

**Department of Indian Affairs and Northern Development
Corporate Services
Departmental Audit and Evaluation Branch**

Prepared by:

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**Audit of the
Tribal Council Funding**

**Project 94/23
March 1997**

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Background

Various forms of tribal cooperation were historically used by First Nations as a means of making decisions and establishing territorial jurisdiction. Since the early 1970s, tribal groupings have re-emerged as a form of co-operation between First Nations communities. Many of the tribal councils which have formed are based on cultural, religious or geographical affinity.

Since 1984 it has been departmental policy to transfer administrative responsibilities for some programs and services to First Nations controlled tribal councils. For the purpose of the policy, a tribal council is an organization established by a number of First Nations with common interest who voluntarily join together to provide advisory and/or program services to member First Nations. On behalf of their member First Nations, tribal councils act as providers and administrators of program services which are otherwise delivered by First Nations or the department. Some tribal councils also provide political representation and advocacy.

As of July 1994, there were 82 tribal councils representing 532 First Nations across Canada. Tribal councils are primarily accountable to their member First Nations. They may be funded in various categories including: organizational development, advisory services, management and administration, and service delivery. They are financially accountable to the department for those funds.

Objectives and Scope

The objectives of the audit were to review the monitoring of DIAND funding arrangements with tribal councils across the country and to assess the degree of compliance with departmental policy and procedures.

The audit reviewed a total of 75 tribal council funding agreements, for the 1993-1994 fiscal year, across all 9 regions of the country to assess whether conditions were complied with and whether reporting requirements were met. The audit covered more than ninety percent of all tribal council funding arrangements.

General Assessment

The audit found that according to departmental records many tribal councils may not be eligible for funding. The department does not have adequate updated evidence to demonstrate a tribal council's eligibility for funding. DIAND Program Directives and Program Procedures establishing eligibility for tribal council funding are not fully followed. The department's program directives outline that tribal councils must be formed from First Nations initiatives, they must incorporate, they must be accountable primarily to councils of their member First Nations, and they must have agreement with member First Nations regarding review of program effectiveness and provision of an annual financial report. The audit found that according to data on file, 84 percent of tribal councils examined do not comply with one or more requirements. The lowest degree of compliance to terms and conditions pertain to service levels and standards and periodic review of program effectiveness. The audit findings indicate, however, a higher degree of compliance to matters of First Nations agreement to initiate a tribal council and incorporation of tribal councils.

There is no systematic monitoring of tribal councils continued eligibility for funding. A departmental Program Procedure requires that this be done annually, but eligibility is considered by regions as ongoing in nature. Review of eligibility occurs informally.

Regions and districts are not in a position to formally assess the eligibility criteria requiring tribal councils to document their levels and standards of services.

Controls over the funding of tribal councils generally follow applicable departmental procedures. Regions receive and review financial information from tribal councils for purposes of monitoring the terms and conditions of the applicable funding agreements between DIAND and the tribal councils. Ninety nine percent of the tribal councils covered by the audit had provided annual audited financial statements. In some instances, however, the controls over funds and the review of audited financial statements could be strengthened.

Authority

The audit of tribal council funding was undertaken pursuant to approval of the Departmental Audit and Evaluation Committee (DAEC). The audit is part of a joint audit and evaluation of tribal council funding. The audit was performed first. The evaluation will be performed later in 1995-1996.

Background

Various forms of tribal cooperation were historically used by First Nations as a means of making decisions and establishing territorial jurisdiction. Since the early 1970s, tribal groupings have re-emerged as a form of co-operation between First Nations communities. Many of the tribal councils which have formed are based on cultural, religious or geographical affinity.

A 1984 Cabinet policy decision confirmed the conditions for funding the transfer of specified advisory services from DIAND, and the principle of First Nations control. The decision also approved the concept of funding by formula. For the purpose of the policy, a tribal council is an organization established by a number of First Nations with common interest who voluntarily join together to provide advisory and/or program services to member First Nations. Some tribal councils also provide political representation and advocacy.

As of July 1994, there were 82 tribal councils serving 532 First Nations and associated communities. Tribal councils can deliver any service or program for which DIAND has the authority to transfer funds to First Nations. Tribal council policy allows the federal government, at the request of First Nations, to provide support directly to tribal councils to enable them to maintain a specified level of service. During the 1994-1995 fiscal year tribal councils were administering \$172.7 million in DIAND funded programs. They were also in receipt of \$24.2 million for advisory services and \$21.1 million for administrative overhead.

Tribal councils that meet the eligibility criteria defined in DIAND Directives and Procedures (listed in Annex A), including having received the necessary mandate from member First Nations, may be funded in five categories :

- (1) organizational development (one-time grant, maximum of \$10,000);
- (2) advisory services to the councils and staff of member First Nations for band government, financial management, community planning, technical services, and economic development;
- (3) service delivery - including the full range of services and activities for which funding may be provided to individual First Nations, as approved by Treasury Board;
- (4) management and administration - in support of program delivery and advisory services; and
- (5) funding for management and administration, including audit fees.

To receive funding for advisory services, tribal councils must agree to take on responsibility for all five services listed in category (2) above.

Funding arrangements are the vehicles by which the Minister transfers public funds to recipients. Tribal councils can receive funds from the department using the same types of funding arrangements as bands, ie. contribution agreements; comprehensive funding arrangements; and alternative funding arrangements. Funding arrangements contain the terms and conditions necessary to ensure Ministerial accountability. The Minister is accountable to Parliament for explaining and justifying the way in which public funds are spent and the results they produce.

The terms and conditions in a funding arrangement set out the program delivery and reporting requirements expected of the recipients. The department defines national standardized terms and conditions to specifically address major considerations.

The department is completing its transformation from a direct service delivery agency into a funding agency. The policy, as enunciated by Cabinet, places an emphasis on First Nations control, and the primary accountability of tribal councils to their member First Nations. The department, however, remains accountable for funds transferred to tribal councils and needs to ensure it has the information required for that purpose.

Objectives

The objectives of the audit were:

- to assess the adequacy of management control and procedures in place for monitoring the terms and conditions of funding arrangements between DIAND and the various tribal councils;
- to determine the effectiveness of the framework in place for monitoring the terms and conditions of the funding arrangements between DIAND and the various tribal councils; and
- to assess the degree of compliance by the regions with departmental funding policy and procedures.

