



Shuswap Indian Band

Chief and Council Policy and Guidelines

Approved by Council on February 27, 2018

Chief and Council Policy:

Policy #A.02

Version Date:

February 27, 2018

NOTICE TO USERS

This document provides a policy that meet the requirements in related laws and policies, including Bands Election Act, the Financial Management Systems Standards (the “FMS Standards”) and Financial Administration Law Standards (“the FAL Standards”) established by the First Nation Financial Management Board (“the FMB”) under the *First Nation Fiscal Management Act* (“the *FNFMA*”). The policy and procedures are also consistent with the provisions of the Shuswap Indian Band *Financial Administration Law* adopted on January 9, 2015.

RELATED POLICIES AND PROCEDURES

Policy and Procedures		Source/Version
Governance Policy	Policy	September 27, 2017
Financial Administrative Law	Law	February 13, 2015
Financial Policy	Policy	October 24, 2017
Information and Records Management Policy	Policy	September 27, 2017
Land Code	Law	February 12, 2015
Human Resources Policies and Procedures Manual	Policy	April 4, 2018

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Authority to Act

This policy shall be presented to the Band membership at the next duly held Community Meeting of its passing by the Council. This policy shall be posted in the Band Administration Office and the Band website (www.shuswapband.net) and made available to any Band members who request it.

Part 1: Policy Provisions

1.1 Purpose and Title

This policy is hereby enacted by the Shuswap Indian Band Council, on behalf of the members of Shuswap Indian Band. This document will serve and be known as the *Policy and Guidelines for Chief and Council*.

The purpose of this policy is to provide guidelines under which members of the Council perform their appointed duties in a responsible and appropriate manner.

This policy will be applied and enforced fairly, consistently, and equally to all persons to whom it applies. This policy was approved by a motion of Council on February 27, 2018.

1.2 Applicability

The Chief and Council are subject to all provisions of this policy unless they receive certain exemptions as agreed by a majority of Council on behalf of the members of Shuswap Indian Band and approved by a motion passed at a public meeting of the Band.

1.3 Responsibility

All members of Council are responsible for the maintenance of and adherence to this policy.

1.4 Interpretive Provision

For administrative purposes only, the Senior Administrative Officer, Senior Financial Officer and Taxation Officer of the Shuswap Indian Band may provide such interpretations of this policy as may be required from time to time and to apply those administrative interpretations unless otherwise directed by Council.

1.5 Definitions

For purpose of this policy, the following definitions are used:

“Abstain” means to refrain from voting, either for or against a motion.

“Band Member” is a person recognized by Shuswap Indian Band as being a status Indian (as defined in the *Indian Act*) and is included on the Shuswap Indian Band Membership List.

“BCR” means Band Council Resolution.

“Chief” means the person who was elected as Chief in the general election process.

“Council” means elected Chief and elected Councillors.

“Entity” means any Shuswap Indian Band company whether wholly or partly owned.

“HRMP” means Human Resources Management Policy.

“Manager” means an employee or contractor of the Band who reports to the Senior Manager or the Chief and Council.

“Official” means any person appointed in an official capacity by Council who also reports to Council.

“Senior Manager or Senior Administrative Officer” means any employee or contractor who reports directly to Council by any title; or the designated alternate.

“Special Meeting” is one that is called to address issues that cannot wait until the next regular scheduled meeting.

1.1 Unless otherwise provided in this Policy, words, expressions and rules in this Policy have the same meaning as in Canadian Law.

1.6 Amendments

Council, from time to time, can recommend amendments to this policy. Amendments must be approved by a quorum of Council (by way of a Motion and/or Band Council Resolution) and by the Community (by way of a motion from the floor at a Community meeting).

Council shall review and report to the Band Membership on the effectiveness and implementation of this Policy on a minimum annual basis.

Part 2: Council

2.1 *Composition of the Council*

The Council of Shuswap Indian Band consists of one (1) elected Chief and two (2) elected Councillors.

Development of Committee of Council: Through the organizational review process CLFN customized and adopted a standardized Committee Terms of Reference for all committees of Council. Through this policy, Council mandates that all committees adopt the standardized template.

Term: The Term of Office of the Committee and Committee members shall be from the time of appointment until three months following the next Band election, at which time a new Committee shall be appointed by Council.

Authority of Leadership: As elected leaders, Councillors have the authority to make recommendations of appointment Committee members to Council.

Selection Process: Presently, there is no provision in the Terms of Reference for Committees which stipulates the process for committee membership renewal or filling vacancies.

