

Snuneymuxw First Nation Council Policy

Amended and Approved by Council on January 27, 2022



Statement of Policy and Procedure	
Policy No.	GOV0001
Department Ownership	COUNCIL
Issue/Effective Date	MARCH 12, 2020
Amendment Date	January 27, 2022

A.	INTRODUCTION	5
1.	Our Reason for Existence	5
2.	One Canoe Family Model	5
B.	DEFINITIONS	6
C.	PURPOSE AND SCOPE	9
D.	POSTING REQUIREMENTS	9
E.	COUNCIL	9
1.	Authority and Accountability	10
2.	Major Duties of Council	10
3.	Role and Responsibilities of the Chief	12
4.	Responsibilities of Individual Council Members	13
5.	Portfolios	14
6.	Compensation and Expenditures	15
7.	Order and Proceedings of the Council	16
8.	In-Camera Meetings of Council	16
9.	Decision Making Process	17
10.	Conflict Resolution	18
11.	Community Representation and Advocacy	18
12.	Absences from Council Meetings	18
13.	Oath of Office and Code of Conduct	19
14.	Conflict of Interest	19
15.	Orientation	20
16.	Council Self-Evaluation	21
F.	COMPLAINTS AND PROGRESSIVE DISCIPLINE	21
1.	Complaints	21
2.	Preliminary Steps	21
3.	Informal Censure	21
4.	Formal Censure	22
5.	Suspension	22
6.	Removal	23
7.	Service Related Complaints	24
8.	Human Rights Complaints	24
G.	EXECUTIVE OFFICERS	24
1.	Appointment and Removal	24
2.	Responsibilities	25
3.	Performance Evaluation	26

H.	TASK FORCES	27
1.	Composition	27
2.	Terms of Reference	27
3.	Function	27
I.	APPOINTMENTS TO EXTERNAL AGENCIES AND ENTITIES	28
1.	Roles and Responsibilities of Appointees	28
J.	FINANCIAL ADMINISTRATION	28
1.	Delegation of Responsibilities	28
2.	Responsibilities of the Executive Officers	28
3.	Responsibilities of the Senior Financial Officer	29
4.	Responsibilities of the Tax Administrator	29
5.	Code of Conduct Declaration	30
K.	COMMITTEE ESTABLISHMENT AND DISSOLUTION	30
1.	Responsibilities of Council	30
2.	Responsibilities of the Executive Officers	31
3.	Responsibilities of the Chairperson	31
4.	Responsibilities of the Committee members	31
5.	Establishment/Dissolution	32
6.	Member Appointment	32
7.	Performance Monitoring and Evaluation	32
8.	Member Removal	33
L.	FINANCE AND AUDIT COMMITTEE	33
1.	Responsibilities of Council	33
2.	Responsibilities of the Executive Officers	34
3.	Responsibilities of the Senior Financial Officer	34
4.	Responsibilities of the Finance and Audit Committee Chairperson	34
5.	Responsibilities of Members of the Finance and Audit Committee	35
6.	Appointment and Removal of Members of the Finance and Audit Committee	36
7.	Term Requirements	36
8.	Eligibility Criteria	37
9.	Finance and Audit Committee Administration and Reporting	37
M.	EXTERNAL AUDIT	38
1.	Responsibilities of Council	38
2.	Responsibilities of the Executive Officers	38
3.	Responsibilities of the Finance and Audit Committee	39
4.	Responsibilities of the Senior Financial Officer	39
5.	Auditor Selection, Engagement and Performance	40
6.	Auditor Independence	41
7.	Audit Planning	41

8.	Preparations for the Audit	41
9.	Audited Annual Financial Statements	42
10.	Approvals Required Before Publishing Audited Financial Statements	42
11.	Auditor Dismissal.....	43
N.	POLICIES AND PROCEDURES.....	43
12.	Responsibilities of Council	43
13.	Responsibilities of the Finance and Audit Committee.....	43
14.	Responsibilities of the Executive Officers	43
15.	Responsibilities of the Senior Financial Officer.....	44
16.	Policy Creation.....	44
17.	Approval and Communication	44
18.	Maintenance.....	44
O.	REVIEW AND AMENDMENT	44
1.	Review	44
2.	Amendment.....	45
	APPENDIX A: CODE OF CONDUCT DECLARATION	46
	APPENDIX B: CONFLICT OF INTEREST DISCLOSURE FORM.....	47
	APPENDIX C: OATH OF OFFICE.....	49
	APPENDIX D: PORTFOLIOS	50
	APPENDIX E: TEMPLATE PORTFOLIO TERMS OF REFERENCE	51
	APPENDIX F: TEMPLATE TASK FORCE TERMS OF REFERENCE	52
	APPENDIX G: TEMPLATE FINANCE AND AUDIT COMMITTEE TERMS OF REFERENCE	53
	APPENDIX H: AVOIDING AND MITIGATING CONFLICTS OF INTEREST	58

A. INTRODUCTION

1. Our Reason for Existence

The Snuneymuxw land is honored as the birthplace of our knowledge systems, our culture and our language. These lands from the beginning of time have been our first teachers, and they have sustained and defined Snuneymuxw culture, traditions, spirituality, social and economic way of life since time immemorial. This perspective of our Ancestors is carried forward through Snuneymuxw People for generations.

Snuneymuxw People recognize the genius of our Ancestors especially their management style - a whole system approach. Past experiences have proven that Snuneymuxw success is reliant on a solid organizational foundation, one which is informed by Snuneymuxw Ancestral values and teachings.

It is the collective responsibility of the Snuneymuxw Government to find the means to protect and enhance this way of being, to give this perspective voice and to find that inherent balance, ensuring that the legacy of our Ancestors is not lost. With great strength and great pride, we acknowledge that we are as unique as our lands, in both dialects and beliefs.

The Snuneymuxw organization intend to inspire and support an innovative, welcoming, culturally driven and passionate approach to governance. Bestowed by the Snuneymuxw Ancestors, all work of Snuneymuxw First Nation will connect with spirituality. In this manner, this Council Policy is intended to support and guide growth, development and resource management to bring about meaningful change for the Snuneymuxw People.

2. One Canoe Family Model

In the Coast Salish culture, those that are in the canoe with you are family; you trust each other and take care of each other. The Snuneymuxw believe there is a vital interconnection between individual success and the success of the collective whole. Canoe Families collectively hold knowledge, expertise and resources. By using the Once Canoe Family model we incorporate a cultural approach to governance that follows traditional practices of the Snuneymuxw.

There are 5 guiding principles for a One Canoe Family; these are:

- (a) We all pull together and support each other. In a One Canoe Family, we are ready for whatever comes. The family can have disagreements with each other at its worst but a family will never let itself sink. Each paddler is equal. No one person is more important than another. Each paddler is valued for the work they do. When we accept that we are not alone in our actions then we also know that we are lifted up by those we call "family".
- (b) There is no abuse of self or others. Respect and trust cannot exist in anger. It must be thrown into the sea, so it can be cleansed. It has to be washed off the hands and thrown into the air where the stars can take care of it. We will look back at the rip

tide the family pulled through and be amazed at how powerful we thought the dangers were, but we survived.

- (c) Be flexible. If you can't figure out one way to make it work, then do something different. When the wind confronts you, sometimes you are supposed to go the other way.
- (d) The gift of each enriches all. Every person's story is important - everyone is part of the journey and each bring their gifts to the family.
- (e) Every stroke we take is one less we have to make. Keep going. Try not to give up. Even against the most relentless wind somehow a Canoe Family moves forward. Each pull forward is real movement towards success in the Canoe Family.

B. DEFINITIONS

In this Council Policy:

"Annual Membership Meeting" means an annual meeting open to Membership held by Council;

"Chief" means the duly elected chief of SFN;

"Code of Conduct" means the Schedule "Avoiding and Mitigating Conflicts of Interest" attached to and forming part of the Financial Administration Law;

"Code of Conduct Declaration" means the declaration attached as Appendix A to this Council Policy;

"Conflict of Interest Disclosure Form" means the form attached as Appendix B to this Council Policy;

"Council" means the duly elected Chief and Councillors of SFN;

"Council Policy" means this Snuneymuxw First Nation Council Policy;

"Councillors" means the duly elected Council members of SFN, excluding the Chief, and

"Councillor" means any one of them;

"Electoral Code" means the *Snuneymuxw First Nation Electoral Code (2007)*, as may be amended or replaced from time to time;

"Eligibility Criteria" means the Council specified requirements that must be met by an individual in order to be considered independent and eligible to be appointed as a member of the Finance and Audit Committee;

"Engagement Letter" means a written communication from the independent auditor outlining the terms and conditions of appointment;

“Ethics Officer” means an individual with demonstrated skill in ethics and accountability of government, duties of administrative bodies and knowledge of standards for public trust who is familiar with the rights, powers and objectives of First Nations peoples and governments;

“Executive Officers” means the Chief Administrative Officer and the Chief Operating Officer of SFN and **“Executive Officer”** means any one of them;

“Finance and Audit Committee” means the committee established under section 12 of the Financial Administration Law;

“Financial Administration Law” means the *Snuneymuxw First Nation Financial Administration Law* enacted April 17, 2018, as may be amended or replaced from time to time;

“Financial Competency” means the ability to read and understand general purpose financial statements that present accounting issues and disclosures reasonably expected to be raised by SFN’s financial statements;

“Finance Policy” means the *Snuneymuxw First Nation Finance Policy* dated effective May 1, 2019, as may be amended from time to time;

“FNFMA” means the *First Nations Fiscal Management Act*, SC 2005, c 9, as may be amended or replaced from time to time;

“GAAP” means Canadian Generally Accepted Accounting Principles, the framework of accounting guidelines, rules and procedures.

“Honourarium Policy” means a Resolution by SFN Council, as may be amended or replaced from time to time, that sets out the honoraria rates;

“Human Resources Policy” means the *Snuneymuxw First Nation Human Resources Personnel Policy* approved by Council on October 3, 2019, as may be amended or replaced from time to time;

“Independence” exists between SFN and an individual when the individual does not have a direct or indirect relationship with SFN that could, in the opinion of Council, reasonably interfere with the individual’s exercise of independent judgment as a member of the Finance and Audit Committee;

“Indian Act” means the *Indian Act*, RSC 1985, c I-5, as may be amended or replaced from time to time;

“Internal Control” is a process, effected by Council, the Finance and Audit Committee, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- effectiveness and efficiency of operations;
- reliability of reporting; and
- compliance with applicable laws and regulations;

“Members” means the persons whose names are included in the SFN Membership List and
“Member” means any one of them, and Membership refers to all Members;

“Membership List” means:

- If Indigenous and Northern Affairs Canada (or some successor agency of the Government of Canada) maintains control of the membership of SFN, the list of persons maintained by the agency as the membership list for SFN in accordance with section 8 of the *Indian Act*;
- If SFN has assumed control of its own membership in accordance with section 10 of the *Indian Act*, the list of persons maintained by SFN as its membership list; or
- If neither of the foregoing apply, the list identified by Council in a Resolution as the Membership List;

“Misconduct” means conduct by a Councillor that is not in compliance with applicable laws, SFN bylaws, policies including this Council Policy, and standards such as the Oath of Office, the Code of Conduct and the Conflict of Interest Declaration;

“Oath of Office” means the Oath of Office attached as Appendix C to this Council Policy;

“Officers” means “officer” as that term is defined in the Financial Administration Law;

“Resolution” means a motion or resolution of Council, passed by a majority of Council present at a meeting at which a quorum is constituted and evidenced in writing;

“Senior Management Team” means the team responsible for the administration of SFN consisting of the Chief Administrative Officer, Chief Operating Officer, Senior Financial Officer and Chief Negotiator of SFN and the Executive Assistant to the Chief;

“SFN” means the Snuneymuxw First Nation;

“Special Purpose Report” means the report described in subsection 10(2) of the Financial Administration Law and, for the purposes of this Council Policy, refers to the annual report on remuneration and expenses; and

“Tax Administrator” means the person appointed tax administrator under section 20 of SFN’s local revenue laws.

