

THE WOODLAND CREE BAND

FINANCIAL MANAGEMENT BYLAW 1992 - 1

AS AMENDED DECEMBER 5, 1995

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THE WOODLAND CREE BAND

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TO PROVIDE FOR THE GOOD MANAGEMENT OF
THE AFFAIRS OF THE WOODLAND CREE BAND

1.0 DEFINITIONS

1.0 In this Bylaw:

- 1.01 "Account(s)" means a bank account established by the Woodland Cree Band Council, pursuant to Section 4.01 hereof;
- 1.02 "Accountant" means a person or persons employed by the Woodland Cree Band for the purpose of carrying out the duties as defined in Section 2.0 hereof as from time to time amended;
- 1.03 "Accountant's Designate" means a person or persons designated by Band Council and approved by a Band Council Resolution to fulfil the duties of the Accountant in the absence or unavailability of the Accountant;
- 1.04 "Agent of the Band Council" means a professional firm duly appointed by the Band Council to handle specific items and concerns;
- 1.05 "Auditor" means a Chartered Accountant, a Certified General Accountant or a Certified Management Accountant who possesses licences or certification in accordance with the laws of Alberta and is a member in good standing in their respective Accounting Associations;
- 1.06 "Band" means the Woodland Cree Band #474;

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- 1.07 "Band Council" means the Chief and Council, of the Woodland Cree Band;
- 1.08 "Band's Financial Advisor" means a Chartered Accountant firm the members of which provide financial advice to the Accountant;
- 1.09 "Band Manager" means the person employed by the Woodland Cree Band for the purpose of conducting the business of the Woodland Cree Band administration including the duties prescribed in any contract of employment or services entered into between the Woodland Cree Band and the Band Manager or corporation providing the services of administration;
- 1.10 "Cheque" means a negotiable instrument within the meaning of the Bills of Exchange Act, R.S.C. 1970, c.B-5;
- 1.11 "Chief" means the duly and properly elected Chief of the Woodland Cree Band;
- 1.12 "Councillor(s)" means a duly and properly elected councillor of the Woodland Cree Band;
- 1.13 "Elector(s)" means a member of the Woodland Cree Band who is of the full age of Eighteen (18) years;
- 1.14 "Fiscal Year" means the year commencing the first day of April of the calendar year and ending the last day of March of the next following calendar year;
- 1.15 "Indian Affairs" means the Department of Indian Affairs and Northern Developments;

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- 1.16 "Program Manager" means the person appointed by Band Council to manage, review and report on a specific Band program;
- 1.17 "Standing Offers" means a price quote for goods or services that is valid for a certain amount of time; and
- 1.18 "Tender(s)" means a price quote by third parties bidding on goods or services required by the Band.

2.0 BAND ACCOUNTANT

2.01 Band Council shall appoint an Accountant by resolution and it shall be his or her duty to:

- (1) Deliver to the Band Council under his or her own signature and no later than the Fifteenth (15th) working day of each month, financial statements in respect of the Band showing:
- (a) Itemized receipts and disbursements during the last preceding month;
 - (b) The cash balances as at the end of the last preceding month;
 - (c) Standing of all Accounts as at the last day of the last preceding month;
 - (d) Comparison of actual revenues and expenditures to date with budgeted amounts and an explanation of significant deviations; and
 - (e) Cash flow projections for the next three months showing projected cash receipts and projected expenditures and

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any other information that may be required by the Band Council;

- (2) The monthly statements prepared pursuant to subclause 2.01(1) shall be read and presented for examination at the next ensuing meeting of the Band Council. A quarterly summary of these statements shall be prepared and presented to the Band Council;
- (3) At least once each week or immediately in the case where monies exceed \$10,000.00, deposit all monies of the Band in accordance with the requirements of this Bylaw;
- (4) Conduct the business and perform the duties of his office in a manner provided by this and other Band bylaws, regulations and Band Council policies recorded in the minutes of the Band Council; and
- (5) In the event the Accountant is unable to perform his duties due to absence or unavailability, the Accountant Designate may carry out such duties.

2.02 The Accountant is directly responsible to the Band Council.

2.03 Any decision of the Accountant concerning Band matters in respect of budget or policy may be referred to the Band Council for arbitration or interpretation.

3.0 BAND BANK ACCOUNTS

3.01 The Band Council shall by resolution pursuant to this Bylaw, appoint the Chief and up to four Councillors as signing authorities for Cheques, Bills of Exchange and other negotiable instruments drawn on an Account.

