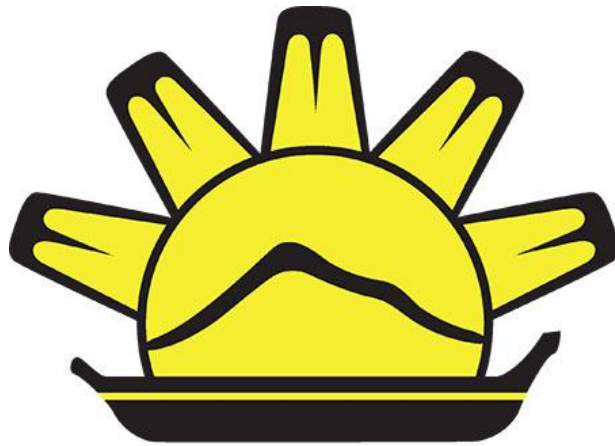


Statement of Policy and Procedure	
BCR #	FAL 2015-04/FAL 2015-05
Issue/Effective Date	July 21, 2015

**Malahat Nation**

**Delegated and Assigned  
Responsibilities Policy**

**Approved by Council on July 20, 2015**



**Malahat**

## Policy

While the overall responsibility for financial management of the Malahat Nation remains with the Council, it is Council's policy to give specific financial administration authority to identified departments, committees and individuals for the purpose of performing duties, making commitments, and authorizing the collection and disbursement of funds on behalf of the Malahat Nation.

### 1. Purpose

The purpose of this policy is to document and specify the use of delegation and assignment authority to transfer the responsibility for making a decision or performing a duty to another functional area, officer, employee, or agent and to provide accountability with respect to financial authorization and authority to bind the Malahat Nation to legal obligations.

### 2. Scope

- (1) This policy and procedure applies to the Council, committees of Council, officers, employees of the Malahat Nation and any other persons with authority to conduct activities in connection with the financial administration of the Malahat Nation.
- (2) In addition to the authorities and responsibilities identified within this policy and procedure document, the following transactions or decisions will comply with their related policies and procedures:
  - (a) Expenditures
  - (b) Procurement
  - (c) Debt
  - (d) Investments
  - (e) Capital assets
  - (f) Loans, Guarantees and Indemnities
  - (g) Local Revenue
  - (h) Insurance
  - (i) Human Resources
  - (j) Records Management
  - (k) Financial Reporting
  - (l) Integrated Planning and Budget

### 3. Definitions

**"Authorization and Delegation Table"** means a table approved by Council specifying the delegation and assignment authorities over decisions or activities in connection with the financial administration of the Malahat Nation.

**“to assign”** means the transfer of duties or functions from one person to another where the former person (the assignor) retains responsibility for ensuring the activities are carried out;

**“Chief Executive Officer”** or **“CEO”** means the person who is responsible for leading the day to day administration or management of the Malahat Nation and who reports directly to Council.

**“Director of Finance”** or **“DOF”** means the person who is responsible for the day to day administration or management of the Malahat Nation’s financial administration system.

**“to delegate”** means the transfer of the authority to carry out decisions or activities from Council to an officer where the officer receiving the delegation authority assumes full responsibility for carrying out the activities;

**“officer”** means the Chief Executive Officer, Director of Finance or any other employee of the Malahat Nation designated by the Council as an officer;

#### **4. Responsibilities**

- (1) Council may authorize the Chief Executive Officer to delegate any Council duties or functions related to the Malahat Nation’s financial administrative system to an officer, employee, committee, contractor or agent except:
  - (a) the approval of policies and procedures or the giving of directions respecting any financial administration matter which are the responsibility of the Council under a Financial Administration Law;
  - (b) the appointment and removal of the Finance and Audit Committee members, including the Chairperson and Vice-Chairperson;
  - (c) the approval of budgets, budget amendments, borrowings and financial statements;
  - (d) the approval of the Authorization and Delegation Table; and
  - (e) any matter relating to the employment or authorities of the Chief Executive Officer or the Director of Finance.
  
