

First Reading, Bylaw #89-95, Haines Junction Zoning Amendment Bylaw

#188-95 Moved J. Farynowski Seconded H. Nelles  
**BE IT RESOLVED THAT** Bylaw #89-95, Haines Junction Zoning Amendment Bylaw be accepted as having been read for the first time as amended to delete 'of travelers' in the RV Campground definition.

Motion #188-95 was CARRIED.

Management Policy, ADM #009-95

#189-95 Moved H. Nelles Seconded M. Eckervogt  
**BE IT RESOLVED THAT** Management Policy, ADM #009-95 be adopted as presented.

Motion #189-95 was CARRIED.

Finance Policy Amendment

#190-95 Moved J. Farynowski Seconded M. Eckervogt  
**BE IT RESOLVED THAT** Finance Policy #FN 001-94 be amended to change the approval purchase orders from \$500 to \$1500 for the Department Heads and from \$2000 to \$5000 for the Chief Administrative Officer.

Discussion: Village employees will be held accountable for expenditures made that are over and above the budgeted amount. Increasing the purchasing amount does not mean an increase in the overall maximum budget amount.

Motion #190-95 was CARRIED.

**Staff Reports**

Pool Report

The pool liner stain was cleaned with a chlorine, water mixture, however there is a rip in the liner in the shallow end that has been patched and another rip was discovered in another area of the pool.

Approximately 3 inches per day (2000 gallons a day) is leaking from the pool. There have been some problems with the boilers, which has been a problem for heating the water. To purchase a new liner would cost \$36,985 installed with a 10 year warranty, which includes transportation from Edmonton, room and board. The pool would have to be closed for 2-3 weeks to install a new liner. At the time the liner is being installed, a pressure test should be done on the lines to determine where the pipes are leaking. Councillor Farynowski is willing to donate his time as the Project Supervisor for the installation of the liner. It was suggested that a new vinyl liner be purchased and the heavy duty liner be budgeted for in a few years, especially since a review is presently being performed on recreational facilities. The public will be notified of the 2 week pool closure.

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**BE IT RESOLVED THAT** the new liner be ordered and installed to a maximum cost not to exceed \$40,000.

Discussion: CAO White will review the information with Randy Shewan and Ms. Taylor. Once the old liner is taken out, the CAO's purchase order limit may be used to cover the expenses to repair the lines and deck to fix the leakage problem. Councillor Eckervogt suggested that 2 alternatives be considered: 1 - shut the pool down due to the massive water loss, which may be creating major damage and wait for the review before the Village proceeds with any work. and 2 - purchase the liner and hope the pool is okay and the damage is minimal. The pool is not a primary focus in the review feasibility study, the prime focus is the hall.

Motion #191-95 was CARRIED.

Councillor Eckervogt voted against Motion #191-95.

The pool water loss will be monitored and if it does not improve, the pool will close, otherwise the pool will remain open until July 7 and close on July 8 for 8 - 10 days for the liner installation, 1 day to fill and 3 days to heat, which will open the pool at the end of July.

Management Committee Report, Recommendations

No information at this time.

**VILLAGE OF HAINES JUNCTION**

**FINANCE POLICY**

**Policy Number FIN-001-94**

THE VILLAGE OF HAINES JUNCTION

FINANCIAL ADMINISTRATION

POLICY NO. \_\_\_\_\_

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## INTRODUCTION

### A. PURPOSE

- 1.0 These financial policies and procedures are meant to govern all financial transactions carried out by the Village of Haines Junction.
- 2.0 They set out how transactions are initiated, carried out and recorded by the administration and the duties and responsibilities of those involved in the financial system.

### B. GOVERNANCE

- 1.0 The Village is governed by the elected five person council according to:
  - a) any laws of general application
  - b) provincial legislation relating to municipalities
  - c) general council policies; and
  - d) the by-laws of the village.
- 2.0 The Village has a further responsibility to provide the services required in a fair, equitable, economic, effective and efficient manner.