It is for this reason why, from this point on, Council is setting the following Committee selection process to be adopted immediately:

1. Advertisement requesting new committee members issued to Community. Must contain:
 - a. Name and Mandate of Committee
 - b. Deadline for submissions
 - c. Expectations and Commitment of Committee Members
 - d. Request for written submission by interested member
2. Written responses submitted to relevant Committee Co-Chairs. Must contain:
 - a. Name and contact Information
 - b. Demonstrated commitment and desire to participate as well as a summary of relevant knowledge, education and/or experience unique to the responsibility of the specific committee
 - c. Identification of special notes. For example: availability, travel limitations, etc.

3. Review of Submissions
 - a. Portfolio Councillors will review all submissions.
4. Recommendation to Council
 - a. Portfolio Councillors will make recommendations for appointment of Committee members to Council.
5. Committee Member will be notified of the status of their request.
6. Successful candidates will be provided with reading materials and electronic files containing key information pertaining to the committee they will be representing.

Criteria for Selection: The following criteria must be followed when selecting and appointing Committee members for Committees of Council:

- a. Committee candidates who are members must be in good standing with Shuswap Indian Band.
- b. Committee candidates or members should demonstrate their desire to sit on a particular committee and/or their education, experience unique to the responsibility of the committee to which they are being appointed.
- c. Candidates with greater experience in issues related to the role of the committee will be given first priority. Where all other considerations are equal, those with greater experience in the mandate of the Committee will be prioritized.
- d. In order to encourage participation by as many members as possible, candidates not already participating on another committee may be given preference.

2.2 Duties and Obligations of Members of Council

Performance

Council members will:

- a. Perform their duties conscientiously, competently, loyally, and honestly, remembering that the primary work task is to serve the Band membership of the best of their ability;
- b. Ensure the integrity and dignity of Shuswap Indian Band's local government, traditions, businesses/entities, members and staff are maintained; and,
- c. As elected representatives, will protect the best interests of the Band in their performance of their duties at all times.

Loyalty

All Chief and Councillors must be loyal to the collective interests of all Band members. This loyalty supersedes:

- a. Any advocacy or special interest group and membership on other Boards.
- b. The personal interests of any Council member acting as an individual user of the Shuswap Indian Band and other government's programs and services.

Conduct of Meetings

Council will convene all meeting of Council in accordance with established procedures, which are:

- a. That all members of Council are provided with at least five (5) days of regular council meetings; and that an agenda and accompanying materials be provided within three (3) business days of a regularly scheduled meeting; and,
- b. That for Special Meetings that are required due to emergencies and other urgent or time sensitive matters, no notice is required provided that all members of Council are made aware of the meeting prior to its convening and that a quorum is agreeable that an unscheduled meeting is required. (At such a meeting, there would be only the emergency or urgent item(s) on the agenda. The minutes from the previous meeting and other non-emergency items must be deferred to a regular meeting of Chief and Council.)

Meeting Specifics

Council will:

1. Hold scheduled meetings at a minimum of two council meetings per calendar month;
2. Convene meetings with the membership at least four (4) times per fiscal year of which one (1) will be the Annual General Meeting.
3. The Annual Audit will normally be presented at the Annual General Meeting.
4. Convene Committee Meetings, which he or she holds a portfolio for, at a minimum of one meeting per calendar month;
5. Ensure that all relevant information important to the prosperity or detriment of the Band be made known to Council in a timely manner;
6. Be present, either physically or by teleconference, at all meetings, unless there are compelling reasons why a member cannot attend. It is the responsibility of Councillors to actively participate in meetings of the Band Council. Absences may be subject to the application of **see Part 3 - Penalties for Council**.
7. According to S.23.1 of the Shuswap Indian Band Leadership Selection Code, a member of Council shall be deemed to have given up their position on Council if:

- a. is convicted of an indictable offense under the Criminal Code of Canada; or
 - b. dies; or
 - c. resigns from office; or
 - d. misses three (3) consecutive regular Council, special Council or Community meetings set by the Chief with notice provided to Council members **less than** one week in advance.
8. Achieve quorum with two (2) members of Council at a properly constituted meeting which allows for normal operation of business.
 9. The Chief shall be the Chairperson of all Council meetings. In the case of an absence, the Chief may delegate this role to another Councillor if agreed to by a quorum of Council.
 10. Encourage Shuswap Indian Band members' participation by opening Council meetings to Band members. Council shall only exclude Band members for improper conduct or for those matters of privacy or confidentiality. Council may allow time during their meeting to address public concerns. If so, it is appropriate that community members contact Council beforehand to be placed on the agenda and to make known the generality of their presentation.
 11. Ensure that minutes are:
 - a. Reviewed for accuracy;
 - b. Approved by a quorum of Council.
 12. Assure that any Band member may, at all reasonable times, inspect the minutes of Council meetings that have been approved by Council, the bylaws and *resolutions* passed by Council, and the financial statements of the Band and its entities. Access to these records will be maintained by the Executive Assistant.