C. PURPOSE AND SCOPE

The purpose of this Council Policy is to identify the legal and ethical duties and obligations of Councillors and Council as a whole, and outline governance procedures and standards for the operation and administration of SFN Chief and Council.

This Council Policy:

- (a) Acknowledges that Membership has an expectation that Council will comply with the provisions of this Council Policy as well as the laws, bylaws, policies and standards and teachings of the Snuneymuxw people; these obligations apply to Chief and Councillors at all times as an elected representative of the Snuneymuxw People including on their own time. At all times, Chief and Councillors will uphold a high standard of behaviour to avoid bringing SFN and Council into dishonour or disrepute.
- (b) Recognizes that the Council relationship with Membership is sacred; therefore, Council will strive to meet the highest legal and ethical standards as elected officials of SFN so as to uphold and merit the confidence of Membership, and to honour the legacy of Snuneymuxw Ancestors, traditions and customs of personal accountability and integrity.
- (c) Requires a standard of conduct and action that is in excess of certain standards imposed by colonial law and Council will make no effort to escape responsibility for actions that are unethical, inappropriate or otherwise prohibited by this Council Policy by attempting to avail themselves to any lower standards established by colonial law.

D. POSTING REQUIREMENTS

Council will ensure that this Council Policy is posted on SFN's public website and kept in a prominent and easily accessible place for review by any SFN Member.

E. COUNCIL

The structure and authority of Council are defined by the Snuneymuxw Sarlequun Treaty of 1854, the *Indian Act*, applicable laws, bylaws, and policies. In the interest of efficiency and effectiveness, Council will focus on strategic leadership rather than administrative detail, fiscal accountability and good governance rather than operational matters.

In this spirit, Council will:

- (a) Direct, control and inspire SFN through empowerment, careful deliberation and the establishment of strategic direction and fiscal accountability.
- (b) Monitor and regularly discuss Council procedures, progress and performance.

- (c) Define and safeguard the values, principles and priorities within which Council expects SFN to be administered.
- (d) Provide Councillors with the knowledge necessary to fulfill their responsibilities for the good governance and effective operation of SFN.
- (e) Ensure that all business of SFN is conducted in a transparent, legal and ethical manner, and in accordance with the principles of fairness and due process.
- (f) Exercise care in addressing matters that relate to human resources, Snuneymuxw families, and operational matters of a sensitive nature.
- (g) Respect organizational structure and accountability, and in doing so, Council will work directly with the Executive Officers who collectively oversee all SFN employees to implement decisions, directives and Resolutions of Council.
- (h) Conduct strategic planning to review governance, strategic direction, fiscal responsibility, policies and procedures, with a goal to enhance efficiency and effectiveness of SFN.
- (i) Be accountable to Membership for competent, conscientious and effective implementation of Councils' fiduciary, ethical and practical obligations.
- (j) Council has the duty to govern as a collective and to speak with one voice.

1. **Authority and Accountability**

The Council is accountable to Membership for conduct and decisions made on behalf of SFN and Councillors must simultaneously uphold the fiduciary responsibility to act in the best interests of all Members. Councillors have a duty of loyalty to Membership primarily responsible to uphold Snuneymuxw laws, values and way of life that has been passed through generations.

The Council has the care and control of SFN, including the authority to govern, act and decide for and on behalf of SFN. Council may delegate authority to a third party while maintaining care and control of SFN. However no individual Councillor has the authority to govern, act or decide for and on behalf of SFN, except in such a manner as is approved by policy or by Resolution.

The independence of governance and political institutions is one element to advance long-term self-determination and the implementation of the Snuneymuxw Sarlequun Treaty of 1854. However, the convergence of governance and political institutions may be required to honour the principle of democracy, at the time when Membership elect Councillors to form the Council.

2. **Major Duties of Council**

The role of Council is to govern SFN with an emphasis on collective leadership, consensus-based decision-making, and a respect for the organizational structure and accountability empowering the human capital to propel SFN forward.

The major duties of Chief and Council include:

- (a) Governing SFN operations, management and the administration of finances, programs and services through the implementation of laws, statutory obligations, policies, strategic plans, and financial budgets that are formulated in collaboration with the Senior Management Team and including input from SFN staff. While doing so, Council will comply with all applicable laws, bylaws, policies and standards.
- (b) Establishing SFN organizational structure and accountability depicting clear roles and responsibilities for SFN staff. In the spirit of collegiality, Council will empower the authority of the Executive Officers and uphold organizational structure and accountability except when extenuating circumstances occur affecting the ability of the Executive Officers to discharge their obligations.
- (c) Develop and approve a strategic plan, an operational plan, an annual operating budget including capital plans and budgets, and implement internal controls that properly control financial transactions, regulate accounting and control assets.
- (d) Policy development and implementation, lawmaking and decision-making on behalf of SFN. In doing so, Council will engage in open dialogue resulting in a decision, and Councillors must communicate and act consistent with Council decisions.
- (e) Recording Council decisions including key rationale. Council will enable meeting minutes (except in-camera portions) of Council are accessible for Members enhancing communication and transparency.
- (f) Recruiting, selecting and hiring Executive Officers, the Senior Finance Officer, and the Tax Administrator and any other Officer.
- (g) Regularly reviewing and evaluating the performance of the Executive Officers on the basis of merit, job descriptions and contractual and/or employment obligations.
- (h) Seeking, securing and receiving sufficient resources for SFN to adequately finance governance, operations, administration, and programs and services. In the event financial resources are scarce or operating budgets are experiencing deficits, develop and implement a fiscal recovery plan that may include reallocation, cut-backs, off-sets or any other financial strategy that will return SFN to good standing.
- (i) Conducting an annual audit meeting with Membership at which time the SFN revenue, expenses, assets, liabilities, equity, annual audit statements, and any other financial statements, will be shared with Membership conveying the true and accurate financial position of SFN.
- (j) Appointing a Councillor(s) to represent SFN's interest on external agencies, corporate entities or other governing structures.

- (k) Establishing a framework in which SFN's human resources will be managed including performance evaluations, wage grids, guidelines for employee benefits, promotions and demotions, and a clear process for appeal.
- (l) Program and services review, development and amendment to ensure that Membership services and programs are consistent with the purpose of SFN, and relevant and responsive to the needs of all Members.
- (m) Communications and engagement with Membership ensuring inclusivity and participation in Nation-building, providing access to Council and nurturing the voice of Members is heard by Council.
- (n) Acting as signing authorities for banking and financial institutions.
- (o) Ensuring that adequate insurance is in place to protect SFN, Council and Membership from any and all potential liabilities.
- (p) Ensuring compliance with statutory and regulatory requirements.
- (q) Mitigating perceived, potential and/or actual risks to SFN, and when necessary, ensure adequate contingency plans are in place to protect against anticipated crises.
- (r) Determining additional or amending rules of procedure for Council meetings from time to time.
- (s) Requisitioning a meeting of Council, by a majority of the Council in writing, to discuss, debate and resolve a matter that is requisitioned.
- (t) Appointment of an Ethics Officer who is designated and authorized to manage conflicts of interest, and the review, assessment and determination of alleged Misconduct including presenting recommendations for resolution.

3. **Role and Responsibilities of the Chief**

The role of the Chief is to safeguard the integrity of Council, uphold governance and strategic direction, and cause decision-making of Council to occur objectively, effectively and in a timely manner.

Specifically, the Chief:

- (a) Is the authorized representative for SFN with all levels of government, industry and stakeholders, ensuring SFN speaks with a united voice advancing SFN interests.
- (b) Oversees Council activities and is responsible for ensuring that the work of Council, including the major duties of Council, is conducted prudently and pursuant to applicable laws, bylaws, and policies.

- (c) Is the Chief Negotiator for SFN and has the ability to hone an effective team that will work to accomplish the legal and negotiating strategies and priorities set by Council, and cause negotiations to progress to agreements or arrangements that must be finalized by Council.
- (d) Acts as the gatekeeper for the performance of Council strategic plans and operating budgets.
- (e) Is an ex officio member of all Council portfolios, committees, task forces and standing committees, and is entitled to cast a vote.
- (f) Manages the Executive Officers and Senior Management Team. The Chief is the primary liaison between Councillors and Executive Officers, and responsible for the overall implementation of Council decisions and directives.
- (g) Has sole authority to speak on behalf of SFN, ensuring that, in their capacity as a spokesperson for Council and SFN, communications are respectful, accurate and advances the interests of SFN. The Chief may delegate a Councillor to be the spokesperson evidenced by Resolution.
- (h) Will determine a calendar of regular meetings for Council. The Chief will act as the Chair of Council meetings and Membership meetings, and will cause to have a written agenda clearly identifying matters to be discussed.
- (i) May call a special and/or an emergency meeting of Council when circumstances and factual foundation warrants it.
- (j) May appoint an Executive Advisor; however, the Chief will not delegate any of their responsibilities or powers to the Executive Advisor who will only act in an advisory capacity.
- (k) Will, in the event of an absence and/or unable to perform their duties for 5 Business Days or longer, appoint a Councillor to act as an Acting Chief until such time as the Chief is able to return to perform his or her duties.

4. **Responsibilities of Individual Council Members**

Each Councillor is expected to become an active participant in SFN and to contribute to advancing a governing body that functions effectively as a whole. In addition to the major duties of Council, Council members are responsible for exercising care and due diligence in the performance of their duties.

Specifically, each Council member has a responsibility to:

- (a) Be informed of the Snuneymuxw Sarlequun Treaty of 1854, statutory authority under the Indian Act, and SFN laws, bylaws, policies and standards.

- (b) Keep generally informed about the activities of SFN, the community and SFN-owned businesses in which he or she has directorship.
- (c) Attend Council meetings regularly, serve on portfolios, committees and task forces of Council, and positively contribute to the work of Council.
- (d) Exercise a degree of care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances.
- (e) Articulate perspectives and opinions on issues that are the subject of Council discussion and decision-making, in his or her capacity as a representative for SFN Members acting in the best interest of Membership.
- (f) Acknowledge, respect and abide by applicable laws, bylaws, policies, standards and decisions of Council and Membership.
- (g) Bring forward at a duly convened Council meeting reasonable grounds that Council has acted without full information or in a manner inconsistent with its fiduciary obligations, which will be reviewed by Executive Officers who shall return to Council with findings and recommendations for resolution.
- (h) Work with SFN staff, in a manner clearly articulated in the terms of reference, on matters relating to their assigned portfolio(s), standing committees and task forces of Council. Councillors and SFN staff will know and respect the distinction between the roles of Council and the roles of the Executive Officers and SFN staff consistent with the principles underlying this Council Policy.
- (i) Exercise vigilance for, and declare, any conflict of interest in accordance with this Council Policy, the Financial Administration Law and other applicable laws, bylaws, policies and standards.
- (j) Be prompt and prepared for all meetings. If a Councillor is not informed or requires additional information, he or she must request further information from the Executive Officers.
- (k) Exercise confidentiality relating to in-camera Council meetings, human resource issues, operational matters that are of a sensitive nature, and circumstances that involve vulnerabilities with Snuneymuxw families, unless such disclosure is authorized by Resolution.
- (l) Not, under any circumstances, abuse their position of authority as a member of Council and engage in conduct that could be construed as intimidating, harassing, abusive or threatening.

5. **Portfolios**

Council will have and maintain the portfolios set out in Appendix D to this Council Policy. Each Councillor will be responsible to act as Chair for one portfolio, Co-chair a second portfolio, and act

as a Councillor on a third portfolio, as determined by Resolution. The roles and responsibilities of each portfolio is set out in the terms of reference. Accordingly:

- (a) The role and responsibility for each portfolio is set out in the corresponding terms of reference, approved by Resolution. Council will, by Resolution, establish terms of reference for each portfolio using the template terms of reference attached to this Council Policy as Appendix E.
- (b) The Chair, Co-chair and Councillor of each portfolio must implement the purpose and mandate of each portfolio. They will liaise between Council and the Executive Officers or SFN directors in the spirit of collaboration to achieve the vision and priorities of SFN. They will not to manage or interfere with the proper administration of the delivery of programs and services.
- (c) In the event that the mandates and/or authorities of 2 or more portfolios overlap such that it cannot be determined which portfolio holder will be responsible for dealing with a matter or making a decision, the Chief will determine which portfolio holder will be responsible for dealing with the matter or making the decision.
- (d) Each portfolio holder will prepare and present a report on the status and activities of their portfolio to Council once a month at a regular meeting of Council, and to Membership at every Annual Membership Meeting.