- (2) The Chief Executive Officer can assign any or all of his or her financial management activities or functions except:
  - (a) maintaining and revising the Authorization and Delegation Table;
  - (b) ensuring those with delegated authority understand their responsibilities and have the skill and knowledge necessary for the effective exercise of the authority;
  - (c) establish protocols for delegation and temporary assignments to deal with absences due to illness, vacation, or other extended leaves;

- (d) on a regular and periodic basis, monitoring performance of individuals' delegated authorities to ensure that the delegated authority is being exercised in the manner intended and that there is no delegation of authority when specifically precluded under this policy.
- (3) All officers, employees, committees, contractors or agents of the Malahat Nation are responsible when acting under delegated authority to ensure the activity or function is within the authority and limitation of their delegation and that they have followed other relevant policies and procedures.
- (4) Officers, employees, committees, contractors or agents of the Malahat Nation may reassign functional authorities and responsibilities as long as it is made in accordance with the Authorization and Delegation Table.
- (5) Officers, employees, committees, contractors or agents will ensure that decisions or transaction approval falling outside of their scope of authority are referred to the Chief Executive Officer or otherwise as appropriate.
- (6) Regardless of the delegation of any financial administration authority by the Council, the Council remains responsible for the financial management of the Malahat Nation.

## **5. Procedures**

### ***Procedures for delegation***

- (1) The Chief Executive Officer is responsible for preparing and updating the Authorization and Delegation Table in accordance with this policy for the Malahat Nation.
- (2) The Chief Executive Officer will ensure an appropriate level of documentation including a signed delegation of authority statement or agreement accompanies and is maintained with the Authorization and Delegation Table.
- (3) The Chief Executive Officer will submit the Authorization and Delegation Table to Council for approval and Council will at least annually, with a motion duly recorded in the minutes, approve the Authorization and Delegation Table.
- (4) The Chief Executive Officer will ensure that the delegation of authorities is communicated to each department head and other persons as appropriate to ensure the delegated responsibilities can be carried out effectively.
- (5) Council, Committees, Chief Executive Officer, officers, employees, contractors, or agents delegate authority only when there is assurance that the control objectives of authorization of the decision or transaction will be effectively served.

### ***Procedures for the Authorization and Delegation Table***

- (1) The Authorization and Delegation Table will include components of the financial management system that require decisional and approval authority to carry out activities, make commitments, collect and disburse funds on behalf of the Malahat Nation.
- (2) Any delegation of authority granted will be aligned with the hierarchical organizational chart structure.
- (3) Updates made to the Authorization and Delegation Table by the Chief Executive Officer will be approved by Council. The Chief Executive Officer will submit an updated Authorization and Delegation Table to Council for approval as soon as practicable.

### ***Temporary delegation of responsibility***

- (1) Short-term – Each functional area or department with authority under the Table will establish a protocol for delegation of responsibility to deal with absences due to illness, vacations, and other forms of temporary leave. Delegations of assignment are to be documented and distributed to the Chief Executive Officer.
- (2) Long-term – Any delegation of responsibility of a long-term nature will be approved by the Chief Executive Officer and appropriately documented.

### ***Procedures for monitoring and evaluation***

- (1) The Chief Executive Officer will at least annually, monitor and evaluate the performance of the delegated duties and functions and if necessary make recommendations to Council for amendments to the Authorization and Delegation Table.

## **7. References and Related Authorities**

- (1) FMB's Financial Management System Standards

Standard 8.1 DELEGATED/ASSIGNED RESPONSIBILITIES – Council delegation procedures

- (2) FMB's Financial Administration Law Standards

- (a) Standard 8.1 FIRST NATION COUNCIL – Responsibility
- (b) Standard 8.2 FIRST NATION COUNCIL – Delegation
- (c) Standard 11.1.6 SENIOR MANAGER – Permitted assignment
- (d) Standard 11.2.5 SENIOR FINANCIAL OFFICER – Permitted assignment