2.3 *Role of Council*

The role of council is to:

1. Act as the political representative and spokesperson of the Band.
2. Establish and appoint representatives to internal and external Boards and Committees.
3. Provide the Band and its entities with direction and advice.
4. Initiate, contribute to the development of, review, adjust, and approve strategic plans, goals, objectives, and budgets of the administration and the Band entities.
5. Delegate signing authority by way of BCR for items such as, but not limited to, permits, contracts, and bank transactions. Memorandums of Understanding Protocols, on behalf of the Band and Band entities as long as the documents are consistent with decisions of Council and permitted by applicable legislation.
6. Become familiar with and abide by all governing documents, agreements, organizations, programs, and operations of the Band and Council.
7. Discuss, amend, and approve policies and regulations designed to improve the governance finances, security, comfort, and development of the Band, its businesses, and its members.
8. Ensure that the Band and its entities are operating in a legal, ethical, moral, and safe manner.

9. Appoint the work of the Senior Manager, Senior Financial Officer and Taxation Officer (as defined by the *Financial Administrative Law*) to manage the daily business affairs of the Band.
10. Be responsible for ensuring that appointed officials who report directly to Council perform their duties in the best interests of the Band and provide direction, and if not, take corrective action.
11. Council will approve the Shuswap Indian Band Annual Report. The report will be distributed to the total membership by mail and shared on the Shuswap Band website.

2.4 Conduct of Council

1. Council members will not exercise individual authority over the organization except as explicitly set forth by Council. Therefore:
 - a. The Council will not undermine the authority of Senior Manager, the Senior Management, or other Band officials and staff;
 - b. Issues regarding the Senior Manager, the Senior Management, officials, or staff that may arise will be dealt with in camera at regular or Special Council meetings;
 - c. The Council will not commit the Band entities to a course of action without the knowledge and input of the responsible Senior Manager and/or Senior Management;
 - d. The Council will not instruct the Senior Manager and/or the Senior Management to perform any activity which is illegal, immoral, unethical, or dangerous; and,
 - e. The Council will not harass the Senior Manager, the Senior Management, Band entity(ies) manager(s), or the staff of Shuswap Indian Band.
2. Councillors must recognize that they have no authority to interact with the media unless messaging is agreed to by quorum of Council.
3. Members of Council are required to set an example in public and private of good conduct, citizenship, and traditional values within the community in a manner that will bring credit to themselves, Shuswap Indian Band Membership.
4. Council members will attend all Council, Band, and Community meetings where at least 48 (forty-eight) hours' notice of a meeting has been given, unless there is a justifiable reason for their absence.
5. Council has a primary responsibility to be reasonably accessible to the members of Shuswap Indian Band.
6. Council members will not wilfully misrepresent Shuswap Indian Band.
7. If a Council member has a concern with Council or a member of Council, he/she will bring that concern first to a meeting of Council where the concern will be dealt with in an open meeting or in-camera as decided by quorum of Council.
8. After deciding on a course of action, all Council members should act as one in their presentation of issues to the public, and will refrain from publicly criticizing other members of Council.

2.5 Conflict of Interest

As per the Governance Policy:

1. For the governance of conflicts of interest and unless other provided for in this policy:
 - a. A Councillor will disclose in writing or verbally to the Council any interest, direct or indirect, that he or she may have in any matter before Council and entities, if such could, in any way, influence the decision-making process.
 - b. After disclosure, the said Council member will not take part in discussions or vote on the matter, and will be asked to leave the meeting for the duration of the discussions and/or voting.
 - c. Such interests must be disclosed to and entered into the minutes of Council Chief.
2. Councillors are elected officials and not employees of the Shuswap Indian Band.
3. Council members are prohibited from personal gain or distribution of confidential or privileged information obtained by virtue of their position on the Council.
4. Every Council member will return in-camera session material to the Executive Secretary preceding the meeting and keep the minutes, records, or proceedings of any in-camera Council or committee meeting in confidence.

