b) appointing the members and Chair of the Finance and Audit Review Committee;
 - (c) approving budgets, annual financial statements and any multi-year financial planning of KHFN; and
 - (d) approving any borrowing or funding applications by KHFN.
- (2) Council may assign the performance of functions or duties relating to any matters of financial administration to the Band Administrator or Finance and Audit Review Committee with the exception of the those explicitly listed in paragraphs 5(1)(a)-(d).
- (3) The delegation of any matters under subsection (2) does not relieve the Council of the responsibility to ensure its responsibilities are carried out properly.
6. (1) Council is responsible for ensuring that KHFN funds are spent in a manner consistent with the authorized use of the funds under the annual budget.
- (2) Council may require the Band Administrator to take corrective action in regards to variances between approved expenditures and actual expenditures.
7. Council may obtain independent legal and other professional advice, where appropriate, to ensure that Council is properly carrying out its duties.

Council Policies, Procedures and Directions

8. (1) Council may establish such departments or committees as may be necessary for the management of KHFN funds.

(2) Where departments or committees are established under subsection (1) Council must establish for those bodies a specified mandate, a clearly defined role, a defined relationship to the Council and appropriate policies and procedures to govern their activities.
9. Council may establish policies and procedures and give directions, not inconsistent with this bylaw, respecting any matter relating to the financial administration of KHFN.

Division 2 – Finance and Audit Review Committee

Finance and Audit Review Committee Established

10. The Finance and Audit Review Committee is established to provide the Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of KHFN.
11. (1) Council must appoint a minimum of three (3) committee members to the Finance and Audit Review Committee all of whom must be independent, a majority of whom must have financial competency, and at least 25% of whom must be Councillors.

(2) For the purpose of this section an individual is independent if the individual does not have a direct or indirect financial relationship with the Nation that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Finance and Audit Review Committee.

(3) An individual does not have a financial relationship with KHFN as a result of the individual's receipt of the following:
 - (a) remuneration for acting in his or her capacity as a Councillor or member of any KHFN committee;
 - (b) fixed retirement compensation;
 - (c) payments or benefits paid in common to all members of KHFN;
 - (d) payments or benefits paid under a program or service universally accessible to KHFN members on published terms and conditions; or
 - (e) payments or benefits paid from a trust arrangement according to the terms of the trust.
(4) Subject to subsection (3), the Finance and Audit Review Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(5) The Council may terminate the appointment of a member of the Finance and Audit Review Committee for cause, including where a committee member:

- (a) is convicted of an offence under the Criminal Code;
- (b) violates Division 5 of this bylaw regarding conflict of interest;
- (c) has unexcused absences from three (3) committee meetings; or
- (d) fails to perform any of their duties under this bylaw in good faith and in accordance with the terms of this bylaw.

(6) If any position on the Finance and Audit Review Committee is vacated for any reason, then Council must appoint, by resolution, the committee members needed to fill any vacancies that result from that change.

(7) Council must appoint one member of the Finance and Audit Review Committee who is Councillor to be the Chair.

(8) The Chair must

- (a) supervise and direct the work of the Finance and Audit Review Committee;
- (b) report to the Council on the activities and decisions of the Finance and Audit Review Committee; and
- (c) preside at meetings of the Finance and Audit Review Committee.

Finance and Audit Review Committee Procedures

12. (1) The quorum of the Finance and Audit Review Committee is 50% of the total committee members.

(2) Except where a Finance and Audit Review 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 Finance and Audit Review Committee, the Chair may cast a second tiebreaking vote.

(4) The Finance and Audit Review Committee must meet:

- (a) at least once every three (3) months 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.

(5) The Finance and Audit Review 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.

