

# TI'etinqox Government Draft Financial Dechen ts'e dilhtan (Our Laws/Policies)

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## **a. FINANCIAL**

### *Purpose*

The Tl'etinqox Government (TG) Nits'il?in belh Nits'il?in Yaz (Chief & Council) is accountable to the Tl'etinqox for all financial reporting. To serve the best interests of Tl'etinqox, all financial resources must be wisely used to maintain the administration and invest in business ventures with a good return on investment for the benefit of future generations.

### *Objectives*

This Financial Policy is designed to:

- a. Regulate the receipt, management and expenditure of TG funds;
- b. Provide all TG employees with direction and guidance in connection with TG accounting transactions, procedures and reports;
- c. Ensure that TG finances are administered in a manner that encourages:
  - i. Sound financial management and an effective system of internal controls;
  - ii. Effective and efficient use of funds in the provision of TG programs and services;
  - iii. Cooperation and coordination with Tl'etinqox and strategic funding partners; and
  - iv. Development of appropriate financial capacity for present and future needs.

The TG tasks the Administrator with managing administration and all associated finances. The Nits'il?in belh Nits'il?in Yaz has appointed Finance Portfolio holders to be the Administrator and Finance Department's direct link to Nits'il?in belh Nits'il?in Yaz.

### **1.1. Responsibilities of the Administrator**

The TG Administrator is the only link between the Nits'il?in belh Nits'il?in Yaz's and administrative achievement and conduct. For TG, all administrative achievement and conduct of staff are the responsibility of the Administrator.

The Administrator may delegate some responsibilities to the Finance Department and Department Managers, but the Administrator remains accountable for their actions in ensuring that Financial Management policies are adhered to.

### *Administrator Fiscal Planning Limitations*

The Administrator will not act in a manner inconsistent with generally accepted accounting procedures (GAAP), the financial requirements of AANDC, or other funding agreements; and will not depart significantly from the stated strategic goals, or jeopardize the fiscal standards, of the Nits'il?in belh Nits'il?in Yaz. Therefore, the Administrator will not:

- a. Permit accounting and reporting systems to operate outside of GAAP;
- b. Plan or expend more operating funds than are conservatively projected to be received in any given fiscal year;
- c. Produce a budget which contains too little information to allow:

- i. A reasonably accurate projection of revenues and expenses;
  - ii. A reliable cash flow projection;
  - iii. Subsequent audit trails; or
  - iv. Planning assumptions.
- d. Reduce current liquid assets below a level that can meet the TG 's current liabilities.

**Administrator Financial Conditions and Activities Limitations**

The Administrator will ensure the TG is financially sound. Therefore, the Administrator will not allow financial risk to develop, nor jeopardize his/her ability to allocate funds with integrity.

Therefore, the Administrator will not:

- a. Fail to immediately report to the Nits'il?in belh Nits'il?in Yaz and provide recommendations to mitigate risk, when an individual Nits'il?in belh Nits'il?in Yaz member(s), or the Nits'il?in belh Nits'il?in Yaz as a whole, is presented with a potential liability;
- b. Commit nor expend more funds than have been provided for in the annually approved budget;
- c. Indebt the TG beyond any levels provided for in the annually approved budget;
- d. Use any long-term reserves without authorization through the duly approved budget;
- e. Conduct inter-fund transfers to a greater amount than can be restored by uncommitted revenues within thirty days;
- f. Fail to settle payrolls and debts quickly and according to supplier terms;
- g. Allow tax payments or other government ordered payments or filings to be overdue or inaccurately filed;
- h. Make a single purchase or financial commitment of greater than \$5,000, without the approval of the Nits'il?in belh Nits'il?in Yaz;
- i. Acquire, encumber, or dispose of real property, without the approval of the Nits'il?in belh Nits'il?in Yaz; or
- j. Fail to aggressively pursue receivables after a reasonable grace period.

#### Administrator Asset Protection Limitations

The TG's assets must be properly cared for, including property, equipment, membership lists, and computerized data. The Administrator will not allow the TG's assets to be unprotected, inadequately maintained, or unnecessarily risked. Therefore, the Administrator will not:

- a. Fail to insure against theft and casualty losses to at least 80% of replacement value;
- b. Fail to insure against liability losses to Nits'il?in belh Nits'il?in Yaz members, staff, and the TG in no greater amount than the average for comparable operations;
- c. Allow the licensing of computerized equipment, software, or data or other intellectual property utilized by the TG to be held or owned outside of the TG, unless there is expressed written permission by the Nits'il?in belh Nits'il?in Yaz;
- d. Allow non-bonded personnel to access material amounts of funds;
- e. Subject infrastructure and equipment to inadequate maintenance and improper wear and tear;
- f. Unnecessarily expose the TG, the Nits'il?in belh Nits'il?in Yaz, or staff to claims of liability;
- g. Make any purchase:
  - i. Where normally careful protection has not been given against conflict of interest;
  - ii. Of more than \$5,000 without having obtained comparative prices and quality;
  - iii. Of more than \$5,000 without a strict method of ensuring a balance between cost and long-term quality;
  - iv. Receive, process or spend funds under controls that are insufficient to meet the standards of the Nits'il?in belh Nits'il?in Yaz auditor;
- h. Invest or hold operating capital in insecure instruments, including:
  - v. Uninsured chequing accounts and bonds of less than AA rating.
  - vi. Non-interest bearing accounts.
- i. Endanger the TG's public image or credibility, particularly in ways that would hinder accomplishment of its strategic goals.

