



Finance: Authorization and Delegation Table

July 18, 2024

Document Information	
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Elected Chief

Elected Councillor

Elected Councillor

Elected Councillor

AUTHORIZATION AND DELEGATION TABLE - FINANCE

Financial Administration Activity / Function	Responsible	Authority Level - Limit- (where applicable)	Authority Standard
Policy Approval	Council	No delegation	Governance Policy
Procedure Approval	Chief Administrative Officer	Can delegate to a Director or Senior Manager	Governance Policy
Annual Signing of Code of Conduct Declaration	Council, Finance & Audit Committee Members, Officers, Employees	No delegation	Governance Policy
Annual Completion and Signing of Private Interests Disclosure Form	Council, Finance & Audit Committee Members, Officers, Employees	No delegation	Governance Policy
Appointment and Termination of Finance & Audit Committee Members	Council	No delegation	Governance Policy
Finance & Audit Committee Terms of Reference Approval	Council	No delegation	Governance Policy
Signing of Finance & Audit Committee Eligibility Declaration	Finance & Audit Committee Members	No delegation	Governance Policy
Committee Establishment, Terms of Reference and Termination	Council	No delegation	Governance Policy
Strategic Plan Approval	Council	No delegation	Governance Policy
Annual Risk Register Approval	Council	Chief Administrative Officer or their designate	Finance – Risk Policy and Procedures
Multi-year Financial Plan Approval by March 31 of each year	Council	No delegation	Finance – Planning and Annual Budget Policy and Procedures
Annual Budget Approval by March 31	Council	No delegation	Finance – Planning and Annual Budget Policy and Procedures
Budget Amendment Approval	Council	Must approve all Budget Amendments	Finance – Planning and Annual Budget Policy and Procedures

Financial Administration Activity / Function	Responsible	Authority Level - Limit- (where applicable)	Authority Standard
Annual Report Approval within 180 days after fiscal year end	Council	No delegation	Finance – Financial and Operational Reporting Policy and Procedures
Annual Audited Financial Statements Approval by July 29	Council	No delegation	Finance – Financial and Operational Reporting Policy and Procedures
Annual Special Purpose Reports Approval	Council	No delegation	Finance – Financial and Operational Reporting Policy and Procedures
Quarterly Financial Statements Approval Before Next Quarter	Council	No delegation	Finance – Financial and Operational Reporting Policy and Procedures
External Auditor Appointment and Termination	Council	No delegation	Finance – Financial and Operational Reporting Policy and Procedures
Investment Strategy Approval	Council	No delegation	Finance – Investment Policy
Investment Manager Appointment and Termination	Council	No delegation	Finance – Investment Policy
Annual Emergency and Operations Continuity Plan Review and Approval	Chief Administrative Officer	Can delegate to a Director or Senior Manager	KFN All Hazards Emergency Management Plan
Annual Review of Financial Management System	Chief Administrative Officer	Director of Finance	Finance – Financial Management System Improvements Policy and Procedures
Document Retention Periods Approval	Council	No delegation	Information Management Policy
Organization Chart Approval	Council	Can delegate non-Director approval to Chief Administrative Officer	HR Policy
Appointment, Termination, Severance and Salary Adjustments – Officers	Council	No delegation	HR Policy

Financial Administration Activity / Function	Responsible	Authority Level - Limit- (where applicable)	Authority Standard
Annual Performance Evaluation of Officers	Council	<ul style="list-style-type: none"> Chief and Council to do Chief Administrative Officer (CAO) and Director of Intergovernmental Relations (DIGR). CAO to complete Director of Finance, Director of Community Services, Director of Public Works, all other Senior Managers- Coordinators. DIGR to complete annual review of Archaeology and Guardian Watchmen senior managers. 	HR Policy
Annual Performance Evaluations of Employees	Direct Supervisor	Directors and Managers to complete evaluations of staff within their Department(s).	HR Policy
Hiring, Termination, Severance and Salary Adjustments – Non-Officers	Chief Administrative Officer	Can delegate to the Directors/Program Managers	HR Policy
Approval of Budgeted Expenditures and Capital Asset Purchases and Disposals	Council	Must approve amounts greater than \$100,000	Finance – Purchasing, Expenditure and Capital Assets Policies and Procedures
	Chief Administrative Officer or Director of Finance in absence of CAO	Must approve amounts up to \$100,000	Finance – Purchasing, Expenditure and Capital Assets Policies and Procedures
	Directors	Up to \$15,000	Finance – Purchasing, Expenditure and Capital Assets Policies and Procedures
	Senior Managers	Up to \$5,000	Finance – Purchasing, Expenditure and Capital Assets Policies and Procedures
	Non-Management Staff	Up to \$2,000	Finance – Purchasing, Expenditure and Capital Assets Policies and Procedures

