

## AUTHORIZATION AND DELEGATION TABLE

Financial Administration Activity / Function	Responsible	Authority Level (where applicable)
Policy Approval	Council	No delegation
Procedure Approval	Council	Can delegate to Chief Administrative Officer
Annual Signing of Code of Conduct Declaration	Council, Finance & Audit Committee Members, Officers, Employees	No delegation
Annual Completion and Signing of Private Interests Disclosure Form	Council, Finance & Audit Committee Members, Officers, Employees	No delegation
Appointment and Termination of Finance & Audit Committee Members	Council	No delegation
Finance & Audit Committee Terms of Reference Approval	Council	No delegation
Signing of Finance & Audit Committee Eligibility Declaration	Finance & Audit Committee Members	No delegation
Committee Establishment, Terms of Reference and Termination	Council	No delegation
Strategic Plan Approval	Council	No delegation
Annual Risk Register Approval	Council	Can delegate to an Officer
Multi-year Financial Plan Approval by March 31 of each year	Council	No delegation
Annual Budget Approval by March 31	Council	No delegation
Budget Amendment Approval	Council	Must approve amounts greater than \$_____
Annual Report Approval by Sept 27	Council	No delegation
Annual Audited Financial Statements Approval by July 29	Council	No delegation
Annual Special Purpose Reports Approval	Council	No delegation
Quarterly Financial Statements Approval Before Next Quarter	Council	No delegation
External Auditor Appointment and Termination	Council	No delegation
Investment Strategy Approval	Council	No delegation

Financial Administration Activity / Function	Responsible	Authority Level (where applicable)
Investment Manager Appointment and Termination	Council	No delegation
Annual Emergency and Operations Continuity Plan Review and Approval	Chief Administrative Officer	Can delegate to another Officer
Annual Review of Financial Management System	Chief Administrative Officer	Can delegate to another Officer
Document Retention Periods Approval	Council	No delegation
Organization Chart Approval	Council	Can delegate non-Officer approval to Chief Administrative Officer
Appointment, Termination, Severance and Salary Adjustments – Officers	Council	No delegation
Annual Performance Evaluation of Officers	Council	Can delegate Director of Finance performance evaluation to Chief Administrative Officer
Annual Performance Evaluations of Employees	Direct Supervisor	No delegation
Hiring, Termination, Severance and Salary Adjustments – Non-Officers	Chief Administrative Officer	Can delegate to the Directors/Program Managers
Approval of Budgeted Expenditures and Capital Asset Purchases and Disposals	Council	Must approve amounts greater than \$_____
	Chief Administrative Officer	Must approve amounts between \$_____ and \$_____
	Director of Finance	To be customized by First Nation
	Program Directors/Managers	Up to \$_____
Approval of Extraordinary Expenditures	Council	Must approve amounts greater than \$_____
	Chief Administrative Officer	Must approve amounts up to \$_____
Approval of Contracts – Less than 12 months	Council	Must approve amounts greater than \$_____
	Chief Administrative Officer	Must approve amounts up to \$_____
Approval of Capital Project Trigger Threshold	Council	A project is considered a “capital project” when total cumulative costs will be greater than \$_____
Capital Projects Approval	Council	No delegation

Financial Administration Activity / Function	Responsible	Authority Level (where applicable)
Capital Asset Reserve Fund Establishment	Council	No delegation
Approval of Contracts – Greater than 12 months	Council	No delegation
Approval of Insurance Coverage and Premiums	Council	No delegation
Annual Review of Insurance Coverage	Chief Administrative Officer	Can delegate to another Officer
Approval of Capital/Operating Leases	Council	No delegation
Approval of Bank Account Transfers	Council	Two approvals from authorized signatories – no delegation
Bank Accounts – Opening/Closing	Council	No delegation
Bank Accounts – Approval of Reconciliations	Officer	No delegation
Approval of Borrowing Transactions	Council	No delegation
Approval of Lending – Principal amount	Council	Must approve amounts greater than \$ _____
	Chief Administrative Officer	Must approve amounts up to \$ _____
Approval of Lending – Loans Receivable	Council	Must approve amounts greater than \$ _____
	Director of Finance	Must approve amounts up to \$ _____
Approval of Guarantees and Indemnities	Council	Must approve amounts greater than \$ _____
	Chief Administrative Officer	Must approve amounts up to \$ _____
Loan Forgiveness Approval	Council	Must approve amounts greater than \$ _____
	Chief Administrative Officer	Must approve amounts up to \$ _____
Payroll Advance Approval	Chief Administrative Officer	No delegation
Expense Allowance Approval	Chief Administrative Officer	Must approve amounts greater than \$ _____
	Director of Finance	Must approve amounts up to \$ _____
Payroll Remittance Package Approval	Director of Finance	No delegation

Financial Administration Activity / Function	Responsible	Authority Level (where applicable)
Approval of Reimbursable Expense Claims – Council	Council and Officers	Two approvals – one non-claimant Council member and one Officer