Scope

The audit covered all regions. It examined funding arrangements for 75 tribal councils (see the list below) for the 1993-1994 fiscal year representing coverage of more than ninety percent of all such arrangements.

Atlantic	5
Québec	6
Ontario	9
Manitoba	7
Alberta	6
Saskatchewan	8
British Columbia	26
Northwest Territories	5
Yukon	3
Total	<u>75</u>

Methodology

The audit work was conducted by three teams of auditors who performed interviews and document review at all regional offices as well as selected district offices across the country. Funding agreements for the tribal councils included in the audit were reviewed to determine the extent of monitoring in place over funding agreements between DIAND and tribal councils. The audit examination was based on criteria contained in DIAND Program Directives and Procedures (see Annex A for more details).

The audit program included the following components:

- examination of agreements in place;
- identification of the general terms and conditions;
- review of standard monitoring policies and processes;
- identification of the processes and procedures performed in the audited regions;
- review of application of the funding formula used for tribal councils;
- assessment of the adequacy of the monitoring mechanisms in place to ensure that tribal councils are meeting the minimum terms and conditions of funding agreements; and
- assessment of the adequacy of accountability mechanisms of tribal councils to DIAND.

The audit reviewed the work carried out in the "Audit of Funding Monitoring Process" (report dated May 1993) and the "Audit of the Funding Management Process/Controlled Self-Assessment", in process at the time of this audit, in order that this work would not be duplicated.

Findings and Recommendations

Finding : Eligibility of Tribal Councils for Continued Funding

The audit found that according to departmental records many tribal councils may not be eligible for funding. The information that regional or district offices maintain on tribal councils does not provide adequate proof or evidence that demonstrates a tribal council's eligibility for funding. A review of files available in regional and distinct offices found that the department does not have sufficient evidence to demonstrate eligibility for funding for 63 of the 75 tribal councils included in this audit (84 percent).

The department does not have evidence to demonstrate that tribal councils have met all of the eligibility criteria defined in DIAND Program Directives and Program Procedures. The department's program directives outline that tribal councils must be formed from First Nations initiatives, they must incorporate, they must be accountable primarily to councils of their member First Nations, and they must have agreement with member First Nations regarding review of program effectiveness and provision of an annual financial report. These eligibility requirements recognize that tribal councils are separate entities formed and directed by member First Nations. A summary list of these criteria is provided in Annex A of this report.

The degree of compliance with eligibility criteria varies. A key eligibility criterion for funding requires tribal councils to provide member First Nations with information regarding roles and responsibilities and levels and standards of service. This criterion is rarely met. Although tribal councils roles and responsibilities are generally defined, the regions receive little information from tribal councils on the levels and standards of service to be provided to member First Nations. Furthermore, only about one out of six of the funding agreements reviewed had this criterion specified. In practice, region and district files for most of the tribal councils reviewed had a generic list of the services offered by respective tribal councils. However, documentation of the levels and standards of services to be provided has not been obtained by the regional offices from the majority of tribal councils.

Another criterion which was not met in most cases was that agreement be reached with the councils of member First Nations respecting periodic review of program effectiveness. Less than one quarter of the funding arrangements reviewed had this condition specified.

There were, however, some eligibility criteria for which the audit found a high degree of compliance. These included the formation of tribal councils resulting from First Nations initiatives; and tribal councils being mandated by councils of First Nations to deliver the services for which funding is provided. Although incorporation of tribal councils also had a high compliance rate, unincorporated tribal councils represent a degree of risk for the department as funds are disbursed to an entity which has no legal status. Annex B provides more details on compliance results.

Tribal councils provide a degree of detachment between First Nations and the department. This is consistent with DIAND's devolution of services over recent years. Nonetheless, DIAND continues to recognize First Nations as the fundamental unit of native governance. Therefore, the department needs to ensure that tribal councils remain First Nations driven and that member First Nations continue to choose the program services to be provided through tribal councils. The eligibility criteria were designed to ensure that First Nations receive the services they want through a tribal council of their choice. In essence this confirms ongoing First Nations choices as to how funding and services will be delivered to them. Otherwise the department risks providing funds to tribal councils contrary to First Nations choices. Consequently, it is important that DIAND knows the ongoing eligibility of tribal councils for funding.

Recommendation 1: The Regional Directors, Funding Services should, before signing a funding agreement with a tribal council, confirm its eligibility for continued funding, in accordance with Program Directives and Procedures.

Finding : Departmental Monitoring of Eligibility

The regions and districts do not systematically monitor tribal council compliance to the eligibility criteria for funding laid out in DIAND Program Directives and Procedures. They tend to treat eligibility for funding as ongoing in nature.

DIAND Program Procedures require regions/districts to annually verify that tribal councils have maintained their eligibility for funding. In addition, when a tribal council ceases to be eligible, the region should provide it with a written statement explaining which criteria must be met and, at the request of First Nations, assist the tribal council to meet the specified criteria. The audit found no systematic verification of the tribal council eligibility for funding. Regions and districts tend to treat eligibility as ongoing in nature once the initial eligibility of a tribal council has been established.

The audit also found, however, that ongoing review of tribal council eligibility for funding occurs informally. Financial Services Officers (FSOs) across regions collect information in view of maintaining knowledge of the tribal councils and of monitoring their eligibility. This process, however, is not systematic nor documented. The information collected may include reports of annual general assemblies, annual reports, minutes of meetings, discussion papers and articles in tribal council newsletters.

The audit also noted that regions and districts are usually not in a position to assess the eligibility criteria requiring a tribal council to document its levels and standards of services. Some regions contend that they are unable to document the levels and standards of services to be provided to a tribal council's member First Nations. In addition, other regions perceive that given the flexibility allowed under an alternative funding arrangement (AFA), tribal councils are not required to provide the department with information on the levels and standards of services provided. However, general condition (1) of the national standard agreement for AFAs states that tribal councils are accountable to member bands for effective and efficient delivery of services funded under the agreement and to the Minister for the use of public funds. Based on this premise, in order to fulfil the Minister's accountability, the department must maintain information to demonstrate a tribal council's eligibility.

