



COURSE OUTLINE

FNGA 103
Accountability & Financial Management
3 CREDITS

PREPARED BY: Victoria Chan, Instructor
DATE: December 24, 2020

APPROVED BY: Ernie Prokopchuk, Interim Dean
DATE: December 27, 2020

APPROVED BY SENATE: Click or tap to enter a date
RENEWED BY SENATE: Click or tap to enter a date



This work is licensed under the Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License. To view a copy of this license, visit <http://creativecommons.org/licenses/by-nc-sa/4.0/>.

Accountability & Financial Management

INSTRUCTOR: Victoria Chan

OFFICE LOCATION:

E-MAIL: vchan@yukonu.ca

TELEPHONE:

OFFICE HOURS: By appointment

CLASSROOM: Zoom (link will be posted on Moodle)

TIME: Wednesdays 5:00 – 6:25 pm

DATES: January 6 – April 14, 2021

COURSE DESCRIPTION

This course is designed to provide an understanding of quantitative and qualitative accountability within relationships both internal and external to a First Nation with constitutionally-based legislative self-government powers. It will provide students with a good understanding of the roles and responsibilities associated with accountability as well as the key components of accountability; disclosure, transparency, and redress.

This course will also provide students with an overview of the tools and techniques used for accountability, including management control systems and basic financial systems. Course content will include financial concepts and models used by First Nations and will focus on internal control systems, claims funding, own-source revenue, financial statements, forecasts, budgets and cash-flow projections. The purpose and application of accountability tools and techniques used for monitoring and evaluating financial and non-financial performance will be emphasized in this course.

PREREQUISITES

None

RELATED COURSE REQUIREMENTS

FNGA 103 is a fully online course; therefore, students must have their own computer and internet connection, or regular access to both, and be able to navigate current word-processing, email, and webconferencing software. Students must have the ability to transmit video.

EQUIVALENCY OR TRANSFERABILITY

For the most up-to-date information on transferability, please see www.bctransferguide.ca.

LEARNING OUTCOMES

Upon successful completion of this course, students will be able to:

- o Describe basic accountability theory as it applies to governments
- o Demonstrate how accountability relates to various roles, relationships, mandates, authorities, policies and procedures in self-government
- o Describe responsibilities with respect to accountability functions within self-

- o government
- o Understand financial systems including budgeting and forecasting processes that are relevant for a self-governing First Nation, particularly in terms of accountability
- o Explain financial reporting, financial statements, and audit reports
- o Describe the purpose of management tools used for monitoring and evaluating financial and non-financial performance
- o Apply management tools used for monitoring and evaluating financial and non-financial performance.

COURSE FORMAT

The primary delivery methods will be:

- Lecture: instructor-led presentation of material
- Seminar: group discussion on specific topics
- Guest Speakers: content experts sharing knowledge and experience
- Student reading: assigned readings from the course text and on-line resources
- Case studies: group analysis and discussion of case studies

ASSESSMENTS:

Attendance and Participation

Attendance is mandatory. All students will be expected to attend and actively participate in class and online discussions and activities, as assigned by the instructor. The material covered in the classroom is cumulative in nature, and missing classes may put students at a disadvantage. Participation will account for 10% of the student's final grade.

Both attendance and engagement in classes are keys to our learning outcomes. Therefore, you are expected to attend all scheduled course dates live on Zoom, as per the attendance policy on the course outline. Part of the requirement for attendance and participation is making sure you are "visible" in your class by having your first and last name as your display name on Zoom for the purpose of taking attendance. It is recommended that you use a Zoom virtual background for added privacy, and leave your microphone muted except when speaking. For help with Zoom settings, visit their website: <https://support.zoom.us/hc/en-us/articles/201363203-Customizing-your-Profile>.

Assignments

Students will be required to complete two assignments that account for 20% of their final grade. Assignments must be submitted by the due date.

Group Project

Students will be required to complete one major group project and presentation that will account for 25% of their final grade. Projects must be submitted by the due date.

Students will be assigned to a group. Each group is assigned specific tasks (see Outline of the Course below). Zoom "breakout" rooms will be used in some classes to enable the groups to coordinate the presentation. Each group can appoint a coordinator and each member of group is expected to participate.

Case Study

Students will be required to complete a case study. This will account for 20% of their final grade.

Examination

There will be a final take-home exam that will account for 25% of a student's final grade.