#### Administrator Focus of Funding and Contracts Limitations

The Administrator will not enter into any funding or contract arrangements that fail to fit within the strategic goals of the Nits'il?in belh Nits'il?in Yaz, and/or fail to prevent the Administrator from acting within the limitations set by the Nits'il?in belh Nits'il?in Yaz. In addition, the Administrator will not:

- a. Fail to prohibit particular methods and activities that would lead to funds being used in ways that are inconsistent with the funding terms, or are careless, unlawful or unethical;
- b. Fail to assess and consider whether those staff or contractors associated with the funding or contract are capable to produce appropriate, targeted and efficient results; or
- c. Award funded positions or contracts over \$5,000.00 without having obtained comparative prices and quality.

## **1.2. Responsibilities of Department Managers**

For the TG, all administrative achievement and conduct of staff is the responsibility of the Administrator. The Administrator delegates some responsibilities to Department Managers, but the Administrator remains accountable for Department Manager actions, which are required to be consistent with the limitations outlined in the *Responsibilities of the Administrator* section.

Specific responsibilities of the Department Managers for overall effective management include, but are not limited to:

### **Department Policies**

- a. Developing and implementing departmental policies and procedures, where needed, that are consistent with Administrator limitations, TG policies, and ensure the effective financial management of the annual department budget.
- b. Familiarizing employees and contractors/consultants with departmental policies and procedures, and ensuring compliance, including: department purchase limits of \$3,000.00; the requirement to obtain three quotes for purchases over \$3,000.00; use of purchase orders; and immediate submission of all invoices.
- c. Developing department *Financial Conditions and Activities Limitations*, and implementing departmental policies and procedures, where needed, that are consistent with Administrator limitations and TG policies, and that ensure department budgets are balanced and do not run a deficient, including maintaining an annual department contingency fund.
- d. Managing department budgets, and scrutinizing monthly financial statements for over/under spending, uncollected revenues, and other anomalies, and reporting to the Finance Department on a monthly, quarterly and annual basis.

### **Departmental Asset Protection**

- a. Developing departmental asset protection policies and procedures that are consistent with Administrator limitations and TG policies, and that protect department assets where not already covered in TG policies.

All departmental policies must include a document log or tracking system, and be approved by the Administrator.

### **1.3. Responsibilities of the Finance Department**

For the TG, all administrative achievement and conduct of staff is the responsibility of the Administrator. The Administrator delegates some responsibilities to the Finance Manager, but the Administrator remains accountable for the Finance Manager actions, which are required to be consistent with the limitations outlined in the *Responsibilities of the Administrator* section.

Specific, responsibilities of the Finance Manager for overall effective management includes, but is not limited to:

#### **Annual TG Budgeting**

- a. Developing and maintaining an annual budget that estimates resources and expenditures, based upon a five year rolling strategic plan.
- b. Ensuring that adequate internal controls and systems are in place so:
  - i. All financial transactions are properly authorized;
  - ii. All financial transactions are recorded and coded correctly, according to Generally Accepted Accounting Principles (GAAP);
  - iii. Relevant, timely and clear financial information is provided to the Administrator and Department Managers; and
  - iv. Error and fraud is prevented, detected, and corrected.
- c. Ensuring TG asset are protected, consistent with Administrator limitations.
- d. Recommending an auditor.

#### **TG/Department Policies**

- a. Regularly reviewing and recommending updates for TG Financial Policies to the Administrator, consistent with GAAP, legislative requirements and best practices.
- b. Regularly engaging the Administrator, Department Managers, and employees in a process to review required policies and make recommendations that improve overall TG efficiency and effectiveness.
- c. Making recommendations to the Administrator for any related policies that affect protection of assets (human, financial and material).

#### **Administrator & Department Manager Support**

- a. Regularly engaging/collaborating with the Administrator and Department Managers to provide financial management support for effective and efficient financial management, including but not limited to:
  - i. Assisting the Administrator and Department Managers in streamlining financial planning/reporting and department policy writing;
  - ii. Providing support to effectively manage and lead resolution of complex budget issues;
  - iii. Developing wage grid plans for employees;
  - iv. Providing feedback to employees and contractors/consultants to improve informed decision-making, TG management, and operations; and

- v. Planning and implementing an effective TG Financial Management Plan as part of the annual TG Annual Plan that strengthens organizational effectiveness, efficiency and accountability.

#### **1.4. Financial Management & Accounting Systems**

The Finance Department is responsible for ensuring that TG financial management does not jeopardize the fiscal standards of the TG, which includes:

- a. Ensuring accounting, financial management, and reporting systems are consistent with generally accepted accounting principles (GAAP), legislation, and best practices;
- b. Developing an annual budget that provides an accurate projection of revenues and expenses, cash flow projection, and is consistent with audit requirements; and
- c. Ensuring that the TG has a balanced budget for each fiscal year.

#### **1.5. Financial Control Systems**

The Finance Department will put in place adequate internal controls and systems to ensure that:

- a. All financial transactions are properly authorized;
- b. All financial transactions are recorded and coded correctly;
- c. All assets (human, financial and material) of the TG are safeguarded;
- d. Relevant, timely and clear financial information is provided to those who need it to carry out their duties; and
- e. Error and fraud will be prevented and/or detected.