There are no clear standards for information regarding levels and standards of services by tribal councils. These standards and the related documentation have never been clearly defined or requested by headquarters. Departmental program directives and procedures do not indicate the standards of documentation required of tribal councils regarding levels and standards of services. There is no equivalent, for program services, to the common standard of documentation for financial information set for audited financial statements.

The development of documentation standards for the levels and standards of services will involve a certain level of effort by both regions and headquarters and will need to be an ongoing activity. Once established, however, verification of levels and standards of services will not be a major administrative task, and could tie in with monitoring compliance to other eligibility criteria. For example, a simple technique, found in one region, could be retention of a permanent file for each tribal council that contains as a minimum the following documents:

- letters of incorporation;
- list of member First Nations;
- support for changes in tribal council membership, including the approval from headquarters when a tribal council has fewer than 5 member First Nations;
- documentation of the levels and standards of services to be provided to member First Nations; and
- agreement with member First Nations on the periodic review of the services being provided by the tribal council.

The lack of monitoring over the eligibility of tribal councils has led to the practice of treating eligibility for funding as ongoing in nature. In addition, the lack of information on tribal councils' levels and standards of services means that regions have little basis to review the results produced by the funding provided. Such information would be useful to review the audited financial statements and to account to Parliament that funds have been used for the purpose intended. Currently, the information available to the department does not provide assurance that First Nations choices as to how services will be delivered to them are followed.

Recommendation 2: Regional Directors, Funding Services should ensure compliance with the Program Procedure to annually review a tribal council's eligibility for funding.

Recommendation 3: The Director, Indian Programming and Funding Allocation should establish and distribute national guidelines to regional offices for the monitoring of tribal councils. The guidelines should include a comprehensive list of monitoring procedures, documentation to be submitted by tribal councils regarding levels and standards of services provided, and the verification to be performed by the regional or district office.

Finding : Financial Control and Compliance

The audit found that controls over the funding of tribal councils generally follow applicable departmental funding procedures. All regions maintain ongoing communications, both written and oral, between the tribal councils and regional offices addressing funding requirements and the financial strength of the tribal councils. In some instances, however, the controls over funds and the review of the audited financial statements could be strengthened.

The level of funding of a tribal council for advisory services is determined through a funding formula defined in the program procedures. The audit sampled the application of the formula and found that overall, it is applied on a consistent basis. The formula, however, is very complex and is not well understood by the FSOs. For example, the audit noted instances where the FSO had difficulty reconciling the amounts driving the funding. In these cases, there is a risk that the amount of advisory services funding is over or understated.

The funding agreement with a tribal council stipulates the level of funding to be provided to the tribal council, the conditions that must be complied with and the reporting requirements that must be met. The conditions and reporting requirements derive from relevant DIAND program directives and procedures.

Funding is distributed as a result of an agreed plan of cash flow between regions and the tribal councils. All regions conduct a review of tribal council funding profiles during the fiscal year to process budget adjustments and amendments to original allocations. Amendments and notices of budget adjustments are generally supported by a revised expenditure plan and/or other operational plans from tribal councils. However, the audit did note that there are some tribal councils whose operating plans contain little detail.

Funding Agreements contain a provision requiring tribal councils to provide audited financial statements within a specified period after year end. This is the main accountability mechanism for the funding provided to tribal councils and regions/districts place a lot of importance on receiving the financial statements on time. The audit found that ninety nine percent of the tribal councils covered by the audit had provided an annual audit report and financial statements. The regions reviews these statements through an Audit Review Committees (ARCs). Through that review, the department is able to determine where the funds have been spent. However, there is no assurance that funds have been used for the purpose intended. Financial statements are reviewed to:

- reconcile the amount of funding per the tribal council and per DIAND;
- determine the financial strength of the tribal councils and establish remedial action plans if required, and;
- determine if excess funding should be recovered from the tribal councils as specified under the terms of the funding agreements.

The audit observed a few instances where the procedures for the review of audited financial statements did not identify problems. For example, in one region a tribal council received \$100,000 for self-government development of which, according to the audited financial statements, \$54,024 had not been disbursed and would be therefore either a deduction from the next payment or a recoverable by the department. This was not identified from regional review of audited financial statements.

The audit found cases where tribal councils were transferring advisory services funding directly to First Nations. Although this practice may be consistent with funding arrangements, which allow for flexibility in the delivery of services, it circumvents the Band Advisory Funding Policy which states that an unaffiliated band must have a minimum on-reserve population of 2,000 status Indians to qualify for advisory services funding. In addition, the direct transfer of advisory services funds to First Nations by tribal councils implies that the tribal council is not delivering these services. Yet, tribal councils receive administration funding related to the provision of advisory services based on the advisory services amount. For example in one region, tribal councils that directly transfer their advisory services funds to First Nations received approximately \$122,000 to simply administer these transfers.

The department increasingly perceives itself as a funding agent. As available resources become scarce, there is a need to have in place strong financial controls to ensure that funds are disbursed in accordance with program terms and conditions and used for the purpose intended.

Recommendation 4: The Regional Directors, Funding Services should strengthen the procedures used to disburse funds and to review tribal council financial statements to ensure that all funds provided to tribal councils are properly controlled and accounted for.

Recommendation 5: The Director, Indian Programming and Funding Allocation should provide clarification to regions concerning the practice of direct transfer, by tribal councils, of advisory services funds to First Nations to ensure that it complies with the intent of Band Advisory Funding Policy.

Annex A - Tribal Council Funding Criteria

DIAND Program Directives (Chapter 7, Section 3) set out departmental policy governing the provision of funding to tribal councils for advisory services and administrative support to program delivery. This policy defines a tribal council as:

An organization established by a number of First Nations (bands) with common interest who voluntarily join together to provide advisory and/or program services to member First Nations. This excludes district liaison councils, political bodies and single service agencies (e.g. education authorities, child welfare agencies, housing authorities).

