



Effective Date: June 12, 2018

DELEGATED AND ASSIGNED RESPONSIBILITIES

Definitions

1. The following definitions apply to this Policy:
 - **Assign** - the transfer of responsibilities related to Cowichan Tribes' financial management system from an authorized person (assignor) to another (assignee) where the assignor retains responsibility for ensuring the activities are carried out;
 - **Delegate** - the transfer of the responsibility to carry out decisions or activities with respect to Cowichan Tribes' financial management system from Council to an officer, employee, committee, contractor or agent. Those receiving the delegated authority assume full responsibility for carrying out the delegated decisions/actions;
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 recognizes the importance of a sound financial management system and is committed to ensuring that any delegation and assignment of financial management authority and responsibilities are done in an effective and accountable manner.

Related Cowichan Teaching

"Help one another and work together for the good of all"

Applicable Legislation and Standards

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

Reason for Policy

5. The objectives of this Policy include:
 - i) Providing Cowichan Tribes with guidelines and directions for delegating or assigning financial management system related duties or functions;
 - ii) Ensuring Cowichan Tribes delegates or assigns authority in an effective and responsible manner;



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- iii) Specifying, recording, and monitoring the use and performance of delegated or assigned authority;
- iv) Providing accountability and transparency respecting financial authorization, and the use of authority to bind Cowichan Tribes to legal obligations; and
- v) 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) Lack of clarity, guidelines, and directions about the proper process and approval requirements for delegating and assigning financial management responsibilities;
 - ii) Inappropriate oversight and management of delegated and assigned responsibilities;
 - iii) Lack of accountable, and transparent delegation and assignment of responsibilities;
 - iv) Lack of related specificity, records, and documentation; and
 - v) Breach of legislation, standards, or Cowichan Tribes' laws, policies or procedures.

Policy Application

- 7. This Policy applies to or affects Cowichan Tribes':
 - i) Chief and Council;
 - ii) General Manager, and all other officers and employees of Cowichan Tribes;
 - iii) Finance and Audit Committee, and other committees of Council; and
 - iv) Any other persons involved with the delegation or assignment of responsibilities associated with the financial management system of Cowichan Tribes.

Policy Requirements

General

- 8. Council may delegate certain Council duties or functions related to Cowichan Tribes' financial management system to an officer, employee, committee, contractor or agent.
- 9. The General Manager, Comptroller, and Tax Administrator may assign the performance of any of their respective duties or functions to an officer, employee, contractor, or agent of Cowichan Tribes, in accordance with the FAL.
- 10. The delegation or assignment of authority is subject to the appropriate written approvals and must comply with the Authorization and Delegation Table approved by Council before the delegated or assigned authority can be exercised.
- 11. Persons receiving the delegated or assigned authority must in advance agree in writing that they accept the duties or functions being delegated or assigned.
- 12. Delegated or assigned authority must be communicated in advance to affected parties.



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13. Responsibilities can only be delegated or assigned if those receiving the delegated or assigned authority possess the necessary qualifications for the respective authority.
14. Delegation or assignment of authority, and the carrying out of the related responsibilities, shall be reviewed, monitored, and evaluated for effectiveness and compliance.
15. Cowichan Tribes shall make and retain proper records relating to all delegated and assigned responsibilities, in accordance with pertinent records management requirements.

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Procedures: Delegated and Assigned Responsibilities