#### **1.6. TG Accounts and Account Controls**

In terms of appropriate accounts and account controls, the Finance Department will ensure:

- a. The TG maintains appropriate bank account(s) that relate to the operations of the TG with a recognized chartered bank, as approved by the Administrator and the Nits'il?in belh Nits'il?in Yaz.
- b. Account signatories for authorizing cheques are limited to up to seven (7) Nits'il?in belh Nits'il?in Yaz members.
- c. A minimum of two (2) signers sign every cheque.
- d. Authorized signatories do not sign, or prepare cheques, made payable to themselves or to related persons (e.g. immediate or extended family), in order to avoid any potential or real conflict of interest.
- e. All changes in signatories are approved by the Administrator, and the Nits'il?in belh Nits'il?in Yaz, before the bank is advised of any change requests in signing authority.
- f. Blank cheques are never signed (cheques must be properly completed prior to being signed).
- g. Blank cheques are sequentially pre-numbered and stored in a secure location accessible only by the Administrator and Finance Department.

- h. Cheques are three-part forms, consisting of a cheque and two (2) advices (cheque stubs). Advices shall include the following information:
  - i. Payee;
  - ii. Date of payment;
  - iii. Amount of payment;
  - iv. Cheque number; and
  - v. Reference numbers for documents being paid.
- i. Electronic Funds Transfer (EFT) is a system of transferring money from one bank account directly to another without any paper money changing hands.
  - i. Direct Deposit is used to deposit payroll and student education payments directly to the individual's bank account;
  - ii. Creditor payments are made through EFT for suppliers;
- j. The approved accounts payable coding voucher (See Appendix - Accounts Payable Coding Voucher) has been entered into the general ledger, the cheques/efts prepared, issued, and recorded in the general ledger to properly discharge the liability.

### **1.7. Financial Data Management**

The Finance Department ensures that all financial data is managed and protected in the following ways:

- a. Storing of all computerized data on the server, with multiple redundancies to ensure data protection and protection from data loss.
- b. Backing up the server each night and taking the back up media off site. The back up may be in the form of a TG owned dedicated removable storage device and should be:
  - i. Stored under lock and key;
  - ii. In a fireproof container.
- c. Installing and regularly updating anti-virus software.
- d. Password protecting access to all computers and devices that have TG information stored on them.
- e. Ensuring that no one other than authorized TG employees has access to TG information at anytime.
- f. TG converted to a paperless accounting environment January 2015. Finance ensures all electronic copy accounting information is organized and stored on the server and backed up for no less than seven years. Paper records prior to 2015 are kept in archive boxes and locked in storage area in the lower level of the government office for no less than seven years.
- g. Ensuring all digital data remains secure for no less than seven years.



### **1.8. Loans and Borrowing Powers**

The TG is prohibited from making loans to any member of the Nits'il?in belh Nits'il?in Yaz, any individual or group of Tl'etinqox/other individuals, from monies designated for the use and benefit of the TG.

The TG shall not co-sign any loan, or provide any form of security for any loan made for the benefit of any individual or group of Tl'etinqox/other individuals.

### **1.9. Debts**

The TG Finance Department is responsible for using debt collection agencies or the British Columbia Courts to collect debts that are more than ninety (90) days in arrears. Prior to initiating collection action, the TG shall make reasonable efforts to re-negotiate payment of outstanding debts with the debtor.

### **1.10. Insurance**

The Finance Department ensures that all actions and material goods are insured in the following ways:

- a. Potential liabilities arising from accidents that involve TG employees, contractors/consultants, assets, or liabilities arising from actions of TG employees of contractors/consultants will be adequately protected by insurance.
- b. The following minimum coverage is established:
  - i. Commercial General Liability – protects against third party claims; and
  - ii. Property Insurance – to cover all TG assets from fire, earthquake and other perils.
- c. Third party liability insurance on all vehicles is reviewed annually by the Finance Department to ensure that the third party coverage is adequate.

### **1.11. Organization of Finances (General Ledger Accounts and Structure)**

The Finances Department is responsible for organizing all financial records so that they are clear and understandable by ensuring:

- a. TG operations are divided into their major functional areas with budget and reporting plans, namely:
  - i. Finance Dept.
  - ii. Health Dept.
  - iii. Housing Dept.
  - iv. Social Dev. Dept.
  - v. Tl'etinqox School
  - vi. Education Dept.
  - vii. Youth Dept., and
  - viii. Private enterprises., with separate accounting systems and general ledgers for Dechen Ventures, Tl'etinqox Trading, and Klatassine Resources Ltd.).

- b. Every Department Manager is responsible for reporting any new projects/programs where there is significant funding received or spent that differs significantly from other types of activities or programs. The Finance Department will be responsible for establishing new account codes where there is a proven cost savings (human and financial) to do so, based upon the project briefing submitted by the project lead to the Administrator and Finance Department. The briefing will include, but is not limited to: responsibility centers, project/program name, project description, budget and reporting plans.
- c. Every Department Manager is responsible for preparing a department budget plan and report, to be combined by the Administrator into the overall annual budget or financial report for the Nits'il?in belh Nits'il?in Yaz.
- d. Each Department Manager is responsible for implementing their department budget and maintaining a balanced budget, and is encouraged to leverage existing funding to maximize TI'etinqox benefit.
- e. All surpluses from TG funds that accumulate in a department will be allocated into a pooled contingency fund.
- f. All surplus non-TG funds from strategic partner funding will be managed in accordance with the strategic partners' funding requirements.
- g. Contingency funds from department surpluses provide the TG and its programs with a degree of financial security, acting as a stabilization fund that can be drawn upon to leverage additional funding for complimentary pilot projects, one time projects consistent with the TG annual plan, or emergency situations, as determined and approved by the Administrator and Nits'il?in belh Nits'il?in Yaz.