2.6 Duties and Obligations of the Chief

The Chief has the authorities, duties, and obligations to:

1. Convene all meetings of Council in accordance with established procedures for meetings as per Section 7 in this policy and the Chairperson of all Council meetings.
2. Become familiar with and abide by all governing documents, organizations, programs, and operations of the Band and Council.
3. The Chief will make all assist in changes to the assignment of specific portfolios of all Councillors for Committees of Council. The assignment or appointment to external Committees will be decided upon by Council as a whole.
4. Be the signing officer for contracts approved by Council, by way of BCR and as permitted by applicable laws and regulations.
5. Be the official spokesperson or representative at ceremonial or other functions; or create this responsibility, if required.
6. Speak for and express the opinions of the Band and its entities at public meetings or with the media.
7. Call special meetings of the Council to discuss important business that cannot wait until the next regular Council meeting.
8. Assist in the selection of an individual Councillor to specific portfolio assignments which may include programs, issues, or projects that is decided by quorum.

The Chief shall coach the Council to be an effective team by:

1. Directing the Council to focus on the short and long-term needs of the membership, the Band, and its entities;
2. Providing Council with opportunities for self-development;
3. Working and assisting those Councillors who may be experiencing difficulties in their Council duties; and,
4. The Chief is the ex-officio member of all Band Committees and Boards.
5. The position of Chief and Councillors shall be deemed full-time and will follow annual vacation schedule as set out in the Human Resources Policy and Procedure Manual.

2.7 Transition of Council

1. To assure a smooth transition between Councils after election, there will be up to a two-week period following an election during which an orderly transition of power shall be carried out. During the transition period, the outgoing Council shall remain as the governing body, but shall not make any substantive decisions that shall be binding on the incoming Council.
2. During this transition between the Band election and the assuming of office by the newly elected Council, the Chief and Band Managers will meet with the newly elected Council to provide an update on Band activities and financial status.
3. Summary of financial status of all Band operated programs, projects, and accounts include:
 - a. Up to date balance sheets, income statements, and budgets for all programs and projects;
 - b. An explanation of surpluses, deficits, and other relevant information regarding each department;
 - c. A list of any commitments the previous Council has made on future funding or expenditures;
 - d. An explanation of ongoing capital programs, planned project, and initiatives;
 - e. An update on all the activities relating to the Shuswap Indian Band;
 - f. Transfer all Band property including files, passwords, equipment, vehicles, and other assets from the outgoing Council to the new Council;
 - g. Provide knowledge of all required signing authority changes that are necessary, i.e. bank signing authorities, government signing authority, etc.
4. During the transition period, the incoming Council shall participate in other Council orientation and training activities on Council roles, responsibilities and accountabilities, this Policy, and other subject matter that will prepare them to carry out their duties in an informed and responsible manner.

Part 3: Terms of Reference for Council

Quorum of Council

A quorum of Council will be two (2) members in good standing, either present at a meeting in person or by teleconference (majority of three).

Procedures of Council Meetings

The Council Packages will be prepared by the Executive Secretary and will be electronically sent to members of Council prior to the Council Meeting. Copies of the package will be made available prior to the opening of the meeting with as much notice as possible, three (3) business days prior to the next scheduled Chief and Council meeting. Emergency Band business requiring a BCR may happen from time to time.

The agenda will be prepared by the Executive Secretary approved by the Chief and will proceed only with the consent of Council.

Order of Business:

1. Call to Order
2. Delegations
3. Acceptance of Agenda for current meeting
4. Review, amend and adopt Minutes of previous Council meeting
5. Business arising from the previous Council meeting
6. New Business
 - 6.1 Governance
 - 6.2 Financial Reporting
 - 6.3 Administration & Related Functions
 - 6.4 Rights and Title/Territorial Stewardship
 - 6.5 Lands
 - 6.6 Capital Assets / Infrastructure
 - 6.7 Programs
 - A. Community (Youth, Recreation, Language, Culture)
 - B. Education
 - C. Health
 - D. Social Development
7. Chief and Councillor Reports
8. Correspondence
 - 8.1 Correspondence for Information
 - 8.2 Correspondence for Response
9. Documents for Signing
10. Council Calendar
11. In-Camera Items
12. Adjournment of Meeting

A quorum of Council must be achieved in order to have a meeting in which decisions are made. In the absence of quorum, the meeting may proceed for discussion and information purposes only, but no decisions can be made.

All matters on the agenda will be subject to open discussion. The Chief may set a time limit for discussion on any item before the Council and can call for a vote.

Delegates have at least 15 minutes to provide their report and/or request to Council, unless otherwise stated by the Chief.

All reports, requests and recommendations must be provided to Council in writing to the Executive Secretary at least three working days prior to a Council meeting.