EVALUATION:

Participation	10%
Assignments	20%
Group Project	25%
Case Study	20%
Examination	25%
Total	100%

REQUIRED TEXTBOOKS AND MATERIAL

Pealow, J. (2007). *Strategic Management and Accountability for First Nations*. "Accountability" pp. 8-13, "Strategy Evaluation" pp 26-29, "Accountability Best Practices" pp 48-51, "Strategic Management Best Practices" pp 52-58.

CICA (2008). "Accountability" in *Financial Reporting by First Nations*, pp 41-47.

CICA (2008). "General Purpose Financial Statements," pp 48-51

CICA (2008). "INAC's Requirements for Information from Self-governing First Nations," pp.57-63

CICA (2008). "First Nations Governments and the Common Government Reporting Model," pp 65-78.

CICA (2008). "Appendix C. Sample Financial Statements under the Common Government Reporting Model" pp 105-109

CICA (2008). "Appendix D: Qualitative Characteristics of Government Financial Statements" in *Financial Reporting by First Nations*, pp 111-114

Kwanlin Dun First Nation Strategic Plan

First Nation Community Plan

Kwanlin Dun Personnel Policies and Procedures 2014

Kwanlin Dun Finance Policies and Procedures 2013

Yukon College Approval Authority Policy

Selkirk First Nation *Self-Government Agreement*

Constitutions of two First Nations – Champagne and Aishihik First Nations and Teslin Tlingit Council

Champagne and Aishihik First Nations *Financial Administration Act*

First Nation Fiscal Planning Program (2009) www.fnfp.ca/glos_bo.htm “Glossary” – called ‘Definitions’ on material under class website

First Nation Fiscal Planning Program (2009) www.fnfp.ca/fiscal/acco_bo.htm, The Accountability Cycle, www.fnfp.ca/fiscal/plan_bo.htm The Planning Cycle, www.fnfp.ca/fiscal/planning/fram_bo.htm The Planning Cycle – Planning Framework, www.fnfp.ca/fiscal/planning/mand_bo.htm The Planning Cycle – Mandate Objectives, www.fnfp.ca/fiscal/budg_bo.htm The Budgetary Cycle

Yukon College Annual Report

Kwanlin Dun First Nation Annual Report

Financial Statements of a First Nation - VGFN

Presenting and Understanding Financial Information AFOA

Martin, Lawrence L. (2001). Selection from *Financial Management for Human Service Administrators*, “Budgeting and Budgeting Systems”, pages 76-91

Dropkin, M & LaTouche, B. (1998). “Strategies for Developing Organization Wide Operating Budgets” in *The Budget-Building Book for Nonprofits*, pp 25-32.

IES (National Center for Educational Statistics, 2003). Internal Control Structure at http://nces.ed.gov/pubs2004/h2r2/ch_4.asp

Martin, Lawrence L. (2001). Selections from *Financial Management for Human Service Administrators*, “Financial Analysis”, pages 55-64 and “Auditors”, 201-208.

Centre for Indigenous Environment Resources (2006). *Climate Change Planning Tools for First Nations: Monitoring Progress and Change, Guidebook 6* at http://adaptation.nrcan.gc.ca/projdb/pdf/186f_e.pdf

Measuring Wellness Using Indicators

Anthony & Young (2002). “Measurement of Output,” p 619-632 and 662-683
“Reporting on Performance: Technical Aspects”

ACADEMIC AND STUDENT CONDUCT

Information on academic standing and student rights and responsibilities can be found in the current Academic Regulations that are posted on the Student Services/ Admissions & Registration web page.

PLAGIARISM

Plagiarism is a serious academic offence. Plagiarism occurs when a student submits work for credit that includes the words, ideas, or data of others, without citing the source from which the material is taken. Plagiarism can be the deliberate use of a whole piece of work, but more frequently it occurs when students fail to acknowledge and document sources from which they have taken material according to an accepted manuscript style (e.g., APA, CSE, MLA, etc.). Students may use sources which are public domain or licensed under Creative Commons; however, academic documentation standards must still be followed. Except with explicit permission of the instructor, resubmitting work which has previously received credit is also considered plagiarism. Students who plagiarize material for assignments will receive a mark of zero (F) on the assignment and may fail the course. Plagiarism may also result in dismissal from a program of study or the University.