<i>Major Steps in Budget Planning</i>	<i>Responsibility Centers</i>	<i>Annual Deadlines</i>
Strategic Planning/Updates	Nits'il?in belh Nits'il?in Yaz and Administrator	January 21
Submission of Department provisional annual budgets <sup>1</sup> to the Administrator.	Department Managers and Administrator	
Administrator overall budget development, including required contingency funds, and communications to Department Managers for any required changes.	Administrator and Finance Department	February 7

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<sup>1</sup> Unless significant changes in funding are expected, funding for long-term programs is estimated using the prior year's figures.

Presentation of draft budget to Finance Portfolio Holders, identification of any required changes, and preparation of final draft budget.	Administrator, Finance Department, and Finance Portfolio Holders	February 14
Nits'il?in belh Nits'il?in Yaz review, approval, and revisions as needed.	Administrator and Nits'il?in belh Nits'il?in Yaz	March 7
Budget Approval and Implementation and submission to AANDC	Administrator and Finance Department	March 21

- h. Prior to a department requesting use of contingency funds, the department must have utilized/plans to utilize their entire department budget, have a proven track record of effective project management and outcomes, and approval from the Administrator and Nits'il?in belh Nits'il?in Yaz.

### **1.12. Financial Planning**

The Finance Department will develop and maintain an annual budget, in collaboration with the Administrator and Department Managers that estimates resources and expenditures, based upon a five year rolling strategic plan.

The following are the major provisions for preparing the TG annual financial budget.

#### **Budget Planning Priorities**

The Finance Department, Administrator, and Finance Portfolio Holders will utilize the following budget planning priorities to reduce any potential deficits as part of the budget planning process:

- a. Review existing administrative costs (e.g. donations, advertising, catering, service charges, trades contracting, consultant fees and ROI, computer maintenance, supplies, auditing) and negotiate lower costs and/or develop methods to lower or eliminate costs;
- b. Review all accounts receivable and maximize all receipts (e.g. recover costs from AANDC for burials, negotiate recovery of debts from economic development, etc.);
- c. Reduce/eliminate all Nits'il?in belh Nits'il?in Yaz travel costs and reimbursement costs that are not reimbursable from external sources, and vehicle/equipment use;
- d. Reduce/eliminate all employee travel costs and reimbursement costs that are not reimbursable from external sources, and vehicle/equipment use;
- e. Reduce social investment costs associated with workshops, ceremonies, and honorariums;
- f. Work with the Housing Department to: calculate arrears, review potential for nominal rent increases to reduce CMHC debt, and improve infrastructure assets (maintenance education);
- g. Eliminate all unfunded positions; and

- h. If necessary, adjust all full time employees to a 4 day work week (56 hr/period).

#### **1.13. Financial Reporting**

In order to ensure the most effective and efficient monthly, quarterly and annual financial reporting the Finance Department will:

- a. Allocate annual budget amounts to the twelve (12) months of the year, or as identified by Department Managers and enter the amounts into the financial accounting system.
- b. The Finance Department working collaboratively with the Department Managers and Administrator will produce a monthly financial report for the prior month, within one week of the end of the month, that summarizes administration and each program area's:
  - i. Actual revenues and expenditures (R & E) for the prior month;
  - ii. Total R & E for the year-to-date;
  - iii. The budgeted R & E for the year-to-date;
  - iv. Balance sheet that identifies depreciation (based upon GAAP), maintenance and repair costs that protect materials assets; and
  - v. The total program budget for each program for the year.
- c. The Department Managers and Finance Department are responsible for scrutinizing their respective monthly financial statement for over/under spending, uncollected revenues, unqualified spending, and other anomalies.
- d. All reporting and documents used for monthly, quarterly and annual reporting will be scrutinized for errors by the Finance Department before being released to the Administrator, Department Managers, Finance Portfolio Holders and/or Nits'il?in belh Nits'il?in Yaz.
- e. The Finance Department (working collaboratively with the Administrator and Department Managers) is also responsible for developing on-time quarterly and annual reporting, for the Finance Portfolio Holders and Nits'il?in belh Nits'il?in Yaz approval, that includes at a minimum:
  - i. Consolidated balance sheet,
  - ii. Statement of revenues and expenses,
  - iii. Notes to financials.

#### **1.14. Audit and Reporting Requirements**

- a. The Administrator is responsible for ensuring finances are audited annually by an independent auditor.
- b. The audit must be carried out in accordance with GAAP, and financial statements must be prepared in accordance with GAAP.
- c. The audit will include all transactions involving TG finances. The Administrator, Finance Department, and Department Managers will provide the auditor with all required accounting records and documents supporting the financial records.
- d. The audit shall report on all TG financial activities and shall at a minimum include:

- i. Consolidated balance sheet,
  - ii. Statement of revenues and expenses, and
  - iii. Notes to financials.
- e. A letter to the Nits'il?in belh Nits'il?in Yaz will identify any shortcomings in the accounting procedures or systems of internal control, and any other concerns that the auditor feels should be considered.
- f. A copy of the audit must be permanently kept in the TG administration offices.
- g. The Nits'il?in belh Nits'il?in Yaz will present the audited financial statements to the membership at the TG AGM.

