

THE KEY FIRST NATION
MANAGEMENT ACTION PLAN (MAP) Dec 31/20

Problem Identification	OBJECTIVE	TASKS/SUBTASKS	TIME LINE	PERSONS ASSIGNED	RESULTS/EVALUATION	Jun 30/20 Review	Sept 30/20 Review	Dec 31/21 Review	Mar 31/21 Review	June 30/21 Review
- TCFN received a qualified audit and has a past record of submitting their audits as late as Mar of the following year.	To ensure the 2019/20 audit is unqualified and submitted prior to July 29/20 the Chief and Council will put in place a directive to Management to ensure staff have the appropriate tools and time to solve the problem identified.	All cheque requests will be prepared by the employee requesting it, signed off by the program head and authorized by the RAA and Director of Operations.	Currently & ongoing	RAA Director of Operations Chief and Council	Task will be used as Best Practice, audits will be unqualified and on time	Audit is underway and will be complete by the deadline of July 29/20. A general discussion with auditors is that it will be an unqualified audit.	Audit was unqualified and on time	TCFN Chief and Council will review and ensure the objective can be met by approving/reviewing all policies, budgets and allowing all daily operations to be run by Management.	Audit may be a challenge this year as entries as far back as Jan have not been entered. Bank recs are behind. It is scheduled to begin June 20/21.	Audit is underway. Lots of catch up prior to having audit information ready for auditors. At this time the audit being complete on time is not realistic.
- TCFN's is operating in a deficit position and not in compliance with the three ISC mandated ratios. CMHC Replacement Reserve is underfunded and the program is running deficits.	To have TCFN operating within the ISC mandated ratios in 3 years as follows: Liquidity Ratio should be at least .90, 2 years prior at .62 and currently at .76. Sustainability Ratio should be at least .50, 2 years prior at .30 and currently at .24. Working Capital Ratio should be 0.2 years prior at -.16 and currently at -.08. These ratios ensure the band will have the ability to meet their short term obligations, have adequate assets to meet total financial liabilities in AP and unexpended funding and shows the efficiency of the ability to cover working capital.	To ensure adequate time for approval of payments the cheque processing policy must be followed. This will ensure adequate time for review of compliance, budgets and supporting documentation. Cheque request in to the Director of Operations by end of day Monday, signed Thursday by cheque signers and released on Friday	Currently & ongoing	All TCFN Management and staff and Chief and Council	Task will be used as Best Practice, audits will be unqualified and on time	Process is normally followed	Process is normally followed	Process is normally followed	Process is normally followed	Process is normally being followed.
		Budgets need to be developed and followed to include consistent payment of accounts payable, unexpended funding, and non CMHC loan obligations as well as the CMHC Replacement and Operating reserves.	Budget presented to C & All staff MAA on Feb 3, 2020	RAA Director of Operations All staff Chief and Council	Task will be used as Best Practice, ISC financial ratios will be met	The June 3- consolidated income/expense schedule shows a surplus of 779,283 (unaudited). This surplus confirms that funds are available to deliver programs and services to the membership all per the funding agreement. Unexpended programs are being expended when possible and payables are paid on time. CMHC replacement and operating reserves have a plan in place to be fully funded in the next 3 months.	The Mar 31/20 audit shows financial ratios are on target; an the Replacement Reserve is fully funded.	The RR is fully funded	Working towards the continuation of financial ratios that are acceptable by ISC. The replacement reserve is funded as per the operating agreement.	Budgets are followed so ratios should continue to be acceptable. Replacement Reserve is funded quarterly as per the operating agreement.
		All funded programs/grants must run compliant and within budget to alleviate deficits and claw backs.	Currently and ongoing	RAA Director of Operations All staff	Task will be used as Best Practice, ISC financial ratios will be met	Budgets are considered prior to payments being made. Program heads are in charge of their programs and submit payment requests according to compliance and budget.			Reserves are funded as per the operating agreement with CMHC.	Process is normally being followed
		CMHC Replacement and Operating reserves must be kept up monthly and the replacement agreement followed.	Currently and ongoing	RAA Director of Operations Housing Coordinator when hired	Task will be used as Best Practice, ISC financial ratios will be met				Reserves are funded as per the operating agreement with CMHC.	
		All CMHC rents to be collected as it negatively affects the band's cash flow and becomes an obligation of the band.	Currently collecting rents from employees and income Assistance clients	RAA Director of Operations Housing Coordinator when hired	Task will be used as Best Practice, rents not being paid by persons whom do not work for the band.	Most rents are collected, some are still a work in progress	Most rents are collected, some are still a work in progress	On going	On going challenge. Only 2 CMHC homes are not currently paying their rents.	On going challenge. Only 2 CMHC homes are not currently paying their rents.
		Present to Chief and Council the Universal Rental Regime as a way to have funds for maintenance and services for band owned homes.	Feb 4/20 Council meeting	RAA Director of Operations	Task will identify the dollars that the band can collect for band homes for maintenance and services provided.	To be done	To be done	To be done	To be done	To be done