There are four main criteria which must be met in order to be eligible for funding:

- (1) formation of tribal councils must result from First Nations initiatives, with tribal council roles and responsibilities and levels and standards of services to be established and documented by the member First Nations councils;
- (2) the tribal council has been clearly mandated by councils of member First Nations to deliver the services for which funding is to be provided;
- (3) the tribal council is incorporated under appropriate federal or provincial legislation, and maintains that status, in order to establish a legal entity to which the government can make contributions; and
- (4) agreement has been reached with the councils of member First Nations respecting periodic review of program effectiveness, and provision of an annual financial audit.

In addition, DIAND Program Procedures (Part 7, Chapter 3) set out the procedures governing the provision of funding to eligible tribal councils in accordance with the program policy. The Program Procedures contain additional funding criteria:

- (5) a tribal council would normally have a minimum of five affiliated bands; and
- (6) a tribal council must be accountable to its member bands through representation of each band in decision making and ongoing review of service delivery.

Annex B - Compliance Results

PROGRAM DIRECTIVES REQUIREMENTS	NUMBER OF TRIBAL COUNCILS			
	IN COMPLIANCE		NON COMPLIANCE	
	#	%	#	%
· Formation of tribal councils must result from First Nations initiatives.	57	76	18	24
· Tribal council roles and responsibilities and levels and standards of services to be established and documented by the member First Nations councils.	12	16	63	84
· Tribal council has been clearly mandated by the councils of member First Nations to deliver the services for which funding is to be provided.	52	69	23	31
· Tribal councils must be incorporated.	63	84	12	16
· Agreement has been reached with the councils of member First Nations respecting periodic reviews of services.	17	23	58	77
· Provision of annual financial audit to First Nations.	74	99	1	1

PROGRAM PROCEDURES REQUIREMENTS	NUMBER OF TRIBAL COUNCILS			
	IN COMPLIANCE		NON COMPLIANCE	
	#	%	#	%
· Minimum of five First Nations, or exception granted by headquarters.	69	92	6	8
· Tribal council has representation of each First Nation in decision-making and review of service delivery.	40	53	35	47

Terms of Reference

DEPARTMENT OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT (DIAND)**DEPARTMENTAL AUDIT AND EVALUATION BRANCH****TERMS OF REFERENCE****AUDIT OF TRIBAL COUNCIL FUNDING**

PURPOSE:

The purpose of the audit is to review the appropriateness of the funding mechanisms in place between DIAND and tribal councils and the monitoring process of the terms and conditions of the various DIAND funding arrangements with tribal councils across the country. The funding arrangements include the Comprehensive Funding Agreements (CFAs), the Alternative Funding Agreements (AFAs) and Contribution Agreements (CAs).

Note: This audit is part of a joint Audit and Evaluation of Tribal Council Funding. The audit part of the assignment will be undertaken initially.

BACKGROUND:

DIAND Program Directives, Chapter 7, Section 3, sets out departmental policy governing the provision of funding to tribal councils for advisory services and administrative support to program delivery. DIAND Program Procedures, Part 7, Chapter 3, sets out the procedures governing the provision of funding to eligible tribal councils in accordance with the program policy.

The program directive defines a tribal council as:

An organization established by a number of bands with common interest who voluntarily join together to provide advisory and/or program services to member bands. This excludes district liaison councils, political bodies and single service agencies (e.g. education authorities, child welfare agencies, housing authorities).

There are four criteria which must be met in order to be eligible for funding:

- (1) formation of tribal councils must result from band initiatives, with tribal council roles and responsibilities and levels and standards of services to be established and documented by the member band councils;
- (2) the tribal council has been clearly mandated by councils of member bands to deliver the services for which funding is to be provided;
- (3) the tribal council is incorporated under appropriate federal or provincial legislation, and maintains that status, in order to establish a legal entity to which the government can make contributions; and
- (4) agreement has been reached with the councils of member bands respecting periodic review of program effectiveness, and provision of an annual financial audit.

Tribal councils which have received the necessary mandate from member bands may be funded in the following five categories:

- organizational development (one-time grant, maximum of \$10,000);
- advisory services to the councils and staff of member bands for band government, financial management, community planning, technical services, and economic development;
- management and administration - in support of program delivery and advisory services;
- funding for management and administration, including audit fees; and
- service delivery - including the full range of services and activities for which funding may be provided to individual bands, as approved by Treasury Board.

In order to be funded, tribal councils must agree to take on responsibility for all five advisory functions as resources become available to them in accordance with the approved formula.

There are 80 tribal councils representing 501 bands across the country. Tribal councils are primarily accountable to their member bands. However, they are financially accountable to DIAND and are required to provide the department with annual audited financial statements.

AUDIT OBJECTIVES:

The objectives of the audit are:

- to assess the adequacy of management control and procedures in place for monitoring the terms and conditions of funding arrangements between DIAND and the various tribal councils;
- to determine the effectiveness of the framework in place for monitoring the terms and conditions of the funding arrangements between DIAND and the various tribal councils; and
- to assess the degree of compliance by the regions with departmental funding policy and procedures.

SCOPE:

The audit will focus on the appropriateness of the funding mechanisms in place between DIAND and tribal councils with respect to efficiency and effectiveness in delivery of programs and services to bands.

A selection of funding agreements will be made to determine the funding monitoring process and extent of monitoring in place over funding agreements between DIAND and tribal councils. The audit will include all regions.

APPROACH:

The audit will review the work carried out in the "Audit of Funding Monitoring Process" (report dated May 1993) and the "Audit of the Funding Management Process/Controlled Self-Assessment," currently in progress in order that this work is not duplicated.

In addition the audit should focus on:

- assessment of the application of the funding formula used for Tribal Councils;
- assessment of the adequacy of the monitoring mechanisms in place to ensure that tribal councils are meeting the minimum terms and conditions of funding agreements; and
- assessment of the adequacy of accountability mechanisms of tribal councils to the DIAND.

AUDIT TIMEFRAME

The planning phase of the audit will be undertaken during January and February 1995 and the audit fieldwork phase will be conducted during March and April 1995. The reporting phase will begin in May 1995.