### **1.15. Budget Adjustment & Amendment Process**

The TG operating budget may be adjusted or amended in two different ways. Adjustment of the budget involves a reallocation of existing funds and does not change the budget "bottom line". Amendment of the budget involves an addition to, or reduction of, the existing funding.

#### **Adjustment:**

Under the first method, departmental expenditures and requirements are monitored throughout the year. Certain departments may in rare circumstances develop the need for additional funding to cover unanticipated costs that cannot be covered from their existing department budget, while other departments will not require their full budget authorizations. The Administrator reviews and analyzes all department budgets to determine what adjustments are necessary and whether the adjustments can be made within existing annual limits. These changes are then reviewed, and appropriate budget planning undertaken with the Finance Department and affected Department Manager(s). When an adjustment is needed, the Administrator will look first to savings within the department; and then to transfers between departments. No Nits'il?in belh Nits'il?in Yaz action is needed, as budget adjustments will be done administratively.

#### **Amendment:**

Amending the TG's budget occurs whenever the requested changes from Department Managers will cause the existing annual TG budget to increase or decrease. TG budget increases are strictly prohibited without the Administrator and Nits'il?in belh Nits'il?in Yaz approval.

Budget increases can only occur when the Administrator and Nits'il?in belh Nits'il?in Yaz authorizes additional funding from strategic funding partners that has a significantly positive impact on the TG budget, or the Nits'il?in belh Nits'il?in Yaz approves additional funding from other sources (e.g. economic development contributions).

#### **1.16. Financial Information Disclosure**

- a. All Tl'etinqox have the right to view Nits'il?in belh Nits'il?in Yaz approved TG financial reports.
- b. All requests for financial reports must be made to the TG Administrator (providing sufficient detail to enable the Administrator to identify the records sought), and proof of identity as a Tl'etinqox.
- c. The Administrator will respond openly, accurately and completely to the Tl'etinqox request within 30 days. If more time is required for any reason, the Administrator is responsible for advising the Tl'etinqox of when the response can be reasonably expected.
- d. If the response does not contain sufficient information to identify which financial records are being sought, or the individual cannot provide proof of identity, the Administrator may refer the request to the Finance Manager, Finance Portfolio Holders, and/or Nits'il?in belh Nits'il?in Yaz.
- e. If the request contains insufficient information to identify the financial reports requested or does not contain appropriate identification, the Administrator, Finance Portfolio Holders, and/or the Nits'il?in belh Nits'il?in Yaz must advise the Tl'etinqox in writing and identify the reason(s) for refusal.
- f. At anytime, any Tl'etinqox may examine all approved financial reports of the TG at a TG Band meeting, or by written request at the TG administrative offices during regular business hours.
- g. The Administrator may refuse to disclose to a Tl'etinqox financial information that:
  - i. Would reveal confidential deliberations of the Nits'il?in belh Nits'il?in Yaz, documents or financial reports not yet approved, or any advice, recommendations, or policy considerations submitted or prepared for submission for the Nits'il?in belh Nits'il?in Yaz;
  - ii. May contain legal opinions which are subject to solicitor client privilege;
  - iii. May include other privileged documents that could reasonably expect to reveal information received in confidence that could harm the conduct of negotiations relating to aboriginal Title and Rights, or other negotiations in progress;
  - iv. Could reasonably be expected to harm the financial or economic interests of the TG; or
  - v. Would be an unreasonable invasion of a third party's personal privacy, including personal financial information.

#### **1.17. Purchasing and Contracts**

##### **Applicability**

The policies in this section relate to the procurement of all equipment, supplies and services.

The policies in this section apply to the TG and all of its subsidiary holdings, regardless of where the funds originate.

### Purchasing and Expenditure Authority

- a. Expenditures of the TG may be made only if:
  - i. Approved as part of the annual TG/Department annual budget,
  - ii. Approved by the Administrator, or
  - iii. Approved by the Nits'il?in belh Nits'il?in Yaz, and
  - iv. Are consistent with the limits outlined by the Nits'il?in belh Nits'il?in Yaz.
- b. If the purchase of a good or service has been approved as part of a department's annual budget the purchase may proceed without further approvals required. In these cases, the good/service purchase approval should be included in the notes to financials and financial reports, as "approved through annual department budgets, (date)".
- c. Department Managers and the Administrator are the only authorized persons to complete purchase orders for their department use, and with authorized photocopies prepared for their supplier and Finance Department.
- d. Department Managers and the Administrator will review and purchase goods/services from the pre-qualified suppliers list with the goals of:
  - i. Achieving balanced program budgets;
  - ii. Obtaining the best possible price quotes, maximizing quality and best benefit for the TG;
  - iii. Purchasing in bulk when beneficial to do so; and
  - iv. Minimizing shipping costs.
- e. Only the Administrator and Department Managers have the authority to purchase goods or services on behalf of the TG, within the following purchasing authority limits:
  - i. Administrator – up to a maximum of \$5,000
  - ii. Department Managers/Leads – up to a maximum of \$3,000
- f. If an item to be purchased exceeds the approval limit of the Administrator, and the item has not been approved as part of the budget, then the Administrator must receive approval from the Nits'il?in belh Nits'il?in Yaz prior to making the purchase.