Finance and Audit Review Committee Responsibilities

13. (1) Reporting to Council, the Finance and Audit Review Committee is responsible for carrying out the following activities in respect of the financial administration of KHFN:
- (a) recommending rules of procedure for the conduct of Finance and Audit Review Committee meetings for approval by Council that are not contrary to or inconsistent with this bylaw;
 - (b) reviewing draft annual budgets and recommending them to the Council for approval;
 - (c) on an ongoing basis, monitoring the financial performance of the KHFN against the budget and reporting any significant variations to the Council;
 - (d) reviewing the quarterly financial statements and recommending them to the Council for approval;
 - (e) making recommendations to the Council on the selection, engagement and performance of an auditor;
 - (f) reviewing and making recommendations to the Council on the audited annual financial statements; and
 - (g) any other activities assigned to it by the Council or required under this bylaw.
- (2) The Finance and Audit Review Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the Nation that is not otherwise specified to be its responsibility under this bylaw.

Division 3 - Band Administrator

14. Council must appoint a Band Administrator and that appointment must include
- (a) terms and conditions of the appointment;
 - (b) roles and responsibilities of the Band Administrator; and
 - (c) reporting requirements for the Band Administrator.
15. (1) Reporting to Council, the Band Administrator is responsible for the day to day financial administration and operations of KHFN, and the implementation of this finance bylaw and

policies and procedures including the following duties

- (a) preparing the draft annual budget and ensuring that it is presented to the Finance and Audit Committee on or before May 1 of each year;
- (b) ensuring that budgets are followed and that each program stays within budget throughout the year;
- (c) working with the Bookkeeper to administer KHFN payroll;
- (d) developing and recommending to Council written policies for all programs that handle money, including Patient Travel, Social Assistance, Post Secondary and other programs, which clearly state
 - i. who is eligible to receive money;
 - ii. how much they are eligible to receive;
 - iii. the process followed to decide who is eligible to receive money;
 - iv. an appeal or grievance process through which members can seek redress if they are unhappy with a decision that has been made;and
- (e) carrying out any other activities specified in this bylaw or by the Council that are not contrary to or inconsistent with this bylaw.

(2) The Band Administrator may assign the performance of any of his or her duties or functions to any staff member.

(3) The delegation of any matters under subsection (2) does not relieve the Band Administrator of the responsibility to ensure its duties or functions are carried out properly.

Division 4 - Bookkeeper

16. The Council must appoint a Bookkeeper and that appointment must include the following:

- (a) terms and conditions of the appointment;
- (b) roles and responsibilities of the Bookkeeper; and
- (c) reporting requirements of the Bookkeeper.

17. Reporting to Council, with communication and accountability to the Band Administrator, the Bookkeeper must assist the Band Administrator with the day to day financial administration of KHFN including the following duties

- (a) ensuring that all accounting practices of KHFN comply with generally accepted accounting principles;

- (b) ensuring that department expenditures are within the amount authorized under the annual budget;
- (c) preparing monthly financial statements according to section 41 and providing them to the Band Administrator;
- (d) preparing quarterly financial statements according to section 43 and presenting them to Council;
- (e) working with the auditor to provide all financial statements needed to meet annual audit requirements;
- (f) working with the Band Administrator to administer KHFN payroll;
- (g) preparing and submitting the package of annual audited Consolidated Financial Statements to DIAND within 120 days of completion of the fiscal year; and
- (h) carrying out other activities specified by the Council or Band Administrator that are not contrary to or inconsistent with this bylaw.

Division 5 - Conflict of Interest and Conduct Expectations

18. A public official is in an actual conflict of interest when in exercising a power or performing a duty the public official has the opportunity to benefit him or herself and/or his/her immediate family.
19. A public official is in a perceived conflict of interest when a reasonably well-informed person would perceive that the public official's ability to exercise a power or perform a duty would be affected by the opportunity to benefit him or herself and/or his/her immediate family.
20. No public official may involve her or himself in discussions and decisions when that public official is in an actual conflict of interest or a perceived conflict of interest.
21. Where an actual conflict of interest or perceived conflict of interest is identified by any party, the public official must declare that he or she is in conflict and excuse her/himself from the discussion and the decision making process.
22. Council may make any further policies, procedures or directions with respect to conflict of interest and conduct expectations that are not contrary to or in conflict with this bylaw.
23. All public officials must take reasonable steps to avoid actual or perceived conflicts of interest and abide by all bylaws, policies, procedures and directions of Council.