Approved by :

J. Dalzell for
A. Williams, ADM
Corporate Services
November 22, 1994

Action Plan

PROJECT TITLE / TITRE DU PROJET : Audit of the Tribal Council Funding
 REGION OR BRANCH / RÉGION OU DIRECTION GÉNÉRALE : Policy and Strategic Direction
 Indian Programming and Funding Allocation Directorate

(1) RECOMMENDATIONS / RECOMMANDATIONS	(2) REPORT / RAPPORT PAGE NO.	(3) ACTION PLAN / PLAN D'ACTION (If space provided is insufficient please continue on blank sheet. / Si vous manquez d'espace, veuillez continuer sur une page blanche.)	(4) RESPONSIBLE MANAGER / GESTIONNAIRE RESPONSABLE (TITLE / TITRE)	(5) PLANNED COMPLETION DATE / DATE PRÉVUE DE MISE EN OEUVRE
3 The Director, Indian Programming and Funding Allocation should establish and distribute national guidelines to regional offices for the monitoring of Tribal Councils. The guidelines should include a comprehensive list of monitoring procedures, documentation to be submitted by Tribal Councils regarding levels and standards of services provided, and the verification to be performed by the regional or district office.	8	Draft guidelines have been prepared (as attached), and will be provided to regions for review prior to implementation. In addition, elements of the audit guide are being changed to specify a requirement that Tribal Councils provide independent assurance that articles of Incorporation are in place, evidence that the mandate provided by bands is current, and that progress reports have been submitted to the members bands. DIAND intends to review the management of Tribal Council funding in the context of FTA, Self-government and the Evaluation of Tribal Councils. (Note: By December 1996 the guidelines will be issued to the regions and the audit guide will be amended to allow for new requirements to be incorporated in to 1997-1998 funding agreements).	Director, Indian Program & Funding Allocation	30-12-96
5 The Director, Indian Programming and Funding Allocation should provide clarification to regions concerning the practice of direct transfer, by Tribal Councils of advisory services funds to First Nations to ensure that it complies with the intent of Band Advisory Funding Policy.	10	A draft explanation/clarification of the flow-through phenomenon has been prepared, and will be is used to Directors of Funding Services (see attached draft guidelines). The clarification instructs regions to ensure that Tribal Councils agree that they remain responsible for services no matter how they intend to deliver them. (Note: by December 1996 regions will be provided with guidelines which regions can incorporate, as appropriate, I new year funding agreement for those Tribal Councils who are exercising a "flow-through" of funding to members bands.	Director, Ind. Prog. & Funding Allocation	30-12-96

PROJECT TITLE / TITRE DU PROJET : Audit of the Tribal Council Funding
 REGION OR BRANCH / RÉGION OU DIRECTION GÉNÉRALE : Funding Allocation Directorate - Atlantic Region

(1) RECOMMENDATIONS / RECOMMANDATIONS	(2) REPORT / RAPPORT PAGE NO.	(3) ACTION PLAN / PLAN D'ACTION (If space provided is insufficient please continue on blank sheet. / Si vous manquez d'espace, veuillez continuer sur une page blanche.)	(4) RESPONSIBLE MANAGER / GESTIONNAIRE RESPONSABLE (TITLE / TITRE)	(5) PLANNED COMPLETION DATE / DATE PRÉVUE DE MISE EN OEUVRE
1 (Atl) The Regional Directors, Funding Services should, before signing a funding agreement with a Tribal Council, confirm its eligibility for continued funding, in accordance with Program Directives and Procedures.	6	A "Compliance Checklies" will be prepared and maintained for each Tribal Council. A current copy of the checklist, outlining the resoult of Audit Review, Compliance Review and the Tribal Council's eligibility for continued funding, will accompany each agreement for signing.	Regional Director, Funding Services	30-06-96
2 (Atl) The Regional Director, Funding Services should ensure compliance with the Program Procedure to annually review a Tribal Council's eligibility for funding.	8	The "Compliance Checklist" for each Tribal Council will be reviewed and updated annually as part of the annual Audit Review process. (ONGOING).	Regional Director, Funding Services	30-03-96
4 (Atl) The Regional Directors, Funding Services should strengthen the procedures used to disburse funds and to review Tribal Council financial statements to ensure that all funds provided to Tribal Councils are properly controlled and accounted for.	10	Tribal Council financial statements will be reviewed annually as part of the regional audit review process. This review will ensure that funds provided to Tribal Councils are properly controlled and accounted for. (ONGOING).	Regional Director, Funding Services	30-03-96

AUDIT AND EVALUATION / VERIFICATION INTERNE ET ÉVALUATION

REQUEST FOR ACTION PLAN / DEMANDE DE PLAN D'ACTION

PROJECT / PROJET : 94/23
 DATE SENT / DATE D'ENVOI : 96.05.10
 DATE DUE / ÉCHÉANCE : 96.06.08

PAGE : 1 OF / DE : 1

PROJECT TITLE / TITRE DU PROJET : Audit of the Tribal Council Funding
 REGION OR BRANCH / RÉGION OU DIRECTION GÉNÉRALE : Funding Allocation Directorate - Quebec Region

(1) RECOMMENDATIONS / RECOMMANDATIONS	(2) REPORT / RAPPORT PAGE NO.	(3) ACTION PLAN / PLAN D'ACTION (If space provided is insufficient please continue on blank sheet. / Si vous manquez d'espace, veuillez continuer sur une page blanche.)	(4) RESPONSIBLE MANAGER / GESTIONNAIRE RESPONSABLE (TITLE / TITRE)	(5) PLANNED COMPLETION DATE / DATE PRÉVUE DE MISE EN OEUVRE
1 (Qué) The Regional Directors, Funding Services should, before signing a funding agreement with a tribal council, confirm its eligibility for continued funding, in accordance with Program Directives and Procedures.	6	A letter and a blank form will be sent before the start of each fiscal year to each tribal council in the region in order to obtain the information we need to determine whether the organizations meet the requirements of D.P. 73 concerning funding for tribal councils. We have already initiated this procedure with the tribal councils and have obtained all the required information (Done in April 1996 - Beginning in 1997-1998, every March). (UNDER WAY).	Regional Director, Funding Services	31-03-97
2 (Qué) The Regional Directors, Funding Services should ensure compliance with the Program Procedure to annually review a tribal council's eligibility for funding.	8	The procedure referred to above - (recommendation 1) will be carried out at the start of each departmental fiscal year. (UNDER WAY).	Regional Director, Funding Services	31-03-97
4 (Qué) The Regional Directors, Funding Services should strengthen the procedures used to disburse funds and to review tribal council financial statements to ensure that all funds provided to tribal councils are properly controlled and accounted for.	10	According to the conditions set out in our funding agreements with tribal councils, councils are required to send us their financial statements and annual activity report within 90 days following the end of their fiscal year. The 1996-1997 regional management terms and conditions regarding financial statements stipulate that if the documents are not submitted within the prescribed time frame, we will withhold non-discretionary funding. These terms and conditions were applied in 1995-1996 and are reviewed annually. Further, the councils' financial statements undergo a thorough analysis, as is the case for all other funding recipients, according to the applicable regional procedure. Once the analysis is complete, all actions recommended by the review committee are identified in an action plan to ensure follow-up and implementation. (UNDER WAY).	Regional Director, Funding Services	31-03-97