#### **1.18. Bids or Quotes**

In order to obtain the best value for the TG when purchasing or contracting, where required, a Request For Proposals (RFP) process will be undertaken within the financial standards outlined below:

- a. For goods and services up to \$5,000 that do not form part of an approved department budget, an RFP process or formal quote is not required, but Administrator approval is required.
- b. For Department purchases for goods and services \$3,000 up to \$5,000, an invitation to bid process requiring a minimum of three formal bids is required, with the winning bid approved by the Administrator.
- c. For purchases approved by the Administrator/made by the Administrator for goods and services of more than \$5,000, an RFP process is required with the winning bid approved by the Nits'il?in belh Nits'il?in Yaz.
- d. Exceptions for the Administrator to this policy include purchases up to \$5,000 that are for:
  - i. Routine TG office supplies,

- ii. Equipment, repair parts for special equipment, or
- iii. When a true emergency exists.
- e. Any changes made to the designated purchasing authorities, or purchasing limits, must be approved by the Administrator for Department Managers, and by the Nits'il?in belh Nits'il?in Yaz for the Administrator, through a motion recording this decision.

#### **1.19. Purchase Orders**

Purchase orders are required to ensure that all purchases are authorized, accurately recorded in the TG accounts, and that liability arising on purchases is mitigated through timely payment.

- a. Purchasing goods or services consists of three separate functions:
  - i. Initiating a purchase order,
  - ii. Receiving goods or services, and
  - iii. Payment.
- b. Purchase orders (see appendices for template) will contain, at a minimum:
  - i. Name and address of the vendor
  - ii. Description of the item or service
  - iii. Quantity to be purchased
  - iv. Total cost of the purchase
  - v. Expected receipt date
  - vi. General ledger code used when recording the expense, and
  - vii. Initials of the purchaser, as an indication of authorization.
- c. Purchase Order forms shall be assigned sequential numbering related to the department's financial coding, as identified and tracked by the Finance Department.
- d. The Finance Department will provide Department Managers with current charts of accounts for their programs to assist with account coding purchase orders.
- e. Department Managers with purchasing authority shall only authorize purchases relating to the program budgets for which they are responsible.
- f. Under no circumstances are the purchasing limits of each authority to be circumvented through the use of two or more purchase orders to commit funds to purchase any one item or service.
- g. A purchase made without utilizing a purchase order is an unauthorized purchase. Unauthorized purchasing circumvents the budget financial system and approval procedures for purchases.
- h. All goods and services received will be thoroughly evaluated upon receipt, and recorded as received on the purchase order by the Department Manager or Administrator, noting the date and time received. The Department Manager or Administrator who is responsible for resolving the situation must immediately address any variance in the order made compared to the goods/services received. If resolution is not timely or in accordance with the terms of purchase, the Department Manager or Administrator is responsible for immediately notifying the Finance Department to negotiate payment.



- i. Payment for all good and services purchased in accordance with TG policy will be made according to the supplier terms. These terms may be negotiated by the Department Manager or Administrator, and must be identified on the invoice.
- j. Cheque runs should be prepared on a weekly basis, or as determined by the Finance Department, and approved by the Administrator.
- k. A pre-cheque register shall be prepared by the Finance Department. The pre-cheque register shall list the following information for each cheque that is to be prepared:
  - i. Payee
  - ii. Amount
  - iii. Invoice numbers and invoice amounts that are being paid
- l. The Finance Department shall review the pre-cheque register to verify that only due invoices will be paid during the cheque/eft run. The Finance Department Manager shall initial the pre-cheque register as an indication of review.
- m. The Finance Department will prepare cheques/efts based on the pre-cheque register.
- n. The entry to record the payment in the general ledger will be a debit entry to the accounts payable account and a credit entry to the designated cash account.
- o. The printed cheque/eft listing and related accounts payable coding voucher will be matched together to form a payment voucher.
- p. Prior to signing the cheques/efts, the payment voucher shall be reviewed by two (2) signing authorities.
- q. Cheque/eft signers shall review the payment voucher to ensure that the documentation is accurate and complete.
- r. Signed cheques/efts will be mailed/transferred on the day of signature.
- s. The cheque/eft and one copy of the cheque/eft advice shall be forwarded to the vendor.
- t. The second copy of the cheque/eft advice shall be attached to the completed payment voucher.
- u. The completed payment voucher will be stamped "PAID" by the Finance Department and scanned and filed alphabetically by vendor name.
- v. A finalized cheque/eft register shall be prepared by the Finance Department and kept on file.
- w. When a cheque/eft is reported lost, destroyed, or stolen, the cheque/eft shall be immediately canceled and a stop payment order sent to the bank. A second cheque/eft may be issued only after the bank has received a stop payment order and confirmed that the original cheque/eft has not cleared the bank.
- x. If a cheque/eft contains an error, it must be marked "VOID," and the signing area must be blotted or cut out. The spoiled cheque/eft must be retained and scanned in numerical sequence with the cancelled cheques/efts for that month when the cheques/efts are returned from the bank.
- y. TG cheques/efts not presented to the bank for payment (outstanding cheques) within six (6) months of the date of issue are considered "stale dated". These payments shall be voided. Another cheque may be issued upon request of the payee.
- z. The Finance Department will prepare adjusting entries to reverse voided, stale-dated, and spoiled cheques/efts on a timely basis.