PART 5 – FINANCIAL MANAGEMENT

Division 1 – Budgeting

Annual Budgets

24. The Band Administrator must prepare a draft annual budget with the assistance of the Bookkeeper and other staff, as necessary.
25. The draft annual budget must cover all operations of KHFN, be organized so that it is clear and understandable and include
 - (a) anticipated revenues, including royalties, segregated by significant category with estimates of the amount of revenue from each category;
 - (b) a plan for expenditure of royalties;
 - (c) anticipated expenditures, separated by significant category, with estimates of the amount of expenditure for each category and including the following departments of KHFN
 - i. education;
 - ii. health;
 - iii. administration;
 - iv. lands and resources; and
 - v. capital; and
 - (d) any anticipated annual and accumulated surplus.
26. The draft annual budget must be balanced and may not contain a proposed deficit.
27. The draft annual budget must be delivered to the Finance and Audit Review Committee by March 1 of each year for review and recommendation to Council.
28. The annual budget must be approved by Council on or before April 1 of each year.
29. The annual budgets for each year will be kept in the Band Office and made available for review by Members. Members may also request electronic copies of the annual budgets if they are unable to attend the Band Office.

Amendments to Annual Budgets

30. (1) The annual budget must not be amended without the approval of Council.
- (2) The Band Administrator, with the assistance of the Bookkeeper, is responsible for preparing any proposed amendment to the annual budget.
- (3) The Finance and Audit Review Committee must review any amendment proposed by the Band Administrator and recommend to Council to revise, approve or refuse the amendment.
- (4) Council may amend the annual budget on the recommendation of the Finance and Audit Review Committee only in the case of
- (a) a substantial and unforeseen change in the forecasted revenues or expenses of KHFN;
 - (b) a substantial and unforeseen change in the expenditure priorities of Council; or
 - (c) an emergency requiring an unexpected expenditure.

Multi-year Financial Planning

31. Subject to section 26, Council may, but is not required to, prepare a multi-year financial plan with the assistance of the Band Administrator.

Departmental Budgets

32. (1) On or before February 28 of each year, the director of each department must prepare and submit to the Band Administrator a preliminary work plan and draft budget for his or her department for the next fiscal year.
- (2) Each departmental draft budget must include
- (a) a separate line item for each program;
 - (b) a draft budget for each program;
 - (c) a statement of clear objectives for the department and for each program; and
 - (d) the name of a staff member who is designated the program manager and is responsible for tracking revenues and expenditures of each program and fulfilling program objectives.
33. The Band Administrator will work with the directors to revise the draft departmental budgets and draft program budgets if necessary to produce final departmental and program budgets that accord with the annual budget approved by Council under section 17.

Division 2 - Financial Institution Accounts

34. No account may be opened for the receipt and deposit of money of KHFN unless the account is
- (a) in the name of KHFN;
 - (b) opened in a financial institution; and
 - (c) authorized by the Council, on the recommendation of the Finance and Audit Review Committee or Band Administrator.

Division 3 - Expenditures

35. (1) Money must not be paid out of any account of KHFN unless the expenditure is authorized under the annual budget or approved under subsection (3).
- (2) If an expenditure is authorized under the annual budget, departmental budget and/or program budget, as applicable, staff may make that expenditure without further approvals.
- (3) If an expenditure is not authorized under the departmental or program budget, as applicable, the staff member seeking to make that expenditure must seek approval of the expenditure from the director of his or her department or, if the staff member seeking to make the expenditure is a director, from the Band Administrator.
- (4) The Band Administrator may establish a spending approval limit for each staff member from a minimum of \$0 to a maximum of \$5000, provided it is consistent with the Purchasing and Payroll Policy as amended from time to time by Council.
- (5) If an expenditure exceeds the spending approval limit of
- (a) a staff member, the staff member must get approval from his or her program manager;
 - (b) a program manager, he or she must get approval from the Band Administrator;
 - (c) a department director, he or she must get approval from the Band Administrator; or
 - (d) the Band Administrator, he or she must get approval from Council.
- (6) No expenditure may be made that exceeds the funds allocated to the department or significant category in the annual budget without Council approval of an amendment to the annual budget under section 30.
36. Payments by KHFN made by cheque must be signed by two Councillors or their designates.

