



Delegation of Authority

Background

The Superintendent has been delegated authority for the purpose of performing duties, approving transactions, making commitments and authorizing the collection and disbursement of funds on behalf of KTCEA. This procedure establishes and documents the principles that govern delegation of authority and the transfer of the responsibility for making a decision or performing a duty to another employee or any other persons who conduct business on behalf of KTCEA.

Guidelines

1. The Finance Director will establish and maintain a system of internal controls and ensure incompatible duties are appropriately segregated. Incompatible duties are duties that should not be performed by one person such as receipt and recording of cash, recording invoices and processing payments, etc.).
2. The Superintendent has:
 - The authority to manage and operate KTCEA.
 - Any other powers, duties or functions assigned by the Board.
 - The authority to delegate these powers, duties or functions including the power of sub-delegation.
3. The Superintendent may delegate matters of a purely administrative nature to the Associate Superintendents and/or any other employees of KTCEA, who in turn shall be accountable to the Superintendent with the exception of:
 - The maintenance of the Delegation of Authority Table.
 - Ensuring those with delegated authority understand their responsibility and have the required skills and knowledge to carry out the delegated responsibility.
 - Establishment of the procedures for temporary delegations of authority to cover regular and extended absences.
4. The implementation of approved policies and procedures, through day-to-day management and operation of KTCEA is delegated to the Associate Superintendents, who report to the Superintendent.
5. Where an individual other than an Associate Superintendent has been delegated authority, that individual is accountable to the Director in the exercise of that authority, and the Associate Superintendent in turn, accountable to the Superintendent.
6. The Superintendent will prepare and update the Delegation of Authority Table and submit it to the Board for approval at least annually. The approved Delegation of Authority Table will be included as an attachment to this procedure.
7. A person has to have authority as set out in this procedure, or has been sub-delegated temporary authority, to make decisions or sign any document if it creates an obligation or undertaking on behalf of KTCEA.
8. Requests for changes to the delegations of authority will be directed to the Superintendent and will require approval of the Board.
9. Authority is delegated to a position as opposed to a person, unless otherwise specified.
10. The authority delegated to a position extends to any person acting in the position, unless otherwise specified.

11. A Designated Individual will not exercise delegated authority if it results in personal benefit to the Designated Individual or otherwise creates a conflict of interest.
12. A Designated Individual will bring any matter to the Superintendent or the Board if it brings KTCEA under scrutiny and/or negatively impacts the reputation of KTCEA.
13. During the temporary absence of a Designated Individual, delegation of authority is permitted.

#	Procedure	Roles & Responsibilities
1.	<p>Temporary Delegation of Authority</p> <p>1.1 For short term delegation of responsibility required to deal with temporary absences, Directors are required to document the delegation and provide notice to all impacted employees. Documentation and notification can be in the form of an email.</p> <p>1.2 For delegation of responsibility for long-term absences, Directors shall obtain approval from the Superintendent prior to notifying all impacted employees.</p>	<p>Superintendent</p> <p>Associate Superintendents</p>

Definitions:

Delegation of Authority Table means a table approved by the Board documenting the delegation of authorities over decisions or activities in connection with the financial administration of KTCEA as included in Attachment A to this policy.

Designated Individual means a KTCEA employee who has been delegated authority in accordance with this procedure.

Long term absences are absences from work that are greater than three weeks.

Temporary absences are those absences less than three weeks due to such things as illness and vacation.

References:

Not Applicable

Procedure Amendments and Updates:

The responsibility for updating and amending this procedure rests with the Associate Superintendent Corporate Services.

Attachment A – Delegation of Authority Table

FINANCIAL ADMINISTRATION ACTIVITY OR FUNCTION	AUTHORITY	AUTHORITY LIMIT	
Annual Budgets			
Annual budget approval	Board	No limit	
Budget transfers (across Branches)	Superintendent	Within Board approved budget	
Budget transfers (within Branches)	Directors	Within Board approved budget	
Financial Statements			
Approve financial statements	Board	No limit	
Hiring and establishing remuneration of the External Auditor	Board	No limit	
Policies and Procedures			
Policy approval	Board	No delegation	
Hiring and Remuneration			
Hiring / Termination of the Superintendent	Board	No delegation	
Remuneration of the Superintendent	Board	No delegation	
Hiring of employees (Letter of Offer)	Superintendent	No limit	
Contract and Agreements			
Funding agreement negotiation and/or authorization	Board	Block funding	No limit
	Superintendent	Targeted funding	No limit
Grant agreement negotiation and/or authorization	Superintendent	No limit	
Approval and authorization of leasing and rental agreements (including property and equipment)	Board Superintendent Associate Superintendents	No limit Over one year and up to \$500,000 Up to one year and \$10,000	
Approval and authorization of procurement contracts (goods and professional services)	Board Superintendent Associate Superintendents	Over \$250,000 Up to \$250,000 Up to \$10,000 and within budget	
Banking and Borrowing			
Approval to borrow	Board Superintendent	No limit Up to \$250,000	
Opening and closing bank accounts	Board	No limit	
Cheque signing	Two of any of the following: <ul style="list-style-type: none"> • The five (5) Chiefs of Kee Tas Kee Now Tribal Council Member Nations • KTCEA Chairperson • KTCEA Vice 	No limit	

FINANCIAL ADMINISTRATION ACTIVITY OR FUNCTION	AUTHORITY	AUTHORITY LIMIT
	Chairperson <ul style="list-style-type: none"> • Superintendent • KTC CEO. 	
Expenditures		
Approval of expenditures for services (including consulting, advisory, technical specialist or other)	Board Superintendent Associate Superintendents	Over \$250,000 Up to \$250,000 Up to \$10,000 and within budget
Approval of acquisition of information technology (IT) equipment	Board Superintendent Associate Superintendents	Over \$250,000 Up to \$250,000 Up to \$10,000 and within budget
Approval of capital asset acquisition (non-IT)	Board Superintendent Associate Superintendents	Over \$250,000 Up to \$250,000 Up to \$10,000 and within budget
Approval of operating expenses	Board Superintendent Associate Superintendents	Over \$250,000 Up to \$250,000 Up to \$25,000 and within budget
Approval of program disbursements	Board Superintendent Associate Superintendents	Over \$250,000 Up to \$250,000 Up to \$50,000 and within budget
Travel, Hospitality and Meeting Expenses		
Pre-approval of travel	Board - Outside of Canada Superintendent – Outside of Province Associate Superintendents – In Province	Amount sufficient to cover anticipated expenses
Approval of travel claims for Board of Directors	Superintendent	No Limit
Approval of travel claims for employees and contracted service providers	Superintendent Associate Superintendents	Over \$3,000 Up to \$3,000
Approval of travel claims for the Superintendent	Board Chairperson	No Limit
Approval of travel claims for the Deputy Superintendent	Superintendent	No Limit
Approval of hospitality and meeting expense claims	Superintendent Associate Superintendents	Any amount over \$5,000 Any amount up to \$5,000
Write-down and Disposals		
Approval of capital asset write-downs and disposal	Board Superintendent	Assets with values in excess of \$20,000 Assets with values up to \$20,000