

Ministre des Affaires indiennes et
du Nord canadien et interlocuteur fédéral
auprès des Métis et des Indiens non inscrits



Minister of Indian Affairs and
Northern Development and Federal Interlocutor
for Métis and Non-Status Indians

Ottawa, Canada K1A 0H4

I, Minister of Aboriginal Affairs and Northern Development, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law
made by the Cowessess First Nation, in the Province of Saskatchewan, at
a meeting held on the 9th day of January 2012.

- **Cowessess First Nation
Financial Administration By-law**

A handwritten signature in blue ink, appearing to be 'A. M. ...'.

Dated at Ottawa, Ontario, this 24th day of April 2012.

**COWESSESS FIRST NATION
FINANCIAL ADMINISTRATION BYLAW**

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PREAMBLE

WHEREAS section 83 of the *Indian Act* provides that the Band Council may, subject to the approval of the Minister of Indian Affairs and Northern Development, make bylaws for the following purposes:

- The appropriation and expenditure of moneys of the Cowessess First Nation to defray Cowessess First Nation expenses;
- The appointment of officials to conduct the business of the Band Council and prescribing their duties; and
- With respect to any matter arising out of or ancillary to the exercise of the aforementioned powers;

WHEREAS the Band Council of the Cowessess First Nation wishes to establish a comprehensive bylaw to govern the financial administration of the Cowessess First Nation;

WHEREAS the Band Council of the Cowessess First Nation is committed to the financial stability and long range fiscal viability of the Cowessess First Nation and its Operating Entities;

WHEREAS the enclosed Bylaw contains provisions which are intended to ensure financial security, limit financial liability and provide for the effective financial operation and management of the Cowessess First Nation and its Operating Entities;

WHEREAS the Band Council of the Cowessess First Nation has determined that it is desirable and necessary that the enclosed Financial Administration Bylaw be established for the purposes set out in section 83 of the *Indian Act* and for the better administration of the Cowessess First Nation and its Operating Entities; and

THEREFORE BE IT RESOLVED that the Band Council of the Cowessess First Nation at a duly convened meeting of the Band Council hereby enacts the following Financial Administration Bylaw.

1. CITATION

- 1.1 This document may be cited as the "Cowessess First Nation Financial Administration Bylaw".

2. DEFINITIONS AND INTERPRETATION

- 2.1 In this Bylaw, the following terms shall have the meanings hereinafter ascribed to them, namely:

- (a) **“Agency” or “Agencies”** means any board, tribunal, commission or committee as established by or under the authority of the Band Council of the First Nation;
- (b) **“Agreement”** means any contract or agreement as may be entered into between the First Nation and any other party, including the Federal or Provincial Government or any agency or department thereof, pursuant to which monies are paid to the First Nation;
- (c) **“Auditor” or “Auditors”** means an auditor who is a member (or a partnership whose partners are members) in good standing of the Canadian Institute of Chartered Accountants and who is appointed by the Band Council to act as auditor for the First Nation;
- (d) **“Band Council”** means the Chief and Council of the Cowessess First Nation;
- (e) **“Band Council Resolution” or “Resolution”** means a written resolution signed by at least a quorum of the Band Council which is passed at a duly convened meeting of the Band Council;
- (f) **“Band Member” or “Member”** means any person whose name appears or is entitled to appear on the Band list of the First Nation as maintained by the Registrar of the Department of Indian Affairs and Northern Development pursuant to the provisions of the *Indian Act* R.S.C. 1985 c. I-5;
- (g) **“Capital Project”** means the purchase, construction or major renovation of any physical assets of the First Nation which, without restricting the generality of the foregoing shall include roads, bridges, utilities, water supply and septic systems, ditches and water spillways, houses (including both CMHC and Band Units), buildings, waste control facilities, landscaping and fencing;
- (h) **“Cowessess First Nation Financial Administration Bylaw” or “Bylaw”** means this Bylaw and any amendments enacted in relation thereto;
- (i) **“Cowessess First Nation Funds”** means all monies received and administered by the Band Council on behalf of the First Nation and includes, without restricting the generality of the foregoing, the following:
 - (i) all revenues generated by the First Nation or its Operating Entities;
 - (ii) all grants, contributions and/or monies received by the First Nation pursuant to any funding or other Agreements;

- (iii) all monies borrowed by the First Nation for and on behalf of the First Nation or any of its Operating Entities; and
- (iv) all other monies received and administered by the First Nation or its Operating Entities;
- (j) **“DIAND”** means the Department of Indian Affairs and Northern Development or its successor;
- (k) **“Director of Finance”** means the Director of Finance or other equivalent position within the First Nation;
- (l) **“Financial Institution”** means any bank or trust company that is a member institution for which the Canada Deposit Insurance Corporation has a duty to insure deposits pursuant to the *Canada Deposit Insurance Corporation Act*, R.S.C. 1985, c. C-3, or a credit union operating in the Province of Saskatchewan whose deposits are insured by the Credit Union Deposit Guarantee Corporation;
- (m) **“First Nation”** means the Cowessess First Nation;
- (n) **“Immediate Family”** means the spouse, common-law spouse, mother, stepmother, father, stepfather, sister, stepsister, brother, stepbrother, son, stepson, daughter, stepdaughter, foster child, adopted child, grandchild or grandparent of an individual;
- (o) **“Material Contract”** means any contract or agreement relating to the provision of goods and/or services;
- (p) **“Motion”** means a decision of the Band Council which has been approved by a quorum of the Band Council present at a duly convened meeting of the Band Council;
- (q) **“Operating Entity”** or **“Operating Entities”** means any program, department or entity operated and administered by the First Nation and which is funded by the First Nation through monies received by the First Nation pursuant to any funding agreements or directly by the First Nation, but excludes any corporations, limited partnerships, trusts or other related business entities which may be operated and administered separate and apart from the First Nation;
- (r) **“Program Manager”** means such co-ordinators, managers, supervisors or directors as are retained by the First Nation to be responsible for the day to day management and operation of a specific program, department or Operating Entity of the First Nation; and

- (s) **“Reserve”** means collectively the lands comprised within the Cowessess Indian Reserve, as may be amended from time to time.

2.2 In this Bylaw:

- (a) words used herein importing the singular only shall include the plural and vice versa and words importing the use of any one gender shall include all genders;
- (b) all references to statutes or regulations shall include, unless expressly stated herein, any such statute or regulation as the same may be amended, re-enacted or replaced from time to time and, in respect of any defined term derived from such statute or regulation, includes any subsequent definition contained in any statute or regulation enacted in substitution therefore, or in modification thereof; and
- (c) the headings, recitals and table of contents are inserted solely for convenience and shall not control or affect the meaning or construction of any part of this Bylaw.