Decisions of Council are by a majority vote after a matter has been moved and seconded. At the discretion of the Chief, a vote may be called by voice and a show of hands.

A member of Council may abstain from voting, but he or she must give reasons for abstaining and these shall be recorded in the official minutes of the meeting.

A member of Council may oppose a vote, but he or she must give reasons for the opposition and these shall be recorded in the official minutes of the meeting.

In-Camera Session:

The agenda will be prepared by the Executive Secretary approved by the Chief and will proceed only with the consent of Council.

Order of Business:

1. In-Camera Agenda Review
2. Delegation
3. FOIPP – Personnel or Human Resources Matters
4. FOIPP – Legal Matters
5. Adjournment of In-Camera Session

The matters of an in-camera meeting include matters where disclosures could be harmful to personal privacy, individual or public safety, law enforcement, intergovernmental relations, or economic or other interests, or those that reveal confidential evaluations, local public evaluations, or advice from officials, or disclose information that is subject to legal privilege.

No bylaw or resolution may be passed at an in-camera meeting except a resolution to revert to the council meeting in public or to recess. All members are required to keep in confidence matters discussed in-camera until the item is discussed at a meeting held in public.

Minutes of Council Meetings

The Executive Assistant will ensure that minutes are kept for all Council meetings in a secure location. The minutes of Council with amendments, if any, shall be approved by a quorum during its next regular meeting.

Some items discussed at the Council meetings will be of highly sensitive and confidential nature and should be confidential. The public minutes will indicate *in-camera*, with the in-camera notes kept in a safe place for future reference. The Executive Secretary will minute the in-camera session and will store in a secure place. The regular minutes will indicate discussion topics discussed during the in-camera session.

An attendance list and the approved minutes of Council meetings will be made available to Shuswap Indian Band membership by posting in the newsletter, on the Member Login Portal of the official website www.shuswapband.net, or upon request, and will be available at Shuswap Indian Band Administration Building and other Council approved venues.

Access to Meeting of Council

At the discretion of Council, all meetings of Council will be open to the peaceful observation by Shuswap Indian Band members, unless a quorum of Council determines that a particular matter must be conducted *in-camera*.

Property of Council

All members of Council are entitled to use documents, papers, supplies, etc. provided to them by the Shuswap Indian Band Administration and its entities.

Penalties for Council

All Council members must carry out their duties in good faith with a reasonable degree of diligence, care, accountability, transparency, and skill. If a Council member is deemed to be negligent in carrying out his/her duties, the remaining Council members have the right to enforce its applicable policies.

Members of Council who commit any violation of the Council Policies and Guidelines may be subject to a penalty imposed by a decision of Council. In such circumstances, the following guidelines will be followed:

- a. The Council will raise the concerns with the Council member;
- b. Continued offense will result in a motion of censure being brought by Council;
- c. If there is no change in the behaviour of the Council member or if there are circumstances of an extreme nature, the Council member will be denied access to Council.
- d. Any decision of Council in regards to the above must be reported to the Shuswap Indian Band membership as soon as reasonably possible.
- e. Members of Council will forfeit \$250.00 for each missed meeting (regular scheduled meeting, special meeting, community meeting, and all other meetings where Council are expected to attend) *unless* there has been at least forty-eight (48) hours' notice by the Council member to the Chief or Executive Secretary with an acceptable reason for absence;

reasons are to be determined reasonable by a quorum of Council. For emergency purposes any Council member is responsible to let the Chief or Executive Secretary know that they will be unable to attend the meeting no later than thirty (30) minutes before the scheduled meeting start time. At the meeting where a Council member is absent without explanation, Council will direct the Senior Manager to apply the forfeit of monies.

- f. If a Council member feels that an imposed penalty is unjust, they may appeal to Council at the next regular scheduled meeting.

Remuneration and Benefits of Council

Travel outside the normal geographical proximity and region of the Band for the Chief must be pre-approved by Council by motion or simple majority.

All members of Council will be entitled to receive remuneration at a rate used by the administration of the Band as per the Shuswap Indian Band Finance Policy.

Council is entitled to be reimbursed for costs related to travel, meals, accommodations, and incidentals, etc. while on Council business; all costs must be accompanied by a signed expense claim and receipts as per the applicable policies. Any travel advances must be paid back in full to Shuswap Indian Band if the Council member did not attend the meeting.

There are no provisions for overtime compensation. Council is expected to fulfil their obligations and responsibilities for no additional compensation beyond that of honorarium.

From time to time, Council may be provided with opportunities to participate in employment-type benefit programs.

Appeals and Redress

Any Band member may appeal a decision of the Council, the Band Administration, and Program Managers.