Purchasing and Payroll

37. (1) KHFN may provide purchase orders for the day to day expenditures of departments.
- (2) Purchase orders may only be used in accordance with the Kwikwasut'inuxw Haxwa'mis Purchasing and Payroll Policy as amended from time to time by Council.
38. KHFN payroll must be administered by the Band Administrator in accordance with the Kwikwasut'inuxw Haxwa'mis Purchasing and Payroll Policy as amended from time to time by Council.

Expenditures Larger than \$1,000,000

39. (1) Projects or purchases that require an expenditure of more than \$1,000,000 of KHFN's own source revenue must be approved by the members at a duly convened meeting.
- (2) Notice of the meeting to authorize the expenditure must be given by Council to all households on the Reserve and members who live off the Reserve by mail and must be posted at the Band Administration Office.
- (3) The notice under subsection (2) must state
- (a) that Council wishes to make the expenditure;
 - (b) the details of the expenditure; and
 - (c) the time, date and location of the meeting of the members to authorize the expenditure.
- (4) The Band must hold a vote of members present at the meeting and fifty-one percent (51%) of the persons present must indicate, by a show of hands, or secret ballot, approval to make the expenditure, before KHFN may make the expenditure.

Travel

40. Travel expenses of public officials may only be reimbursed in accordance with the Kwikwasut'inuxw Haxwa'mis Travel Policy, as amended from time to time by Council.

Division 4 - Financial Reporting and Audits

Monthly Reporting

41. The Bookkeeper must prepare monthly financial statements, showing each department's revenues and expenditures, and present them to the Band Administrator by the end of the following month.
42. The Band Administrator, with the assistance of any relevant staff, is responsible for reviewing

the monthly financial statements in detail, noting any variances from the annual budget and responding accordingly.

Quarterly Reporting

43. The Bookkeeper must present quarterly financial statements to the Finance and Audit Review Committee for review and recommendation to Council for approval.
44. Council may establish policies, procedures or directions proscribing the form and contents of the quarterly financial statements.

Annual Audit

45. (1) The Council must have all KHFN financial statements audited annually by an independent auditor, in the following manner:
 - (a) an auditor shall be appointed by Council, on the recommendation of the Finance and Audit Review Committee, on or before March 15th of each year for a term ending on the date the audited financial statements are approved by Council;
 - (b) the auditor must conduct the audit in accordance with generally accepted audit standards established by the Canadian Institute of Chartered Accountants, and with any applicable Aboriginal Affairs and Northern Development Canada reporting requirements;
 - (c) the auditor must be given access to all information or records of KHFN upon request; and
 - (d) the audit shall be completed and delivered to the Finance and Audit Review Committee by no later than one hundred and five (105) days after the fiscal year end for which the statements were prepared.
 - (2) The Finance and Audit Review Committee must review and make recommendations to Council on the audited financial statements by no later than one hundred and ten (110) days after the fiscal year end for which the statements were prepared.
 - (3) The auditor must present the audited financial statements along with any comments of the Finance Audit Review Committee to the Council for approval no later than one hundred and twenty (120) days after the fiscal year end for which the statements were prepared.
 - (4) A copy of the audit must be permanently kept in the Band Administration Office.
46. To be eligible for appointment as the auditor of KHFN under section 45, an auditor must
 - (a) be independent of KHFN, its related bodies, Councillors, committee members, staff and members; and

- (b) be a public accounting firm or public accountant,
 - i. in good standing with the Chartered Professional Accountants of Canada, 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 British Columbia.

