



September 21, 2012

[REDACTED]

Dear [REDACTED]

On behalf of Chiefs and Council we would like to thank you for your questions. As a Nation, we view all questions from Membership as important, and we take all concerns raised by Membership seriously. We have responded to you on these issues on a number of occasions both in writing and at Membership meetings. However, we will respond once again to ensure that the offensive allegations that you raise do not go unanswered.

#### **Responsibility, Accountability and Transparency**

We take exception to your unsubstantiated claims, including the assertion that we are not a responsible, accountable or transparent government. This is simply untrue. We are a careful and responsible government. We carefully manage our financial and human resources and always make decisions in the interest of the collective. Further, we are committed to accountability and transparency, and to having the most informed First Nations Membership in the country. As a result, we provide significant financial information to our Membership on a regular basis.

For example, we hold between 50-100 information meetings annually for our members, including meetings specifically focused on financial management.

We distribute a summary of our financial statements to our members, and hold Community Information Meetings regarding the financial statements on an annual basis, where we explain the statements and take questions from Membership. Most recently, two such meetings were held on March 19 and 21, 2012.

We respond in writing to questions posed in emails and at the Membership meetings, and share the questions and answers with all of our Membership through the distribution of Membership updates.

#### **Squamish Nation Audit**

For decades, we have consistently received unqualified opinions of our financial statements by a third party accounting firm. This means that the auditor feels that all accounting rules have been followed and the financial reports are accurate for all of our operations and corporations. We would like to stress that the auditors are independent, and apply the highest standards of professional integrity, objectivity and technical excellence to the Squamish Nation Audit. The auditors provide recommendations to manage and mitigate risk and ensure the necessary internal controls are in place to meet the highest standards of financial reporting.



Any member who wishes to come into the Squamish Nation office to review the statements in detail are welcome to do so, however, this is a service that we offer to Members only. Therefore, media and other third parties beyond the Auditor of record are not allowed the same access.

### **Careful Planning and Budgeting**

The Squamish Nation Administration and businesses are being run efficiently and carefully. Our planning and budgeting process begins with priorities identified by membership, followed by policies approved by Chiefs and Council to address these priorities. On an annual basis, each department is required to develop a program plan and budget, which is reviewed by the Finance department and approved by Chiefs and Council. Each department is required to manage their budget carefully, and monthly reviews are undertaken by the Department Heads and Finance to ensure that departments are on track. As noted earlier, we then undergo a thorough independent financial audit on an annual basis, and the results are presented to Membership.

### **Salaries, Honoraria and Travel**

With respect to the issue of Salaries, honoraria and travel for Chiefs and Council, the Nation will be releasing a range of salaries or honoraria that are paid to Squamish Nation elected officials and senior staff (through Note 13 to the March 31, 2012 Financial Statements which will be distributed to Membership in October, according to regular practice), as well as an explanation regarding such issues as travel, and pension and benefits. We are prohibited by law to disclose the specific salaries of individuals, as this is personal information that can only be released with the consent of those individuals. Aboriginal Affairs and Northern Development Canada (AANDC) is also prohibited by law to make such a disclosure without consent.

### **Squamish Nation Corporations**

With respect to your numerous assertions regarding Squamish Nation Corporations, we regularly report on these, and Squamish Nation members benefit from the profits of these corporations. The corporations in which the Squamish Nation has an interest are set out in the Squamish Nation 2011 Volume 2: Annual Financial Report, distributed to all members, both on- and off-reserve.

The Squamish Nation provides Membership with more than 150 programs and services in areas such as: Ayas Men Men Child and Family Services, Education, Employment and Training, Health Services, Housing and Capital Projects, Registry (Land & Membership), Recreation, Community Operations and Band Manager Services.

Many of these service areas receive very little or no outside funding and therefore the Nation funds 100% of the program costs from own source revenue. Several of our businesses may not make large



profits, but they create employment for many Nation Members in addition to making a contribution to our own source revenue.

More than 60% of every dollar we spend is generated by our own source revenue, including leasing and our businesses. This means the Nation puts approximately \$25 million per year of its own source revenue into community programs for the benefit of all members. In addition, we provide every man, woman and child with \$1000 per year as a distribution of the revenues generated through our businesses and economic development initiatives.

You note that decisions are made without consulting Membership. In response, we would like to note that Squamish Nation Chiefs and Council receive their mandate from Membership. This mandate is to carry out the business and operations on behalf of the Membership. Elections are held every four years for the 16 positions on the Council. In turn, Chiefs & Council provide a mandate to staff based on a solid foundation of planning, policy and procedures.

Further, in response to your request that the corporations should be "in trust only for Squamish Nation Membership," and that individuals should be removed from the corporate structure when their elected term is up. We are happy to report that this is the case already. As Squamish Nation companies are owned by the Squamish Nation collectively, the Council, as representative of the Nation, appoints trustees to hold the units in the company on behalf of the Nation. The Council and each member of the Council, as well as all other officials and employees of the Nation have a fiduciary duty to act honestly and in good faith and in the best interests of the Nation in connection with the carrying out of any of their duties and responsibilities on behalf of the Nation. This obligation is the same when members of Council are acting as corporate trustees on behalf of the Nation. Squamish Nation corporate trustees do not receive remuneration, nor are they able to personally benefit from the role as trustee.

#### **Bill C-27**

We would also like to comment on Bill C-27. The Act as drafted applies standards to First Nation governments that surpass those for elected officials in many other jurisdictions. In its current form, Bill C-27 will not support First Nations' accountability, but instead will increase already onerous reporting requirements. The Squamish Nation Chiefs and Council oppose the unilateral imposition of such a law by the federal government. The federal government has not consulted with the Squamish Nation and this is a serious violation of our rights and jurisdiction.

However, we must point out that the Squamish Nation has not waited for such a law to be enacted. As noted earlier, we are committed to having the most informed Membership in the country, and exceed requirements related to financial disclosure.



As a member of the Squamish Nation, you are entitled to ask questions, but there comes a point when repeatedly asking the same questions and ignoring the response becomes unproductive for both the Nation and yourself. Further, constantly repeating allegations that are untrue may be considered defamatory as it appears you are intentionally attempting to damage the Council's reputation with these untrue allegations. Finally, we feel that it is inappropriate to attempt to pressure Nation representatives by seeking media and other government intervention.

We have provided clear and concise responses to the same questions many, many times, and we wish to close this matter through this letter as Nation is using much financial and human resources to address this redundancy. Therefore, this response will be the last time that we repeat the same information. However, if you have any new questions we will do our best to answer these for you.

Sincerely,

SQUAMISH NATION

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Krisandra Jacobs  
Council Co-chair

SQUAMISH NATION

*Byron Joseph*

Byron Joseph  
Council Co-Chair

cc: Chiefs & Council  
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