3.02 Cheques, Bills of Exchange and other negotiable instruments drawn on an Account require the signature of the Chief, and the signature of any 1 Councillor.

3.03 Review of accounts, invoices or purchase orders submitted to the Band for payment shall, whenever possible, be reviewed by a majority of Band Council for a decision on payment.

4.0 BANKING AND DEPOSITS

4.01 The Band Council shall establish with a chartered bank, credit union or any other acceptable financial institution, such Accounts as are necessary for the purpose of carrying out this Bylaw including accounts for any Band operated programs.

4.02 The Accountant shall assure, by such means as arranging term deposits, that a preferred rate of interest is paid on monies not immediately required to meet Band obligations.

4.03 The Accountant shall assure that sufficient funds are on deposit to meet all Band obligations, pursuant to this Bylaw and other applicable policies and regulations.

4.04 Only Accounts authorized and established pursuant to Section 4.01 hereof shall be used to conduct Band programs.

5.0 BAND BUDGET

5.01 The Band shall prepare budgets showing the estimated total receipts and expenditures for the ensuing fiscal year and the budgets shall be presented at a Band meeting duly called for that purpose. Such a meeting shall take place prior to February 27 of each year.

5.02 Any significant changes resulting in a Twenty (20%) Percent or greater increase in actual expenditures of the total budget shall result in a revised budget being prepared and presented to the Band Council.

5.03 If a revised budget is prepared pursuant to Section 5.02 then Band Council shall pass a change of purpose Band Council Resolution explaining why the budget was revised.

6.0 FINANCIAL MANAGEMENT

6.01 The financial management practices of the Band shall be in accordance with this Bylaw. However, for specific details which are not covered by this By-Law, reference should be made to the Woodland Cree Financial Procedure Manual.

6.02 A proper accounting system in accordance with generally accepted accounting procedures that apply to Indian Bands shall be used to record all financial transactions affecting assets, liabilities and equity of the Band.

7.0 PURCHASING AND CONTRACTS

7.01 No contracts or purchase orders under One Thousand (\$1,00.00) Dollars for the purchase of goods or services shall be entered into on behalf of the Band unless:

- (a) the appropriate Program Manager has coded and approved, in writing, that such a contract or purchase order be adopted; and
- (b) the signature of the Chief or the Band Manager is obtained accepting the contract or purchase order.

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7.02 Subject to 7.03, no contracts or purchase orders over One Thousand (\$1,000.00) Dollars for the purchase of goods or services shall be entered into on behalf of the Band unless:

- (a) the appropriate Program Manager has coded and approved, in writing, that such a contract or purchase order be adopted; and
- (b) the signature of the Chief or the Band Manager is obtained accepting the contract or purchase order.

7.03 The Chief or Band Manager may, in their sole discretion, request that a Band Council Resolution or a Band minute be passed and recorded at a Band Council meeting accepting a contract or purchase order over \$1,000.00.

7.04 In emergency situations where a Band Council Resolution or Band minute is required and it is not possible to assemble Band Council, a contract or purchase order may be entered into on behalf of the Band if:

- (a) the contract or purchase order is for an amount under Five Thousand (\$5,000.00) Dollars;
- (b) the appropriate Program Manager has coded and approved in writing, that such a contract or purchase order be adopted; and
- (c) the signature of the Chief or the Band Manager is obtained accepting the contract or purchase order.

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7.05

(1) Purchasing:

- (a) All Band purchases must be specifically budgeted for or connected to a budgeted item.
- (b) Unless a Band Council Resolution or Band minute is obtained explaining why this procedure was not followed, two or more separate price quotes from different suppliers must be obtained on purchases in excess of One Thousand (\$1,000.00) Dollars.
- (c) Pre-numbered purchaser order forms specifically identified as Woodland Cree purchase orders shall be used for all purchases of supplies and services, except the normal recurring accounts such as electric power, heating fuel, and telephone accounts.
- (d) The original copy of a purchase order shall be forwarded to the supplier.
- (e) No disbursements or payments for Band purchases shall be made unless the supporting purchase documentation, such as the invoice, voucher or purchase order, is in place.
- (f) In emergency situations where it is not possible to obtain supporting purchase documentation, payments may be made if:
 - (i) the Band purchases are less than or equal to \$1,000.00;

(ii) the payments are written from Band authorized cheques specifically designated for that purpose; and

(iii) supporting purchase documentation is to follow within 30 days from the date of payment.

(2) Tenders

(a) Invitations to Tender must be authorized by the Band Council in respect of Band programs.