YUKON FIRST NATIONS CORE COMPETENCY

Yukon University recognizes that a greater understanding and awareness of Yukon First Nations history, culture and journey towards self-determination will help to build positive relationships among all Yukon citizens. As a result, to graduate from ANY Yukon University program, you will be required to achieve core competency in knowledge of Yukon First Nations. For details, please see www.yukonu.ca/yfnccr.

ACADEMIC ACCOMMODATION

Reasonable accommodations are available for students requiring an academic accommodation to fully participate in this class. These accommodations are available for students with a documented disability, chronic condition or any other grounds specified in section 8.0 of the Yukon University Academic Regulations (available on the Yukon University website). It is the student's responsibility to seek these accommodations. If a student requires an academic accommodation, they should contact the Learning Assistance Centre (LAC): lac@yukonu.ca.

TOPIC OUTLINE

Module 1 6 hours

Outcome: Understand the scope of the course

Objectives: To enable students to understand:

1. Delivery methods and support systems
2. Expectations related to the course

Outcome: Understand basic accountability theory as it applies to governments.

Objectives: To enable students to understand:

1. The key concepts and definitions related to qualitative and quantitative accountability, as well as financial management
2. The key components of accountability that operate within a First Nation with constitutionally-based legislative self-government powers: including disclosure, transparency and redress
3. The three major components of an accountability process – planning and performance reporting; policies and procedures; roles and responsibilities
4. Challenges involved in being accountable (both financially and non-financially) to various stakeholders, including First Nation citizens.

Readings: Pealow, J. (2007). “Accountability” in *Strategic Management and Accountability for First Nations*. pp. 8-13.

CICA (2008). “Accountability” in *Financial Reporting by First Nations*, pp 41-47.

First Nation Fiscal Planning Program (2009) www.fnfp.ca/glos_bo.htm “Glossary” – called ‘Definitions’ on material under class website

First Nation *Constitutions*

First Nation *Financial Administration Act*

Activities: Identify challenges involved in being accountable (both financially and non-financially) to various stakeholders, including First Nation citizens.

Work with a case study to identify roles, responsibilities, policies and procedures for financial and non-financial accountability, do some role playing with different roles at First Nation governments

Evaluation: None

Module 2 6 hours

Outcome: Understand and be able to demonstrate how accountability relates to various roles, relationships, mandates, authorities, policies and procedures in self-government.

Objectives: To enable students to understand:

1. The relationships a First Nation has with its citizens, other First Nations governments and organizations, along with other external parties and the public
2. The roles and responsibilities of various parties in terms of accountability
3. The relationship between strategic planning and accountability
4. The role of the First Nation's *Financial Administration Act*, along with relevant First Nation government fiscal structures, in the process of accountability
5. Federal policies related to First Nations accountability duties and practices, including accountability to the public at large

Readings: Pealow, J. (2007). "Strategy Evaluation," pp 26-29.

Pealow, J. (2007). "Accountability Best Practices," pp 48-51.

Pealow, J. (2007). "Strategic Management Best Practices," pp 52-58.

First Nation Fiscal Planning Program (2009) www.fnfp.ca/fiscal/acco_bo.htm, The Accountability Cycle, www.fnfp.ca/fiscal/plan_bo.htm The Planning Cycle, www.fnfp.ca/fiscal/planning/fram_bo.htm The Planning Cycle – Planning Framework, www.fnfp.ca/fiscal/planning/mand_bo.htm The Planning Cycle – Mandate Objectives, www.fnfp.ca/fiscal/budg_bo.htm The Budgetary Cycle

First Nation Strategic Plan

First Nation Community Plan

Activities: Case study on First Nation program and using indicators and data to evaluate performance

Evaluation: Assignment #1

Guest: Financial Management of a First Nation (TBD)

Module 3 6 hours

Outcome: Have a good understanding of responsibilities with respect to accountability functions within self-government

Objectives: To enable students to understand:

1. The various executive and legislative responsibilities at the First Nation level as they relate to financial functions, in terms of operations as well as capital investments and the economic development

corporation.

2. The various roles of First Nation citizens with respect to accountability, including the role of shareholders and that of citizen at the General Assembly
3. The role of citizens in developing and sharing information to be used in accountability mechanisms

Readings: CICA (2008). "General Purpose Financial Statements," pp 48-51
CICA (2008). "INAC's Requirements for Information from Self-governing First Nations," pp.57-63

Yukon College Annual Report 16-17

First Nation Annual Report 16-17

First Nation Financial Policy and Procedures

First Nation Personnel Policy and Procedures

Yukon College Approval Authority Policy

Martin, Lawrence L. (2001). Selections from *Financial Management for Human Service Administrators*, "Auditors", 201-208.