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-ISC and HC programs have considerable amounts of unexpended funding; some programs have been carrying forward these amounts for at least 4 years. The ISC and HC audit letters show \$1,421,682 and \$56,752, respectively.	To run balanced programs in three years.	Review the program schedules as per the audit, program reports submitted to ISC and HC during the year to determine if any listed programs/projects were complete but not recorded properly. Prepare plan and incorporate it into the budget as per the MAP.	As per the MAP approval by C & C on Feb 4/20.	RAA Director of Operations Chief and Council	The task will ensure the unexpended funding issue is solved and not a huge liability to the band.	Unexpended funding programs are consistently being expended where possible. As financial stability and efficiencies are achieved, the more unexpended programs can be run.	Unexpended funding programs are consistently being expended where possible. As financial stability and efficiencies are achieved, the more unexpended programs can be run.	Work in progress	Ongoing work.	Ongoing work.
		Meet with ISC folks to determine the faith of Solid Waste Station unexpended funding of \$500,000.	By end of Feb 2020	RAA Director of Operations Portfolio Councilor and/or all C & C.	Have ISC take the Solid Waste unexpended funding out of the band's liability	To be done	To be done	To be done.	to be completed.	To be completed.
		Ensure all program heads/managers are familiar with their program mandates and budgets in order to run their programs without any clawbacks or unexpended amounts.	Currently and ongoing	All staff	Track will be used as Best Practice	Staff are following budgets and spending as per program compliance	Staff are following budgets and spending as per program compliance	Work in progress	Ongoing work.	Ongoing work.
		Submit a 5 year Community Health Plan to HC in order to change the funding from set to flex. This would alleviate the clawbacks and provide community driven health services. Hire a consultant to complete the 5 year plan and implement the plan by developing work plans and job descriptions.	Plan to be submitted to C & C for approval and approved by HC Mar 31/20. Have the implementation complete by Apr 30/20.	RAA Director of Operations Health Director Consultant Chief and Council	The task will alleviate the clawbacks as the funding will be flexible, the health department should run as an integrated health services facility as per the community members input	Health plan has been submitted prior to Mar 31/20	Health plan has been approved by HC	Complete	Complete	Complete
-TKFN either does not have adequate policies in place or they are not followed.	To have up to date policies/procedures for all operations of TKFN in which Chief and Council give directive to Management to run operations.	Complete the following policies and relevant Appendices : Human Resource Governance Finance Information Management	Currently drafted the HR and Governance, Feb 13/20 drafting the Finance and Info Management. Have C & C review and approve by the end of Mar 2020	RAA Director of Operations Chief and Council	As per the objective, the Director of Operations will have the tools to oversee the day to day operations of the band. This will be seen as a best practice as well.	num	Have draft HR, Governance, Finance and Info Management policies. Have not been approved by C & C due to COVID 19.	Have draft HR, Governance, Finance and Info Management policies. Have not been approved by C & C due to COVID 19.	Work in progress.	HR policy almost ready for C & C approval. Finance and governance policies are a work in progress
		Ensure all employees are familiar with the policies and follow them.	15-Apr-20	Director of Operations All staff, contractors	All staff and contractors will be aware of their rights and obligations.				Work in progress	work in progress
-TKFN has difficulties in retaining qualified employees especially in finance, management and housing.	For TKFN to recruit and retain qualified employees for all positions available.	Ensure qualified persons are hired to provide the services needed. Currently there are vacancies in finance and housing, as well there are multi positions covered by one staff (PHL, Lands, Membership/Registry), (COH), (CPNP, Maternal Health), (INADAP and Mental Health)	Ongoing and by Dec 31/20	Director of Operations	Compliance and audit issues would be resolved. employing persons for each position would ensure the position has time to provide the services to the membership; therefore better services.	Currently positions are posted and hiring is per qualifications.	Currently positions are posted and hiring is per qualifications.		Getting back on track for hiring as per qualifications.	Hiring processes are again being followed as per MAP