2.3 In the event of any inconsistency or conflict arising between the provisions of this Bylaw and the provisions of any other policies or procedures of the First Nation, the provisions as outlined in this Bylaw shall govern and prevail to the extent of the inconsistency or conflict.

3. PURPOSE

3.1 The purpose of this Bylaw shall be to:

- (a) provide a framework for the fiscal and financial operations of the First Nation and its Operating Entities; and
- (b) identify the provisions having application to the financial operation and management of the First Nation and its Operating Entities.

4. APPLICATION

4.1 This Bylaw shall have application to the financial management and administration of all Cowessess First Nation Funds and shall apply to:

- (a) the Band Council;
- (b) all employees, officers, appointed committee members and/or contracted personnel of the First Nation, its Agencies and Operating Entities; and

- (c) all programs, departments, Agencies and Operating Entities of the First Nation.

5. FINANCIAL MANAGEMENT AND OPERATIONS

5.1 Without restricting the generality of the foregoing, the Band Council shall be responsible for overseeing and managing the financial operations of the First Nation, its programs, departments, Agencies and Operating Entities. In exercising its responsibilities, the Band Council shall conduct its affairs in a manner which ensures sound financial management and accountability for all Cowessess First Nation Funds.

5.2 In exercising its powers and performing its duties, the Band Council shall be responsible for the following:

- (a) to ensure that all Band Council members, employees, contractual personnel and appointed officials adhere to and comply with the provisions of this Bylaw in relation to the financial operations of the First Nation, its programs, departments, Agencies and Operating Entities;
- (b) to review and approve prior to the beginning of each fiscal year the consolidated annual operating budget for the First Nation, its programs, departments, Agencies and Operating Entities;
- (c) to monitor the approved consolidated annual operating budget in each fiscal year to ensure that the operating budget is followed and remedial action is taken, where necessary, to ensure the proper and efficient management of Cowessess First Nation Funds;
- (d) to make decisions regarding the utilization of Cowessess First Nation Funds and to properly account for expenditures made in relation to the First Nation, its programs, departments, Agencies and Operating Entities;
- (e) to ensure that all financial transactions and decisions effecting the First Nation, its programs, departments, Agencies and Operating Entities are conducted in accordance with the provisions of this Bylaw;
- (f) to ensure that all financial records of the First Nation, its programs, departments, Agencies and Operating Entities are kept in a secure location within the Band Administration Office and are not removed from the Band Administration Office without the express written consent by Motion or Resolution of the Band Council;
- (g) to ensure that all investments in business or business related projects are made in accordance with sound financial practices and following completion of all applicable due diligence requirements; and

- (h) to perform such other duties and exercise such other functions as the Band Council may consider necessary or expedient to meet its objectives, exercise its powers or perform its responsibilities hereunder.

5.3 In exercising its powers with respect to the financial management and operation of the First Nation, its programs, departments, Agencies and Operating Entities, the Band Council shall, without restricting the generality of the foregoing, be authorized and empowered to:

- (a) retain the services of any staff and/or professional advisors including, without restricting the generality of the foregoing, legal counsel, accountants and Auditors to assist the Band Council in the performance of any functions associated with the carrying out of its responsibilities;
- (b) enter into banking arrangements with any Financial Institution regarding the maintaining of accounts for all Cowessess First Nation Funds;
- (c) institute, prosecute and defend any suits, actions or other legal proceedings which may affect the Band Council, the First Nation, its programs, departments, Agencies or Operating Entities;
- (d) make and amend from time to time such policies and procedures as they deem necessary to govern their financial operations, provided that such policies and procedures shall not be inconsistent with the provisions of this Bylaw or any legislation having application to the Band Council; and
- (e) perform such other duties and exercise such other functions as the Band Council may consider appropriate for the effective financial operation and administration of the First Nation, its programs, departments, Agencies and Operating Entities.

5.4 Every member of the Band Council in exercising his or her powers or in performing his or her functions shall:

- (a) act honestly and in good faith with a view to the best interest of the First Nation;
- (b) exercise the care, diligence and skill of a reasonable prudent person; and
- (c) ensure that the financial affairs of the First Nation, its programs, departments, Agencies and Operating Entities are managed in accordance with the provisions of this Bylaw.

6. CONFLICT OF INTEREST

6.1 The Band Council shall ensure that conflict of interest is avoided in all financial decisions and transactions affecting the First Nation, its programs, departments, Agencies and Operating Entities.

6.2 As a general rule, any person who holds an elected, appointed, employment or contractual position with the First Nation, its programs, departments, Agencies or Operating Entities, including any elected member of the Band Council, shall not use their office or position for any personal gain or financial benefit to the detriment of the interest of the First Nation, its programs, departments, Agencies or Operating Entities. It shall be the responsibility of all elected, appointed, employed or contractual officials of the First Nation to declare any potential or actual conflict of interest as may arise in connection with the making of any decision involving any financial transactions on behalf of the First Nation, its programs, departments, Agencies or Operating Entities.

6.3 Any person referred to in section 6.2 who:

- (a) is a party to a Material Contract or proposed Material Contract to be entered into by or on behalf of the First Nation, its programs, departments, Agencies or Operating Entities;
- (b) is a director, officer or has material interest in any individual proprietor, corporation or any other entity who is a party to a Material Contract or proposed Material Contract to be entered into with the First Nation, its programs, departments, Agencies or Operating Entities; or
- (c) stands to receive either alone or in conjunction with any member of his or her Immediate Family, any personal gain or financial benefit from any Material Contract or proposed Material Contract to be entered into with the First Nation, its programs, departments, Agencies or Operating Entities;

shall disclose in writing to the Director of Finance, or in the case of the Director of Finance or a member of the Band Council, to the Band Council, the nature and extent of their relationship and the extent of his or her interest with the contracting party.

6.4 The disclosure required pursuant to section 6.3 shall be made:

- (a) at any meeting of the First Nation, its programs, departments, Agencies or Operating Entities at which the proposed Material Contract is first considered;
- (b) if the individual in question was not then interested in the proposed Material Contract, at the first meeting of the First Nation, its programs, departments,

Agencies or Operating Entities after which he or she becomes so interested; or

- (c) if the individual becomes interested after the Material Contract is made or entered into by or on behalf of the First Nation, its programs, departments, Agencies or Operating Entities, at the first meeting of the First Nation, its programs, departments, Agencies or Operating Entities after which he or she becomes so interested.

6.5 The individual described in section 6.3 shall not take part in any discussions or deliberations concerning the Material Contract and shall not vote on any Motion or Resolution to approve the same or any similar decision regarding consideration or approval of the Material Contract.

6.6 Every member of the Band Council shall be accountable to the membership of the First Nation for any personal gain or financial benefit received as a result of any decision of the Band Council, unless:

- (a) the Band Council member has disclosed his or her financial interest in the Material Contract as required by this Bylaw and has followed the procedures set out herein; and
- (b) the Band Council member has abstained from participating in all discussions or deliberations regarding the Material Contract including the voting on any Motion or Resolution to approve the same as provided for in section 6.5 hereof.

