

**MANAGEMENT ACTION PLAN (MAP) – Betsiamites Band Council Audit
February 2001**

OBSERVATIONS & RECOMMENDATIONS	ACTION	ACTION BY	DATE	COMMENTS
<p>AUDIT ADJUSTMENTS</p> <p>A total of \$87,579 in corrective adjustments has been identified. These audit adjustments related mainly to ineligible costs under terms of the contribution agreement.</p>	<p>Discussions have taken place with the Band Council on February 20, 2001, to determine which monies are to be recovered and how adjustments are to be reflected in the audited financial statements for 2000-2001.</p> <p>The APD Regional Manager will analyse the results of Betsiamites Band Council's review and APD will take these results into consideration when following up on implementation of adjustments and recommendations.</p> <p>The APD Regional Manager will monitor to ensure that adjustments are made to the Band's financial statements year ending March 31, 2001.</p>	<p>APD Regional Manager (Quebec) Betsiamites Band Council Director of Public Security</p> <p>APD Regional Manager (Quebec)</p> <p>APD Regional Manager (Quebec)</p>	<p>March 2001</p> <p>August 2001</p>	<p>The Betsiamites Band Council is reviewing issues around the requested adjustments.</p>
<p>NON-COMPLIANCE WITH AGREEMENT</p> <p>1. Public Security Board</p> <p>The Betsiamites Band Council should put in place a public security board as required in Section 6.1 of the contribution agreement.</p>	<p>The Director of Public Security has prepared a statement of objectives and priorities for 2001-2002, which commits them to creating the board by 2001-2002.</p> <p>The Band Council will be requested to advise when the Board is fully operational.</p>	<p>Director of Public Security</p> <p>Betsiamites Band Council</p>	<p>March 2002</p> <p>March 2002</p>	<p>Establishment of the public security board is on the Band Council's list of priorities in the 2001/02 strategic plan.</p>

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<p>2. Hiring Standards It is recommended that the Betsiamites Band Council obtain from all constables all information included in Section 8.2 of the contribution agreement for current and future hirings.</p>	<p>On February 20, 2001, the Band Council was requested to develop policies and/or procedures to ensure that their personnel files comply with section 8.2 of the contribution agreement.</p> <p>The Director of Public Security has committed to updating the personnel records and ensuring compliance with Section 8.2 by April 2001.</p> <p>The Regional Manager will follow-up to ensure that this action is implemented by the police service.</p>	<p>APD Regional Manager (Quebec)</p> <p>Director of Public Security</p> <p>APD Regional Manager (Quebec)</p>	<p>April 2001</p> <p>April 2001</p>	
<p>3. Report on police activities It is recommended that the Director of Public Security submit a report on police activities as required by Section 9.9 of the contribution agreement.</p>	<p>On February 20, 2001, Canada requested that the contribution agreement be amended during the next negotiations so that the Band Council can produce the police activity report on a yearly basis.</p>	<p>APD Regional Manager (Quebec)</p>	<p>March 2003</p>	<p>While the current provisions of the contribution agreement, now Section 9.10(c), require that the activity report be submitted monthly, the report is submitted yearly which is acceptable to APD.</p>
<p>4. Financial statements The Betsiamites Band Council should submit to Canada and Quebec, financial statements as required by Section 9.9 (e) within four months of the end of each fiscal year, including a balance sheet, an income and expense statement and a detailed accounting of expenditures by budget category.</p>	<p>On February 20, 2001, the Band Council was requested to submit the financial statements for FY 1999/2000 (and preceding years) to Canada and to Quebec immediately.</p> <p>The Band Council was also requested to submit the financial statements for FY 2000/2001 to Canada and to Quebec by August 2001.</p>	<p>APD Regional Manager (Quebec) Betsiamites Band Council</p> <p>Betsiamites Band Council</p>	<p>Immediately</p> <p>August 2001</p>	<p>Note: Section 9.9 (e) is now Section 9.10 (e) in the current contribution agreement.</p>

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<p>INTERNAL AND FINANCIAL CONTROLS AND POLICE SERVICE POLICY AND PROCEDURE DEFICIENCIES</p> <p>1. Management of police vehicles It is recommended that the public security department maintain a logbook for the unmarked police car.</p>	<p>On February 20, 2001, the Public Security Service was requested to keep a record of the vehicle's use by documenting odometer readings for the unmarked car similar to the log maintained for the patrol cruisers.</p> <p>The Director of Public Security agreed to maintain a logbook for the unmarked car.</p>	<p>APD Regional Manager (Quebec)</p> <p>Director of Public Security</p>		<p>No further action required.</p>
<p>2. Monitoring of financial performance It is recommended that the Betsiamites Band Council review the financial position of the public security department as compared to budget at least twice a year (after 6 months and 12 months).</p>	<p>On February 20, 2001, the Band Council was requested to review their current financial monitoring practices.</p> <p>The Band Council explained that this had been addressed subsequent to the audit and provided details on how their financial controls are now exercised.</p>	<p>APD Regional Manager (Quebec)</p> <p>Betsiamites Band Council</p>		<p>No further action required.</p>
<p>3. Agreement with the Band Council It is recommended that the public security department and the Band Council put in place an agreement and maintain documentation to support these types of expenses.</p> <p>It is also recommended that the Band Council charge the public security department the actual costs for the electricity and the janitor and janitorial supplies and provide support for such costs.</p>	<p>On February 20, 2001, the Public Security Service was asked to establish an agreement with the Band Council for rental of the space occupied by the police service within the Public Security building.</p> <p>The Director of Public Security advised that he will meet with a representative of the Band Council to obtain additional information concerning these expenses. If necessary, the police service will enter into an agreement with the Council.</p> <p>The police service was requested to establish an agreement with the Band Council so that actual consumption costs for such items as electricity and/or janitorial supplies are billed to the police service. The Director of Public Security expects that this issue will be addressed as part of the lease agreement; however, if not, the Band</p>	<p>APD Regional Manager (Quebec)</p> <p>Director of Public Security Betsiamites Band Council</p> <p>Director of Public Security Betsiamites Band Council</p>	<p>April 2001</p> <p>April 2001</p>	

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	<p>lease agreement; however, if not, the Band Council will be asked to charge actual expenses.</p> <p>The Regional Manager will continue to monitor the police service's progress in addressing this recommendation.</p>	Regional Manager (Quebec)	Ongoing	
<p>4. Reported amounts related for the fire protection service</p> <p>It is recommended that only the costs related to the contribution agreement be reported to the Department and to the Province of Quebec.</p> <p>It is also recommended that the external auditors segregate in the appropriate sections of the audited financial statements, the costs related to fire protection and peacekeeping.</p>	<p>On February 20, 2001, the Band Council was reminded that they are required to submit annual audited financial statements solely for the police service according to Section 9.10 (a) of the current contribution agreement.</p> <p>The Band Council was also advised to bring this issue to the attention of their external auditors for the purposes of preparing future audited financial statements. The Band Council has agreed to comply with this recommendation.</p> <p>The Regional Manager will monitor to ensure that this recommendation is reflected in the Band Council's financial statements for year ending March 31, 2001.</p>	<p>APD Regional Manager (Quebec) Betsiamites Band Council</p> <p>APD Regional Manager (Quebec) Betsiamites Band Council</p> <p>APD Regional Manager (Quebec)</p>	August 2001	<p>No further action required.</p> <p>No further action required.</p>