MANAGEMENT ACTION PLAN (MAP) – Listuguj Mi'gmaq First Nation (LMFN) Audit February 2001

OBSERVATIONS & RECOMMENDATIONS	ACTION	ACTION BY	DATE	COMMENTS
AUDIT ADJUSTMENTS Adjustments to revenues of \$10,896 and expenditures of \$44,348 for a total net of \$55,244 in corrective adjustments have been identified. The audit adjustments to revenues were done to recognize additional revenue. The audit adjustments to expenditures related mainly to ineligible costs under the terms of the contribution agreement.	Discussions to take place with the LMFN to determine how monies will be recovered and how adjustments are to be reflected in the audited financial statements for 2000-2001. The APD Regional Manager (RM) will monitor to ensure that adjustments are	APD RM	March 2001 August 2001	
	made to LMFN's financial statements year ending March 31, 2001.			
AUDIT RECOMMENDATIONS	The APD RM will be meeting with LMFN to discuss corrective measures for addressing the recommendations relating to the non-compliance issues, and the internal and financial controls deficiencies, which are reflected in the audit report.	APD RM Director of Operations of the Listuguj Mi'gmaq First Nation	March 2001	
NON-COMPLIANCE WITH AGREEMENT 1. Hiring standards It is recommended that the LMFN obtain all supporting information in order to ensure that files are properly documented in accordance with Section 5.0 of the contribution agreement.	It will be suggested to LMFN that they make use of a checklist to ensure that files are properly documented in accordance with Section 5.0.	APD RM	March 2001	
2. Report on police activities It is recommended that quarterly and annual reports be prepared and submitted as stipulated in Sections 9.10(c) and 9.10(d) of the contribution agreement.	The APD RM will remind LMFN of the terms of the agreement and LMFN will be requested to provide the overdue reports since June 2000 by April 2001.	APD RM	April 2001	
	LMFN will be requested to comply with agreement by submitting future reports as stipulated in Section 9.10(c) and 9.10(d) quarterly and annually.	APD RM	March 2001	The reports are expected to be received as follows: July 2001 (first quarterly report) and April 2002 (annual report).
3. Financial statements				

OBSERVATIONS & RECOMMENDATIONS	ACTION	ACTION BY	DATE	COMMENTS
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.	LMFN will be requested to submit the financial statements for fiscal year 1999/2000 to Canada and Quebec immediately.	LMFN forwarded the audited financial statements for 1999-2000 in November 2000.	Completed November 2000	
	RM will remind LMFN that these statements are required four months after the end of each fiscal year.	APD RM	March 2001	
INTERNAL AND FINANCIAL CONTROLS AND POLICE SERVICE POLICY AND PROCEDURE DEFICIENCIES 1. Expenditure control over police vehicles 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.	LMFN will be requested to develop an expenditure control over the use of police vehicles taking into consideration the audit report's recommendation.	APD RM	March 2001	
Monitoring of financial performance of the peacekeeping force 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.	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.	APD RM	March 2001	
3. Land, building, equipment, personnel and administrative and oversight services 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.	Canada will request that Section 9.2 of the contribution agreement be clarified during the renegotiation and signing of future agreements.	APD RM	March 2001	
4. Claimed amounts related to the fire protection service We recommend that only the costs related to the peacekeeping agreement be reported to Canada and Quebec.	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.	APD RM	March 2001	