AUDIT AND EVALUATION / VERIFICATION INTERNE ET ÉVALUATION

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PROJECT TITLE / TITRE DU PROJET : Audit of the Tribal Council Funding
REGION OR BRANCH / RÉGION OU DIRECTION GÉNÉRALE : Funding Allocation Directorate - Ontario Region

(1) RECOMMENDATIONS / RECOMMANDATIONS	(2) REPORT / RAPPORT PAGE NO.	(3) ACTION PLAN / PLAN D'ACTION (If space provided is insufficient please continue on blank sheet. / Si vous manquez d'espace, veuillez continuer sur une page blanche.)	(4) RESPONSIBLE MANAGER / GESTIONNAIRE RESPONSABLE (TITLE / TITRE)	(5) PLANNED COMPLETION DATE / DATE PRÉVUE DE MISE EN OEUVRE
1 (Ont) The Regional Director, Funding Services should, before signing a funding agreement with a Tribal Council, confirm its eligibility for continued funding, in accordance with Program Directives and Procedures.	6	Each district will be requested to review the tribal council files for: copies of corporation document verification, and copies of Band Council Resolutions (BCR;s) for each member First Nation.	Regional Director, Funding Services	31-07-96
2 (Ont) The Regional Directors, Funding Services should ensure compliance with the program procedure to annually review a Tribal Council's eligibility for funding.	8	Ensure copies of the existing Band Council Resolutions (BCR's and a copy of the incorporation papers or Tribal Council minutes to reflect the signatory authorities, are included in the working file of the financial arrangement. Ensure information reflected in the Tribal Council Application corresponds to the BCR information on file. (ONGOING).	Regional Director, Funding Services	31-07-96
4 (Ont) The Regional Directors, Funding Services should strengthen the procedures used to disburse funds and to review Tribal Council financial statements to ensure that all funds provided to Tribal Councils are properly controlled and accounted for.	10	Tribal Council funding is provided through Standard Financial Arrangements following the Alternative Funding Arrangements (AFA) or the Flexible Transfer Payments (FTP) authority. Both these authorities allow the Tribal Council to manage the funds as they see fit as long as the services are provided. (Note: no further action is required in this area as the accountability for service delivery is at the First Nation Level). Monitor that Tribal Council audits are received on time Regional Audit Review, Policy, Procedures and Guide directive. (ONGOING).	Regional Director, Funding Services	31-07-96

PROJECT TITLE / TITRE DU PROJET : Audit of the Tribal Council Funding
 REGION OR BRANCH / RÉGION OU DIRECTION GÉNÉRALE : Funding Allocation Directorate - Manitoba Region

(1) RECOMMENDATIONS / RECOMMANDATIONS	(2) REPORT / RAPPORT PAGE NO.	(3) ACTION PLAN / PLAN D'ACTION (If space provided is insufficient please continue on blank sheet. / Si vous manquez d'espace, veuillez continuer sur une page blanche.)	(4) RESPONSIBLE MANAGER / GESTIONNAIRE RESPONSABLE (TITLE / TITRE)	(5) PLANNED COMPLETION DATE / DATE PRÉVUE DE MISE EN OEUVRE
1 (Man) The Regional Directors, Funding Services should, for signing a funding agreement with a Tribal Council, confirm its eligibility for continued funding, in accordance with Program Directives and Procedure.	6	On a yearly basis, the region confirms Tribal Council eligibility for entry into funding arrangements, in accordance with program directives and procedures.	Regional Director, Funding Services	01-06-96
2 (Man) The Regional Directors, Funding Services should ensure compliance with the Program Procedure to annually review a Tribal Council's eligibility for funding.	8	On a yearly basis the region confirms Tribal Council eligibility for entry into funding arrangements, in accordance with program directives and procedures. (ONGOING).	Regional Director, Funding Services	01-06-96
4 (Man) The Regional Directors, Funding Services should strengthen the procedures used to disburse funds and to review Tribal Council financial statements to ensure that all funds provided to Tribal Councils are properly controlled and accounted for.	10	Yearly audit reviews are carried out to ensure compliance, control and accounting for funds. (ONGOING).	Regional Director, Funding Services	01-06-96

PROJECT TITLE / TITRE DU PROJET : Audit of the Tribal Council Funding
 REGION OR BRANCH / RÉGION OU DIRECTION GÉNÉRALE : Funding Allocation Directorate - Saskatchewan Region

(1) RECOMMENDATIONS / RECOMMANDATIONS	(2) REPORT / RAPPORT PAGE NO.	(3) ACTION PLAN / PLAN D'ACTION (If space provided is insufficient please continue on blank sheet. / Si vous manquez d'espace, veuillez continuer sur une page blanche.)	(4) RESPONSIBLE MANAGER / GESTIONNAIRE RESPONSABLE (TITLE / TITRE)	(5) PLANNED COMPLETION DATE / DATE PRÉVUE DE MISE EN OEUVRE
1 (Sask) The Regional Director, Funding Services should, before signing a funding agreement with a Tribal Council, confirm its eligibility for continued funding, in accordance with Program Directives and Procedures.	6	Terms and conditions have been incorporated into the agreements with Tribal Councils as well as procedures to ensure that eligibility is established prior to funding arrangements being signed. The terms and conditions ensure that the Tribal Councils eligibility is reviewed annually and that the Tribal Councils account for funding provided to them. The terms and conditions included in the agreements are as follows: Reporting requirements - The Tribal Council shall provide the department : (1) an annual report on services provided in the preceding year 90 days after the fiscal year end. This annual report shall also be provided to the affiliated First Nations 90 days after the fiscal year end. This annual report shall also be provided to the affiliated First Nations 90 days after the fiscal year end; (2) a copy of the annual return submitted to the federal or provincial regulatory agency confirming continued corporate status by January 31; (3) information to enable the department to calculate eligible administration and advisory services funding by May 1.	Regional Director, Funding Services	01-05-96