7. DIRECTOR OF FINANCE

7.1 To assist in the financial operations of the First Nation, the First Nation shall utilize the services of the Director of Finance. The Director of Finance shall be employed by the First Nation and shall report directly to the Band Council.

7.2 The Director of Finance shall provide an objective financial function independent of Program Managers, Operating Entities and Agencies. Without restricting the generality of the foregoing, the Director of Finance shall fulfill the following duties and responsibilities:

- (a) to ensure that the financial practices and procedures of the First Nation, its programs, departments, Agencies and Operating Entities are conducted and administered in accordance with the provisions of this Bylaw along with any other applicable policies, procedures and legislative enactments as adopted by the Band Council;
- (b) to oversee the monitoring, management and accounting of all Cowessess First Nation Funds;

- (c) to attend to the recording of all financial transactions and proceedings involving the First Nation, its programs, departments, Agencies and Operating Entities, including the maintenance of all financial records and accounts;
- (d) to provide, at a minimum on a monthly basis or as and when requested, written reports to the Band Council regarding the financial operation and management of the First Nation, its programs, departments, Agencies and Operating Entities;
- (e) to ensure that all cheques concerning the payment of expenditures are properly completed in accordance with the provisions of this Bylaw;
- (f) to assist in the negotiation, management and monitoring of all funding and other related Agreements as may be entered into by the Band Council on behalf of the First Nation;
- (g) to establish and maintain a filing system that shall include original copies of all Motions, Resolutions, documents and correspondence, including bank statements and cancelled cheques, relating to financial transactions involving the First Nation, its programs, departments, Agencies and Operating Entities;
- (h) to receive, record and safely maintain all monies relating to Cowessess First Nation Funds and to ensure such Funds are properly administered in accordance with the provisions of this Bylaw;
- (i) to prepare the consolidated annual operating budget for the First Nation, its programs, departments, Agencies and Operating Entities;
- (j) to monitor and ensure adherence to the consolidated annual operating budget, along with any amendments made in relation thereto;
- (k) to prepare and provide to Program Managers monthly reports and general ledger statements concerning the financial operations associated with their programs, departments, Agencies and Operating Entities;
- (l) to oversee the preparation of the annual audited financial statements for the First Nation;
- (m) to provide recommendations to the Band Council on matters relating to the administration of the financial affairs of the First Nation, its programs, departments, Agencies and Operating Entities; and
- (n) to perform such other duties and responsibilities as assigned from time to time by the Band Council.

7.3 The Director of Finance may assign or delegate to employees within the First Nation's Finance Department the performance of the duties and responsibilities outlined in section 7.2, provided the Director of Finance shall remain responsible for monitoring and ensuring full completion of the duties set out in section 7.2.

8. FISCAL YEAR

8.1 Unless otherwise provided for in section 8.2, the fiscal year for the First Nation, its programs, departments, Agencies and Operating Entities shall run from the period of April 1st of each year to March 31st of the succeeding year.

8.2 The Band Council may by Motion or Resolution, as required, establish the fiscal year for specific Operating Entities which may operate on a different fiscal year than that of the First Nation.

9. BUDGET PROCEDURES

9.1 To establish a clear outline of the financial planning requirements for the First Nation, its programs, departments, Agencies and Operating Entities, the Band Council shall, on or before the beginning of each fiscal year, establish a consolidated annual operating budget for the First Nation, its programs, departments, Agencies and Operating Entities.

9.2 The internal budgeting process shall be comprised of the following procedures:

(a) Call for estimates - On or before December 1st of each year, the Band Council shall send to the Program Managers a notice to prepare budget estimates for the ensuing fiscal year;

(b) Program budget plans – By January 31st of each year, Program Managers in consultation with their boards, committees and staff, where applicable, along with the Director of Finance shall prepare and submit to the Band Council a draft annual budget and work plan for their program, department or Operating Entity. The budget and work plan shall contain a detailed breakdown of:

(i) the estimated revenues and expenditures to be received and incurred by the program, department or Operating Entity for the ensuing fiscal year;

(ii) the proposed work plan for the program, department or Operating Entity for the ensuing fiscal year including goals and objectives; and

(iii) where applicable, information concerning the operation and delivery requirements of the program, department or Operating Entity;

- (c) Review by Council - In consultation with the Program Managers and the Director of Finance, the Band Council shall, on or before February 15th of each year, review with the Program Managers and Director of Finance the draft budgets and work plans thereafter making any changes or revisions as may be necessary; and
 - (d) Development of consolidated annual operating budget - On or before March 1st of each year, the Director of Finance in cooperation with the Program Managers shall prepare a draft consolidated annual operating budget for the First Nation, its programs, departments, Agencies and Operating Entities. The draft consolidated annual operating budget shall include a breakdown of all anticipated revenues and expenditures to be incurred by the First Nation, its programs, departments, Agencies and Operating Entities for the ensuing fiscal year. The draft consolidated annual operating budget shall be submitted to the Band Council for review and consideration on or before March 15th of each fiscal year.
- 9.3 Upon approval, the consolidated annual operating budget shall become the official annual operating budget of the First Nation for the ensuing fiscal year. Any changes or adjustments to the overall consolidated annual operating budget following its adoption by the Band Council shall require subsequent amendment through Motion or Resolution of the Band Council and supported by written reports from the Director of Finance and Program Managers, where applicable.
- 9.4 In terms of Capital Projects, the Band Council shall in the month of May of each year review its Capital Project requirements for the following fiscal year and submit its proposals and letters of intent to DIAND by June 30th of that year. Further, the Band Council shall maintain annually an updated five (5) year Capital Project Plan for the First Nation and its Operating Entities.
- 9.5 To enable the Band Council to maintain programs and services which are consistent with the financial resources at its disposal, the Band Council shall use its best efforts to maintain a balanced budget throughout the term of each fiscal year. The Band Council shall monitor expenditures periodically to ensure that budgets are followed and remedial action taken, where necessary.
- 9.6 In the event that new programs are introduced or existing program plans are modified and such changes result in a substantive change in the consolidated annual operating budget, such changes shall be required to be approved by the Band Council through Motion or Resolution.
- 9.7 Any training or other related programs or initiatives which are offered to the First Nation or its employees and which result in a substantive cost to the First Nation shall be reviewed and approved by the Band Council prior to such program or initiative being undertaken at the First Nation.

9.8 The Band Council may, by Motion or Resolution, as required, amend the budget preparation dates and timelines outlined herein for specific Operating Entities which may operate on a different fiscal year than that of the First Nation.

10. BANKING

10.1 The Band Council shall, by Motion or Resolution, establish bank accounts in the name of the First Nation or its Operating Entities at such Financial Institution or Institutions as selected by the Band Council.