- aa. The Administrator will ensure that all suppliers for TG goods and services are notified of this policy and that the appropriate accounts, terms and conditions are agreed upon with the TG (Administrator, Finance Department, and Department Manager) and supplier.
- bb. A pre-qualified suppliers list will be developed and reviewed annually with the Administrator and Department Managers to ensure the TG has the highest quality and best costs.
  - i. Requisitions must be clear, specific and detailed.
  - ii. Purchase orders will be rejected for the following reasons:
    - Insufficient information
    - PO form not properly filled out
    - Incorrect approval
    - Nonconformance with existing, approved budget
  - iii. Processing time is two (2) working days to receive Administrator approvals for purchases.

#### Contract Renewal

- a. The Administrator has the discretion to renew contracts of up to \$5,000.
- b. For contracts/contract renewals \$5,000 and above, the renewal must be approved by the Nits'il?in belh Nits'il?in Yaz.
- c. Contract renewal may be considered where all terms of a contract have been successfully met, where there is a need to continue having the contract services provided, and where there is a demonstrated benefit to having continuity in the service provider.

#### **1.20. Payroll Controls**

The following is intended to ensure that all salaries, wages, and benefits are paid correctly and in a timely manner.

- a. The Administrator is responsible for ensuring a hiring form is completed for each new employee that specifies the employee's name, salary and salary coding (per the salary grid), and start date.
- b. Employees must complete their own timesheets accurately on a bi-weekly basis, with the Department Manager responsible for checking the timesheet for accuracy and completeness (e.g. statutory and non-statutory leave tracking) prior to signing, approving it, and submitting it to the Finance Department.
- c. The Department Manager is responsible for finalizing employee performance reviews and ensuring the Finance Department has a copy of the Financial Payroll Notification Form (see appendices).
- d. For Direct Deposit payroll payments, the Finance Department must review and initial each page of the Payroll Register for EFT (Electronic Fund Transfer) payments, the manual payroll, the Payroll Register Grand Total Report showing the total of all EFT payments, and the bank reconciliation confirming EFT payments.

### **1.21. Petty Cash**

Occasionally, the TG may require immediate cash on hand when the cheque disbursement process is not practical. The use of petty cash is intended only for purchasing incidental items, when cash is the only practical method of payment.

- a. The Administrator will ensure that a petty cash fund of \$100.00 is established.
- b. The Finance Department will be the petty cash custodian, responsible for dispersing petty cash when needed, in exchange for an original signed and account coded receipt for the disbursement amount.
- c. The Finance Department will ensure that the petty cash funds are stored in a locked box in a locked drawer at reception, with any additional access keys being held only the Administrator.
- d. The petty cash box will be maintained on a balanced basis, meaning at all times the petty cash box shall contain cash and expenditure receipts that equal \$200.00.
- e. A general ledger entry shall be made by the Finance Department to debit petty cash, and credit the main cash account.
- f. When petty cash runs low, the Finance Department will complete a purchase order with the petty cash receipts attached for the amount to be replenished, and approved by the Administrator.
- g. This purchase order will be coded by the Finance Department with the appropriate general ledger expense account codes, and recorded as debits to the expense codes and a credit to cash.



# **JUNIOR ACCOUNTANT**

## **Job Description**

The Junior Accountant will utilize accounting knowledge, time management, and effective problem solving to maintain accurate records within the Finance Department. The Junior Accountant will also report to the Financial Manager regarding any questions, concerns, or discrepancies with financial data. As a member of the Finance Department, the Junior Accountant will be bound by confidentiality due to the sensitive data encountered daily.

## **Duties & Responsibilities**

- Accounts Payable – Accurately record invoices and payments for Tl'etinqox Trading, Dechen Ventures, and Klatassine Resources Ltd.
- Accounts Receivable – Accurately Record invoices and receipts for Tl'etinqox Trading, Dechen Ventures, and Klatassine Resources Ltd.
- Payroll – Accurately record employee payroll for Tl'etinqox Trading and process semi-monthly remittances
- Bank Reconciliations – perform semi-weekly reconciliations and manage cash flows for Tl'etinqox Trading, Dechen Ventures, and Klatassine Resources Ltd.
- Assist with monthly sales reports for Tl'etinqox Trading
- File and retain records electronically
- Practice and follow guidelines of GAAP (Generally Accepted Accounting Principles)
- Assist with Tl'etinqox Government A/P, A/R, and P/R if needed

## **Qualifications**

- Post-Secondary experience in Accounting and/or Finance
- Knowledge using Sage 300 ERP and Microsoft Office
- Previous financial accounting knowledge
- Ability to interpret main financial statements
- Advanced math & algebra skills
- Strong reporting skills
- Effective critical thinking and problem solving skills
- Attention to detail
- Basic knowledge of employment and commercial law an asset

## **Personal Attributes**

- Must be honest and trustworthy
- Reliable
- Team oriented
- Possess cultural awareness and emotional intelligence



# ACCOUNTS PAYABLE CLERK

## Job Description

The Accounts Payable Clerk is responsible for providing financial and Administrative in order to ensure effective, efficient and accurate financial and administrative operations.

The Accounts Payable Clerk reports to the Director of Finance and is responsible for providing financial, administrative and clerical service. This includes processing and monitoring payments and expenditures. Providing these services in an effective and efficient manner will ensure that band finances are accurate and up to date and that vendors and suppliers are paid within established time limits.