(b) Public Advertisement or formal solicitation if over Two Thousand Five Hundred (\$2,500.00) Dollars may be competitively classified.

(c) Subject to paragraph 7.05(2)(d), Standing Offers can be accepted by Band Council in response to an invitation to Tender.

(d) Standing Offers are only valid for 6 months from the date of initial receipt by the Band.

(e) In emergency situations telephone bids up to Five Thousand (\$5,000.00) Dollars may be accepted providing a written confirmation follows and a record of telephone bids is filed.

(f) The invitation to Tender shall indicate:

(i) the hour and date of closing;

(ii) sufficient details of project or services required;

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- (iii) the date, hour and place tenders are to be opened; and
- (iv) amount of security deposit if required.
- (g) The Band Council may require a security deposit of 10% of the total value of the contract, from tenderers in a form that is in accordance with the practice normally accepted by the Federal Government.
- (h) The tendering period shall not be less than Five (5) days.
- (i) All Tenders are to be returned in a sealed envelope addressed to the Band administrative office, or the office of the Agent of the Band Council, clearly marked "Tender for ..." on the lower left-hand corner and the date and time of receipt is to be recorded on the unopened envelope of Tender when received.
- (j) At the appointed time Band Council shall designate an employee to open all Tenders received in the presence of the Chief or a member of the Council approved by a Chief to act in his stead, "designated employee".
- (k) When all Tenders are opened, it is the duty of the designated employee to read aloud all Tenders, giving the name of the tenderer and the amount of the bid and to announce whether security has been received.
- (l) The name of the tenderer, project, date of bid and amount shown must be recorded in a book provided for this purpose and marked "Record of Tenders".

- (m) At the next regular or special meeting of the Band Council, the designated employee is to place before the Band all Tenders received and it is the responsibility of the Band Council to review the Tender and award a contract.
- (n) The lowest Tender received shall normally be accepted unless the Band Council deems it in the best interest of the Band to do otherwise. An explanation or record of this decision must be noted in the minutes of the next meeting of Band Council.
- (o) In any case where the Tender accepted is not the lowest Tender the reasons for not accepting the lowest Tender are to be recorded in the resolution accepting the Tender.

(3) Contracts

- (a) Following acceptance of a Tender, and in the event the Band and tenderer enter into a contract, the contract shall only be entered into if a Band Council Resolution or Band minute is passed.
- (b) Upon acceptance of a Tender, and upon the execution of a binding contract by the parties, the contract shall become part of the records of the Band.
- (c) The Band Council shall be responsible for the supervision of the implementation of all contracts, and shall appoint a person or persons to act on their behalf to inspect and verify work, services rendered or goods supplied by the contractor.

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- (d) No disbursements or payment on any contract shall be made without certified supporting documentation, such as the invoice, voucher or purchase order.
- (e) In the event a member of Band Council is present at a meeting where:
 - (i) a Tender is accepted; or
 - (ii) a motion to enter a contract, pursuant to acceptance of a Tender, is made;

in respect of which Tender or contract the Band Council member has a personal interest, the Band Council member is to signify his interest and thereafter refrain from taking part in any discussion of voting upon the acceptance of any tender or motion before the Band Council.

8.0 BAND GOVERNMENT EXPENSES

- 8.01 Honorarias or salaries for the Chief and Councillors shall be established and authorized in the annual budget and paid accordingly.
- 8.02 Revisions of honorarias or the salaries of the Chief or Councillors shall be identified separately on the annual budget submission and shall not be implemented until April 1st each year upon approval of the Band budget.
- 8.03 Travel at the expense of the Band shall be for Band business only.
- 8.04 Travel expenses shall be in accordance with the rates set by Band Council from time to time.

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8.05 Travel funds shall be estimated and established as a separate and identifiable budget item in the annual budget proposals.

8.06 Out of province travel allowance at the expense of the Band must be by agreement of a majority of the Band Council and must be reflected as such in the Band Council's minutes. In the case of an emergency or unanticipated travel expense which has been budgeted for but not specifically authorized, such an expense may be approved by the Band Council after it has occurred.

8.07 All expense accounts must be properly supported and presented to the Band Council prior to the next travel advance being paid.

9.0 INVENTORY AND CAPITAL ASSETS

9.01 Inventory records shall be established and maintained for all equipment, buildings, vehicles and other assets, in excess of \$100.00 setting out the property of the Band.

9.02 The write-off or sale of items carried on inventory shall only be authorized by the Band Council at regularly scheduled Band Council meetings where the decision is recorded in the minutes.