### C. PRINCIPLES GOVERNING THE OPERATION OF THE VILLAGE

- 1.0 All actions of the Village are to be for the benefit of the citizens as a whole.
- 2.0 The Village council is responsible for representing the interests of the community and making certain that policies and programs provide services to the citizens in a fair and equitable manner.
- 3.0 The Village council directs the Chief Administrative Officer through council resolutions and the approving of by-laws, policies and procedures.
- 4.0 Village councillors as individuals are not responsible for the administration of the Village on a day-to-day basis.
- 5.0 The Chief Administrative Officer is responsible for the daily operation of the Village as set out in the by-laws, policies and procedures.
- 6.0 The Chief Administrative Officer cannot act in any way that would cause a violation of federal and provincial laws, by-laws, policies and procedures.

## 2. FINANCIAL CONTROL SYSTEM

### A. POLICY

- 1.0 All revenues and expenditures shall be processed in accordance with the Municipal Act, sound business practices, the approved Village financial by-laws, policies and procedures and in accordance with generally accepted accounting principles.

## B. PURPOSE

- 1.0 To describe the policies and procedures required to process Village financial transactions.
- 2.0 To provide guidance on financial transactions for the Village council, and the Chief Administrative Officer, in order to allow them to perform their financial responsibilities in accordance with the above policy.

## C. MANAGEMENT PHILOSOPHY

- 1.0 It is the responsibility of the Village to achieve its specific objectives through the effective management of resources (ie: assets and personnel).
- 2.0 The process begins with the identification of needs and the establishment of priorities, followed by the development of an approved annual budget and/or corporate financial plan.
- 3.0 The Village Council is accountable for the use of public funds and is expected to efficiently use the resources available to achieve its goals.

## D. VILLAGE SYSTEM

- 1.0 Internal financial control is based on a systematic plan of organization established to maintain an orderly, effective and efficient operation for the approval and processing of financial transactions.
- 2.0 The system includes checks to make certain that expenditures are necessary, authorized, accurate and related to the goals as set out in the annual budget.

## E. VILLAGE COUNCIL

- 1.0 Village Council is responsible for setting the guidelines under which the administration will operate through the establishment of by-laws, policies, procedures and the setting of priorities through the annual budget process.
- 2.0 Village Council is responsible to periodically review the financial reports and audits to make certain the policies, procedures and budget are being followed properly by the administration.

## F. VILLAGE ADMINISTRATION

- 1.0 The administration is responsible for following the budget, by-laws, policies and procedures set by the Village Council.

2.0 Chief Administrative Officer (Treasurer)

2.1 Responsibilities

- a) Functionally accountable directly to the Village Council and has overall responsibility for:
- i) compliance with the provisions of generally accepted accounting principles for municipalities in the Yukon Territory (GAAP)
  - ii) planning, preparing draft budgets and following the budgetary processes for the approval of the Council, and
  - iii) establishment of a proper control system to collect, record and process data and report the resulting information.

2.2 Authority

- a) The role of the Chief Administrative Officer with respect to this policy involves organizing the financial affairs of the Village directly and through delegation. The administrator has the authority for the following:
- i) supervising the department heads in carrying out the Village budget program objectives;
  - ii) reviewing and approving all revenue and expenditure transactions;
  - iii) reviewing and approving all journal entries;
  - iv) making certain that the municipal clerk is sufficiently independent of expenditure officers to provide the division of duties necessary for effective policies and procedures;
  - v) approving financial transactions that have been properly authorized by the department head;
  - vi) reporting to council on all matters as required by Village policies and procedures; and
  - vii) making certain the capital assets registry is maintained properly and on a current basis;
  - viii) recommending new and enhanced policies, procedures and control systems; and
  - ix) making certain that employment records are maintained for all Village employees.

