

Pimicikamak Okimawin

The Financial Management Board

Context

In 1876, shortly after Pimicikamak made Treaty with the Crown, the Parliament of Canada enacted the *Indian Act*, which established band membership and created a band government for (among others) Pimicikamak citizens. This was part of a scheme to extinguish indigenous nations and abolish traditional governments. Though it violated the Treaty relationship, at that time Parliament had the power to do this. The *Indian Act* was later amended five times. By the 1990s it was well on its way to achieving its objectives.

Around this time Pimicikamak set out to rebuild its own traditional government in modern form. This was an act of self-determination by an indigenous people. It was protected by the 1982 *Charter of Rights and Freedoms*, but it was based entirely on the people's inherent jurisdiction. (This by contrast with negotiated aboriginal governments, based on delegated jurisdiction, that were starting to appear.)

Today, Pimicikamak government includes four Councils (the Elders', Women's, Youth and Executive Councils). From time to time these Councils sit together as the Four Councils. The Four Councils establish national policy. In 2003, with advice from a financial management firm, the Four Councils established the National Policy on Financial Administration. This policy (referred to here as "the National Policy") has the force and effect of customary law.

The National Policy establishes a Financial Management Board as an integral part of the Pimicikamak government. It is to be responsible for overseeing and directing management of the human, financial, information and technology resources of the nation in a manner that is prudent and supportive of the objectives and priorities of the nation.

National Policy

The Financial Administration policy has special significance because Pimicikamak customary law has no specific provision for financial matters. The policy sets processes and standards for conducting the government's financial affairs. As a practical matter, these could not all be implemented immediately. For example, the policy's requirement of transparency and accountability was fully implemented only recently. And the Financial Management Board would not be needed until Pimicikamak had serious finances.

Manitoba Hydro is now providing funds to Pimicikamak Okimawin by way of grants for mutually determined purposes. Pimicikamak is responsible for administering these funds. This funding is an innovative approach that learns from past wrongs, improves efficiency and effectiveness, and aims to build trust based on mutual respect as a key step in building a new relationship with Manitoba Hydro. Pimicikamak Okimawin now accounts for its use of these funds to its citizens (see The Transparency Project). These developments make it necessary to fully implement the National Policy.

The role of the Financial Management Board is to oversee implementing the National Policy. It is comprised of three members of the Executive Council. They are elected politicians—a role that requires no special training or expertise in financial administration. For this reason, the National Policy establishes the office of the Secretary to the Board. The Secretary is to be a "a suitably qualified person" appointed by the Executive Council.

The Chief of the Nation has nominated and the Executive Council has approved members of the Board. The Executive Council has appointed Mike Wintemute, a chartered accountant and assurance partner in

The Exchange Group, as Secretary to the Board. With these steps, the National Policy is being fully implemented.

The Roles and Responsibilities of the Secretary

The National Policy provides for the Secretary to have three main roles: advisor to the Board; supervisor to a small secretariat, and comptroller (see further below).

Specifically, it makes the Secretary responsible for:

- Advising the Board on policies, directives, regulations and program expenditure proposals with respect to management of the nation's resources;
- Supervising the Board's Secretariat;
- Directing the method by which accounts are kept, expenditure management, and the administration of personnel, property and material;
- Reporting to the Board through its chairperson;
- Recommending in writing, for approval of the chairperson, budget adjustments, banking arrangements or credit arrangements less than amounts specified by the Executive Council.

The Role of Comptroller

As in any nation's government, the comptroller is the chief financial officer of the nation. More particularly, the Financial Administration policy says the Secretary's responsibilities as comptroller include:

- Ensuring public accounts are prepared for each fiscal year;
- Establishing both form and content of financial records and accounting systems;
- Establishing and maintaining systems and procedures to ensure all public money is collected and accounted for, all public property is properly controlled and all disbursements are properly authorized;
- Providing analysis and advice to the Management Board to ensure effective, efficient and economical management of human, financial, information and technology resources;
- Evaluating the effectiveness and efficiency of programs.

The Future of the Office

These roles and responsibilities show why the Secretary must be highly qualified. In today's circumstances it may be an advantage for him or her to reside outside Pimicikamak territory. These circumstances should change. The Secretariat should offer opportunities for training, education and mentoring so that a resident can become Secretary in the future.

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