MANAGEMENT ACTION PLAN (MAP) – Innu Takuaikan Uashat mak Mani-Utenam March 2002

OBSERVATIONS & RECOMMENDATIONS	ACTION	ACTION BY	DATE	COMMENTS
AUDIT OBSERVATIONS Schedule 3, items 1 to 10.	The RM will provide the Innu Council with a copy of the audit report for information and any action deemed necessary by the Innu Council in regards to the audit observations, adjustments and recommendations.	APD RM and Innu Council	May 2002	RM to provide copy of covering letter attaching report to APD Ottawa.
AUDIT ADJUSTMENTS Adjustments to revenues (\$93,167) and expenditures (\$34,643) for a total of \$127,810 in corrective adjustments have been identified. The audit adjustments to revenues were done to reflect a transfer, in the amount of \$106,700 not covered by the contribution agreement and to adjust deferrals, in the amount of (\$70,000) and \$56,467, for a total of \$93,167 in revenue adjustments. The audit adjustments to expenditures related mainly to ineligible costs under the terms of the contribution agreement.	Discussions will take place with the Innu Council to determine how the following adjustments will be accounted for in the financial statements for 2001-2002: \$106,700 relating to a transfer not covered by the contribution agreement; and adjustments of \$34,643 to expenditures for items which are ineligible or not fully supported. The APD Regional Manager (RM) will monitor to ensure that adjustments are made to the financial statements year ended March 31, 2002.	APD RM and Innu Council	June 2002 August 2002	
NON-COMPLIANCE WITH AGREEMENT Hiring standards It is recommended that the Innu Council obtain from all constables all supporting documentation to ensure compliance with Section 8.2 of the contribution agreement.	The Innu Council will be requested to develop policies and/or procedures to ensure that their personnel files comply with Section 8.2 of the contribution agreement.	APD RM and Innu Council	June 2002	
Report on police activities It is recommended that the police activities report for the entire year be submitted as stipulated in Section 9.9 (b) of the contribution agreement.	The APD RM will remind the Innu Council of the terms of the agreement and the Innu Council will be requested to provide the overdue reports by June 2002.	APD RM and Innu Council	June 2002 August 2002	

OBSERVATIONS & RECOMMENDATIONS	ACTION	ACTION BY	DATE	COMMENTS
INTERNAL AND FINANCIAL CONTROLS AND POLICE SERVICE POLICY AND PROCEDURE DEFICIENCIES Police car control It is recommended that the public security department maintain a logbook for the police cars and use them only for police-related activities. Constables should be required to fill out a form at every shift to record the kilometres travelled during their shift. Also, we recommend that kilometres and car numbers be indicated on each gas voucher. Reconciliation of all documentation should also be done and signed off by the police chief prior to a request for payment.	The Innu Council will be reminded that police cars are to be used solely for police-related activities. The Innu Council will be requested to develop a control process for the use of police vehicles taking into consideration the audit report's recommendation.	APD RM and Innu Council	June 2002	
Monitoring of financial performance It is recommended that the police chief be involved in the monitoring of the budget.	The APD RM will suggest to the Innu Council that their current financial monitoring practices be reviewed in order to include the chief of police in the monitoring process.	APD RM and Innu Council	June 2002	