

OBSERVATIONS & RECOMMENDATIONS	ACTION	ACTION BY	DATE	COMMENTS
<p>We recommend that the LMFN submit its annual audited financial statements to Canada and Quebec within four months after the end of the fiscal year in accordance with Section 9.9(e) of the contribution agreement.</p>	<p>LMFN will be requested to submit the financial statements for fiscal year 1999/2000 to Canada and Quebec immediately.</p> <p>RM will remind LMFN that these statements are required four months after the end of each fiscal year.</p>	<p>LMFN forwarded the audited financial statements for 1999-2000 in November 2000.</p> <p>APD RM</p>	<p>Completed November 2000</p> <p>March 2001</p>	
<p>INTERNAL AND FINANCIAL CONTROLS AND POLICE SERVICE POLICY AND PROCEDURE DEFICIENCIES</p> <p>1. Expenditure control over police vehicles</p> <p>We recommend that kilometres be indicated on each and every gas chit issued. Police officers on duty should sign off the gas chit and write the number of kilometres on the daily activities report. Reconciliation of all documentation should also be done and signed off by Police Chief prior to request for payment. In addition, the acceptability of the use of private vehicles should be reviewed by the parties to the agreement for the delivery of peacekeeping services.</p>	<p>LMFN will be requested to develop an expenditure control over the use of police vehicles taking into consideration the audit report's recommendation.</p>	<p>APD RM</p>	<p>March 2001</p>	
<p>2. Monitoring of financial performance of the peacekeeping force</p> <p>We recommend that the periodical financial reports be provided to the Police Chief to ensure a proper monitoring of costs, to detect any budgetary discrepancies and take the appropriate action.</p>	<p>LMFN will be requested to strengthen their current financial monitoring practices thus ensuring that discrepancies are detected and appropriate action is taken in a timely fashion.</p>	<p>APD RM</p>	<p>March 2001</p>	
<p>3. Land, building, equipment, personnel and administrative and oversight services</p> <p>We recommend that the terms and conditions of Section 9.2 of the contribution agreement be revised for clarity. Thereafter, LMFN and the LPD should put in place an agreement on these matters.</p>	<p>Canada will request that Section 9.2 of the contribution agreement be clarified during the renegotiation and signing of future agreements.</p>	<p>APD RM</p>	<p>March 2001</p>	
<p>4. Claimed amounts related to the fire protection service</p> <p>We recommend that only the costs related to the peacekeeping agreement be reported to Canada and Quebec.</p>	<p>LMFN will be reminded that the funding provided under the terms of the contribution agreement is solely for the provision of policing services to the LMFN territory.</p>	<p>APD RM</p>	<p>March 2001</p>	