10.2 Upon receipt, all monies received (whether in the form of cash, cheque, bank draft, direct deposit or other negotiable instrument) in respect of Cowessess First Nation Funds shall be deposited into the appropriate designated accounts of the First Nation or its Operating Entities. A record of deposit shall be completed and maintained by the Director of Finance or their designate for each deposit made to the accounts of the First Nation or its Operating Entities.

10.3 Receipts shall be issued for all cash and other related payments received by the First Nation or its Operating Entities. Copies of all receipts issued shall be provided to the Director of Finance immediately upon their issuance and shall be maintained within the financial records of the First Nation.

10.4 All funds received in respect of program funding shall be deposited in a single general account provided, however, that the Band Council may by Resolution authorize the opening of additional accounts for the provision of specific programs and services or for any other purposes as approved by the Band Council.

10.5 The Director of Finance or their designate shall maintain records of all banking transactions and shall report regularly to the Band Council on the operation and maintenance of all financial accounts.

10.6 All interest or other income earned on Cowessess First Nation Funds while held in investments or on deposit in a Financial Institution shall remain the property of the First Nation and upon maturity shall be deposited into the Band's general account or such other accounts as may be designated by the Band Council.

10.7 Any surplus funds maintained within accounts of the First Nation or its Operating Entities may, upon Motion or Resolution of the Band Council, be invested in interest bearing savings accounts, guaranteed investment certificates, term deposits or other similar guaranteed investments.

11. EXPENDITURES

11.1 Save and except as provided for in section 11.2, all expenditures made by the First Nation, its programs, departments, Agencies and Operating Entities shall be undertaken in accordance with:

- (a) the consolidated annual operating budget of the First Nation; or
 - (b) by a Motion or Resolution of the Band Council.
- 11.2 Expenditures from Cowessess First Nation Funds may be made by the Band Council from outside the consolidated annual operating budget provided the following conditions have been met:
- (a) the expenditure is required for the operation and management of the First Nation, its programs, departments, Agencies or Operating Entities; and
 - (b) the Band Council has, by Motion or Resolution, authorized both approval of the expenditure and has also identified a proposed plan or course of action for the obtaining by the First Nation of funds required to cover the expenditure.
- 11.3 Unless otherwise approved by Motion or Resolution of the Band Council, the approval limits on any given expenditure or contract for Program Managers shall be limited to \$5,000.00, provided the expenditure falls within the Program Manager's approved budget. Any given expenditure or contract over \$5,000.00 shall require approval of the Director of Finance, provided the expenditure falls within the Program Manager's approved budget. If the proposed expenditure is outside of the Program Manager's approved budget, the expenditure shall require approval by the Band Council through Motion or Resolution prior to the expenditure being incurred.
- 11.4 Program Managers shall be required to report in writing to the Band Council on the administration of their program, department or Operating Entity, as and when requested by the Band Council.
- 11.5 All expenditures shall be paid by way of cheque, purchase order or through credit card purchase and shall be authorized and executed by the designated signing authorities on behalf of the First Nation. Further, all expenditures shall be verified through submission of invoices and/or other supporting documentation prior to such expenditures being made.
- 11.6 All expenditures approved for payment shall be recorded in the financial records of the First Nation.
- 11.7 The Band Council may, by Motion or Resolution, designate individuals from within the First Nation's administration who may execute purchase orders or who may utilize credit card purchases for expenditures incurred in relation to programs, departments, Agencies or Operating Entities of the First Nation and the limitations associated with such purchase orders and credit card usage.

- 11.8 Purchase orders and credit card purchases may only be utilized for the purposes of:
- (a) pre-booking or paying for hotels and/or meeting rooms associated with approved travel, provided such expenditures shall be limited solely to the cost of the applicable hotel and/or meeting room and shall not include any other incidental or other related expenses; and
 - (b) the purchasing of materials or equipment relating to any particular program, department, Agency or Operating Entity of the First Nation, provided such expenditure falls within the consolidated annual operating budget of the First Nation or is approved by Motion or Resolution of the Band Council.
- 11.9 All expenditures made through purchase orders or credit card purchases together with the supporting invoices or other documents in relation thereto shall be provided to the Director of Finance immediately upon such expenditures being incurred. Further, copies of all credit card statements shall be provided to the Director of Finance immediately upon their receipt.
- 11.10 Any reward based programs associated with expenditures made on behalf of the First Nation, its programs, departments, Agencies and Operating Entities utilizing Cowessess First Nation Funds shall be credited to the First Nation for use in its operations.
- 11.11 All expenditures made through credit card purchases shall be reported to the Band Council in the written reports provided to the Band Council by the Director of Finance.
- 11.12 In the event a dispute arises as to whether a particular invoice or expenditure submitted constitutes a valid expenditure, such matter may be referred to the Band Council for further discussion and consideration.

12. CHEQUING PROCEDURES

- 12.1 All payments made out of Cowessess First Nation Funds shall be processed through pre-numbered cheques. All cheques must be accounted for in the month-end and year-end financial statements. Unissued cheques shall be safely secured at the Band Administration Office.
- 12.2 The Band Council shall, by Resolution, designate cheque signing authorities on all financial accounts of the First Nation and its Operating Entities. At a minimum, the Band Council shall designate from amongst the Band Council four (4) individuals to act as signing authorities on the general Band account of the First Nation. All Resolutions made pursuant to this section shall be deposited at the appropriate Financial Institution and shall continue in full force and effect until repealed or amended by subsequent Resolution of the Band Council.

- 12.3 Where applicable, a cheque requisition form and original invoice or purchase order, signed by the appropriate signing authority certifying the payment of expenditures shall accompany the issuance of all cheques. Further, no cheque drawn on any account of the First Nation or its Operating Entities shall:
- (a) be released from the Band Administration Office unless properly signed by the signing authorities on the account;
 - (b) be post-dated except for staff payroll, social assistance or education living allowances cheques which are payable during Christmas holidays, office closures or which have been previously authorized by Motion or Resolution of the Band Council; or
 - (c) be pre-signed before the payee amount and date are entered on the cheque.
- 12.4 Any cheque involving a payment of \$1,500.00 or less may be signed utilizing a pre-authorized signature stamp. Any cheque involving a payment of \$1,500.00 or more shall require the original signatures of the duly authorized signing authorities on the account prior to issuance of the cheque.
- 12.5 In order to avoid the potential for conflict of interest arising with respect to the processing and issuance of cheques through the Finance Department, under no circumstances may a cheque be processed through the Finance Department in situations where the individual executing the cheque requisition form or purchase order or the payee, and the individual processing the cheque, are members of the same Immediate Family. In such situations, either of the following procedures shall be implemented:
- (a) the cheque requisition form or purchase order shall be executed by an alternate signing authority who is not an Immediate Family member of the person responsible for processing the cheque within the Finance Department; or
 - (b) the cheque shall be processed by the Director of Finance or an alternate individual within the Finance Department who is not related to either the person requisitioning the payment or the payee.
- 12.6 Cancelled or spoiled cheques shall be marked "VOID" and retained on file for auditing purposes.
- 12.7 Any cheque not cashed within six (6) months of the date of its issuance or which has been lost or stolen by or from the payee shall be cancelled and, where applicable, a stop payment registered with the First Nation's Financial Institution by the Director of Finance or their designate.