Annual Report

47. (1) Not later than one hundred and fifty (150) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of KHFN for the previous fiscal year, that includes the following:
- (a) a description of the services and operations of the Nation;
 - (b) a progress report on any established financial objectives and performance measures of KHFN as a whole;
 - (c) a progress report on any established objectives and performance measures of each KHFN program and objectives for the current fiscal year; and
 - (d) the audited annual financial statements of KHFN for the previous fiscal year.
48. Not later than ninety (90) days after the end of each fiscal year the directors of each department must prepare and provide to the Band Administrator for delivering to Council a progress report on any established objectives and performance measures of each KHFN program and objectives of the program for the current fiscal year for inclusion in Council's Annual Report.
49. The Band Administrator must present the annual report to the members at a duly convened general meeting within one hundred and eighty (180) of the end of the fiscal year and seek feedback from the members on how to improve the programs and services offered by KHFN.

Division 5 - Financial Records

Financial Data Management

50. The Band Administrator must ensure that all financial data is managed and protected according to the Kwikwasut'inuxw Haxwa'mis Financial Data Management Policy, as amended from time to time by Council.

Access to Financial Records

51. Copies of the following documents must be made available to any member of the Band who requests them during regular office hours
- (a) the annual budget;
 - (b) any multi-year financial plan;
 - (c) monthly financial statements; and
 - (d) audited consolidated financial statements.
52. (1) To obtain access to other financial records, the member must make a written request to the Band Administrator for a copy of the financial record.
- (2) The Band Administrator must respond to the member within thirty (30) days from the date a request is received unless more time is required. If more time is required, the Band Administrator must tell the applicant when the response can be reasonably responded to.
- (3) The Band Administrator's response to the member must advise the member in writing:
- (a) whether the member is entitled to have the financial record or part of the record disclosed to him/her; and
 - (b) if access to the financial record or to part of the record is refused, the reasons for the refusal.
- (4) The member may request a review of the Band Administrator's decision by Council.
- (5) If the member is entitled to have the financial record disclosed to him or her and it can be reasonably reproduced, a copy of the financial record must be provided with the Band Administrator's response.
- (6) The applicant may be charged a reasonable fee for copying the record.
- (7) If the member is entitled to have the financial record disclosed to him or her and it cannot be reasonably reproduced, the member must be permitted to examine the financial record at the Band office during regular business hours of any business day.
53. The Band Administrator must refuse to disclose to an applicant financial information as follows:
- (a) legal opinions which are subject to solicitor client privilege;
 - (b) other confidential documents which could reasonably be expected to reveal information received in confidence from a government, band, society, or corporation;

- (c) information that could jeopardize negotiations relating to aboriginal self-government, treaties, or other issues;
- (d) information that could reasonably be expected to harm the financial or economic interests of the Band; or
- (e) information that if released would unreasonably violate a third party's personal privacy, including personal financial information relating to eligibility for or receipt of employment benefits, income assistance, education benefits or social service benefits, unless the financial information pertains to the payment of money, honorariums, contract fees, or employment benefits paid to a Councillor by KHFN.

Division 7 - Miscellaneous

Accounting Principles

54. All accounting practices of KHFN must comply with generally accepted accounting principles.

Loans and Borrowing

55. Any loans by KHFN to members or other entities, and any loans secured by KHFN for its operations, must be authorized by Council in accordance with the Kwikwasut'inuxw Haxwa'mis Loans Policy as amended from time to time by Council.

Debts

56. Any debts owed to KHFN by members or other parties, must be collected in accordance with the Kwikwasut'inuxw Haxwa'mis Debts Policy as amended from time to time by Council.

Investments

57. KHFN funds may only be invested if excess to anticipated expenditures in the annual budget and authorized by Council in accordance with the Kwikwasut'inuxw Haxwa'mis Investment Policy as amended from time to time by Council.
58. Any investment of funds by a separate business entity established by KHFN may only be invested in accordance with the Kwikwasut'inuxw Haxwa'mis Investment Policy as amended from time to time by Council.

