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 |
| 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 |
| 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 |
| Approval of Reimbursable Expense Claims – Council | Council and Officers | Two approvals – one non-claimant Council member and one Officer |