## **8. Attachments**

**Appendix A – Authorization and Delegation Table**

## Appendix A – Authorization and Delegation Table

	Financial Administration Activity / Function	Who is Responsible	Authorization level	Delegation
1	Annual Budget	Council	Finance & Audit Committee make recommendation to Council.	Mandatory council responsibility
2	Financial Statements	Council	Finance & Audit Committee make recommendation to Council.	Mandatory council responsibility
3	Policies & Procedures	Council	Finance & Audit Committee make recommendation to Council.	Mandatory council responsibility
4	Borrowing/Debt	Council	Finance & Audit Committee make recommendation to Council.	Mandatory council responsibility
5	Appointment of FAC Members, Vice-chair and Chair	Council	Council appoints Finance & Audit Committee members, vice chair and chair.	Mandatory council responsibility
6	Hiring	Council	Council responsible for appointment of CEO and DOF	No delegation
		CEO	CEO makes decision affecting hiring of employees other than officers	No delegation
7	Termination & Severance	Council	Council makes decisions affecting CEO, DOF	No delegation
		CEO	CEO makes decisions affecting employees other than officers	No delegation
8	Salary Adjustments	Council	Council makes decisions affecting CEO and DOF	No delegation
		CEO	DOF makes decisions affecting employees other than officers	No delegation
9	Expenditures	Council	Must authorize purchases greater than \$25,000.00	No delegation
		CEO	Must authorize purchases greater than \$10,000.00 and less than \$25,000.00	Can assign to DOF
		DOF	Responsible for all purchases up to \$10,000.00	Can assign
10	Professional Service Contracts	Council	Must authorize contracts greater than \$25,000.00	No delegation
		CEO	Must authorize contracts greater than \$10,000.00 and less than \$25,000.00	Can assign to DOF
		DOF	Responsible for contracts up to \$10,000.00	Can assign
11	External Auditor	Council / Finance & Audit Committee	Finance & Audit Committee make recommendation to Council	No delegation
12	Insurance	Council	Must procure all property, general, and liability insurance coverage and premiums.	No delegation
13	Business Transactions	Council / Finance & Audit Committee	All new business opportunities, business ventures, partnerships etc. Finance & Audit committee make recommendation to Council.	No delegation
14	Divestitures	Council	Must approve divestitures greater than \$25,000.00. Finance & Audit committee make recommendation to Council	No delegation
		CEO	Must approve divestitures up to \$25,000.00	Can assign to DOF

	Financial Administration Activity / Function	Who is Responsible	Authorization level	Delegation
15	Capital Assets	Council	Must authorize capital assets greater than \$ 25,000.00	No delegation
		CEO	Must authorize capital assets greater than \$10,000.00 and less than \$25,000.00	Can assign to DOF
		DOF	Must authorize capital assets up to \$10,000.00	Can assign
16	Capital/Operating Leases	Council	Must authorize capital/operating leases greater than \$ 25,000.00	No delegation
		CEO	Must authorize capital/operating leases greater than \$10,000.00 and less than \$25,000.00	Can assign to DOF
		DOF	Must authorize capital/operating leases up to \$10,000.00	Can assign
17	Cash Management – disbursements & transfers	CEO	Must authorize amounts greater than \$25,000.00	Can assign to DOF
		DOF	Must authorize amounts up to \$25,000.00	Can assign
18	Bank accounts – opening/closing	DOF	Must approve all new or closed accounts	No delegation
19	Temporary Investments	DOF	Must authorize all temporary investments	No delegation
20	Regulatory/Contractual filings and Reports	DOF	Must approve all external Reporting	Can assign
21	Payroll	DOF	Must approve periodic payroll	Can assign
22	Expense Reports	Council	Approve councillors and CEO expense reports	No delegation
		CEO	Approve expense reports for employees reporting to the CEO	Can assign to DOF
		DOF	Approve all other employee expense reports	Can assign
23	Journal Entries	CEO	Must approve entries not in the ordinary course of business greater than \$25,000.00	No delegation
		DOF	Must approve entries not in the ordinary course of business up to \$25,000.00 and all entries in the ordinary course of business	Can assign

This Authorization and Delegation Table is approved by Council on the **13** day of **April 2017**

A quorum of Council consists of **3** members of Council.

\_\_\_\_\_  
Caroline Harry (Chief)

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Mathew Harry (Councillor)

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George Harry (Councillor)

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Vince Harry (Councillor)