PART 6 – CAPITAL ASSETS AND CONTRACTS

Capital Asset Use

59. (1) KHFN capital assets are for use by all programs.

(2) No person may use a capital asset for personal use.

Capital Asset Inventory

60. The Band Administrator will establish a complete inventory list of all Kwikwasut'inuxw Haxwa'mis capital assets including
- (a) the cost and year of original purchase;
 - (b) the program that purchased the item;
 - (c) a brief description of the item purchased;
 - (d) the item's serial number;
 - (e) the date of sale (if sold); and
 - (f) the write-off or sale price.
61. The Band Administrator will update this inventory list annually, noting additions and disposals and must provide a copy to the auditor.
62. The Band Administrator must annually provide each program manager a list of the capital assets that belong to his or her program.
63. The Band Administrator must record new capital assets that are purchased in the inventory list.
64. (1) Program managers are responsible and will be held accountable for ensuring the protection of the capital assets that belong to their program.
- (2) Capital assets must be locked up and protected to a degree that is commensurate with their value and ease of theft.
- (3) Small, desirable capital assets must be engraved.

Capital Projects

65. (1) For projects of a cost greater than \$250,000, the Band Administrator must prepare an invitation to tender package that must contain the following documents:
- (a) Tender instructions;
 - (b) Tender and Contract form;
 - (c) General Conditions;

- (d) Insurance Schedule;
- (e) Contractor Statement of Qualifications;
- (f) Proof of Workers Compensation Board coverage; and
- (g) Statement of work plan and specifications.

(2) The Band Administrator will recommend to the Council for approval the contract bidder who best meets the evaluation criteria established by Council, the Band Administrator or other staff member for the project.

- 66. For projects of a cost less than \$1,000,000, the Band Administrator will invite three bids from a list of qualified contractors and if necessary, a public tender will be issued in local and regional newspapers.
- 67. For projects of a cost over \$1,000,000 the Band Administrator will issue a public call for tenders that is advertised in appropriate newspapers and construction publications.
- 68. (1) For all contracts, the lowest tender received is normally to be accepted unless Council deems it to be in the best interest of the Band to accept a higher tender proposal because it
 - (a) provides a better quality product or service; or
 - (b) provides economic benefits to KHFN or its members.

(2) Council may only approve the higher tender proposal by a motion of the Council which must contain the reasons for the decision to accept the higher tender.

Service Contracts

- 69. All work performed outside of regular band business for KHFN should be documented in writing in the form of a contract that is signed by the contractor and a representative of the KHFN designated by motion of the Council.
- 70. Any contract must clearly include
 - (a) timing and key deadlines for work to be performed or services delivered;
 - (b) a description of services to be provided, or deliverables expected;
 - (c) amount to be paid and when (i.e. progress payments);
 - (d) holdbacks, if any; and

(e) other key terms or conditions.

71. For professional contract services for over \$5000 or from a firm not under an ongoing retainer with KHFN. proposals for services should be invited from at least three (3) individuals or firms, or be publicly advertised in local and regional newspapers.
72. A request for proposals for professional contract services should include the following documentation for interested contractors
 - (a) a letter of invitation;
 - (b) a statement of work required;
 - (c) proposal evaluation criteria; and
 - (d) Contract Agreement (includes general conditions and terms of payment).

PART 8 - INSURANCE

73. KHFN must maintain at a minimum insurance protection for
 - (a) commercial general liability insurance which protects against third party claims; and
 - (b) property insurance covering all KHFN capital assets from fire, earthquake and other perils.

This bylaw is hereby enacted by Council at a duly convened meeting held on the 24th day of March, 2017.



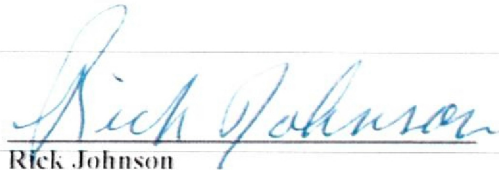
Robert Chamberlin



Tamara Alfred



Robert Scow



Rick Johnson