Upon receipt of an appeal request, the Chief shall call a meeting or the appeal shall be addressed at the next regular meeting.

A person who has a complaint may seek the confidential advice of the Chief, the Senior Manager, or the Chair of the committee in an attempt to clarify his or her concerns and to understand his or her opinions.

All information regarding a complaint shall be kept confidential.

It is in the best interests of all parties where these types of concerns are raised to seek resolution as early as possible. A person who feels he or she has a complaint under this Policy should, where possible, discuss the concerns with the person who action gave rise to the complaint.

If the complainant is not able to resolve his or her concern after speaking with any of the persons referenced herein, the complainant may file in writing a formal complaint to the Shuswap Indian Band Council.

Written complaints must be submitted to the Chief within 30 days of the action or decision in question, either in person or by mail, at the Shuswap Indian Band Government Office.

If a resolution acceptable to both parties is achieved, a resolution report will be completed and signed by the complainant and the respondent outlining the circumstances giving rise to the complaint, the investigation process, and the resolution achieved. Copies of the report will be given to the complainant, respondent, and the Senior Manager to keep on file. The matter will proceed no further.

Part 4: Oath of Office

All members of Council will take an *Oath of Office* within two months of winning an election or after an unsuccessful appeal of the election votes. *The Oath of Office* is as follows:

Oath of Chief & Councillors

I, _____, do hereby swear that as newly elected Councillor of Shuswap Indian Band, I will do my utmost to carry out the duties of my position conscientiously, loyally, and honestly; remembering that my primary duty is to serve the membership of the Band as a whole and to treat all members equally regardless of name or ancestry.

I accept my position as Councillor and agree to uphold the dignity and pride of Shuswap Indian Band throughout my term in office.

This Oath made on the _____ day of _____, 2018 at Invermere, BC

Print Name

Signature

Witness Name

Signature

Oath of Chief and Council as a whole:

We, the Duly Elected Members of the Shuswap Indian Band Council

Hereby swear to uphold the office of Chief and Council with a

Forthright Commitment to Wisdom, Love, Respect, Bravery, Honestly, Humility & Truth.

We do this in the name of Allegiance to the People of the

Shuswap Indian Band and in the name of our Creator.

Coming into Force with this Policy

This policy was passed during a duly convened meeting of the Council held on ***

Each councillor will indicate a commitment to following this policy.

Agreement to the Council Policy and Guidelines

As Chief/Councillor for the Shuswap Indian Band, I agree to be bound by the provisions and spirit of this policy.

Chief Barbara Cote

Councillor Timothy Eugene

Councillor Rosalita Pascal

Appendix A – Annual Planning & Budgeting Schedule (from Governance Policy)

Task	Individual(s) responsible	Deadline
Plan and hold annual planning kickoff meeting to present major budget policies, multi-year financial plan direction and guidelines for the strategic plan.	Senior Manager, Senior Financial Officer, Finance and Audit Committee, Council	November 15
Inspect and review of all Tangible Capital Assets to establish or update information.	Senior Manager	November 30
Each Department prepares a thorough analysis and projection of all expenses for the budget year	Department Heads; Senior Financial Officer	December 1
Consolidate all draft budgets including capital budget into one master budget;	Senior Financial Officer	December 15
Multi-year plan and strategic plan developed or updated.	Senior Financial Officer; Senior Manager, Senior officers	December 15
Schedule of annual routine maintenance, other than Rehabilitation, for Tangible Capital Assets. Five (5), ten (10) and thirty (30) year forecasts for the estimated cost for Rehabilitation or replacement of the Tangible Capital Assets. The proposed budget for Rehabilitation and replacement of Tangible Capital Assets for the next fiscal year.	Senior Financial Officer	December 31
Senior management reviews draft budgets, multi-year plan, and strategic plan and discusses (iterative process) with Senior Financial Officer.	Senior Manager; Senior Financial Officer; Tax Administrator;	January 15
Present budget, multi-year plan, and strategic plan to Finance & Audit Committee for review, discussion, and modification.	Senior Financial Officer, Senior Manager, Finance & Audit Committee.	January 31
Incorporate Finance & Audit Committee changes to any of Planning Documents	Senior Financial Officer, Senior Manager, Finance & Audit Committee.	February 15