3.0 Municipal Clerk

3.1 Responsibilities

- a) for maintaining the financial system in accordance with GAAP for municipalities in the Yukon Territory;

- b) assign or verify correct budget codes for all transactions and make certain all information put in to the accounting system is accurate and up to date;
- c) preparing and distributing financial statements and reports as required by this policy, the council or the Chief Administrative Officer which will include the monthly financial statements, reporting of all potential budget overruns/shortfalls anticipated and explanations of variances between actual and budgeted amounts in all account codes;
- d) making certain that all financial transactions have been authorized by the proper expenditure officer, are being made from the proper account codes, and can be justified as necessary for the proper functioning of the Village, its administration and/or programs and services it provides;
- e) making certain that adequate funds are budgeted in the related account codes for all proposed expenditures and commitments;
- f) making certain all interfund balances are reconciled monthly and any discrepancies are corrected immediately.
- g) preparing the financial transaction documents required for validation and approval by the Chief Administrative Officer.
- h) setting up and maintaining a filing system for all records related to financial transactions made by the Village;
- i) making certain that the payroll bank account is maintained on an imprest basis.

### 3.2 Authority

- a) The role of the Municipal Clerk with respect to this policy involves the direct responsibility for the financial accountability of the Village. The Municipal Clerk has the authority for the following:
  - i) implement financial control and reporting systems to meet the mandate of this policy;
  - ii) to withhold payments that are not properly validated and to obtain the necessary approvals before processing payments;
  - iii) to carry out internal audits of all Village activities and operations to ensure revenues and expenditures are utilized correctly.

4.0 Department Heads:4.1 Responsibilities

- a) authorizing all financial transactions related to programs, services and administration under their supervision and within their annual departmental budget allocations, by:
  - i) establishing the amount and purpose of the transaction,
  - ii) making certain that the required funds exist in the proper account code for the transaction,
  - iii) justifying the transaction as necessary for properly achieving the department goals of the programs and services, and
  - iv) issuing a 'purchase order' and/or creating a 'written contract' prior to concluding a financial transaction.
- b) working with the Chief Administrative Officer and Municipal Clerk to make certain all financial policies and procedures are followed by the department, and
- c) providing the Chief Administrative Officer and Municipal Clerk with the information required to make effective decisions on Village financial matters.

4.2 Authority

- a) The role of a department head with respect to this policy involves the direct responsibility for revenue generation, the prudent expenditure of funds, and obtaining "value for money" from programs and services provided. A department head has the authority for the following:
  - i) initiate financial transactions related to programs, services and administration under their supervision,
  - ii) establish program objectives and initiate the budget process by presenting and defending program and budget proposals to the Chief Administrative Officer and council,
  - iii) determine the way to achieve the program objectives within the limits of the annual department Village budget.

## 3. CHIEF ADMINISTRATIVE OFFICER AND MUNICIPAL CLERK DESIGNATES

## A. POLICY

- 1.0 The Chief Administrative Officer and Municipal Clerk shall, at all times, have an appointed designate capable of carrying out their duties in their absence.



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## 4. EXPENDITURE APPROVAL

## A. POLICY

- 1.0 Once the annual budget has received third reading and has been approved by the Minister, the Chief Administrative Officer becomes the final approval authority on all expenditures made by the Village as set out in the annual operating budget by-law and five year capital plan by-law with the following exceptions:
- ✓ Amend  
Motion  
# 190-95
- a) the Chief Administrative Officer may delegate to department heads the authority to issue purchase orders up to a maximum level of \$500 without requiring the Chief Administrative Officer's approval, 1500
  - b) the Municipal Clerk may issue purchase orders up to a maximum level of \$500 without the Chief Administrative Officer's approval.
  - c) expenditures under \$2,000 may be approved by the Chief Administrative Officer and all expenditures over \$2,000 require a written Chief Administrative Officer report to Village Council to obtain approval, and
  - d) the expenditure requires a Village Council resolution in accordance with the Municipal Act of the Yukon Territory.
  - e) the Village of Haines Junction may require expenditures to be submitted to a tendering process. The procedures to be followed are under a separate policy entitled "The Competitive Bidding Process".