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PROJECT TITLE / TITRE DU PROJET : Audit of the Tribal Council Funding
 REGION OR BRANCH / RÉGION OU DIRECTION GÉNÉRALE : Funding Allocation Directorate - Saskatchewan Region

(1) RECOMMENDATIONS / RECOMMANDATIONS	(2) REPORT / RAPPORT PAGE NO.	(3) ACTION PLAN / PLAN D'ACTION (If space provided is insufficient please continue on blank sheet. / Si vous manquez d'espace, veuillez continuer sur une page blanche.)	(4) RESPONSIBLE MANAGER / GESTIONNAIRE RESPONSABLE (TITLE / TITRE)	(5) PLANNED COMPLETION DATE / DATE PRÉVUE DE MISE EN OEUVRE
2 (Sask) The Regional Directors, Funding Services, should ensure compliance with the Program Procedure to annually review a Tribal Council's eligibility for funding.	8	The Tribal Council shall provide to the department - (A) an annual report on services provided in the preceding year 90 days after the fiscal year end. This annual report shall also be provided to the affiliated First National 90 days after the fiscal year end (B) a copy of the annual return submitted to the federal or provincial regulatory agency confirming continued corporate status by January 31 an annual operating plan for the upcoming fiscal year, endorsed by affiliated First Nations outlining levels and standards of service to be provided, as well as a procedure for the evaluation of program effectiveness by January 31 (D) information to enable the department to calculate total eligible administration and advisory services funding by May 1. (ONGOING).	Regional Director, Funding Services	31.01.97
4 (Sask) The Regional Director, Funding Services should strengthen the procedures used to disburse funds and to review Tribal Council financial statements to ensure that all funds provided to Tribal Councils are properly controlled and accounted for.	10	Funding provided to Tribal Council is subject to the annual audit requirement as stipulated in all funding arrangement types. Audits are due 90 days after fiscal year end or action can be taken to stop funding decentralizations. Procedures have been adopted in the Saskatchewan Region to have responses provided to recipients, for audits received, in a 30 to 45 time period. (ONGOING).	Regional Director, Funding Services	30-08-96

PROJECT TITLE / TITRE DU PROJET : **Audit of the Tribal Council Funding**
 REGION OR BRANCH / RÉGION OU DIRECTION GÉNÉRALE : **Funding Allocation Directorate - Alberta Region**

(1) RECOMMENDATIONS / RECOMMANDATIONS	(2) REPORT / RAPPORT PAGE NO.	(3) ACTION PLAN / PLAN D'ACTION (If space provided is insufficient please continue on blank sheet. / Si vous manquez d'espace, veuillez continuer sur une page blanche.)	(4) RESPONSIBLE MANAGER / GESTIONNAIRE RESPONSABLE (TITLE / TITRE)	(5) PLANNED COMPLETION DATE / DATE PRÉVUE DE MISE EN OEUVRE
1 (Alberta) The Regional Directors, Funding Services should, before signing a funding agreement with a Tribal Council, confirm its eligibility for continued funding, in accordance with Program Directives and Procedures.	6	Correspondence will be prepared to address concerns with Tribal Councils. A checklist will be developed to ascertain that Tribal Councils have met the criteria established for funding purposes. Letter written to Tribal Councils reiterating the conditions for continued funding and requesting an annual report on advisory services to be submitted by June 30, 1996. Funding arrangements for Tribal Councils are signed by the member First Nations Chiefs thus indicating continued support for the level of services provided by the Tribal Council. (Copies enclosed).	Regional Director, Funding Services	21-05-96
2 (Alberta) The Regional Directors, Funding Services should ensure compliance with the Program Procedure to annually review a Tribal Council's eligibility for funding.	8	As in action plan for recommendation number 1, correspondence will be prepared to address these concerns. The checklist established in the first recommendation will be utilized to ascertain that Tribal Councils are meeting the established criteria for funding. The same letter, sent to Tribal Councils in recommendation one ensures compliance with the program procedures, and provides the annual report which will be used to review Tribal Council eligibility. (ONGOING).	Regional Director, Funding Services	21-05-96

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 REGION OR BRANCH / RÉGION OU DIRECTION GÉNÉRALE : Funding Allocation Directorate - Alberta Region

(1) RECOMMENDATIONS / RECOMMANDATIONS	(2) REPORT / RAPPORT PAGE NO.	(3) ACTION PLAN / PLAN D'ACTION (If space provided is insufficient please continue on blank sheet. / Si vous manquez d'espace, veuillez continuer sur une page blanche.)	(4) RESPONSIBLE MANAGER / GESTIONNAIRE RESPONSABLE (TITLE / TITRE)	(5) PLANNED COMPLETION DATE / DATE PRÉVUE DE MISE EN OEUVRE
4 (Alberta) The Regional Director, Funding Services should strengthen the procedures used to disburse funds and to review Tribal Council financial statements to ensure that all funds provided to Tribal Councils are properly controlled and accounted for.	10	Region requests that headquarters review and revise if necessary the existing Tribal Council Funding Policy. We understand this recommendation to mean that region obtain a copy of the Tribal Councils annual activity plan and review audits to ascertain that funds are properly spent for providing advisory services to member First Nations. Tribal Councils have been required as per recommendation 1 to provide by June 30, 1996 an annual report as well as an audit for the 1995-1996 fiscal year. All audits re subject to the regional audit review process and are presented to the Regional Audit Review Committee. Further to our letters of November 29 & 30, 1995, it is our continued opinion that the Tribal Council Funding Policy should be reviewed and revised. (ONGOING).	Regional Director, Funding Services	30-06-96

