

- (c) a copy of the instruments transferring title to the relevant parcels of land must be registered in the First Nation Lands Registry; and
- (d) all land exchanges be completed within an acceptable timeframe. Unacceptable timeframes due to the ATR policy shall have an agreement that will identify the party that will be responsible for payment of taxes on the land to be exchanged.

PART 5 ACCOUNTABILITY

19 Conflict of Interest

Duty to report and abstain

1. If there is any interest, financial or otherwise, in the matter being dealt with that might involve the person or his or her immediate relatives, the person
 - (a) shall disclose the interest to the Council, Board, Committee or other body as the case may be; and
 - (b) shall not take part in any deliberations on that matter or vote on that matter.

Application of rules

2. The rules in section 19.1 apply to the following persons:
 - (a) each member of the Council who is dealing with any matter before Council that is related to First Nation land, and in accordance with the Code of Conduct for First Nation Council members;
 - (b) each person who is an employee of the First Nation dealing with any matter that is related to First Nation land, and in accordance with the Employment Manual for First Nation employees; and
 - (c) each person who is a member of a board, committee or other body of the First Nation dealing with any matter that is related to First Nation land, and in accordance with operating policies for First Nation Committees.

Common interests

3. Section 19.1 does not apply to any interest that is held by a member in common with every other member.

Inability to act

4. If the Lands Committee is unable to act due to a conflict of interest, the matter shall be referred to the Council.

Meeting of eligible voters

5. If the Council is unable to vote on a proposed law or resolution due to a conflict of interest, the Council may refer the matter to a community meeting and, if a quorum of eligible voters is present in accordance with section 13.5, a majority of the eligible voters present at the meeting may enact the land law or land resolution.

Specific Conflict Situations

6. Because of the unusual conflicts of interest possible in the community, not more than two members from the same extended family may be members of the Lands Committee.

Disputes

7. Questions about whether a breach of this section has occurred may be referred to the Dispute Resolution Panel.

Other laws

8. For greater certainty, the Council may enact laws to further implement this section.

20 Financial Management

Application

1. This section applies only to financial matters relating to First Nation land.

Administration

2. All financial matters relating to First Nation land shall be administered in accordance with the First Nation Financial Management Bylaw.

Establishment of bank accounts

3. The Council shall maintain one or more financial accounts in a financial institution and shall deposit in those accounts
 - (a) transfer payments received from Canada for the management and administration of First Nation land;

- (b) moneys received by the First Nation from the grant or disposition of any interests or licences in First Nation land;
- (c) all fees, fines, charges and levies collected under a land law or land resolution;
- (d) all capital and revenue moneys received from Canada from the grant or disposition of any interests and licences in First Nation land; and
- (e) any other land revenue received by the First Nation.

Signing officers

- 4. The Council shall authorize at least three persons, one of whom shall be a member of the Council, to sign cheques and other bills of exchange or transfer drawn on the account.

Bonding

- 5. Every signing officer must be bondable.

Two signatures

- 6. To be valid, a cheque or other bill of exchange or transfer drawn on the account must be signed by two authorized signing officers.

Fiscal year

- 7. The fiscal year of the First Nation begins on April 1 of each year and ends on March 31 of the following year.

Adoption of Budget

- 8. The Council shall, by resolution, prior to the beginning of each fiscal year, adopt a land management budget for that fiscal year and may, if the Council deems it necessary in the course of the fiscal year, adopt supplementary budgets for that fiscal year.

Procedure

- 9. After adopting the land management budget or supplementary budget, the Council shall, without undue delay and in accordance with the First Nation
 - (a) explain the budget or supplementary budget to the members at an annual community meeting and publish the budget in the annual report; and
 - (b) make a copy of the budget or supplementary budget available at the administrative offices of the First Nation for inspection by members at reasonable hours.

21 Financial Records

Financial records

1. The First Nation shall keep financial records related to land in accordance with generally accepted accounting principles and in accordance with the First Nation Financial Management Bylaw.

Consolidated accounts, etc.

2. The accounting, auditing and reporting requirements of this Land Code may be done together with, and consolidated with, the other accounts, audits and reports of the First Nation.

Public Access

3. Every member has the right to inspect the financial records maintained in accordance with Part 5 of this land code, and the right to reasonable assistance from the person or persons who have care and control of those financial records.

22 Financial Audit

Process and procedures

1. The annual auditing process and procedures will be conducted in accordance with the Kettle and Stony Point First Nation Financial Management Bylaw.

Presentation of report

2. The Council shall present the auditor's report to the members at a meeting of members.

23 Annual Report

Publish report

1. The Council, on behalf of the First Nation, shall publish an annual report on lands issues upon receipt and review of the audit.

Contents

2. The annual report will include
 - (a) a report on land management activities;

- (b) a copy and explanation of the audit as it applies to lands; and
- (c) any other matter pertaining to lands, as deemed necessary by the Council or Lands Committee respecting the confidentiality of personal matters of members.

24 Access to Information

Access

1. Any member or person authorized by the Council may, during normal business hours at the main administrative office of the First Nation, have reasonable access to
 - (a) the register of laws;
 - (b) the auditor's report; and
 - (c) the annual report on lands issues.

Copies for members

2. Any member may obtain a copy of the auditor's report or annual report on payment of a reasonable fee set by or under resolution of the Council.

Access to records

3. Any person authorized by the Council may, at any reasonable time, inspect the financial records of the First Nation related to First Nation land, respecting the confidentiality of personal matters of members.

PART 6 LAND ADMINISTRATION

25 Lands Committee

Establishment of the Lands Committee

1. The Lands Committee is hereby established to
 - (a) assist and support the First Nation land administration system;
 - (b) consult with the Council and its staff on matters respecting First Nation land;
 - (c) hold regular and special meetings of members to discuss land issues;