12.8 Upon receiving notification of a return of an NSF cheque, the Director of Finance or their designate shall reverse the transaction on the accounting system.

12.9 All bank records, cancelled cheques and financial records of the First Nation shall be maintained by the Director of Finance and kept on file in a secure and locked facility within the Band Administration Office.

13. INVOICING

13.1 No payment shall be made for the performance of any work or the supply of any goods or services to the First Nation, its programs, departments, Agencies or Operating Entities unless the charges in respect of such work, goods or services have been authorized:

(a) pursuant to a Motion or a Resolution of the Band Council;

(b) by a person delegated to authorize such payment and approved in accordance with the provisions of this Bylaw; or

(c) pursuant to a contractual agreement entered into between the First Nation and the person providing such work, goods or services which establishes the amount or a method of calculating the amount to be charged for such work, goods or services.

13.2 No payment shall be made for the supply of goods or services to the First Nation, its programs, departments, Agencies or Operating Entities unless accompanied by an invoice from the supplier which outlines in detail the goods or services supplied and the fees or charges in relation thereto.

14. TENDERING PROCESS

14.1 Unless otherwise directed by Motion or Resolution of the Band Council, the tendering process outlined herein shall be utilized for all Capital Projects or capital purchases involving the acquisition of materials and equipment required for the operations of the First Nation, its programs, departments, Agencies or Operating Entities.

14.2 Capital purchases involving the acquisition of materials and equipment up to \$5,000.00, or such greater amounts as approved by Motion or Resolution of the Band Council, may be made by a Program Manager without going to tender, provided the proposed capital purchase is included within the approved consolidated annual operating budget. In such instances, bids shall, where applicable, be obtained from at least two or more suppliers prior to the capital purchase taking place.

- 14.3 Capital purchases involving the acquisition of materials and equipment over \$5,000.00 shall, unless otherwise directed by Motion or Resolution of the Band Council, be made by way of invitation to tender.
- 14.4 The bidding for the provision of goods and/or services relating to Capital Projects shall be undertaken by way of invitation to tender or public tender.
- 14.5 The tender documents shall, where applicable, include the following information:
 - (a) the time and date for closing of the tender;
 - (b) sufficient details from which comparable bids can be made;
 - (c) the time, date and place tenders are to be opened;
 - (d) if a security deposit is required, the amount of such deposit and the terms under which deposits will be handled at the conclusion of the bidding process;
 - (e) a notation in the tender document that the lowest or any tenders submitted may not necessarily be accepted; and
 - (f) such other information as may be required with respect to the tendering process.
- 14.6 All tenders are to be returned in a sealed envelope marked privileged and confidential and addressed to the appropriate authorized officials at the First Nation or other persons responsible for the tendering process, and the time and date of receipt of each tender shall be recorded on file.
- 14.7 Upon receipt, all sealed tenders shall be safely secured at the Band Administration Office or at the location of the persons responsible for the tendering process until the time for opening of the tenders.
- 14.8 All tenders received shall be opened in public in the presence of the appropriate authorized officials at the First Nation or other persons responsible for the tendering process.
- 14.9 The name of each party submitting a tender and the amount of their bid shall be recorded on file.
- 14.10 A report containing a list of all persons submitting valid tenders and their bids shall be forwarded to the Band Council for their review and consideration. The lowest tender received shall normally be accepted unless the Band Council deems it in the best interest of the First Nation to do otherwise. Where the lowest tender is not accepted the reasons shall be recorded in the Band Council minutes at which the tenders are reviewed.

- 14.11 Upon acceptance of the tender by the Band Council, the same shall be confirmed in writing with the successful bidder and, where applicable, any further agreements negotiated and executed between the parties.
- 14.12 As part of the tendering process, the Band Council may impose a holdback on the contract price and shall not release the holdback to the contractor until all work is certified as complete and satisfactory to the Band Council. Further, the Band Council may, by Motion or Resolution, appoint any person or persons to act on behalf of the First Nation to inspect and certify any work, goods supplied or services rendered by the contractor.
- 14.13 Where the context so requires, the Band Council may, by Motion or Resolution, amend, alter or vary the procedures having application to the tendering process for individual projects.

15 CONTRACTS

- 15.1 Subject to compliance with provisions outlined in this Section, contracts relating to the provision of goods and/or services to the First Nation, its programs, departments, Agencies and Operating Entities may be approved in accordance with the provisions outlined in section 11.3.
- 15.2 Contracts relating to the provision of consulting, administrative or other professional services to the First Nation, its programs, departments, Agencies or Operating Entities shall be required to be approved by the Band Council prior to their execution.
- 15.3 Contracts relating to the provision of goods and/or services or consulting, administrative or other professional services shall be made in writing in the name of the First Nation and shall, without restricting the generality of the foregoing, include within them the following information, where applicable:
- (a) name of the contractor;
 - (b) compensation associated with the contract;
 - (c) payment schedule associated with the compensation;
 - (d) outline of the goods and/or services to be delivered to the First Nation, its programs, departments, Agencies or Operating Entities and the timeframe for completion of the deliverables; and
 - (e) such other terms as may be prescribed by the Band Council on behalf of the First Nation.
- 15.3 No advances will be allowed on contracts unless approved by a Motion or Resolution of the Band Council. Further, the Band Council may review with legal

counsel the terms of any proposed contract prior to such contract being considered for execution by the First Nation.

- 15.4 Save and except as otherwise provided for herein, only the Band Council shall have the authority to enter into contracts for and on behalf of the First Nation. Under no circumstances shall an employee, individual or Band Member have the authority to bind the First Nation to any contractual arrangements without prior approval having first been obtained in accordance with the provisions outlined in this Bylaw.

16. FUNDING AGREEMENTS

- 16.1 Any funding or other related Agreements associated with the operations of the First Nation, its programs, departments, Agencies or Operating Entities shall be forwarded to the Band Council for approval prior to their execution.
- 16.2 Any flow through funding agreements must be approved by the Band Council prior to their implementation.

