#### Sample Implementation Notes

**First Nations that intend to adopt and implement FMB’s Financial Administration Law Standards (Core Document A2) must address these requirements:**

**Section 8.1 Responsibility –** a Financial Administration Law of the First Nation makes the Council responsible for the financial administration whether or not any part of that function is assigned or delegated.

**Section 8.2 Delegation** – A Financial Administration Law may permit the Council to delegate functions except for limited functions such as approval of budgets, Policies & Procedures, financial statements, and appointment of the Finance and Audit Committee.

**First Nations intending on having their Financial Management System certified by the FMB must address the following requirements:**

**Section 8.1 of the Financial Management System Standards** established by FMB requires the establishment and implementation of documented policies and procedures for the permitted delegation of any function or duties of Council respecting their financial management system.

**Section 8.2 of the Financial Management System Standards** established by FMB requires the establishment and implementation of documented procedures for assignment duties and responsibilities.

The Authorization and Delegation Table included in **Appendix – A** is for illustrative purposes. It includes a common list of Council functions that are necessary for the effective operation of the financial administration of a First Nation.

The primary responsibilities and accountabilities with respect to delegation of authority will typically rest with;

the Council (includes Committees of Council)

the Senior Manager

the Senior Financial Officer

Key staff with delegations

Any function/activity delegated, that is, where responsibility has transferred, the person receiving the delegation must agree in writing (Appendix B). This process should be updated annually and approved by Council.