## 5. PURCHASE ORDERS (PO)

## A. POLICY

- 1.1 All goods and services are to be obtained by purchase order except consumable items under \$100 which are used in the daily operations of the Village.
- 1.2 Building construction, projects and major service delivery arrangements are to be obtained through written contracts reviewed or provided by the Village solicitor.
- 2.0 Only goods and/or services required for the proper operation of the Village and the provision of services as set out in the approved annual budget shall be purchased by the Village.
- 3.0 In order to obtain the best possible goods and services at a fair price, all purchases shall be made according to processes set out in these financial policies and procedures.
- 4.0 PO signatures in accordance with the expenditure approval levels are required in order to be valid.

## B. PROCEDURE

- 1.0 A PO is an agreement between a vendor and the Village in which the vendor agrees to provide certain goods or services to the Village for a specified price.

- 2.0 A PO is a legal commitment in which the Village agrees to pay the vendor the price set out in the PO upon receipt of the goods or services and an invoice.
- 3.0 A PO is a legal commitment on the part of the Village and care must be taken to make certain that the PO is filled out correctly and that the Village has adequate funds to cover the expenditure in the proper budget code before the PO is signed.
- 4.0 A staff member submits a request for a PO to purchase goods and/or services to the department head. If adequate funds to cover the estimated cost of the expenditure are available in the proper budget line item and the purchase is required for the proper operation of the Village, the department head may give the staff member permission to obtain a price, or if required, a set of quotes for the expenditure.
- 5.0 If the department head approves the request, and it is estimated that the goods and/or services will cost more than \$500.00 the staff member must obtain quotes from appropriate suppliers.
- 6.0 Where possible, three quotes should be obtained by the staff member and a recommendation for purchase made, a written record of the quotes must be kept, attached to the PO file copy and must include all the information required to complete the PO.
- 7.0 If the lowest quote is not recommended, a short written explanation of why it is not, must be provided (eg: not able to deliver in time, poor quality service, etc.).
- 8.0 The staff member provides the quotes and recommended price to the department head. The department head assigns a budget category and makes certain adequate funds to cover the expenditure are in the category.
- 9.0 If adequate funds are available and the goods and/or services are required, the department head completes a PO, signs it, submits it to the Chief Administrative Officer (where required) for approval, provides the staff member with the vendor's approved copy of the PO as well as a copy for the finance department.
- 9.1 The department head will always assign a proper budget code to the PO.
- 10.0 The staff member may then use the vendor's PO to obtain the goods and/or services.
- 10.1 The staff member is responsible for making certain the goods and/or services obtained match those listed on the PO.
- 10.2 If they do, the staff member signs the invoice or delivery slip to indicate the goods were received and forwards it to the payables clerk.
- 10.3 If they do not match those listed on the PO, or are not in good condition, the staff member must contact the department head for instructions on how to proceed.

- 11.0 The payables clerk verifies the proper budget code to the expenditure and makes certain the information on the invoice matches the information on the delivery slip and the PO.
- 11.1 If the information on the invoice does not match the information on the delivery slip or the PO, the payables clerk must find out why by contacting the staff member, the department head and, if necessary, the vendor.
- 11.2 If the information matches once any problems have been resolved, the information on the expenditure is entered into the accounting system, the payables clerk initials the invoice and the delivery slip and a cheque is then printed.
- 11.3 The method of processing invoices will be similar, however adjustments to amounts will require an authorization process when invoices do not match PO's.
- 11.4 The Chief Administrative Officer shall approve this system and the instructions related to the system.

## 6. PERSONAL EXPENSE CLAIMS

### A. POLICY

- 1.0 The Village will have a system of providing reimbursement to Village councillors, staff or other Village representatives who incur travelling and career development expenses while on Village business.

### B. PURPOSE

- 1.0 Funds used to reimburse Village councillors and staff for travel expenses are taken from Village funds.
- 2.0 As Village funds are for the benefit of the Village as a whole, public servants should ensure the proper and fair use of all expense claims.