17. INVENTORIES AND SALE OF BAND ASSETS

- 17.1 The Director of Finance in conjunction with each Program Manager shall ensure that an updated inventory of all furniture, capital assets, equipment and non-expendable supplies are maintained for each program, department and Operating Entity. The updated inventory listing shall be reviewed by the Director of Finance each year in conjunction with the preparation of the audited financial statements for the First Nation. Asset inventories shall be valued in accordance with Canada Revenue Agency tax and depreciation provisions.
- 17.2 Inventory inspections shall be undertaken annually prior to the end of each fiscal year by each Program Manager, the results of which shall be provided to the Director of Finance.
- 17.3 Property or assets of the First Nation having a value of \$1,000.00 or greater and which are no longer required for use in the operations of the First Nation, its programs, departments, Agencies or Operating Entities may not be disposed of without the prior approval of the Band Council as evidenced through Motion or Resolution of the Band Council. Such property and assets made available for sale shall be disposed by way of public tender or in such other manner as may be approved by Motion or Resolution of the Band Council. Property or assets having a value of less than \$1,000.00 may be disposed of by Program Managers by way of public tender.

18. INSURANCE

- 18.1 The First Nation shall maintain on an annual basis insurance with respect to the following:

- (a) property and third party liability insurance with respect to all property, buildings and capital assets of the First Nation, its programs, departments, Agencies and Operating Entities with such property, buildings and capital assets to be insured to their full replacement cost;
 - (b) where applicable, errors and omissions insurance and directors and officers liability insurance having application to the operations of the First Nation, its programs, departments, Agencies and Operating Entities including coverage for the Band Council, its staff and any appointed boards or committees of the First Nation; and
 - (c) automobile insurance, including third party liability coverage, having application to all First Nation owned vehicles.
- 18.2 Copies of all insurance policies purchased, together with any amendments made in relation thereto shall be maintained on file by the Director of Finance at the Band Administration Office.
19. BORROWING PROCEDURES
- 19.1 Subject to the provisions of section 19.4 respecting salary advances to employees, the Band Council shall be prohibited from:
- (a) providing loans to Band Members or employees; or
 - (b) co-signing, guaranteeing or providing any form of security for any loan made or proposed to be made to a Band Member or employee.
- 19.2 For the purpose of conducting its operations, the Band Council may on behalf of the First Nation, its programs, departments, Agencies or Operating Entities, authorize by Resolution the borrowing of funds from a Financial Institution on such terms and conditions as may be approved by the Band Council.
- 19.3 Prior to the incurring of any debt obligation pursuant to the provisions of section 19.2, the Band Council shall adopt a repayment plan for the debt which shall, without restricting the generality of the foregoing, include the following information:
- (a) the purpose of the loan;
 - (b) the security, if any, to be provided in relation to the loan;
 - (c) the costs associated with the obtaining of the loan (ie: cost of borrowing); and
 - (d) a repayment schedule for the loan.

19.4 Salary advances may be provided to employees in accordance with the Cowessess First Nation Personnel Manual as amended from time to time.

20. BAND COUNCIL COMPENSATION

20.1 The Chief together with each Band Councillor shall be paid an annual honorarium that shall be established by the Band Council upon commencement of their term of office in accordance with the provisions of section 20.2. The compensation to be paid to the Chief and each Band Councillor shall be determined in reference to the resources available to the First Nation and the duties to be performed by the Band Council.

20.2 Upon commencement of their term of office, the Band Council shall by Motion or Resolution set the amount of compensation to be paid to the Chief and each Band Councillor during their term. In times of financial constraint, the Band Council may by Motion or Resolution alter or amend the compensation to be paid to the Band Council as provided for herein.

21. COMPENSATION FOR BOARDS AND COMMITTEES

21.1 Employees shall not be entitled to receive any compensation for attending meetings of boards or committees for which they are required to attend during regular office hours, but shall be eligible to receive either time in lieu or payment of any applicable per diem or honorarium for meetings to which they are required to attend outside regular office hours.

21.2 From time to time, per diems or honorariums may be paid to Members of the First Nation including elders when representing the First Nation at official functions or while sitting on boards or committees of Agencies of the First Nation. All per diems or honorariums paid to Band Members shall be established by Motion or Resolution of the Band Council. Only per diems or honorariums authorized by the Band Council shall be paid.

21.3 In times of financial constraint, the Band Council may by Motion or Resolution alter or amend the per diems or honorariums to be paid as provided for herein.

22. ACCOUNTING SYSTEMS

22.1 The Band Council in conjunction with the Director of Finance shall be responsible for ensuring that an adequate computerized accounting system is maintained to facilitate the recording of all financial transactions affecting the First Nation and its Operating Entities. Without restricting the generality of the foregoing, the accounting system shall include:

- (a) a daily journal for receipts and disbursements;

- (b) accounts receivable journal;
 - (c) accounts payable journal;
 - (d) payroll records;
 - (e) general ledger; and
 - (f) such other records as may be required by the Band Council.
- 22.2 The Director of Finance shall prepare and maintain on a monthly basis the following records:
- (a) a bank reconciliation summary report to be prepared upon receipt of bank statements and cancelled cheques;
 - (b) monthly statements of receipts and disbursements for each program, department and Operating Entity which are to be prepared from the information contained in the general ledger and other accounts following the completion of postings each month;
 - (c) a monthly listing of accounts receivable and accounts payable for each program, department or Operating Entity to be prepared and balanced against the general ledger and control accounts, where applicable;
 - (d) a cheque log;
 - (e) an updated monthly budget report showing budgeted expenditures as compared to actuals for each program, department and Operating Entity; and
 - (f) such other reports as may be required by the Band Council.
- 22.3 All documents prepared by the Director of Finance in accordance with the provisions of section 22.2 hereof shall be made available to the Band Council upon request.
- 22.4 All financial records and supporting documents shall be kept in a secure facility at the Band Administration Office for a period of not less than seven (7) years and shall not be destroyed following such time without the express written consent of the Band Council.
- 22.5 All financial records maintained on the computerized accounting system shall be backed up regularly with the backup records stored off premises for safety and security purposes.

23. AUDIT

- 23.1 The Band Council shall, by Motion or Resolution, on or before February 15th of each fiscal year engage an Auditor to prepare the audited financial statements for the First Nation including its Operating Entities.
- 23.2 Where possible, the audited financial statements for the First Nation shall be completed by the Auditor on or before July 31st of each year.
- 23.3 In completing the audited financial statements, the Auditor shall be entitled to unrestricted access to all books, records and accounts of the First Nation and its Operating Entities.
- 23.4 The audited financial statements for the First Nation shall be completed in accordance with international financial reporting standards or such other applicable standards as approved by the Auditor and shall include a review of the adequacy of the accounting procedures and systems of control employed to preserve and protect the assets of the First Nation and its Operating Entities.
- 23.5 The Auditor shall report directly to the Band Council and shall upon completion of the audited financial statements present the same in draft form to the Band Council for their review and consideration.
- 23.6 The audited financial statements shall, where applicable, be accepted by the Band Council through Motion or Resolution and shall be signed by at least two (2) authorized officials as designated by the Band Council.
- 23.7 Upon adoption of the audited financial statements, copies of the same shall be permanently kept at the Band Administration Office and shall be open for inspection during normal business hours to any Member of the First Nation.