10.0 AUDITS

10.01 The appointment of an Auditor for the Band's affairs shall be approved at a Band Council meeting by the Chief and by a majority of Councillors present.

10.02 Termination of an Auditor appointed in accordance with Section 10.01 hereof shall only be by a majority of the Band Council at a Band Council meeting called to specifically deal with such termination. At such a meeting the Auditor shall have an

opportunity to respond to any questions or concerns and make arguments to Band Council.

10.03 The Band Manager and Accountant shall provide at all reasonable hours, ready access to the Auditor and other persons authorized by the Band Council to examine the books and accounts with respect to monies of the Band.

10.04 The Auditor shall have the right of access, at all reasonable hours, to all books, records, accounts and vouchers and is entitled to require from the staff and members of the Band Council and any Committee thereof such information and explanation as in his opinion is necessary to enable him to carry out an audit.

10.05 The audited financial statements of the Band shall be prepared on an accrued basis and consist of:

- (1) Balance sheet;
- (2) Statement of Revenue and Expenditure for each community program and a summary statement of Revenue and Expenditures;
- (3) Details of surpluses or deficits;
- (4) Statement of Changes in financial position; and
- (5) Any other requirements described in approval arrangements or the financial reporting guide for First Nations.

10.06 The Auditor shall express an opinion as to the fairness of the financial statements as a reflection of the financial position of the Band as at March 31st in each year, and the results of its operations.

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10.07 On or before the 30th day of June in each calendar year the Band Council shall make available a copy of the audited financial statements to the Electors by posting a copy at the Band Office. Band Council shall, on or before the 30th day of June in each calendar year, deliver to the Regional Director General of Indian Affairs, an audited financial statement.

10.08 The audited financial statements shall be signed by the Chief, at least 2 Councillors and the Band Manager. Acceptance of the audited financial statements shall be recorded in the minutes of the Band Council. If, in the opinion of the Chief, the Band Council and Band Manager, the recommendations made by the Auditors are reasonable, then they shall be acted upon immediately following acceptance of the audit.

11.0 AMENDMENTS AND REPEAL

11.01 This By-Law may be amended or repealed in the following manner:

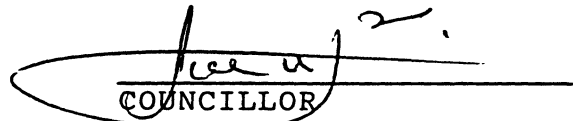
- (1) Band Council shall call a meeting for the specific purpose of amending or repealing this by-law. The Chief and all Councillors must unanimously approve a motion to amend or repeal;
- (2) (a) The Band Council shall post a notice of a general meeting of the Electors of the Band in a conspicuous place and where the reserve is divided into more than One (1) section, Band Council shall post One (1) or more copies of the notice in conspicuous places in each section, at least Thirty (30) days prior to the date of the general meeting;

- (b) The notice shall state that the purpose of the meeting is to consider and vote upon amendments to or, the repealing of, the Financial Management By-law. It shall also state the time, place and date of the meeting; and
- (3) Upon the approval of the majority of Electors present at such a duly constituted general meeting the amendments shall be adopted or this By-law shall be repealed and shall be effective as of the date of the meeting.

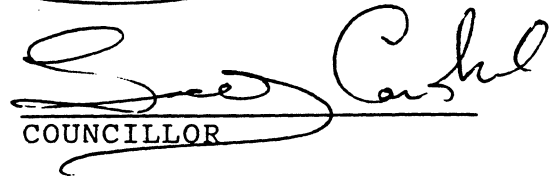
APPROVED AND PASSED at a duly convened meeting of the Council of the Woodland Cree Band effective as of October 1, 1992, and executed on July 30, 1996.


CHIEF


COUNCILLOR


COUNCILLOR


COUNCILLOR


COUNCILLOR

JUL 30 00 10:20 AM WESTERN...
WOODLAND CREE BAND #474 FINANCIAL MANAGEMENT BY-LAW

PROPOSED AMENDMENT

3.04 Notwithstanding section 3.01 and 3.02, Band Council, by way of resolution, may authorize signing authorities separate from the Chief and Councillors for accounts established for Band operated programs. Any signing authorities who are not the Chief and Councillors must be members of the Band who, pursuant to the *Indian Act* RSC, c.1-6, as amended, are registered as an Indian at Indian Registry maintained by Indian Affairs.

Proposed amendment passed on December 5, 1995.