### C. RULES

- 1.0 Council will set, by resolution, travel expense rates for the Village.
- 1.1 These rates are to include schedules for meals, lodging, honoraria, use of personal vehicles and other business expense items.
- 2.0 Expenses for travel within the Village will not be reimbursed unless terms for reimbursement are set out in the staff member's terms of employment or position.
- 3.0 The Mayor must approve all councillor and Chief Administrative Officer expense claims.
- 3.1 The Chief Administrative Officer must approve the Mayor and all other expense claims.

## D. PROCEDURE

- 1.0 Staff members or councillors may request a travel expense cheque in accordance with the council approved rate schedule by completing the appropriate sections of the expense claim form.
- 1.1 The expense claim form should be submitted to the village Chief Administrative Officer or administrator for review and approval prior to approval of Council.
- 1.2 " The expense claim form should include all the information required to determine as accurately as possible the travel expenses for the business trip (approximate times of departure and arrival, number of kms to be travelled, etc.).
- 2.0 If the Mayor or Chief Administrative Officer approves the claim, the expense claim form is forwarded to the payables clerk, who assigns a budget code and includes in accounts payable for Council approval.

## 7. PAYROLL

## A. POLICY

- 1.0 All matters pertaining to personnel and payroll activities are included in the Personnel Policy. Please refer to this policy.

## CHEQUE SIGNING AUTHORITY

## A. POLICY

- 1.0 Village cheques shall be signed by:
  - a) the Chief Administrative Officer, or in his/her absence, his/her designate, and
  - b) the Mayor, or in his/her absence, any member of council.
- 2.0 Cheques must be prepared by the payables clerk and cannot be signed until the supporting documents have received Council approval as set out in the appropriate sections of this manual. Under no circumstances are blank cheques to be signed.

## B. PROCEDURE

- 1.0 Once the Chief Administrative Officer or his/her designate has approved and signed the documentation required to approve the transaction, time sheet, or expense claim, the form is returned to the finance department.
- 2.0 Cheques may then be printed.
- 3.0 Once a cheque is signed, the Accounts Payable clerk is responsible for making certain it is forwarded to the vendor or contractor, or, in the case of expense claim or payroll cheques, the staff member or councillor.

## 7. REVENUES

## A. POLICY

- 1.0 The finance department is to accept and deposit all revenues received by the Village.
- 2.0 All revenues received by the Village must be deposited in the appropriate Village bank account.

## B. RULES

- 1.0 All revenues received by the Village, cash or cheque, mailed or hand delivered, must be accepted by the administration department.
- 2.0 Receipts must be provided for all revenues received.
- 3.0 The Municipal Clerk must then prepare a deposit form that details the date of deposit, and itemizes all deposits by cheque number/cash and the budget code the revenue is attributed to for each deposit. A copy of the deposit form must be forwarded to the Chief Administrative Officer.
- 4.0 All revenues must be recorded in the month end financial summary prepared by the Municipal Clerk.

## C. PROCEDURE

- 1.0 Cash or cheques delivered by hand to the Village office must be recorded, a receipt must be provided to the payer at the time of delivery and submitted to the finance department.
- 2.0 All revenues received by mail are to be recorded and submitted to the Municipal Clerk.
- 3.0 The Municipal Clerk enters the information into the accounting system, places the required information on the deposit form and deposits the funds into the proper account.
- 4.0 From time to time the Chief Administrative Officer must compare the bank statements, the deposit forms and the bank reconciliations.

## 10. CAPITAL ASSETS AND ATTRACTIVE ITEMS

## A. POLICY

- 1.0 All capital assets and attractive items shall be entered into the capital assets registry and given a registry number.
- 2.0 The Municipal Clerk is responsible for keeping the information in the capital assets registry current and accurate.
- 3.0 The registry number must be attached to the asset or item at all times.
- 4.0 Each department or section of the administration is accountable for its capital assets and attractive items.