24. REPORTING OF FINANCIAL DECISIONS

- 24.1 Subject to the provisions outlined in this Bylaw, all decisions involving the allocation and/or expenditure of Cowessess First Nation Funds shall be recorded in the appropriate minutes of the Band Council, Agency or Operating Entity to which such decisions are made. All financial transactions shall be required to be properly evidenced through Motion or Resolution and provided to the Director of Finance for record keeping purposes.
- 24.2 Original copies of all Band Council, Agency and Operating Entity minutes shall, upon their review and adoption, be maintained on file at the Band Administration Office.

25. REPORTING TO THE MEMBERSHIP

- 25.1 Following adoption by the Band Council of the audited financial statements for the First Nation, the Band Council shall arrange for the conducting of a general Band information meeting on the Cowessess Indian Reserve and at such other locations as may be determined by the Band Council, to present and review with the Band membership the completed financial statements.
- 25.2 The Band Council may require the attendance of Program Managers, employees and/or professional advisors to attend the Band informational meetings to assist in the providing of presentations to the Band Members.

26. DONATIONS AND SPONSORSHIPS

- 26.1 Donations or sponsorships may include cash or in-kind contributions.
- 26.2 Requests for donations or sponsorships received by the First Nation shall be referred to the Band Council for review and consideration. Subject to available resources, the Band Council may, at its discretion, approve, reject or partially approve any sponsorship or donation request received.

27. TRAVEL EXPENSES

- 27.1 Unless otherwise approved by Motion or Resolution of the Band Council, the travel allowance rate to be paid for approved travel shall be set at a rate equivalent to the rate set by the Treasury Board of Canada for the Province of Saskatchewan, as in effect from time to time. Band Council members, employees and individuals appointed to Agencies that are required and have been approved to use their own vehicle for travel in relation to the performance of their duties shall be reimbursed at the approved travel allowance rate.
- 27.2 A travel allowance budget shall be established for the Chief and each Band Councillor prior to the beginning of each fiscal year. In addition, travel allowance budgets may also be established for individual employees, provided such expenditures are included within the consolidated annual operating budget of the First Nation. Travel allowances shall be paid from the budgets upon approval of travel expense claims.
- 27.3 The approval process for travel expense claims shall be as follows:
- (a) for employees and individuals appointed to Agencies, travel expense claims must be approved in writing by their Program Manager prior to their submission to the Finance Department for payment;
 - (b) for Program Managers, travel expense claims must be approved in writing by the individual council portfolio holder responsible for their program,

department or Operating Entity or the Chief prior to their submission to the Finance Department for payment;

- (c) for Band Council members, travel expense claims must be approved in writing by the Chief or Director of Finance prior to their submission to the Finance Department for payment; and
 - (d) for the Chief, travel expense claims must be approved in writing by a member of the Band Council.
- 27.4 All out of province travel for employees, members of the Band Council or individuals appointed to Agencies shall require approval by way of Motion or Resolution from the Band Council.
- 27.5 The First Nation may provide for the use of vehicles which may be utilized by staff in relation to its operations. The First Nation may, by Motion or Resolution, designate individuals from within the First Nation's administration who may utilize First Nation owned vehicles in the course of their duties, provided such individuals meet all applicable licencing and insurance requirements. The use of First Nation owned vehicles shall be limited to approved business travel and not for personal use.
- 27.6 Travel to and from an individual's residence to the Band Administration Office shall not be a claimable expense.
- 27.7 Employees or Band Council members wishing to rent a vehicle for approved business travel shall require the approval of the Chief or the Director of Finance and shall only be reimbursed for actual expenses incurred based upon submission of receipts for such expenses.
- 27.8 Employees or individuals appointed to Agencies traveling to the same destination are expected to travel together, whenever possible, rather than in separate vehicles.
28. ACCOMMODATION EXPENSES
- 28.1 Unless otherwise approved by Motion or Resolution of the Band Council, employees, Band Council members or individuals appointed to Agencies who are required to stay overnight in a hotel or other commercial establishment in connection with approved business travel or in the performance of their duties shall be reimbursed at the following rates, based upon submission of receipts for their accommodations:
- (a) for in-province accommodations, up to a maximum of \$150.00 per night; and

- (b) for out-of-province accommodations, up to a maximum of \$200.00 per night.
- 28.2 Employees, Band Council members or individuals appointed to Agencies who stay overnight in private accommodations shall be reimbursed up to a maximum of \$50.00 per night.
29. MEAL ALLOWANCES
- 29.1 Employees, Band Council members or individuals appointed to Agencies who participate in approved business travel shall be entitled to claim the following meal expenses:
- (a) breakfast expense:
 - (i) on the day that travel begins if they are required to leave their residence prior to 8:00 am; and
 - (ii) for each day that they are away from home on approved business travel provided that breakfast is not supplied by the First Nation or the meeting hosts.
 - (b) lunch expenses:
 - (i) on the day that travel begins if they are required to leave their residence prior to 12:00 pm;
 - (ii) for each day that they are away from home on approved business travel provided that lunch is not supplied by the First Nation or the meeting hosts; and
 - (iii) on the day of their return from approved business travel provided that they do not reach their residence prior to 12:00 pm.
 - (c) supper expenses:
 - (i) on the day that travel begins if they are required to leave their residence prior to 6:00 pm;
 - (ii) for each day that they are away from home on approved business travel provided that supper is not supplied by the First Nation or the meeting hosts; and
 - (iii) on the day of their return from approved business travel provided that they do not reach their residence prior to 6:00 pm.
- 29.2 Unless otherwise approved by Motion or Resolution of the Band Council, meal allowance rates shall be set at a rate equivalent to the rates set by the Treasury Board of Canada for the Province of Saskatchewan, as in effect from time to time.

30. AIR TRAVEL EXPENSES

- 30.1 All air travel required for employees, Band Council members or individuals appointed to Agencies shall require prior approval from the Band Council as evidenced by Motion or Resolution of the Band Council.
- 30.2 In instances where an employee, Band Council member or individual wishes to utilize road travel for out of province travel, the employee, Band Council member or individual shall be reimbursed for the lesser of the mileage associated with the travel or the equivalent cost of the lowest air fare to the scheduled destination.
- 30.3 All air travel arrangements shall be made through the Band Administration Office.
- 30.4 When utilizing air travel, employees, Band Council members or individuals appointed to Agencies shall make every effort to use regularly scheduled air services at the lowest possible fares available.

31. OTHER EXPENSES

- 31.1 An employee or Band Council member may be reimbursed for other work related expenses upon the submission of receipts, provided such expenses are, in the opinion of the Director of Finance or their designate, directly related to the employee's or Band Council member's duties.

