



*Effective Date: June 12, 2018*

## APPOINTMENT OF OFFICERS

### Definitions

1. The following definitions apply to this Policy:
  - **Officer** - the General Manager, Comptroller, Tax Administrator, and any other employee of Cowichan Tribes designated by Council as an officer. Any reference to an officer within this Policy also apply to any person designated by the Council to act in the officer's place, or to any person assigned or delegated to act in the officer's place under Cowichan Tribes First Nation Financial Administration Law;
  - **Tax Administrator** - the person appointed by Council as the Tax Administrator for Cowichan Tribes in accordance with Cowichan Tribes' local revenue laws;
2. Please refer to Cowichan Tribes' "Definitions Guide for Policies and Procedures" for the definition of other terms used in this Policy and the associated procedures.

### Policy Directive:

Cowichan Tribes shall appoint a General Manager, Comptroller, Tax Administrator, and any other officer(s) required to ensure Cowichan Tribes has an effective and sound financial administration system.

### Related Cowichan Teaching

*"Respect your Leaders and their decisions"*

### Applicable Legislation and Standards

3. Cowichan Tribes' practices for the appointment of officers must comply with applicable legislation and standards, and Cowichan Tribes' laws, policies and procedures, including:
  - i) *First Nations Fiscal Management Act (the Act)*;
  - ii) Cowichan Tribes First Nation Financial Administration Law (the FAL); and
  - iii) First Nations Financial Management Board (FNFMB) Standards.
4. For other statutes and standards related to this Policy, please refer to the listing of "Applicable Legislation and Standards".

### Reason for Policy

5. The objectives of this Policy include:
  - i) Providing guidelines and a framework with respect to the appointment and responsibilities of officers connected to the financial administration system of Cowichan Tribes, including clarifying the related roles and responsibilities;
  - ii) Ensuring Council effectively appoints, or removes, a General Manager, Comptroller, and Tax Administrator of Cowichan Tribes, as appropriate;



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- iii) Recording and documenting the hiring and appointment of officers; and
- iv) Ensuring Cowichan Tribes complies with all applicable requirements with respect to the delegation and assignment of financial management related responsibilities.

### Consequences of Non-Compliance with Policy

- 6. Potential consequences of non-compliance with this Policy include:
  - i) Insufficient clarity, guidelines, and directions for appointing officers;
  - ii) Lack of the officers required for an effective financial administration system;
  - iii) Lack of proper records and documentation of officer appointments; and
  - iv) Breach of legislation, standards, or Cowichan Tribes' laws, policies and procedures.

### Policy Application

- 7. This Policy applies to or affects Cowichan Tribes':
  - i) Chief and Council;
  - ii) General Manager, Comptroller, and Tax Administrator; and
  - iii) Any other officers appointed by Council whose responsibilities are related to Cowichan Tribes' financial administration system.

### Policy Requirements

#### Appointment of Officers

- 8. Council must appoint the General Manager, Comptroller, and Tax Administrator for Cowichan Tribes and may set the terms and conditions of those appointments.
- 9. Council may appoint any other officers, or remove any officer, as appropriate and required to ensure an effective financial administration system for Cowichan Tribes.
- 10. The hiring of officers by Cowichan Tribes must be conducted in accordance with Cowichan Tribes' Recruitment and Hiring Policy and Procedures, and Job Descriptions Policy and Procedures.
- 11. Officers are responsible for performing their respective duties as set out in the *Act*, the *FAL*, and Cowichan Tribes' local revenue laws, as applicable.
- 12. Subject to the appropriate prior written approvals, officers may assign the performance of any of their duties and functions to another officer, employee, contractor or agent of Cowichan Tribes as per Cowichan Tribes' Delegated and Assigned Responsibilities Policy and Procedures.
- 13. Cowichan Tribes shall keep appropriate records of all matters relating to the appointment or removal of officers, and ensure that any related records and documents are managed in accordance with all applicable records management requirements.



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### Procedures: Appointment of Officers

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#### Roles and Responsibilities

14. Council's responsibilities include appointing, and if warranted removing, officers connected to the financial administration of Cowichan Tribes as appropriate and necessary to ensure an effective and compliant financial administration system.
15. The General Manager's responsibilities include the overall management of all the daily operations of Cowichan Tribes.
16. The Comptroller's responsibilities include the daily management of the Cowichan Tribes' financial administration system.
17. The Tax Administrator's responsibilities include the daily management of Cowichan Tribes' local revenues system.

#### General Manager

18. The General Manager shall report directly to Council and is accountable for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of Cowichan Tribes.
19. The General Manager shall perform the General Manager's duties and functions as set out in the *Act* and the FAL.
20. The General Manager is also accountable for the performance of any other duties and functions as required by Council that are not contrary to the *Act* or the FAL.

#### Comptroller

21. The Comptroller shall report to the General Manager and is responsible for the day-to-day management of the systems of the financial administration of Cowichan Tribes.
22. The Comptroller shall perform the Comptroller's duties and functions as set out in the *Act* and the FAL.
23. The Comptroller is also accountable for performing any other duties and functions as required by the General Manager that are not contrary to the *Act* or the FAL.

#### Tax Administrator

24. The Tax Administrator shall report to the General Manager and is responsible for performing the Tax Administrator's duties and functions as set out in Cowichan Tribes' local revenue laws, the *Act* and the FAL.
25. The Tax Administrator is also accountable for the performance of any other duties and functions as required by the General Manager that are not contrary to Cowichan Tribes' local revenue laws, the *Act* or the FAL.



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### **Records Management**

26. Cowichan Tribes shall keep appropriate and complete records respecting the process relating to the appointment and removal of officers, and ensure that any related records and documents are maintained in a safe and secure manner, in accordance with Cowichan Tribes' Records and Information Management Policy and Procedures, and Personnel and Payroll Records Policy and Procedures.

### **Related Cowichan Tribes' Policies**

- Delegated and Assigned Responsibilities Policy and Procedures;
- Job Descriptions Policy and Procedures;
- Personnel and Payroll Records Policy and Procedures;
- Records and Information Management Policy and Procedures;
- Recruitment and Hiring Policy and Procedures;