

**MANAGEMENT ACTION PLAN - AUDIT OF THE Conseil des Atikamekw d'Opitciwan [O.A. council]
(formerly Conseil indien d'Obedjiwan [O. Indian council])**

ADJUSTMENTS & OBSERVATIONS	ACTION	RESPONSIBILITY	DATES	COMMENTS
The auditors' report does not contain any specific recommendations, but presents: 1 - adjustments to the financial report, 2 - qualifications, 3 - observations and 4 - additional information.	The community indicated that it had undertaken action to correct the situation and respond to the questions or comments in the report. Different actions were initiated as a follow up on this audit.	Obedjiwan community Band Council.	March 23, 2000	The situation was reviewed with an Obedjiwan representative at a meeting in Quebec City on March 23, 2000.
1- Adjustments The audit identified total adjustments of \$96,574. Some of them had to do with a lack of supporting documents for costs related to police services; others concerned transfers of costs from one budget item to another or transfers of costs from one financial year to another.	The community has identified the missing documents and will confirm to us which adjustments it will be making to previous financial reports or how it will account for recommended adjustments in upcoming reports (1999-2000). The financial reports for 1999-2000 will be monitored to ensure that the adjustments are reflected.	Obedjiwan community Band Council. APD Regional Manager (Quebec)	July 1, 2000 July 25, 2000	
2 – Qualifications The audit identified 3 issues related to the manner in which account payables are dealt with, the handling of GST & QST, and the accounting for interest.	The manner in which account payables are dealt with, GST & QST handled, and interest accounted for will be reviewed and changes will be made accordingly. A new system for classification of suppliers has been put in place and will reduce possibilities for losing track of invoices. A new accounting software will be implemented for the whole Band Council accounting system and this new system will provide more accurate tracking of the various budgets managed by the Band Council .	Obedjiwan community Band Council.	April 1, 2000	
4 – Additional information The audit expressed concern on the manner in which the police director's expenses are authorized	The new Chief of Obedjiwan Council was the former General Manager of the Band Council. He was performing both responsibilities until a replacement was found for him as General Manager. The new Chief Constable (police director) was not aware that his expenses had to be approved by the Council Chief (acting general manager). All expenses from the Chief Constable are now proceeding to the Council Chief for approval.	Obedjiwan community Band Council.	July 1, 2000	

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<p>4. Additional information (continued) At the time of the audit, various financial and activity reports and the proof of insurance had not been submitted to Canada or Quebec as required by the tripartite agreement.</p>	<p>The community was in the process of changing the Insurance Company providing them with coverage for policing services. Proof of insurance will be forward to governments as soon as it is received by the Band Council.</p> <p>The next financial report will be provided on time and at the latest three months after the end of the fiscal year as provided for in the tripartite agreement.</p>	<p>Obedjiwan community Band Council.</p>	<p>July 1, 2000</p>	