PROJECT TITLE / TITRE DU PROJET : **Audit of the Tribal Council Funding**
 REGION OR BRANCH / RÉGION OU DIRECTION GÉNÉRALE : **Funding Allocation Directorate - British Columbia Region**

(1) RECOMMENDATIONS / RECOMMANDATIONS	(2) REPORT / RAPPORT PAGE NO.	(3) ACTION PLAN / PLAN D'ACTION (If space provided is insufficient please continue on blank sheet. / Si vous manquez d'espace, veuillez continuer sur une page blanche.)	(4) RESPONSIBLE MANAGER / GESTIONNAIRE RESPONSABLE (TITLE / TITRE)	(5) PLANNED COMPLETION DATE / DATE PRÉVUE DE MISE EN OEUVRE
1 (BC) The Regional Directors, Funding Services should, before signing a funding agreement with a Tribal Council, confirm its eligibility for continued funding, in accordance with Program Directives and Procedures.	6	Call letter to all Tribal Councils to meet eligibility requirement May 23, 1995. Eligibility criteria to have been fulfilled by January 30, 1995 to receive full funding in fiscal year 1996-1997. Pro-rate funding for the Tribal Councils meeting eligibility criteria after April 1, 1996 for fiscal year 1996-1997, Funding withheld for Tribal Councils not meeting eligibility criteria.	Regional Director, Funding Services	31-03-96
2 (BC) The Regional Directors, Funding Services should ensure compliance with the Program Procedure to annually review a Tribal Councils eligibility for funding.	8	Annual call letter to Tribal Councils to confirm: incorporation is in good standing; submission and review of audit; submission of annual general meeting minutes; and submission of levels of standards and service. (ONGOING).	Regional Director, Funding Services	31-03-96
4 (BC) The Regional Directors, Funding Services should strengthen the procedures used to disburse funds and to review Tribal Council financial statements to ensure that all funds provided to Tribal Councils are properly controlled and accounted for.	10	Addition to audit requirement of financial schedule for advisory services. Monitor audited schedules detailing expenditures to ensure no flow-through funding. (ONGOING).	Regional Director, Funding Services	31-03-96

AUDIT AND EVALUATION / VERIFICATION INTERNE ET ÉVALUATION

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PROJECT TITLE / TITRE DU PROJET : Audit of the Tribal Council Funding
REGION OR BRANCH / RÉGION OU DIRECTION GÉNÉRALE : Funding Allocation Directorate - Northwest Territories

(1) RECOMMENDATIONS / RECOMMANDATIONS	(2) REPORT / RAPPORT PAGE NO.	(3) ACTION PLAN / PLAN D'ACTION <small>(If space provided is insufficient please continue on blank sheet. / Si vous manquez d'espace, veuillez continuer sur une page blanche.)</small>	(4) RESPONSIBLE MANAGER / GESTIONNAIRE RESPONSABLE (TITLE / TITRE)	(5) PLANNED COMPLETION DATE / DATE PRÉVUE DE MISE EN OEUVRE
1 (NWT) The Regional Directors, Funding Services should, before signing a funding agreement with a Tribal Council, confirm its eligibility for continued funding, in accordance with Program Directives and Procedures.	6	Tribal Council operating plan reviewed for program compliance and eligibility by both area manager and director prior to funding arrangement being negotiated and signed-off.	Regional Director, Indian & Inuit Services	31-08-96
2 (NWT) The Regional Directors, Funding Services should ensure compliance with the Program Procedures to annually review a Tribal Council's eligibility for funding.	8	Narrative report of last year's activities required when forthcoming year's operating plan submitted as part of the process in recommendation number 1. (ONGOING).	Regional Director, Indian & Inuit Services	31-08-96
4 (NWT) The Regional Directors, Funding Services should strengthen the procedures used to disburse funds and to review Tribal Council financial statements to ensure that all funds provided to Tribal Councils are properly controlled and accounted for.	10	Funding Services Officer and area manager each review financial statements. Funding Arrangement Administrative Assistant, area manager, and Regional Director review disbursement Schedule against program compliance and Treasury Board Guidelines criteria. (ONGOING).	Regional Director, Indian & Inuit Services	31-08-96

PROJECT TITLE / TITRE DU PROJET : Audit of the Tribal Council Funding
 REGION OR BRANCH / RÉGION OU DIRECTION GÉNÉRALE : Funding Allocation Directorate - Yukon Region

(1) RECOMMENDATIONS / RECOMMANDATIONS	(2) REPORT / RAPPORT PAGE NO.	(3) ACTION PLAN / PLAN D'ACTION <small>(If space provided is insufficient please continue on blank sheet. / Si vous manquez d'espace, veuillez continuer sur une page blanche.)</small>	(4) RESPONSIBLE MANAGER / GESTIONNAIRE RESPONSABLE (TITLE / TITRE)	(5) PLANNED COMPLETION DATE / DATE PRÉVUE DE MISE EN OEUVRE
1 (Yuk) The Regional Directors, Funding Services should, before signing a funding agreement with a Tribal Council, confirm its eligibility for continued funding, in accordance with Program Directives and Procedures.	6	The Regional Director, Funding Services will sign all funding arrangements with Tribal Councils these agreements were previously signed by the manager); checklist verifying all eligibility requirements are met to be attached to funding arrangement.	Region Director, Funding Services	30-04-97
2 (Yuk) The Regional Directors, Funding Services should ensure compliance with the Program Procedure to annually review a Tribal Council's eligibility for funding.	8	Eligibility for Tribal Council Funding is verified annually, prior to entering into a funding arrangement. (ONGOING).	Regional Director, Funding Services	30-04-97
4 (Yuk) The Regional Directors, Funding Services should strengthen the procedures used to disburse funds and to review Tribal Council financial statements to ensure that all funds provided to Tribal Councils are properly controlled and accounted for.	10	Audited financial statements for Tribal Councils are reviewed by the Funding Services Officer (FSO), then reviewed by the Audit Review Committee; the committee also reviews to insure that all reporting requirements have been met. (ONGOING).	Regional Director, Funding Services	30-04-97