Roles and Responsibilities

16. Council's responsibilities include:
 - i) Reviewing, and if appropriate approving, requests by the General Manager regarding the assigning of the performance of any of the General Manager's duties or functions to a contractor or agent of Cowichan Tribes; and
 - ii) Reviewing, and if appropriate approving, the Authorization and Delegation Table.
17. The General Manager's responsibilities include:
 - i) Developing, maintaining, and revising an Authorization and Delegation Table, and recommending the table and any revisions, to Council for approval;
 - ii) Ensuring that delegation or assignment of responsibilities is communicated to the respective parties, and those receiving delegated or assigned authority understand the responsibilities and have the qualifications to effectively exercise the authority;
 - iii) Establishing protocols for the short term and long term delegation and assignment of authorities to deal with short term and long term absences; and
 - iv) On a regular and periodic basis, monitoring and evaluating the performance of delegated and assigned responsibilities to ensure that the respective authorities are being exercised as intended, and there is no delegation or assignment of authority when explicitly precluded under Cowichan Tribes' laws, policies and procedures.
18. All officers, employees, committees, contractors or agents of Cowichan Tribes:
 - i) Are responsible when acting under delegated or assigned authority to ensure the activity or function is within the authority and limitation of their delegation or assignment and that they have followed all relevant policies and procedures;
 - ii) May reassign functional authorities and responsibilities as long as it is made in accordance with the Authorization and Delegation Table; and
 - iii) Shall ensure that decisions or transaction approval falling outside of their scope of authority are referred to the General Manager or otherwise as appropriate.

Council Delegated Duties or Functions and Prohibitions

19. Council may authorize the General Manager to delegate any Council duties or functions related to the Cowichan Tribes' financial management system to an officer, employee, committee, contractor or agent except:
 - i) The approval of policies or the giving of directions respecting any financial management matter which are the responsibility of the Council under the FAL;
 - ii) The approval of budgets, budget amendments, borrowings and financial statements;
 - iii) The appointment and removal of the Finance and Audit Committee members, including the Chairperson and Vice-Chairperson; and
 - iv) The approval of the Authorization and Delegation Table.

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20. Council may assign to the Finance and Audit Committee, or another Council committee, various activities respecting the financial management of Cowichan Tribes, as per Cowichan Tribes' Finance and Audit Committee Terms of Reference.

Officers and Assignment of their Duties or Functions

General Manager

21. The General Manager may assign the performance of any of the General Manager's duties or functions to an officer or employee of Cowichan Tribes.
22. With Council's approval, the General Manager may assign the performance of any of the General Manager's duties or functions to a contractor or agent of Cowichan Tribes.
23. Any assignment of duties or functions under sections 21 and 22 above does not relieve the General Manager of the responsibility to ensure those duties or functions are carried out properly.

Comptroller

24. With the approval of the General Manager, the Comptroller may assign the performance of any of the duties or functions of the Comptroller to any officer, employee, contractor or agent of Cowichan Tribes.
25. Any assignment of duties or functions under the above section does not relieve the Comptroller of the responsibility to ensure that they are carried out properly.

Tax Administrator

26. With the approval of the General Manager, the Tax Administrator may assign the performance of any of the duties or functions of the Tax Administrator to any officer, employee, contractor or agent of Cowichan Tribes.
27. Any assignment of duties or functions under the above section does not relieve the Tax Administrator of the responsibility to ensure that they are carried out properly.

Approvals

28. The General Manager shall develop and maintain an Authorization and Delegation Table which specifies the delegation and assignment of authorities over decisions or activities related to Cowichan Tribes' financial management system (i.e., authority to carry out activities, make commitments, collect/disburse funds, etc.). See Appendix A attached to these Procedures for an Authorization and Delegation Table.
29. Any delegation or assignment of authority granted shall be aligned with Cowichan Tribes' hierarchical organizational chart structure.
30. Authority shall only be delegated or assigned when there is assurance that the control objectives of authorization of the decision or transaction will be effectively served.



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31. The General Manager shall make any necessary updates to the Authorization and Delegation Table.
32. The General Manager shall submit the Authorization and Delegation Table, including any subsequent changes to the Table, to Council for approval.
33. Council shall review, and if appropriate, at least annually approve the Authorization and Delegation Table through a motion duly recorded in the minutes.
34. The General Manager shall ensure that the delegated or assigned responsibilities are communicated in advance in writing to affected managers and other persons as required to ensure the delegated or assigned responsibilities can be carried out effectively.
35. The General Manager shall ensure that an appropriate level of documentation, including a signed Delegation or Assignment of Responsibilities Agreement, accompanies and is maintained with the Authorization and Delegation Table.