Task	Individual(s) responsible	Deadline
Inform the membership or involve the membership in consideration of the annual budget and the multi-year financial plan as required in the Financial Administration Law or Council policy including giving notice to the membership of the Council meeting when the budget and multi-year financial plan are presented for approval.	Senior Manager, Senior Financial Officer	April 12
Council receives budget/ multi-year plan / strategic plan and recommendation from the Finance and Audit Committee. Council approves budget/multi-year plan/strategic plan based on recommendation from the Finance and Audit Committee.	Finance and Audit Committee; Council	March 31
Distribute approved budget and strategic plan to Department Heads and any other appropriate staff.	Senior Financial Officer	April 15
Prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the local revenue account.	Senior Financial Officer	June 15
Finance and Audit Committee reviews the draft amendment of the component of the annual budget respecting local revenue account and recommend an amendment to the annual budget to the Council for approval.	Finance and Audit Committee	June 30
Council approves amendment of the component of the annual budget respecting the local revenue account.	Council	July 15

Appendix B – Fraud Risk Assessment Guidelines

This document provides examples and considerations for the Shuswap Indian Band with respect to the risk of fraud and anti-fraud programs and controls and is written in the context to the *Financial Administration Law*.

Below are the five components derived from 2015 Financial Administration Law that the Shuswap Indian Band may consider with respect to their responsibilities for designing and evaluating antifraud programs and controls.

1. Performing Fraud Risk Assessments
2. Creating Control Environment
3. Designing and Implementing Antifraud Control Activities
4. Sharing Information and Communication
5. Monitoring Activities

Performing Fraud Risk Assessments

Fraud Risk assessments are designed to identify and evaluate Fraud Risk factors that could enable fraud to occur within the Shuswap Indian Band. Every organization has inherent Fraud Risks that arise from internal and external conditions relative to the Shuswap Indian Band's operations, geographical location, size, organizational structure and general economic conditions.

Fraud Risk assessments are more than a process to identify risks of theft and should also address other frauds, including Fraudulent Financial Reporting, Misappropriation of Assets and corruption and illegal acts. The Fraud Risk assessment involves an expanded focus on considerations of where Fraud Risk factors may exist within the entity and the potential fraud schemes that could be perpetrated.

Risk Assessment Team

A good risk assessment requires input from various sources. The senior manager has the primary responsibility for performing Fraud Risk assessments. Ideally, the senior manager should identify a risk assessment team to conduct the risk assessment. Individuals from throughout the Shuswap Indian Band's financial management systems with different knowledge, skills, and perspectives should be involved in the risk assessment. Such members of the risk assessment teams should include personnel such as:

- Director of Operations (Senior Manager) and Senior Financial Officer (as per Financial Administration Law)
- Finance Staff who are familiar with the financial reporting process and Internal Controls;
- Non-financial information technology personnel, to leverage their knowledge of day-to-day operations; and
- External legal or accounting advisors.

The Finance and Audit Committee should have an active role in the oversight of process, understand identified Fraud Risks, and evaluate the Shuswap Indian Band's implementation of antifraud measures. The Finance and Audit Committee, together with Senior Manager and the risk

assessment team, should also consider the potential risk of management's override of controls or other inappropriate influence over the financial reporting process.

Questions to Consider

There is no one standard method by which the Shuswap Indian Band may evaluate and implement its Fraud Risk assessment. The following is a list of some of the questions management to consider when completing Fraud Risk Assessment template.

- Are there events or conditions that indicate an incentive or pressure to commit fraud? These incentives, rewards and pressures are associated with achievement of objectives.
- Are there circumstances that allow employees and councillors to commit fraud? These opportunities are greatest in areas with weak Internal Controls and a lack of segregation of duties.
- Are there opportunities for unauthorised acquisition, use or disposal of assets, altering the Shuswap Indian Band's reporting records or committing other inappropriate acts?
- Are there indications of an attitude, character or set of ethical values that allow employees or councillors to commit fraud?
- Has there been past allegations of fraud or fraud within the associated membership, partnership or in the Shuswap Indian Band?
- Are there unusual financial trends or relationships identified in the past and potential role of weak information technology controls that could play in enabling fraudulent activity to occur?
- Are there controls that mitigate the risk of management and council's override of controls? Does the Fraud Risk assessment include the vulnerability of Internal Controls to management override and potential schemes to circumvent existing control activities?
- What is the degree of estimates and judgement used in financial reporting that may result in fraudulent reporting?
- What is the nature of technology and management's ability to manipulate information?
- Are there unusual or complex transactions subject to significant management influence?
- Do the Finance and Audit Committee members have sufficient oversight of management's antifraud programs and controls?
- Does the Shuswap Indian Band have a code of conduct with provisions related to conflicts of interests, related-party transactions, illegal acts and fraud, made available to all personnel? Do personnel have to confirm their individual compliance with this code of conduct on an annual basis?
- Does the chief and council have a proper tone at the top? Does the management assess the tone of the leadership of the Shuswap Indian Band to determine if the culture encourages ethical behaviour, consultation and open communication?