Activities: Choose five items that would be important for a First Nation to report on in their annual report

Evaluation: Assignment #2

Module 4 6 hours

Outcome: Have a good understanding of the financial systems that are relevant for a self-governing First Nation, particularly in terms of accountability

Objectives: To enable students to understand:

1. General financial concepts and models used by self-governing First Nations
2. The overall purpose, nature, and use of financial statements, financial statement composition
3. The financial concepts used with respect to claims funding, including Program and Services Transfer Agreements, Federal Transfer Agreements, etc. (types of funding, reports and statements required for each)
4. The financial concepts in the self-government agreement, including

own source taxation and other revenues

Readings: First Nation *Self-Government Agreement*, PSTA and FTA agreements

CICA (2008). "First Nations Governments and the Common Government Reporting Model," pp 65-78.

CICA (2008). "Appendix C. Sample Financial Statements under the Common Government Reporting Model" pp 105-109

Financial Statements of a First Nation

Presenting and Understanding Financial Information AFOA

CICA (2008). "Appendix D: Qualitative Characteristics of Government Financial Statements" in *Financial Reporting by First Nations*, pp 111-114

Activities: Review the financial statements of a first nation and explain why there was a change from one year to the next or from actuals to budget for 5 line items

Evaluation: Assignment #3

Module 5 6 hours

Outcome: Have a good understanding of the budgeting and forecasting processes and procedures required for self-government

Objectives: To enable students to understand:

1. The role of cash flow projections for a self-governing First Nation
2. The budget management process, from preparation of budget estimates to assessing budgets, particularly with respect to strategic plan outputs for capital, operations, and program expenditures
3. The purpose, principles and processes of forecasting
4. How provisions of various funding agreements affect forecasting

Readings: Martin, Lawrence L. (2001). Selection from *Financial Management for Human Service Administrators*, "Budgeting and Budgeting Systems", pages 76-91

Dropkin, M & LaTouche, B. (1998). "Strategies for Developing Organization Wide Operating Budgets" in *The Budget-Building Book for Nonprofits*, pp 25-32.

Activities: Work with a case study to develop a budget and do a variance analysis, explain variance to stakeholders, prepare the budget for a First Nation organization

Evaluation: Case study

Guest: Federal Government Representative (TBD)

Module 6 6 hours

Outcome: Have a good understanding of financial analysis, controls, tools and risk and monitoring and evaluating financial and non-financial performance

Objectives: To enable students to understand:

3. Simple financial statement analysis from an accountability perspective
2. Monitoring and evaluation tools and specific aspects of internal control systems and how they contribute to accountability within self-governing First Nations
4. Social indicators and other measures
5. Risk assessment

Readings: IES (National Center for Educational Statistics, 2003). Internal Control Structure at http://nces.ed.gov/pubs2004/h2r2/ch_4.asp
Martin, Lawrence L. (2001). Selections from *Financial Management for Human Service Administrators*, "Financial Analysis", pages 55-64.
Measuring Wellness Using Indicators

Activities: Perform a risk assessment analysis and case study on wellness indicators

Work with a case study to examine and evaluate some internal control systems – pretend to try to get around the systems within a self-governing First Nations.

Speculate on another revenue source, and identify potential internal control systems to satisfy accountability requirements for that revenue.

Evaluation: Project

Module 7 6 hours

Outcome: Understand how management tools that are employed in monitoring and evaluating financial performance are used for decision making.

Objectives: To enable students to understand:

1. How to use variance reports and output measures in decision-making processes – including measures such as qualitative social indicators, results measures and process measures
2. Basic financial statements and reports, and be able to employ them in decision-making processes
3. How performance reporting, program evaluation, and operations analyses are used in decision-making processes

Readings: Centre for Indigenous Environment Resources (2006). *Climate Change Planning Tools for First Nations: Monitoring Progress and Change, Guidebook 6* at http://adaptation.nrcan.gc.ca/projdb/pdf/186f_e.pdf

Anthony & Young (2002). "Measurement of Output," p 619-632 and 662-683 "Reporting on Performance: Technical Aspects"

Activities: Case study on designing the parameters of a First Nation program around the First Nation's Constitution, the Financial Transfer Agreement and the desires of Chief and Council.

Evaluation: Take home final exam

Guest: Representative from Yukon Government (TBD)