6. **Compensation and Expenditures**

Subject to the Finance Policy, Council members will be remunerated for their time and commitment to, and performance of duties as a Councillor. Further:

- a. Expenditure reimbursement is governed by the Finance Policy and Councillors are remunerated through salary.
- b. Each Councillor will receive a salary as compensation to act in the role as an elected representative for SFN. The salary rate will be determined by the Council from time to time, authorized through a Resolution, that will include checks and balances ensuring accountability and fiduciary and other ethical standards are upheld.
- c. Eligibility for salary by a Councillor is governed by this policy and the salary rate is all inclusive for his or her services rendered as an elected representative for SFN. Eligibility for Council honoraria is no longer available and replaced by salary.
- d. It is mandatory that each Councillor attend all regular Council meetings (two per month) and all portfolio meetings (two per month). When a special Council meeting is called by the Chief or requisitioned, each Councillor will make best efforts to attend the special meeting.
- e. Councillors must claim eligible expenditures (mileage, travel, accommodation, etc.) within 6 months of the date of incurring the expense. If a Council member fails to claim an eligible expenditure within 6 months of the date of incurring the expense, the expense will not be reimbursed.

7. **Order and Proceedings of the Council**

Regular meetings of Council will be held twice a month at SFN's office located at 668 Centre Street, Nanaimo, BC V9R 4Z4. For meetings of Council:

- (a) A majority of the whole Council will constitute quorum, and when five (5) councillors are in attendance quorum is present. If no quorum is present within one hour after the time appointed for a meeting of Council, the SFN staff member present will call the roll and take the names of the Council members then present and Council will stand adjourned until the next meeting.
- (b) Notice for regular meetings of Council will be given to Councillors at least 5 business days in advance; ii) special meetings of Council will be given to Councillors at least 72 hours in advance, and iii) emergency meetings of Council will be 24 hours in advance.
- (c) The Chief, supported by the Executive Officers and the SFN council clerk, will set the agenda for all meetings of Council. The agenda and the agenda package will be sent out 72 hours before regularly scheduled Council meetings.
- (d) Request for a matter to be included on the agenda for a regular Council meeting will be given to the SFN council clerk 72 hours before the regular Council meeting. The Council clerk will finalize the Council agenda in collaboration with the Chief and Executive Officers, and confirm, in writing to the requestor, a date and time for the Council meeting at which time the matter will be discussed.
- (e) If the Chief is unavailable to attend a regular, special or emergency Council meeting, Councillors present will decide by a majority vote to determine a Councillor to act as chair.
- (f) Council meetings are open to Membership to attend except when dealing with confidential matters during an "in-camera" meeting.
- (g) Every Councillor is responsible to decorum. Councillors will not, during Council meetings, use indecent, offensive and/or insulting language, interrupt another Councillor who is speaking, speak to other topics that is not subject of the agenda item under discussion, or disturb the Council meeting by disorderly conduct.
- (h) When a conflict of interest is raised against a Councillor, the Chair will seek a majority vote to decide on the conflict. Only if the vote is in favour of a conflict then the Chair will ask the Councillor in conflict to remove oneself from the Council meeting. The Councillor may return once discussion on the matter is complete.

8. **In-Camera Meetings of Council**

The following may be considered by Council in-camera, by Resolution:

- (a) Personal matters about an identifiable individual (i.e. Member, client or SFN staff).
- (b) Complaints made against Council or a member(s) of Council.
- (c) The acquisition or sale of land.
- (d) Labor relations or SFN staff negotiations.
- (e) Litigation or potential litigation.
- (f) Receiving advice that is subject to solicitor-client privilege.
- (g) Matters falling under the *Personal Information Protection Act*, SBC 2003, c 63.
- (h) Any other matters that Council may reasonably determine should be considered in-camera.

The minutes, records or proceedings of any in-camera Council meeting, standing committee meeting or task force meeting will be kept in confidence by every Council member or other person permitted to attend the meeting in accordance with applicable confidentiality policies and procedures. Council members will not disclose any in-camera business to any person who was not involved in the in-camera meeting, unless such disclosure is authorized by Council.

9. **Decision Making Process**

Robert's Rules of Order will be followed for all meetings of Council. Discussion at meetings of Council will be confined to those issues that clearly fall within Council's authority according to the Snuneymuxw Sarlequun Treaty of 1854, laws, strategic plans, budgets and policies. Council deliberations at meetings will be timely, fair, orderly, thorough and efficient.

Decisions of Council are made by consensus or alternatively by majority vote of Councillors present at a Council meeting at which time a quorum of Council is present. Further, the Council decision-making process is intended to encourage full discussion that will formulate a decision. Where disagreements about the Council decision amongst Councillors continue to exist, dissenting members may request that their objections be recorded in the minutes.

Council members have the right to discuss questions before Council and make their decisions in an uninhibited atmosphere. Council members will welcome and respect the diverse views of their colleagues, maintain confidentiality as required and support Council decisions. The process for Council decisions is as follows:

- a) The Chair will address a matter on the Council agenda bringing it forward for discussion. Consensus based decision-making on all matters before Council is the starting point however if consensus amongst Councillors is not present, the Chair will proceed to a majority vote.
- b) Following discussion, the Chair will accept a motion that is moved by one Councillor and seconded by another Councillor. Question will be called by a Councillor at which time the Chair will call for all those Councillors in favour, opposed or abstentions.

- c) Council decisions are recorded by a majority vote of Councillors and the Council clerk will record the vote in the Council meeting minutes. A Councillor may appeal a Council decision by requisitioning the decision to be part of a Council agenda, and the Council will determine finality through a second majority vote.
- d) The Chair of Council meetings does not vote unless when a vote of Council results in a tie, at which time the Chair will vote to break the tie.

10. **Conflict Resolution**

Constructive disagreements and debate between Councillors are welcomed and encouraged. They can generally be managed by following proper rules of procedure and encouraging attentive listening skills. However, in the heat of Council debate, disagreements and debate sometimes degenerate into serious conflicts between Councillors. The Chief is responsible for managing such conflicts with the advice and guidance of the Ethics Officer who will outline a list of options for resolution. If the conflict remains, the Councillors will be directed to mediation, managed by the Executive Officers, with an independent mediator which will bring finality. With this approach, Councillors must agree to an option for resolution, commit to implementing the resolution and resetting the relationship between the Councillors.

11. **Community Representation and Advocacy**

Every Councillor are responsible for representing Council business and SFN activities accurately to Membership and the broader community, fairly representing Membership perspectives to Council, and ensuring Membership and community input into Nation planning, priorities and activities.

Each Councillor will refrain from taking their personal reflections or dissatisfaction with Council decisions into a public forum, and Councillors must act and communicate consistent with Council Resolutions. Except for the Chief, Councillors have no authority to interact with media or representing Council interests on social media or other cyber platforms regarding any issue or issues that affect or may affect SFN. Councillors who are authorized representatives on external agencies may communicate the interests of SFN however all final arrangements or agreements with external agencies must receive approval of Council by Resolution.

In general, the Chief will represent SFN on matters of Council policy, major duties and activities while the Executive Officers will represent SFN on operational issues. Either may represent SFN on issues related to advocacy in pursuit of the mandate of SFN.

12. **Absences from Council Meetings**

Discharging Council responsibilities and carrying out the work and major duties of Council effectively requires a commitment from Councillors to attend all Council meetings, as required. Council members who are absent from 3 consecutive regular Council meetings without a valid reason, will be removed from their position on Council by Resolution. Valid reasons include personal health and/or safety, a family emergency, or ceremonial responsibilities. In the event a Councillor has been removed from their position on Council by Resolution wishes to be reinstated, a

letter of request must be sent to Council. Council will then make a decision by Resolution regarding reinstatement and any terms associated with a decision to reinstate, if made.

In extraordinary circumstances a majority of Council may permit a Council member to attend a meeting by teleconference.

13. Oath of Office and Code of Conduct

Upon being elected to Council, and prior to being permitted to serve on Council, all Councillors will read, understand, agree with and sign the Oath of Office and Code of Conduct Declaration. The signing of the Oath of Office and Code of Conduct Declaration by a Councillor will be witnessed and signed by one other person. The Code of Conduct Declaration will be signed by each Councillor annually thereafter for the duration of their term.

14. Conflict of Interest

At the end of each fiscal year, Councillors will sign the Conflict of Interest Disclosure Form. The Executive Officer will file the Code of Conduct Declaration and Conflict of Interest Disclosure forms according to the relevant records management policy that protects the privacy of the persons making the disclosure.

In addition to annually, Councillors will disclose, as they arise and as soon as possible, any circumstances which could result in an actual or potential conflict of interest, complying with the Financial Administration Law, Appendix H – Mitigating Conflicts of Interest, and any other applicable First Nation law, policies, procedures and any applicable standards.

If a Councillor has reason to believe that another Councillor has a conflict of interest or an apparent conflict of interest regarding a matter before the Council, the Councillor may request clarification of the circumstances at a Council meeting.

If a Councillor is alleged to have a conflict of interest or an apparent conflict of interest, and does not acknowledge it and take action to disclose the conflict, Council must determine whether the Councillor has a conflict of interest or an apparent conflict of interest.

The minutes of the Council meeting must record any decision made by the Council regarding an undisclosed conflict of interest by a Councillor.

If Council determines that a Councillor has a conflict of interest or an apparent conflict of interest, the Councillor must comply with the requirement to disclose the conflict of interest.

When an Officer, employee or contractor reports a potential conflict of interest as required in the Code of Conduct, he or she will complete and file the Conflict of Interest Disclosure Form with an Executive Officer who will submit it to SFN's human resources department, attention to the lead manager.

When an Executive Officer reports a potential conflict of interest as required in the Code of Conduct, the Executive Officer will complete and file the Conflict of Interest Disclosure Form with

the Ethics Officer who will submit it to SFN's human resources department, attention to the lead manager. All such reported disclosures will be filed individually but monitored centrally by SFN's human resources department.

The lead manager for SFN human resources department will work with the Ethics Officer and relevant parties to remove the conflict of interest, and in the event it cannot be removed, determine options for professional resolution. As a last resort and following every option explored for resolution, the Ethics Officer and the lead manager for SFN human resources may present the conflict of interest to Council for finality.

Councillors, committee members, officers, employees and contractors will not accept any gifts over the value of \$xxxx and benefits that might reasonably be seen to have been offered in order to influence the making of a decision by that person. If an employee or contractor is unsure whether to accept a gift or benefit, they will discuss the matter with their immediate supervisor.

15. **Orientation**

The Executive Officers will ensure that following elections for Chief and Councillors as evidenced by a report issued by the electoral officer, newly elected Councillors will receive a thorough orientation within one month following the first meeting of the new Council.

Orientation includes, but is not limited to:

- (a) The Snuneymuxw Chief and Council Strategic Plan that includes the vision, mission and goals and priorities of SFN and Council.
- (b) Applicable laws, SFN bylaws, policies (Human Resources, Finance, Information Technology and any others enacted by Council to govern SFN) and standards.
- (c) The fiscal operating budget approved by Council that includes an overview of funding sources, expenses and the net income.
- (d) Legal and political agreements including an overview of key negotiations and policy areas .
- (e) Role, structure and functions of Council including the organization structure.
- (f) Agreeing to and signing the Oath of Office and Code of Conduct Declaration.
- (g) Council Policy that outlines procedural guidelines for Council meetings, ethical and legal obligations of Councillors, procedures and standards for Council member expenses.
- (h) A tour of SFN facilities and introductions to the Executive Officers and key SFN staff.
- (i) Three (3) months of Council meeting minutes.

16. **Council Self-Evaluation**

Council will annually review its own progress on the effectiveness and performance of strategic plans and budgets. Council will complete a written review and designate an independent third party to lead a formal assessment of Council's performance, simultaneously with its review of the performance of the Executive Officers, and will take any steps for improvement in its governance practices suggested by such review.