32. EXPENSE ADVANCES

- 32.1 Any advances respecting the payment of travel or other related expenses shall be required to be authorized by the appropriate signing officials as outlined in section 27.3 prior to such advances being processed.
- 32.2 Any outstanding advances shall be paid back in full by the recipient upon demand or deducted from any future expense claims payable to the recipient.

33. PROCESSING OF EXPENSES PAYMENTS

- 33.1 Employees, Band Council members and individuals appointed to Agencies who receive reimbursement for travel or other related expenses shall be required to complete an Expense Claim Form in a form prescribed by the Band Council.
- 33.2 All Expense Claim Forms shall be required to be verified and approved by the appropriate signing authorities prior to their submission to the Finance Department.
- 33.3 Unless otherwise approved by Motion or Resolution of the Band Council, all expenses related to out of province travel will be paid at the same rates as in province travel.

- 33.4 Charges for traffic tickets, traffic offences or any other related charges shall not be reimbursable under any circumstances and shall be the responsibility of the party incurring such charges.
- 33.5 In circumstances where receipts are required to be submitted as a precondition to payment of any expenses, the following provisions shall apply:
- (a) the receipts shall be issued in the name of the individual claiming the expense. Receipts issued in the name of persons other than the individual claiming the expense shall not be reimbursable; and
 - (b) the receipts shall be required to be submitted to the Finance Department by the individual immediately following the meeting or function for which such expenses relate.

34. EXPENSES FROM OTHER SOURCES

- 34.1 In situations where an employee, Band Council member or individual appointed to an Agency receives payment of any expenses associated with their attendance at meetings or on approved business travel from any other organization or entity, then the employee, Band Council member or individual shall be prohibited from receiving such expenses from the First Nation. Where an employee, Band Council member or individual is found to be in contravention of this Section, the First Nation may, in addition to the exercise of any other remedies available to it under Section 35 hereof,:
- (a) upon demand, obtain reimbursement from the employee, Band Council member or individual for any expenses paid by the First Nation; or
 - (b) deduct the amount of such expenses paid by the First Nation from any future expense claims payable to the employee, Band Council member or individual.

35. ENFORCEMENT

- 35.1 Any Program Manager, employee or appointed or contractual official of the First Nation who violates the provisions as outlined in this Bylaw may, where applicable and depending upon the gravity of the circumstances, be subject to the following actions as determined by the Band Council:
- (a) in the case of a Program Manager or employee, disciplinary action including possible termination of their employment with the First Nation or any of its Operating Entities;
 - (b) in the case of contractual personnel, termination of their contractual arrangements with the First Nation or any of its Operating Entities;
 - (c) in the case of an appointed official, removal from their respective Agency; or

- (d) such other legal sanctions or proceedings as may be determined by the Band Council.

35.2 Any member of Band Council who violates the provisions as outlined in this Bylaw may be subject to the following actions as determined by the Band Council:

- (a) suspension from the Band Council, with or without pay, for such period of time as may be determined by Motion or Resolution of the Band Council;
- (b) removal of all or a portion of any portfolios or positions occupied by the individual Band Council member for such period of time as may be determined by Motion or Resolution of the Band Council; and
- (c) such other legal sanctions or proceedings as may be determined by the Band Council.

36. FORMS AND DOCUMENTS

36.1 The Band Council may, by Motion or Resolution, approve the utilization of any supporting forms or documents which may be used in the administration of this Bylaw.

37. POLICIES AND PROCEDURES

37.1 The Band Council may, from time to time, establish such internal policies and procedures as it may require in order to effectively administer this Bylaw together with the financial operations of the First Nation, its programs, departments, Agencies and Operating Entities, provided such policies and procedures shall not be inconsistent with the terms of this Bylaw.

38. GENERAL PROVISIONS

38.1 A finding by a court of competent jurisdiction that a section or provision of this Bylaw is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this Bylaw or this Bylaw as a whole.

39. AMENDMENTS

39.1 The provisions of this Bylaw may be amended by Resolution of the Band Council.

39.2 No amendment or repeal of this Bylaw shall take effect until such repeal or amendment has been approved by the Minister of Indian Affairs and Northern Development.

39.3 Upon coming into effect, copies of all amendments made to this Bylaw shall:

- (a) be provided to all members of the Band Council and to all employees working within the First Nation, its programs, departments, Agencies and Operating Entities; and
- (b) be kept at the Band Administration Office and made available for review by Band Members at any time during normal business hours.

40. PERIODIC REVIEW OF BYLAW WITH BAND MEMBERSHIP

40.1 Within three (3) years following adoption of this Bylaw and during each five (5) year interval thereafter, the Band Council shall undertake a review of the provisions of this Bylaw with the Band membership. In this regard, the Band Council shall by Resolution within each required period convene at least two (2) Band membership meetings (one to be held on the Reserve and one to be held off the Reserve) for the purpose of reviewing the provisions of this Bylaw and obtaining input from the Band membership as to any proposed amendments.

40.2 Should, following the conducting of the Band membership meetings as referred to in section 40.1, the Band Council consider it appropriate to propose amendments to this Bylaw, the Band Council shall prepare a Band Council Resolution setting out the terms of the proposed amendment(s) to this Bylaw which shall be placed before the Band Council at a subsequent Band meeting to be held on the Reserve at which the said amendment(s) shall be read in their entirety and voted on by the Band Council. Any amendments adopted by the Band Council pursuant to this section shall be processed in accordance with the provisions as outlined in Article 39.

41. COMING INTO FORCE

41.1 This Bylaw shall come into force and effect immediately upon being approved by the Minister of Indian Affairs and Northern Development.

41.2 Upon coming into force, this Bylaw shall replace in its entirety any existing financial policies of the First Nation.

41.3 Upon coming into force, copies of this Bylaw shall be provided to:

- (a) all employees and contractual personnel employed within the First Nation and its Operating Entities;
- (b) DIAND; and

- (c) any Band Member wishing to obtain a copy thereof which may be obtained from the Band Administration Office during regular business hours.

THIS BYLAW IS HEREBY ENACTED at a duly convened meeting of the Band Council of the Cowessess First Nation this 9th day of January, 2012.

Grady Lerat #901
Chief Grady Lerat

Bruce Delorme #602
Councillor Bruce Delorme

Vera C. Delorme #1487
Councillor Vera Delorme

Bonnie Lavallee #1063
Councillor Bonnie Lavallee

Glenn Pelletier #1015
Councillor Glenn Pelletier

Walter Pelletier #557
Councillor Walter Pelletier

Barry Sparvier #878
Councillor Barry Sparvier

Patricia Sparvier #792
Councillor Patricia Sparvier

William Tanner #829
Councillor William Tanner

A quorum of the Band Council consists of five (5) members of the Band Council.