

---

# Assembly of First Nations

---

50 O'Connor Street, Suite 200  
Ottawa, Ontario K1P 6L2  
Telephone: (613) 241-6789 Fax: (613) 241-5808  
www.afn.ca



---

# Assemblée des Premières Nations

---

50, rue O'Connor, Suite 200  
Ottawa, Ontario K1P 6L2  
Téléphone: (613) 241-6789 Télécopieur: (613) 241-5808  
www.afn.ca

**ANNUAL GENERAL ASSEMBLY**  
July 9, 10, 11, 2024, Montreal, QC

**Resolution no. 04/2024**

---

**TITLE:** Response to Report on Preliminary Audit of AFN Finances

---

**SUBJECT:** Financial

---

**MOVED BY:** Chief Dylan Whiteduck, Kitigan Zibi Anishinabeg, QC

---

**SECONDED BY:** Chief Jenny Brake, Qalipu First Nation, NL

---

**DECISION** Carried by consensus.

---

**WHEREAS:**

- A. Assembly of First Nations (AFN) Resolution 03/2022, *Investigation and Audit of AFN's Financial and Management Policies*, was advanced at the July 2022 Annual General Assembly (AGA) in Vancouver, British Columbia, alongside allegations by former National Chief Archibald of widespread financial impropriety at the AFN.
- B. Resolution 03/2022 called for a full forensic audit of at least the past 10 years of AFN finances but gave no consideration to the significant time, financial or human resources this would require, nor the evidentiary basis that would typically be needed to warrant such an extensive investigation.
- C. AFN Resolution 43/2023, *Review of Past Ten Years of Assembly of First Nations/National Indian Brotherhood Audits* was approved at the July 2023 Annual General Assembly (AGA) in Halifax, Nova Scotia.
- D. This resolution modified the mandate of Resolution 03/2022, stating that, "based on the facts, a forensic audit may not be warranted." Instead, Resolution 43/2023 directed the Chiefs' Committee on Charter Renewal (CCoCR) to:
  - i. provide recommendations regarding the scope and nature of an independent audit;
  - ii. provide an estimate of the cost of such an audit; and
  - iii. recommend an independent firm to conduct the review in a manner consistent with the recommended nature and scope of the review.

---

**Certified copy of a resolution adopted on the 9th day of July, 2024 in Montreal, Quebec**

*C. Woodhouse*

---

**CINDY WOODHOUSE NEPINAK, NATIONAL CHIEF**

**04 – 2024**  
Page 1 of 2

- E. In September 2023, the CCoCR adopted a workplan that included the establishment of a Sub-Committee to oversee implementation of Resolution 43/2023. In October 2023, the AFN issued a Request for Proposals. By the end of November 2023, only one submission was received from BDO Canada. From December 2023 through February 2024, meetings were held between BDO and the CCoCR, as well as a senior member of the AFN Secretariat who was appointed to provide technical support to the CCoCR. Through these meetings the terms of the contract, including costs and scope, were established.
- F. BDO entered into a contract with the AFN and the investigation was commenced, which included three main areas of focus:
  - i. severance packages for former employees;
  - ii. contracts; and
  - iii. credit cards.
- G. BDO collected documents to review and conducted interviews with various individuals, including past and present AFN employees and former National Chief Archibald.
- H. BDO has completed their investigation and made several recommendations that include:
  - i. a forensic audit is not recommended;
  - ii. updating AFN finance policies and including enforcement provisions in those policies; and
  - iii. AFN senior staff training.
- I. Resolution 43/2023 mandated the CCoCR to provide their recommendations to the First Nations-in-Assembly, which are outlined below.

**THEREFORE BE IT RESOLVED that the First Nations-in-Assembly:**

1. Agree that a forensic audit of the Assembly of First Nations (AFN)/National Indian Brotherhood is not warranted and should not be undertaken.
2. Direct the AFN to update all of its policies to ensure that they comply with the *Canada Labour Code*.
3. Direct the AFN to update all of its policies to ensure that there are clear processes for contract procedures, including enforcement and disciplinary measures of AFN employees for non-compliance.
4. Direct the AFN to provide formal training for the CEO (including interim “acting” CEOs) and senior staff, including National Chief Office staff, on the prevailing AFN Finance Policy with a specific focus on procedures for AFN contract approvals and processing. Such training shall be mandatory on an annual basis. Failure to participate and complete training shall be cause for disciplinary action that may include termination.
5. Direct the AFN to impose strict compliance and enforcement policies on the use of credit cards issued by the AFN. Failure to submit receipts on a monthly basis will result in the cancellation of the AFN credit card and this shall be strictly enforced by the CEO (or interim “acting” CEO) with no exceptions.

---

**Certified copy of a resolution adopted on the 9th day of July, 2024 in Montreal, Quebec**

*Cindy Woodhouse*

---

**CINDY WOODHOUSE, NATIONAL CHIEF**

**04 – 2024**  
*Page 2 of 2*