F. **COMPLAINTS AND PROGRESSIVE DISCIPLINE**

1. **Complaints**

Any person may report alleged Misconduct committed by a Councillor, including violation of Councillor Responsibilities, by forwarding a detailed written description of the alleged Misconduct to the Ethics Officer.

2. **Preliminary Steps**

In the event that Council receives a report from the Ethics Officer of alleged Misconduct committed by a Councillor, the Ethics Officer will simply disclose the receipt of the report to Council. The Ethics Officer will commence and oversee the review, assessment and findings of the alleged Misconduct and issue a recommendations report to Council for Resolution.

As a preliminary step, prior to issuing a Resolution for informal censure, formal censure, suspension or removal, Council will attempt to resolve the matter internally. If resolution of the matter cannot be implemented, Council will enable the Ethics Officer to commence and oversee a review, assessment and findings of the Misconduct by issuing a recommendations report to Council for Resolution in the form of an informal censure, formal censure, suspension or removal.

3. **Informal Censure**

An informal censure will be issued by Resolution for a first instance of Misconduct which, in the discretion of Council on the advice of the Ethics Officer, is minor in nature and warrants no greater or lesser discipline than an informal censure.

- (a) The informal censure will include a description of the Misconduct with sufficient particularity (i.e., where, when, who was involved, what occurred) to allow the Councillor to properly respond. The description will also include reasons as to why the Misconduct was unacceptable and warranted an informal censure.
- (b) Prior to Council issuing an informal censure, the Councillor will be given an opportunity to explain the situation and his or her actions to the Ethics Officer which will become part of the recommendations report.
- (c) In the event that, after the Councillor has been given an opportunity to explain the situation and their actions to the Ethics Officer, that, on a balance of probabilities, the facts underlying the accusation are substantiated, the Ethics Officer will inform Council of the substantiated facts underlying the Misconduct as evidenced in the

recommendations report, and recommend informal censure in the first instance of Misconduct, up to and including removal from office for multiple instances of Misconduct.

- (d) The informal censure will be recorded in the Councillor file. However, if the Resolution supporting informal censure is withdrawn by Council at a later date, the record in the Councillor file will be removed.

4. **Formal Censure**

A formal censure will be issued by Resolution, after the receipt of the recommendations report by the Ethics Officer, following a second instance of Misconduct or an instance of Misconduct which is sufficiently serious in nature to warrant, in the discretion of Council on the advice of the Ethics Officer evidenced through a recommendations report, bypassing an informal censure.

- (a) The formal censure will include a written description of the Misconduct with sufficient particularity (i.e., where, when, who was involved, what occurred) to allow the Councillor to properly respond. The description will also include written reasons as to why the Misconduct was unacceptable and, if applicable, reasons as to why the Misconduct was sufficiently serious to warrant the bypassing of an informal censure.
- (b) The Councillor will be given an opportunity to explain the situation and their actions to the Ethics Officer and if, on a balance of probabilities, the Ethics Officer finds that the Councillor member did or did not commit the Misconduct will be presented to Council through a recommendations report prepared by the Ethics Officer.
- (c) In the event that, after the Councillor has been given an opportunity to explain the situation and their actions to the Ethics Officer, that, on a balance of probabilities, the facts underlying the Misconduct are substantiated, the Ethics Officer will recommend formal censure if the Misconduct by the Councillor is a second instance or the Misconduct is sufficiently serious to warrant an automatic formal censure up to and including removal from office for multiple instances of Misconduct.
- (d) The formal censure and the Councillor response will be placed in the Councillor file but will be withdrawn from the Councillor file in the event Council, at a later date, withdraws the Resolution approving the Ethics Officer recommendation for informal censure.

5. **Suspension**

A suspension will be issued by Resolution following a third instance of Misconduct or an instance of Misconduct which is sufficiently serious in nature to warrant, in the discretion of Council on the advice of the Ethics Officer, bypassing an informal censure and/or a formal censure. A suspension as a first step is reserved for serious Misconduct and, as a third step, is issued in instances in which prior progressive discipline, reflected in the Councillor file, has failed to correct the problem for which the censures were issued. Suspensions may be one day to several months in duration

depending on the severity of the Misconduct, advice of the Ethics Officer and in the discretion of a majority of Council.

- (a) The notification of suspension by the Ethics Officer will include the length of the suspension and a written description of the Misconduct with sufficient particularity (i.e., where, when, who was involved, what occurred) to allow the Councillor to properly respond. The description will also include written reasons as to why the Misconduct was unacceptable and, if applicable, reasons as to why the Misconduct was sufficiently serious to warrant the bypassing of an informal censure and a formal censure.
- (b) The Councillor will be given an opportunity to explain the situation and their actions to the Ethics Officer and, if the Ethics Officer finds that, on a balance of probabilities, the Councillor did not commit the Misconduct, the Ethics Officer will not recommend suspension in the third instance of Misconduct or automatic suspension.
- (c) In the event that, after the Councillor has been given an opportunity to explain the situation and their actions to the Ethics Officer, that, on a balance of probabilities, the facts underlying the Misconduct are substantiated, the Ethics Officer will recommend to Council that the Councillor be suspended for a period of time up to and including removal from office for multiple instances of Misconduct.
- (d) Both the suspension and the Councillors response will be placed in the Councillor file, and may be removed if at a later date Council authorizes removal of the suspension from the Council file by Resolution.

6. **Removal**

A Council member will be removed from office by Resolution of a minimum of 2/3 of Council following a fourth instance of Misconduct or an instance of Misconduct which, in the discretion of Council on the advice of the Ethics Officer, is fundamentally inconsistent with the core duties and obligations of the Councillor, irreparably undermines SFN and the Council ability to conduct the major duties and responsibilities of Council, or is Misconduct of a serious nature warranting the bypass of informal censure, formal censure and suspension, remove the Councillor from Council and as a political representative of SFN.

- (a) The notification of removal will include a written description of the Misconduct with sufficient particularity (i.e., where, when, who was involved, what occurred) to allow the Councillor to properly respond. The description will also include written reasons as to why the Misconduct was unacceptable and why removal at this stage is necessary and, if applicable, reasons as to why the Misconduct was sufficiently serious to warrant the bypassing of an informal censure, a formal censure and/or a suspension.
- (b) The Councillor will be given an opportunity to explain the situation and their actions to the Ethics Officer and, if, on a balance of probabilities, the Councillor did not

commit the Misconduct, the Ethics Officer will find and recommend to not remove the Councillor.

- (c) In the event that, after the Councillor has been given an opportunity to explain the situation and their actions to the Ethics Officer, that, on a balance of probabilities, the facts underlying the accusation are substantiated, the Ethics Officer will find and recommend to Council that the Councillor must be removed from office.
- (d) Both the removal and the Councillors written response will be placed in the Councillor file, unless at a later date Council decides by Resolution that removal of the Councillor must be removed from the record and removed from the Councillor file
- (e) Upon issue of the notification of removal, Council will request resignation of the Councillor and if such resignation is not provided within 5 business days, Council will issue a declaration under Part 6 of the Electoral Code that such Councillor is “unable to fulfill the terms of office”.

7. **Service Related Complaints**

In the event a Member makes direct contact with a Council member for assistance in the resolution of a specific service or operational issue, the Council member will refer the Member to the appropriate Executive Officer.

8. **Human Rights Complaints**

The complaints and dispute resolution procedures referred to in this Council Policy do not address human rights complaints. Individuals who wish to address human rights issues should appeal to the Canadian Human Rights Commission (www.chrc-ccdp.ca) or the BC Human Rights Tribunal (www.bchrt.bc.ca), as appropriate.

G. EXECUTIVE OFFICERS

Council selects and contracts with the Executive Officers for the management and administration of SFN. The Executive Officers are responsible, within parameters established by Council, for determining the methods by which Council's directions and policies will be executed and the desired outcomes achieved. The Executive Officers are employed and selected by Council and are responsible to Council as a whole rather than to individual members of Council.

1. **Appointment and Removal**

Council will collectively establish a process for the hiring of an Executive Officer, evaluate potential hires for an Executive Officer position and appoint the successful candidate by Resolution. Ideally, an Executive Officers' appointment will be made by Council consensus and Council will make reasonable efforts to do so.

In the event that an Executive Officer's performance is deficient or there is loss of confidence in an Executive Officer, Council as a whole is responsible for ensuring, as amicably as possible, a

termination of SFN's relationship with that Executive Officer in accordance with applicable laws, bylaws, policies and standards. Dismissal of an Executive Officer will be by Resolution. Ideally, an Executive Officers' dismissal will be made by Council consensus and Council will make reasonable efforts to do so.

2. **Responsibilities**

Council's job is generally confined to establishing broad laws, bylaws, policies and standards for achieving SFN's objectives. It is the responsibility of the Executive Officers to implement those laws, bylaws, policies and standards individually, and with the assistance of SFN staff.

The Executive Officers are responsible for:

- (a) Monitoring the financial activities of SFN.
- (b) Authorizing the expenditure of funds, within the limits of the annual budget and operating plan approved by Council in accordance with the Financial Administration Law.
- (c) Bringing to the attention of Council the need for special and exceptional expenditures that are not included in the budget.
- (d) Reporting to Council if it is not possible to operate within the limits of the approved budget.
- (e) Ensuring that complete and accurate records of all of SFN's financial matters are kept in accordance with GAAP.
- (f) Serving as advisors to Council on policy and program issues which affect the services provided by SFN.
- (g) Providing Council with the information it requires to govern effectively, make informed decisions and monitor the overall performance of SFN in pursuing approved goals.
- (h) Employing SFN staff members in a manner consistent with the Human Resources Policy.
- (i) Carrying out the specific responsibilities which are described in the policies related to responsibilities of Council and in the job descriptions of the Executive Officers.
- (j) Developing and recommending to Council for approval, human resources policies and procedures for the hiring, management and dismissal of Officers and SFN staff.
- (k) Preparing and recommending to Council for approval, descriptions of the powers, duties and functions of all SFN staff.
- (l) Hiring SFN staff and setting the terms and conditions of their employment.

- (m) Overseeing, supervising and directing the activities of all Officers and SFN staff.
- (n) Overseeing and administering the contracts of SFN.
- (o) Identifying, assessing, monitoring and reporting on financial risks and fraud risks.
- (p) Monitoring and reporting on the effectiveness of mitigating controls for financial and fraud risks.
- (q) Reporting directly to Council.
- (r) Such other duties as may be required by Council that are not contrary to the FNFMA or inconsistent with the Executive Officers' duties under the Financial Administration Law.

3. **Performance Evaluation**

The Executive Officers are the link between Council and SFN staff. Consequently, the Executive Officers' job requirements can be expressed as performance with respect to the following components:

- (a) Job description.
- (b) Annual performance objectives negotiated with Council.
- (c) Organizational achievement of operating plan and Council objectives.
- (d) Organizational operation within the boundaries established in Council policies.
- (e) Quality of relationships with senior members of SFN staff.
- (f) Quality of relationship with major community stakeholders.

The essence of the performance evaluation will be focused on results. The annual evaluation will provide an overall assessment of performance relative to this Council Policy and SFN's employment contracts with the Executive Officers.

The Executive Officers will, at the beginning of each fiscal year, draft targets for that year and discuss these with the Senior Management Team, prior to presenting them to Council for approval.

The Executive Officers will, at the end of each fiscal year:

- (g) Complete a written self-evaluation of progress on meeting targets approved by Council.
- (h) Complete a report on the overall performance of SFN for the preceding year.

- (i) Solicit feedback on their performance from those SFN staff reporting directly to them, synthesize the highlights of this feedback in a report and provide that report to Council.

The essential elements of this material, along with Council members' observations of the Executive Officer's interactions with key stakeholders throughout the year, will form the basis of the evaluation.

Council will, by Resolution, designate one or more members of Council to prepare a written evaluation of the Executive Officers' performance. The member(s) of Council will provide a summary of the performance review to Council at its last meeting in the fiscal year or immediately thereafter. Council will meet in-camera, without the Executive Officers, for the specific purpose of reviewing the performance evaluation.

