### GOVERNANCE

1. Attend all Finance and Audit Committee (FAC) meetings  
   - **SPRING**: X  
   - **SUMMER**: X  
   - **FALL**: X  
   - **WINTER**: X  
   - **NOTES**: DoF to attend but cannot be a FAC member (so cannot vote)

### PLANNING

2. Prepare draft annual budget and submit to FAC  
   - **SPRING**: X  
   - **NOTES**: Council to approve before March 31

3. Prepare draft multi-year financial plan and submit to FAC  
   - **SPRING**: X  
   - **NOTES**: Council to approve before March 31

4. Prepare budget for annual capital plan  
   - **NOTES**: Preparation can be delegated but DoF is responsible to ensure this is completed.

5. Prepare budget and maintenance schedule for tangible capital assets  
   - **SPRING**: X  
   - **NOTES**: Preparation can be delegated but DoF is responsible to ensure this is completed.

### REPORTING

6. Prepare monthly financial reports  
   - **SPRING**: X  
   - **SUMMER**: X  
   - **FALL**: X  
   - **WINTER**: X  
   - **NOTES**: Council to decide on provision to Council, FAC and/or CAO

7. Prepare quarterly financial statements and submit to FAC  
   - **SPRING**: X  
   - **SUMMER**: X  
   - **FALL**: X  
   - **WINTER**: X  
   - **NOTES**: FAC to review and recommend quarterly report to Council. Council to approve within 45 days of quarter-end.

8. Prepare annual financial statements and submit to FAC  
   - **SPRING**: X  

9. Prepare annual special purpose reports as required, including Schedule of Council Remuneration and Expenses  
   - **NOTES**: X

10. Ensure there is an independent review and approval of monthly bank reconciliations  
    - **SPRING**: X  
    - **SUMMER**: X  
    - **FALL**: X  
    - **WINTER**: X  
    - **NOTES**: Within 30 days after end of month end

11. Document and report any identified reconciliation irregularities to FAC  
    - **NOTES**: Report to FAC as soon as is practicable
### DIRECTOR OF FINANCE CALENDAR (CONTINUED)

<table>
<thead>
<tr>
<th></th>
<th>SPRING APR–JUN</th>
<th>SUMMER JUL–SEPT</th>
<th>FALL OCT–DEC</th>
<th>WINTER JAN–MAR</th>
<th>NOTES</th>
</tr>
</thead>
<tbody>
<tr>
<td>12.</td>
<td>Monitor investments and ensure discrepancies from investment strategy are reported to Council</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>13.</td>
<td>Monitor compliance with debt agreements and report any concerns to FAC</td>
<td></td>
<td></td>
<td></td>
<td>As needed</td>
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<tr>
<td>14.</td>
<td>Monitor risks and provide recommendations for risk management</td>
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<td></td>
<td>X</td>
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<td>15.</td>
<td>Evaluate performance of finance staff</td>
<td></td>
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<td>X</td>
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**AUDIT**

<table>
<thead>
<tr>
<th></th>
<th>SPRING APR–JUN</th>
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<th>WINTER JAN–MAR</th>
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<tbody>
<tr>
<td>16.</td>
<td>Support completion of audited financial statements</td>
<td>X</td>
<td></td>
<td></td>
<td>Council approval by July 29</td>
</tr>
<tr>
<td>17.</td>
<td>Review audit findings report and management letter from auditor</td>
<td></td>
<td></td>
<td>X</td>
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**LOCAL REVENUE (IF APPLICABLE)**

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<thead>
<tr>
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<tbody>
<tr>
<td>18.</td>
<td>Ensure complete set of records respecting local revenue laws and their administration are maintained</td>
<td></td>
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<td></td>
<td>As soon as possible and ongoing</td>
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**FIRST NATIONS FINANCE AUTHORITY LOAN (IF APPLICABLE)**

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<thead>
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<tbody>
<tr>
<td>19.</td>
<td>Ensure complete set of records of all 'other revenues' used to secure FNFA loan are maintained</td>
<td></td>
<td></td>
<td></td>
<td>As soon as possible and ongoing</td>
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