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KWANLIN DÜN FIRST NATION

ORDER IN COUNCIL

ORDER IN COUNCIL TITLE:
APPROVAL OF FINANCIAL OVERSIGHT CITIZEN'S COMMITTEE TERMS OF REFERENCE

THE COUNCIL ORDERS THAT the Terms of Reference entitled "Terms of Reference for the Financial Oversight Citizen's Committee", a copy of which is attached to this Order and marked as Schedule 'A', is approved and adopted.

The Seal
of the Kwanlin Dün
First Nation

Chief Sean Smith

CERTIFIED AND DEPOSITED
IN THE KWANLIN DÜN FIRST NATION
REGISTRY OF LAWS AND POLICIES

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Executive Council Office

Kwanlin Dün First Nation
Terms of Reference
for the
Financial Oversight Citizen's Committee
October 2025

1. Establishment of the Committee

1.1 In fulfilling its functions, the Financial Oversight Citizen's Committee ("the Committee") will abide by:
a) These Terms of Reference;
b) The KDFN Final Agreement;
c) The Constitution of the Kwanlin Dün First Nation;
d) Any other KDFN laws, policies, or laws of general application; and
e) Traditional languages, practices, and culture, where appropriate.

2. Mandate

2.1 The Committee serves as a liaison between Kwanlin Dün First Nation Citizens and the Department of Finance ("the Department").

2.2 The Committee's purpose is to:
a) Support transparent communication between Citizens and the Department regarding financial reporting, budgeting, and audit processes;
b) Provide feedback and recommendations to the Department on how to improve financial information sharing with Citizens;
c) Promote Citizen understanding of KDFN's financial processes and annual audit; and
d) Help ensure the timely preparation and completion of the KDFN annual audit by monitoring progress and communicating relevant concerns to the Department.

2.3 The Committee **does not provide directives** on the work of the Department of Finance or any other KDFN department. The Committee's role is strictly advisory and liaison-based.

3. Membership

3.1 The Committee shall consist of at least three members, of which:
a) One must be an Elder.

3.2 Members should reflect a range of experiences, including financial literacy, community engagement, and governance knowledge.

4. Eligibility

4.1 To be eligible for appointment, an individual must:
a) Be a KDFN Citizen;
b) Be at least nineteen years of age;
c) Demonstrate interest in KDFN's financial accountability and transparency;
d) Not be an employee of the Department of Finance or hold a senior management position in the KDFN government; and
e) Not be a sitting member of Council.

5. Appointments

5.1 The Department of Finance will recruit Committee members through:
a) Nominations from the Elders Council for the individual serving as Elder on the Committee; and
b) A public Expression of Interest process.

5.2 Based on the list of eligible applicants, Council will appoint Committee members and select a minimum of two alternates to fill vacancies as they arise.

5.3 Initial appointments will be staggered at three-year, four-year, or five-year terms. Subsequent terms will be for five years.

5.4 Conditions of appointment:
a) Continued eligibility as per Section 4.1;
b) Regular attendance and active participation; and
c) Adherence to the Code of Conduct (Appendix A).

5.5 Any member who misses two or more consecutive meetings without notice will be considered to have resigned.

6. Rules of Procedure

6.1 The Committee will operate in a manner that facilitates efficient coordination and communication with the Department of Finance.

6.2 **Meetings**
a) The Committee will meet no less than four times per year;
b) Members will receive at least four weeks' notice of regular meetings;
c) Special meetings may be held as needed to review financial reports, audit updates, or budget presentations.

6.3 **Role of the Committee**
a) Review financial information and audit updates provided by the Department;
b) Prepare recommendations to Council or the Department that strengthen financial transparency;
c) Communicate key financial highlights to Citizens in accessible formats, in coordination with the Department; and
d) Respect confidentiality and professional boundaries with all financial data.

6.4 **Decision-Making**
a) Quorum shall consist of three members;
b) The Committee will strive for consensus. If consensus cannot be reached, decisions will be made by majority vote of members present.

7. Administrative Support

7.1 The Department of Finance will assign a staff member to provide administrative support to the Committee, including:

a) Coordinating and facilitating meetings;
b) Preparing and distributing agendas and minutes;
c) Managing communications between the Committee, Council, and the Department;
d) Ensuring adherence to these Terms of Reference; and
e) Assisting with public reporting and communication activities.

7.2 **Honoraria**
Members will receive honoraria in accordance with KDFN policy for all scheduled meetings and approved consultation activities.

8. Reporting

8.1 The Committee will prepare a quarterly summary report to Council outlining:
a) Meetings held and key topics discussed;
b) Observations on financial transparency and audit progress; and
c) Recommendations for improving Citizen engagement in financial matters.

9. Amendments

9.1 Amendments to this Terms of Reference must be approved by Council.

Appendix A – Code of Conduct (summary)
All Committee members must:

- Act with integrity, honesty, and confidentiality;
- Respect KDFN policies and traditional values;
- Avoid conflicts of interest; and
- Conduct themselves in a manner that upholds the trust of KDFN Citizens.