The member(s) of Council will bring the results of this performance appraisal, including specific areas of outstanding performance and any deficiencies in performance, to the Executive Officer's attention in writing. The member(s) of Council will meet with the Executive Officers alone and individually or, at the request of the member(s) of Council or an Executive Officer, full Council, to discuss the evaluation. The Executive Officer will be provided with a reasonable opportunity to address and redress any deficiencies in performance.

H. TASK FORCES

Task forces have an advisory function to Council. They do not have any authority to direct SFN staff, although they may, through Council, ask the Executive Officers to allocate resources in support of task force activities.

1. Composition

A Council member will chair all task forces. The composition of task forces will be determined by Council on a case-by-case basis. The Chief is an ex-officio member of all task forces.

2. Terms of Reference

Council will develop terms of reference for each task force, based on the template attached to this Council Policy as Appendix F, and approve them by Resolution.

3. Function

A task force's function is to bring the experience, expertise and judgment of interested and informed persons to bear on specific matters for a limited or indefinite period of time. It assists Council by considering matters referred to it in greater depth than would be possible by Council as a whole. Task forces will isolate key issues requiring Council consideration, prepare a report for Council review, propose alternative actions, present potential implications, and make recommendations to Council.

Council will not review the matter in the same detail as the task force, but must be satisfied that all pertinent information was considered or refer the issue back to the task force for further study.

Council will consider the recommendations of the task force, and will adopt or amend those recommendations or make such other disposition it deems advisable.

I. APPOINTMENTS TO EXTERNAL AGENCIES AND ENTITIES

1. Roles and Responsibilities of Appointees

Any Council member who is appointed by Resolution to an external representation position will:

- (a) Be prompt and prepared for all meetings.
- (b) Be respectful to all persons and ensure that respectful dialogue is the basis of their participation.
- (c) Submit meeting reports and minutes to Council of each meeting attended on behalf of SFN.
- (d) Ensure Council has access to the organization's founding and corporate documents.
- (e) Consider SFN's best interests in all decision making.
- (f) Resign from the appointed position if the Council member ceases to be a Council member.
- (g) Maintain as a priority meetings of Council and not miss such meetings should an external representation position conflict with a meeting of Council, unless otherwise approved by Council.

J. FINANCIAL ADMINISTRATION

1. Delegation of Responsibilities

Delegation of responsibilities for SFN's financial management system will follow the policies and procedures outlined in the SFN Finance Policy: Delegated and Assigned Responsibilities.

2. Responsibilities of the Executive Officers

The Executive Officers are responsible for:

- (a) Reviewing all policy and procedure document requests and submitting the document to the Finance and Audit Committee for review and a recommendation to Council for approval where the Executive Officers support the request.
- (b) Ensuring that the current list of policies and procedures are made available to all affected persons.
- (c) The day to day management of SFN's financial administration system.

- (d) Other duties as required by Council that are not contrary to the FNFMA or inconsistent with the Senior Financial Officer's duties under the Financial Administration Law.
- (e) Reporting directly to Council.
- (f) Any other duties as set out in the Financial Administration Law.

3. **Responsibilities of the Senior Financial Officer**

The Senior Financial Officer is responsible for:

- (a) Maintaining a comprehensive list and repository of all existing financial policies and procedure documents.
- (b) Ensuring that existing policy and procedures are kept current by reviewing periodically.
- (c) The day to day management of SFN's financial administration system.
- (d) Other duties as required by the CAO and COO that are not contrary to the FNFMA, c.9 or inconsistent with the Senior Financial Officer's duties under the Financial Administration Law.
- (e) Reporting directly to the Executive Officers.
- (f) Preparing an annual report separately listing the remuneration paid and expenses reimbursed by SFN, and by any entity, to each Council member whether such amounts are paid to them while acting on Council, or in any other capacity.
- (g) Retain and safeguard the records of each Councillor according to the requirements for information management set out in the relevant policies and procedures.
- (h) Including the Schedule of Remuneration and Expenses as a special purpose report in the financial statements.
- (i) Any other duties as set out in the Financial Administration Law.

4. **Responsibilities of the Tax Administrator**

The Tax Administrator is responsible for:

- (a) The day to day management of SFN's local revenues system.
- (b) Other duties as required by the Executive Officers that are not contrary to the FNFMA or SFN's local revenue laws or inconsistent with the tax administrator's duties under SFN's Financial Administration Law.
- (c) Reporting directly to the Executive Officers.

5. **Code of Conduct Declaration**

All Council members, Officers, SFN staff and contractors involved in the financial administration of SFN will read and sign the Code of Conduct Declaration annually.

The Executive Officers are responsible for:

- (a) Ensuring that all employees and contractors are informed of the Code of Conduct and this policy and for ensuring training/orientation on the Code of Conduct is provided to Councillors, Officers, Employees and contractors in a timely manner upon being hired or elected.
- (b) Ensuring all Officers, Employees and contractors sign the Code of Conduct Declaration annually and submit it to SFN's human resources department.

Immediate supervisors of existing and new SFN staff and contractors are responsible for ensuring that those they supervise sign the Code of Conduct Declaration annually and submit it to SFN's human resources department in a timely manner.

At the end of each fiscal year, SFN's human resources department will communicate, in writing, to all Council Members, Officers, SFN staff and contractors to request those who have not been made aware of and signed the Code of Conduct to read and sign the Code of Conduct Declaration and submit it to SFN's human resources department.

K. COMMITTEE ESTABLISHMENT AND DISSOLUTION

Council establishes the process around standing committees and special committees it deems necessary to fulfill its mandate or to assist in meeting its legal and regulatory obligations. The purpose of this policy and procedure is to establish an effective governance system that makes sure Committees are consistently and purposefully structured to carry out specified functions assigned by Council or in First Nation laws. This policy applies to Council, its committees and the Executive Officers.

1. **Responsibilities of Council**

Council is responsible for:

- (a) establishing a committee and its mandate
- (b) approving the terms of reference for each committee
- (c) determining the minimum qualifications and eligibility requirements of committee members and chairpersons
- (d) appointing a chairperson or filling a chairperson vacancy on a committee
- (e) evaluating the effectiveness of each committee
- (f) approving any recommendations presented by the committee

2. **Responsibilities of the Executive Officers**

The Executive Officers are responsible for:

- (a) making sure that the agendas and minutes of all committee meetings are retained for a period of at least seven years or a period specified in the First Nation's relevant policy

3. **Responsibilities of the Chairperson**

The Chairperson are responsible for:

- (a) facilitating committee meetings and making sure they are conducted in an efficient and effective manner
- (b) scheduling committee meetings as necessary and planning committee activities to make sure that the committee is successful in fulfilling its mandate and addressing its functions, duties and responsibilities, including working within its approved budgetary resources
- (c) approving committee agendas
- (d) making sure that minutes are prepared and that they accurately reflect meeting outcomes
- (e) identifying the necessary qualifications and eligibility criteria for committee members, subject to First Nation's laws
- (f) recruiting qualified committee member candidates and recommending them to Council
- (g) evaluating committee members and their contributions
- (h) recommending member appointments and removals to Council
- (i) reporting to Council on behalf of the committee

4. **Responsibilities of the Committee members**

The Committee members are responsible for:

- (a) preparing for applicable committee meetings by reading reports and background materials prepared for each meeting and obtaining information necessary for decision making
- (b) becoming knowledgeable of the committee functions
- (c) participating fully in the discussions of the committee

- (d) attending all committee meetings
- (e) avoiding conflicts of interests and complying with conflicts of interest policies and procedures established by Council or under the First Nation's laws

5. **Establishment/Dissolution**

Subject to First Nation laws, Council may establish or dissolve a committee, other than the Finance and Audit Committee, by passing a Council Resolution. Council will also establish terms of reference regarding the committee's mandate, objectives and expected outcomes.

Subject to First Nation laws, for each new committee, the Executive Officers and the Chairperson will develop and recommend to Council for approval the terms of reference which will include, at a minimum, the following:

- composition of members, including minimum number of Council members and any requirements for specific experience, skills, knowledge or expertise
- quorum
- term of the committee members
- detailed role and functions
- voting rules
- objectives or reported outcomes
- meeting and reporting obligations

6. **Member Appointment**

Subject to First Nation laws, Council will appoint a committee chairperson.

Subject to First Nation laws, the Executive Officers and the respective committee Chairperson will develop and recommend to Council for approval membership qualification and eligibility criteria for each committee, including potential conflicts of interest avoidance.

The Chairperson, based on consultations with the committee, will recommend to Council the appointment of new committee members.

7. **Performance Monitoring and Evaluation**

Annually, the Chairperson will evaluate the committee's progress against its terms of reference, objectives, and stated outcomes.

The Chairperson will continually monitor the performance of committee members against their terms of appointment.

8. **Member Removal**

Subject to First Nation laws, a committee member may be removed on the recommendation of the committee Chairperson if the committee member has committed a breach of the code of conduct, confidentiality, a First Nation policy or fails to perform expected duties of a committee member, or is no longer qualified or eligible to be a committee member.

L. **FINANCE AND AUDIT COMMITTEE**

Council will establish and maintain a Finance and Audit Committee as required by the Financial Administration Law.

The Finance and Audit Committee is responsible for:

- (a) Making recommendations to Council for the issuance, revision or rescission of any financial policy and procedure document.
- (b) Ensuring policy and procedure documents being reviewed are neither contradictory to the Financial Administration Law nor inconsistent with GAAP.
- (c) Conducting an assessment for each significant function or activity of the Nation's financial administration to determine if a policy and procedure document is required (e.g. policies and procedures that ensure the control and safeguarding of all the assets of the Nation).

1. **Responsibilities of Council**

Subject to the Financial Administration Law, Council is responsible for:

- (a) Assigning to the Finance and Audit Committee any responsibilities or functions in addition to those set out in the Financial Administration Law.
- (b) By Resolution, establishing terms of reference for the Finance and Audit Committee using the template terms of reference attached to this Council Policy as Appendix G.
- (c) Determining the Eligibility Criteria of the Finance and Audit Committee members, Chairpersons and Vice-Chairpersons.
- (d) Confirming, before appointment, that each potential member of the Finance and Audit Committee is eligible to be a member and has Independence.
- (e) Ensuring that each member of the Finance and Audit Committee signs a statement annually, confirming that they continue to meet the Eligibility Criteria and maintain Independence.
- (f) Determining the requirements of Financial Competency to be met by the majority of the Finance and Audit Committee members.

- (g) The appointment of the Chairperson and the Vice-Chairperson of the Finance and Audit Committee and the filling of any vacancies in those offices.
- (h) Evaluating the effectiveness of the Finance and Audit Committee.
- (i) Providing the Finance and Audit Committee with the resources it might need to carry out its functions.
- (j) Considering any recommendations or advice provided by the Finance and Audit Committee.
- (k) If the Chairperson is not a Council member, sending notices and agendas of all Council meetings to the Chairperson.

2. **Responsibilities of the Executive Officers**

The Executive Officers are responsible for:

- (a) Maintaining the current Finance and Audit Committee member list.
- (b) Tracking the Financial Competency of each Finance and Audit Committee member.
- (c) Keeping the Chairperson of the Finance and Audit Committee current in a timely fashion on major developments and provide the Finance and Audit Committee with sufficient information on a timely basis to enable the Finance and Audit Committee to discuss potential issues, make decisions and fulfill its mandate.
- (d) Assisting the Chairperson of the Finance and Audit Committee in planning and making necessary arrangements for setting agendas, giving required meeting notices and holding meetings.
- (e) Attending each Finance and Audit Committee meeting, unless excused by the Chairperson for a reasonable reason or excluded from attendance by vote of the Finance and Audit Committee as provided in the Financial Administration Law.

3. **Responsibilities of the Senior Financial Officer**

The Senior Financial Officer is responsible for:

- (a) Attending each Finance and Audit Committee meeting, unless excused by the Chairperson for a reasonable reason or excluded from attendance by vote of the Finance and Audit Committee as provided in the Financial Administration Law.
- (b) Providing technical and professional support to the Finance and Audit Committee as requested or as required in the Financial Administration Law.