Qualifications and Standards Required for Delegation or Assignment

36. A duty or function can only be delegated or assigned under this Policy and Procedures if the person or committee that is being delegated or assigned a duty or function possesses the qualifications to carry out the specific responsibilities.
37. The qualifications required for delegated or assigned responsibilities and how the person delegated or assigned the responsibilities meets the qualifications shall be documented.
38. The person or committee receiving the delegation or assignment must agree in writing that they understand, accept, and are qualified to carry out the associated duties or functions by signing a Delegation or Assignment of Responsibilities Agreement prior to taking on the related responsibilities (see Appendix B attached to these Procedures for an example of this Agreement).
39. An assignee must perform their delegated or assigned duties or functions in accordance with the established standards for the delegated or assigned responsibilities.
40. Council shall ensure that spending authorities are delegated in accordance with an appropriate division of duties or functions commensurate with good internal financial controls.

Temporary Delegation of Responsibility

41. Each department or area with authority under the Authorization and Delegation Table shall establish a protocol for the delegation or assignment of responsibility to deal with absences due to illness, vacations, and other temporary leaves. Delegated and assigned authorities must be documented and promptly distributed to the General Manager.
42. Any delegation or assignment of responsibility of a long-term nature must be approved by the General Manager and be appropriately documented.

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Compliance, Monitoring and Evaluation

43. Delegation or assignment of authority by Cowichan Tribes, and the carrying out of the associated responsibilities, shall be done in a manner that complies with applicable legislation, standards, and Cowichan Tribes' laws, policies and procedures.
44. The General Manager shall on an ongoing and periodic basis:
 - i) Review the delegation and assignment of responsibilities to ensure that they comply with applicable legislation, standards, and Cowichan Tribes' laws, policies and procedures; and
 - ii) Monitor and evaluate the performance of delegated or assigned responsibilities to ensure they are being exercised effectively, and if necessary make recommendations for any amendments to the Authorization and Delegation Table.

Records Management

45. Cowichan Tribes shall ensure that it keeps appropriate records respecting all delegation or assignment of authorities, and ensure that any related records and documents are maintained in a safe and secure manner, as per Cowichan Tribes' Records and Information Management Policy and Procedures, Personnel and Payroll Records Policy and Procedures, and Financial Records Management Policy and Procedures, including:
 - i) The Authorization and Delegation Table;
 - ii) A description and term of the delegated or assigned duties or functions;
 - iii) Related required qualifications and performance standards, and how the person with the delegated or assigned authority meets those qualifications and standards;
 - iv) A signed Delegation or Assignment of Responsibilities Agreement; and
 - v) Results of the monitoring and evaluation of delegated and assigned authorities.

Related Cowichan Tribes' Policies

- Appointment of Officers Policy and Procedures;
- Expenditure Management Policy and Procedures;
- Finance and Audit Committee Terms of Reference;
- Financial Records Management Policy and Procedures;
- Personnel and Payroll Records Policy and Procedures;
- Records and Information Management Policy and Procedures;



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Appendix A: Authorization and Delegation Table

