



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

Resolution no. 56/2024

TITLE: Support for the Pehta Foundation and First Nations Involvement in the Pehta Framework

SUBJECT: Governance, Impact / Benefit Reporting

MOVED BY: Chief Trevor John, Kehewin Cree Nation, AB

SECONDED BY: Chief, Kelsey Jacko, Cold Lake First Nations, AB

DECISION Approved by the AFN Executive Committee by consensus

WHEREAS:

- A. The United Nations Declaration on the Rights of Indigenous Peoples (UN Declaration) states:
- i. Article 3: Indigenous peoples have the right to self-determination. By virtue of that right they freely determine their political status and freely pursue their economic, social and cultural development.
 - ii. Article 4: Indigenous peoples, in exercising their right to self-determination, have the right to autonomy or self-government in matters relating to their internal and local affairs, as well as ways and means for financing their autonomous functions.
 - iii. Article 19: States shall consult and cooperate in good faith with the indigenous peoples concerned through their own representative institutions in order to obtain their free, prior and informed consent before adopting and implementing legislative or administrative measures that may affect them.
- B. Industry and government report their claimed impacts and benefits on First Nations communities using metrics like employment, procurement, and community benefits. These metrics often fail to reflect the true context of industry and government relationships with our Nations and lack true utility to our Nations or the general public.
- C. Disparate data collection and reporting methods by industry and government lead to a lack of comparability, confidence, and credibility.
- D. The federal government has created reporting standards for companies with respect to greenhouse gas reporting and forced labour and for financial institutions under the Office of the Superintendent of Financial Institutions (OSFI) and related legislation.

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- E.** The provincial and territorial governments and their securities (Canadian Securities Administrators) and financial regulators have created reporting standards under securities and other financial legislation. The accounting, audit, and sustainability standard setters (Financial Reporting and Assurance Standards Canada/Chartered Professional Accountants Canada) have created reporting standards for accounting, audit, and sustainability.
- F.** First Nations are the authorities on what evidence of impact ought to be collected, how to collect and aggregate it, and what and how to report to achieve the desired outcomes our Nations expect.
- G.** The Pehta Foundation was established to create, govern, and steward the standards by which industry and government report to First Nations, ensuring metrics align with our Nations' desired outcomes. Metrics must resonate with our Nations first before they resonate with anyone else.
- H.** The Pehta Foundation is open to any First Nation in Canada, offering direct governance, insight, and input into the standards and disclosure topics we demand.
- I.** The Pehta Framework provides structure around commonly used metrics by industry and government, such as Indigenous employment, benefits and contributions, and procurement and offers additional practical requirements such as public commitments to our communities and honouring our voices in industry and government reporting.

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

- 1.** Direct the Assembly of First Nations (AFN) to work with the Pehta Foundation to share information on the Pehta Framework with First Nations, governments, and relevant stakeholders, and to provide First Nations with information about how to become signatories to the Pehta Foundation.
- 2.** Direct the AFN to assist and advocate for funding for First Nations who choose to work with the Pehta Foundation in defining the standards and metrics to be included in the Pehta Framework.
- 3.** Direct the Chiefs Committee on Economic Development to engage with the Pehta Foundation to consider the Pehta Framework and make recommendations to the First Nations-in-Assembly on the Pehta Foundation, as determined by the Chiefs Committee on Economic Development.

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