4. **Responsibilities of the Finance and Audit Committee Chairperson**

The Finance and Audit Committee Chairperson is responsible for:

- (a) Facilitating the Finance and Audit Committee's interaction with the Executive Officers.
- (b) Chairing the Finance and Audit Committee meetings and ensuring they are conducted in an efficient and effective manner.
- (c) Planning the Finance and Audit Committee's activities to ensure that the Finance and Audit Committee is successful in fulfilling its mandate and addressing its functions, duties and responsibilities.
- (d) Preparing the Finance and Audit Committee's agendas.
- (e) ensuring that minutes are recorded at each duly called meeting of the Finance and Audit Committee.
- (f) Recruiting qualified Finance and Audit Committee member candidates and recommending them to Council.
- (g) Evaluating Finance and Audit Committee members and their contributions.
- (h) Reporting to Council on behalf of the Finance and Audit Committee.

5. **Responsibilities of Members of the Finance and Audit Committee**

Finance and Audit Committee members are responsible for:

- (a) Preparing for meetings of the Finance and Audit Committee by reading reports and background materials prepared for each meeting and acquiring adequate information necessary for decision making.
- (b) Actively participating in the Finance and Audit Committee's deliberations.
- (c) Attending all scheduled Finance and Audit Committee meetings subject to reasonable exceptions acceptable to the Chairperson.
- (d) Becoming knowledgeable of the Finance and Audit Committee functions and statutory responsibilities under the Financial Administration Law.
- (e) Maintaining direct, open and frank communications with management, the Finance and Audit Committee, auditors and other advisors as appropriate.
- (f) Ensuring that they have the minimum level of Financial Competency necessary to fulfill their responsibilities.
- (g) Ensuring that they maintain their Independence as required in the Financial Administration Law.

- (h) Avoiding conflicts of interests and complying with conflict of interest policies and procedures established by Council and described in the Financial Administration Law.
- (i) Reviewing and making recommendations to Council on the terms of reference of the Finance and Audit Committee.

6. **Appointment and Removal of Members of the Finance and Audit Committee**

Subject to the Financial Administration Law, Council will:

- (a) Appoint the Chairperson and Vice-Chairperson of the Finance and Audit Committee by a majority vote.
- (b) Establish the Finance and Audit Committee consisting of the number of members specified in the Financial Administration Law.
- (c) Upon recommendation of the Chairperson of the Finance and Audit Committee, appoint the members of the Finance and Audit Committee, a majority of whom must have Financial Competency and all of whom must have Independence and meet Eligibility Criteria established by Council.

A Finance and Audit Committee member may be removed from office by majority vote of Council in the circumstances permitted in the Financial Administration Law.

7. **Term Requirements**

Subject to the Financial Administration Law, when making appointments to the Finance and Audit Committee, Council will endeavor to ensure that no more than half of the members' terms will expire in any one fiscal year. The term of a Finance and Audit Committee member will be as established in the Financial Administration Law. The terms of office of members of the Finance and Audit Committee will be staggered to ensure the continuing effectiveness of the Finance and Audit Committee and to provide for succession planning.

The Executive Officers will:

- (a) Maintain a register of Finance and Audit Committee members which will, for each member, include the date of appointment or re-appointment, the term of the membership, and the term end date and which will track Independence and Financial Competency issues for each member.
- (b) Upon any changes in the Finance and Audit Committee membership, report to Council on the term end dates for each member of the Finance and Audit Committee.

If a Finance and Audit Committee member is removed from office, dies or resigns before their term expires, Council will as soon as practicable appoint a new qualified Finance and Audit Committee member to hold office for the remainder of the term.

8. **Eligibility Criteria**

Council will:

- (a) Establish Eligibility Criteria of a Finance and Audit Committee member by specifying that an individual must not have a role in the financial management of SFN involving the planning organizing, directing or controlling of its financial activities, including budgeting, financial accounting, financial reporting, procurement and utilization of funds.
- (b) Document the criteria for Independence of a Finance and Audit Committee member by specifying that the individual does not have a direct or indirect financial relationship with SFN that could, in the opinion of Council, reasonably interfere with the individual's exercise of independent judgment as a member of the Finance and Audit Committee.
- (c) Establish the criteria for Financial Competency of a Finance and Audit Committee member that, in the opinion of Council, reasonably fulfill the role and responsibilities of the Finance and Audit Committee member and the effectiveness of the Finance and Audit Committee.

9. **Finance and Audit Committee Administration and Reporting**

Subject to the Financial Administration Law:

- (a) The quorum necessary for the transaction of business at Finance and Audit Committee meetings will be a majority of the members of the Finance and Audit Committee.
- (b) The Finance and Audit Committee will meet at least quarterly and otherwise as necessary but, in any event, as soon as practical following receipt of the audited annual financial statements and report of the auditor.
- (c) Any member of the Finance and Audit Committee may call meetings of the Finance and Audit Committee.
- (d) Any Council member may attend meetings of the Finance and Audit Committee provided, however, that no Council member is entitled to vote at such meeting and is not counted as part of quorum for the Finance and Audit Committee if the Council member is not a member of the Finance and Audit Committee.
- (e) The external auditor may attend and be heard at meetings of the Finance and Audit Committee.
- (f) The Finance and Audit Committee will maintain written records of attendance at its meetings of any ex-officio member such as the Executive Officers and/or the Senior Financial Officer.

- (g) The Finance and Audit Committee will provide minutes of its meetings to Council and the Chairperson will provide reports to Council as appropriate on the substance of meetings at the next Council meeting following a Finance and Audit Committee meeting.

M. EXTERNAL AUDIT

A qualified and licensed external auditor will be appointed to render an audit opinion on the annual financial statements (and Special Purpose Report, as applicable) of SFN in accordance with GAAP. SFN will appropriately prepare for the audit and ensure that the external auditor has the necessary access and authorities required to complete their work.

1. Responsibilities of Council

Council is responsible for:

- (a) Appointing (or re-appointing) an auditor meeting eligibility requirements and documenting the appointment with a Resolution.
- (b) Ensuring the Engagement Letter requires the auditor to confirm that the financial statements and the audit comply with the First Nations Financial Management Board's standards, any relevant funding agreement requirements and all applicable laws, bylaws, policies and standards.
- (c) Approving and reviewing periodically the policies and procedures related to the external auditor's authority to receive the information and documents required to perform the audit function.
- (d) Reviewing and approving the audited annual financial statements within 120 days after fiscal year end, and ensuring they are signed by those required in the Financial Administration Law.
- (e) Acting on recommendations from the Finance and Audit Committee related to the audit.
- (f) Ensuring Members' access to the audited financial statements and Special Purpose Report after they have been approved and signed as required in the Financial Administration Law.

2. Responsibilities of the Executive Officers

The Executive Officers are responsible for:

- (a) Directing and facilitating any notices regarding meetings concerning the annual audit or audited financial statements.
- (b) Preparing the auditor's performance evaluation report with the input of the Senior Financial Officer.

3. **Responsibilities of the Finance and Audit Committee**

The Finance and Audit Committee is responsible for:

- (a) Providing oversight on the external audit and advising Council as required.
- (b) Making recommendations to Council on the selection, engagement and performance of an auditor.
- (c) Receiving assurances on the Independence of a proposed or appointed auditor.
- (d) Ensuring that the appropriate action is taken with respect to any communication from the external auditors.
- (e) Approving the terms and conditions of the appointment of the auditor as set out in the Engagement Letter and ensuring that it includes the auditor's obligation to confirm that the annual financial statements and the audit of them comply with the Financial Administration Law, the FNFMA and the First Nations Financial Management Board's standards and any relevant funding agreements.
- (f) Reviewing the draft annual financial statement from the Senior Financial Officer and presenting the statements to council within 90 days following the end of the fiscal year for which they were prepared.
- (g) Reviewing and making recommendations to Council on the planning, conduct and results of audit activities.
- (h) Reviewing and making recommendations to Council on the audited annual financial statements, including the audited local revenue account financial statements and any Special Purpose Report.

4. **Responsibilities of the Senior Financial Officer**

The Senior Financial Officer is responsible for:

- (a) Overseeing, supervising, directing and facilitating requests for any information required by the auditor to carry out its audit responsibilities.
- (b) Preparing and providing to the Finance and Audit Committee within 45 days of the fiscal year end the annual financial statements and Special Purpose Report for the fiscal year in accordance with GAAP and any funding agreements.
- (c) Facilitating the flow of account and other information and acting on auditor's requests during the audit.
- (d) Providing the auditor with a copy of the Financial Administration Law, and FMB's Local Revenue Financial Reporting Standards if the audit includes the local revenues financial report.

- (e) Ensuring the accounts are properly updated to reflect audit adjustments, the account balances are reconciled to the audit statements and schedules, and a proper year end closing of the accounts is completed.
- (f) Providing feedback on the auditor's performance to the Executive Officers.

5. **Auditor Selection, Engagement and Performance**

The Executive Officers and the Senior Financial Officer will establish evaluation criteria to be included in a request for proposal for the external audit which will be approved by the Finance and Audit Committee and include, at a minimum:

- (a) Independence from SFN, its related bodies, Council, Officers and Members.
- (b) Good standing with relevant regulatory bodies (Chartered Professional Accountants of Canada, Canadian Institute of Chartered Accountants, Certified General Accountants Association of Canada or the Society of Management Accountants of Canada) and/or their respective counterparts in the province or territory in which the firm or accountant is practicing.
- (c) License to practice public accounting.
- (d) Depth of experience serving First Nations and other public sector entities.
- (e) Other considerations as appropriate (i.e. funding agreement requirements).

The Finance and Audit Committee will review and approve the RFP before it is made public and review the Executive Officers' and Senior Financial Officer's evaluation of the proposals and their recommendation. The Finance and Audit Committee may approve the recommendation or may ask for additional information, including an in camera (i.e. without management) interview with the recommended auditor.

Upon approval, the Finance and Audit Committee will recommend the engagement of the selected auditor and the Engagement Letter to Council. Council will review the Engagement Letter with the auditor selected to ensure it contains the content required by the Financial Administration Law and any other applicable requirements, including:

- (a) Requirement to complete the audit in accordance with Canadian generally accepted auditing standards;
- (b) audit objective and scope
- (c) auditor's responsibilities
- (d) Management's responsibilities
- (e) expected form and content of any reports issued by auditor including circumstances when a report may be different from these requirements

- (f) requirement for auditor to communicate in writing to Council matters that come to auditor's attention during audit involving:
- (g) identified or suspected non-compliance with relevant laws (other than insignificant non-compliance matters)
- (h) significant internal control deficiencies

Council will proceed to sign the Engagement Letter in accordance with SFN's approved signing authorities and ensure that it is delivered to the auditor.

Annually at the conclusion of the audit, the Executive Officers and Senior Financial Officer will prepare a performance evaluation report of the auditor's activities, along with any recommendations, and present the report to the Finance and Audit Committee. The Finance and Audit Committee will review the auditor's performance evaluation and recommendations and take necessary steps as appropriate.

On a periodic basis, the Finance and Audit Committee and Council will review the engagement of the external auditor and determine whether a request for proposal should be initiated for the appointment of a new auditor.

6. **Auditor Independence**

The Finance and Audit Committee will ensure that SFN has received a letter from the auditor, before the audit is finalized, in which the auditor confirms their continued Independence.

7. **Audit Planning**

The Finance and Audit Committee will meet with the auditor before commencement of the annual audit to review the proposed audit plan, to make any requests or to provide any feedback that the auditor should consider when finalizing the plan and conducting the audit.

The Finance and Audit Committee will submit the finalized audit plan, along with any recommendations, to Council for approval.

8. **Preparations for the Audit**

The Senior Financial Officer will keep the auditor apprised and discuss in advance of the audit any significant accounting issues, developments or changes for SFN that could have an impact on the audit and the audit report.

Prior to fiscal year end, the Senior Financial Officer will issue instructions to the finance and accounting staff concerning fiscal year end procedures to help ensure the accuracy and completeness of SFN's financial statements and disclosures.