	Financial Administration Activity / Function	Who is Responsible *	Authorization level	Authority Limit	Authority Standard
1	Annual Budget	Council / Finance & Audit Committee	Finance & Audit Committee make recommendation to Council	All	Financial Planning & Budgeting Policy
2	Financial Statements	Council / Finance & Audit Committee	Finance & Audit Committee make recommendation to Council	All	Financial Reporting Policy
3	Financial Policies	Council / Finance & Audit Committee	Finance & Audit Committee make recommendation to Council	No delegation	Financial Policies and Procedures Policy
4	Hiring	Council	Council responsible for hiring General Manager, Comptroller, Tax Administrator and any other officers	No delegation	HR Policy
		General Manager	General Manager hires "non-officer" employees	Can assign to subordinate	HR Policy
5	Termination & Severance	Council	Council makes decisions affecting General Manager and salary grid	No delegation	HR Policy
		General Manager	General Manager makes decisions affecting employees	Can assign to subordinate	HR Policy
6	Salary Adjustments	Council	Council makes decisions affecting General Manager	No delegation	HR Policy
		General Manager	General Manager makes decisions affecting employees	No delegation	HR Policy
7	Expenditures	Council	Must authorize unbudgeted purchases greater than \$20,000	No delegation	Expenditure Management Policy/Budget
		General Manager	Must preapprove authorization of purchases \$5,000 and greater	Can assign to Assistant General Manager, Comptroller or Assistant Comptroller	Expenditure Management Policy/Budget
8	Professional Service Contracts	General Manager	Must authorize contracts greater than \$10,000	No delegation	Procurement Policy
		Department Managers	Responsible for contracts up to \$10,000	No delegation	Procurement Policy
9	External Auditor	Council / Finance & Audit Committee	Finance & Audit Committee make recommendation to Council	No delegation	Audit Policy
10	Insurance	Comptroller	Must approve all insurance coverage and premiums.	Can assign to subordinate	Insurance Policy
11	Business Transactions	Council / Finance & Audit Committee	All new business opportunities, business ventures, partnerships etc. Finance & Audit committee make recommendation to Council.	All	Risk Management /Financial Planning & Budgeting Policy



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	Financial Administration Activity / Function	Who is Responsible *	Authorization level	Authority Limit	Authority Standard
12	Divestitures	Council	Must approve divestitures greater than \$50,000. Finance & Audit committee make recommendation to Council	All	Capital Assets Management Policy/Asset Disposal Policy/ Financial Planning & Budgeting Policy
		General Manager	Must approve divestitures up to \$50,000	Can Delegate to Comptroller	Capital Assets Management Policy/Asset Disposal Policy/ Financial Planning & Budgeting Policy
14	Capital/Operating Leases	General Manager	Must authorize all lease commitments	Can assign to subordinate	Capital Assets Management Policy and Budget
15	Cash Management – disbursements & transfers	Comptroller	Must authorize all disbursements and transfers	Can assign to manager-level subordinate	Expenditure Management Policy
16	Bank accounts – opening/closing	Comptroller	Must approve all new or closed accounts	No Delegation	
17	Temporary Investments	Comptroller	Must authorize investments	Can assign to 3 rd party or subordinate	Investment Policy
18	Financing transactions – debt	Council / Finance & Audit Committee	Must approve all debt transactions	Can assign to General Manager	Debt Management Policy
19	Regulatory/Contractual filings and Reports	Comptroller	Must approve all external reporting	No delegation	Financial Reporting Policy
20	Payroll	Comptroller	Must approve periodic payroll	Can assign to subordinate	Expenditure Management Policy
21	Expense Reports	General Manager	Approve councillors expense report	Can assign to Assistant General Manager, Comptroller or Assistant Comptroller	Expenditure Management Policy
		Comptroller	Approve General Manager expense reports	Can assign to Assistant Comptroller	Expenditure Management Policy
		General Manager	Approve Comptroller expense reports	Can assign to Assistant General Manager	Expenditure Management Policy
22	Journal Entries	Comptroller	Must approve all entries	Can assign to Assistant Comptroller or Manager of Budgets and Reporting	

* If a person listed under the “Who is Responsible” column is in a conflict of interest regarding the respective authority and there is *No Delegation* permitted under the “Authority Limit” column, the authority will be appropriately reassigned.



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This Authorization and Delegation Table is approved by Council on the ____ day of _____ 20__

Councillor [name]



Appendix B

Delegation or Assignment of Responsibilities Agreement

Details of Agreement:

- 1) I have read, understand and accept the nature and limits of the responsibilities delegated/assigned to me as documented on the attached page(s);
- 2) I possess the qualifications required for, and agree to comply with, the related performance standards documented in the attached page(s); and
- 3) I agree to comply with Cowichan Tribes' laws, policies, and procedures regarding the delegation or assignment of responsibilities.

Agreed to on the ____ day of _____ 20____

By:

Name (please print): _____

Title (please print): _____

Signature: _____
(last) (first)

Witness:

Name (please print): _____

Title (please print): _____

Signature: _____
(last) (first)