- This assessment can be made through anonymous surveys (i.e. Third-party whistleblower service providers), inquiries, interviews or by external auditors during their annual financial statement audit engagements.
- Does the Shuswap Indian Band have whistleblower policy with adequate procedures to handle anonymous complaints and accept confidential submission of concerns about questionable accounting, control and financial and non-financial matters?
- Does the management design and implement preventative and detective controls? Preventative controls are designed to stop fraud from occurring and detective controls are designed to identify the fraud if it occurs.
- Are Fraud Risk assessments updated periodically to include considerations of changes in operations, new information systems, changes in roles and responsibilities and revisions to identified Fraud Risks within the Shuswap Indian Band?
- Is information on ethics and management and council's commitment to antifraud programs and controls effectively communicated throughout the Shuswap Indian Band to all employees?
- Has management linked identified existing Fraud Risks to existing Internal Control and documented mitigating existing or new antifraud control activities related to the Fraud Risks?

Creating a Strong Control Environment

Emphasis should be placed on the Shuswap Indian Band's control environment as it influences the tone of the entire organization. Control environment factors include the integrity, ethical values, and competence of the Shuswap Indian Band's management and employees and have a pervasive effect on the Shuswap Indian Band's operations and governance structure.

The control environment should set the proper "tone at the top" which includes a culture and work environment that promotes open communication, consultation and ethical behaviour. It should:

- Create and maintain a culture of honesty, high ethical standards, and behaviour;
- Provide discipline for violations of the code of conduct / ethics;
- Set an appropriate tone for the Shuswap Indian Band's attitude towards fraud and fraud prevention; and
- Promote effective controls to prevent, deter and detect fraud.

All employees of the Shuswap Indian Band have a role in the control environment. Management, councillors and Finance and Audit Committee members have the primary responsibility of creating the tone at the top. The Finance and Audit committee should take an active role in the oversight of management's efforts to design and implement Internal Controls, including antifraud programs and controls and should challenge management to ensure that Fraud Risks are identified and that appropriate control activities are implemented and monitored.

Designing and Implementing Antifraud Control Activities

After Fraud Risk assessments are performed, senior manager should address each identified Fraud Risk by determining whether control activities exist and mitigate the risks. Control activities are policies and procedures designed to address risks and help ensure the achievement of the Shuswap Indian Band's objectives.

Where control activities are not already present, senior manager should design and implement additional controls to specifically address the identified Fraud Risks.

Special consideration should be given to the risk of override of controls by management and council. Some antifraud programs and controls will include active oversight from the Finance and Audit Committee; whistleblower programs and system to receive and investigate anonymous complaints; reviewing Financial Reporting Risks for evidence of possible material misstatements due to fraud.

Sharing Information and Communication

Effective communication is an important element to all phases of the implementation of antifraud programs and controls.

The Shuswap Indian Band's Code of Conduct or ethics is often the first line of communication concerning its philosophy on fraud prevention. Other communication methods should be used to create awareness of antifraud programs and controls. Examples would include the Shuswap Indian Band's newsletters, intranet sites, training and through presentations led by Council or management.

Monitoring Activities

Senior manager and the Finance and Audit Committee should monitor the quality and effectiveness of antifraud programs and controls. Ongoing monitoring procedures should be built into operating activities. Examples include:

- Reconciliations of operating and financial reports;
- Regular communications with employees as well as external auditors; and
- Periodic planning and training sessions to identify Fraud Risks and assess implementation effectiveness of preventative and detective control activities.

Some monitoring activities can be automated in nature and as such may involve information technology systems. Effective antifraud programs are dynamic, where the information obtained through the monitoring process is fed back into the risk assessment and the entire process begins anew.

Examples of Risks to Consider

Types / Causes	Examples	
Natural Events	Flooding Earthquake Hurricane Landslide	Snow / ice storm Tornado Windstorm
Human Events	Disease outbreak Bomb threat Computer crime / theft Hazardous-material spill Fire Theft / loss Hacking Human error	Extortion / embezzlement Loss of key personnel Non-compliance (ignorance or willful) Riot / civil disorder Fraud Sabotage Labour strike
Technological Events	Alteration of data Alteration of software Disclosure Hardware failure Power failure / fluctuation	Explosion / Fire Malicious code Software error Telecom outage Vandalism / Cyber-vandalism