Additionally, SFN finance staff, under the direction of the Senior Financial Officer, will commence preparation before fiscal year end of necessary schedules and working papers for audit according to the audit work plan. This will also include preparation of third party accounts receivable or accounts

payable confirmation letters, financial institution account confirmations and account balance reconciliations.

Issues arising or communicated in a mid-year review (if applicable) by the auditor will be discussed with the Finance and Audit Committee for recommended resolution. The instructions for preparation of SFN's financial statements will take into account any such resolutions.

The Finance and Audit Committee will be informed of any issues that could affect the audit (e.g. where the auditor believes a change in the terms of the engagement may be warranted).

9. **Audited Annual Financial Statements**

The Finance and Audit Committee will receive and review the draft audited annual financial statements, including any Special Purpose Report.

The Finance and Audit Committee will satisfy itself that:

- (a) The audit has been completed as required by the Financial Administration Law and terms of the Engagement Letter.
- (b) The financial statements are fairly presented according to Canadian generally accepted auditing standards.
- (c) The auditors have provided an opinion on the financial statements and an opinion over any Special Purpose Report as required by the Financial Administration Law.
- (d) There are no significant unresolved issues.

The Finance and Audit Committee will meet with the auditor to review the draft audited financial statements. To ensure sound governance, the Finance and Audit Committee will meet with the auditor in camera (i.e. without management) for a part of the meeting.

When satisfied with its review of the draft audited financial statements and the resolution of any audit issues, the Finance and Audit Committee will recommend the draft audited financial statements to Council for approval.

10. **Approvals Required Before Publishing Audited Financial Statements**

Before publishing the audited financial statements, the following approvals are required:

- (a) Approval of Council by Resolution.
- (b) Approval by signature from all of the following:
 - (i) The Chief or the Chairperson of Council.
 - (ii) The Chairperson of the Finance and Audit Committee.
 - (iii) The Senior Financial Officer.

11. **Auditor Dismissal**

Council may remove the auditor before the expiration of the term on the recommendation of the Finance and Audit Committee by passing a Council Resolution, or may choose not to re-appoint the auditor for a further term.

If Council removes or does not re-appoint the auditor, the auditor selection process will be initiated in accordance with this policy and procedure.

N. POLICIES AND PROCEDURES

Council Establishes a process around creating, revising, and issuing policies and procedures that reflect SFN practices and meet legal and regulatory requirements that affect the SFN's financial administration. The purpose of this policy is to make sure that there is a standardized way of preparing, reviewing, issuing, maintaining and revising the SFN's financial management system policies and procedures. This policy applies to the Council, Committees of Council and all employees and any other persons with authority to conduct activities in connection with the financial administration of the First Nation.

12. **Responsibilities of Council**

Council is responsible for:

- (a) approving new, revised or removed policies and procedures by Council Resolution or Motion that comply with applicable laws, regulations and standards

13. **Responsibilities of the Finance and Audit Committee**

The Finance and Audit Committee are responsible for:

- (a) recommending to Council the issuance, revision or removal of policy and procedure document related to reimbursable expenses and perks of Council members and employees only

14. **Responsibilities of the Executive Officers**

The Executive Officers are responsible for:

- (a) maintaining a comprehensive list of all existing policies and procedures
- (b) making sure that the current list of policy and procedures is made available to all affected persons
- (c) reviewing all policy requests (new, revised, removed) and submitting a recommendation to Council for approval
- (d) determining if the policy and/or procedure document request needs to be referred to a subject matter expert for additional review

- (e) determining if the policy and/or procedure document needs cross functional review from other departments within the First Nation
- (f) making sure proposed or revised policy and procedures incorporate the requirements of applicable laws, regulations and standards
- (g) making sure proposed or revised procedures are consistent and compliant with the respective Council approved policies
- (h) making sure that existing policy and procedures are kept current by reviewing periodically

15. **Responsibilities of the Senior Financial Officer**

The Senior Financial Officer are responsible for:

- (a) making sure policy and procedure documents being reviewed comply with the First Nation's Financial Administration Law and GAAP
- (b) conducting an assessment for each significant function or activity of the Nation's financial administration to determine if a policy and procedure document is required

16. **Policy Creation**

Any employee may recommend a policy or procedure; however, the Executive Officers will create a list of all policies and procedures required by the SFN's Financial Administration Law or required to adequately and effectively manage and control the financial management system and to safeguard assets.

17. **Approval and Communication**

Council will approve all policies and procedures by Council Resolution or Motion.

The Executive Officers will communicate all approved policies and procedures and make sure they are accessible to the all affected departments and persons whether on the First Nation's server, website or a location to which all those affected have access.

18. **Maintenance**

At least every two years, all issued policy and procedures will be reviewed for completeness, accuracy, and relevance and revised or removed accordingly.

O. REVIEW AND AMENDMENT

1. **Review**

Council will engage a qualified third party to conduct a review of this Council Policy every 5 years from the effective date of this Council Policy. Council will consider any feedback and/or amendments proposed by the qualified third party and amend this Council Policy as Council

considers appropriate, in accordance with the amendment procedures set out in section 2 of this Article N.

The purpose of all reviews undertaken pursuant to this section will be to strengthen this Council Policy and to ensure that this Council Policy is consistent with applicable laws, bylaws, policies and standards and is being effectively implemented and administered.

2. **Amendment**

This Council Policy may be amended by a motion or resolution of Council, passed by at least 2/3 of Council present at a meeting at which a quorum is constituted, and evidenced in writing.

APPENDIX A: CODE OF CONDUCT DECLARATION

Capitalized terms used in this Code of Conduct Declaration are as defined in the Snuneymuxw First Nation Council Policy unless otherwise indicated explicitly or by implication.

I, _____ [*print name*], hereby confirm that I have read and understand the Conduct and Conflict of Interest Expectations set out in the Financial Administration Law and the Code of Conduct and agree to comply fully with them.

I agree that I will adhere to the following principles and responsibilities governing my professional and ethical conduct.

To the best of my knowledge and ability:

- I will comply with the Financial Administration Law, any other applicable laws, bylaws, policies and standards.
- I will act with honesty, good faith and in the best interest of SFN.
- I will exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances.
- I will avoid any real, potential, or apparent conflicts of interests.
- I will act with due care, competence, and diligence, without misrepresenting material facts or allowing my independent judgement to be subordinated.
- I will respect the confidentiality of information acquired in the course of my work or service except when authorized to do so in the performance of my duties or am otherwise legally obligated to disclose.
- I will ensure responsible use of and control over all SFN assets and resources entrusted to me.
- I will be accountable for adhering to this declaration.

Declaration of Understanding

Name (print)

Witness (print)

Signature

Witness (signature)

Date

Date

APPENDIX B: CONFLICT OF INTEREST DISCLOSURE FORM

Capitalized terms used in this Conflict of Interest Disclosure Form are as defined in the Snuneymuxw First Nation Council Policy unless otherwise indicated explicitly or by implication.

*** Please note that the below form may be amended for contractor use if applicable.**

CONFLICT OF INTEREST DISCLOSURE FORM
<p>A SFN Councillor, employee or contractor has a “conflict of interest” when the SFN employee exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the SFN employee’s private interests.</p> <p>Private interests are defined in Appendix H – Avoiding and Mitigating Conflicts of Interests and include the interests of closely associated persons or entities.</p> <p>An individual has an apparent conflict of interest if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position is affected by the individual’s private interests.</p> <p>A SFN Councillor, employee or contractor has an apparent conflict of interest if a reasonably well-informed person would perceive that the SFN employee’s ability to exercise a power or perform a duty or function of their office or position must be affected by the SFN employee’s private interests.</p> <p>All SFN Councillors, employees and contractors are required to declare any actual, potential or apparent conflicts of interest to SFN. Conflicts of interest could arise from “personal interests” which include:</p> <p><i>The individual’s spouse</i></p> <p><i>A person under the age of 18 years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity;</i></p> <p><i>A person in respect of whom the individual or the individual’s spouse is acting as guardian;</i></p> <p><i>A person, other than an SFN employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent; and</i></p> <p><i>An entity in which the individual or the individual in combination with any other person described in this section has a controlling interest.</i></p> <p><i>Close family or personal relationships with SFN employees in a position to influence the affairs of SFN, or otherwise engaged in the affairs of SFN.</i></p> <p><i>Close relationships with individuals having an interest in information, competitive, intellectual or other interests of SFN</i></p>

Declaration: I disclose the following actual, potential or apparent conflicts of interest:

Name (print):

Signature:

Title:

Date:

APPENDIX C: OATH OF OFFICE

Capitalized terms used in this Oath of Office are as defined in the Snuneymuxw First Nation Council Policy unless otherwise indicated explicitly or by implication.

I, _____ [*print name*], will, in carrying out my duties as a Council member:

- Exercise the powers of my office and fulfill my responsibilities honestly, in good faith and in the best interests of SFN.
- Exercise these responsibilities, at all times, with due diligence, care and skill in a reasonable and prudent manner without misrepresenting material facts or allowing my independent judgement to be subordinated.
- Respect and support all applicable laws, bylaws, policies, standards and decisions of Council and Membership.
- Not use or divulge anyone's personal information acquired as a result of my office for my own benefit or for the benefit of any other person.
- Not divulge any personal or other confidential information that is acquired as a result of my office, except when authorized to do so in the performance of my duties or am otherwise legally obligated to disclose, and take all steps that are reasonably necessary to ensure that any such information is kept confidential.
- Conduct myself in a spirit of collegiality and respect for the collective decisions of Council and subordinate my personal interests to the best interests of SFN.
- Avoid any real, potential or apparent conflicts of interest and immediately declare any personal conflict of interest that may come to my attention.
- Immediately resign my position as a Council member of SFN in the event that I, or my colleagues on Council, have concluded that I have disqualified myself under any applicable laws, bylaws, policies and standards.

Further, I hereby confirm that:

- I acknowledge that I can only exercise Councillor authority during a duly convened council meeting, a council portfolio meeting, a council standing committee meeting, or in other such forum created and designated by Council to oversee special projects. I commit to always upholding the roles and responsibilities of staff and councillors
- I have read and understand the Conduct and Conflict of Interest Expectations set out in the Financial Administration Law and the SFN Council Policy and agree to comply fully with them.
- I will comply with the Financial Administration Law, the Council Policy and any other applicable laws, bylaws, policies and standards.
- I will ensure responsible use of and control over all SFN assets and resources entrusted to me.
- I will be accountable for adhering to this Oath of Office.

Signature of Council member

Witness

Date

Date

APPENDIX D: PORTFOLIOS

Lands and Resources

Culture and Language

Finance

Governance and Administration

Wellness (health and social development)

Education and Employment

Community Development

Corporate Services

Housing

Rights Implementation

APPENDIX E: TEMPLATE PORTFOLIO TERMS OF REFERENCE

Capitalized terms used in these Terms of Reference are as defined in the Snuneymuxw First Nation Council Policy unless otherwise indicated explicitly or by implication.

Mandate

The mandate of the Councillor who has conduct of the [insert Title] portfolio (the “Portfolio”) is to [insert mandate]. The Portfolio holder will conduct their work with a view to minimizing undue impact on the department(s) to which the Portfolio relates, and seek advice from [insert].

Authority and Limits

The Portfolio holder’s primary responsibility is to liaise between Council and the department(s) to which the Portfolio relates, not to manage or interfere with the proper functioning and day to day operations of the department(s).

The Portfolio holder is not permitted to make substantive decisions relating to the Portfolio independently of Council. While the Portfolio holder may inform and make recommendations to Council on such decisions, ultimate responsibility rests with Council to make a decision by Resolution in accordance with applicable laws, bylaws, policies and standards. Accordingly, the Portfolio holder will present recommendation to Council who will collectively determine the appropriate decision or course of action.

Reporting Structure

The Portfolio holder will liaise with and report to Council on a regular basis on the Portfolio and on any issues that may arise within the parameters of the Portfolio holder’s mandate. The Portfolio holder may also refer urgent matters requiring advice to [list appropriate person or committee Chief, Senior Leadership Team, Executive Officer etc.].