Financial Administration Activity / Function	Responsible	Authority Level - Limit- (where applicable)	Authority Standard
Approval of Extraordinary Expenditures	Council	Must approve amounts greater than \$50,000	Finance – Purchasing and Expenditures Policies and Procedures
	Chief Administrative Officer	Must approve amounts up to \$50,000	Finance – Purchasing and Expenditures Policies and Procedures
Approval of Contracts – Less than 12 months	Council	Must approve amounts greater than \$50,000	Finance – Purchasing and Expenditures Policies and Procedures
	Chief Administrative Officer	Must approve amounts up to \$50,000	Finance – Purchasing and Expenditures Policies and Procedures
Approval of Capital Project Trigger Threshold	Council	A project is considered a “capital project” when total cumulative costs will be greater than \$10,000	Finance – Capital Assets Policy and Procedures
Capital Projects Approval	Council	No delegation	Finance – Capital Assets Policy and Procedures
Capital Asset Reserve Fund Establishment	Council	No delegation	Finance – Capital Assets Policy and Procedures
Approval of Contracts – Greater than 12 months	Council	No delegation	Finance – Purchasing and Expenditures Policies and Procedures
Approval of Insurance Coverage and Premiums	Council	No delegation	Finance – Insurance Policy and Procedures
Annual Review of Insurance Coverage	Chief Administrative Officer	Can delegate to a Director or Senior Manager	Finance – Insurance Policy and Procedures
Approval of Capital/Operating Leases	Council	No delegation	Finance – Lending, Guarantees and Indemnities Policy and Procedures
Approval of Bank Account Transfers	Council	Two approvals from authorized signatories – no delegation	Finance – Financial Institution and Cash Management Policy
Bank Accounts – Opening/Closing	Council	No delegation	Finance – Financial Institution and Cash Management Policy
Bank Accounts – Approval of Reconciliations	Director of Finance	No delegation	Finance – Financial Institution and Cash Management Policy
Approval of Borrowing Transactions	Council	No delegation	Finance – Borrowing Policy and Procedures

Financial Administration Activity / Function	Responsible	Authority Level - Limit- (where applicable)	Authority Standard
Approval of Lending – Principal amount	Council	Must approve all Lending	Finance – Lending, Guarantees and Indemnities Policy and Procedures
Approval of Lending – Loans Receivable	Council	Must approve all Lending	Finance – Lending, Guarantees and Indemnities Policy and Procedures
Approval of Guarantees and Indemnities	Council	Must approve all Guarantees and Indemnities	<ul style="list-style-type: none"> Finance – Lending, Guarantees and Indemnities Policy and Procedures; KFN Market Based Housing Policy
Loan Forgiveness Approval	Chief Administrative Officer and Director of Finance	No limit	Finance – Lending Guarantees and Indemnities Policy and Procedures
Payroll Advance Approval	Chief Administrative Officer	No delegation	Finance – Lending Guarantees and Indemnities and Expenditures Policy and Procedures
Expense Allowance Approval	Chief Administrative Officer, or in the absence of CAO- Director of Finance	Must approve amounts greater than \$15,000	Finance – Purchasing and Expenditure Policies and Procedures
	Directors	Must approve amounts up to \$15,000	Finance – Purchasing and Expenditure Policies and Procedures
Payroll Remittance Package Approval	Director of Finance	No delegation	Finance – Expenditure Policies and Procedures
Approval of Reimbursable Expense Claims – Council	Council and Officers	Two approvals – one non-claimant Council member and Chief Administrative Officer	Finance – Expenditure Policies and Procedures

This Authorization and Delegation Table is approved by Council on the _____ day of _____ 2024. A quorum of Council consists of 3 members of Council.

Chief Price

Councillor Newman

Councillor MacKay

Councillor Savoie