## Duties & Responsibilities

1. Perform the day to day processing of accounts payable transactions to ensure that band finances are maintained in an effective, up to date and accurate manner
  - Receive and verify invoices and requisitions for goods and services
  - Verify that transactions comply with financial policies and procedures
  - Prepare batches of invoices for data entry
  - Data enter invoices for payment
  - Process backup reports after data entry
  - Manage the weekly cheque run
  - Prepare vendor cheques for mailing
  - List all vendor cheques in the log book to be signed out
  - Prepare manual cheques as and when required
  - Maintain listing of accounts payable
  - Post batches to General Ledger
  - Maintain updated vendor files and file numbers
2. Provide administrative support in order to ensure effective and efficient office operation

### Main Activities:

- Maintain a filing system for all accounts payables vendors and suppliers
  - Ensure the confidentiality and security of all financial files.
3. Perform other related duties as required

## **Knowledge, Skills and Abilities**

### **Knowledge**

Must have proficient knowledge in the following areas:

- Knowledge of accounts payable, accounts receivable and maintaining the general ledger
- Ability to maintain a high level of accuracy in preparing and entering financial information
- Ability to maintain confidentiality concerning financial and general information

### **Skills**

Must demonstrate the following skills:

- Excellent interpersonal skills
- Team building skills
- Bookkeeping skills
- Analytical and problem solving skills
- Decision making skills
- Effective verbal and listening communication skills
- Attention to detail and high level of accuracy
- Very effective organizational skills
- Effective written communications skills
- Computer skills including the ability to operate computerized accounting, spreadsheet and word processing programs, and email at a highly proficient level
- Stress Management Skills
- Time Management Skills

## **Personal Attributes**

- Be honest and trustworthy
- Be respectful
- Reliable
- Be flexible
- Team oriented
- Possess cultural awareness, sensitivity and emotional intelligence
- Demonstrate sound work ethics

## **Working Conditions**

### **Physical Demands**

The Accounts Payable Clerk will spend long hours sitting and using office equipment and computers, which can cause muscle strain. The Accounts Payable Clerk will also have to do some lifting of supplies and materials from time to time.

### **Environmental Conditions**

The incumbent is located in a busy, open area office. The incumbent is faced with constant interruptions and must meet with others on a regular basis.

### **Sensory Demands**

The incumbent must spend long hours in intense concentration. The incumbent must also spend long hours on the computer entering financial information which requires attention to detail and high levels of accuracy.

### **Mental Demands**

There are number of deadlines associated with this position, which may cause significant stress. The incumbent must also deal with a wide variety of people on various issues.



## **TL'ETINQOX GOVERNMENT**

P.O. Box 168, Alexis Creek, B.C. V0L 1A0

Phone: 250-394-4212 \* Fax: 250-394-4275

Health Phone: 250-394-4240 \* Fax: 250-394-4234

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### **PAYROLL CLERK:**

#### **JOB DESCRIPTION:**

Compiles payroll data, and enters data or computes and posts wages, and reconciles errors, to maintain payroll records, using computer or calculator: Compiles payroll data, such as hours worked, sales or piecework, taxes, insurance, and other deductions to be withheld, and employee identification number, from time sheets and other records.

#### **DUTIES & RESPONSIBILITIES:**

- Coordinate the payroll process and verify payroll data
- Balance the payroll
- Prepare the journal entries
- Create new employee files
- Prepare documents related to terminations
- Update and reconcile vacation and sick day banks
- Enroll new employees in the benefits and retirement programs, and keep the information up to date
- Perform monthly reconciliations
- Produce monthly reports to Chief and Council
- Participate in the year-end process
- Answer question and requests from leaders and employees
- Prepare Record of Employments online
- Prepare T4's
- IR (Indian Registry) Backup
- Prepare Social Assistant Cheques
- Help with Pension Plans
- Deduct Family Maintenance Enforcement Program (FMEP), to employees that need be
- Prepare hiring information packages
- Provides administration support to receptionist when needed



- Assists with Chief and Council when needed
- Prepares emergency patient travels when needed
- Prepares WCB every 3 months, prepares payroll remittances every 2 weeks
- Works varied hours as need to accommodate strict payroll transmission deadlines
- Strong knowledge of MSWord, Outlook and Excel

### **KNOWLEDGE, SKILLS AND ATTRIBUTES:**

- Ability to maintain confidentiality concerning financial and general information
- Knowledge in the Tl'etinqox Community and culture background
- An aptitude for math
- Strong organizational skills
- The ability to work as part of a team
- The ability to meet deadlines
- Strong community skills
- Sound computer skills

### **WORKING CONDITIONS:**

#### **Physical Demands**

The Payroll Clerk will spend long hours sitting and using office equipment and computers, which can cause muscle strain. The Payroll Clerk will also have to do some lifting of supplies and materials from time to time.

#### **Environmental Conditions**

The incumbent is located in a busy, open area office. The incumbent is faced with constant interruptions and must meet with others on a regular basis.

#### **Sensory Demands**

The incumbent must spend long hours in intense concentration. The incumbent must also spend long hours on the computer entering financial information which requires attention to detail and high levels of accuracy.

#### **Mental Demands**

There are number of deadlines associated with this position, which may cause significant stress. The incumbent must also deal with a wide variety of people on various issues.