## B. PURPOSE

- 1.0 To provide rules and instructions for the recording, control and physical safeguard of capital assets and attractive items owned by the Village.

## C. RULES

- 1.0 A complete physical count of the Village's capital assets and attractive items is to be carried out by the village at least once every three years before the fiscal year end. On an annual basis a test count is to be carried out to ensure the capital asset registry is up to date.
- 1.1 The process will include:
- a) reconciliation of the physical count to the village's records;
  - b) investigation of any differences between the count and the records to determine why there is difference;
  - c) identification of obsolete items and those no longer in use;
  - d) preparation of a report on the investigation of differences between the count and the records to be submitted to the Chief Administrative Officer; and
  - e) adjustment of the value of all assets and items based on their amortization schedules.
- 2.0 When a capital asset or attractive item is purchased or received by the Village, the following information should be placed in the capital assets registry:
- a) registry number,
  - b) date of purchase,
  - c) model number,
  - d) serial number,
  - e) cost,
  - f) description, and, if applicable
  - g) an amortization schedule.
- 3.0 The Chief Administrative Officer is responsible for making certain the capital asset registry is properly maintained.
- 3.1 The Municipal Clerk is responsible for keeping the information in the capital assets registry current and accurate.
- 4.0 The Municipal Clerk must approve the addition or deletion of any capital transactions and provide semi-annual updates to the Chief Administrative Officer on additions and deletions made to the registry.

## D. DEFINITIONS

## 1.0 Attractive items:

Tangible assets which are small, portable, cost less than one thousand dollars and more than fifty dollars, have a life expectancy of more than one year, and are considered targets of theft due to the ease they may be exchanged for cash (e.g. calculators, chain saws, power tools).

## 2.0 Capital assets:

Tangible property with a life expectancy of more than one year, and a cost of one thousand dollars or more such as:

- a) purchased assets,
- b) self constructed capital items,
- c) improvements or additions that will enhance the value or the useful life of the asset;
- d) leased and rented items,
- e) assets acquired through replacements and insurance claims,
- f) assets created by using parts from other capital assets,
- g) assets transferred to the custody of the Village, and
- h) assets transferred within the Village administration.

## 11. FINANCIAL REPORTS

## A. POLICY

- 1.0 **The Municipal Clerk must prepare, at each month's end, a financial summary of the Village's financial position and a written analysis as to the financial status reflected by the summary.**

## B. RULES

- 1.0 The month end financial summary must include revenues and expenditures, capital and operating expenditures and variances for all account codes for council approval.
- 2.0 The month end financial summary must include a list of accounts payable for council approval.

## 12. AUDIT COMMITTEE

## A. POLICY

- 1.0 **The village council may form an audit committee which will include at least one council member and the Chief Administrative Officer.**

## B. PURPOSE

- 1.0 To oversee the year-end audit in accordance with the Municipal Act of the Yukon Territory.
- 2.0 To ensure the financial administration staff prepare the agreed upon working papers and supply required documents as requested by the Auditor.



- 3.0 The audit committee will recommend appointment of the Auditor in accordance with the Municipal Act of the Yukon Territory.
- 4.0 The audit committee will present the year-end audited financial statements to council for approval.

13. FUND TRANSFERS

A. POLICY

- 1.0 " All fund transfers shall be approved by council resolution.

B. PURPOSE

- 1.0 As village funds are for the benefit of the village as a whole, there must be a proper and fair use of these funds.

C. PROCEDURE

- 1.0 The village council or Chief Administrative Officer will recommend transfers from time to time based on the financial needs of the village.
- 2.0 Council will set, by resolution, the required amount and state the names of the funds being transferred to and transferred from.

14. VILLAGE COUNCIL APPROVAL

A. POLICY

- 1.0 This policy shall come into effect upon the date of final approval by village council.

Village Council approval this            day of            .

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Chief Administrative Officer