Membership

Chair, co-Chair, alternate. Matters get put to portfolio by the Chief. Chief is ex-officio member.

Administrative Support

The Portfolio holder does not have the independent authority to direct SFN staff, although they may, through Council, ask the Executive Officers to allocate resources in support of Portfolio activities.

Amendment process

These Terms of Reference may be amended by Resolution.

Adopted by the Council of the Snuneymuxw First Nation by [Motion #<@>/BCR #<@>]

APPENDIX F: TEMPLATE TASK FORCE TERMS OF REFERENCE

Capitalized terms used in these Terms of reference are as defined in the Snuneymuxw First Nation Council Policy unless otherwise indicated explicitly or by implication.

Mandate

The mandate of the [insert Title] Task Force (the “Task Force”) is to [insert mandate]. The Task Force will conduct its work with a view to minimizing undue impact on SFN operations, and seek advice from [insert].

Duration

The Task Force will exist for [state deadline]. The Task Force will sunset [on date/once X Project is completed, etc. if applicable].

Reporting Structure

The Task Force will report to Council on a regular basis on the work of the Task Force and on any issues that may arise within the parameters of the Task Force’s mandate. The Task Force may also refer urgent matters requiring advice to [list appropriate person or committee Chief, Senior Leadership Team, Executive Officer etc.].

Membership

The membership of the Task Force will be comprised of [insert Task Force membership consider “the Chief (as appropriate when required)” or a senior Officer].

The [insert list of supporting Officers and staff], with approval of the relevant Executive Officer, can act as resources to support the Task Force with appropriate information to ensure the Task Force can effectively carry out its mandate. The Task Force may seek external support, such as other community members with knowledge in this area, to carry out its mandate.

Administrative Support

The Task Force does not have the independent authority to direct SFN staff, although they may, through Council, ask the Executive Officers to allocate resources in support of Portfolio activities.

Amendment process

These Terms of Reference may be amended by Resolution.

Adopted by the Council of the Snuneymuxw First Nation by [Motion #<@>/BCR #<@>]

APPENDIX G: TEMPLATE FINANCE AND AUDIT COMMITTEE TERMS OF REFERENCE

Capitalized terms used in these Terms of Reference are as defined in the Snuneymuxw First Nation Council Policy and/or the Snuneymuxw First Nation Financial Administration Law unless otherwise indicated explicitly or by implication.

Composition

At least one member of Council will be a member of the Finance and Audit Committee if the Finance and Audit Committee consists of 3 members and at least 2 members of Council must be members of the Finance and Audit Committee if the Finance and Audit Committee consists of 4 or more members.

Council will appoint Finance and Audit Committee members, including a Chairperson and a Vice-Chairperson, one of whom must be a member of Council. Each Finance and Audit Committee member will perform their role in an objective, fair and impartial manner. A majority of the Finance and Audit Committee members must have Financial Competency and all of the Finance and Audit Committee members must have Independence.

Financial Competency:

- the ability to read, understand and analyze the First Nation's annual audited financial statements and the notes to the financial statements
- the ability to understand accounting policies, including any estimates used or judgments applied by management in the application of the First Nation's accounting policies, when these are explained by the First Nation's Director of Finance and the auditor
- an understanding of the First Nation's objectives and operations that may impact the selection or application of accounting policies
- a knowledge and understanding of the strategies that have been adopted by the First Nation and the risks involved with any new strategies
- an ability to understand the First Nation's risk environment

Independence: An individual is independent if they do not have a direct or indirect financial relationship with the First Nation that could, in the opinion of Council, reasonably interfere with the individual's exercise of independent judgment as a member of the Finance and Audit Committee with the below exception:

An individual who has a role in the financial management of the First Nation involving the planning, organizing, directing or controlling of its financial activities – including budgeting, financial accounting, financial reporting, procurement and utilization of funds **is not** considered independent.

Quorum

Quorum necessary for the transaction of business at Finance and Audit Committee meetings will be majority of the voting members of the Finance and Audit Committee.

Voting Rules

Unless a Finance and Audit Committee member is not permitted to participate in and vote on a motion because of a conflict of interest, every Finance and Audit Committee member has one vote in all Finance and Audit Committee decisions. In the event of a tie vote, the Chairperson may cast a second tie-breaking vote.

Committee Term

The Finance and Audit Committee is a standing committee established by the Financial Administration Law.

Member Term

The members of the Finance and Audit Committee must serve staggered terms, as follows:

- (a) Non-Council member Finance and Audit Committee members shall serve 3-year terms, appointed in opposing years of Council elections.
- (b) Council member Finance and Audit Committee members must be appointed to the Finance and Audit Committee as soon as practicable following their election to Council and shall serve on the Finance and Audit Committee to the end of their term on Council.

Chairperson

Appointed by Council; either the Chairperson or the Vice-Chairperson must be a member of Council.

Vice-chairperson

Appointed by Council; either the Chairperson or the Vice-Chairperson must be a member of Council.

Mandate

The Finance and Audit Committee is responsible to review and make recommendations to Council on the financial administration matters of SFN. The Finance and Audit Committee will assist Council in fulfilling its oversight responsibilities for the financial reporting process, the system of Internal Control, the audit process and the process for monitoring compliance with laws and regulations and the Code of Conduct.

Meetings

The Finance and Audit Committee will meet not less than quarterly and immediately following completion of the annual audit, with the Chairperson having authority to convene additional meetings as circumstances require.

All Finance and Audit Committee members are expected to attend each meeting, in person or via tele/video-conference. The Finance and Audit Committee will invite members of management, auditors or others to attend meetings as necessary.

The Executive Officers and Senior Financial Officer must be notified of all meetings and must attend those meetings, subject to reasonable exceptions.

The auditor of SFN must receive notices of all meetings and may attend and be heard at such meetings.

Meeting agendas will be prepared and provided in advance to Finance and Audit Committee members, along with appropriate briefing materials. Minutes will be prepared. The Chairperson will report key decisions and areas of discussion or concern to Council at the next Council meeting immediately following each Finance and Audit Committee meeting or in writing if the information needs attention in a timely manner.

The Executive Officers or Senior Financial Officer may be excluded from all or any part of a Finance and Audit Committee meeting at the discretion of the Finance and Audit Committee - decided by a recorded vote.

Financial Accounting and Reporting Oversight

The Finance and Audit Committee will:

- (a) Subject to the SFN Financial Administration Law, review draft annual budgets and multi-year financial plans and recommend them to Council for approval.
- (b) Monitor the financial performance of SFN against the budget and report any significant variations and their reasons to Council.
- (c) Review the quarterly and annual financial statements of SFN and recommend them to Council for approval.
- (d) Review the annual financial statements of SFN's Local Revenue Account and recommend them to Council for approval.
- (e) Review the annual Special Purpose Reports of SFN and recommend them to Council for approval.
- (f) Review the annual report of SFN and recommend it to Council for approval.
- (g) Make any other recommendations to Council on any matter respecting the financial administration of SFN.
- (h) Review managements approach for safeguarding SFN's assets and information systems, the adequacy of staffing of key financial functions and their plan for improvements.
- (i) Review with management and the external auditors emerging accounting issues and their potential impact on SFN's financial reporting.

- (j) Review with the Executive Officers and the Senior Financial Officer SFN's financial policies and compliance with such policies.

Auditor Oversight

The Finance and Audit Committee will:

- (a) Make recommendations to Council on the selection, engagement and performance of SFN's independent auditor.
- (b) Receive assurances on the Independence of a proposed or appointed auditor.
- (c) Review and make recommendations to Council to approve the annual audit plan of the external auditor, including the scope of the audit to be performed and the estimated audit fees.
- (d) Review and make recommendations to Council respecting the audited annual financial statements, including the audited local revenue account financial statements and any Special Purpose Reports.
- (e) Review any management letters containing recommendations of the external auditor and management's response.
- (f) Recommend to Council pre-approval of all audit, audit-related and non-audit services to be provided to SFN by the external auditor.
- (g) Periodically review, and make recommendations to Council respecting policies, procedures and directions on reimbursable expenses and perquisites of Council members, officers and employees.
- (h) Monitor Financial Reporting Risks and Fraud Risks and the effectiveness of Internal Control designed to mitigate those risks taking into consideration the cost of implementing any change to Internal Control.
- (i) Review SFN's Financial Administration Law and recommend amendments to Council.
- (j) Review, and make recommendations to Council on, the Terms of Reference of the Finance and Audit Committee.

Risk Management

The Finance and Audit Committee will:

- (a) Review the annual Risk Management Plan and Fraud Risk Assessment completed by the Executive Officers and provide input to the identification, monitoring and reviewing of the annual risk assessment process.
- (b) Provide recommendations to Council regarding the annual Risk Management Plan and Fraud Risk Assessment.

- (c) Provide updates to the Council of any significant changes to the assessment and adequacy of monitoring activities.
- (d) Review requests for non-budgeted funding requests to SFN's business enterprises and make recommendations to Council.

Other

The Finance and Audit Committee will:

- (a) Review expenses of Council members and the Executive Officers and assess SFN's policies with respect to expense reimbursement or allowances.
- (b) Evaluate at least annually, the adequacy of these Terms of Reference.
- (c) annually develop, and recommend to the Council for approval, short, medium and long-term:
 - (i) strategic plans, projections and priorities,
 - (ii) operational plans, projections and priorities,
 - (iii) business plans, projections and priorities, and
 - (iv) financial plans, projections and priorities

Authority

- (a) The Finance and Audit Committee is empowered to make such inquiry and investigation and require such information and explanation from management as it considers reasonably necessary and to require management to promptly inform the Committee of any material misstatement in the financial statements following discovery of such situation.
- (b) After consultation with the Executive Officers, the Finance and Audit Committee may retain a consultant to assist in the performance of any of its responsibilities.

APPENDIX H: AVOIDING AND MITIGATING CONFLICTS OF INTEREST

PART I - Interpretation

Interpretation

1.(1) In this Appendix:

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

“the FAL” means the Financial Administration Law.

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

Definition of Conflict of Interest

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

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

(3) In this Appendix, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

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

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

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

PART II - Councillors and Committee Members

Application

3. Part II applies to all Councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

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

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

Disclosure of Interests

5.(1) "Real property" includes an interest in a reserve held under

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

(b) the First Nation's traditional land holding system pursuant to a Council resolution.

(2) A Councillor must file a written disclosure of the following information with the Chief Administrative Officer:

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

(d) the employer of the Councillor and the Councillor's spouse;

(e) real property owned by the Councillor or the Councillor's spouse; and

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

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

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

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

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

(4) The Chief Administrative Officer must establish and maintain a register of all information disclosed by a Councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the Chief Administrative Officer must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

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

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

(a) would be considered within

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

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

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

(d) is of a type which the policies or procedures of the First Nation have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500) is given to a Councillor or a person referred to in subsection (1), the Councillor must make a written disclosure of the gift to the Chief Administrative Officer under section 5, and the gift must be treated as the property of the First Nation.

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

Confidential Information

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

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

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

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

Procedure for Addressing Conflict of Interest

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

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

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

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

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

Procedure for Undisclosed Conflict of Interest

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

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

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

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

Obligations of Committee Members

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

1a. Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a Councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. Part III applies to all officers and employees of the First Nation.

General Obligations

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

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

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

(4) The Chief Administrative Officer must ensure that every officer and employee is informed of their obligations under this Appendix and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

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

(a) disclose the circumstances in writing as soon as practicable to the Chief Administrative Officer or, in the case of the Chief Administrative Officer, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the Chief Administrative Officer or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

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

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

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

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

(d) is of a type that the policies or procedures of the First Nation have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the Chief Administrative Officer or, in the case of the Chief Administrative Officer, to the chair of the Finance and Audit Committee.

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

Confidential Information

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

(a) to members of the public; or

(b) to members of the First Nation.

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

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

First Nation Property and Services

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

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

PART IV - Contractors

Application

18.(1) Part IV applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

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

Contractor Acting as Officer or Employee

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

General Obligations

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

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a Councillor, committee member, officer or employee is prohibited from accepting under this Appendix.

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

Confidential Information

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

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

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

Business Opportunities

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

First Nation Property and Services

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